September 30, 2010						
(millions of dollars except per share amounts)	Notes	GAAP	Adjustments	Reclassifications	IFRS	IFRS Accounts
Revenues	(i)	767.0	(1.5)	3.6	769.1	Revenues
Cost of products sold	(a) (i)	(571.1)	0.7	(26.3)	(596.7)	Cost of sales
Realized gains (losses) on derivative financial						
instruments		(19.9)	-	19.9	-	
Gross profit		176.0	(0.8)	(2.8)	172.4	Gross Profit
						Selling, distribution and
Operating and administrative costs	(b)	148.8	(5.4)	15.1	158.5	administrative costs
operating and administrative costs	(c)	-	1.0	_	1.0	Other expenses
Deprecation of property, plant and equipment	(d)	11.3	2.9	(14.2)	-	
Amortization of intangible assets	(i)	3.2	0.5	(3.7)	_	
Interest on revolving term bank credits	0)	0.2	0.0	(5.7)		
and term loan	(e)	9.8	1.3	9.0	20.1	Finance expense
Interest on convertible unsecured subordinated						-
debentures		7.4	-	(7.4)	-	
Accretion of convertible debenture issue costs						
and asset retirement obligations		1.6	-	(1.6)	-	
Unrealized losses (gains) on derivative financial						Unrealized losses (gains) on
instruments		(1.2)	_	-	(1.2)	derivative financial instruments
		180.9	0.3	(2.8)	178.4	
						Net earnings (loss) before
Net earnings (loss) before income taxes		(4.9)	(1.1)	-	(6.0)	income taxes
Income tax recovery (expense)	(f)	0.9	-	(8.7)	(7.8)	Income tax recovery (expense)
Net Earnings (Loss)		(4.0)	(1.1)	(8.7)	(13.8)	Net Earnings (Loss)
Net Earnings (Loss)		(4.0)	(1.1)	(8.7)	(13.8)	Net Earnings (Loss)
Other comprehensive income (loss):					-	
						Unrealized foreign currency gains
Unrealized foreign currency gains (losses) on			(1.0)			(losses) on translation of foreign
translation of foreign operations	(g)	(16.6)	(1.6)	-	(18.2)	operations
Amortization of actuarial defined benefit						Amortization of actuarial defined
gains (losses)	(h)	-	(2.4)	-	(2.4)	benefit gains (losses)
Reclassification of derivative losses					1.5	Reclassification of derivative losses
previously deferred		4.6	-	-	4.6	previously deferred
Comprehensive Loss		(16.0)	(5.1)	(8.7)	(29.8)	Comprehensive Loss

## Reconciliation of Net Earnings (Loss) and Comprehensive Income (Loss) for the Three Months Ended September 30, 2010

Notes (i) (a) (i)	GAAP 2,520.0 (1,899.4) (58.5) 562.1	Adjustments (0.1) (1.9) –	Reclassifications     6.3     (69.0)     58.5	IFRS 2,526.2 (1,970.3)	IFRS Accounts Revenues Cost of sales
< /	(1,899.4) (58.5)	(1.9)	(69.0)	/	
(a) (i)	(58.5)		, <i>, , , , , , , , , , , , , , , , , , </i>	(1,970.3)	Cost of sales
		-	58.5	-	
			58.5	-	
	562.1				
		(2.0)	(4.2)	555.9	Gross Profit
		(1(0)	52.6	100.0	Selling, distribution and
		· /			administrative costs
 				3.3	Other expenses
				-	
(J)	16.3	1.6	(17.9)	-	
()	20.0	2.5	22.7	0	<b>P</b> '
(e)	29.8	3.5	23.7	57.0	Finance expense
	20.2	_	(20, 2)		
	20.2		(20.2)	-	
	49	_	(4 9)	_	
	ч.)		(4.9)	-	Unrealized losses (gains) on
	31.2	-	_	31.2	derivative financial instruments
	593.0	1.6	(4.3)	590.3	
		(2.0)	0.1		Net earnings (loss) before income
10	· · ·	(3.6)		· · · ·	taxes
(1)	17.5	-	(2.9)	14.6	Income tax recovery (expense)
	(13.4)	(3.6)	(2.8)	(19.8)	Net Earnings (Loss)
	(13.4)	(3.6)	(2.8)	(19.8)	Net Earnings (Loss)
					Unrealized foreign currency gains
(a)	(7, 5)	(0,4)		(7.0)	(losses) on translation of foreign operations
(g)	(7.5)	(0.4)	_	(7.9)	operations Amortization of actuarial defined
(h)	_	(16.6)	_	(16.6)	benefit gains (losses)
(11)	_	(10.0)	_	(10.0)	Reclassification of derivative losses
	9.2	-	_	9.2	previously deferred
	(11.7)	(20.6.)	(2.8)	(35.1)	Comprehensive Loss
	(b) (c) (d) (j) (e) (f) (g) (h)	$\begin{array}{cccc} & - & - & \\ (d) & 28.5 \\ (j) & 16.3 \\ (e) & 29.8 \\ & 20.2 \\ & 4.9 \\ \hline & 31.2 \\ \hline & 593.0 \\ \hline & (13.4) \\ \hline & (13.4) \\ (g) & (7.5) \\ (h) & - \\ \end{array}$	(c) - 3.3   (d) 28.5 10.1   (j) 16.3 1.6   (e) 29.8 3.5   20.2 -   4.9 -   31.2 -   593.0 1.6   (f) 17.5   (13.4) (3.6)   (g) (7.5) (0.4)   (h) - (16.6)   9.2 -	(c) - 3.3 -   (d) 28.5 10.1 (38.6)   (j) 16.3 1.6 (17.9)   (e) 29.8 3.5 23.7   20.2 - (20.2)   4.9 - (4.9)   31.2 - -   593.0 1.6 (4.3)   (f) 17.5 - (2.9)   (13.4) (3.6) (2.8)   (g) (7.5) (0.4) -   (h) - (16.6) -   9.2 - - -	(c) - 3.3 - 3.3   (d) 28.5 10.1 (38.6) -   (j) 16.3 1.6 (17.9) -   (e) 29.8 3.5 23.7 57.0   20.2 - (20.2) -   4.9 - (4.9) -   31.2 - - 31.2   593.0 1.6 (4.3) 590.3   (f) 17.5 - (2.9) 14.6   (13.4) (3.6) (2.8) (19.8)   (g) (7.5) (0.4) - (7.9)   (h) - (16.6) - (16.6)   9.2 - - 9.2 -

## Reconciliation of Net Earnings (Loss) and Comprehensive Income (Loss) for the Nine Months Ended September 30, 2010

Reconciliation of Net Earnings (Loss) and Comprehensive Income (Loss) for the Year Ended December 31,
2010

(millions of dollars except per share amounts)	Notes	GAAP	Adjustments	Reclassifications	IFRS	IFRS Accounts
Revenues	(i)	3,529.2	-	8.2	3,537.4	Revenues
Cost of products sold	(a) (i)	(2,661.3)	(1.3)	(94.2)	(2,756.8)	Cost of sales
Realized gains (losses) on derivative financial						
instruments		(80.3)	—	80.3	_	
Gross profit		787.6	(1.3)	(5.7)	780.6	Gross Profit
Operating and administrative costs	(b)	624.4	(22.2)	75.4	677.6	Selling, distribution and administrative costs
	(c)	-	5.4	1.2	6.6	Other expenses
Deprecation of property, plant and						-
equipment	(d)	37.7	13.7	(51.4)	-	
Amortization of intangible assets	(j)	25.0	3.0	(28.0)	-	
Interest on revolving term bank credits	(e)	39.6	4.4	31.2	75.2	Finance expense
and term loan						-
Interest on convertible unsecured						
subordinated debentures		27.6	_	(27.6)	-	
Accretion of convertible debenture issue costs and						
asset retirement obligations	(k)	6.7	(0.4)	(6.3)	_	
Impairment of goodwill and intangible assets		89.5	_	_	89.5	Impairment of goodwill and intangible assets
Unrealized losses (gains) on derivative financial instruments		2.2	-	-	2.2	Unrealized losses (gains) on derivative financial instruments
		852.7	3.9	(5.5)	851.1	
Net earnings (loss) before income taxes		(65.1)	(5.2)	(0.2)	(70.5)	Net earnings (loss) before income taxes
						Income tax recovery (expense)
Income tax recovery (expense)	(f)	18.1	(24.8)	0.2	(6.5)	
Net Earnings (Loss)		(47.0)	(30.0)	_	(77.0)	Net Earnings (Loss)
Net Earnings (Loss) Other comprehensive income (loss):		(47.0)	(30.0)	_	(77.0)	Net Earnings (Loss)
Unrealized foreign currency gains (losses) on						Unrealized foreign currency gains (losses) on translation of foreign
translation of foreign operations Amortization of actuarial defined benefit gains	(g)	(25.0)	(2.3)	_	(27.4)	operations Amortization of actuarial defined
(losses)	(h)	-	(14.8)	-	(14.8)	benefit gains (losses)
Reclassification of derivative losses previously						Reclassification of derivative losses
deferred		9.2	_	-	9.2	previously deferred
Comprehensive Loss		(62.8)	(47.1)	_	(110.0)	Comprehensive Loss