

The Company's trade accounts receivable aging based on the invoice date is as follows:

	0-30 days	31-60 days	over 60 days
At December 31, 2011	95%	5%	0%
At January 1, 2011	93%	6%	1%
At January 3, 2010	89%	10%	1%

For the fifty-two weeks ended December 31, 2011, the Company has recognized \$110.2 million (January 1, 2011: \$87.1 million) of sales from one customer that represents more than 10% of the Company's total consolidated sales, which are equally split between the Canadian and U.S. reportable operating segments in note 19.

10. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

(Amounts in \$000s)	December 31, 2011	January 1, 2011	January 3, 2010
Trade accounts payable and accrued liabilities	\$ 86,286	\$ 43,770	\$ 38,099
Employee accruals, including incentives and vacation pay	17,962	11,764	10,401
Share-based payments	4,305	4,531	1,405
	\$ 108,553	\$ 60,065	\$ 49,905

Trade accounts payable and accrued liabilities bear normal commercial credit terms, usually 30 days or less, and are non-interest bearing.

Employee accruals, including incentives, vacation pay and share-based payments, are non-interest bearing and settle within a fifty-two week period.

For additional information relating to the Company's accounts payable and accrued liabilities, see note 22.

11. PROVISIONS

All provisions are considered current. The carrying amounts are analyzed as follows:

(Amounts in \$000s)	Purchase commitment	Other	Total
Carrying amount, January 3, 2010	\$ 747	\$ 676	\$ 1,423
New provisions added	–	880	880
Provisions utilized	(747)	(1,006)	(1,753)
Carrying amount, January 1, 2011	\$ –	\$ 550	\$ 550
New provisions added	–	952	952
Provisions utilized	–	(827)	(827)
Carrying amount, December 31, 2011	\$ –	\$ 675	\$ 675

The purchase commitment relates to the unfavourable portion of a supplier agreement with one supplier, which expired and was settled in full in the fourth quarter of fiscal 2010. The amount recognized was based on estimated purchase levels for future periods. As at January 3, 2010, the total liability consisted of \$0.2 million for the Canadian Company portion and \$0.5 million for the U.S. Company portion.

The amounts recognized in other provisions include the Company's coupon redemption costs, termination benefits (note 14) and miscellaneous other items. Employee incentives are included as other provisions in the first, second and third quarters of the year only until the amounts can be estimated with certainty at the end of the fourth quarter. Provision amounts are usually settled within 6 months from initiation, depending on the procedures used for negotiating the claims, and are immaterial to the Company on an individual basis. Management does not expect the outcome of any of the recorded amounts will give rise to any significant loss beyond the amounts recognized at December 31, 2011. The Company is not eligible for any reimbursement by third parties in this regard for these amounts.