

CANADA

PROVINCE OF QUEBEC
DISTRICT OF MONTRÉAL

No.: 500-11-036133-094

SUPERIOR COURT

Commercial Division
*Sitting as a court designated pursuant to the
Companies' Creditors Arrangement Act,
R.S.C., c. C-36, as amended*

**IN THE MATTER OF THE PLAN OF COMPROMISE OR
ARRANGEMENT OF:**

ABITIBIBOWATER INC., a legal person incorporated under the laws of the State of Delaware, having its principal executive offices at 1155 Metcalfe Street, in the City and District of Montréal, Province of Quebec, H3B 5H2;

And

ABITIBI-CONSOLIDATED INC., a legal person incorporated under the laws of Canada, having its principal executive offices at 1155 Metcalfe Street, in the City and District of Montréal, Province of Quebec, H3B 5H2;

And

BOWATER CANADIAN HOLDINGS INC., a legal person incorporated under the laws of the Province of Nova Scotia, having its principal executive offices at 1155 Metcalfe Street, in the City and District of Montréal, Province of Quebec, H3B 5H2;

And

the other Petitioners listed on Appendices "A", "B" and "C";

Petitioners

And

ERNST & YOUNG INC., a legal person under the laws of Canada, having a place of business at 800 René-Lévesque Blvd. West, Suite 1900, in the City and District of Montréal, Province of Quebec, H3B 1X9;

Monitor

THIRTY-SECOND REPORT OF THE MONITOR

February 19, 2010

INTRODUCTION

1. On April 17, 2009, Abitibi-Consolidated Inc. ("**ACI**") and its subsidiaries listed in Appendix "A" hereto (collectively with ACI, the "**ACI Petitioners**") and Bowater Canadian Holdings Incorporated ("**BCHI**"), its subsidiaries and affiliates listed in Appendix "B" hereto (collectively with BCHI, the "**Bowater Petitioners**") (the ACI Petitioners and the Bowater Petitioners are collectively referred to herein as the "**Petitioners**") filed for and obtained protection from their creditors under the *Companies' Creditors Arrangement Act* (the "**CCAA**" and the "**CCAA Proceedings**") pursuant to an Order of this Honourable Court (the "**Initial Order**"). Pursuant to an Order of this Honourable Court dated November 10, 2009, Abitibi-Consolidated (U.K.) Inc., a subsidiary of ACI, was added to the list of ACI Petitioners.
2. Pursuant to the Initial Order, Ernst & Young Inc. ("**EYI**") was appointed as monitor of the Petitioners (the "**Monitor**") under the CCAA and a stay of proceedings in favour of the Petitioners was granted until May 14, 2009 (the "**Stay Period**"). The Stay Period has been extended until March 15, 2010 pursuant to further Orders of this Honourable Court.
3. On April 16, 2009, AbitibiBowater Inc. ("**ABH**"), Bowater Inc. ("**BI**"), and certain of their direct and indirect U.S. and Canadian subsidiaries, including BCHI and Bowater Canadian Forest Products Inc. ("**BCFP**") (collectively referred to herein as "**U.S. Debtors**"), filed voluntary petitions (collectively, the "**Chapter 11 Proceedings**") for relief under Chapter 11 of the U.S. Bankruptcy Code, 11 U.S.C. §§ 101 et seq. (the "**U.S. Bankruptcy Code**") in the United States Bankruptcy Court for the District of Delaware (the "**U.S. Bankruptcy Court**").
4. BCHI, Bowater Canada Finance Corporation, Bowater Canadian Limited, AbitibiBowater Canada Inc., BCFPI, Bowater LaHave Corporation and Bowater Maritimes Inc. have commenced both CCAA Proceedings and Chapter 11

Proceedings and are referred to herein collectively as the “**Cross-Border Petitioners**” and are also included in the definition of “**Petitioners**”.

5. The Petitioners are all subsidiaries of ABH (ABH, collectively with its subsidiaries, are referred to as the “**ABH Group**”).
6. On April 17, 2009, ABH and the petitioners listed on Appendix “C” hereto (collectively with ABH, the “**18.6 Petitioners**”) obtained Orders under Section 18.6 of the CCAA in respect of voluntary proceedings initiated under Chapter 11 and EYI was appointed as the information officer in respect of the 18.6 Petitioners.
7. On April 16, 2009, ACI and ACCC filed petitions for recognition under Chapter 15 of the U.S. Bankruptcy Code. On April 21, 2009, the U.S. Bankruptcy Court granted the recognition orders under Chapter 15 of the U.S. Bankruptcy Code.
8. On April 22, 2009, the Court amended the Initial Order to extend the stay of proceedings to the partnerships listed in Appendix “D” hereto (the “**Partnerships**”).

BACKGROUND

9. ABH is one of the world’s largest publicly traded pulp and paper manufacturers. It produces a wide range of newsprint and commercial printing papers, market pulp and wood products. The ABH Group owns interests in or operates pulp and paper facilities, wood products facilities and recycling facilities located in Canada, the United States, the United Kingdom and South Korea.
10. Incorporated in Delaware and headquartered in Montreal, Quebec, ABH functions as a holding company and its business is conducted principally through four direct subsidiaries: BI, Bowater Newsprint South LLC (“**Newsprint South**”) (BI, Newsprint South and their respective subsidiaries are collectively referred to as the “**BI Group**”), ACI (ACI and its subsidiaries are collectively referred to as the

“ACI Group”) and AbitibiBowater US Holding LLC (**“ABUSH”**) (ABUSH and its respective subsidiaries are collectively referred to as the **“DCorp Group”**).

11. ACI is a direct and indirect wholly-owned subsidiary of ABH. ABH wholly owns BI which in turn, wholly owns BCHI which, in turn, indirectly owns BCFPI which carries on the main Canadian operations of BI.
12. ACCC, a wholly-owned subsidiary of ACI, and BCFPI hold the majority of ABH’s Canadian assets and operations.

PURPOSE

13. This is the thirty-second report of the Monitor (the **“Thirty-Second Report”**) in the CCAA Proceedings, the purpose of which is to report to this Honourable Court with respect to:
 - (i) the Petitioners’ request for an order (a) approving the process for soliciting, reviewing and determining Applicable Claims (as defined herein) and (b) establishing a Second Claims Bar Date for the filing of Applicable Claims (as defined herein) against the Petitioners and the Partnerships (the **“Second Claims Procedure”**); and
 - (ii) the Petitioners’ request for an order (a) authorizing the formation of consultative committees comprised of certain of the Petitioners’ stakeholders (the **“Consultative Committees”**) and (b) authorizing the Petitioners to consult and negotiate with the Consultative Committees (the **“Consultative Committees Order”**).

TERMS OF REFERENCE

14. In preparing this Thirty-Second Report, the Monitor has been provided with and, in making comments herein, has relied upon unaudited financial information, the ABH Group’s books and records, financial information and projections prepared by the ABH Group and discussions with management of the ABH Group and its

advisers (the “**Management**”). The Monitor has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of such information and, accordingly, the Monitor expresses no opinion or other form of assurance in respect of such information contained in this Thirty-Second Report. Some of the information referred to in this Thirty-Second Report consists of forecasts and projections. An examination or review of the financial forecast and projections, as outlined in the Canadian Institute of Chartered Accountants Handbook, has not been performed. Future-oriented financial information referred to in this Thirty-Second Report was prepared by the ABH Group based on Management’s estimates and assumptions. Readers are cautioned that, since these projections are based upon assumptions about future events and conditions, the actual results will vary from the projections, even if the assumptions materialize, and the variations could be significant.

15. Capitalized terms not defined in this Thirty-Second Report are as defined in the previous reports of the Monitor and the Initial Order or in the Claims Review and Determination Order (as defined herein). All references to dollars are in U.S. currency unless otherwise noted.
16. Copies of all of the Monitor’s Reports, in both English and French, including a copy of this Thirty-Second Report, and all motion records and Orders in the CCAA Proceedings will be available on the Monitor’s website at www.ey.com/ca/abitibowater. The Monitor has also established a bilingual toll-free telephone number that is referenced on the Monitor’s website so that parties may contact the Monitor if they have questions with respect to the CCAA Proceedings.
17. Copies of all of the U.S. Bankruptcy Court’s orders are posted on the website for Epiq Bankruptcy Solutions LCC (“**Epiq**”) at <http://chapter11.epiqsystems.com/abitibowater>. The Monitor has included a link to Epiq’s website from the Monitor’s website.

THE CLAIMS PROCEDURE

Background

18. On August 26, 2009, this Honourable Court issued an Order (the “**First Claims Procedure Order**”) setting out the procedures for the filing of certain claims against the Petitioners. A copy of the First Claims Procedure Order (without appendices) is attached hereto as Appendix “E”.
19. Pursuant to the First Claims Procedure Order, November 13, 2009 was established as the claims bar date (the “**First Claims Bar Date**”) with respect to the filing of Claims (as defined in the First Claims Procedure Order) with the Monitor, including Subsequent Claims. Subsequent Claims are those Claims arising as a result of, or in connection with, the repudiation, termination or restructuring by the Petitioners or Partnerships of any contract, lease or other agreement after April 17, 2009 but on or before August 31, 2009.
20. The First Claims Bar Date only applied to Claims and Subsequent Claims and did not apply to certain specifically excluded claims (the “**First Excluded Claims**”) and restructuring claims (the “**First Restructuring Claims**”).
21. Under the First Claims Procedure Order, the First Excluded Claims included, among others, any claim (i) of an employee of any of the Petitioners or the Partnerships who was employed by that Petitioner or Partnership as of April 16, 2009; (ii) asserted by any person, including pension plan administrators, or pension authorities, in respect of the twenty registered pension plans for the Petitioners’ Canadian employees; (iii) of the Pre-Petition Lenders (as defined herein); or (iv) secured by Administration charges, D&O charges and DIP Charges as set out in the Initial Order.
22. Under the First Claims Procedure Order, First Restructuring Claims included any Claim arising as a result of or in connection with the repudiation, termination or

restructuring by the Petitioners or the Partnerships of any contract, lease, employment or other agreement after August 31, 2009.

23. By Order dated September 3, 2009, the U.S. Bankruptcy Court established the same First Claims Bar Date in the Chapter 11 Proceedings and approved the form and manner of notice thereof (the “**U.S. Claims Order**”). Similar to the First Claims Procedure Order, the U.S. Claims Order did not require the filing of claims against the U.S. Debtors in the Chapter 11 Proceedings by employees who were employed by the U.S. Debtors as of April 16, 2009.
24. On January 18, 2010, this Honourable Court issued an order (the “**Claims Review and Determination Order**”) which established procedures for the review and determination of Claims, Subsequent Claims and Former Employee Grievances (as defined in the Claims Review and Determination Order) against the Petitioners and the Partnerships. A copy of the Claims Review and Determination Order (without appendices) is attached hereto as Appendix “F”.

Claims Filed by the First Claims Bar Date and Late Claims

25. As reported in the Thirtieth Report of the Monitor dated January 15, 2010, the Petitioners and the Monitor are currently in the process of reviewing and recording the Claims and the Subsequent Claims filed with the Monitor as at the First Claims Bar Date, including segregating duplicate claims that may have been filed against multiple Petitioners and/or Partnerships. The Petitioners and the Monitor are also reviewing the claims received from Epiq, the U.S. claims agent in the Chapter 11 Proceedings, with respect to the Cross-Border Petitioners. In addition, the Petitioners have commenced the reconciliation process for certain Claims and Subsequent Claims.
26. The Monitor has also received 96 claims subsequent to the First Claims Bar Date (the “**Late Claims**”). This does not include any late claims filed by former employees who were not employed by the Petitioners or the Partnerships as of

April 16, 2009. The Monitor is in the process of reviewing the Late Claims and will report further on these claims to this Honourable Court in due course.

The Second Claims Procedure and the Second Claims Bar Date

27. The Petitioners have filed a motion for an order approving the Second Claims Procedure and establishing the Second Claims Bar Date (as defined below).
28. The Second Claims Procedure is intended to be applicable to any person asserting any of the following claims (collectively, the “**Applicable Claims**”):
 - (a) any Claim or Subsequent Claim which was not subject to the First Claims Bar Date of November 13, 2009, including any Claim, Subsequent Claim, or Restructuring Claim held by employees who were employed by a Petitioner or a Partnership as at April 16, 2009 or thereafter (a “**Current Employee Claim**”); and
 - (b) any Claim (i) arising as a result of or in connection with the repudiation, breach, termination or restructuring by the Petitioners or the Partnerships, after August 31, 2009 of any contract, lease, employment or other obligation including any pension or retirement plan or benefit established for the Petitioners’ Canadian employees; (ii) arising as a result of payments deferred pursuant to the order of this Honourable Court dated May 8, 2009 (the Order authorizing the suspension of certain payments to the pension plans) and in respect of which a notice advising the Creditor(s) to file a proof of claim has been issued; and (iii) against any of the Petitioners or Partnerships as a former owner, occupier, person in possession or otherwise in connection with any property (whether movable or immovable, real or personal) transferred on or after April 17, 2009 (collectively, a “**Restructuring Claim**”);

provided, however, that an Applicable Claim shall not include an Excluded Claim.

29. The Monitor notes that the definition of Restructuring Claim has been expanded under the proposed Second Claims Procedure Order compared with the First Claims Procedure Order.
30. An Applicable Claim shall not include an **"Excluded Claim"**. For the purposes of the Second Claims Procedure, an Excluded Claim includes:
- (a) any Claim, Subsequent Claim or Restructuring Claim secured by the Abitibi Administration Charge, the Bowater Administration Charge, the Abitibi D&O Charge, the Bowater D&O Charge, the ACI DIP Charge or the BI DIP Lenders Charge (each as defined in the Initial Order);
 - (b) any Intercompany Claim, including those secured by the ACI Intercompany Advances Charge and the BI Intercompany Advances Charge (each as defined in the Initial Order);
 - (c) any Claim for amounts owed in respect of ordinary course payroll obligations or for the reimbursement of expenses scheduled to be paid in the ordinary course; and
 - (d) any other Claim, Subsequent Claim, Restructuring Claim or Applicable Claim ordered by the Court to be treated as an Excluded Claim.
31. The Monitor notes that the meaning of Applicable Claim includes any Claim, Subsequent Claim or Restructuring Claim held by (i) the lenders under the 364-day senior secured term loan due March 30, 2009 under which ACCC is the borrower and Wells Fargo N.A. is the administrative agent (the **"Term Loan Lenders"**), (ii) the lenders under the five-year \$381 million revolving credit facility under which BI is the borrower and Wachovia Bank N.A. is the administrative agent (the **"U.S. Credit Lenders"**), and (iii) the lenders under the 364-day credit agreement under which BCFPI is the borrower and the Bank of Nova Scotia is the administrative agent (the **"Canadian Credit Lenders"**). The Term Loan Lenders, the U.S. Credit Lenders and the Canadian Credit Lenders are collectively referred to as the **"Pre-Petition Lenders"**. A single consolidated

proof of claim may be filed with the Monitor by each administrative agent on behalf of each of the Pre-Petition Lenders.

32. The Petitioners have proposed the “**Second Claims Bar Date**” as follows:

- (a) with respect to any Applicable Claim other than a Restructuring Claim, April 7, 2010; and
- (b) with respect to any Restructuring Claim, the later of (a) April 7, 2010, or (b) thirty (30) days after the date of mailing by the Monitor of a notice advising the Creditor to file a Second Canadian Proof of Claim as a result of any event giving rise to a Restructuring Claim.

33. An order approving the Second Claims Bar Date with respect to the filing of claims by employees of the U.S. Debtors is expected to be entered by the U.S. Bankruptcy Court in the Chapter 11 Proceedings on or about February 22, 2010 (the “**Second U.S. Claims Order**”). The Second U.S. Claims Order and the Second Claims Procedure were developed by the Petitioners and the U.S. Debtors and their respective Canadian and U.S. counsel, and in consultation with the Monitor, to ensure that the claims processes are as consistent as possible, but also respectful of jurisdictional differences.

Notice Provisions and Filing of Applicable Claims

34. The draft order in respect of the Second Claims Procedure sets out the manner by which the Monitor shall provide notice to the creditors and the procedure for the filing of Applicable Claims with the Monitor. In summary:

- (a) the Monitor shall cause a Second Canadian Claims Package to be sent to each creditor that, to the Monitor’s knowledge, is a holder of an Applicable Claim against the Petitioners or the Partnerships (the “**Known Creditors**”) by regular prepaid mail on the later of seven (7) days from the date of the issuance of this Order or the Second U.S. Claims Order;

- (b) the Monitor shall cause a Joint Instruction Letter along with the Second Canadian Claims Package to be sent to those Known Creditors who are holders of Applicable Claims against any of the Cross-Border Petitioners by regular prepaid mail on the later of seven (7) days from the date of the issuance of this Order or the Second U.S. Claims Order, but in no event less than thirty (30) days prior to April 7, 2010;
- (c) the Monitor shall cause the Second Canadian Claims Package and the Joint Instruction Letter to be posted on the Monitor's French and English bilingual website;
- (d) the Monitor shall cause a copy of the Second Canadian Claims Package to be sent to any person requesting such material within seven (7) days from the date of the request;
- (e) in the event that the Monitor believes that any action taken by a Petitioner or a Partnership may give rise to an Applicable Claim, or the Monitor is advised by any person that such person believes it has an Applicable Claim, the Monitor shall thereafter cause a copy of the Second Canadian Claims Package to be sent to such creditor;
- (f) all Second Canadian Proofs of Claim must be received by the Monitor on or prior to the Second Claims Bar Date;
- (g) in an effort to avoid duplication or proofs of claim being forever barred as a result of filing in the wrong jurisdiction, a U.S. Proof of Claim in respect of any Applicable Claim that is filed on time against a Cross-Border Petitioner in accordance with the Second U.S. Claims Order will be deemed to be a proof of claim filed on time in the Second Claims Procedure;
- (h) a creditor must file a Second Canadian Proof of Claim in respect of an Applicable Claim against a Petitioner, including the Cross-Border Petitioners (subject to paragraph (g) above), or a Partnership; and

- (i) subject to paragraph (g) above, any creditor who fails to file a Second Canadian Proof of Claim in the Second Claims Procedure shall be forever barred from asserting such Applicable Claim against any of the Petitioners or Partnerships.
- 35. In order to simplify and coordinate the claims processes with respect to the Cross-Border Petitioners, all Applicable Claims against the Cross-Border Petitioners are to be filed with the Monitor in the CCAA Proceedings and not in the Chapter 11 Proceedings. Under the Second U.S. Claims Order, claims subject to the Second U.S. Claims Order that are timely filed with the Monitor against the Cross-Border Petitioners will be deemed timely filed against the Cross-Border Petitioners in the Chapter 11 Proceedings. This is the same procedure that was implemented with respect to Claims and Subsequent Claims and approved in the First Claims Procedure Order.
- 36. The Second Bar Date and Second Claims Procedure is directed at the Known Creditors which are identifiable by the Petitioners. The cost of publishing notices in the Canadian and U.S. newspapers required under the First Claims Procedure Order was significant. In the Monitor's view, the identification of Known Creditors and the mailing of the Second Canadian Claims Package will provide those potential creditors with Applicable Claims sufficient and timely notice to allow them to submit their proofs of claim prior to the Second Claims Bar Date. In the Monitor's view, the cost associated with publishing notices in the newspapers is not warranted under these circumstances.
- 37. The Monitor recognizes that issues may arise with respect to Current Employee Claims. The Petitioners, in consultation with the Monitor, are preparing a communication strategy with respect to the Second Claims Bar Date for their employees. More specifically, the Petitioners have advised the Monitor that they intend to:
 - (a) publish details of the Second Claims Bar Date in relation to the CCAA Proceedings and the Chapter 11 Proceedings in their internal newsletter;

- (b) remind employees of the need to complete a Second Proof of Claim prior to the Second Claims Bar Date through their internal newsletter;
 - (c) prepare discussion points and questions and answers to assist human resource staff in responding to employee questions;
 - (d) hold regional conference calls and host town hall meetings to address questions and concerns; and
 - (e) provide assistance to their unions in order to assist such unions in completing proofs of claim on behalf of employees.
38. In order to assist the non-unionized employees in calculating and filing their claims, the Petitioners intend to include in the Second Canadian Claims Package an individualized letter setting out the amounts that may be owed to the respective non-unionized employee based on the Petitioners' books and records. Employees may use the stated amounts to complete their proof of claim or include other amounts if they dispute the amounts provided.
39. With respect to the Cross-Border Petitioners, the Petitioners intend to publish schedules of both unionized and non-unionized employee claims pursuant to the U.S. Bankruptcy Code in addition to sending out a letter. The employee claims listed in the schedules published by the Petitioners will automatically be admitted for the purposes of the Chapter 11 Proceedings to extent they are scheduled in an undisputed and liquidated amount and are not post-filing claims. However, as noted previously, the employees of the Cross-Border Petitioners will still be required to file a claim with the Monitor with respect to the CCAA Proceedings. The unions may file a master proof of claim for other amounts owed, if any.

Review And Determination of Applicable Claims

40. The Second Claims Procedure Order provides that the procedures for the review and determination of Applicable Claims shall be identical to those set forth in the Claims Review and Determination Order.

Priority Issues with respect to the Cross-Border Petitioners

41. The U.S. Bankruptcy Code establishes certain priorities with respect to creditor claims that are not recognized under the CCAA. Creditors of the Cross-Border Petitioners will be impacted by these differences. Examples of priorities afforded under the U.S. Bankruptcy Code that are not provided for under the CCAA are as follows:

- (a) pursuant to Section 503(b)(9) of the U.S. Bankruptcy Code, a supplier may seek administrative expense claim treatment (which claims are entitled to payment in full upon emergence of the Petitioners from the Chapter 11 Proceedings) for monies owed to the supplier of goods received by the Petitioners within twenty days before the filing of the Chapter 11 Proceedings and sold in the ordinary course of the Petitioners' business (the "**503(b)(9) Claim**");
- (b) employees have a priority claim under Section 507(a)(4) of the U.S. Bankruptcy Code for wages, salaries or commissions including vacation, severances and sick leave earned during the 180 days before the filing up to a limit of US\$10,950 less any pre-filing amounts paid by the Petitioners after the filing date (the "**Wage Priority Claim**");
- (c) claims for contributions made to an employment benefit plan arising from services rendered during the 180 day period before the filing may also be subject to priority treatment under Section 507(a)(5) of the U.S. Bankruptcy Code, subject to certain caps and deductions (the "**Priority Benefit Claim**"); and
- (d) wages, salaries and commissions for services rendered to a Petitioner after the filing may qualify as administrative expenses under Section 503(b)(1)(A)(i) of the U.S. Bankruptcy Code. Claims for such administrative expenses are accorded priority status ("**Administrative Expense Claims**"), if allowed. Pursuant to the Second U.S. Claims Order,

employees can assert Administrative Expense Claims against the U.S. Debtors for the period from April 16, 2009 through and including February 28, 2010 (but excluding amounts owed for ordinary course payroll obligations that are scheduled to be paid on the next pay date occurring after February 28, 2010 or for the reimbursement of employee expenses scheduled to be paid in the ordinary course).

42. The 503(b)(9) Claim, the Wage Priority Claim, the Priority Benefit Claim and the Administrative Expense Claim are collectively referred to herein as the **“Priority Claims”**.
43. The Monitor notes that no determination has been made with respect to whether any of the particular Priority Claims will be recognized in the Cross-Border Petitioners’ insolvency proceedings; however, in order to avoid this issue becoming an impediment to the formulation of any plan(s), the Monitor believes that it is prudent to collect this information at this time.
44. Accordingly, in order to identify the possible Wage Priority Claim and Priority Benefit Claim for employees of the Cross-Border Petitioners with Applicable Claims, the Monitor has customized the proof of claim form in respect of the Cross-Border Petitioners to include boxes that the employees of the Cross-Border Petitioners may check off if they believe that they have a Wage Priority Claim and/or a Priority Benefit Claim. Also included in the Joint Instruction Letter is a brief description of the Wage Priority Claim and the Priority Benefit Claim to assist employees in determining whether or not they may have such a claim.
45. With respect to the potential Wage Priority Claims and Priority Benefit Claims against the Cross-Border Petitioners, the Monitor has been advised by the Cross-Border Petitioners that the Cross-Border Petitioners do not intend to challenge the applicability of sections 507(a)(4) and 507(a)(5) in the Chapter 11 Proceedings of the Cross-Border Petitioners and will assess individual Wage Priority Claims and Priority Benefit Claims based on their merit and will only object if warranted.

46. Under the First Claims Procedure Order, the CCAA proof of claim form did not provide an opportunity for former employees who were not employed by the Cross-Border Petitioners as of April 16, 2009 (the “**Inactive Employees**”) to make a Wage Priority Claim and/or Priority Benefit Claim against a Cross-Border Petitioner as this type of claim is not specifically provided for under the CCAA. The Cross-Border Petitioners and the Monitor recognize that Inactive Employees should be given an opportunity to assert a Wage Priority Claim and/or Priority Benefit Claim in the event they believe they have such claims.
47. Attached as Appendix “G” is a letter that the Monitor proposes, subject to the approval of this Honourable Court, be mailed to the Inactive Employees of the Cross-Border Petitioners who have filed claims in these CCAA Proceedings (the “**Wage Priority Letter**”). The Wage Priority Letter outlines the nature of the Wage Priority Claim and the Priority Benefit Claim and provides Inactive Employees an opportunity to amend their CCAA proof of claim in the event they believe they have such claims against the Cross-Border Petitioners. The Monitor requests that such creditors file their amended claims, if any, by April 30, 2010.
48. With respect to the potential 503(b)(9) Claims against the Cross-Border Petitioners, the Monitor has been advised by the Cross-Border Petitioners that the Cross-Border Petitioners do not intend to challenge the applicability of section 503(b)(9) in the Chapter 11 Proceedings of the Cross-Border Petitioners and will assess individual 503(b)(9) Claims based on their merit and will only object if warranted.
49. Under the First Claims Procedure Order, the CCAA proof of claim form did not provide an opportunity for a creditor to make a 503(b)(9) Claim against a Cross-Border Petitioner as this type of claim is not specifically provided for under the CCAA. However, some Canadian creditors have filed 503(b)(9) Claims in the Chapter 11 Proceedings using a U.S. proof of claim form.
50. The Cross-Border Petitioners and the Monitor recognize that Canadian creditors may not be familiar with the 503(b)(9) Claim and also recognize that all creditors

of the Cross-Border Petitioners, whether domiciled in the U.S. or in Canada, must be treated fairly with respect to claims filed against the Cross-Border Petitioners.

51. Attached as Appendix "H" is a letter that the Monitor proposes, subject to the approval of this Honourable Court, be mailed to creditors of the Cross-Border Petitioners who have filed claims in these CCAA Proceedings (with the exception of employees and former employees) (the "**503(b)(9) Letter**"). The 503(b)(9) Letter outlines the nature of the 503(b)(9) Claim and provides creditors an opportunity to amend their CCAA proof of claim in the event they believe they have a 503(b)(9) Claim against a Cross-Border Petitioner. The Monitor requests that such creditors file their amended claims, if any, by April 30, 2010.

CONSULTATION WITH COMMITTEES OF STAKEHOLDERS

52. The Petitioners have filed a motion seeking the issuance of the Consultative Committees Order which would, among other things: (i) authorize the formation of Consultative Committees from within those groups of the Petitioners' non-unionized employees, former non-unionized employees and pensioners who were non-unionized while employed by the Petitioners and who remain, as at the date hereof, unrepresented in the CCAA Proceedings (the "**Unrepresented Affected Stakeholders**"); (ii) authorize the Petitioners to engage in consultation and negotiations with these Consultative Committees in order to assess the impact of proposed restructuring efforts on the various stakeholder groups; and (iii) authorize the Consultative Committees to make representations before this Honourable Court, should the need arise.
53. The Monitor agrees with the Petitioners' view that, while certain groups of stakeholders are well organized and have been represented throughout the course of the CCAA Proceedings, other stakeholders, such as the Unrepresented Affected Stakeholders, have not been formally represented in the CCAA Proceedings. As the Petitioners formulate their plan of compromise and arrangement and prepare to emerge from the CCAA Proceedings, the Monitor is of the view that it would assist both the Petitioners and the Unrepresented Affected Stakeholders if the

Unrepresented Affected Stakeholders are able to review proposals, provide feedback and otherwise assist in the formulation of proposals where the result may impact the Unrepresented Affected Stakeholders.

54. The Monitor notes that while the Petitioners, to date, have engaged in discussions with informal committees of the Unrepresented Affected Stakeholders, certain Unrepresented Affected Stakeholders have expressed concern that they may attract personal liability by continuing in an informal consultative role. Accordingly, the proposed Order provides that the Consultative Committees would be authorized to have standing permitting them to hire legal counsel and make representations before this Honourable Court without incurring personal liability, provided that their submissions would not bind any Unrepresented Affected Stakeholders who have not specifically agreed to be bound in writing.
55. The Monitor also notes that the Petitioners are also seeking to create a framework which will permit present or future informal or *ad hoc* committees of other affected stakeholders to form and engage in non-binding discussions with the Petitioners.

RECOMMENDATION

56. The Monitor is of the view that establishing a Second Claims Bar Date and the procedures for the review and determination of Applicable Claims is appropriate and necessary in order for the Petitioners and the Partnerships to adequately formulate a plan of compromise or arrangement.
57. The Monitor recommends that this Honourable court authorize the Monitor to mail the Wage Priority Letter to the inactive employees of the Cross-Border Petitioners who have filed claims in these CCAA proceedings in an effort to identify Wage Priority Claims.
58. The Monitor recommends that this Honourable court authorize the Monitor to mail the 503(b)(9) Letter to creditors of the Cross-Border Petitioners who have

filed claims in these CCAA proceedings (with the exception of employees and former employees) in an effort to identify 503(b)(9) Claims.

59. The Monitor is also of the view that the issuance of the Consultative Committees Order would assist both the Petitioners and their stakeholders in formulating a plan of compromise or arrangement.

All of which is respectfully submitted.

ERNST & YOUNG INC.
in its capacity as the Court Appointed Monitor
of the Petitioners

Per:



Alex Morrison, CA, CIRP
Senior Vice President

Greg Adams, CA, CIRP
Senior Vice President

Martin Daigneault, CA, CIRP
Senior Vice President

APPENDIX "A"
ABITIBI PETITIONERS

1. Abitibi-Consolidated Company of Canada
2. Abitibi-Consolidated Inc.
3. 3224112 Nova Scotia Limited
4. Marketing Donohue Inc.
5. Abitibi-Consolidated Canadian Office Products Holding Inc.
6. 3834328 Canada Inc.
7. 6169678 Canada Inc.
8. 4042140 Canada Inc.
9. Donohue Recycling Inc.
10. 1508756 Ontario Inc.
11. 3217925 Nova Scotia Company
12. La Tuque Forest Products Inc.
13. Abitibi-Consolidated Nova Scotia Incorporated
14. Saguenay Forest Products Inc.
15. Terra Nova Explorations Ltd.
16. The Jonquière Pulp Company
17. The International Bridge and Terminal Company
18. Scramble Mining Ltd.
19. 9150-3383 Quebec Inc.
20. Abitibi-Consolidated (U.K.) Inc.

APPENDIX "B"

BOWATER PETITIONERS

1. Bowater Canada Finance Corporation
2. Bowater Canadian Limited
3. Bowater Canadian Holdings, Inc.
4. 3231378 Nova Scotia Company
5. AbitibiBowater Canada Inc.
6. Bowater Canada Treasury Corporation
7. Bowater Canadian Forest Products Inc.
8. Bowater Shelburne Corporation
9. Bowater LaHave Corporation
10. St-Maurice River Drive Company Limited
11. Bowater Treated Wood Inc.
12. Canoxel Hardboard Inc.
13. 9068-9050 Quebec Inc.
14. Alliance Forest Products Inc. (2001)
15. Bowater Belledune Sawmill Inc.
16. Bowater Maritimes Inc.
17. Bowater Mitis Inc.
18. Bowater Guérette Inc.
19. Bowater Couturier Inc.

APPENDIX "C"
18.6 PETITIONERS

1. AbitibiBowater US Holding-1 Corp.
2. AbitibiBowater Inc.
3. Bowater Ventures Inc.
4. Bowater Incorporated
5. Bowater Nuway Inc.
6. Bowater Nuway Mid-States Inc.
7. Catawba Property Holdings LLC
8. Bowater Finance Company Inc.
9. Bowater South American Holdings Incorporated
10. Bowater America Inc.
11. Lake Superior Forest Products Inc.
12. Bowater Newsprint South LLC
13. Bowater Newsprint South Operations LLC
14. Bowater Finance II, LLC
15. Bowater Alabama LLC
16. Coosa Pines Golf Club Holdings, LLC

APPENDIX “D”

PARTNERSHIPS

1. Bowater Canada Finance Limited Partnership
2. Bowater Pulp and Paper Canada Holdings Limited Partnership
3. Abitibi-Consolidated Finance LP

APPENDIX "E"
FIRST CLAIMS PROCEDURE ORDER

SUPERIOR COURT

CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTREAL

No: 500-11-036133-094

DATE: **AUGUST 26, 2009**

PRESENT: THE HONOURABLE MR. JUSTICE CLÉMENT GASCON, J.S.C.

IN THE MATTER OF THE PLAN OF COMPROMISE OR ARRANGEMENT OF:

ABITIBIBOWATER INC.

And

ABITIBI-CONSOLIDATED INC.

And

BOWATER CANADIAN HOLDINGS INC.

And

The other Petitioners listed on Schedules "A", "B" and "C"

Petitioners

And

ERNST & YOUNG INC.

Monitor

CLAIMS PROCEDURE ORDER

[1] **CONSIDERING** the Petitioners' Motion for the Approval of a Claims Procedure Order;

[2] **CONSIDERING** the representations of the parties;

THE COURT:

[1] **GRANTS** this Motion for the Approval of a Claims Procedure Order.

[2] **ISSUES** this Order divided under the following headings:

- (a) Definitions
- (b) Notice of Claims
- (c) Filing of Canadian Proofs of Claim
- (d) Form of Canadian Proofs of Claim
- (e) Determination of Claims, Subsequent Claims and Restructuring Claims
- (f) Notice of Transferees
- (g) General Provisions

Definitions

[3] **ORDERS** that, for purposes of this Order, the following terms shall have the following meanings:

- (a) **"ACCC"** means Abitibi-Consolidated Company of Canada;
- (b) **"ACI"** means Abitibi-Consolidated Inc.;
- (c) **"BCFPI"** means Bowater Canadian Forest Products Inc.;
- (d) **"BI"** means Bowater Incorporated;
- (e) **"Business Day"** means a day, other than a Saturday or a Sunday, on which banks are generally open for business in Montreal, Quebec;
- (f) **"Canadian Claims Package"** means the document package which shall include French and English versions of the Notice to Creditors, Canadian Instruction Letter, a Canadian Proof of Claim and such other materials as the Canadian Petitioners and Partnerships consider necessary or appropriate;
- (g) **"Canadian Claims Procedure"** means the procedures outlined in this Order in connection with the assertion of Claims, Subsequent Claims and Restructuring Claims against one or more of the Canadian Petitioners or Partnerships, as amended or supplemented by further Order of the Court;
- (h) **"Canadian Credit Facility"** means the revolving and term credit facilities pursuant to a 364-day credit agreement among BCFPI as borrower, BI as guarantor, the lenders from time-to-time party thereto and The Bank of Nova Scotia as administrative agent (collectively, the **"Canadian Credit Lenders"**);

- (i) **"Canadian Credit Lenders"** has the meaning ascribed to it in paragraph 3(h), above;
- (j) **"Canadian Filing Date"** means April 17, 2009;
- (k) **"Canadian Instruction Letter"** means the French and English versions of the letter regarding completion of a Canadian Proof of Claim against the Canadian Petitioners or Partnerships, which letter shall be substantially in the form attached hereto as Appendix "D";
- (l) **"Canadian Petitioners"** means (i) Abitibi-Consolidated Inc. and the other petitioners listed on Appendix "A" hereto; and (ii) Bowater Canadian Holdings Inc. and the other petitioners listed on Appendix "B" hereto; provided that **"Canadian Petitioners"** shall not include the 18.6 Petitioners listed on Appendix "C" hereto;
- (m) **"Canadian Proof of Claim"** means the French and English versions of the form to be completed and filed by a Creditor setting forth its purported Claim, Subsequent Claim or Restructuring Claim, which proof of claim shall be substantially in the form attached hereto as Appendix "E";
- (n) **"Canadian Secured Notes"** means those U.S. \$413 million 13.75% senior secured notes due April 1, 2011 issued by ACCC;
- (o) **"Canadian Unsecured Notes"** means those U.S. \$102 million 10.50% notes due June 15, 2010 issued by BCFPI; those U.S. \$98 million 10.63% notes due June 15, 2010 issued by BCFPI; those U.S. \$22 million 10.26% notes due January 15, 2011 issued by BCFPI; those U.S. \$70 million 10.60% notes due January 15, 2011 issued by BCFPI; those U.S. \$600 million 7.95% notes due November 15, 2011 issued by Bowater Canada Finance Corporation; those U.S. \$125 million 10.85% debentures due November 30, 2014 issued by BCFPI; those U.S. \$500 million 8.55% notes due August 1, 2010 issued by ACI; those U.S. \$293 million 15.5% exchange notes due July 15, 2010 issued by ACCC; those U.S. \$200 million 7.75% notes due June 15, 2011 issued by ACCC; those U.S. \$200 million floating rate notes due June 15, 2011 issued by ACCC; those U.S. \$350 million 6.00% notes due June 20, 2013 issued by ACCC; those U.S. \$450 million 8.375% notes due April 1, 2015 issued by ACCC; those U.S. \$100 million 7.40% debentures due April 1, 2018 issued by ACI; those U.S. \$250 million 7.50% debentures due April 1, 2028 issued by ACI; those U.S. \$250 million 8.50% debentures due August 1, 2029 issued by ACI; and those U.S. \$450 million 8.85% debentures due April 1, 2030 issued by ACI;
- (p) **"CCAA"** means the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended;

- (q) **"Chapter 11 Creditor Matrix"** means the Chapter 11 Debtors' creditor matrix transmitted to the Clerk of the U.S. Court at the commencement of the U.S. Proceedings.
- (r) **"Chapter 11 Debtors"** means the U.S. Debtors and the Cross-Border Petitioners.
- (s) **"Chapter 11 Schedules"** means the schedules and statements prepared in the U.S. Proceedings setting forth the assets and liabilities of the Chapter 11 Debtors and which are posted on the website of Epiq Bankruptcy Solutions, LLC (at <http://chapter11.epiqsystems.com/ABH>);
- (t) **"Claim"** means any right or claim of any Person against one or more of the Canadian Petitioners or Partnerships in connection with any indebtedness, liability or obligation of any kind whatsoever of one or more of the Canadian Petitioners or Partnerships, whether reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, present, future, known or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, including without limitation any claim arising from or caused by the repudiation by a Canadian Petitioner or Partnership of any contract, lease or other agreement, whether written or oral, the commission of a tort (intentional or unintentional), any breach of duty (legal, statutory, equitable, fiduciary or otherwise), any right of ownership or title to property, employment, contract, a trust or deemed trust, howsoever created, any claim made or asserted against any one or more of the Canadian Petitioners or Partnerships through any affiliate, or any right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any grievance, matter, action, cause or chose in action, whether existing at present or commenced in the future, based in whole or in part on facts which existed on the Canadian Filing Date, together with any other claims of any kind that, if unsecured, would constitute a debt provable in bankruptcy within the meaning of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3; provided that **"Claim"** shall not include any Excluded Claim;
- (u) **"Claims Bar Date"** means 4:00 p.m. (Eastern Standard Time) on November 13, 2009 or such other date as may be ordered by the Court;
- (v) **"Court"** means the Superior Court of Quebec;
- (w) **"Creditor"** means any Person asserting a Claim, Subsequent Claim or Restructuring Claim;
- (x) **"Cross-Border Petitioners"** means Bowater Canadian Holdings Inc., Bowater Canada Finance Corporation, Bowater Canadian Limited,

AbitibiBowater Canada Inc., BCFPI, Bowater LaHave Corporation and Bowater Maritimes Inc. who filed for protection under the CCAA and commenced U.S. Proceedings;

- (y) **"Excluded Claim"** means (i) any Claim, Secured Claim or Restructuring Claim secured by the Abitibi Administration Charge, the Bowater Administration Charge, the Abitibi D&O Charge, the Bowater D&O Charge, the ACI DIP Charge or the BI DIP Lenders Charge (as each term is defined in the Second Amended Initial Order); (ii) any Claim, Subsequent Claim or Restructuring Claim of the Pre-Petition Lenders or any other Person under the Pre-Petition Facilities (a **"Pre-Petition Lender Claim"**); (iii) subject to paragraphs 11 and 12 of this Order, any Claim, Subsequent Claim or Restructuring Claim of a Noteholder for principal, interest and other applicable fees and charges under any Canadian Unsecured Notes and/or any Canadian Secured Notes (a **"Noteholder Claim"**); (iv) any Intercompany Claim including those secured by the ACI Inter-Company Advances Charge and the BI Inter-Company Advances Charge (as each term is defined in the Second Amended Initial Order); (v) any Claim, Subsequent Claim or Restructuring Claim of an employee of any of the Canadian Petitioners or Partnerships who was employed by that Canadian Petitioner or Partnership as of April 16, 2009; (vi) any Claim, Subsequent Claim or Restructuring Claim asserted by any person, including pension plan administrators, or pension authorities, in respect of the 20 registered pension plans for the Canadian Petitioners' Canadian employees; or (vii) any other Claim, Subsequent Claim or Restructuring Claim ordered by the Court to be treated as an Excluded Claim;
- (z) **"Governmental Agency"** means any federal, provincial, state or local government, agency or instrumentality thereof or similar entity, howsoever designated or constituted exercising executive, legislative, judicial, regulatory or administrative functions in Canada, the United States, or elsewhere;
- (aa) **"Intercompany Claim"** means any Claim, Subsequent Claim or Restructuring Claim of a Canadian Petitioner, a Partnership or one of the U.S. Debtors against a Canadian Petitioner or Partnership;
- (bb) **"Known Creditors"** means (i) those Creditors to whom the Canadian Petitioners or Partnerships owed money as of the Canadian Filing Date, which obligation remains unpaid in whole or in part as evidenced by the books and records of the Canadian Petitioners and Partnerships; and (ii) those Creditors with Subsequent Claims;
- (cc) **"Monitor"** means Ernst & Young Inc., in its capacity as the Court-appointed Monitor of the Canadian Petitioners and Partnerships;

- (dd) **"Noteholder"** means the holder of Canadian Secured Notes and/or Canadian Unsecured Notes;
- (ee) **"Noteholder Claim"** has the meaning ascribed to it in paragraph 3(y), above;
- (ff) **"Notice to Creditors"** means the French and English versions of the notice substantially in the form attached hereto as Appendix "F";
- (gg) **"Partnerships"** means Bowater Canada Finance Limited Partnership, Bowater Pulp and Paper Canada Holdings Limited Partnership and Abitibi-Consolidated Finance LP;
- (hh) **"Person"** means any individual, partnership, firm, joint venture, trust, entity, corporation, body corporate, unincorporated association, or organization, trade union, employee or other association, Governmental Agency, or similar entity, howsoever designated or constituted and any individual or other entity owned or controlled by or which is the agent of any of the foregoing;
- (ii) **"Plan"** means any plan of compromise or arrangement filed by one or more of the Canadian Petitioners pursuant to the CCAA;
- (jj) **"Pre-Petition Facilities"** means the credit facilities available pursuant to the Term Loan Facility, the U.S. Credit Facility and the Canadian Credit Facility;
- (kk) **"Pre-Petition Lenders"** means the Term Loan Lenders, the U.S. Credit Lenders and the Canadian Credit Lenders;
- (ll) **"Pre-Petition Lender Claim"** has the meaning ascribed to it in paragraph 3(y), above;
- (mm) **"Restructuring Claim"** means any Claim arising as a result of or in connection with the repudiation, termination or restructuring by the Canadian Petitioners or Partnerships of any contract, lease, employment or other agreement after August 31, 2009; provided that **"Restructuring Claim"** shall not include an Excluded Claim;
- (nn) **"Second Amended Initial Order"** means the Second Amended Initial Order of the Honourable Mr. Justice Clement Gascon, J.S.C. of the Court dated May 6, 2009;
- (oo) **"Subsequent Claim"** means any Claim arising as a result of or in connection with the repudiation, termination or restructuring by the Canadian Petitioners or Partnerships of any contract, lease or other agreement after the Canadian Filing Date but on or before August 31,

2009; provided that **"Subsequent Claim"** shall not include an Excluded Claim;

- (pp) **"Term Loan Facility"** means the term loan facility pursuant to the Credit and Guaranty Agreement dated as of April 1, 2008 between ACCC as borrower, ACI as guarantor and the other guarantors party thereto, the lenders party thereto and Wells Fargo, N.A. as administrative agent (collectively, the **"Term Loan Lenders"**);
- (qq) **"Term Loan Lenders"** has the meaning ascribed to it in paragraph 3(pp), above;
- (rr) **"U.S. Claims Package"** means the document package which shall include a copy of an instruction letter, a U.S. Proof of Claim and such other materials as the U.S. Debtors consider necessary or appropriate;
- (ss) **"U.S. Claims Procedure"** means the claims process approved by the U.S. Court to be conducted within the U.S. Proceedings in respect of the U.S. Debtors;
- (tt) **"U.S. Court"** means the United States Bankruptcy Court for the District of Delaware;
- (uu) **"U.S. Credit Facility"** means the revolving credit facility pursuant to a 5-year credit agreement among BI, Bowater Newsprint South LLC, Bowater Alabama LLC and Bowater Newsprint South Operations LLC as borrowers, the lenders from time-to-time party thereto and Wachovia as administrative agent (collectively, the **"U.S. Credit Lenders"**);
- (vv) **"U.S. Credit Lenders"** has the meaning ascribed to it in paragraph 3(uu), above;
- (ww) **"U.S. Debtors"** means AbitibiBowater Inc., AbitibiBowater US Holding LLC, Donohue Corp., Abitibi Consolidated Sales Corporation, Abitibi-Consolidated Alabama Corporation, Alabama River Newsprint Company, Abitibi-Consolidated Corporation, Augusta Woodlands, LLC, Tenex Data Inc., AbitibiBowater US Holding 1 Corp., Bowater Ventures Inc., Bowater Incorporated, Bowater Nuway Inc., Bowater Nuway Mid-States Inc., Catawba Property Holdings LLC, Bowater Finance Company Inc., Bowater South American Holdings Incorporated, Bowater America Inc., Lake Superior Forest Products Inc., Bowater Newsprint South LLC, Bowater Newsprint South Operations LLC, Bowater Finance II LLC, Bowater Alabama LLC, Coosa Pines Golf Club Holdings LLC and Abitibi-Consolidated Finance LP; provided that **"U.S. Debtors"** shall not include the Cross-Border Petitioners;

- (xx) **"U.S. Proceedings"** means the proceedings commenced on April 16, 2009 by the Chapter 11 Debtors under chapter 11 of title 11 of the United States Bankruptcy Code in the U.S. Court; and
- (yy) **"U.S. Proof of Claim"** means a proof of claim filed in the U.S. Claims Procedure.

Notice of Claims

[4] **ORDERS** that the Monitor shall cause a Canadian Claims Package to be sent to each Known Creditor by regular prepaid mail within 20 days from the date of this Order.

[5] **ORDERS** that the Monitor and Epiq Bankruptcy Solutions, LLC shall cause a U.S. Claims Package to be sent to each entity that is listed on the Chapter 11 Creditor Matrix that may hold a claim, as such term is defined in the U.S. Bankruptcy Code, against the Canadian Petitioners (including the Cross-Border Petitioners) by regular prepaid mail within 20 days from the date of this Order but in no event less than 60 days from the Claims Bar Date.

[6] **ORDERS** that the Monitor shall cause (i) the French and English versions of the Notice to Creditors to be placed in the Montreal Gazette and the Globe and Mail (National Edition); (ii) the English version of the Notice to Creditors to be placed in the Wall Street Journal and USA Today; and (iii) the French version of the Notice to Creditors to be placed in La Presse, Le Soleil and Le Quotidien, one day per week for two weeks within 20 days from the date of this Order.

[7] **ORDERS** that the Monitor shall cause the Canadian Claims Package, which includes the Notice to Creditors, to be posted on the Monitor's French and English bilingual website (at www.ey.com/ca/abitiibowater) within 20 days from the date of this Order.

[8] **ORDERS** that the Monitor shall cause a copy of the Canadian Claims Package to be sent to any Person requesting such material within 7 days from the date of the request.

[9] **ORDERS** that, in the event that the Monitor believes that any action taken by a Canadian Petitioner or Partnership may give rise to a Claim, Subsequent Claim or a Restructuring Claim or the Monitor is advised by any Person that such Person believes it has a Claim, Subsequent Claim or a Restructuring Claim, the Monitor shall thereafter cause a copy of the Canadian Claims Package to be sent to the Creditor.

Filing of Canadian Proofs of Claim*Claims and Subsequent Claims*

[10] **ORDERS** that every Creditor asserting a Claim or Subsequent Claim, other than an Excluded Claim, against a Canadian Petitioner (including the Cross-Border Petitioners) or Partnership shall set out its aggregate Claim or Subsequent Claim in a Canadian Proof of Claim and deliver that Canadian Proof of Claim to the Monitor so that it is actually received by the Monitor by no later than the Claims Bar Date.

[11] **ORDERS** that the indenture trustee(s) or similar agent(s) under the Canadian Secured Notes and the Canadian Unsecured Notes shall be required each to deliver one aggregate Canadian Proof of Claim on behalf of the Noteholders in respect of the aggregate amount owed to the Noteholders for which such indenture trustee or similar agent acts. Subject to paragraph 12 hereof, individual Noteholders are not required to file individual Canadian Proofs of Claim.

[12] **ORDERS** that any Noteholder that wishes to assert a Claim or Subsequent Claim other than a Noteholder Claim shall be required to deliver a Canadian Proof of Claim.

[13] **ORDERS** that any Pre-Petition Lender that wishes to assert a Claim or Subsequent Claim other than a Pre-Petition Lender Claim shall be required to deliver a Canadian Proof of Claim.

[14] **ORDERS** that a U.S. Proof of Claim timely filed against a Cross-Border Petitioner in accordance with the U.S. Claims Procedure will be deemed to be a Canadian Proof of Claim that has been timely delivered to the Monitor in accordance with the Canadian Claims Procedure. If a Canadian Proof of Claim is delivered to the Monitor in accordance with the Canadian Claims Procedure and a U.S. Proof of Claim is also filed in accordance with the U.S. Claims Procedure in respect of the same Claim or Subsequent Claim against the same Cross-Border Petitioner, the last timely filed Claim or Subsequent Claim shall govern in the Canadian Claims Procedure. For greater certainty, if a Creditor (i) does not file a Canadian Proof of Claim in respect of a Claim or Subsequent Claim against a Canadian Petitioner or Partnership; and (ii) does not file a U.S. Proof of Claim in respect of a Claim or Subsequent Claim against a Canadian Petitioner or Partnership; and (iii) that Creditor's Claim or Subsequent Claim in the amount provided for in the Chapter 11 Schedules is deemed accepted in accordance with the U.S. Claims Procedure and the U.S. Proceedings, then that Claim or Subsequent Claim is deemed accepted only for the purposes of the U.S. Proceedings and does not constitute a timely filed Canadian Proof of Claim in accordance with the Canadian Claims Procedure and these proceedings.

[15] **ORDERS** that, subject to paragraph 14 and unless otherwise ordered by this Court, any Creditor who does not deliver a Canadian Proof of Claim in respect of a Claim or Subsequent Claim in accordance with paragraphs 10, 12 and 13 shall be forever barred from asserting such Claim or Subsequent Claim against any of the

Canadian Petitioners or Partnerships and such Claim or Subsequent Claim shall be forever extinguished and any holder of such Claim or Subsequent Claim shall not be entitled to participate as a Creditor in these proceedings or receive any further notice in respect of these proceedings, the Canadian Claims Procedure or any Plan and shall not be entitled to vote on any Plan or receive any distribution from any Plan or otherwise from the Canadian Petitioners or Partnerships, or the Monitor on behalf of the Canadian Petitioners or Partnerships, in respect of such Claim or Subsequent Claim.

Restructuring Claims

[16] **ORDERS** that every Creditor asserting a Restructuring Claim, other than an Excluded Claim, against a Canadian Petitioner (including the Cross-Border Petitioners) or Partnership shall set out its aggregate Restructuring Claim in a Canadian Proof of Claim and deliver that Canadian Proof of Claim to the Monitor so that it is actually received by the Monitor by such later date to be established for such purpose by the Court.

[17] **ORDERS** that paragraphs 11 to 15 of this Order apply to Canadian Proofs of Claim delivered in respect of Restructuring Claims.

Form of Canadian Proofs of Claim

[18] **ORDERS** that each Creditor shall file a separate Canadian Proof of Claim in respect of each Canadian Petitioner or Partnership against which it purports to have a Claim, Subsequent Claim or Restructuring Claim.

[19] **ORDERS** that any Claim, Subsequent Claim or Restructuring Claim denominated in any currency other than Canadian dollars shall, for the purposes of this Order, be converted to and shall constitute obligations in Canadian dollars, such calculation to be effected using the Bank of Canada's noon spot rate as of the Canadian Filing Date (U.S. dollar claims are to be converted at the rate of US\$1 = CDN\$1.2146).

[20] **ORDERS** that each Creditor shall reduce its Claim, Subsequent Claim or Restructuring Claim by the amount of (a) any payment thereon made by a Canadian Petitioner or Partnership to the Creditor; (b) the application of any volume or other discount in reduction of such Claim, Subsequent Claim or Restructuring Claim by a Canadian Petitioner or Partnership; and (c) any other subsequent credit applied by a Canadian Petitioner or Partnership against such Claim, Subsequent Claim or Restructuring Claim or the Creditor.

Determination of Claims, Subsequent Claims and Restructuring Claims

[21] **ORDERS** that the applicable procedures for reviewing and determining Claims, Subsequent Claims and Restructuring Claims shall be established by further Order of the Court. Proper notice of all motions for any Orders to approve such procedures shall

be provided to the service list in these proceedings and any Person who has timely filed a Canadian Proof of Claim against the Canadian Petitioners or Partnerships in accordance with the Canadian Claims Procedure.

Notice of Transferees

[22] **ORDERS** that, if a Creditor or any subsequent holder of a Claim, Subsequent Claim or Restructuring Claim, who has been acknowledged by the Canadian Petitioners or Partnerships and the Monitor as the holder of the Claim, Subsequent Claim or Restructuring Claim, transfers or assigns that Claim, Subsequent Claim or Restructuring Claim to another Person, neither the Canadian Petitioners nor Partnerships nor the Monitor shall be required to give notice to or to otherwise deal with the transferee or assignee of the Claim, Subsequent Claim or Restructuring Claim as the holder of such Claim, Subsequent Claim or Restructuring Claim unless and until actual notice of transfer or assignment, together with satisfactory evidence of such transfer or assignment, has been delivered to the Canadian Petitioners or Partnerships and the Monitor. Thereafter, such transferee or assignee shall, for all purposes hereof, constitute the holder of such Claim, Subsequent Claim or Restructuring Claim and shall be bound by notices given and steps taken in respect of such Claim, Subsequent Claim or Restructuring Claim.

[23] **ORDERS** that, if a Creditor or any subsequent holder of a Claim, Subsequent Claim or Restructuring Claim who has been acknowledged by the Canadian Petitioners or Partnerships and the Monitor as the holder of the Claim, Subsequent Claim or Restructuring Claim transfers or assigns the whole of such Claim, Subsequent Claim or Restructuring Claim to more than one Person or part of such Claim, Subsequent Claim or Restructuring Claim to another Person or Persons, such transfers or assignments shall not create separate Claims, Subsequent Claims or Restructuring Claims and such Claims, Subsequent Claims or Restructuring Claims shall continue to constitute and be dealt with as a single Claim, Subsequent Claim or Restructuring Claim notwithstanding such transfers or assignments. Neither the Canadian Petitioners nor Partnerships nor the Monitor shall, in each such case, be required to recognize or acknowledge any such transfers or assignments and shall be entitled to give notices to and to otherwise deal with such Claim, Subsequent Claim or Restructuring Claim only as a whole and then only to and with the Person last holding such Claim, Subsequent Claim or Restructuring Claim provided such Creditor may, by notice in writing delivered to the Canadian Petitioners or Partnerships and the Monitor, direct that subsequent dealings in respect of such Claim, Subsequent Claim or Restructuring Claim, but only as a whole, shall be dealt with by a specified Person and in such event, such Person shall be bound by any notices given or steps taken in respect of such Claim, Subsequent Claim or Restructuring Claim with such Creditor.

General Provisions

[24] **ORDERS** that the Monitor, in addition to its prescribed rights and obligations under the CCAA and under the Second Amended Initial Order, shall assist the

Canadian Petitioners and Partnerships in connection with the matters described herein, and is hereby authorized and directed to take such other actions and fulfill such other roles as are contemplated by this Order and such other roles in keeping with its position as an officer of this Court.

[25] **ORDERS** that any notice or communication (including, without limitation, Canadian Proofs of Claim) to be given under this Order by a Creditor to the Monitor or the Canadian Petitioners or Partnerships shall be in writing and, where applicable, in substantially the form provided for in this Order and will be sufficiently given only if delivered by electronic mail, facsimile, courier or registered mail addressed to:

Ernst & Young Inc., Monitor of Abitibi-Consolidated Inc., Bowater
Canadian Forest Products Inc. et al.
800 Rene-Levesque Blvd. West
Suite 2000
Montreal, QC H3B 1X9
Telephone: 1-866-246-7889
Fax: 514-879-3992
Email: abitibibowater@ca.ey.com
Attention: Ms. Donna Comerford

Any such notice or other communication by a Creditor shall be deemed received only upon actual receipt thereof during normal business hours on a Business Day.

[26] **ORDERS** that any notice or other communication to be given in connection with this Order by the Canadian Petitioners or Partnerships or the Monitor to a Creditor, other than the Notice to Creditors to be published as provided in paragraph 6 herein, shall be in writing. Such notice or other communication will be sufficiently given to a Creditor if given by prepaid ordinary mail, by courier, by delivery or by facsimile transmission or electronic mail to the Creditor to such address, facsimile number or e-mail address appearing in the books and records of the Canadian Petitioners or Partnerships or in any Canadian Proof of Claim filed by the Creditor. Any such notice or other communication (a) if given by prepaid ordinary mail, shall be deemed received on the third (3rd) Business Day after mailing within Quebec, the fifth (5th) Business Day after mailing elsewhere within Canada or to the United States and the tenth (10th) Business Day after mailing internationally; (b) if given by courier or delivery, shall be deemed received on the next Business Day following dispatch; (c) if given by facsimile transmission or electronic mail before 5:00 p.m. on a Business Day, shall be deemed received on such Business Day; and (d) if given by facsimile transmission or electronic mail after 5:00 p.m. on a Business Day, shall be deemed received on the following Business Day.

[27] **ORDERS** that, in the event that the day on which any notice or communication required to be delivered pursuant to the Canadian Claims Procedure is not a Business Day, then such notice or communication shall be required to be delivered on the next Business Day.

[28] **ORDERS** that, if during any period during which notices or other communication are being given pursuant to this Order a postal strike or postal work stoppage of general application should occur, such notices or other communications then not received or deemed received shall not, absent further Order of this Court, be effective. Notices and other communications given hereunder during the course of any such postal strike or postal work stoppage of general application shall only be effective if given by electronic mail, courier, delivery or facsimile transmission in accordance with this Order.

[29] **ORDERS** that references to the singular shall include the plural, references to the plural shall include the singular and to any gender shall include the other gender.

[30] **ORDERS** that, in the event of a conflict between the French and English versions of any of the documents approved by this Order, the English version shall prevail.

[31] **REQUESTS** the aid and recognition of any court or any judicial, regulatory or administrative body in any province or territory of Canada and the Federal Court of Canada and any judicial, regulatory or administrative tribunal or other court constituted pursuant to the Parliament of Canada or the legislature of any province and any court or any judicial, regulatory or administrative body of the United States and the states or other subdivisions of the United States and of any other nation or state, including the U.S. Court, to assist the Canadian Petitioners and Partnerships and the Monitor and their respective agents in carrying out the terms of this Order and any other Order in these proceedings, to make such orders and to provide such assistance to the Canadian Petitioners, Partnerships and the Monitor, as an officer of the Court, as may be necessary or desirable to give effect to this Order and to grant representative status to the Canadian Petitioners, the Partnerships and the Monitor in any foreign proceeding.

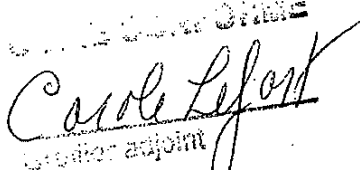

CLEMENT GASCON, J.S.C. J.S.C.

Me Guy P. Martel et Me Stéphanie Bergeron
STIKEMAN, ELLIOTT
Attorneys for Petitioners

Me Alain Tardif et Me Philippe H. Bélanger
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Attorneys for Investissement Québec


Carole Lefort
Greeter adjoint

Me Guillaume-Pierre Michaud
FASKEN MARTINEAU Du MOULIN
Attorneys for Silver Oak Capital LLC et al., DDJ Capital Management, LLC et al.

Me Jean-Yves Simard
LAVERY, DE BILLY
Attorneys for the Ad hoc Committee of Bondholders

Me François D. Gagnon
BORDEN, LADNER, GERVAIS
Attorneys for the Ad hoc Committee of the Senior Secured Noteholders and U.S. Bank
National Association, Indenture Trustee for the Senior Secured Noteholders

Date of hearing August 26, 2009

APPENDIX "F"

THE CLAIMS REVIEW AND DETERMINATION ORDER

SUPERIOR COURT

CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTREAL

No: 500-11-036133-094

DATE: JANUARY 18, 2010

PRESENT: THE HONOURABLE MR. JUSTICE CLÉMENT GASCON, J.S.C.

IN THE MATTER OF THE PLAN OF COMPROMISE OR ARRANGEMENT OF:

ABITIBIBOWATER INC.

And

ABITIBI-CONSOLIDATED INC.

And

BOWATER CANADIAN HOLDINGS INC.

And

The other Petitioners listed on Schedules "A", "B" and "C"

Debtors

And

ERNST & YOUNG INC.

Monitor

**CLAIMS PROCEDURE ORDER
(REVIEW AND DETERMINATION OF CLAIMS)
(# 414)**

[1] **CONSIDERING** the Petitioners' Motion for an Order Establishing a Procedure for the Review and Determination of Claims, Subsequent Claims and Former Employee Grievances against the Petitioners (the "**Motion**");

[2] **CONSIDERING** the representations of the parties and the absence, in the end, of any contestation on the final wording of this Order;

FOR THESE REASONS, THE COURT:

[1] **GRANTS** the Motion.

[2] **ISSUES** this Order divided under the following headings:

- (a) Definitions
- (b) Cross-Border Claims Protocol
- (c) Review and Determination of Claims and Subsequent Claims
- (d) Review and Determination of Former Employee Grievances
- (e) Notices and Communications
- (f) Aid and Assistance of Other Courts
- (g) General Provisions

Definitions

[3] **ORDERS** that, for purposes of this Order, the following terms shall have the following meanings:

- (a) **"ACCC"** means Abitibi-Consolidated Company of Canada;
- (b) **"ACI"** means Abitibi-Consolidated Inc.;
- (c) **"BCFPI"** means Bowater Canadian Forest Products Inc.;
- (d) **"BI"** means Bowater Incorporated;
- (e) **"Business Day"** means a day, other than a Saturday or a Sunday, on which banks are generally open for business in Montreal, Quebec;
- (f) **"Canadian Claims Procedure Order"** means the order of this Court dated August 26, 2009 in these proceedings;
- (g) **"Canadian Petitioners"** means (i) ACI and the other petitioners listed on **Appendix "A"** hereto; and (ii) Bowater Canadian Holdings Inc. and the other petitioners listed on **Appendix "B"** hereto; provided that **"Canadian Petitioners"** shall not include the 18.6 Petitioners listed on **Appendix "C"** hereto;

- (h) **"CCAA"** means the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended;
- (i) **"Claim"** means any right or claim of any Person against one or more of the Canadian Petitioners or Partnerships in connection with any indebtedness, liability or obligation of any kind whatsoever of one or more of the Canadian Petitioners or Partnerships, whether reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, present, future, known or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, including without limitation any claim arising from or caused by the repudiation by a Canadian Petitioner or Partnership of any contract, lease or other agreement, whether written or oral, the commission of a tort (intentional or unintentional), any breach of duty (legal, statutory, equitable, fiduciary or otherwise), any right of ownership or title to property, employment, contract, a trust or deemed trust, howsoever created, any claim made or asserted against any one or more of the Canadian Petitioners or Partnerships through any affiliate, or any right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any grievance, matter, action, cause or chose in action, whether existing at present or commenced in the future, based in whole or in part on facts which existed on the Canadian Filing Date, together with any other claims of any kind that, if unsecured, would constitute a debt provable in bankruptcy within the meaning of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3; provided that for the purposes of the present Order, "Claim" shall not include the following:
 - (a) any Excluded Claim;
 - (b) any Restructuring Claim; and
 - (c) any Former Employee Grievance;
- (j) **"Claims Bar Date"** means, in respect of Claims, Subsequent Claims or Former Employee Grievances 4:00 p.m. (Eastern Standard Time) on November 13, 2009 or such other date as may be ordered by the Court;
- (k) **"Claims Officer"** means the individual(s) appointed as claims officer(s) pursuant to paragraph 9 of the present Order;
- (l) **"Collective Agreement"** means a collective agreement to which the Canadian Petitioners and the Partnerships or any of them and a Union were parties on or before April 17, 2009, and any subsequent amendment and/or renewal thereof;
- (m) **"Court"** means the Superior Court of Quebec;

- (n) **"Creditor"** means any Person asserting a Claim or Subsequent Claim or Restructuring Claim;
- (o) **"Cross-Border Claims Protocol"** means the cross-border claims determination protocol attached hereto as **Appendix "E"**;
- (p) **"Cross-Border Petitioners"** means Bowater Canadian Holdings Inc., Bowater Canada Finance Corporation, Bowater Canadian Limited, AbitibiBowater Canada Inc., BCFPI, Bowater LaHave Corporation and Bowater Maritimes Inc. who filed for protection under the CCAA and commenced U.S. Proceedings;
- (q) **"Determination Date"** means April 17, 2009;
- (r) **"Dispute Package"** means, with respect to any Claim, Subsequent Claim or Former Employee Grievance, a copy of the related Proof of Claim, Notice of Revision or Disallowance and Notice of Dispute;
- (s) **"Excluded Claim"** means (each otherwise undefined capitalized term as defined in the Canadian Claims Procedure Order) (i) any Claim, Secured Claim or Restructuring Claim secured by the Abitibi Administration Charge, the Bowater Administration Charge, the Abitibi D&O Charge, the Bowater D&O Charge, the ACI DIP Charge or the BI DIP Lenders Charge (as each term is defined in the Second Amended Initial Order); (ii) any Claim, Subsequent Claim or Restructuring Claim of the Pre-Petition Lenders or any other Person under the Pre-Petition Facilities (a **"Pre-Petition Lender Claim"**); (iii) subject to paragraphs 11 and 12 of the Canadian Claims Procedure Order, any Claim, Subsequent Claim or Restructuring Claim of a Noteholder for principal, interest and other applicable fees and charges under any Canadian Unsecured Notes and/or any Canadian Secured Notes (a **"Noteholder Claim"**); (iv) any Intercompany Claim including those secured by the ACI Inter-Company Advances Charge and the BI Inter-Company Advances Charge (as each term is defined in the Second Amended Initial Order); (v) any Claim, Subsequent Claim or Restructuring Claim of an employee of any of the Canadian Petitioners or Partnerships who was employed by that Canadian Petitioner or Partnership as of April 16, 2009; (vi) any Claim, Subsequent Claim or Restructuring Claim asserted by any person, including pension plan administrators, or pension authorities, in respect of the 20 registered pension plans for the Canadian Petitioners' Canadian employees; or (vii) any other Claim, Subsequent Claim or Restructuring Claim ordered by the Court to be treated as an Excluded Claim;
- (t) **"Former Employee Grievance"** means any claim arising from a grievance in respect of events, actions or circumstances arising out of or under any Collective Agreement and which does not constitute an Excluded Claim;

- (u) **"Grievance Claims Officer"** means the individual(s) appointed as grievance claims officer(s) pursuant to paragraph 18 of the present Order;
- (v) **"Grievance Proof of Claim"** means any proof of claim filed by a Union in accordance with the Canadian Claims Procedure Order setting forth its purported Former Employee Grievance with respect to a former employee;
- (w) **"Monitor"** means Ernst & Young Inc., in its capacity as the Court-appointed Monitor of the Canadian Petitioners and Partnerships;
- (x) **"Notice of Dispute"** means the notice that may be delivered by a Creditor who has received a Notice of Revision or Disallowance disputing such Notice of Revision or Disallowance, which notice shall be substantially in the form attached hereto as **Appendix "F"**;
- (y) **"Notice of Revision or Disallowance"** means the notice advising a Creditor or a Union that the Monitor has revised or rejected all or part of such Creditor's or Union's Claim, Subsequent Claim or Former Employee Grievance set out in its Proof of Claim or Grievance Proof of Claim and setting out the reasons for such revision or disallowance, which notice shall be substantially in the form attached hereto as **Appendix "E"**;
- (z) **"Partnerships"** means the entities listed on **Appendix "D"** hereto, excluding however, for the purposes of this Order, Abitibi-Consolidated Finance LP;
- (aa) **"Person"** means any individual, partnership, firm, joint venture, trust, entity, corporation, body corporate, unincorporated association or organization, trade union, employee or other association, governmental agency, or similar entity, howsoever designated or constituted and any individual or other entity owned or controlled by or which is the agent of any of the foregoing;
- (bb) **"Plan"** means the plan(s) of arrangement and compromise to be filed in these proceedings in connection with the restructuring efforts of the Canadian Petitioners and Partnerships.
- (cc) **"Proof of Claim"** means any proof of claim filed by a Creditor in accordance with the Canadian Claims Procedure Order setting forth its purported Claim or Subsequent Claim;
- (dd) **"Proven Claim"** means the amount of any Claim, Subsequent Claim or Former Employee Grievance of any Creditor or Union as of 12:01 a.m. on the Determination Date, determined in accordance with the provisions of the CCAA and this Order;

- (ee) **"Restructuring Claim"** means (i) any Claim arising as a result of or in connection with the repudiation, termination or restructuring by the Canadian Petitioners or Partnerships of any contract, lease, employment or other obligation after August 31, 2009; or (ii) any Claim against any of the Canadian Petitioners or Partnerships as a former owner, occupier, person in possession or otherwise in connection with any property (whether moveable or immoveable, real or personal) transferred on or after April 17, 2009 provided that **"Restructuring Claim"** shall not include an Excluded Claim or a Subsequent Claim.
- (ff) **"Subsequent Claim"** means any Claim arising as a result of or in connection with the repudiation, termination or restructuring by the Canadian Petitioners or Partnerships of any contract, lease or other agreement after the Canadian Filing Date but on or before August 31, 2009; provided that **"Subsequent Claim"** shall not include an Excluded Claim;
- (gg) **"Threshold Claim"** shall have the meaning set forth in the Cross-Border Claims Protocol;
- (hh) **"UCC"** means the statutory committee of unsecured creditors appointed in the Chapter 11 proceedings, the U.S. Creditors' Committee;
- (ii) **"Union"** means the following unions, in each case comprising any affiliated union(s) representing one or more employees (respectively and collectively, the **"Unions"**):
- Canadian Office and Professional Employees Union (COPE);
 - Centrale des syndicats démocratiques (CSD);
 - Communications, Energy and Paperworkers Union of Canada / Syndicat canadien des communications, de l'énergie et du papier (CEP / SCEP);
 - Confédération des syndicats nationaux / Fédération des travailleurs et des travailleuses du papier et de la forêt / Syndicat national des travailleurs des pâtes et papiers (CSN / FTTPF / SNTTP);
 - Fraternité unie des charpentiers menuisiers d'Amérique (FUCMA);
 - International Association of Machinists & Aerospace Workers (IAMS);
 - International Brotherhood of Electrical Workers (IBEW);
 - International Longshoremen Association (ILA);

- International Union of Operating Engineers (IUOE);
 - Office and Professional Employees International Union (OPEIU);
 - Syndicat des employés et employés professionnels-les et de bureau – Québec (SEPBB);
 - United Association of Plumbers and Steamfitters (UAPS); and
 - United Steel Workers (USWA).
- (jj) **"U.S. Court"** means the United States Bankruptcy Court for the District of Delaware;
- (kk) **"U.S. Debtors"** means AbitibiBowater Inc., AbitibiBowater US Holding LLC, Donohue Corp., Abitibi Consolidated Sales Corporation, Abitibi-Consolidated Alabama Corporation, Alabama River Newsprint Company, Abitibi-Consolidated Corporation, Augusta Woodlands, LLC, Tenex Data Inc., AbitibiBowater US Holding 1 Corp., Bowater Ventures Inc., Bowater Incorporated, Bowater Nuway Inc., Bowater Nuway Mid-States Inc., Catawba Property Holdings LLC, Bowater Finance Company Inc., Bowater South American Holdings Incorporated, Bowater America Inc., Lake Superior Forest Products Inc., Bowater Newsprint South LLC, Bowater Newsprint South Operations LLC, Bowater Finance II LLC, Bowater Alabama LLC, Coosa Pines Golf Club Holdings LLC and Abitibi-Consolidated Finance LP; provided that **"U.S. Debtors"** shall not include the Cross-Border Petitioners, but, for the purposes of this Order, shall include Abitibi Consolidated Finance, LP; and
- (ll) **"U.S. Proceedings"** means the proceedings commenced on April 16, 2009 by the Chapter 11 Debtors under chapter 11 of title 11 of the United States Bankruptcy Code in the U.S. Court.

Cross-Border Claims Protocol

[4] **ORDERS** that (i) the Cross-Border Claims Protocol be and is hereby approved and shall become effective upon its approval by the U.S. Bankruptcy Court, (ii) to the extent any terms of this Order are inconsistent with the Cross-Border Claims Protocol, the terms of the Cross-Border Claims Protocol shall govern, (iii) all claims against any Cross-Border Petitioner shall be proven in accordance with the Cross-Border Claims Protocol, and (iv) the parties to these proceedings and any other Person shall be governed by the Cross-Border Claims Protocol and shall comply with same.

[5] **ORDERS** that, notwithstanding paragraphs 8 and 17 hereof, the Monitor shall not accept, amend or disallow any Claim, Subsequent Claim or Former Employee Grievance which constitutes a Threshold Claim against any Cross-Border Petitioner

unless, prior to such acceptance, amendment or disallowance, the Monitor shall have consulted with the UCC in the manner described in the Cross-Border Claims Protocol.

[6] **ORDERS** that notwithstanding anything to the contrary contained therein, the Cross Border Claims Protocol and this Order shall not determine: (a) the choice of law applicable to the determination and ultimate allowance of claims filed in the present proceedings and in the U.S. Proceedings; (b) the priority to which such claims are entitled under the U.S. Bankruptcy Code and/or the CCAA, including whether any claim may be entitled to priority under section 503(b)(9) of the U.S. Bankruptcy Code; (c) the distribution to which such claims shall be entitled under any plan of compromise, arrangement or reorganization approved in the present proceedings and in the U.S. Proceedings; and (d) the validity, enforceability, characterization, allowance, priority, valuation, and/or value allocation of any prepetition or postpetition intercompany claims or equity interests, including, without limitation, wind-up claims, contribution claims, and preferred stock interests.

[6.1] **ORDERS**, notwithstanding paragraph 4 hereof, that the Ad Hoc Unsecured Noteholder Committee of ACI et al. shall have the same rights as the UCC in relation to Special Notice Claims and Duplicate Claims as described in the Cross-Border Claims Protocol.

Review and Determination of Claims and Subsequent Claims

[7] **ORDERS** that all Claims and Subsequent Claims shall be determined pursuant to the procedure contained herein, and the resulting award shall determine the amount of the Claim or Subsequent Claim for voting and distribution purposes under the Plan, in the event that such Claim or Subsequent Claim is subject to compromise under the CCAA and the Plan.

[8] **ORDERS** that, subject to (i) the Claims Bar Date; (ii) paragraph 5 hereof; and (iii) the Cross-Border Claims Protocol, the following procedure shall apply to Proofs of Claim filed against any of the Canadian Petitioners or the Partnerships:

- (a) the Monitor, together with the Canadian Petitioners or the Partnerships, shall review the Proof of Claim and the terms set out therein;
- (b) where applicable, the Monitor shall send the Creditor a Notice of Revision or Disallowance in accordance with paragraph 27 below;
- (c) the Creditor who receives a Notice of Revision or Disallowance and wishes to dispute it shall, within ten (10) Business Days of the Notice of Revision or Disallowance, send by registered mail or courier a Notice of Dispute to the Monitor setting out the basis for its dispute;
- (d) unless otherwise authorized by this Court, if the Creditor does not provide a Notice of Dispute within the time period provided for above, such Creditor

shall be deemed to have accepted the determination of its Claim or Subsequent Claim as set out in the Notice of Revision or Disallowance;

- (e) the Monitor, with the assistance of the Petitioners, shall attempt to consensually resolve the disputed Claim or Subsequent Claim following the receipt by the Monitor of the Notice of Dispute;
- (f) if, after the expiration of such period of time as the Monitor believes appropriate, the disputed Claim or Subsequent Claim has not been resolved:
 - (i) the Monitor, after consultation with the Canadian Petitioners or the Partnerships, shall refer the Claim or Subsequent Claim to a Claims Officer and the Monitor shall deliver a Dispute Package to the Claims Officer; or
 - (ii) the Monitor, after consultation with the Canadian Petitioners or Partnerships, shall refer the Claim or Subsequent Claim to the Court, and either the Creditor, the Monitor or the Canadian Petitioners or Partnerships may bring a motion for the resolution of such Claim or Subsequent Claim by the Court; and
- (g) the Monitor shall not be required to send any Creditor a confirmation of receipt by the Monitor of any document provided by a Creditor pursuant to this Order and each Creditor shall be responsible for obtaining proof of delivery, if they so require, through their choice of delivery method.

[9] **ORDERS** that the Canadian Petitioners or Partnerships shall have the power and authority to appoint from time to time one or more individuals to act as a Claims Officer for the purposes of this claims procedure, provided however that the Monitor and this Court shall have both approved such appointment.

[10] **ORDERS** that upon receipt of a Dispute Package, the Claims Officer shall schedule and conduct a hearing to settle the disputed portion of the Claim or Subsequent Claim and shall, as soon as practicable thereafter, notify the Canadian Petitioners or the Partnerships, the Monitor and the Creditor of his or her determination.

[11] **ORDERS** that the Claims Officer shall have the authority to determine the procedure for adjudication of disputed Claims or Subsequent Claims that are referred to him or her, including the manner of presenting evidence and the conduct of any hearing before him or her, provided that a Creditor may request that such adjudication be conducted in either English or French.

[12] **ORDERS** that each Claims Officer may, with the consent of the parties, act as a mediator in respect of any Claim or Subsequent Claim without thereby being disqualified from adjudicating upon such claim.

[13] **ORDERS** that the Canadian Petitioners or the Partnerships, the Creditor or the UCC (in the case of a Threshold Claim), may appeal a Claims Officer's determination to this Court within ten (10) Business Days of notification of the Claims Officer's determination of the disputed portion of such Creditor's Claim by serving upon the Canadian Petitioners or the Partnerships, the Creditor, the UCC (in the case of a Threshold Claim), as applicable, and the Monitor, and filing with this Court a notice of motion returnable on a date to be fixed by this Court. If an appeal is not filed within such period then the Claims Officer's determination shall, subject to a further order of the Court, be deemed to be final and binding on the Canadian Petitioners or the Partnerships, the UCC and the Creditor and shall be a Proven Claim.

Review and Determination of Former Employee Grievances

[14] **ORDERS** that all Former Employee Grievances shall be determined pursuant to the procedure contained herein, and the resulting award shall determine the amount of the Former Employee Grievance, if applicable, for voting and distribution purposes under the Plan, in the event that such Former Employee Grievance is subject to compromise under the CCAA and the Plan.

[15] **ORDERS** that, in the event that any Former Employee Grievance is subject to compromise under the CCAA and the Plan, each Union shall hereby be authorized to exercise any voting rights in respect of all such Former Employee Grievances as agent for their affected members for the purposes of the Plan.

[16] **ORDERS** that the Monitor shall assist the Canadian Petitioners, Partnerships and Unions in connection with the administration of the claims procedure provided for herein, as requested by the Canadian Petitioners, Partnerships or Unions from time to time, and is hereby directed and empowered to take such other actions and fulfill such other roles as are contemplated by this order.

[17] **ORDERS** that, subject to (i) the Claims Bar Date; (ii) paragraph 5 hereof; and (iii) the Cross-Border Claims Protocol, the following procedure shall apply to Grievance Proofs of Claim filed against any of the Canadian Petitioners or the Partnerships:

- (a) the Monitor, together with the Canadian Petitioners or the Partnerships, shall review the Grievance Proofs of Claim and the terms set out therein;
- (b) where applicable, the Monitor shall send the Union a Notice of Revision or Disallowance in accordance with paragraph 27 below;
- (c) the Union who receives a Notice of Revision or Disallowance and wishes to dispute it shall, within ten (10) Business Days of the Notice of Revision or Disallowance, send by registered mail or courier a Notice of Dispute to the Monitor setting out the basis for its dispute;

- (d) unless otherwise authorized by this Court, if the Union does not provide a Notice of Dispute within the time period provided for above, such Union shall be deemed to have accepted on behalf of itself and of its members the determination of the Former Employee Grievance as set out in the Notice of Revision or Disallowance;
- (e) the Monitor, with the assistance of the Petitioners, shall attempt to consensually resolve the Former Employee Grievance following the receipt by the Monitor of the Notice of Dispute;
- (f) if, after the expiration of such period of time as the Monitor believes appropriate, the Former Employee Grievance has not been resolved the Monitor, after consultation with the Canadian Petitioners or the Partnerships, shall refer the Former Employee Grievance to a Grievance Claims Officer and the Monitor shall deliver a Dispute Package to the Grievance Claims Officer; and
- (g) the Monitor shall not be required to send any Union a confirmation of receipt by the Monitor of any document provided by a Union pursuant to this Order and each Union shall be responsible for obtaining proof of delivery, if they so require, through their choice of delivery method.

[18] **ORDERS** that the Honourable Louise Otis is hereby appointed as Grievance Claims Officer(s) for the purposes of the present claims procedure and that the Canadian Petitioners or Partnerships shall have the power and authority to appoint from time to time one or more additional individual(s) to act as Grievance Claims Officer for the purposes of this claims procedure, provided however that the Monitor and this Court shall have both approved such appointment.

[19] **ORDERS** that following the Monitor's referral of a Former Employee Grievance to a Grievance Claims Officer, the latter shall schedule a hearing according to a timetable to be set in consultation with the Canadian Petitioners and Partnerships, the Monitor, the Unions and, in the case of a Threshold Claim, the UCC, to hear, determine and adjudicate the Former Employee Grievance, including determining the Former Employee Grievance for voting and distribution purposes under the Plan. Failing agreement of the affected parties to the scheduling of the Former Employee Grievance, the Grievance Claims Officer shall set the hearing schedule.

[20] **ORDERS** that each Grievance Claims Officer shall have the powers of an arbitrator appointed pursuant to the *Quebec Labour Code*, the *Ontario Labour Relations Act*, the *British Columbia Labour Relations Code*, the *New Brunswick Industrial Relations Act*, the *Nova Scotia Trade Union Act*, the *Newfoundland and Labrador Labour Relations Act* or the *Canada Labour Code* (as the case may be) and under the Collective Agreement under which the Former Employee Grievance arose, and further, **ORDERS** that each Grievance Claims Officer may, with the consent of the parties, act

as a mediator in respect of any Former Employee Grievance without thereby being disqualified from adjudicating upon such grievance.

[21] **ORDERS** that subject to the terms of this order and directions of this Court, the Grievance Claims Officers shall determine the manner, if any, in which evidence may be brought before them by the parties as well as any other procedural matters which may arise in respect of the determination of any Former Employee Grievance under this order, provided that a Union may request that such mediation or adjudication be conducted in either English or French.

[22] **ORDERS** that in the event the Grievance Claims Officer determines that written submissions should be made, the affected Union and any party to arbitration proceedings pursuant to this order shall be notified of the date scheduled for the arbitration hearing at least fifteen (15) Business Days prior to such hearing. No later than five (5) Business Days prior to any such arbitration hearing, the affected Union, the Canadian Petitioner and Partnership party to that arbitration and, in the case of a Threshold Claim, the UCC, shall serve on the party opposite and the Monitor, and file with the Grievance Claims Officer, written submissions not exceeding seven (7) pages in length in support of their position and request for relief, if any, together with all documents (and authorities) relevant to the arbitration which have not been filed by the other party to the arbitration and witness statements not exceeding five (5) pages in length summarizing the evidence to be tendered at the arbitration hearing by any individual from whom a party intends to elicit evidence.

[23] **ORDERS** that the Canadian Petitioners or the Partnerships, the Union or the UCC (in the case of a Threshold Claim), may appeal a Grievance Claims Officer's determination to this Court within ten (10) Business Days of notification of the Grievance Claims Officer's determination of the disputed portion of such Union's Former Employee Grievance by serving upon the Canadian Petitioners or the Partnerships, the Union, the UCC (in the case of a Threshold Claim), as applicable, and the Monitor, and filing with this Court a notice of motion returnable on a date to be fixed by this Court. If an appeal is not filed within such period then the Grievance Claims Officer's determination shall, subject to a further order of the Court, be deemed to be final and binding on the Canadian Petitioners or the Partnerships, the UCC and the Union and shall be a Proven Claim. For the purposes of such an appeal, the Court shall apply the criteria applicable to judicial reviews.

[24] **ORDERS** that any mediated settlement, award rendered or Former Employee Grievance determined shall not constitute a precedent and shall not be referred to or relied upon in any subsequent proceeding, including any arbitration.

[25] **ORDERS** that any submission made or position taken by a party in any proceedings conducted pursuant to this order are without prejudice to any arbitration conducted under the applicable Collective Agreement to which the present procedure does not apply.

[26] **ORDERS** that notwithstanding any other provision of this order the filing by any party of any Former Employee Grievance shall not, for that reason only, grant any Person any standing or rights under the Plan.

Notices and Communications

[27] **ORDERS** that any document sent by the Monitor or the Canadian Petitioners or the Partnerships pursuant to this Order may be sent by e-mail, ordinary mail, registered mail, courier or facsimile transmission, in either English or French as requested by the Creditor or the Union. A Creditor or Union shall be deemed to have received any document sent pursuant to this Order four (4) Business Days after the document is sent by ordinary mail and one (1) Business Day after the document is sent by registered mail, courier, e-mail or facsimile transmission. Documents shall not be sent by ordinary or registered mail during a postal strike or work stoppage of general application.

Aid and Assistance of Other Courts

[28] **REQUESTS** the aid and recognition of any court or any judicial, regulatory or administrative body in any province or territory of Canada and any judicial, regulatory or administrative tribunal or other court constituted pursuant to the Parliament of Canada or the legislature of any province or any court or any judicial, regulatory or administrative body of the United States and of any other nation or state to, act in aid of and to be complementary to this Court in carrying out the terms of this Order.

General Provisions

[29] **ORDERS** that, for the purposes of this Order, all Claims and Former Employee Grievances denominated in a foreign currency shall be filed in the currency in which they are incurred but, for purposes of determination of the value of such Claim or Former Employee Grievance for voting and distribution purposes, shall be converted by the Monitor to Canadian dollars at the Bank of Canada noon spot rate of exchange for exchanging currency to Canadian dollars on the Determination Date (U.S. dollar claims are to be converted at the rate of US\$1 = CDN\$1.2146).

[30] **ORDERS** that, for the purposes of this Order, all Subsequent Claims denominated in a foreign currency shall be filed in the currency in which they are incurred but, for purposes of determination of the value of such Subsequent Claims for voting and distribution purposes, shall be converted by the Monitor to Canadian dollars at the Bank of Canada noon spot rate of exchange for exchanging currency to Canadian dollars on the date of the notice of repudiation or termination which gave rise to said Subsequent Claim.

[31] **ORDERS** that the Monitor shall use reasonable discretion as to the adequacy of completion and execution of any document completed and executed pursuant to this Order and, where the Monitor is satisfied that any matter to be proven under this Order

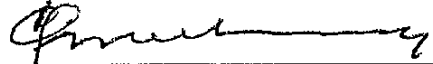
has been adequately proven, the Monitor may waive strict compliance with the requirements of this Order as to the completion and execution of documents.

[32] **ORDERS** that references in this Order to the singular include the plural, to the plural include the singular and to any gender include the other gender.

[33] **ORDERS** that the Monitor may apply to this Court for advice and direction in connection with the discharge or variation of its powers and duties under this Order.

[34] **ORDERS** the provisional execution of this Order notwithstanding appeal.

[35] **THE WHOLE** without costs.


CLÉMENT GASCON, J.S.C. J.S.C.

Me Guy P. Martel and Me Joseph Reynaud
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Me Dominique Gibbens
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Me Yves Saint-André
TRUDEL NADEAU
Attorneys for Syndicat canadien des communications, de l'énergie et du papier (SCEP) et ses sections locales and Syndicat des employés(es) et employés(es) professionnels(les) et de bureau – Québec (SEPB) et les sections locales 110, 151 et 526

Me Marc Duchesne
BORDEN, LADNER, GERVAIS
Attorneys for the Ad hoc Committee of the Senior Secured Noteholders and U.S. Bank National Association, Indenture Trustee for the Senior Secured Noteholders

500-11-036133-094

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Me Louis Dumont
FRASER, MILNER, CASGRAIN
Attorneys for Aurelius Capital Management, LLC

Me Neil Peden
WOODS
Attorneys for The Official Committee of Unsecured Creditors of AbitibiBowater Inc. & al.

Date of hearing January 18, 2010

APPENDIX "G"
WAGE PRIORITY LETTER



Ernst & Young Inc.
800, boul. René-Lévesque Ouest
Bureau 1900
Montréal, Québec H3B 1X9
Tél/Tel: 514 875 5060
Télec/Fax: 514 879 2600
ey.com/ca

<Name of Creditor->
<Address>

<date>

TO WHOM IT MAY CONCERN:

On April 17, 2009, Abitibi Consolidated Inc. and certain of its subsidiaries and Bowater Canadian Holdings Incorporated and certain of its subsidiaries and affiliates (collectively the **"Petitioners"**) filed for and obtained protection from their creditors under the *Company Creditors' Arrangement Act* (the **"CCAA"** and the **"CCAA Proceedings"**).

The following Petitioners filed CCAA Proceedings and also filed voluntary petitions for relief under Chapter 11 of the U.S. Bankruptcy Code (the **"Chapter 11 Proceedings"**): Bowater Canadian Holdings Inc., Bowater Canada Finance Corporation, Bowater Canadian Limited, Abitibi Bowater Canada Inc., Bowater Canadian Forest Products Inc., Bowater Lahave Corporation, Bowater Maritimes Inc. (collectively the **"Cross-Border Petitioners"**).

Pursuant to Section 507(a)(4) of the U.S. Bankruptcy Code, an employee may have a priority claim for wages, salaries or commissions, including vacation, severance, unpaid time off and sick leave, earned during the 180 days before the filing of the bankruptcy petition (April 16, 2009), up to a limit of USD\$10,950 (a **"Priority Wage Claim"**). Pursuant to Section 507(a)(5) of the U.S. Bankruptcy Code, claims for contributions to an employee benefit plan arising from services rendered during the 180 day period before April 16, 2009 may also be subject to priority treatment, subject to certain statutory limits and deductions (a **"Priority Benefit Claim"**).

You have filed a CCAA proof of claim against a Cross-Border Petitioner. The CCAA proof of claim did not provide for the ability to claim a Priority Wage Claim or Priority Benefit Claim as these types of claims are not specifically provided for in the CCAA.

However, as the Cross-Border Petitioners have also filed Chapter 11 Proceedings, the Monitor is providing the opportunity to employees who filed a CCAA proof of claim to amend their CCAA proof of claim in order to make a Priority Wage Claim and/or Priority Benefit Claim in the event they believe they have such a claim against a Cross-Border Petitioner. You should complete the following information on your amended proof of claim:

- the amount owed to you for wages, salaries or commissions, including vacation, severance, unpaid time off and sick leave, earned during the 180 days before April 16, 2009;
- the amount of unpaid contributions to an employee benefit plan (including pension plans, health insurance, and/or life insurance) arising from services rendered during the 180 day period before April 16, 2009; and
- supporting documentation detailing the amounts owing.

If you have any questions regarding a Priority Wage Claim and/or Priority Benefit Claim, please contact the Monitor at the address provided below:

Ernst & Young Inc., Monitor of Abitibi-Consolidated Inc.,
Bowater Canadian Forest Products Inc., et al.
800 Rene-Levesque Blvd. West
Suite 1900
Montreal, QC H3B 1X9
Telephone: 1-866-246-7889
Fax: 514-879-3992
Email: abitibibowater@ca.ey.com

Attention: Ms. Donna Comerford

You may submit your amended proof of claim detailing your Priority Wage Claim and/or Priority Benefit Claim to the Monitor by way of electronic mail, facsimile, courier, or registered mail to the Monitor's address listed above. The Monitor requests that amended claims be filed with the Monitor by April 30, 2010.

The Monitor notes that no determination has been made with respect to whether Priority Wage Claims and/or Priority Benefit Claims will be recognized in the insolvency proceedings at this time. The Cross-Border Petitioners will assess individual Priority Wage Claims and/or Priority Benefit Claims based on their merit and object if warranted, and all of the Cross-Border Petitioners and other parties in interests' rights related thereto are fully reserved.

Sincerely,
ERNST & YOUNG INC. Monitor of Abitibi-Consolidated Inc., Bowater Canadian Forest Products Inc., et al.

Attachment

APPENDIX "H"
THE 503(B)(9) CLAIM LETTER



Ernst & Young Inc.
800, boul. René-Lévesque Ouest
Bureau 1900
Montréal, Québec H3B 1X9
Tél/Tel: 514 875 6060
Télec/Fax: 514 879 2600
ey.com/ca

<Name of Creditor->
<Address>

<date>

TO WHOM IT MAY CONCERN:

On April 17, 2009, Abitibi Consolidated Inc. and certain of its subsidiaries and Bowater Canadian Holdings Incorporated and certain of its subsidiaries and affiliates (collectively the **"Petitioners"**) filed for and obtained protection from their creditors under the *Company Creditors' Arrangement Act* (the **"CCAA"** and the **"CCAA Proceedings"**).

The following Petitioners filed CCAA Proceedings and filed voluntary petitions for relief under Chapter 11 of the U.S. Bankruptcy Code (the **"Chapter 11 Proceedings"**): Bowater Canadian Holdings Inc., Bowater Canada Finance Corporation, Bowater Canadian Limited, Abitibi Bowater Canada Inc., Bowater Canadian Forest Products Inc., Bowater Lahave Corporation, Bowater Maritimes Inc. (collectively the **"Cross-Border Petitioners"**).

Pursuant to Section 503(b)(9) of the U.S. Bankruptcy Code, the U.S. Bankruptcy Court may grant administrative expense status to a creditor's claim for the value of goods supplied by the creditor and received by the Cross-Border Petitioner within twenty days before the filing of the petition in the Chapter 11 Proceedings (April 16, 2009) provided the goods were sold to the Cross-Border Petitioners in the ordinary course of the Cross-Border Petitioners' business (the **"503(b)(9) Claim"**). The U.S. Bankruptcy Code further provides that holders of allowed administrative expense claims (including 503(b)(9) Claims) be paid in full as a condition of Chapter 11 plan confirmation.

You have filed a proof of claim in the CCAA Proceedings against a Cross-Border Petitioner (the **"CCAA Proof of Claim"**). The CCAA Proof of Claim did not expressly provide an opportunity for you to submit a 503(b)(9) Claim as this type of claim is not specifically provided for in the CCAA.

However, as the Cross-Border Petitioners have also filed Chapter 11 Proceedings, the Monitor is now providing the opportunity for creditors who have filed a CCAA Proof of Claim to amend their CCAA Proof of Claim in order to make a 503(b)(9) Claim in the event they feel they have such a claim against a Cross-Border Petitioner. You should complete the following information on your amended proof of claim:

- the amount owed to you for goods received by the Cross-Border Petitioner within twenty days before April 16, 2009; and
- supporting documentation detailing the goods delivered and amounts owing.

If you have any questions regarding the 503(b)(9) Claim, please contact the Monitor at the address provided below:

Ernst & Young Inc., Monitor of Abitibi-Consolidated Inc.,
Bowater Canadian Forest Products Inc., et al.
800 Rene-Levesque Blvd. West
Suite 1900
Montreal, QC H3B 1X9
Telephone: 1-866-246-7889
Fax: 514-879-3992
Email: abitibibowater@ca.ey.com

Attention: Ms. Donna Comerford

You may submit your amended proof of claim detailing your 503(b)(9) Claim to the Monitor by way of electronic mail, facsimile, courier, or registered mail to the Monitor's address listed above. The Monitor requests that amended claims be filed with the Monitor by April 30, 2010.

The Monitor notes that no determination has been made with respect to whether 503(b)(9) Claims will be recognized in the insolvency proceedings at this time. The Cross-Border Petitioners will assess individual 503(b)(9) Claims based on their merit and object if warranted, and all the Cross-Border Petitioners and other parties in interests' rights related thereto are fully reserved.

Sincerely,
ERNST & YOUNG INC. Monitor of Abitibi-Consolidated Inc., Bowater Canadian Forest Products Inc., et al.

Attachment