CANADA

PROVINCE OF QUÉBEC
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

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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

FIFTY-EIGHTH REPORT OF THE MONITOR
September 16, 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**") and 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, as amended on May 6, 2009 (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 the 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 subsequently extended to September 30, 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. ("**BCFPI**") (collectively referred to herein as the "**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 Abitibi-Consolidated Company of Canada ("**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 (the "**Partnerships**") listed in Appendix "D" hereto.

BACKGROUND

9. In October 2007, ACI and BI merged to create ABH which 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 and South Korea. The Petitioners' United Kingdom subsidiary, Bridgewater Paper Company Ltd. ("**Bridgewater**"), filed for administration, pursuant to the United Kingdom's Insolvency Act of 1986 on February 2, 2010. The UK administrator announced on May 19, 2010 that it had sold the property formerly owned by Bridgewater.

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.

12. 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.

13. ACCC, a wholly-owned subsidiary of ACI, and BCFPI hold the majority of ABH's Canadian assets and operations.

PURPOSE

14. Pursuant to paragraph 52 of the Creditors' Meeting Order dated July 9, 2010, as amended by the Order Amending the Creditors' Meeting Order dated July 21, 2010 (collectively, the "**Creditors' Meeting Order**"), the Monitor is required to deliver this fifty-eighth report in these CCAA Proceedings (the "**Fifty-Eighth Report**") no later than three business days after the meetings of the Affected Unsecured Creditors (as defined herein). The purpose of this Fifty-Eighth Report is to report to this Honourable Court with respect to:

    (i) the supplements (the "**CCAA Plan Supplements**") and amendments (the "**CCAA Plan Amendments**") to the plan of compromise and arrangement filed by the Petitioners since the issuance of the Fifty-Seventh Report of the Monitor dated September 7, 2010 (the "**Fifty-Seventh Report**");

    (ii) the results of the voting of the creditors who hold affected unsecured claims (the "**Affected Unsecured Claims**") in respect of the CCAA Applicants (as defined herein) (the "**Affected Unsecured Creditors**") on the Resolution (as defined herein) to approve the plan of compromise and arrangement, as supplemented by the Plan Supplements and amended by the Plan Amendments (collectively, the "**Amended CCAA Plan**");

(iii) the lack of effect that disputed claims would have had on the results of the vote if the Affected Unsecured Creditors had also voted the disputed amount of their claim at the creditors' meetings;

(iv) other matters which the Monitor considers relevant in regards to the hearing to sanction the Amended CCAA Plan (the "**Sanction Hearing**"); and

(v) the Monitor's recommendation in respect of the Petitioners' motion seeking an order sanctioning the Amended CCAA Plan (the "**Sanction Order**").

15. In this Fifty-Eighth Report the Monitor will also provide observations and recommendations in respect of certain claims asserted by some of the holders of notes issued by Bowater Canada Finance Corporation ("**BCFC**").

TERMS OF REFERENCE

16. In preparing this Fifty-Eighth 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 (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 Fifty-Eighth Report. Some of the information referred to in this Fifty-Eighth Report consists of forecasts and projections. An examination or review of the financial forecasts and projections, as outlined in the Canadian Institute of Chartered Accountants Handbook, has not been performed. Future-oriented financial information referred to in this Fifty-Eighth 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.

17. Capitalized terms not defined in this Fifty-Eighth Report are as defined in the previous reports of the Monitor and the Initial Order. All references to dollars are in U.S. currency and are translated at a rate of CDN$1.00=US$0.98 unless otherwise noted.

18. Copies of all of the Monitor's Reports, in both English and French, including a copy of this Fifty-Eighth Report, and all motion records and Orders in the CCAA Proceedings are available on the Monitor's website at www.ey.com/ca/abitibibowater. 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.

19. 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/abitibibowater. The Monitor has included a link to Epiq's website from the Monitor's website.

THE AMENDED CCAA PLAN

20. The Monitor described the plan of compromise and arrangement, prior to filing by the Petitioners of the CCAA Plan Supplements and the CCAA Plan Amendments, in the Fifty-Seventh Report.

21. On September 2, 2010, the following CCAA Plan Supplements were filed by the Petitioners, provided to the parties on the Service List and posted on the Monitor's website:

(i) CCAA Plan Supplement 3.2 - BCFPI Secured Bank Letters of Credit;

(ii) CCAA Plan Supplement 6.1(a)(i) - Restructuring Transactions Notice under the CCAA Plan, as amended by the Amended CCAA Plan Supplement 6.1(a)(i);

(iii) ABL Exit Financing Facility and the Term Loan Exit Financing Facility;

(iv) Reorganized ABH Director Biographies;

(v) Reorganized ABH Executive Officers' Biographies;

(vi) Third Amended and Restated By-Laws of ABH; and

(vii) Third Amended and Restated Certificate of Incorporation of ABH.

22. On September 3, 2010, the following additional CCAA Plan Supplements were filed by the Petitioners, provided to the parties on the Service List and posted on the Monitor's website:

(i) CCAA Plan Supplement 6.8(a) - Reorganized ABH 2010 Equity Incentive Plan;

(ii) CCAA Plan Supplement 6.8(b) - 2010 Short-Term Incentive Plan, as amended by the Amended CCAA Plan Supplement 6.8(b);

(iii) CCAA Plan Supplement 6.8(d) - Executive Severance Policies;

(iv) CCAA Plan Supplement 6.9(1) - Continued Employee Compensation and Benefit Program; and

(v) CCAA Plan Supplement 6.9(2) - New Employee Compensation and Benefit Programs.

23. On September 10, 2010, the Petitioners filed the first (and only) amendment to the CCAA Plan (the "**First Plan Amendment**"). A copy of the First Plan Amendment is attached hereto as Appendix "E" and has been posted on the Monitor's website.

24. The First Plan Amendment replaces and restates the definition of "Intercompany Claim" under the CCAA Plan and also replaces and restates certain releases set forth in sections 6.10(b) (Releases by Others), 6.10(c) (Releases by the Bridgewater Entities) and 6.10(d) (Releases by the 15.5% Senior Unsecured Notes Indenture Trustee) of the CCAA Plan. Further, the First Plan Amendment replaces and restates section 7.9 in respect of Withholding Taxes.

25. On September 13, 2010, an amended CCAA Plan Supplement 6.8(b) (with respect to the short term equity incentive plans) and an amended CCAA Plan Supplement 6.1(a)(i)

(with respect to the Restructuring Transaction Notice) were filed by the Petitioners, provided to the Service List and posted on the Monitor's website.

26. As previously reported, the U.S. Debtors also filed with the U.S. Bankruptcy Court a Second Amended Joint Plan of Reorganization, as amended and supplemented (the "**Chapter 11 Plan**") and an accompanying Disclosure Statement, both related to the joint reorganization of the U.S. Debtors, under the U.S. Bankruptcy Code.

27. Collectively, the Amended CCAA Plan and the Chapter 11 Plan (together, the "**Plans**") provide for the repayment of ABH's secured debt (in excess of $1.1 billion) and the conversion of in excess of $7 billion of unsecured debt to equity in the Reorganized ABH (defined below).

28. The Plans are similar in terms of the treatment of Affected Unsecured Creditors, with the exception of differences necessary to comply with certain jurisdictional requirements. In summary, the Plans essentially provide for the payment in full on the CCAA Plan Implementation Date (as defined herein) and consummation of the Chapter 11 Plan of all of the Petitioners' and the U.S. Debtors' secured debt obligations and the conversion of all unsecured debt obligations (with certain exceptions discussed in the Fifty-Seventh Report) to equity (the "**New ABH Common Stock**") of the post-emergence reorganized ABH ("**Reorganized ABH**").

THE CREDITORS' MEETINGS AND THE VOTING RESULTS

The Meetings of the Creditors

29. Pursuant to the Creditors' Meeting Order, the meetings of creditors were convened on September 14, 2010 at the Hilton Montreal Bonaventure, 900 de la Gauchetiere West, Montreal, Quebec at 10:00 am.

30. The meetings were recessed by the Monitor until 10:45 am to allow for the continued registration of proxies. At 10:45 am, all of the meetings were called to order concurrently. At that time, the meeting in respect of the Affected Unsecured Creditors of BCFC was immediately adjourned until 2:00 pm.

31. As provided under the Creditors' Meeting Order, Alex Morrison and Martin Daigneault of Ernst & Young Inc. acted as co-chairs of the meetings (the "**Co-Chairs**").

32. The meetings were conducted in both English and French and simultaneous translation was available to all participants.

33. The Co-Chairs were satisfied that at least one voting creditor in each Class (defined below) of Affected Unsecured Creditors was present (in person or by proxy) and so declared that a quorum was present at each of the meetings.

34. The Monitor discussed the CCAA Plan and the First Plan Amendment and presented information slides to the Affected Unsecured Creditors to explain the Amended CCAA Plan. The presentation included an overview of the liquidation analysis of the Monitor, as contained in the Fifty-Seventh Report, and also included a description of the effect of a no-vote occurrence (as further described herein) under the Amended CCAA Plan. A copy of the agenda and the slides presented at the meetings are attached hereto as Appendix "F".

35. Motions to approve the Amended CCAA Plan (in respect of all creditor classes except the BCFC Affected Unsecured Creditor Class) were duly made and seconded at the meetings. After discussion, during which several questions were asked of the Co-Chairs and the Petitioners that were duly answered, the Co-Chairs directed a vote by written ballot on the resolution to approve and adopt the Amended CCAA Plan (the "**Resolution**"). The full text of the Resolution is attached hereto as Appendix "G".

36. At these meetings, there were 19 classes of creditors (each a "**Class**") for voting purposes (the meeting in respect of the Class of BCFC Affected Unsecured Creditors having been adjourned). There is one Class of Affected Unsecured Creditors for each one of the Petitioners that is an applicant under the Amended CCAA Plan (collectively, the "**CCAA Plan Applicants**"). This does not include Petitioners and Partnerships that have nominal assets or claims and that, therefore, have not proposed any compromises to any creditors pursuant to the Amended CCAA Plan.

37. A majority in number representing more than two-thirds in value (the "**Required Majorities**") of the Affected Unsecured Claims held by the Affected Unsecured Creditors of each of the Classes listed in the chart below (19 of the 20 Classes in the Amended CCAA Plan) voted in favour of the Resolution. In particular, the following chart details the percentage in number and value of the voting creditors in each Class of Affected Unsecured Creditors who voted in favour of the Resolution:

Class of Affected Unsecured Creditor	Percentage in Favour by Number	Percentage in Favour by Dollar Value
ACI	93.0%	96.3%
ACCC	98.4%	96.2%
3224112 Nova Scotia Limited	92.3%	99.8%
Marketing Donohue Inc.	92.3%	99.8%
3834328 Canada Inc.	92.3%	99.8%
6169678 Canada Inc.	92.3%	99.8%
1508756 Ontario Inc.	92.3%	99.8%
The Jonquière Pulp Company	92.3%	99.8%
The International Bridge and Terminal Company	92.3%	99.8%
Abitibi-Consolidated (U.K.) Inc.	92.3%	99.8%
Scramble Mining Ltd.	92.3%	99.8%
Terra Nova Explorations Ltd.	92.3%	99.8%
Saguenay Forest Products Inc.	98.0%	99.8%
BCFPI	96.5%	94.6%
AbitibiBowater Canada Inc.	100.0%	100.0%
Bowater Maritimes Inc.	92.3%	95.7%
Abitibi-Consolidated Nova Scotia Incorporated	92.6%	99.8%
Abitibi-Consolidated Canadian Office Products Holding Inc.	92.3%	99.8%
Donohue Recycling Inc.	92.3%	99.8%

38. The scrutineers' final reports on the outcome of the vote in all Classes are attached hereto as Appendix "H.". In summary, on a combined basis for all of the Classes (including the BCFC Affected Unsecured Creditor Class discussed below), there were 5,793 votes cast by creditors holding claims totalling CDN$8,951,530,020.10, of which 5,617 (97.07%) in

number and CDN$8,363,169,605.64 (93.47%) in value, voted in favour of approving the Amended CCAA Plan.

39. Having received a favourable vote greater than the Required Majority in all Classes voting at the meetings, the Co-Chairs declared the Resolution passed and the Amended CCAA Plan approved for all 19 Classes of Affected Unsecured Creditors.

40. After a further brief discussion, the Co-Chairs called for a motion to terminate the meetings, there being no further business.

41. Upon motions duly made and seconded for all 19 meetings, the meetings were terminated with no one registering any opposition.

BCFC Affected Unsecured Creditors' Meeting

42. At 2:00 pm on September 14, 2010, the Co-Chairs called the meeting of the BCFC Affected Unsecured Creditors to order.

43. After a brief discussion, a motion was duly made and seconded in respect of the Resolution.

44. One question was asked and answered by a representative of the Petitioners and the Co-Chairs then called for a vote by ballot.

45. The result of the vote was that the Required Majorities of the Affected Unsecured Creditors of BCFC did not vote in favour of the Resolution. A majority in number, but only approximately 48% in value, voted in favour of the Resolution. The following chart details the percentage in number and value of the voting creditors of BCFC who voted in favour of the Resolution at the meeting:

Class of Affected Unsecured Creditor	**Percentage in Favour by Number**	**Percentage in Favour by Dollar Value**
Bowater Canada Finance Corporation	76.8%	48.0%

46. There being no further discussion, upon motion duly made and seconded, the meeting was terminated with no objections registered.

Effect of a "No Vote"

47. As set forth in the Fifty-Seventh Report and as described in the Amended CCAA Plan, in the event that the Affected Unsecured Creditors in any particular Class do not vote in favour of the Amended CCAA Plan by the Requisite Majorities then:

(i) the Affected Unsecured Creditors of the particular Class (referred to in the Amended CCAA Plan and in this Fifty-Eighth Report as a "**No Vote Applicant**") shall be treated as Unaffected Creditors under the Amended CCAA Plan and shall not receive any distributions contemplated under the Amended CCAA Plan;

(ii) any intercompany claims owing to the No Vote Applicant shall be compromised under the Amended CCAA Plan; and

(iii) any equity interests held by the No Vote Applicant in any of the other Petitioners or Partnerships shall be changed, exchanged, cancelled, redeemed, reorganized, transferred or otherwise dealt with for nil consideration at the discretion of the No Vote Applicant.

48. As noted above, the Affected Unsecured Creditors of BCFC did not pass the Resolution by the Requisite Majorities. Therefore, the Resolution did not pass. Accordingly, the Affected Unsecured Creditors of BCFC will be treated as Unaffected Creditors under the Amended CCAA Plan. In addition, intercompany claims, if any, owing to BCFC shall be compromised under the Amended CCAA Plan and any equity interests held by BCFC in any of the other Petitioners or Partnerships shall be changed, exchanged, cancelled, redeemed, reorganized, transferred or otherwise dealt with for nil consideration.

The Effect On The Results of Disputed Claims

49. Pursuant to the Creditors' Meeting Order, the Monitor is also required to report to this Honourable Court with respect to the effect on the results of the vote had the Affected

Unsecured Creditors voted the amount of their claim that has been disputed for voting purposes.

50. The Monitor has considered the effect of the disputed claims in each of the Classes. The Monitor has concluded that, in each case, the results of the vote would not have been materially different had the Affected Unsecured Creditors also voted the amount of their claim that has been disputed for voting purposes.

Other

51. The Monitor delivered approximately 10,000 packages to the Affected Unsecured Creditors of the CCAA Applicants. The Monitor received approximately 5,800 votes in respect of the Resolution prior to the creditors' meetings. Each of these votes had to be entered into the Monitor's claims database system. Many of these votes were not received until the days immediately prior to the creditors' meetings, including 50% of the bondholder votes that were received the day prior to and the day of the meetings. The Monitor performed a complete review of the proxies entered into the Monitor's claims database after the meetings to correct any entries of proxies against the incorrect Class. None of the corrections were material. Accordingly, the results of the vote announced at the meetings vary slightly from the results of the vote set forth in this Fifty-Eighth Report, but such changes are minor and have no effect upon the outcome of the vote.

THE CHAPTER 11 PROCEEDINGS

52. The confirmation hearing in respect of the Chapter 11 Plan is scheduled for September 24, 2010. As noted above, confirmation of the Chapter 11 Plan is a condition precedent to the implementation of the Amended CCAA Plan.

53. In accordance with paragraph 43 of the Cross-Border Voting Protocol, the Monitor has provided a Monitor's Certificate (the "**Certificate**") reporting the results of the vote, in respect of the Cross-Border Petitioners, to Epiq. The Certificate also includes details with respect to the invalid ballots that were counted or not counted by the Monitor in respect of the Cross-Border Petitioners. A copy of the Certificate is attached hereto as Appendix "I". The Certificate details the percentage in number and value of the voting

creditors in each Class of Affected Unsecured Creditors who voted in favour of the Resolution for each of the Cross-Border Debtors.

ISSUES IN RESPECT OF BCFC

54. One of the last hurdles that the Petitioners must overcome prior to obtaining a Sanction Order in the CCAA Proceedings and a confirmation order in the Chapter 11 Proceedings is to address the objections that have been filed by a group of noteholders of BCFC, namely Aurelius Capital Management, LP ("**Aurelius**") and Contrarian Capital Management, LLC ("**Contrarian**") (together, the "**Objecting BCFC Noteholders**") in the Chapter 11 Proceedings (the "**Plan Objection**") and that the Monitor anticipates will be raised by the Objecting BCFC Noteholders during the Sanction Hearing in the CCAA Proceedings.

55. The issues raised by the Objecting BCFC Noteholders in the Plan Objection and in contestations filed in the CCAA Proceedings include, in particular, the existence and size of certain alleged claims against other Petitioners and U.S. Debtors that may have a significant impact on the timing and amounts of distributions to be made to creditors upon emergence from these insolvency proceedings. In addition, these issues could also have a material impact upon the sanction, in Canada, and the confirmation, in the U.S., of the co-ordinated Plans in that they could effect a decision in respect of the fairness and reasonableness of the Plans.

56. The two claims that have been alleged by the Objecting BCFC Noteholders and that have been disputed by the Petitioners are as follows:

(i) the Objecting BCFC Noteholders allege that significant intercompany claims (the "**Intercompany Claims**") may be available to BCFC against BCFPI as a result of certain intercompany transactions; and

(ii) the Objecting BCFC Noteholders allege that BCFC may have a contribution claim against BI (the "**Contribution Claim**") pursuant to section 135 of the *Companies Act* (Nova Scotia).

57. BI filed a motion in the Chapter 11 Proceedings authorizing BI to seek advice and direction from the Canadian Court with respect to the nature and validity of the Contribution Claim on the grounds that the issue is uniquely a matter of Canadian law (the "**Canadian Advice Motion**").

58. The Petitioners, other than BCFC, have filed a motion for advice and direction in the CCAA Proceedings to determine whether any Intercompany Claims exist (the "**Intercompany Claims Motion**"), which motion was commenced on Thursday, September 16, 2010 before the Honourable Justice Mayrand and is continuing as of the time of writing this Fifty-Eighth Report.

The Intercompany Claims Motion

59. The Monitor conducted a detailed review and analysis of the intercompany transactions involving BCFC and related entities that occurred between 2001 and 2007. The Monitor issued its Amended Forty-Ninth Report dated September 9, 2010 (the "**Amended Forty-Ninth Report**") in respect thereof.

60. The transactions described in the Amended Forty-Ninth Report do not appear to give rise to any intercompany debt owing to BCFC. Instead, the transactions detailed in the Amended Forty-Ninth Report reveal that BCFC has a preferred share interest in the insolvent Petitioner, BCHI (which is also a Cross-Border Petitioner). BCHI, in turn, owns the class C preference shares of BCFPI, an insolvent Petitioner (which is also a Cross-Border Petitioner). BCHI also holds a promissory note in the original principal amount of $51.5 million from Bowater-Korea Ltd. (a non-filed entity), under which approximately $22.2 million remains owing. BCHI also owes approximately $101 million to Bowater Pulp and Paper Canada Holdings Limited Partnership (a filed partnership that is 99% owned by BI). To the knowledge of the Monitor, there are no other creditors of BCHI and no third party claims were allowed against BCHI in the CCAA Proceedings.[1]

[1] One creditor claim was recently filed against BCHI and is in the process of being reviewed by the Monitor. At this time, the Monitor expects to disallow the claim in its entirety as having been filed against the wrong Cross-Border Petitioner.

61. Certain independent advisors have been appointed in the Chapter 11 Proceedings to investigate the intercompany transactions that are the subject of the Intercompany Claims Motion and to identify whether any Intercompany Claims actually exist. This process included the appointment of Lisa Donahue ("**Donahue**") as BCFC's Vice-President/Restructuring. Counsel to Donahue advised the Delaware Court on September 14, 2010 that Donahue completed her report which has been presented to the board of BCFC and provided to the Objecting BCFC Noteholders and Wilmington Trust Company in draft form. The Monitor understands that, as at the date hereof, Donahue has not yet released a final written report. The Monitor understands that, based on Donahue's advice, BCFC has filed the Contribution Claim against BI, but BCFC has not filed any other claims against any other Petitioner, including BCFPI.

62. In the view of the Monitor, the determination of whether any Intercompany Claims by BCFC, a Canadian Petitioner, exist against BCFPI, another Canadian Petitioner, should be determined as expeditiously as possible because of the potential impact of this issue upon both the sanction of the Amended CCAA Plan and upon potential distributions to the creditors of BCFPI.

The Canadian Advice Motion

63. The Canadian Advice Motion was heard by the Honourable Judge Carey of the U.S. Bankruptcy Court on September 14, 2010. Judge Carey heard arguments, but did not rule, on BI's motion for authorization to seek advice and direction from this Honourable Court on the validity of the Contribution Claim.

64. The Canadian Advice Motion has been continued to September 24, 2010 (the date of the confirmation hearing in the Chapter 11 Proceedings). In addition to continuing the Canadian Advice Motion, Judge Carey entered an Order to show cause why a Chapter 11 trustee should not be appointed in respect of BCFC (the "**Show Cause Order**") which is also scheduled to be heard at the confirmation hearing. Any submissions in response to the Show Cause Order are required to be filed by September 21, 2010.

65. The Monitor is advised by its U.S. counsel, Allen & Overy LLP, that the effect of the appointment of a Chapter 11 trustee would be to replace the corporate governance of the debtor in question with that of a trustee. It is not clear whether such an order would be effective in Canada, especially in view of the existing stay of proceedings in Canada.

66. The Canadian Advice Motion (filed by Jones Day, BI's independent counsel) was opposed by Aurelius, Contrarian, Wilmington Trust Company (as Indenture Trustee) and BCFC (by its independent counsel, Togut Segal & Segal LLP).

The Plan Objection

67. In addition to the above, Aurelius and Contrarian have filed the Plan Objection setting forth lengthy objections to the Chapter 11 Plan. The Plan Objection was filed by Aurelius and Contrarian with the U.S. Bankruptcy Court the day before the creditors' meetings in Canada.

68. The Monitor has been advised by the Petitioners that the objections advanced by Aurelius and Contrarian have the potential to delay or even threaten the ability of the U.S. Debtors to obtain confirmation of the Chapter 11 Plan. Confirmation of the Chapter 11 Plan is a condition precedent to the implementation of the Amended CCAA Plan.

69. In the view of the Monitor, there is risk associated with delaying the sanction of the Amended CCAA Plan and confirmation of the Chapter 11 Plan. This risk includes the fact that part of the exit financing being sought by the Petitioners is dependent upon the capital markets being receptive to the high yield notes or term debt being offered by the Petitioners and the fact that such markets are volatile. There is continuing uncertainty with respect to the strength of the economic recovery and the effect this could have on the financial markets.

70. Further, there are numerous arrangements that the Petitioners and their key stakeholders have agreed to or are in the process of settling that are key to the successful implementation of the Amended CCAA Plan, including collective bargaining agreements with their employees and pension funding arrangements with provincial regulators. Any undue delay with implementation of the Amended CCAA Plan increases the risk that

these arrangements may require alterations or amendments that could further challenge the ability of the Petitioners to emerge successfully from these proceedings.

71. Also, delay in distributions to creditors with proven claims creates risk for these creditors as they will not have the ability to monetize the New ABH Common Stock held in reserve for disputed claims if they wish to convert their shares to cash.

The Need for a Joint Hearing

72. The Monitor is of the view that if there was clarity as to the proper amount of claims, if any, held by BCFC against BI in the Chapter 11 Proceedings and against BCFPI in the CCAA Proceedings, certain of the objections set forth in the Plan Objection would fall away. A determination of the Intercompany Claims of BCFC, if any, is in progress before this Honourable Court pursuant to the Intercompany Claims Motion.

73. The Monitor is also of the view that the determination as to whether the Contribution Claim against BI is valid involves the application of Canadian law (as to the nature and validity of the Contribution Claim) and U.S. law (as to whether the claim is a proper and sustainable claim against BI in the Chapter 11 Proceedings).

74. In the Monitor's view, the determination of the issues associated with the Contribution Claim involves (i) the application of Canadian law, specifically with respect to issues under the federal *Bankruptcy and Insolvency Act* regarding the rights of a trustee in bankruptcy in respect of such a claim and whether a discretionary order appointing such a trustee should be issued in the circumstances, and (ii) the application of U.S. law, including with respect to the issue of whether the Contribution Claim, if any, is a valid and proper claim against the estate of BI, a U.S. Debtor, in these circumstances.

75. One of the purposes of a cross-border protocol in large, multi-jurisdictional restructurings is to ensure that a process exists whereby stakeholders can obtain an expeditious hearing on the merits in both relevant jurisdictions through the mechanism of a joint hearing. A joint hearing, including the ability of one presiding judicial officer to confer with the other, also reduces the possibility of conflicting decisions while maintaining and respecting the jurisdiction of each Court.

76. In this case, the Cross-Border Court-to-Court Protocol (the "**Cross-Border Protocol**") specifically provides that the U.S. Bankruptcy Court and the Canadian Court may conduct joint hearings with respect to any matter relating to the conduct, administration, determination or disposition of any aspect of the Chapter 11 Proceedings or the CCAA Proceedings if both courts determine and agree that such joint hearings are necessary or advisable.

77. In the Monitor's view, the determination of the Contribution Claim is a matter that should be heard expeditiously and is precisely the kind of issue that should be heard in a joint hearing, involving, as it does, issues of both Canadian and U.S. law.

78. The Monitor is also of the view that a single joint hearing, if scheduled, would: (i) focus the parties on the substantive, versus tactical and procedural, issues thereby enhancing settlement opportunities and (ii) facilitate, if settlement is not achieved, the expeditious and final determination of the issues involved to the significant benefit of the parties in interest, in particular, and to the estates of the Canadian and U.S. Debtors generally, while at the same time minimizing the risk of conflicting judicial decisions.

RECOMMENDATION

79. The Fifty-Seventh Report contains a detailed analysis of the Monitor's view of the CCAA Plan, prior to the CCAA Plan Amendments. In the Fifty-Seventh Report, the Monitor recommends that the Affected Unsecured Creditors vote in favour of the CCAA Plan.

80. The Monitor is of the view that:

(i) the Petitioners are and have been in strict compliance with all statutory requirements;

(ii) all material filed and procedures carried out by the Petitioners were authorized by the CCAA; and

(iii) the Amended CCAA Plan is fair and reasonable.

81. It is the Monitor's view that the Petitioners have acted and continue to act in good faith and with due diligence in their efforts to develop a restructuring plan for the benefit of all stakeholders. The Monitor believes the Amended CCAA Plan will produce a more favourable result for the Affected Unsecured Creditors as a whole than would a liquidation of the CCAA Plan Applicants' assets.

82. As set forth in the Fifty-Seventh Report, the Monitor notes that a successful restructuring of the Petitioners will preserve significant social and economic benefits to the Canadian economy. As of March 31, 2010, ABH employed approximately 11,900 people, the majority of whom reside in Ontario and Quebec, in many cases in regions of those Provinces that are economically dependent on the forestry sector. Further, local suppliers and contractors in these regions are, in many cases, economically dependent on the Petitioners. All of these stakeholders will benefit from having a stronger, more competitive ABH emerge from these proceedings.

83. Accordingly, the Monitor recommends that this Honourable Court issue an order sanctioning the Amended CCAA Plan.

84. In addition, the Monitor requests and recommends that this Honourable Court agree to a joint hearing under the Cross-Border Protocol in order to determine the Contribution Claim, subject to the like agreement of the U.S. Bankruptcy Court.

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

John Barrett, CA, CIRP
Senior Vice President

Martin Daigneault, CA, CIRP
Senior Vice President

Greg Adams, 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 Québec 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. Canexel Hardboard Inc.
13. 9068-9050 Québec 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 PLAN AMENDMENT

Court File No. 500-11-036133-094

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT* (CANADA)

AND IN THE MATTER OF A PLAN OF REORGANIZATION AND COMPROMISE

OF

ABITIBIBOWATER INC.,
AND CERTAIN OF ITS SUBSIDIARIES LISTED IN SCHEDULE "A" TO THE INFORMATION CIRCULAR DATED AUGUST 2, 2010

FIRST PLAN AMENDMENT

TO THE PLAN OF REORGANIZATION AND COMPROMISE DATED AUGUST 2, 2010

UNDER THE *COMPANIES' CREDITORS ARRANGEMENT ACT* (CANADA)

AND SECTION 191 OF THE *CANADA BUSINESS CORPORATIONS ACT*

September 10, 2010

NOTICE OF FILING OF FIRST PLAN AMENDMENT

PLEASE TAKE NOTICE that, pursuant to the Plan of Reorganization and Compromise jointly filed by the Applicants pursuant to the provisions of the CCAA and Section 191 of the CBCA (the "**CCAA Plan**") and as set forth in the Information Circular pertaining to a Plan of Reorganization and Compromise under the *Companies' Creditors Arrangement Act* (Canada) and the *Canada Business Corporations Act* involving AbitibiBowater Inc. and certain of its subsidiaries dated August 2, 2010 (the "**Circular**"), this first CCAA Plan amendment (the "**First CCAA Plan Amendment**") is to be posted on the Monitor's Website with notice of such posting to be provided to the Service List (as such First CCAA Plan Amendment may be thereafter modified, amended, varied or supplemented in accordance with the CCAA Plan). All capitalized terms not otherwise defined in this First CCAA Plan Amendment shall have the meanings ascribed to them in the Circular.

PLEASE TAKE FURTHER NOTICE that this First CCAA Plan Amendment restates and replaces in its entirety the definition of "Inter-company Claim" and Sections 6.10(b), 6.10(c), 6.10(d) and 7.9 of the CCAA Plan.

PLEASE TAKE FURTHER NOTICE that you are advised and encouraged to read this First CCAA Plan Amendment in conjunction with the Circular, the CCAA Plan and the Creditors' Meeting Order.

PLEASE TAKE FURTHER NOTICE that a true and complete copy of the First CCAA Plan Amendment is attached hereto.

PLEASE TAKE FURTHER NOTICE that copies of the First CCAA Plan Amendment as well as the CCAA Plan and the Circular may be obtained from the Monitor's website at www.ey.com/ca/abitibibowater.

FIRST CCAA PLAN AMENDMENT

(1) The definition of "Inter-company Claim" of the CCAA Plan is replaced and restated as follows:

"**Inter-Company Claim**" means any right or claim (including any Claim, Subsequent Claim or Restructuring Claim) of any Applicant, Partnership or U.S. Debtor against one or more other Applicants, Partnerships or U.S. Debtors, which right or claim is in connection with or for advances, borrowed money or goods or services rendered and is recorded as such in the usual and ordinary course in the books and records of the applicable Person;

(2) The following provisions replace and restate in their entirety Sections 6.10(b), 6.10(c), 6.10(d) and 7.9 of the CCAA Plan:

6.10(b) Releases by Others

As at the Final Restructuring Transactions Time, (i) the Applicants, (ii) the Partnerships, (iii) the subsidiaries of Reorganized ABH, (iv) the Monitor, (v) the Chief Restructuring Officer, (vi) the BI DIP Lenders and the BI DIP Agent, each in their capacity as such, (vii) Citibank, N.A., Barclays Bank PLC and Barclays Capital Inc., in their respective capacities under the Securitization Facility, (viii) the members of the Ad Hoc Unsecured Noteholders Committee, as well as Avenue Capital Management II, L.P. and its managed funds, in their individual capacities, (ix) the members of the Unsecured Creditors' Committee, (x) the Indenture Trustees, (xi) the ACCC Administrative Agent pursuant to the ACCC Term Loan Documents, (xii) the Backstop Parties, each in their capacities as such, and their respective legal counsel and financial advisors, and (xiii) in each case, their respective present and former advisors, principals, employees, officers, directors, representatives, financial advisors, legal counsel, accountants, investment bankers, consultants, agents and other representatives or professionals (including the partners of any such professional firm) (collectively, the "**Released Parties**") will be released and discharged from any and all Obligations to any Person (including any Person who may claim contribution or indemnification from or against any Released Party) which are (A) claims which were filed or were required to be filed pursuant to the Claims Procedure Orders, (B) not Inter-Company Claims, or (C) Obligations, to the fullest extent able to be released by a plan of compromise and arrangement pursuant to the CCAA, based in whole or in part upon any act, omission, transaction, event or other circumstance or occurrence existing or taking place on or prior to the Final Restructuring Transactions Time in any way relating to, arising out of or in connection with the business and affairs of the Applicants, the business and affairs of the Partnerships, the business and affairs of the U.S. Debtors, the subject matter of or the transactions or events giving rise to any Claims, the CCAA Charges, this CCAA Plan, including the Restructuring Transactions, the U.S. Plan, the Rights Offering, the CCAA Proceedings, the Chapter 15 Proceedings and the Chapter 11 Cases, provided, however, that nothing herein shall be construed as releasing directors and officers from any claim which cannot be released pursuant to Subsection 5.1(2) of the CCAA. For the purposes of this Subsection 6.10(b), the Reorganized Debtors shall be considered and deemed for the purposes of the release effected hereby to be new and distinct legal entities established as at the Final Restructuring Transactions Time and to have acquired all of their continuing assets, property and undertaking from the Applicants or Partnerships as the case may be.

6.10(c) Releases by the Bridgewater Entities

As at the Final Restructuring Transactions Time, each and every one of the Bridgewater Entities will be deemed to forever release, waive and discharge from any and all Obligations to any Person (including any Person who may claim contribution or indemnification from or against any Released Party) which are (A) claims which were filed or were required to be filed pursuant to the Claims Procedure Orders, (B) not Inter-Company Claims, or (C) Obligations, to the fullest extent able to be released by a plan of compromise and arrangement pursuant to the CCAA, against the Released Parties that the Bridgewater Entities may be entitled to assert, based in whole or in part upon any act, omission, transaction, event or other circumstance or occurrence existing or taking place on or prior to the Final Restructuring Transactions Time in any way relating to, arising out of or in connection with the business and affairs of the Applicants, the business and affairs of the Partnerships, the business and affairs of the Bridgewater Entities, the business and affairs of the U.S. Debtors, the subject matter of, or the transactions or events giving rise to, any Claims, the CCAA Charges, this CCAA Plan, including the Restructuring Transactions, the U.S. Plan, the Rights Offering, the CCAA Proceedings, the Chapter 15 Proceedings and the Chapter 11 Cases, provided, however, that nothing herein shall be construed as releasing directors and officers from any claim which cannot be released pursuant to Subsection 5.1(2) of the CCAA.

6.10(d) Releases by the 15.5% Senior Unsecured Notes Indenture Trustee

As at the Final Restructuring Transactions Time, each of the 15.5% Senior Unsecured Notes Creditors will be deemed to forever release, waive and discharge any and all Obligations (including any remedies to challenge transfers which may fall within the scope of any bulk sales, fraudulent conveyance or similar statute) against the Bridgewater Entities that the 15.5% Senior Unsecured Notes Creditors may be entitled to assert (other than the rights of the 15.5% Senior Unsecured Notes Indenture Trustee and the 15.5% Senior Unsecured Notes Creditors to enforce this CCAA Plan, including the Restructuring Transactions, and the contracts, instruments, releases, indentures and other agreements or documents delivered hereunder or pursuant hereto), based in whole or in part upon any act, omission, transaction, event or other circumstance or occurrence existing or taking place on or prior to the Final Restructuring Transactions Time in any way relating to, arising out of or in connection with the business and affairs of the Bridgewater Entities, the subject matter of, or the transactions or events giving rise to, any Claims of any nature whatsoever with the 15.5% Senior Unsecured Notes Creditors that could be asserted by or on behalf of the 15.5% Senior Unsecured Notes Creditors against the Bridgewater Entities, provided, however, that nothing herein shall be construed as releasing directors and officers from any claim which cannot be released pursuant to Subsection 5.1(2) of the CCAA.

7.9 Withholding Taxes

In connection with this CCAA Plan, all distributions made hereunder by the Disbursing Agent shall be made net of all applicable Taxes. Notwithstanding any other provision of this CCAA Plan, each Affected Unsecured Creditor with a Proven Claim that is to receive a distribution pursuant to this CCAA Plan shall have sole and exclusive responsibility for the satisfaction and payment of any Tax obligations imposed by any Governmental Entity (including income, withholding and other Tax obligations on account of such distribution), and no distribution shall be made to or on behalf of such Affected Unsecured Creditor pursuant to this CCAA Plan unless and until such Affected Unsecured Creditor has made arrangements satisfactory to the Disbursing Agent and the Applicants for the payment and satisfaction of such Tax obligations. The Disbursing Agent, the Applicants and the Reorganized Debtors, as necessary, shall be authorized to take any and all actions as may be necessary or appropriate to comply with such withholding and reporting requirements, including withholding a number of shares of New ABH Common Stock equal in value to the amount required to comply with applicable withholding requirements from the shares of New ABH Common Stock to be distributed to current or former employees and making the necessary arrangements for the sale of such shares on the TSX or the New York Stock Exchange on behalf of the current or former employees to satisfy such withholding requirements. All amounts withheld on account of Taxes shall be treated for all purposes as having been paid to the Affected Unsecured Creditor in respect of which such withholding was made, provided such withheld amounts are remitted to the appropriate Governmental Entity.

APPENDIX “F”

AGENDA AND SLIDES PRESENTED AT THE MEETINGS OF CREDITORS

MEETING OF AFFECTED UNSECURED CREDITORS
OF
ABITIBIBOWATER INC. AND CERTAIN OF ITS SUBSIDIARIES

TUESDAY, SEPTEMBER 14, 2010
THE HILTON MONTREAL BONAVENTURE
900 DE LA GAUCHETIÈRE WEST
MONTREAL, QUÉBEC

AGENDA

1. Chair's Call to Order
2. Appointment of Secretary
3. Agenda
4. Appointment of Scrutineers
5. Introduction of Head Table
6. Notice of Meeting
7. Quorum
8. Scrutineers' Report on Proxies Received by 5:00 p.m. on September 13, 2010
9. Order of Business
10. Ballots and Votes
11. Overview of the CCAA Plan
12. Questions Concerning Procedure or the CCAA Plan
13. The Plan Resolution
14. Motion for Vote on the CCAA Plan of Reorganization and Compromise
15. Vote on the CCAA Plan by each Class
16. Report on Vote for each Class
17. Closing Comments
18. Termination of Meeting

AbitibiBowater et al
Meeting of Creditors

	Ballot Colour
Abitibi-Consolidated Inc.	Green
Abitibi-Consolidated Company of Canada	Pink
3224112 Nova Scotia Limited	Blue
Marketing Donohue Inc.	Blue
3834328 Canada Inc.	Blue
6169678 Canada Inc.	Blue
1508756 Ontario Inc.	Blue
The Jonquière Pulp Company	Blue
The International Bridge and Terminal Company	Blue
Abitibi-Consolidated (U.K.) Inc.	Blue
Scramble Mining Ltd.	Blue
Terra Nova Explorations Ltd.	Blue
Saguenay Forest Products Inc.	Tan
Bowater Canadian Forest Products Inc.	Salmon
Bowater Canada Finance Corporation	Purple
AbitibiBowater Canada Inc.	Yellow
Bowater Maritimes Inc.	Cherry
Abitibi-Consolidated Nova Scotia Incorporated	Grey
Abitibi-Consolidated Canadian Office Products Holding Inc.	Ivory
Donohue Recycling Inc.	Goldenrod

CCAA PETITIONERS		
	CHAPTER 11 PETITIONERS	
CCAA	**CROSS-BORDER**	**US DEBTOR**
Abitibi-Consolidated Company of Canada	Bowater Canada Finance Corporation	AbitibiBowater Inc.
Abitibi-Consolidated Inc.	Bowater Canadian Holdings Incorporated	AbitibiBowater US Holding LLC
3224112 Nova Scotia Limited	AbitibiBowater Canada Inc.	Donohue Corp.
Marketing Donohue Inc.	Bowater Canadian Forest Products Inc.	Abitibi Consolidated Sales Corporation
Abitibi-Consolidated Canadian Office Products Holding Inc.	Bowater Maritimes Inc.	Abitibi-Consolidated Alabama Corporation
3834328 Canada Inc.	Bowater LaHave Corporation	Alabama River Newsprint Company
6169678 Canada Inc.	Bowater Canadian Limited	Abitibi-Consolidated Corporation
4042140 Canada Inc.		Augusta Woodlands, LLC
Donohue Recycling Inc.		Tenex Data Inc.
1508756 Ontario Inc.		Abitibi-Consolidated Finance LP
3217925 Nova Scotia Company		Bowater Newsprint South LLC
La Tuque Forest Products Inc.		Bowater Newsprint South Operations LLC
Abitibi-Consolidated Nova Scotia Incorporated		Bowater Finance II, LLC
Saguenay Forest Products Inc.		Bowater Alabama LLC
Terra Nova Explorations Ltd.		Coosa Pines Golf Club Holdings LLC
The Jonquiere Pulp Company		Bowater Incorporated
The International Bridge and Terminal Company		Catawba Property Holdings, LLC
Scramble Mining Ltd.		Bowater Finance Company Inc.
9150-3383 Quebec Inc.		Bowater South American Holdings Incorporated
Abitibi-Consolidated (U.K.) Inc.		Bowater America Inc.
3231378 Nova Scotia Company		Lake Superior Forest Products Inc.
Bowater Canada Treasury Corporation		Bowater Nuway Inc.
Bowater Shelburne Corporation		Bowater Nuway Mid-States Inc.
St. Maurice River Drive Company Limited		Bowater Ventures Inc.
Bowater Treated Wood Inc.		AbitibiBowater US Holding 1 Corp.
Canexel Hardboard Inc.		ABH LLC 1
9068-9050 Quebec Inc.		ABH Holding Company LLC
Alliance Forest Products Inc. (2001)		
Bowater Belledune Sawmill Inc.		
Bowater Mitis Inc.		
Bowater Guerette Inc.		
Bowater Couturier Inc.		

AbitibiBowater et al
Summary of Restructuring Plan Share Allocations

	# of Shares	% of New ABH Equity
Abitibi-Consolidated Inc.	4,807,265	4.9%
Abitibi-Consolidated Company of Canada	22,574,899	23.2%
Saguenay Forest Products	332,382	0.3%
Bowater Canadian Forest Products Inc.	6,845,106	7.0%
Bowater Canada Finance Corporation	233,714	0.2%
Bowater Maritimes	44,806	0.0%
AbitibiBowater Canada Inc.	2	0.0%
3224112 Nova Scotia Inc.	-	-
Marketing Donohue Inc.	-	-
Abitibi-Consolidated Canadian Office Products Holdings Inc.	1,955	0.0%
3834328 Canada Inc.	-	-
6169678 Canada Inc.	443	0.0%
Donohue Recycling Inc.	277	0.0%
1508756 Ontario Inc.	-	-
The Jonquiere Pulp Company	6,203	0.0%
The International Bridge and Terminal Company	7,315	0.0%
Scramble Mining Ltd.	-	-
Terra Nova Explorations Inc.	1,902	0.0%
Abitibi-Consolidated (U.K.) Inc.	1,564,602	1.6%
Abitibi-Consolidated Nova Scotia Inc.	93,718	0.1%
	36,514,589	37.3%
U.S. Debtors	60,629,420	62.7%
Total	**97,144,009**	**100.0%**

Applicant	Estimated Recovery for Affected Unsecured Creditors Under the CCAA Plan	Illustrative Percentage Recoveries for Unsecured Claims	
		Low	High
Abitibi-Consolidated Inc.	3.4%	1.0%	3.0%
Abitibi-Consolidated Company of Canada	17.1%	1.3%	14.2%
15.5% Guarantor Applicant Affected Unsecured Creditor Classes in respect of each of the following:			
3224112 Nova Scotia Limited	0.0%	0.0%	0.0%
Marketing Donohue Inc.	0.0%	0.0%	0.0%
3834328 Canada Inc.	0.0%	0.0%	0.0%
6169678 Canada Inc.	0.0%	0.0%	0.0%
1508756 Ontario Inc.	0.0%	0.0%	0.0%
The Jonquière Pulp Company	0.0%	0.0%	0.1%
The International Bridge and Terminal Company	0.0%	0.7%	1.3%
Abitibi-Consolidated (U.K.) Inc.	0.0%	3.7%	4.3%
Scramble Mining Ltd.	0.0%	0.0%	0.0%
Terra Nova Explorations Ltd.	0.0%	0.0%	0.0%
Saguenay Forest Products Inc.	4.2%	2.4%	4.0%
Bowater Canadian Forest Products Inc.	36.5%	7.5%	21.2%
Bowater Canada Finance Corporation	0.9%	0.0%	0.0%
AbitibiBowater Canada Inc.	0.0%	0.0%	0.0%
Bowater Maritimes Inc.	20.8%	4.0%	9.4%
Abitibi-Consolidated Nova Scotia Incorporated	43.0%	0.1%	0.1%
Abitibi-Consolidated Canadian Office Products Holding Inc.	0.0%	0.0%	0.0%
Donohue Recycling Inc.	0.0%	0.0%	0.0%

This percentage represents the estimated recovery on all Claims against ACI, ACCC, the Jonquiere Pulp Company, The International Bridge and Terminal Company, Terra Nova Explorations Inc., Saguenay Forest Products, Abitibi-Consolidated (U.K.) Inc. and ACNSI, respectively, other than the 15.5% Senior Unsecured Notes Claims.

APPENDIX “G”
TEXT OF THE RESOLUTION

RESOLUTION

BE IT RESOLVED THAT:

1. The plan of reorganization and compromise (the "**CCAA Plan**") under the *Companies' Creditors Arrangement Act (Canada)*, the *Canada Business Corporations Act* and such other legislation set forth in the Restructuring Transactions Notice proposed by AbitibiBowater Inc. and certain of its subsidiaries listed in Appendix A – "Applicants" to the Circular (as defined below) (the "**Applicants**") , attached as Appendix C – "*Plan of Reorganization and Compromise*" to the notice of meeting and information circular of the Applicants dated August 2, 2010 (the "**Circular**") (as such CCAA Plan may be amended, varied or supplemented by the Applicants from time to time in accordance with its terms, including by the Restructuring Transactions Notice and any CCAA Plan Supplement as provided for in the CCAA Plan) and the transactions contemplated therein be and it is hereby accepted, approved, agreed to and authorized;

2. Notwithstanding the passing of this resolution by each Affected Unsecured Creditor Class (as defined in the Circular) or the passing of similar resolutions or approval of the Quebec Superior Court (the "**Court**"), the board of directors or shareholders, as the case may be, of each of the Applicants, without further notice to, or approval of, the Affected Unsecured Creditors (as defined in the Circular) of the Applicants, subject to the terms of the CCAA Plan, may decide not to proceed with the CCAA Plan or may revoke this resolution at any time prior to the CCAA Plan becoming effective, provided that any such decision after the issuance of a sanction order shall require the approval of the Monitor and the Court; and

3. Any director or officer of each of the Applicants be and is hereby authorized, for and on behalf of each of the Applicants, respectively, to execute and deliver, or cause to be executed and delivered, any and all documents and instruments and to take or cause to be taken such other actions as he or she may deem necessary or desirable to implement this resolution and the matters authorized hereby, including the transactions required by the CCAA Plan, such determination to be conclusively evidenced by the execution and delivery of such documents or other instruments or taking of any such actions.

APPENDIX “H”

SCRUTINEERS’ FINAL REPORTS ON THE VOTES

SCRUTINEERS' TABULATION CERTIFICATE OF THE VOTE OF
<u>ACI AFFECTED UNSECURED CREDITOR CLASS</u>

Voting Claims

	For	Against	% In Favour
BY DOLLAR	$2,832,592,197.45	$109,227,745.92	96.3%
BY COUNT	384	29	93.0%

The Plan Resolution has been supported by 93.0% of the Affected Unsecured Creditors with Voting Claims of the ACI Affected Unsecured Creditor Class present in person or by proxy and voting representing 96.3% of the value of the Affected Unsecured Claims of the Affected Unsecured Creditors with Voting Claims who are present in person or by proxy and voting.

The foregoing excludes the voting intentions of Affected Unsecured Creditors whose Affected Claims have been revised or disallowed, in full or in part, which revision or disallowance remained in dispute or under appeal in accordance with the Claim Procedure Order and Cross-Border Claims Protocol (referred to as the "Disputed Claims").

Disputed Claims

	For	Against	% In Favour
BY DOLLAR	$53,946.20	$0	100%
BY COUNT*	1	0	100%

The Plan Resolution has been supported by 100% of the Affected Unsecured Creditors with Disputed Clams of the ACI Affected Unsecured Creditor Class present in person or by proxy and voting representing 100% of the value of the Disputed Claims of the Affected Unsecured Creditors with Disputed Claims who are present in person or by proxy and asked to have their voting intention recorded by the Monitor.

* 1 of these Affected Unsecured Creditors also have Voting Claims and would not be counted twice if these voting intentions were to be taken into account.

SCRUTINEERS' TABULATION CERTIFICATE OF THE VOTE OF
ACCC AFFECTED UNSECURED CREDITOR CLASS

Voting Claims

	For	Against	% In Favour
BY DOLLAR	$2,871,750,661.25	$113,307,564.71	96.2%
BY COUNT	3,526	56	98.4%

The Plan Resolution has been supported by 98.4% of the Affected Unsecured Creditors with Voting Claims of the ACCC Affected Unsecured Creditor Class present in person or by proxy and voting representing 96.2% of the value of the Affected Unsecured Claims of the Affected Unsecured Creditors with Voting Claims who are present in person or by proxy and voting.

The foregoing excludes votes of Affected Unsecured Creditors with Disputed Claims.

Disputed Claims

	For	Against	% In Favour
BY DOLLAR	$94,812.08	$0	100%
BY COUNT*	11	0	100%

The Plan Resolution has been supported by 100% of the Affected Unsecured Creditors with Disputed Clams of the ACCC Affected Unsecured Creditor Class present in person or by proxy and voting representing 100% of the value of the Disputed Claims of the Affected Unsecured Creditors with Disputed Claims who are present in person or by proxy and asked to have their voting intention recorded by the Monitor.

*7 of these Affected Unsecured Creditors also have Voting Claims and would not be counted twice if these voting intentions were to be taken into account.

SCRUTINEERS' TABULATION CERTIFICATE OF THE VOTE OF
3224112 NOVA SCOTIA LIMITED AFFECTED UNSECURED CREDITOR CLASS

Voting Claims

	For	Against	% In Favour
BY DOLLAR	$146,940,319.87	$365,179.38	99.8%
BY COUNT	24	2	92.3%

The Plan Resolution has been supported by 92.3% of the Affected Unsecured Creditors with Voting Claims of the 3224112 Nova Scotia Limited Affected Unsecured Creditor Class present in person or by proxy and voting representing 99.8% of the value of the Affected Unsecured Claims of the Affected Unsecured Creditors with Voting Claims who are present in person or by proxy and voting.

The foregoing excludes votes of Affected Unsecured Creditors with Disputed Claims.

Disputed Claims

	For	Against	% In Favour
BY DOLLAR	$0	$0	0%
BY COUNT*	0	0	0%

The Plan Resolution has been supported by 0% of the Affected Unsecured Creditors with Disputed Clams of the 3224112 Nova Scotia Limited Affected Unsecured Creditor Class present in person or by proxy and voting representing 0% of the value of the Disputed Claims of the Affected Unsecured Creditors with Disputed Claims who are present in person or by proxy and asked to have their voting intention recorded by the Monitor.

* None of these Affected Unsecured Creditors also have Voting Claims and would not be counted twice if these voting intentions were to be taken into account.

SCRUTINEERS' TABULATION CERTIFICATE OF THE VOTE OF
MARKETING DONOHUE INC. AFFECTED UNSECURED CREDITOR CLASS

Voting Claims

	For	Against	% In Favour
BY DOLLAR	$146,940,319.87	$365,179.38	99.8%
BY COUNT	24	2	92.3%

The Plan Resolution has been supported by 92.3% of the Affected Unsecured Creditors with Voting Claims of the Marketing Donohue Inc. Affected Unsecured Creditor Class present in person or by proxy and voting representing 99.8% of the value of the Affected Unsecured Claims of the Affected Unsecured Creditors with Voting Claims who are present in person or by proxy and voting.

The foregoing excludes votes of Affected Unsecured Creditors with Disputed Claims.

Disputed Claims

	For	Against	% In Favour
BY DOLLAR	$0	$0	0%
BY COUNT*	0	0	0%

The Plan Resolution has been supported by 0% of the Affected Unsecured Creditors with Disputed Clams of the Marketing Donohue Inc. Affected Unsecured Creditor Class present in person or by proxy and voting representing 0% of the value of the Disputed Claims of the Affected Unsecured Creditors with Disputed Claims who are present in person or by proxy and asked to have their voting intention recorded by the Monitor.

* None of these Affected Unsecured Creditors also have Voting Claims and would not be counted twice if these voting intentions were to be taken into account.

SCRUTINEERS' TABULATION CERTIFICATE OF THE VOTE OF
3834328 CANADA INC. AFFECTED UNSECURED CREDITOR CLASS

Voting Claims

	For	Against	% In Favour
BY DOLLAR	$146,940,319.87	$365,179.38	99.8%
BY COUNT	24	2	92.3%

The Plan Resolution has been supported by 92.3% of the Affected Unsecured Creditors with Voting Claims of the 3834328 Canada Inc. Affected Unsecured Creditor Class present in person or by proxy and voting representing 99.8% of the value of the Affected Unsecured Claims of the Affected Unsecured Creditors with Voting Claims who are present in person or by proxy and voting.

The foregoing excludes votes of Affected Unsecured Creditors with Disputed Claims.

Disputed Claims

	For	Against	% In Favour
BY DOLLAR	$0	$0	0%
BY COUNT*	0	0	0%

The Plan Resolution has been supported by 0% of the Affected Unsecured Creditors with Disputed Clams of the 3834328 Canada Inc. Affected Unsecured Creditor Class present in person or by proxy and voting representing 0% of the value of the Disputed Claims of the Affected Unsecured Creditors with Disputed Claims who are present in person or by proxy and asked to have their voting intention recorded by the Monitor.

* None of these Affected Unsecured Creditors also have Voting Claims and would not be counted twice if these voting intentions were to be taken into account.

SCRUTINEERS' TABULATION CERTIFICATE OF THE VOTE OF
6169678 CANADA INC. AFFECTED UNSECURED CREDITOR CLASS

Voting Claims

	For	Against	% In Favour
BY DOLLAR	$146,940,319.87	$365,179.38	99.8%
BY COUNT	24	2	92.3%

The Plan Resolution has been supported by 92.3% of the Affected Unsecured Creditors with Voting Claims of the 6169678 Canada Inc. Affected Unsecured Creditor Class present in person or by proxy and voting representing 99.8% of the value of the Affected Unsecured Claims of the Affected Unsecured Creditors with Voting Claims who are present in person or by proxy and voting.

The foregoing excludes votes of Affected Unsecured Creditors with Disputed Claims.

Disputed Claims

	For	Against	% In Favour
BY DOLLAR	$0	$0	0%
BY COUNT*	0	0	0%

The Plan Resolution has been supported by 0% of the Affected Unsecured Creditors with Disputed Clams of the 6169678 Canada Inc. Affected Unsecured Creditor Class present in person or by proxy and voting representing 0% of the value of the Disputed Claims of the Affected Unsecured Creditors with Disputed Claims who are present in person or by proxy and asked to have their voting intention recorded by the Monitor.

* None of these Affected Unsecured Creditors also have Voting Claims and would not be counted twice if these voting intentions were to be taken into account.

SCRUTINEERS' TABULATION CERTIFICATE OF THE VOTE OF
1508756 ONTARIO INC. AFFECTED UNSECURED CREDITOR CLASS

Voting Claims

	For	Against	% In Favour
BY DOLLAR	$146,940,319.87	$365,179.38	99.8%
BY COUNT	24	2	92.3%

The Plan Resolution has been supported by 92.3% of the Affected Unsecured Creditors with Voting Claims of the 1508756 Ontario Inc. Affected Unsecured Creditor Class present in person or by proxy and voting representing 99.8% of the value of the Affected Unsecured Claims of the Affected Unsecured Creditors with Voting Claims who are present in person or by proxy and voting.

The foregoing excludes votes of Affected Unsecured Creditors with Disputed Claims.

Disputed Claims

	For	Against	% In Favour
BY DOLLAR	$0	$0	0%
BY COUNT*	0	0	0%

The Plan Resolution has been supported by 0% of the Affected Unsecured Creditors with Disputed Clams of the 1508756 Ontario Inc. Affected Unsecured Creditor Class present in person or by proxy and voting representing 0% of the value of the Disputed Claims of the Affected Unsecured Creditors with Disputed Claims who are present in person or by proxy and asked to have their voting intention recorded by the Monitor.

* None of these Affected Unsecured Creditors also have Voting Claims and would not be counted twice if these voting intentions were to be taken into account.

SCRUTINEERS' TABULATION CERTIFICATE OF THE VOTE OF
THE JONQUIERE PULP COMPANY AFFECTED UNSECURED CREDITOR CLASS

Voting Claims

	For	Against	% In Favour
BY DOLLAR	$146,940,319.87	$365,179.38	99.8%
BY COUNT	24	2	92.3%

The Plan Resolution has been supported by 92.3% of the Affected Unsecured Creditors with Voting Claims of The Jonquiere Pulp Company Affected Unsecured Creditor Class present in person or by proxy and voting representing 99.8% of the value of the Affected Unsecured Claims of the Affected Unsecured Creditors with Voting Claims who are present in person or by proxy and voting.

The foregoing excludes votes of Affected Unsecured Creditors with Disputed Claims.

Disputed Claims

	For	Against	% In Favour
BY DOLLAR	$0	$0	0%
BY COUNT*	0	0	0%

The Plan Resolution has been supported by 0% of the Affected Unsecured Creditors with Disputed Clams of The Jonquiere Pulp Company Affected Unsecured Creditor Class present in person or by proxy and voting representing 0% of the value of the Disputed Claims of the Affected Unsecured Creditors with Disputed Claims who are present in person or by proxy and asked to have their voting intention recorded by the Monitor.

*None of these Affected Unsecured Creditors also have Voting Claims and would not be counted twice if these voting intentions were to be taken into account.

SCRUTINEERS' TABULATION CERTIFICATE OF THE VOTE OF THE INTERNATIONAL BRIDGE AND TERMINAL COMPANY AFFECTED UNSECURED CREDITOR CLASS

Voting Claims

	For	Against	% In Favour
BY DOLLAR	$146,940,319.87	$365,179.38	99.8%
BY COUNT	24	2	92.3%

The Plan Resolution has been supported by 92.3% of the Affected Unsecured Creditors with Voting Claims of The International Bridge and Terminal Company Affected Unsecured Creditor Class present in person or by proxy and voting representing 99.8% of the value of the Affected Unsecured Claims of the Affected Unsecured Creditors with Voting Claims who are present in person or by proxy and voting.

The foregoing excludes votes of Affected Unsecured Creditors with Disputed Claims.

Disputed Claims

	For	Against	% In Favour
BY DOLLAR	$0	$0	0%
BY COUNT*	0	0	0%

The Plan Resolution has been supported by 0% of the Affected Unsecured Creditors with Disputed Clams of The International Bridge and Terminal Company Affected Unsecured Creditor Class present in person or by proxy and voting representing 0% of the value of the Disputed Claims of the Affected Unsecured Creditors with Disputed Claims who are present in person or by proxy and asked to have their voting intention recorded by the Monitor.

*None of these Affected Unsecured Creditors also have Voting Claims and would not be counted twice if these voting intentions were to be taken into account.

SCRUTINEERS' TABULATION CERTIFICATE OF THE VOTE OF
SCRAMBLE MINING LTD. AFFECTED UNSECURED CREDITOR CLASS

Voting Claims

	For	Against	% In Favour
BY DOLLAR	$146,940,319.87	$365,179.38	99.8%
BY COUNT	24	2	92.3%

The Plan Resolution has been supported by 92.3% of the Affected Unsecured Creditors with Voting Claims of the Scramble Mining Ltd. Affected Unsecured Creditor Class present in person or by proxy and voting representing 99.8% of the value of the Affected Unsecured Claims of the Affected Unsecured Creditors with Voting Claims who are present in person or by proxy and voting.

The foregoing excludes votes of Affected Unsecured Creditors with Disputed Claims.

Disputed Claims

	For	Against	% In Favour
BY DOLLAR	$0	$0	0%
BY COUNT*	0	0	0%

The Plan Resolution has been supported by 0% of the Affected Unsecured Creditors with Disputed Clams of the Scramble Mining Ltd. Affected Unsecured Creditor Class present in person or by proxy and voting representing 0% of the value of the Disputed Claims of the Affected Unsecured Creditors with Disputed Claims who are present in person or by proxy and asked to have their voting intention recorded by the Monitor.

* None of these Affected Unsecured Creditors also have Voting Claims and would not be counted twice if these voting intentions were to be taken into account.

SCRUTINEERS' TABULATION CERTIFICATE OF THE VOTE OF
TERRA NOVA EXPLORATIONS LTD. AFFECTED UNSECURED CREDITOR CLASS

Voting Claims

	For	Against	% In Favour
BY DOLLAR	$146,940,319.87	$365,179.38	99.8%
BY COUNT	24	2	92.3%

The Plan Resolution has been supported by 92.3% of the Affected Unsecured Creditors with Voting Claims of the Terra Nova Explorations Ltd. Affected Unsecured Creditor Class present in person or by proxy and voting representing 99.8% of the value of the Affected Unsecured Claims of the Affected Unsecured Creditors with Voting Claims who are present in person or by proxy and voting.

The foregoing excludes votes of Affected Unsecured Creditors with Disputed Claims.

Disputed Claims

	For	Against	% In Favour
BY DOLLAR	$0	$0	0%
BY COUNT*	0	0	0%

The Plan Resolution has been supported by 0% of the Affected Unsecured Creditors with Disputed Clams of the Terra Nova Explorations Ltd. Affected Unsecured Creditor Class present in person or by proxy and voting representing 0% of the value of the Disputed Claims of the Affected Unsecured Creditors with Disputed Claims who are present in person or by proxy and asked to have their voting intention recorded by the Monitor.

* None of these Affected Unsecured Creditors also have Voting Claims and would not be counted twice if these voting intentions were to be taken into account.

SCRUTINEERS' TABULATION CERTIFICATE OF THE VOTE OF
ABITIBI-CONSOLIDATED (U.K.) INC. AFFECTED UNSECURED CREDITOR CLASS

Voting Claims

	For	Against	% In Favour
BY DOLLAR	$146,940,319.87	$365,179.38	99.8%
BY COUNT	24	2	92.3%

The Plan Resolution has been supported by 92.3% of the Affected Unsecured Creditors with Voting Claims of the Abitibi-Consolidated (U.K.) Inc. Affected Unsecured Creditor Class present in person or by proxy and voting representing 99.8% of the value of the Affected Unsecured Claims of the Affected Unsecured Creditors with Voting Claims who are present in person or by proxy and voting.

The foregoing excludes votes of Affected Unsecured Creditors with Disputed Claims.

Disputed Claims

	For	Against	% In Favour
BY DOLLAR	$0	$0	0%
BY COUNT*	0	0	0%

The Plan Resolution has been supported by 0% of the Affected Unsecured Creditors with Disputed Clams of the Abitibi-Consolidated (U.K.) Inc. Affected Unsecured Creditor Class present in person or by proxy and voting representing 0% of the value of the Disputed Claims of the Affected Unsecured Creditors with Disputed Claims who are present in person or by proxy and asked to have their voting intention recorded by the Monitor.

*None of these Affected Unsecured Creditors also have Voting Claims and would not be counted twice if these voting intentions were to be taken into account.

SCRUTINEERS' TABULATION CERTIFICATE OF THE VOTE OF
SAGUENAY FOREST PRODUCTS AFFECTED UNSECURED CREDITOR CLASS

Voting Claims

	For	Against	% In Favour
BY DOLLAR	$154,453,277.29	$413,795.38	99.8%
BY COUNT	197	4	98.0%

The Plan Resolution has been supported by 98.0% of the Affected Unsecured Creditors with Voting Claims of the Saguenay Forest Products Affected Unsecured Creditor Class present in person or by proxy and voting representing 99.8% of the value of the Affected Unsecured Claims of the Affected Unsecured Creditors with Voting Claims who are present in person or by proxy and voting.

The foregoing excludes votes of Affected Unsecured Creditors with Disputed Claims.

Disputed Claims

	For	Against	% In Favour
BY DOLLAR	$0	$0	0%
BY COUNT*	0	0	0%

The Plan Resolution has been supported by 0% of the Affected Unsecured Creditors with Disputed Clams of the Saguenay Forest Products Affected Unsecured Creditor Class present in person or by proxy and voting representing 0% of the value of the Disputed Claims of the Affected Unsecured Creditors with Disputed Claims who are present in person or by proxy and asked to have their voting intention recorded by the Monitor.

*None of these Affected Unsecured Creditors also have Voting Claims and would not be counted twice if these voting intentions were to be taken into account.

SCRUTINEERS' TABULATION CERTIFICATE OF THE VOTE OF
BCFPI AFFECTED UNSECURED CREDITOR CLASS

Voting Claims

	For	Against	% In Favour
BY DOLLAR	$273,160,152.52	$15,642,642.43	94.6%
BY COUNT	1,111	40	96.5%

The Plan Resolution has been supported by 96.5% of the Affected Unsecured Creditors with Voting Claims of the BCFPI Affected Unsecured Creditor Class present in person or by proxy and voting representing 94.6% of the value of the Affected Unsecured Claims of the Affected Unsecured Creditors with Voting Claims who are present in person or by proxy and voting.

The foregoing excludes votes of Affected Unsecured Creditors with Disputed Claims.

Disputed Claims

	For	Against	% In Favour
BY DOLLAR	$67,730,069.13	$14,531.00	100.0%
BY COUNT*	7	1	87.5%

The Plan Resolution has been supported by 87.5% of the Affected Unsecured Creditors with Disputed Clams of the BCFPI Affected Unsecured Creditor Class present in person or by proxy and voting representing 100% of the value of the Disputed Claims of the Affected Unsecured Creditors with Disputed Claims who are present in person or by proxy and asked to have their voting intention recorded by the Monitor.

* 5 of these Affected Unsecured Creditors also have Voting Claims and would not be counted twice if these voting intentions were to be taken into account.

SCRUTINEERS' TABULATION CERTIFICATE OF THE VOTE OF BCFC AFFECTED UNSECURED CREDITOR CLASS

Voting Claims

	For	Against	% In Favour
BY DOLLAR	$318,902,553.34	$344,944,034.06	48.0%
BY COUNT	66	20	76.8%

The Plan Resolution has been supported by 76.8% of the Affected Unsecured Creditors with Voting Claims of the BCFC Affected Unsecured Creditor Class present in person or by proxy and voting representing 48.0% of the value of the Affected Unsecured Claims of the Affected Unsecured Creditors with Voting Claims who are present in person or by proxy and voting.

The foregoing excludes votes of Affected Unsecured Creditors with Disputed Claims.

Disputed Claims

	For	Against	% In Favour
BY DOLLAR	$0	$0	0%
BY COUNT*	0	0	0%

The Plan Resolution has been supported by 0% of the Affected Unsecured Creditors with Disputed Clams of the BCFC Affected Unsecured Creditor Class present in person or by proxy and voting representing 0% of the value of the Disputed Claims of the Affected Unsecured Creditors with Disputed Claims who are present in person or by proxy and asked to have their voting intention recorded by the Monitor.

* None of these Affected Unsecured Creditors also have Voting Claims and would not be counted twice if these voting intentions were to be taken into account.

SCRUTINEERS' TABULATION CERTIFICATE OF THE VOTE OF ABITIBIBOWATER CANADA AFFECTED UNSECURED CREDITOR CLASS

Voting Claims

	For	Against	% In Favour
BY DOLLAR	$372,395.55	$0	100%
BY COUNT	8	0	100%

The Plan Resolution has been supported by 100% of the Affected Unsecured Creditors with Voting Claims of the AbitibiBowater Canada Affected Unsecured Creditor Class present in person or by proxy and voting representing 100% of the value of the Affected Unsecured Claims of the Affected Unsecured Creditors with Voting Claims who are present in person or by proxy and voting.

The foregoing excludes votes of Affected Unsecured Creditors with Disputed Claims.

Disputed Claims

	For	Against	% In Favour
BY DOLLAR	$10,000	$0	100%
BY COUNT*	1	0	100%

The Plan Resolution has been supported by 100% of the Affected Unsecured Creditors with Disputed Clams of the AbitibiBowter Canada Affected Unsecured Creditor Class present in person or by proxy and voting representing 100% of the value of the Disputed Claims of the Affected Unsecured Creditors with Disputed Claims who are present in person or by proxy and asked to have their voting intention recorded by the Monitor.

* 1 of these Affected Unsecured Creditors also have Voting Claims and would not be counted twice if these voting intentions were to be taken into account.

SCRUTINEERS' TABULATION CERTIFICATE OF THE VOTE OF
BOWATER MARITIMES AFFECTED UNSECURED CREDITOR CLASS

Voting Claims

	For	Against	% In Favour
BY DOLLAR	$1,712,954.64	$77,300	95.7%
BY COUNT	12	1	92.3%

The Plan Resolution has been supported by 92.3% of the Affected Unsecured Creditors with Voting Claims of the Bowater Maritimes Affected Unsecured Creditor Class present in person or by proxy and voting representing 95.7% of the value of the Affected Unsecured Claims of the Affected Unsecured Creditors with Voting Claims who are present in person or by proxy and voting.

The foregoing excludes votes of Affected Unsecured Creditors with Disputed Claims.

Disputed Claims

	For	Against	% In Favour
BY DOLLAR	$0	$0	0%
BY COUNT*	0	0	0%

The Plan Resolution has been supported by 0% of the Affected Unsecured Creditors with Disputed Clams of the Bowater Maritimes Affected Unsecured Creditor Class present in person or by proxy and voting representing 0% of the value of the Disputed Claims of the Affected Unsecured Creditors with Disputed Claims who are present in person or by proxy and asked to have their voting intention recorded by the Monitor.

*None of these Affected Unsecured Creditors also have Voting Claims and would not be counted twice if these voting intentions were to be taken into account.

SCRUTINEERS' TABULATION CERTIFICATE OF THE VOTE OF
ACNSI AFFECTED UNSECURED CREDITOR CLASS

Voting Claims

	For	Against	% In Favour
BY DOLLAR	$146,941,575.16	$365,179.38	99.8%
BY COUNT	25	2	92.6%

The Plan Resolution has been supported by 92.6% of the Affected Unsecured Creditors with Voting Claims of the ACNSI Affected Unsecured Creditor Class present in person or by proxy and voting representing 99.8% of the value of the Affected Unsecured Claims of the Affected Unsecured Creditors with Voting Claims who are present in person or by proxy and voting.

The foregoing excludes votes of Affected Unsecured Creditors with Disputed Claims.

Disputed Claims

	For	Against	% In Favour
BY DOLLAR	$0	$0	0%
BY COUNT*	0	0	0%

The Plan Resolution has been supported by 0% of the Affected Unsecured Creditors with Disputed Clams of the ACNSI Affected Unsecured Creditor Class present in person or by proxy and voting representing 0% of the value of the Disputed Claims of the Affected Unsecured Creditors with Disputed Claims who are present in person or by proxy and asked to have their voting intention recorded by the Monitor.

*None of these Affected Unsecured Creditors also have Voting Claims and would not be counted twice if these voting intentions were to be taken into account.

SCRUTINEERS' TABULATION CERTIFICATE OF THE VOTE OF OFFICE PRODUCTS AFFECTED UNSECURED CREDITOR CLASS

Voting Claims

	For	Against	% In Favour
BY DOLLAR	$146,940,319.87	$365,179.38	99.8%
BY COUNT	24	2	92.3%

The Plan Resolution has been supported by 92.3% of the Affected Unsecured Creditors with Voting Claims of the Office Products Affected Unsecured Creditor Class present in person or by proxy and voting representing 99.8% of the value of the Affected Unsecured Claims of the Affected Unsecured Creditors with Voting Claims who are present in person or by proxy and voting.

The foregoing excludes votes of Affected Unsecured Creditors with Disputed Claims.

Disputed Claims

	For	Against	% In Favour
BY DOLLAR	$0	$0	0%
BY COUNT*	0	0	0%

The Plan Resolution has been supported by 0% of the Affected Unsecured Creditors with Disputed Clams of the Office Products Affected Unsecured Creditor Class present in person or by proxy and voting representing 0% of the value of the Disputed Claims of the Affected Unsecured Creditors with Disputed Claims who are present in person or by proxy and asked to have their voting intention recorded by the Monitor.

*None of these Affected Unsecured Creditors also have Voting Claims and would not be counted twice if these voting intentions were to be taken into account.

SCRUTINEERS' TABULATION CERTIFICATE OF THE VOTE OF
RECYCLING AFFECTED UNSECURED CREDITOR CLASS

Voting Claims

	For	Against	% In Favour
BY DOLLAR	$146,940,319.87	$365,179.38	99.8%
BY COUNT	24	2	92.3%

The Plan Resolution has been supported by 92.3% of the Affected Unsecured Creditors with Voting Claims of the Recycling Affected Unsecured Creditor Class present in person or by proxy and voting representing 99.8% of the value of the Affected Unsecured Claims of the Affected Unsecured Creditors with Voting Claims who are present in person or by proxy and voting.

The foregoing excludes votes of Affected Unsecured Creditors with Disputed Claims.

Disputed Claims

	For	Against	% In Favour
BY DOLLAR	$0	$0	0%
BY COUNT*	0	0	0%

The Plan Resolution has been supported by 0% of the Affected Unsecured Creditors with Disputed Clams of the Recycling Affected Unsecured Creditor Class present in person or by proxy and voting representing 0% of the value of the Disputed Claims of the Affected Unsecured Creditors with Disputed Claims who are present in person or by proxy and asked to have their voting intention recorded by the Monitor.

*None of these Affected Unsecured Creditors also have Voting Claims and would not be counted twice if these voting intentions were to be taken into account.

APPENDIX “I”

MONITOR’S CERTIFICATE
(CROSS-BORDER PETITIONERS)

CANADA

PROVINCE OF QUÉBEC
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

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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

CERTIFICATE OF THE MONITOR
(VOTING RESULTS IN RESPECT OF THE CROSS-BORDER PETITIONERS)
September 16, 2010

THE MONITOR HEREBY CERTIFIES THAT:

1. The meeting of the creditors affected by the Amended CCAA Plan (the "**Affected Unsecured Creditors**") was convened on September 14, 2010 at the Hilton Montreal Bonaventure, 900 de la Gauchetiere West, Montreal, Quebec (the "**Creditors' Meeting**").

2. Twenty separate motions to approve the Amended CCAA Plan (as defined below) were duly made and seconded at the Creditors' Meeting. After discussion, the co-chairs of the Creditors' Meeting called for a vote on the resolution (the "**Resolution**") to approve and adopt the plan of compromise and arrangement of the Petitioners, as amended (the "**Amended CCAA Plan**").

3. At the Creditors' Meeting, there were 20 classes of creditors (each a "**Class**") for voting purposes, each representing the Affected Unsecured Creditors of each of the Petitioners who is an applicant under the Amended CCAA Plan (collectively, the "**CCAA Plan Applicants**"). Four of the Classes of Affected Unsecured Creditors are in respect of the Cross-Border Petitioners.[1]

4. For purposes of this report, the convenience class allocation is based on the value of the filed claim and excludes any creditor election to reduce its claim to participate in the convenience class (US$5,000 or CDN$6,073).

5. A majority in number and two-thirds in value of the votes cast at the Creditors' Meeting, in person or by proxy, by the Affected Unsecured Creditors of each of the Classes (the "**Required Majorities**"), as detailed in the chart below, voted in favour of the Resolution:

[1] The "**Cross-Border Petitioners**" include: Bowater Canadian Holdings Inc., Bowater Canada Finance Corporation, Bowater Canadian Limited, AbitibiBowater Canada Inc., Bowater Canadian Forest products Inc., Bowater LaHave Corporation and Bowater Maritimes Inc.

AbitibiBowater Canada Inc.

	FOR		AGAINST		% in Favour	
	Count	$CDN	Count	$CDN	Count	$CDN
Convenience	2	$9,172	0	$0	100.0%	100.0%
Non-Convenience	6	$363,224	0	$0	100.0%	100.0%
Total	8	$372,396	0	$0	100.0%	100.0%

Bowater Maritimes Inc.

	FOR		AGAINST		% in Favour	
	Count	$CDN	Count	$CDN	Count	$CDN
Convenience	2	$2,076	0	$0	100.0%	100.0%
Non-Convenience	10	$1,710,878	1	$77,300	90.9%	95.7%
Total	12	$1,712,954	1	$77,300	92.3%	95.7%

Bowater Canadian Forest Products Inc. (2)

	FOR		AGAINST		% in Favour	
	Count	$CDN	Count	$CDN	Count	$CDN
Convenience	402	$1,117,741	8	$25,185	98.0%	97.8%
Non-Convenience	709	$272,042,411	32	$15,617,457	95.7%	94.6%
Total	1,111	$273,160,152	40	$15,642,642	96.5%	94.6%

Note 2: The Bowater Canadian Forest Products Inc. Plan vote results exclude two disputed claim totalling $67,730,069 for which the allowed amount was voted in favour of the Plan.

6. The Resolution was not supported by the Required Majorities of Bowater Canada Finance Corporation ("**BCFC**"). The following chart details the percentage in number and value of the votes cast by the Affected Unsecured Creditors of BCFC which voted in favour of the Amended CCAA Plan at the Creditors' Meeting:

Bowater Canada Finance Corporation

	FOR		AGAINST		% in Favour	
	Count	$CDN	Count	$CDN	Count	$CDN
Convenience	0	$0	0	$0	-	-
Non-Convenience	66	$318,902,553	20	$344,944,034	76.7%	48.0%
Total	66	$318,902,553	20	$344,944,034	76.7%	48.0%

7. The Required Majorities of the Affected Unsecured Creditors of Bowater Canada Finance Corporation did not vote in favour of the Resolution; therefore, the Resolution was not passed.

Invalid Ballots

8. There were no invalid ballots that were counted or not counted by the Monitor.

9. This Monitor's Certificate is being provided to Epiq in accordance with paragraph 43 of the Cross-Border Voting Protocol in the CCAA Proceedings and the Chapter 11 Proceedings.

ERNST & YOUNG INC.

In its capacity as the Court-Appointed
Monitor of the Petitioners

Per:

Alex Morrison, CA, CIRP
Senior Vice President

John Barrett, CA, CIRP
Senior Vice President

Martin Daigneault, CA, CIRP
Senior Vice President

Greg Adams, 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 Québec 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. Canexel Hardboard Inc.
13. 9068-9050 Québec 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