[Execution Copy]

UNDERTAKING AGREEMENT
(ORIGINATOR)

AGREEMENT, dated as of October 27, 2005, made by Abitibi-Consolidated Inc., a corporation organized and existing under the laws of Canada (the "Company"), in favor of Abitibi-Consolidated U.S. Funding Corp., a corporation organized and existing under the laws of Delaware (the "Purchaser").

PRELIMINARY STATEMENTS:

(1) The Company and Abitibi Consolidated Sales Corporation, a corporation organized and existing under the laws of Delaware (the "Originator") have entered into a Purchase and Contribution Agreement dated as of October 27, 2005 with the Purchaser (said Agreement, as it may hereafter be amended, restated or otherwise modified from time to time, being the "Originator Agreement," the terms defined therein and not otherwise defined herein being used herein as therein defined), pursuant to which the Company and the Originator may transfer Receivables and other financial assets to the Purchaser, either by sale or, in the case of the Originator, by contribution to the capital of the Purchaser.

(2) The Originator, the Company, the Purchaser, Eureka Securitisation, plc ("Eureka"), Citibank, N.A. and Citibank, N.A., London Branch, as operating agent (the "Agent") have entered into a Receivables Purchase Agreement dated as of October 27, 2005 (said Agreement, as it may hereafter be amended, restated or otherwise modified from time to time, being the "Sale Agreement"), pursuant to which the Purchaser may sell Receivables and other financial assets (or interests therein) to Eureka and/or the Banks party thereto.

(3) The Company, as the owner, directly or indirectly, of all of the outstanding shares of stock of the Originator, will derive substantial benefit from the transactions contemplated under the Originator Agreement and the Sale Agreement.

(4) It is a condition precedent to the acquisition of Receivables by the Purchaser under the Originator Agreement and to the acquisition of Receivables (or interests therein) by Eureka and/or the Banks under the Sale Agreement that the Company shall have executed and delivered this Agreement.

NOW, THEREFORE, in consideration of the premises and in order to induce the Purchaser to purchase Receivables under the Originator Agreement and Eureka and the Banks to make purchases under the Sale Agreement, the Company hereby agrees as follows:

SECTION 1. Unconditional Undertaking. The Company hereby unconditionally and irrevocably undertakes and agrees with and for the benefit of the Purchaser and its assigns to cause the due and punctual performance and observance by the Originator and its successors and assigns of all of the terms, covenants, conditions, agreements and undertakings on the part of the Originator (whether as Originator, Servicer or otherwise) to be performed or observed under the Originator Agreement or any document delivered in connection therewith in accordance with the terms thereof, including the punctual payment when due of all obligations of the Originator now or hereafter existing under the Originator Agreement, whether for indemnification payments, fees, expenses or otherwise (such terms, covenants, conditions, agreements, undertakings and other obligations being the "Obligations"), and agrees to pay any and all expenses (including counsel fees and expenses) incurred by the Purchaser and its assigns in enforcing any rights under this Agreement. In the event that the Originator shall fail in any manner whatsoever to perform or observe any of the Obligations when the same shall be required to be performed or observed under the Originator Agreement or any such other document, then the Company will itself duly and punctually perform or observe, or cause to be duly and punctually performed or observed, such Obligation, and it shall not be a condition to the accrual of the obligation of the Company hereunder to perform or observe any Obligation (or to cause the same to be performed or observed) that the Purchaser shall have first made any request of or demand upon or given any notice to the Company or to the Originator or their respective successors or assigns, or have instituted any action or proceeding against the Company or the Originator or their respective successors or assigns in respect thereof.

SECTION 2. Obligation Absolute. The Company undertakes that the Obligations will be performed or paid strictly in accordance with the terms of the Originator Agreement or any other document delivered in connection therewith, regardless of any law, regulation or order now or hereafter in effect in any jurisdiction affecting any of such terms or the rights of the Purchaser or its assigns with respect thereto. The obligations of the Company under this Agreement are independent of the Obligations, and a separate action or actions may be brought and prosecuted against the Company to enforce this Agreement, irrespective of whether any action is brought against the Originator or whether the Originator is joined in any such action or actions. The liability of the Company under this Agreement shall be absolute and unconditional irrespective of:

(i) any lack of validity or enforceability of the Originator Agreement or any other agreement or instrument relating thereto;

(ii) any change in the time, manner or place of payment of, or in any other term of, all or any of the Obligations, or any other amendment or waiver of or any consent to departure from the Originator Agreement or any other agreement or instrument relating thereto, including, without limitation, any increase in the Obligations resulting from additional purchases of Receivables or otherwise;

(iii) any taking, exchange, release or non-perfection of any collateral, or any taking, release or amendment or waiver of or consent to departure from any guaranty, for all or any of the Obligations;

(iv) any manner of application of collateral, or proceeds thereof, to all or any of the Obligations, or any manner of sale or other disposition of any collateral for all or any of the Obligations or any other assets of the Originator or any of its Subsidiaries (as defined in the RPA);

(v) any change, restructuring or termination of the corporate structure or existence of the Originator or any of its Subsidiaries; or

(vi) any other circumstance that might otherwise constitute a defense available to, or a discharge of, the Originator or a guarantor.

This Agreement shall continue to be effective or be reinstated, as the case may be, if at any time any payment of any of the Obligations is rescinded or must otherwise be returned by the Purchaser or its assigns upon the insolvency, bankruptcy or reorganization of the Originator or otherwise, all as though payment had not been made.

SECTION 3. Waiver. The Company hereby waives promptness, diligence, notice of acceptance and any other notice with respect to any of the Obligations and this Agreement and any requirement that the Purchaser protect, secure, perfect or insure any security interest or lien or any property subject thereto or exhaust any right or take any action against the Originator or any other person or entity or any collateral.

SECTION 4. Subrogation. Until the later of the RPA Final Payment Date and the date on which all Obligations have been paid or performed in full, the Company agrees not to exercise or assert against the Originator or its property any rights of subrogation, indemnification, contribution or reimbursement which the Company may acquire in connection with this Agreement and any payments made hereunder, and regardless of whether such rights arise by operation of law, pursuant to contract or otherwise.

SECTION 5. Representations and Warranties. The Company hereby represents and warrants as follows:

(a) The Company is a corporation duly incorporated, validly existing and in good standing under the laws of the jurisdiction indicated at the beginning of this Agreement.

(b) The execution, delivery and performance by the Company of this Agreement are within the Company's corporate powers, have been duly authorized by all necessary corporate action, and do not contravene (i) the Company's organizational documents or (ii) law or any contractual restriction binding on or affecting the Company.

(c) No authorization or approval or other action by, and no notice to or filing with, any governmental authority or regulatory body is required for the due execution, delivery and performance by the Company of this Agreement.

(d) This Agreement is the legal, valid and binding obligation of the Company enforceable against the Company in accordance with its terms, subject to applicable bankruptcy, insolvency, moratorium or other similar laws affecting the rights of creditors generally and general equitable principles (whether considered in a proceeding at law or in equity).

(e) The consolidated balance sheet of the Company as at December 31, 2004, and the related consolidated statements of income and cash flow of the Company for the fiscal year then ended, copies of which have been furnished to the Purchaser, fairly present the financial condition of the Company as at such date and the results of the operations of the Company for the period ended on such date, all in accordance with Canadian generally accepted accounting principles consistently applied, and since December 31, 2004, there has been no material adverse change in the business or financial condition of the Company and its Subsidiaries taken as a whole.

(f) There is no pending or, to the Company's knowledge, threatened action, investigation or proceeding affecting the Company or any of its Subsidiaries before any court, governmental agency or arbitrator, which may have a Material Adverse Effect. For the purposes of this Agreement, "Material Adverse Effect" shall mean (A) a material adverse effect on (i) the financial condition, business, operations, assets or liabilities of the Company, either individually or taken as whole with its Subsidiaries, (ii) the ability of the Company to perform any of its obligations under this Agreement or (iii) the legality, validity or enforceability of this Agreement or (B) a material impairment of the rights or remedies of the Purchaser or any of its assignees under this Agreement.

(g) Each information, financial statement, document, book, record or report furnished or to be furnished at any time by the Company to the Purchaser or its assigns in connection with this Agreement is or will be accurate in all material respects as of its date or (except as otherwise disclosed to the Purchaser or its assigns, as the case may be, at such time) as of the date so furnished, and no such document contains or will contain any untrue statement of a material fact or omits or will omit to state a material fact necessary in order to make the statements contained therein, in the light of the circumstances under which they were made, not misleading.

(h) There are no conditions precedent to the effectiveness of this Agreement that have not been satisfied or waived.

(i) The Company is the registered and beneficial owner, directly or indirectly, of all of the issued and outstanding shares of each class of the capital stock of the Originator.

(j) The obligations of the Company under this Agreement do rank and will rank at least pari passu in priority of payment and in all other respects with all other Debt of the Company.

(k) There is no tax, levy, impost, deduction, charge or withholding imposed by Canada or the Province of Québec or any political subdivision thereof either (i) on or by virtue of the execution or delivery of this Agreement or (ii) on any payment to be made by the Company pursuant to this Agreement.

(l) This Agreement is in proper form under the law of the Province of Québec and the federal laws of Canada for the enforcement thereof against the Company under the law of the Province of Québec and the federal laws of Canada; and to ensure the legality, validity, enforceability or admissibility in evidence of this Agreement in the Province of Québec, it is not necessary that this Agreement or any other document be filed or recorded with any court or other authority in the Province of Québec or that any stamp or similar tax be paid on or in respect of this Agreement.

The Company shall be deemed to repeat the representations and warranties contained in this Section 5 as of the date of each Purchase under the Originator Agreement.

SECTION 6. Covenants. The Company covenants and agrees that, until the later of the RPA Final Payment Date and the date on which all Receivables shall have either been collected in full or become Defaulted Receivables, the Company will, unless the Purchaser shall otherwise consent in writing:

(a) Compliance with Laws, Etc. Comply in all material respects with all applicable laws, rules, regulations and orders with respect to it, its business and properties.

(b) Preservation of Corporate Existence. Preserve and maintain its corporate existence, rights, franchises and privileges in the jurisdiction of its incorporation, and qualify and remain qualified in good standing as a foreign corporation in each relevant jurisdiction, except to the extent that the failure so to preserve and maintain such rights, franchises, privileges and qualification would not materially adversely affect the interests of the Purchaser hereunder, or the ability of the Company to perform its obligations hereunder.

(c) Reporting Requirements. Furnish to the Purchaser:

(i) as soon as available and in any event within 60 days after the end of each quarter of each fiscal year of the Company (including the fourth quarter), a consolidated balance sheet of the Company as of the end of such quarter and consolidated statements of income and cash flow of the Company for the period commencing at the end of the previous fiscal year and ending with the end of such quarter, certified by the chief financial officer of the Company;

(ii) as soon as available and in any event within 90 days after the end of each fiscal year of the Company, a copy of the consolidated annual report for such year for the Company, containing consolidated financial statements accompanied by an audit report of independent certified public accountants of recognized national standing with no Impermissible Qualifications (as defined in the Sale Agreement);

(iii) as soon as possible and in any event within five days after the occurrence of each Event of Termination and each Incipient Event of Termination, a statement of the chief financial officer of the Company setting forth details of such Event of Termination or Incipient Event of Termination and the action that the Company has taken and proposes to take with respect thereto;

(iv) promptly after the sending or filing thereof, copies of all reports which the Company sends to any of its securityholders, and copies of all reports and registration statements which the Company files with the Securities and Exchange Commission or any national securities exchange; and

(v) such other information, documents, records or reports respecting the condition or operations, financial or otherwise, of the Company or any of its Subsidiaries as the Purchaser may from time to time reasonably request.

(d) Stock Ownership. Be the registered and beneficial direct or indirect owner of all of the issued and outstanding shares of each class of the capital stock of the Originator.

SECTION 7. Payments Free and Clear of Taxes, Etc.

(a) Except as otherwise required by law, any and all payments made by the Company hereunder shall be made free and clear of and without deduction or withholding for or on account of any and all present or future income, stamp or, without limitation, other taxes, levies, imposts, deductions, duties, fees, charges or withholdings, and all liabilities with respect thereto, excluding, in the case of the Purchaser or its assigns (the Purchaser and such assigns, each an "Affected Person"), (i) net income taxes and franchise taxes (imposed in lieu of net income taxes) and backup withholding taxes that are imposed on such Affected Person by the United States, a state thereof or a foreign jurisdiction under the laws of which such Affected Person is organized or any political subdivision thereof and net income taxes and capital taxes imposed by Canada or any political subdivision thereof other than Canadian withholding taxes and other than Canadian taxes based on or measured by income or capital in connection with this Agreement or the transactions contemplated by this Agreement and the other Transaction Documents resulting from any Affected Person (but only directly and exclusively as a result of any breach by the Sellers or the Servicer (or any delegatee thereof, including the Subservicer) of its obligations under the Transaction Documents) having a permanent establishment in Canada solely as a result of such transactions, or (ii) any branch profits taxes imposed by the United States or any similar tax imposed by any other jurisdiction described in clause (i) above (all such non-excluded taxes, levies, imposts, deductions, charges, withholdings and liabilities being hereinafter referred to as "Taxes"). If the Company shall be required by law to deduct any Taxes from or in respect of any sum payable hereunder to the Purchaser or its assigns, (i) the sum payable shall be increased as may be necessary so that after making all required deductions (including deductions applicable to additional sums payable under this Section) the Purchaser or its assigns (as the case may be) receives an amount equal to the sum it would have received had no such deductions been made, (ii) the Company shall make such deductions and (iii) the Company shall pay the full amount deducted to the relevant taxation authority or other authority in accordance with applicable law. Within 30 days after the date of any payment of Taxes, the Company will furnish to the Purchaser, at its address referred to in Section 11, the original or a certified copy of a receipt evidencing payment thereof.

(b) In addition, the Company agrees to pay any present or future stamp or documentary taxes or any other excise or property taxes, charges or similar levies which arise from any payment made hereunder or from the execution, delivery or registration of, or otherwise with respect to, this Agreement (hereinafter referred to as "Other Taxes").

(c) The Company will indemnify the Purchaser or its assigns for the full amount of Taxes or Other Taxes (including, without limitation, any Taxes or Other Taxes imposed by any jurisdiction on amounts payable under this Section) paid by the Purchaser or its assigns (as the case may be) and any liability (including penalties, interest and expenses) arising therefrom or with respect thereto, whether or not such Taxes or Other Taxes were correctly or legally asserted. This indemnification shall be made within 30 days from the date the Purchaser or its assigns (as the case may be) makes written demand therefor. A certificate as to the amount of such indemnification submitted to the Company by the Purchaser or its assigns (as the case may be), setting forth, in reasonable detail, the basis for and the calculation thereof, shall be conclusive and binding for all purposes absent manifest error.

(d) Each Affected Person that is not (i) a citizen or resident of the United States, (ii) a corporation, partnership or other entity created or organized in or under the laws of the United States (or any jurisdiction thereof), or (iii) any estate or trust that is subject to federal income taxation regardless of the source of its income shall, on or prior to the date hereof (or, in the case of any Person who becomes an Affected Person after the date hereof, on or prior to the date on which it so becomes an Affected Person), deliver to the Company two copies of either Internal Revenue Service Form W-8BEN or Form W-8ECI and any other certificate or statement of exemption required by Treasury Regulation Section 1.1441-1(a) or Section 1.1441-6(c) or any subsequent version thereof or successors thereto, properly completed and duly executed by such Affected Person as will permit, insofar as the laws of the United States are applicable, such payments to be made by the Company without withholding or at a reduced rate. Each such Affected Person shall from time to time thereafter, upon written request from the Company, deliver to the Company any new certificates, documents or other evidence as described in the preceding sentence as will permit, insofar as the laws of the United States are applicable, payments under this Agreement to be made without withholding or at a reduced rate (but only so long as such Affected Person is legally able to do so)

(e) Without prejudice to the survival of any other agreement of the Company hereunder, the agreements and obligations of the Company contained in this Section 7 shall survive any termination of the Originator Agreement.

SECTION 8. Judgment.

(a) If for the purposes of obtaining judgment in any court it is necessary to convert a sum due hereunder in U.S. Dollars into another currency, the parties hereto agree, to the fullest extent that they may effectively do so, that the rate of exchange used shall be that at which in accordance with normal banking procedures the Purchaser or its assigns could purchase U.S. Dollars with such other currency at New York, New York on the Business Day preceding that on which final judgment is given.

(b) The obligation of the Company in respect of any sum due from it to the Purchaser or its assigns hereunder shall, notwithstanding any judgment in a currency other than U.S. Dollars, be discharged only to the extent that on the Business Day following receipt by the Purchaser or its assigns (as the case may be) of any sum adjudged to be so due in such other currency the Purchaser or its assigns (as the case may be) may in accordance with normal banking procedures purchase U.S. Dollars with such other currency; if the U.S. Dollars so purchased are less than the sum originally due to the Purchaser or its assigns (as the case may be) in U.S. Dollars, the Company agrees, as a separate obligation and notwithstanding any such judgment, to indemnify the Purchaser or its assigns (as the case may be) against such loss, and if the U.S. Dollars so purchased exceed the sum originally due to the Purchaser or its assigns (as the case may be) in U.S. Dollars, the Purchaser or its assigns (as the case may be) shall remit to the Company such excess.

SECTION 9. Consent to Jurisdiction; Waiver of Immunities.

(a) The Company hereby irrevocably submits to the non-exclusive jurisdiction of any New York State or Federal court sitting in New York City in any action or proceeding arising out of or relating to this Agreement, and the Company hereby irrevocably agrees that all claims in respect of such action or proceeding may be heard and determined in such New York State court or, to the extent permitted by law, in such Federal court. The Company hereby irrevocably waives, to the fullest extent it may effectively do so, the defense of an inconvenient forum to the maintenance of such action or proceeding. The Company hereby irrevocably appoints the Originator as its agent to receive on behalf of the Company and its property service of copies of the summons and complaint and any other process which may be served in any such action or proceeding. Such service may be made by mailing or delivering a copy of such process to the Company in care of the Originator at its address specified in Section 9.02 of the Originator Agreement, and the Company hereby irrevocably authorizes and directs the Originator to accept such service on its behalf. As an alternative method of service, the Company also irrevocably consents to the service of any and all process in any such action or proceeding by the mailing of copies of such process to the Company at its address specified in Section 11. The Company agrees that a final judgment in any such action or proceeding shall be conclusive and may be enforced in other jurisdictions by suit on the judgment or in any other manner provided by law.

(b) Nothing in this Section shall affect the right of the Purchaser or its assigns to serve legal process in any other manner permitted by law or affect the right of the Purchaser or its assigns to bring any action or proceeding against the Company or its property in the courts of any other jurisdictions.

(c) To the extent that the Company has or hereafter may acquire any immunity from jurisdiction of any court or from any legal process (whether through service or notice, attachment prior to judgment, attachment in aid of execution, execution or otherwise) with respect to itself or its property, the Company hereby irrevocably waives such immunity in respect of its obligations under this Agreement.

SECTION 10. Amendments, Etc. No amendment or waiver of any provision of this Agreement or consent to any departure by the Company herefrom shall be effective unless in a writing signed by the Purchaser (and, in the case of any amendment, also signed by the Company), and then such amendment, waiver or consent shall be effective only in the specific instance and for the specific purpose for which given.

SECTION 11. Addresses for Notices. All notices and other communications hereunder shall be in writing (which shall include facsimile communication) and faxed or delivered, if to the Purchaser, at its address at 4 Gannett Drive, ACUSFC Room, White Plains, NY 10604-3400, Attention: Breen Blaine, Facsimile No. 914-640-8920, and if to the Company, at its address at 1155 METCALFE STREET, SUITE 800, MONTREAL QC H3B 5H2 CANADA, ATTENTION: TREASURY DEPARTMENT, Facsimile No. 514-394-2267, or, as to any party, at such other address as shall be designated by such party in a written notice to each other party. Notices and communications by facsimile shall be effective when sent, and notices and communications sent by other means shall be effective when received.

SECTION 12. No Waiver; Remedies. No failure on the part of the Purchaser or its assigns to exercise, and no delay in exercising, any right hereunder shall operate as a waiver thereof; nor shall any single or partial exercise of any right hereunder preclude any other or further exercise thereof or the exercise of any other right. The remedies herein provided are cumulative and not exclusive of any remedies provided by law.

SECTION 13. Continuing Agreement; Assignments under Originator Agreement. This Agreement is a continuing agreement and shall (i) remain in full force and effect until the later of (x) the payment and performance in full of the Obligations and the payment of all other amounts payable under this Agreement and (y) the RPA Final Payment Date, (ii) be binding upon the Company, its successors and assigns, and (iii) inure to the benefit of, and be enforceable by, the Purchaser and its successors, transferees and assigns. The Purchaser (and any assignee of the Purchaser) may at any time assign any and all of its rights hereunder to any other person or entity without the consent of the Company or the Originator, whereupon (i) each reference herein to the Purchaser shall mean and be a reference to such assignee and (ii) such assignee may enforce this Agreement to the fullest extent as if it were a named party hereto. Without limiting the generality of the foregoing, the Company acknowledges and consents to the assignment by the Purchaser, under and in connection with the Sale Agreement, of all of the Purchaser's right, title and interest in, to and under this Agreement to the Agent for the benefit of the Investors and the Banks party to the Sale Agreement and the Company agrees that at all times that the Sale Agreement shall be in effect (i) any claim made by the Purchaser hereunder shall be deemed made for the benefit of the Agent and such Investors and Banks and (ii) any payment or remittance to be made hereunder by the Company in respect of any claim being made by or in respect of the Purchaser or the Purchaser's interest under the Originator Agreement shall be paid or remitted to the Agent for the benefit of such Investors and Banks.

SECTION 14. Governing Law. This Agreement shall, in accordance with Section 5-1401 of the General Obligations Law of the State of New York, be governed by, and construed in accordance with, the law of the State of New York without regard to any conflict of laws principles thereof that would call for the application of the laws of any other jurisdiction.

SECTION 15. Execution by the Company. This Agreement shall be considered to be executed and delivered by the Company at White Plains, New York and once an authorized director or officer of ACI resident in the United Sates of America has executed the same.

SECTION 16. Language. This Agreement and all related documents have been written in the English language at the express request of the parties. Le présent contrat ainsi que tous les documents s'y rattachant ont été rédigés en anglais à la demande expresse des parties.

[Remainder of Page Intentionally Left Blank]

IN WITNESS WHEREOF, the Company has caused this Agreement to be duly executed and delivered by its officer thereunto duly authorized as of the date first above written.

ABITIBI-CONSOLIDATED INC.

By: [signature]
Title: VPresident & Treasurer
Name: ALLEN DEA

By: Col. J. Keele
Title: Senior Vice President, North American Newsprint, Sales
Name: COLIN J. KEELER

ASSIGNMENT OF UNDERTAKING AGREEMENT (ORIGINATOR)

The undersigned hereby assigns all of its right, title and interest in and to the foregoing Undertaking Agreement (Originator) to Citibank, N.A., London Branch, in its capacity as agent (the "Agent") for the Investors and the Banks under and as defined in the Receivables Purchase Agreement dated as of October 27, 2005 by and among Abitibi-Consolidated U.S. Funding Corp. (the "Purchaser"), the Agent, Abitibi-Consolidated Inc. (the "Company"), Abitibi Consolidated Sales Corporation and certain other parties, as the same may be amended, restated, supplemented or otherwise modified from time to time. The Company acknowledges such assignment and agrees that the Agent may further assign, without notice its right, title and interest in and to the Undertaking Agreement (Originator) without the consent of any person or entity. The Agent, as the assignee of the Purchaser, shall have the right to enforce the Undertaking Agreement (Originator), and to directly exercise all of the Purchaser's rights and remedies under the Undertaking Agreement (Originator), and the Company agrees to cooperate fully with the Agent in the exercise of such rights and remedies thereunder. The Company further agrees to give the Agent copies of all notices it is required to give to the Purchaser under the Undertaking Agreement (Originator).

ABITIBI-CONSOLIDATED U.S. FUNDING CORP.

By: ______________________
Title: President
Name: BREEN H. BLAINE

By: ______________________
Title: Vice-President
Name: BARRY WARREN

Acknowledged and agreed to
this 27 day of October, 2005

Abitibi-Consolidated Inc.

By: ______________________
Title: VPresident & Treasurer
Name: ALLEN DEA

By: Col. J. Keele
Title: Senior VPresident, North American Newsprint, Sales
Name: COLIN J. KEELER

31152258.WPD

CONFIRMATION OF UNDERTAKING (ORIGINATOR)

Dated as of December __, 2007

The undersigned, as the undertaking party under the Undertaking Agreement, (Originator) dated October 27, 2005, in favor of Abitibi-Consolidated U.S. Funding Corp. (the "Undertaking Agreement (Originator)") and assigned to Citibank, N.A., London Branch, as Agent, hereby makes reference to the foregoing Amendment of Undertaking Agreement (Originator) (the "Amendment"), and hereby confirms and agrees that, notwithstanding the effectiveness of such Amendment and the PCA Amendment No. 3 defined therein, the Undertaking Agreement (Originator) heretofore executed and delivered by it, as amended by the Amendment, is, and shall continue to be, in full force and effect, and the Undertaking Agreement (Originator), as amended by the Amendment, is hereby ratified and confirmed.

This Confirmation of Undertaking shall be considered to be executed and delivered by the undersigned at White Plains, New York and once an authorized director or officer of the undersigned resident in the United Sates of America has executed the same.

This Confirmation of Undertaking and all related documents have been written in the English language at the express request of the parties. Le présent contrat ainsi que tous les documents s'y rattachant ont été rédigés en anglais à la demande expresse des parties.

ABITIBI-CONSOLIDATED INC.

By: Pierre Rougeau
Name: Pierre Rougeau
Title: Vice President

By: Allen Dea
Name: Allen Dea
Title: Vice President and Secretary

First Amendment

Missing

SECOND AMENDMENT OF UNDERTAKING AGREEMENT (ORIGINATOR)

January 31, 2008

Reference is hereby made to:

(i) that certain Undertaking Agreement (Originator), dated as of October 27, 2005 (as amended to date, the "Undertaking Agreement (Originator)"), by Abitibi-Consolidated Inc. (the "Company") in favor of Abitibi-Consolidated U.S. Funding Corp. (the "Purchaser") and assigned to Citibank, N.A., London Branch, as operating agent (the "Agent");

(ii) that certain Receivables Purchase Agreement, dated as of October 27, 2005 (as amended, restated, supplemented or otherwise modified from time to time, the "Sale Agreement") by and among the Purchaser, Citibank, N.A. ("Citibank"), as a Bank, Eureka Securitisation, plc ("Eureka"), as an Investor, the Agent, the Company and Abitibi Consolidated Sales Corporation (the "Originator"); and

(iii) that certain Purchase and Contribution Agreement dated as of October 27, 2005 by and between the Company and the Originator, as sellers, and the Purchaser (as amended, restated, supplemented or otherwise modified from time to time, the "Originator Agreement").

Capitalized terms used herein and not otherwise defined herein shall have the meanings attributed thereto in the Undertaking Agreement (Originator) referred to below, as amended hereby.

The Purchaser, Citibank, Eureka, the Agent, the Company and the Originator are entering into that certain Amended and Restated Receivables Purchase Agreement dated as of the date hereof (the "RPA Amendment and Restatement"). It is a condition to the effectiveness of the RPA Amendment and Restatement that the Agent shall have received an executed copy of this Second Amendment of Undertaking Agreement (Originator) (this "Amendment"). The Company hereby agrees that it will derive substantial benefit from the continuation of the transactions contemplated under the Sale Agreement as amended and restated by the RPA Amendment and Restatement and the Originator Agreement as amended and restated by the Amended and Restated Purchase and Contribution Agreement dated as of the date hereof by and between the Company and the Originator, as sellers, and the Purchaser (the "PCA Amendment and Restatement").

The Company, as undertaking party under the Undertaking Agreement (Originator), hereby consents to the amendment and restatement of the Originator Agreement contemplated by PCA Amendment and Restatement, and the parties hereto each agree that, upon the effectiveness of the PCA Amendment and Restatement:

1. The first preliminary statement to the Undertaking Agreement (Originator) is hereby amended by inserting the following language prior to the words "being the 'Originator Agreement'" therein:

> including by that certain Amended and Restated Purchase and Contribution Agreement dated as of January 31, 2008,

2. The second preliminary statement to the Undertaking Agreement (Originator) is hereby amended by inserting the following language prior to the words "being the 'Sale Agreement'" therein:

> including by that certain Amended and Restated Receivables Purchase Agreement dated as of January 31, 2008,

3. Section 5(a) of the Undertaking Agreement (Originator) is hereby amended and restated to read in its entirety as follows:

> (a) The Company is a corporate entity validly existing and in good standing under the laws of the jurisdiction indicated at the beginning of this Agreement or such other jurisdiction as is contemplated from time to time by the Sale Agreement.

4. The parties hereby acknowledge that although Section 5(i) of the Undertaking Agreement (Originator) was amended as of November 1, 2007, as set forth in that certain Amendment of Undertaking Agreement (Originator) dated December 21, 2007 (the "First Amendment Effective Date") by and between the Company and the Agent and agreed to and acknowledged by the Purchaser, it shall be considered to have been amended as of the First Amendment Effective Date.

5. Section 5 of the Undertaking Agreement (Originator) is hereby amended by inserting the following clause (m) immediately following clause (l) of such Section 5:

> (m) The Reorganization will proceed on substantially the terms set forth in Annex I to this Agreement.

6. The last sentence of Section 5 of the Undertaking Agreement (Originator) is hereby amended by inserting the following language at the end of such sentence:

> ; provided that the Company shall only be deemed to repeat the representation and warranty set forth in Section 5(m) until such time as all steps of the Reorganization have been consummated on substantially the terms set forth in Annex I to this Agreement

7. The Undertaking Agreement (Originator) is hereby amended by adding Annex I to this

Amendment as Annex I to the Undertaking Agreement (Originator).

8. This Amendment shall become effective as of the date first set forth above, upon (i) receipt by the Agent of (x) executed counterparts of this Amendment duly executed and delivered by the parties hereto and (y) a fully executed Confirmation of Undertaking (Originator) from the Company in the form attached hereto and (ii) effectiveness of the PCA Amendment and Restatement pursuant to the terms thereof.

9. This Amendment shall be considered to be executed and delivered by the Company at White Plains, New York and once an authorized director or officer of the Company resident in the United Sates of America has executed the same.

10. This Amendment and all related documents have been written in the English language at the express request of the parties. Le présent contrat ainsi que tous les documents s'y rattachant ont été rédigés en anglais à la demande expresse des parties.

[Remainder of this page intentionally left blank]

ABITIBI-CONSOLIDATED INC.

By: ______________________
Name: ______________________
Title: ______________________

By: ______________________
Name: ______________________
Title: ______________________

CITIBANK, N.A., LONDON BRANCH, in its capacity as Agent for the Investors and the Banks, as Purchaser's assignee pursuant to that certain Assignment of Undertaking Agreement (Originator) dated as of October 27, 2005

By: ______________________
Name: ______________________
Title: ______________________

Agreed and acknowledged as of the date first written above:

ABITIBI-CONSOLIDATED U.S. FUNDING CORP., as Purchaser

By: ______________________
Name: ______________________
Title: ______________________

By: ______________________
Name: ______________________
Title: ______________________

31597492 WPD

ABITIBI-CONSOLIDATED INC.

By: ________________________
Name: ____________________
Title: ____________________

By: ________________________
Name: ____________________
Title: ____________________

CITIBANK, N.A., LONDON BRANCH, in its capacity as Agent for the Investors and the Banks, as Purchaser's assignee pursuant to that certain Assignment of Undertaking Agreement (Originator) dated as of October 27, 2005

By: ________________________
Name: Nigel Kilvington
Title: Vice President

Agreed and acknowledged as of the date first written above:

ABITIBI-CONSOLIDATED U.S. FUNDING CORP., as Purchaser

By: ________________________
Name: ____________________
Title: ____________________

By: ________________________
Name: ____________________
Title: ____________________

ABITIBI-CONSOLIDATED INC.

By: ______________________
Name: ______________________
Title: ______________________

By: ______________________
Name: ______________________
Title: ______________________

CITIBANK, N.A., LONDON BRANCH, in its capacity as Agent for the Investors and the Banks, as Purchaser's assignee pursuant to that certain Assignment of Undertaking Agreement (Originator) dated as of October 27, 2005

By: ______________________
Name: ______________________
Title: ______________________

Agreed and acknowledged as of the date first written above:

ABITIBI-CONSOLIDATED U.S. FUNDING CORP., as Purchaser

By: Breen H. Blaine
Name: BREEN H. BLAINE
Title: PRESIDENT

By: Colin Keeler
Name: COLIN KEELER
Title: VICE PRESIDENT

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ANNEX I

Reorganization

[See attached]

CONFIRMATION OF UNDERTAKING (ORIGINATOR)

Dated as of January 31, 2008

The undersigned, as the undertaking party under the Undertaking Agreement, (Originator) dated October 27, 2005, in favor of Abitibi-Consolidated U.S. Funding Corp. (as amended by that certain Amendment of Undertaking Agreement (Originator) dated as of December 21, 2007, the "Undertaking Agreement (Originator)") and assigned to Citibank, N.A., London Branch, as Agent, hereby makes reference to the foregoing Second Amendment of Undertaking Agreement (Originator) (the "Amendment"), and hereby confirms and agrees that, notwithstanding the effectiveness of such Amendment and the PCA Amendment and Restatement defined therein, the Undertaking Agreement (Originator) heretofore executed and delivered by it, as amended by the Amendment, is, and shall continue to be, in full force and effect, and the Undertaking Agreement (Originator), as amended by the Amendment, is hereby ratified and confirmed.

This Confirmation of Undertaking shall be considered to be executed and delivered by the undersigned at White Plains, New York and once an authorized director or officer of the undersigned resident in the United Sates of America has executed the same.

This Confirmation of Undertaking and all related documents have been written in the English language at the express request of the parties. Le présent contrat ainsi que tous les documents s'y rattachant ont été rédigés en anglais à la demande expresse des parties.

ABITIBI-CONSOLIDATED INC.

By: ______________
Name: ______________
Title: ______________

By: ______________
Name: ______________
Title: ______________