DEPOSIT ACCOUNT CONTROL AGREEMENT

January 31, 2008

Citibank, N.A.
388 Greenwich Street
New York, NY 10013

Re: Account: 40647095 (the "Account")
Abitibi-Consolidated Inc. ("ACI" or the "Originator")
Abitibi-Consolidated U.S. Funding Corp. (the "Seller")

Ladies and Gentlemen:

In connection with certain transactions involving the Originator's accounts receivable, the Originator and the Seller hereby notify you that as of the date hereof the Originator has transferred to the Seller exclusive ownership of the Account maintained with you, and the Seller has granted to Citibank, N.A., London Branch, as agent (the "Agent"), control of and a security interest in the Account. Deposits in the Account consist of collections of accounts receivable deposited in the Account and collections of accounts receivable transferred from other banks (or from other accounts at Citibank, N.A.) directly to the Account ("Bank Transfers"). Pursuant to this Agreement, the Seller and the Agent desire to perfect the Agent's security interest in the Account by providing the Agent with "control" (as such term is defined in Article 9 of the Uniform Commercial Code) of the Account.

In connection with the foregoing, the Originator, the Seller and the Agent hereby instruct you: (i) to collect the monies, checks, instruments and other items of payment mailed or otherwise remitted to the Account and to accept the Bank Transfers; (ii) to deposit into the Account all such monies, checks, instruments and other items of payment; and (iii) to transfer all funds deposited and collected in the Account pursuant to instructions given to you by the Agent from time to time. The Originator, the Seller, the Agent and you agree that you will comply with all such instructions given to you by the Agent and directing disposition of such funds in the Account without further consent by the Originator or the Seller.

In accordance with clause (iii) of the preceding paragraph, the Agent hereby instructs you that unless and until the Agent notifies you to the contrary pursuant to a notice of effectiveness substantially in the form of Attachment I hereto, you shall make such transfers from the Account at such times and in such manner as Abitibi Consolidated Sales Corporation ("ACSC"), in its capacity as servicer for the Agent, or ACI, in its capacity as subservicer, shall from time to time instruct. You are hereby further instructed, in each case, (i) that the Account will be entitled "Abitibi-Consolidated U.S. Funding Corp. Collection Account for the benefit of Citibank, N.A., London Branch, as Agent" and (ii) to permit ACSC (in its capacity as servicer for the Agent), ACI, in its capacity as subservicer, the Seller and the Agent to obtain upon request any information relating to the Account, including, without limitation, any information regarding the balance of or activity in the Account.

The Agent acts as agent for persons having a continuing interest in all of the monies, checks and other items of payment and their proceeds and all monies and earnings, if any, thereon in the Account, and you shall be the Agent's agent for the purpose of holding and collecting such property. The monies, checks, instruments and other items of payment mailed or otherwise remitted to, and the funds deposited into, the Account will not be subject to deduction, set-off, banker's lien, security interest or any other right in favor of any person other than the Agent, except that (a) you may set off (i) all amounts due to you in respect of your customary fees and expenses for the routine maintenance and operation of the Account, (ii) the face amount of any checks or other items credited to the Account and thereafter returned for any reason and (iii) any funds credited to the Account in error, and (b) you may have a right of setoff, security interest or other lien in the funds deposited in the Account so long as such right of setoff (for amounts other than those described in the preceding clause (a)), security interest or other lien is in all respects junior and subordinate to that of the Agent and may not be exercised without the prior consent of the Agent.

This Agreement may not be terminated at any time by the Originator, the Seller or you, without the prior written consent of the Agent; provided, that you or the Agent may terminate this Agreement upon sixty (60) days' prior written notice to the other parties. Upon any such termination, you shall transfer all funds in the Account to such account as has been designated by the Agent (the "Designated Account") and keep the Account open for the limited purpose of accepting wire transfers during the 60-day period following such termination, any such funds received by you to be promptly transferred to the Designated Account. The Seller agrees to pay you on demand your reasonable costs and expenses incurred in complying with the provisions of the preceding sentence, and in the event the Seller does not so pay you, the Agent shall pay such costs and expenses within 30 days after its receipt of notice from you thereof, and the Seller shall promptly reimburse the Agent for any such payment. Following the 60-day period referred to in the second preceding sentence, you may close the Account. Neither this Agreement nor any provision hereof may be changed, amended, modified or waived orally but only by an instrument in writing signed by the Agent, you, the Originator and the Seller.

You shall not assign or transfer your rights or obligations hereunder (other than to the Agent) without the prior written consent of the Agent and the Seller except that you may assign such rights or obligations to any of your affiliates, provided, you furnish the Originator, the Seller and the Agent with prompt written notice thereof. Subject to the preceding sentence, this Agreement shall be binding upon each of the parties hereto and their respective successors and assigns, and shall inure to the benefit of, and be enforceable by, the Agent, each of the parties hereto and their respective successors and assigns.

You will not be liable to the Originator, the Seller or the Agent for any expense, claim, loss, damage or cost ("Damages") arising out of or relating to your performance under this Agreement other than those Damages which result directly from your acts or omissions constituting gross negligence or intentional misconduct, subject to the limits in the next succeeding sentence. Your liability is limited to direct money Damages actually incurred in an amount not exceeding the compensation for the services referred to herein during the month in which such acts or omissions occurred.

In no event will you be liable for any special, indirect, exemplary or consequential damages, including but not limited to lost profits.

You will be excused from failing to act or delay in acting, and no such failure or delay shall constitute a breach of this Agreement or otherwise give rise to any liability of yours, if (i) such failure or delay is caused by circumstances beyond your reasonable control, including but not limited to legal constraint, emergency conditions, action or inaction of governmental, civil or military authority, fire, strike, lockout or other labor dispute, war, riot, theft, flood, earthquake or other natural disaster, breakdown of public or private or common carrier communications or transmission facilities, equipment failure, or act, negligence or default of the Originator, the Seller or the Agent or (ii) such failure or delay resulted from your reasonable belief that the action would have violated any guideline, rule or regulation of any governmental authority.

The Originator hereby agrees to indemnify you against, and hold you harmless from, any and all liabilities, claims, costs, expenses and damages of any nature (including but not limited to allocated costs of staff counsel, other reasonable attorney's fees and any fees and expenses incurred in enforcing this Agreement) in any way arising out of or relating to disputes or legal actions concerning your provision of lock-box service, this Agreement, the Account, or any money, check, instrument or other form of payment deposited or credited thereto. This paragraph does not apply to any of said liabilities, claims, costs, expenses or damages attributable to your gross negligence or intentional misconduct. The obligations of the Originator under this paragraph shall survive termination of this Agreement. You agree to notify the Seller, the Originator and the Agent in writing as soon as reasonably practicable after receipt by you of written notice of the commencement of any suit, proceeding or other action by a third party if a claim for indemnification in respect thereof may be made by you against the Originator under this paragraph; provided, however, that your failure to so notify the Seller and the Originator shall not in any way affect the obligations of the Originator or your rights under this paragraph.

Each party hereto hereby represents (solely as to itself) that the person signing this Agreement on its behalf is duly authorized by it to so sign.

You hereby represent that you have not, prior to the date hereof, entered into any agreement (unless such agreement has been terminated on or prior to the date hereof) pursuant to which you agreed that you would comply with instructions of any person (other than the Agent) directing disposition of the funds in the Account without further consent by the Originator or the Seller.

You agree to give the Agent and the Seller prompt notice if the Account becomes subject to any writ, judgment, warrant of attachment, execution or similar process.

You (in your capacity as the bank maintaining the Account, and not in any other capacity) agree that, prior to the date which is one year and one day after payment in full of all outstanding obligations of the Seller under the transactions referred to in the first paragraph of this Agreement, you will not institute against, or join any other person in instituting against, the Seller any bankruptcy, reorganization, arrangement, insolvency or liquidation proceeding or other similar proceeding under the laws of the United States or any state of the United States.

Any notice, demand or other communication required or permitted to be given hereunder shall be in writing and may be personally served, telecopied or sent by courier service or United States mail and shall be deemed to have been given when received. For the purposes hereof, the addresses of the parties hereto shall be as set forth below each party's name below, or, as to each party, at such other address as may be designated by such party in a written notice to each other party.

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.

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

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]

Please agree to the terms of, and acknowledge receipt of, this Agreement by signing in the space provided below.

Very truly yours,

ABITIBI-CONSOLIDATED U.S. FUNDING CORP.

By: Breen H Blaine
Title: PRESIDENT
BREEN H BLAINE

By: C Keeler
Title: VICE PRESIDENT
COLIN KEELER

4 Gannett Drive, ACUSFC Room
White Plains, N.Y. 10604-3400
Attention: Breen Blaine
Facsimile No.: 914-640-8917

ABITIBI-CONSOLIDATED INC.

By: ____________________
Title: ____________________

By: ____________________
Title: ____________________

1155 METCALFE STREET
SUITE 800
MONTREAL QC H3B 542
CANADA
ATTENTION: TREASURY DEPARTMENT
Facsimile No.: 514-394 2267

Please agree to the terms of, and acknowledge receipt of, this Agreement by signing in the space provided below.

Very truly yours,

ABITIBI-CONSOLIDATED U.S. FUNDING CORP.

By: ____________________
Title: ____________________

By: ____________________
Title: ____________________

4 Gannett Drive, ACUSFC Room
White Plains, N.Y. 10604-3400
Attention: Breen Blaine
Facsimile No.: 914-640-8917

ABITIBI-CONSOLIDATED INC.

By: ____________________
Title: ____________________

By: ____________________
Title: ____________________

1155 METCALFE STREET
SUITE 800
MONTREAL QC H3B 5K2
CANADA
ATTENTION: TREASURY DEPARTMENT
Facsimile No.: 514-394 2267

ABITIBI CONSOLIDATED SALES CORPORATION

By: Bruce H Blaine
Title: VICE PRESIDENT

By: Colin Keeler
Title: VICE PRESIDENT

4 Gannett Drive
White Plains, NY 10604-3400
Attention: Breen Blaine
Facsimile No.: 914-640-8920

With Copy To:

Attention: Montréal Legal Department
Facsimile No.: 514-394-3644

CITIBANK, N.A., LONDON BRANCH,
as Agent

By: 
Title: Nigel Kilvington
Vice President

Citigroup Centre
33 Canada Square, 5th Floor
Canary Wharf
London E14 5LB
England
Attention: Nigel Kilvington
Telecopy #: +44-207-986-4705

ACKNOWLEDGED AND AGREED:
CITIBANK, N.A.

By: John Spears
Title: Director
Date: 1/31/08

388 Greenwich Street
New York, NY 10013
Attention: ______________________
Telecopy #: ______________________

ATTACHMENT I
DEPOSIT ACCOUNT CONTROL AGREEMENT

[FORM OF NOTICE OF EFFECTIVENESS]

VIA FACSIMILE TRANSMISSION

TO: Citibank, N.A.
DATED: [Date]
ATTENTION:

Re: Account No. 40647095 (the "Account")

Gentlemen:

Pursuant to the Deposit Account Control Agreement among Abitibi-Consolidated Inc., Abitibi-Consolidated U.S. Funding Corp., us and you, dated as of January 31, 2008, we hereby notify you, effective as of the date of your receipt of this notice, to transfer at the close of each business day all funds deposited and collected in the Account to account number ________ at ________ or such other account as we may notify you from time to time.

CITIBANK, N.A., LONDON BRANCH,
as Agent

By: ____________________
Title: ____________________

ACKNOWLEDGED AND AGREED:

Citibank, N.A.

By: ____________________
Title: ____________________
Date: ____________________

388 Greenwich Street
New York, NY 10013
Attention:
Telecopy #: