LaSalle Bank National Association
135 South LaSalle Street
Chicago, Illinois 60603

Re: Pledged Deposit Accounts - #5800031576 and #5800031568
Lockboxes #1070 and #1228

Gentlemen/Ladies:

THIS AGREEMENT Re: Pledged Deposit Accounts (as amended, restated, supplemented and otherwise modified from time to time, the "Agreement"), is entered into as of October 27, 2005 by and among LaSalle Bank National Association (the "Bank"), Abitibi Consolidated Sales Corporation (the "Originator", and in its capacity as servicer for the Agent, the "Servicer"), Abitibi-Consolidated U.S. Funding Corp. (the "Seller"), Abitibi-Consolidated Inc. ("ACI"), in its capacity as subservicer (the "Subservicer") and Citibank, N.A., London Branch, as agent (the "Agent"), pursuant to the Receivables Purchase Agreement dated as of October 27, 2005 among the Seller, the Originator and the Servicer, the Subservicer, certain investors, banks and investor agents party thereto and the Agent (as amended, restated, supplemented and otherwise modified from time to time, the "RPA") and shall serve as instructions regarding the operation and procedures for the bank account described below.

1. Account Identification. This Agreement applies to each of the lockboxes and corresponding accounts that have been established at the Bank and are identified in Exhibit A attached hereto (each lockbox, a "Lockbox" and collectively, the "Lockboxes", and each account, an "Account" and collectively, the "Accounts").

2. Lien. Pursuant to the transactions contemplated by (i) the Purchase and Contribution Agreement dated as of October 27, 2005, among the Originator, ACI, the Seller and the Servicer and (ii) the RPA, the Originator is transferring exclusive ownership and control of the Accounts and the Lockboxes to the Seller, and the Seller is transferring to the Agent exclusive control of the Accounts and the Lockboxes. Following execution of an assignment agreement in substantially the form and substance attached as Exhibit B hereto (the effective date of such assignment agreement, the "Assignment Date"), the parties hereto agree that from and after the Assignment Date, the Lockboxes and the Accounts will be held in the name of the Seller and this Agreement will remain applicable thereto. The Seller has granted to the Agent a continuing lien on and security interest in (a) the Lockboxes and the Accounts, (b) all contract rights, claims and privileges in respect of the Lockboxes and the Accounts, and (c) all cash, checks, money orders and other items of value of now or hereafter paid, deposited, credited, held (whether for collection, provisionally or otherwise) or otherwise in the possession or under the control of Bank for deposit to the Lockboxes or the Accounts (or any exclusive agent, bailee or custodian thereof) including, without limitation, electronic fund transfers, or transfers via the Automated Clearing House (all such items and transfers, the "Receipts"). Each of the parties hereto agrees that (a) the Bank is a "bank" within the meaning of Section 9-102 of the Uniform Commercial Code as in effect in the State of Illinois (the "UCC"), (b) each Account constitutes a "deposit account" within the meaning of Section 9-102 of the UCC, and (c) this Agreement constitutes an "authenticated record" for purposes of Section 9-104 (and similar and related provisions) of the UCC. The parties hereto agree that this Agreement is being entered into to

perfect Agent's "control" of the Accounts as contemplated in Section 9-104 (and similar and related provisions) of the UCC. The Bank agrees that for the purpose of Article 9 of the UCC, its jurisdiction is the State of Illinois. The parties hereto agree that (x) from and after the date hereof, Bank shall comply with instructions originated by the Agent directing disposition of the Receipts in the Lockboxes and the Accounts without further consent of the Servicer, Subservicer, Seller, the Originator or of any other person and (y) unless and until the Agent notifies Bank to the contrary pursuant to a Block Notice (as defined below) Agent hereby instructs Bank to comply with instructions originated by the Subservicer directing disposition of the Receipts in the Lockboxes and the Accounts notwithstanding any contrary or conflicting instructions (other than a Block Notice) Bank may receive from the Servicer, the Seller, the Originator or any other person (other than the Agent).

3. Duties. Subject to Section 4 hereof, Bank agrees to take such action with respect to the Lockboxes and the Accounts as shall from time to time be specified in any writing purportedly from the Subservicer or Agent as provided herein. The parties hereto agree that (a) Bank has no duty to monitor the balance of the Accounts; (b) Subservicer shall have full rights to instruct the Bank with respect to the Lockboxes and the Accounts and take any and all actions with respect to the Lockboxes and the Accounts (including, without limitation, making withdrawals therefrom (using checks, electronic funds transfers or otherwise)) until Bank receives written notice from the Agent instructing the Bank to cease honoring the Subservicer's instructions (the "Block Notice"), a sample of which is attached hereto as Exhibit C; thereafter, the Agent may at any time make withdrawals from the Accounts and take any and all actions with respect to the Lockboxes and the Accounts, and Bank is hereby authorized to honor any instructions with respect to the Accounts (including withdrawals therefrom) which purport to be from the Agent (in each case without notifying or obtaining the consent of Seller, the Originator, the Servicer or the Subservicer); (c) Bank may, without further inquiry, rely on and act in accordance with any instructions it receives from (or which purport to be from) the Agent, notwithstanding any conflicting or contrary instructions it may receive from Seller, the Originator, the Servicer or the Subservicer, and Bank shall have no liability to the Agent, the Seller, the Originator, the Servicer, the Subservicer or any other person in relying on and acting in accordance with any such instructions; (d) Bank shall have no responsibility to inquire as to the form, execution, sufficiency or validity of any notice or instructions delivered to it hereunder, nor to inquire as to the identity, authority or rights of the person or persons executing or delivering the same, and (e) Bank shall have a reasonable period of time within which to act in accordance with any notice or instructions from Agent with respect to the Lockboxes and the Accounts. Notwithstanding the preceding terms of this Section 3, it is expressly understood and agreed that any direction or request by the Agent with respect to the Accounts will apply only to available funds on deposit in the Accounts and the Agent shall make withdrawals from the Accounts only via fedwire or by electronic transfer to another account maintained with the Bank or another financial institution.

No later than 1 p.m. on each Business Day from and after the date on which Bank has received and has had a reasonable time (not to exceed two (2) Business Days) to act on a Block Notice, Bank will wire transfer to the account identified below (or to such other account designated in writing by the Agent to the Bank) all of the available funds on deposit in the Accounts:

Citibank, N.A., London Branch
London, England
Account Number 311-3744
Ref: Abitibi Securitization Facility for the benefit of Citibank, N.A.,
London Branch - Program Agent Account

For the purposes of this Agreement, "Business Day" shall mean a day on which Bank is neither required nor permitted to close.

Notwithstanding anything to the contrary contained in this Agreement, Bank shall have the right to immediately cease all transfers of funds pursuant to this Section 3 upon the commencement of any bankruptcy, receivership, insolvency, reorganization, dissolution or liquidation proceedings by or against the Seller (a "Bankruptcy Filing"), provided, however, that such termination shall in no way effect the rights of Bank to debit the Accounts for amounts due under this Agreement. From and after the date on which Bank receives notice of such Bankruptcy Filing, Bank shall hold all funds deposited in the Accounts. Notwithstanding anything to the contrary contained in this Agreement, Bank shall have the right to immediately cease all transfers of funds pursuant to this Section 3 if prior to the Assignment Date a Bankruptcy Filing has commenced with respect to the Subservicer (a "Subservicer Bankruptcy Filing"), provided, however, that such termination shall in no way effect the rights of Bank to debit the Accounts for amounts due under this Agreement. From and after the date on which Bank receives notice of such Subservicer Bankruptcy Filing and only if such Subservicer Bankruptcy Filing occurs prior to the Assignment Date, Bank shall hold all funds deposited in the Accounts. Upon receipt by Bank of an appropriate order from a court of competent jurisdiction, Bank shall thereafter resume any transfer of funds pursuant to this Section 3. Bank agrees to provide the Seller and the Agent with notice of the service upon Bank of any levies, restraining notices, court orders, or other or similar legal process with respect to the Lockboxes, the Accounts and/or the funds on deposit therein, promptly, and in any event within two Business Days of the Bank's receipt thereof, provided that Bank shall have no liability for any failure or delay in delivering such notice or for any losses incurred by the Seller, the Originator, ACI or the Agent as a result of any such failure or delay, unless such notice is required to be provided pursuant to applicable law.

The Bank confirms that it has not, prior to the date hereof, entered into any agreement pursuant to which it has agreed that it would comply with instructions of any person (other than the Agent) directing disposition of the funds in the Accounts without further consent by the Originator, the Seller or the Subservicer, other than any such agreements which are no longer in effect.

4. Deposit of Items. Originator, Servicer, Subservicer and Agent irrevocably direct and authorize the Bank, and the Bank agrees, to process for deposit to each Account the items received at the applicable Lockbox as set forth in the lockbox services agreement between Originator and the Bank, or after the Assignment Date, the Seller and the Bank.

5. Information. Bank shall provide the Agent and the Seller with such information with respect to the Lockboxes and the Accounts and all items (and proceeds thereof) deposited in the Lockboxes and the Accounts as the Agent or the Seller, as applicable, may from

time to time reasonably request, and Seller hereby consents to such information being provided to the Agent and agrees to pay all expenses in connection therewith.

6. Exculpation; Indemnity. Bank undertakes to perform only such duties as are expressly set forth herein. Notwithstanding any other provisions of this Agreement, the parties hereby agree that Bank shall not be liable for any action taken by it or any of its directors, officers, agents or employees in accordance with this Agreement, including, without limitation, any action so taken at Agent's request, except direct damages attributable to the Bank's or such person's own gross negligence or willful misconduct. In no event shall Bank be liable for any (i) losses or delays resulting from acts of God, war, computer malfunction, interruption of communication facilities, labor difficulties or other causes beyond Bank's reasonable control, or (ii) for any other damages, including, without limitation, indirect, special, punitive or consequential damages. Seller and Originator agree, jointly and severally, to indemnify and hold Bank harmless from and against all costs, damages, claims, judgments, attorneys' fees (whether such attorneys shall be regularly retained or specially employed), expenses, obligations and liabilities of every kind and nature which Bank may incur, sustain or be required to pay (other than solely, as a result of Bank's gross negligence or willful misconduct or the gross negligence or willful misconduct of any of Bank's directors, officers, agents or employees) in connection with or arising out of this Agreement, the Lockboxes, the Accounts or the Block Notice (including, without limitation, the amount of any overdraft created in any of the Accounts resulting from a Chargeback being charged to the related Account or from debiting any of the Accounts for fees owed to the Bank described in Section 8 hereof, and to pay to Bank on demand the amount of all such costs, damages, judgments, attorneys' fees, expenses, obligations and liabilities. Nothing in this Section 6, and no indemnification of Bank hereunder, shall affect in any way the indemnification obligations of Seller to the Agent under the RPA. The obligations of the Seller and the Originator pursuant to this Section 6 shall survive termination of this Agreement.

7. Chargebacks. All items deposited in, and electronic funds transfers credited to, the Accounts and then returned unpaid or returned (or not finally settled) for any reason (collectively, "Chargebacks") will be handled in the following manner: (a) any item which is returned because of insufficient or uncollected funds or otherwise dishonored for any reason will be charged back to the Account in which it was originally deposited, and (b) any returns, reversals or Chargebacks relating to electronic funds transfers or deposits into an Account, or merchant card, debit card or credit card transactions involving such Account will be charged back to such Account.

The Bank will notify the Seller of any and all Chargebacks which have been charged back to the applicable Account by reporting the return of such items (or electronic funds transfers) to the persons specified in Section 13 hereof. The returned item will be sent to the Seller along with a debit advice. The Agent will also receive a copy of each such returned item and the debit advice, provided, however, that after receipt of written notice from the Agent, Bank will send the returned item directly to the Agent.

In the event there are insufficient funds in the relevant Account to cover such Chargebacks, Seller and Originator jointly and severally agree to pay Bank via wire transfer or other immediately available funds, the amount of such Chargebacks upon receipt of notice from

Bank of such insufficiency. Upon the failure of the Seller and the Originator to pay Bank such Chargebacks, the Agent agrees to pay the amount of the Chargebacks to Bank, in immediately available funds, within one Business Day after receipt of notice thereof, provided that (a) the Agent shall have no obligation to pay the amount of any Chargeback occurring prior to the date on which the Bank has given effect to the Block Notice, (b) any such liability of the Agent to Bank shall in no way release the Seller or the Originator from liability to the Agent and shall not impair the Agent's rights and remedies against the Seller or the Originator, by way of subrogation or otherwise, to collect all such Chargebacks, and (c) Bank has notified Agent of such Chargeback within 30 days of Bank's receipt of notice thereof.

8. Charges. In consideration of the services of Bank in establishing, maintaining, and conducting transactions through the Accounts, Bank has established, and the Seller and the Originator hereby agree, jointly and severally, to pay the fees and other charges for the Lockboxes and the Accounts (collectively, the "Account Charges"), together with any and all other expenses incurred by Bank in connection with this Agreement, the Lockboxes and the Accounts, including, but not limited to, the reasonable out-of-pocket legal fees of Bank, including the fees of Bank's internal counsel, of every kind and nature, paid or incurred by Bank in enforcing its rights and remedies under this Agreement, or in connection with defending against any defense, cause of action, claim, counterclaim, setoff or crossclaim based on any act of commission or omission by Bank with respect to this Agreement, the Accounts, the Lockboxes or the Block Notice (collectively with the Account Charges, the "Charges").

In connection with the payment of the Charges in any month, Bank will debit the Accounts. In the event that the Accounts do not contain sufficient available funds to pay the Charges, Originator hereby authorizes Bank to debit any account it maintains with the Bank for the insufficient amounts, and in the event that neither the Originator nor the Seller maintains any other accounts with Bank or such other accounts do not contain sufficient available funds to pay the Charges, Bank will bill the Seller and the Originator directly, and the Seller and the Originator agree, jointly and severally, to pay Bank, via wire transfer or other immediately available funds, the amount of such Charges. If the Seller and the Originator fail to pay the amount of the Charges within five (5) Business Days of receipt of a billing statement detailing such Charges, the Agent agrees to pay Bank, via wire transfer or other immediately available funds, the amount of such Charges within two (2) Business Days after receipt of a billing statement detailing such Charges, provided, however, that (a) the Agent shall not be obligated to pay any Charges incurred prior to the date on which the Bank has given effect to the Block Notice and (b) any such liability of the Agent to Bank shall in no way release the Seller or the Originator from liability to the Agent and shall in no way impair the Agent's rights and remedies against the Seller or the Originator, by way of subrogation or otherwise, to collect all such fees and expenses.

Bank reserves the right to change any or all of the fees and charges according to annual review, upon not less than ten (10) days written notice to the Seller and the Agent.

9. Irrevocable Agreement. Each of the Seller and the Originator acknowledges that the agreements made by it and the authorizations granted by it herein are irrevocable and that the authorizations granted in Sections 2 and 3 are powers coupled with an interest.

10. Set-off. Bank waives all of its existing and future rights of set-off and banker's liens against the Accounts and all items (and proceeds thereof) that come into possession of Bank in connection with the Accounts, except those rights of set-off and banker's liens arising in connection with (a) any charges, fees, expenses, payments and other amounts for which the Seller, the Originator and/or Agent (as otherwise provided herein) is responsible to Bank (including, without limitation, any of the foregoing with respect to cash management services provided by Bank to the Originator or the Servicer, including, but not limited to, funds transfer (origination or receipt), trade, lockbox, commercial card, investment, disbursement, reconcilement, stop payment, positive pay, automatic investment, imaging, and information services), (b) Chargebacks, (c) Charges, and (d) amounts owed to Bank pursuant to Section 6 hereof.

11. Miscellaneous. This Agreement is binding upon the parties hereto and their respective successors and assigns (including any trustee of the Seller or the Originator appointed or elected in any action under the Bankruptcy Code) and shall inure to their benefit. None of the Seller, the Originator, the Servicer or the Agent may assign their respective rights hereunder unless the prior written consent of the Bank is obtained. Neither this Agreement nor any provision hereof may be changed, amended, modified or waived, except by an instrument in writing signed by the parties hereto. Any provision of this Agreement that may prove unenforceable under any law or regulation shall not affect the validity of any other provision hereof. This Agreement shall be governed by, and interpreted in accordance with, the laws of the State of Illinois without regard to conflict of laws provisions. Any action in connection with this Agreement shall be brought in the courts of the State of Illinois, located in Cook County, or the courts of the United States of America for the Northern District of Illinois. Each party hereto irrevocably waives any objection on the grounds of venue, forum non-conveniens or any similar grounds, irrevocably consents to service of process by mail or in any other manner permitted by applicable law and consents to the jurisdiction of said courts. Each party hereto intentionally, knowingly and voluntarily irrevocably waives any right to trial by jury in any proceeding related to this Agreement. This Agreement may be executed in any number of counterparts, which together shall constitute one and the same instrument. 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 Sates of America has executed the same.

12. Termination and Resignation. This Agreement may be terminated by the Agent upon fifteen (15) days' prior written notice to Bank. Bank may, at any time and without cause, terminate this Agreement upon fifteen (15) days' prior written notice to the Agent and the Seller, provided, however, Bank may terminate this Agreement upon seven (7) days' prior written notice to the Agent and Seller in the event of a material breach of this Agreement (including the non-payment of any Charges, Chargebacks or other obligations under this Agreement) by the Agent, the Servicer, the Subservicer, the Originator or Seller; provided, further, pursuant to a written request from the Agent received by the Bank on or prior to the effective date of termination, Bank is hereby authorized to, and shall, on the date of such termination, close the Accounts, transfer all available funds on deposit in the Accounts on such date to an account designated by the Agent and transfer all items received for processing in the Lockboxes as directed by the Agent consistent with the terms of the lockbox agreement entered into between Seller and Bank and return or reject all other credits to the Accounts.

13. Notices. Unless otherwise specifically provided herein, any notice or other communication required or permitted to be given shall be in writing addressed to the respective party as set forth below and may be personally served, telecopied or sent by overnight courier service and shall be deemed to have been given: (a) if delivered in person, when delivered; (b) if delivered by telecopy, on the date of transmission if transmitted on a Business Day before 4:00 P.M. (Chicago, Illinois time) (but only if such telecopied document is also delivered by another method permitted by this Agreement by the next Business Day), or, if not, on the next succeeding Business Day; or (c) if delivered by reputable overnight courier, the Business Day on which such delivery is made by such courier.

Notices shall be addressed as follows:

Agent: Citibank, N.A., London Branch
Citigroup Centre
33 Canada Square, 5th Floor
Canary Wharf
London E14 5LB
England
Attn: Nigel Kilvington
Telecopy: + 44-207-986-4705

with a copy to:

450 Mamaroneck Avenue
Harrison, New York 10528
Attn: Global Securitized Markets
Telecopy: (914) 899 7890

Bank: LaSalle Bank National Association
135 South LaSalle Street
Chicago, Illinois 60603
Attn: Mark Nykaza
Telecopy: (312) 904-9406

Originator: Abitibi Consolidated Sales Corporation
1155 Rue Metcalfe Ste 800
Montreal Quebec H3B 5H2
CANADA
Attention: Breen Blaine
Facsimile No.: 914-640-8917

with a copy to:

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

Servicer: Abitibi-Consolidated Inc.
1155 Metcalfe Street
Montreal Quebec H3B 5H2
CANADA
Attention: Treasury Department
Facsimile: (514) 394-2267

Seller: Abitibi-Consolidated U.S. Funding Corp.
4 Garrett Drive, ACUSFC Room
White Plains, NY 10604-3400
Attention: Breen Blaine
Facsimile No.: 914-640-8920

or in any case, to such other address as the party addressed shall have previously designated by written notice to the serving party, given in accordance with this Section 13.

* * *

This Agreement has been executed and delivered by each of the parties hereto by a duly authorized officer of each such party on the date first set forth above.

ABITIBI CONSOLIDATED SALES CORPORATION, as Originator and Servicer

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

By: ____________________
Title: V President
Name: BARRY WARREN

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

By: ____________________
Title:
Name:

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

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

By: ____________________
Title: Vice President
Name: BARRY WARREN

ABITIBI-CONSOLIDATED INC., as Subservicer

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

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

ACCEPTED AND AGREED TO as of this ___ day of October, 2005.

LASALLE BANK NATIONAL ASSOCIATION

By: ____________________
Title:
Name:

This Agreement has been executed and delivered by each of the parties hereto by a duly authorized officer of each such party on the date first set forth above.

ABITIBI CONSOLIDATED SALES CORPORATION, as Originator and Servicer

By:____________________________
Title:
Name:

By:____________________________
Title:
Name:

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

By:____________________________
Title: VICE PRESIDENT + DIRECTOR
Name: DREW RIETHMULLER

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

By:____________________________
Title:
Name:

By:____________________________
Title:
Name:

ABITIBI-CONSOLIDATED INC., as Subservicer

By:____________________________
Title:
Name:

By:____________________________
Title:
Name:

ACCEPTED AND AGREED TO as of this ___ day of October, 2005.

LASALLE BANK NATIONAL ASSOCIATION

By:____________________________
Title:
Name:

This Agreement has been executed and delivered by each of the parties hereto by a duly authorized officer of each such party on the date first set forth above.

ABITIBI CONSOLIDATED SALES CORPORATION, as Originator and Servicer

By:______________________________
Title:
Name:

By:______________________________
Title:
Name:

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

By:______________________________
Title:
Name:

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

By:______________________________
Title:
Name:

By:______________________________
Title:
Name:

ABITIBI-CONSOLIDATED INC., as Subservicer

By:______________________________
Title:
Name:

By:______________________________
Title:
Name:

ACCEPTED AND AGREED TO as of this 21st day of October, 2005.

LASALLE BANK NATIONAL ASSOCIATION

By: Mark Nykaza
Title: SVP
Name: Mark Nykaza

EXHIBIT A

ACCOUNTS TO BE BLOCKED

Account Number	Title	Tax Identification Number
5800031576, Lockbox #1070	(1) Prior to the Assignment Date, Abitibi-Consolidated Sales Corporation in its capacity as Servicer for Citibank, N.A., London Branch, as Agent and (2) after the Assignment Date, Abitibi-Consolidated U.S. Funding Corp. Collection Account for the benefit of Citibank, N.A., London Branch, as Agent	13-4312062
5800031568, Lockbox #1228	(1) Prior to the Assignment Date, Abitibi-Consolidated Sales Corporation in its capacity as Servicer for Citibank, N.A., London Branch, as Agent and (2) after the Assignment Date, Abitibi-Consolidated U.S. Funding Corp. Collection Account for the benefit of Citibank, N.A., London Branch, as Agent	13-4312062

EXHIBIT B
TO
DEPOSIT ACCOUNT CONTROL AGREEMENT

Form of Assignment Agreement

[See attached]

ASSIGNMENT AND ASSUMPTION AGREEMENT
RE: LOCKBOXES AND DEPOSIT ACCOUNTS

This Assignment and Assumption Agreement ("***Agreement***") is made by and among **Abitibi Consolidated Sales Corporation** ("***Assignor***"), **Abitibi-Consolidated U.S. Funding Corp.** ("***Assignee***") and LaSalle Bank N.A. (the "***Bank***") as of this ____ day of ______________, 2005. Reference is hereby made to (a) those certain lockbox number **1070** and **1228** maintained by Assignor with the Bank (the "***Lockboxes***") and (b) those certain demand deposit account numbers **5800031576** and **5800031568** maintained by Assignor with the Bank (the "***Account***"), into which all checks, drafts and similar items (collectively "***Remittances***") received in the respective Lockboxes are deposited. This Agreement is being delivered to Bank to permit the transfer from Assignor to Assignee of the ownership of the Accounts and the Lockboxes, including any and all Remittances in the Lockbox, and all funds and other amounts on deposit in the Account.

(1) *Assignment.* Assignor hereby assigns and transfers to Assignee all of Assignor's right, title and interest in and to the Accounts and all amounts on deposit therein and the Lockboxes and all Remittances received therein. All such assigned and transferred rights referred to in the foregoing sentence are hereinafter collectively referred to as the "***Assigned Property***". Such assignment and transfer (the "***Assignment***") shall be effective on the latest to occur of (a) the date on which this Agreement is executed by the parties hereto, (b) the close of business on the date set forth on the signature page hereto and (c) the date on which Assignee has delivered to Bank all documents (if any) required by paragraph (3) below (the latest of such dates, the "***Effective Date***"). As of the close of business on the Effective Date, Assignor shall have no right, title or interest in or to the Assigned Property. All instructions made by Assignor prior to the Effective Date in connection with the Assigned Property shall be deemed superceded and replaced by the instructions set forth in the Agreement re: Pledged Accounts among the Bank, Assignor, Assignee, ______________________ (the "***Pledged Account Agreement***") and the instructions set forth in this Agreement and those thereafter made to Bank by Assignee or any other party authorized by Assignee to give instructions pursuant to the Pledged Account Agreement or otherwise. Bank is authorized to process all transactions initiated by Assignor prior to the Effective Date, notwithstanding that such transactions may be scheduled to be executed on or after the Effective Date. In connection with the Assignment, Assignor and Assignee hereby request and authorize the Bank to change the name and tax i.d. number on the Accounts and Lockboxes from "______________", Tax I.D. Number ___________ to "**Abitibi-Consolidated U.S. Funding Corp. Collection Account for the benefit of Citibank, N.A., London Branch, as Agent**", Tax I.D. Number _____________.

(2) *Assumption.* As of the Effective Date, Assignee hereby assumes all of Assignor's express and implied duties, obligations and liabilities with respect to, in connection with, or relating to, the Assigned Property, including, without limitation liability and obligations relating to (a) Remittances and other items deposited into the Account that are returned unpaid, and (b) electronic or other credits to the Account that are returned, reversed, or for which the Bank does not otherwise receive final settlement; in each case of the foregoing clauses (a) and (b), whether the deposit or credit occurred before or after the Effective Date, (c) any checks (or other similar items) drawn against either Account, and posted after the Effective Date, even if drawn prior to the Effective Date, and (d) funds transferred (or withdrawn) from the Account after the Effective Date, even if such transfer or withdrawal was originated prior to the Effective Date. Notwithstanding the foregoing, Assignor shall also remain responsible and liable for any and all duties, liabilities, obligations and responsibilities to the Bank relating to the Assigned Property occurring or arising prior to the Effective Date, including, without limitation, fees for services relating to the Accounts, Lockboxes and services which Assignor has subscribed from the Bank in connection with the Accounts and Lockboxes. Assignor agrees to pay to the Bank upon demand any amounts due Bank in connection with the foregoing. Assignor further agrees that it shall not assert any claims against Bank, including but not limited to statutory or common law claims for conversion, for accepting, processing or

negotiating Remittances and other items or amounts payable to Assignor and crediting the proceeds thereof to the applicable Account which will be in the name of Assignee after the Effective Date or for any other action taken by Bank in accordance with the instructions of Assignee or any other party authorized by Assignee on and after the Effective Date.

(3) *Agreements.* Assignor represents that prior to the Effective Date, it is the legal owner of the Assigned Property and has all rights in connection therewith. Assignor and Assignee each represent that the person(s) signing this Agreement on its behalf is (are) duly authorized to do so and that it has full corporate power and authority to execute and deliver this Agreement and to perform its obligations hereunder. On or prior to the Effective Date, Assignee agrees to deliver to the Bank any and all banking resolutions, signature cards and other documents necessary to evidence to the Bank the persons authorized to act for Assignee in connection with the Accounts and the Lockboxes, and to execute and deliver all necessary cash management service agreements and all set-up forms for the services Assignee will be using in connection with the Lockboxes and the Accounts. To the extent that Assignee has not, as of the Effective Date, delivered signature cards, set-up forms for the Lockboxes and the Accounts, Assignee represents and agrees that the signature cards and set-up forms previously delivered to the Bank by Assignor with respect to the Lockboxes and the Accounts are correct and valid as of the Effective Date and shall continue to apply to the Lockboxes and the Accounts on and after the Effective Date and the Bank's reliance thereon shall not constitute gross negligence or willful misconduct.

(4) *Release of Information.* Assignor and Assignee agree that the Bank may release and disclose to Assignee any information relating to the Assigned Property as may be requested from time to time by Assignee. In the event the Bank receives a subpoena or court order requesting documents regarding the Assigned Property, the Bank shall honor the request or order as if Assignee owned the Assigned Property at all times covered by said subpoena or court order. Similarly, if the Bank receives a court order or a valid lien against any Assigned Property, then the Bank shall consider it as if such Assigned Property were at all times owned by Assignee.

(5) *Indemnity.* Assignor and Assignee agree, jointly and severally, to indemnify and hold harmless the Bank from and against any and all costs, damages, losses or expenses (including reasonable attorneys' fees and court costs) incurred or suffered by the Bank in reliance on and acting in accordance with the request for the Assignment pursuant to the terms of this Agreement.

(6) *Miscellaneous.* This Agreement shall be governed by and interpreted in accordance with the internal laws of the State of Illinois. This Agreement may be executed in counterparts, each of which when so executed and delivered shall be deemed to be an original and all of which taken together shall constitute one and the same instrument. Delivery of an executed counterpart hereof by telecopy shall be equally as effective as delivery of a manually executed counterpart of this Agreement.

*Date:*____________

IN WITNESS WHEREOF, we have executed this Agreement as of the date first written above.

ASSIGNOR:
Abitibi Consolidated Sales Corporation

By: ________________________

Name: ______________________

Title: _______________________

ASSIGNEE:
Abitibi-Consolidated U.S. Funding Corp.

By: ________________________

Name: ______________________

Title: _______________________

Accepted as of the date of this Agreement.

BANK:

LaSalle Bank N.A.

By: ________________________

Name: ______________________

Title: _______________________

163601882

EXHIBIT C
TO
DEPOSIT ACCOUNT CONTROL AGREEMENT

Form of Block Notice

Mark Nykaza
LaSalle National Association
135 South LaSalle Street, Suite 547
Chicago, IL 60603

Re: Account No. ________________ (the "*Account*")

Ladies and Gentlemen:

Reference is made to the Account and that certain Deposit Account Control Agreement dated October __, 2005, among LaSalle Bank National Association (the "*Bank*"), Citibank, N.A., London Branch, as Agent (the "*Agent*"), Abitibi Consolidated Sales Corporation (the "*Originator*", and in its capacity as Servicer for the Agent, the "*Servicer*"), Abitibi-Consolidated U.S. Funding Corp. (the "*Seller*) and Abitibi-Consolidated Inc. (the "*Subservicer*") (as amended, restated, supplemented and otherwise modified, the "*Deposit Account Control Agreement*"). Capitalized terms used herein shall have the meanings given to them in the Deposit Account Control Agreement.

This letter is hereby issued as a Block Notice under the terms of the Deposit Account Control Agreement and Bank shall cease honoring any instruction from the Subservicer (or the Originator, the Seller or the Subservicer) during the effectiveness of the Block Notice. The Agent hereby notifies Bank that, from and after the date of this notice, Bank is hereby directed to transfer (by wire transfer or other method of transfer mutually acceptable to Bank and the Agent) to the Agent, in same day funds, on each Business Day, the entire available balance in the Account to the account set forth [in the Deposit Account Control Agreement/below] or to such other account as the Program Agent may from time to time designate in writing.

[Account Information]

Very truly yours,

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

By: ________________________________
Name:
Title:

ACKNOWLEDGED AND AGREED:

LASALLE BANK NATIONAL ASSOCIATION

By: ____________________________
Name: ____________________________
Title: ____________________________
Date: ____________________________

ASSIGNMENT AND ASSUMPTION AGREEMENT
RE: LOCKBOXES AND DEPOSIT ACCOUNTS

This Assignment and Assumption Agreement ("***Agreement***") is made by and among **Abitibi Consolidated Sales Corporation** ("***Assignor***"), **Abitibi-Consolidated U.S. Funding Corp.** ("***Assignee***") and LaSalle Bank N.A. (the "***Bank***") as of this 27th day of October, 2005. Reference is hereby made to (a) those certain lockbox number **1070** and **1228** maintained by Assignor with the Bank (the "***Lockboxes***") and (b) those certain demand deposit account numbers **5800031576** and **5800031568** maintained by Assignor with the Bank (the "***Account***"), into which all checks, drafts and similar items (collectively "***Remittances***") received in the respective Lockboxes are deposited. This Agreement is being delivered to Bank to permit the transfer from Assignor to Assignee of the ownership of the Accounts and the Lockboxes, including any and all Remittances in the Lockbox, and all funds and other amounts on deposit in the Account.

(1) *Assignment.* Assignor hereby assigns and transfers to Assignee all of Assignor's right, title and interest in and to the Accounts and all amounts on deposit therein and the Lockboxes and all Remittances received therein. All such assigned and transferred rights referred to in the foregoing sentence are hereinafter collectively referred to as the "***Assigned Property***". Such assignment and transfer (the "***Assignment***") shall be effective on the latest to occur of (a) the date on which this Agreement is executed by the parties hereto, (b) the close of business on the date set forth on the signature page hereto and (c) the date on which Assignee has delivered to Bank all documents (if any) required by paragraph (3) below (the latest of such dates, the "***Effective Date***"). As of the close of business on the Effective Date, Assignor shall have no right, title or interest in or to the Assigned Property. All instructions made by Assignor prior to the Effective Date in connection with the Assigned Property shall be deemed superceded and replaced by the instructions set forth in the Agreement re: Pledged Accounts among the Bank, Assignor, Assignee, Abitibi-Consolidated Inc. and Citibank, N.A., London Branch, as agent (the "***Pledged Account Agreement***") and the instructions set forth in this Agreement and those thereafter made to Bank by Assignee or any other party authorized by Assignee to give instructions pursuant to the Pledged Account Agreement or otherwise. Bank is authorized to process all transactions initiated by Assignor prior to the Effective Date, notwithstanding that such transactions may be scheduled to be executed on or after the Effective Date. In connection with the Assignment, Assignor and Assignee hereby request and authorize the Bank to change the name and tax i.d. number on the Accounts and Lockboxes from "**Abitibi-Consolidated Sales Corporation**", Tax I.D. Number **13-1837144** to "**Abitibi-Consolidated U.S. Funding Corp. Collection Account for the benefit of Citibank, N.A., London Branch, as Agent**", Tax I.D. Number **13-4312062**.

(2) *Assumption.* As of the Effective Date, Assignee hereby assumes all of Assignor's express and implied duties, obligations and liabilities with respect to, in connection with, or relating to, the Assigned Property, including, without limitation liability and obligations relating to (a) Remittances and other items deposited into the Account that are returned unpaid, and (b) electronic or other credits to the Account that are returned, reversed, or for which the Bank does not otherwise receive final settlement; in each case of the foregoing clauses (a) and (b), whether the deposit or credit occurred before or after the Effective Date, (c) any checks (or other similar items) drawn against either Account, and posted after the Effective Date, even if drawn prior to the Effective Date, and (d) funds transferred (or withdrawn) from the Account after the Effective Date, even if such transfer or withdrawal was originated prior to the Effective Date. Notwithstanding the foregoing, Assignor shall also remain responsible and liable for any and all duties, liabilities, obligations and responsibilities to the Bank relating to the Assigned Property occurring or arising prior to the Effective Date, including, without limitation, fees for services relating to the Accounts, Lockboxes and services which Assignor has subscribed from the Bank in connection with the Accounts and Lockboxes. Assignor agrees to pay to the Bank upon demand any amounts due Bank in connection with the foregoing. Assignor further agrees that it shall not assert any claims against Bank, including but not limited to statutory or common law claims for conversion, for accepting, processing or

negotiating Remittances and other items or amounts payable to Assignor and crediting the proceeds thereof to the applicable Account which will be in the name of Assignee after the Effective Date or for any other action taken by Bank in accordance with the instructions of Assignee or any other party authorized by Assignee on and after the Effective Date.

(3) *Agreements.* Assignor represents that prior to the Effective Date, it is the legal owner of the Assigned Property and has all rights in connection therewith. Assignor and Assignee each represent that the person(s) signing this Agreement on its behalf is (are) duly authorized to do so and that it has full corporate power and authority to execute and deliver this Agreement and to perform its obligations hereunder. On or prior to the Effective Date, Assignee agrees to deliver to the Bank any and all banking resolutions, signature cards and other documents necessary to evidence to the Bank the persons authorized to act for Assignee in connection with the Accounts and the Lockboxes, and to execute and deliver all necessary cash management service agreements and all set-up forms for the services Assignee will be using in connection with the Lockboxes and the Accounts. To the extent that Assignee has not, as of the Effective Date, delivered signature cards, set-up forms for the Lockboxes and the Accounts, Assignee represents and agrees that the signature cards and set-up forms previously delivered to the Bank by Assignor with respect to the Lockboxes and the Accounts are correct and valid as of the Effective Date and shall continue to apply to the Lockboxes and the Accounts on and after the Effective Date and the Bank's reliance thereon shall not constitute gross negligence or willful misconduct.

(4) *Release of Information.* Assignor and Assignee agree that the Bank may release and disclose to Assignee any information relating to the Assigned Property as may be requested from time to time by Assignee. In the event the Bank receives a subpoena or court order requesting documents regarding the Assigned Property, the Bank shall honor the request or order as if Assignee owned the Assigned Property at all times covered by said subpoena or court order. Similarly, if the Bank receives a court order or a valid lien against any Assigned Property, then the Bank shall consider it as if such Assigned Property were at all times owned by Assignee.

(5) *Indemnity.* Assignor and Assignee agree, jointly and severally, to indemnify and hold harmless the Bank from and against any and all costs, damages, losses or expenses (including reasonable attorneys' fees and court costs) incurred or suffered by the Bank in reliance on and acting in accordance with the request for the Assignment pursuant to the terms of this Agreement.

(6) *Miscellaneous.* This Agreement shall be governed by and interpreted in accordance with the internal laws of the State of Illinois. This Agreement may be executed in counterparts, each of which when so executed and delivered shall be deemed to be an original and all of which taken together shall constitute one and the same instrument. Delivery of an executed counterpart hereof by telecopy shall be equally as effective as delivery of a manually executed counterpart of this Agreement.

Date: 10-27-05

IN WITNESS WHEREOF, we have executed this Agreement as of the date first written above.

ASSIGNOR:
Abitibi Consolidated Sales Corporation

By: ____________________

Name: [illegible] RANGER

Title: ____________________

ASSIGNEE:
Abitibi-Consolidated U.S. Funding Corp.

By: ____________________

Name: Brian BLAINE

Title: ____________________

Accepted as of the date of this Agreement.

BANK:

LaSalle Bank N.A.

By: ____________________

Name: Mike Fredian

Title: First Vice President

163601882

Attn:
Stephen
Shites

*Date:*________________

IN WITNESS WHEREOF, we have executed this Agreement as of the date first written above.

ASSIGNOR:
Abitibi Consolidated Sales Corporation

By: __________________________

Name: ________________________

Title: _________________________

ASSIGNEE:
Abitibi-Consolidated U.S. Funding Corp.

By: __________________________

Name: ________________________

Title: _________________________

Accepted as of the date of this Agreement.

BANK:

LaSalle Bank N.A.

By: [signature]

Name: Mark Mykeza

Title: SVP

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