

## Employees of the ABH Group

- as of December 31, 2008 -

### **NOTE:**

The Schedules below provide an overview of ABH employees in the United States (Schedule 1), Canada (Schedule 2) and other locations (Schedule 3) as of December 31, 2008.

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# SCHEDULE 1

## ABH EMPLOYEES IN THE UNITED STATES

**Chart 1: ABH Employees in U.S. Ch. 11 Filing Entities**

| FILING ENTITY                          | LOCATION<br>[STATUS]                          | SALARIED |             | HOURLY      |            | TOTAL       |
|----------------------------------------|-----------------------------------------------|----------|-------------|-------------|------------|-------------|
|                                        |                                               | Union    | Non-Union   | Union       | Non-Union  |             |
| Abitibi-Consolidated Corporation       | Recycling and Sorting Centers (incl. Houston) | -        | 161         | 11          | 92         | 264         |
| Alabama River Newsprint Company        | Alabama River Mill<br>[IDLED]                 | -        | 30          | -           | 137        | 167         |
| Bowater Alabama LLC                    | Coosa Pines Mill                              | -        | 94          | 412         | -          | 506         |
|                                        | Coosa Pines Woodlands                         | -        | 12          | -           | -          | 12          |
|                                        | Goodwater Lumber Finishing                    | -        | 7           | 37          | -          | 44          |
|                                        | Westover Sawmill                              | -        | 5           | 34          | -          | 39          |
| Bowater America Inc.                   | Sales Force                                   | -        | 166         | -           | -          | 166         |
| Bowater Incorporated                   | Albertville Sawmill                           | -        | 14          | 78          | -          | 92          |
|                                        | Calhoun                                       | -        | 160         | 682         | -          | 842         |
|                                        | Calhoun Woodlands                             | -        | 17          | -           | -          | 17          |
|                                        | Catawba                                       | -        | 205         | 732         | -          | 937         |
|                                        | Catawba & Jonesville Woodlands                | -        | 16          | -           | -          | 16          |
|                                        | Corporate U.S. Headquarters                   | -        | 72          | -           | -          | 72          |
|                                        | Lead Team Accounting (US Woodlands)           | -        | 9           | -           | -          | 9           |
| Bowater Newsprint South Operations LLC | Grenada Mill                                  | -        | 46          | -           | 148        | 194         |
|                                        | Grenada Woodlands                             | -        | 2           | -           | -          | 2           |
| Bowater Nuway Mid-States Inc.          | Covington Operation<br>[CLOSED]               | -        | 5           | -           | 6          | 11          |
| <b>TOTAL FOR US FILING ENTITIES</b>    |                                               | -        | <b>1021</b> | <b>1986</b> | <b>383</b> | <b>3390</b> |

**Chart 2: Employees in Non-Filing U.S. Partnerships/Joint-Ventures**

| PARTNERSHIP/<br>JV                      | LOCATION<br>[STATUS] | SALARIED |           | HOURLY     |            | TOTAL      |
|-----------------------------------------|----------------------|----------|-----------|------------|------------|------------|
|                                         |                      | Union    | Non-union | Union      | Non-union  |            |
| Ponderay Newsprint Co. <sup>1</sup>     | Ponderay Operation   | -        | 33        | -          | 145        | 178        |
| Augusta Newsprint Company <sup>2</sup>  | Augusta Mill         | -        | 65        | 289        | -          | 354        |
| <b>TOTAL FOR US NON-FILING ENTITIES</b> |                      | -        | <b>98</b> | <b>289</b> | <b>145</b> | <b>532</b> |

<sup>1</sup> 40% interest held by managing partner Lake Superior Forest Products Inc. (filing entity) – several unaffiliated third parties

<sup>2</sup> 52.5% interest held by Abitibi Consolidated Sales Corporation (filing entity)

## SCHEDULE 2

### ABH EMPLOYEES IN CANADA

**Chart 1: ABH Employees in CCAA Filing Entities**

| OWNER                                  | LOCATION<br>[STATUS]                                        | SALARIED |           | HOURLY |           | TOTAL |
|----------------------------------------|-------------------------------------------------------------|----------|-----------|--------|-----------|-------|
|                                        |                                                             | Union    | Non-Union | Union  | Non-Union |       |
| Abitibi-Consolidated Company of Canada | Alma                                                        | -        | 57        | 466    | -         | 523   |
|                                        | Amos                                                        | -        | 61        | 181    | -         | 242   |
|                                        | Baie-Comeau                                                 | -        | 62        | 545    | -         | 607   |
|                                        | Beaupré                                                     | -        | 36        | 331    | -         | 367   |
|                                        | Belgo<br>[CLOSED]                                           | -        | 5         | 7      | -         | 12    |
|                                        | Clermont Mill                                               | -        | 54        | 295    | -         | 349   |
|                                        | Corporate Headquarters                                      | -        | 383       | -      | -         | 383   |
|                                        | Côte-Nord Woods                                             | -        | 59        | 355    | -         | 414   |
|                                        | Fort Frances                                                | -        | 104       | 541    | -         | 645   |
|                                        | Fort Frances Woodlands                                      | -        | 24        | -      | -         | 24    |
|                                        | Fort William, Kenora<br>[CLOSED]                            | -        | 5         | 17     | -         | 22    |
|                                        | Grand Falls (Mill, Hydro, Botwood)<br>[CLOSED] <sup>1</sup> | -        | 44        | 367    | -         | 411   |
|                                        | Grand Falls Woods<br>[CLOSED] <sup>1</sup>                  | 16       | 22        | 89     | -         | 127   |
|                                        | Hydro Saguenay                                              | 1        | 4         | 29     | -         | 34    |
|                                        | Iroquois Falls                                              | 24       | 45        | 315    | -         | 384   |
|                                        | Iroquois Falls Woodlands                                    | -        | 22        | 81     | -         | 103   |
|                                        | Kénogami                                                    | 24       | 49        | 340    | -         | 413   |
|                                        | Kenora Woodlands<br>[CLOSED]                                | -        | 2         | -      | -         | 2     |
|                                        | Lac St-Jean Wood                                            | -        | 221       | 959    | -         | 1180  |

|                                             |                                    |           |             |             |            |              |
|---------------------------------------------|------------------------------------|-----------|-------------|-------------|------------|--------------|
|                                             | Laurentide                         | -         | 53          | 402         | -          | 455          |
|                                             | Mackenzie<br>[CLOSED]              | -         | 5           | 2           | -          | 7            |
|                                             | Mackenzie Wood<br>[CLOSED]         | -         | 28          | 279         | -          | 307          |
|                                             | Mauricie Wood                      | -         | 34          | 131         | 15         | 180          |
|                                             | Outaouais Wood<br>(excl. Maniwaki) | -         | 22          | 254         | 1          | 277          |
|                                             | PFS                                | -         | 70          | 383         | -          | 453          |
|                                             | Thorold                            | -         | 69          | 266         | -          | 335          |
|                                             | Value Added<br>Woods               | -         | 31          | 171         | 22         | 224          |
| Bowater<br>Canadian Forest<br>Products Inc. | Dolbeau                            | 13        | 37          | 243         | 1          | 294          |
|                                             | Donnacona<br>[CLOSED]              | -         | 8           | 3           | -          | 11           |
|                                             | Gatineau                           | -         | 46          | 309         | -          | 355          |
|                                             | Maniwaki Sawmill                   | -         | 22          | 81          | -          | 103          |
|                                             | Maniwaki<br>Woodlands              | -         | 11          | -           | 3          | 14           |
|                                             | Mistassini Sawmill                 | -         | 12          | 140         | -          | 152          |
|                                             | Mistassini<br>Woodlands            | -         | 9           | 128         | -          | 137          |
|                                             | St-Félicien<br>Sawmill             | -         | 12          | 76          | -          | 88           |
|                                             | St-Félicien<br>Woodlands           | -         | 4           | 5           | -          | 9            |
|                                             | Thunder Bay                        | -         | 106         | 539         | -          | 645          |
|                                             | Thunder Bay<br>Sawmill             | -         | 21          | -           | 126        | 147          |
|                                             | Thunder Bay<br>Woodlands           | -         | 26          | 165         | -          | 191          |
| Bowater<br>Maritimes Inc.                   | Dalhousie<br>[CLOSED]              | -         | 13          | 16          | -          | 29           |
| <b>TOTAL FOR CANADA FILING<br/>ENTITIES</b> |                                    | <b>78</b> | <b>1898</b> | <b>8511</b> | <b>168</b> | <b>10655</b> |

<sup>1</sup> In March 2009, the Government of Newfoundland and Labrador announced the expropriation of AbitibiBowater's hydroelectric and forest rights in Grand Falls, Newfoundland.

**Chart 2: Employees in Canadian Entities which will not be Filed in CCAA Proceedings**

| PARTNERSHIP/<br>JV                                | LOCATION<br>[STATUS] | SALARIED  |           | HOURLY     |            | TOTAL      |
|---------------------------------------------------|----------------------|-----------|-----------|------------|------------|------------|
|                                                   |                      | Union     | Non-union | Union      | Non-union  |            |
| Bois d'ingénierie<br>Abitibi-LP Inc. <sup>1</sup> | Abitibi LP           | -         | 26        | 152        | -          | 178        |
| Bowater Mersey<br>Paper Co. Ltd. <sup>2</sup>     | Mersey               | 19        | 46        | 236        | 1          | 302        |
|                                                   | Mersey<br>Woodlands  | -         | 17        | -          | 2          | 19         |
|                                                   | Oakhill Sawmill      | -         | 8         | -          | 106        | 114        |
| <b>TOTAL FOR CANADA NON-FILING<br/>ENTITIES</b>   |                      | <b>19</b> | <b>97</b> | <b>388</b> | <b>109</b> | <b>613</b> |

<sup>1</sup> 50% interest held by Abitibi-Consolidated Company of Canada (filing entity) – 50% interest held by Louisiana-Pacific Canada Ltée.

<sup>2</sup> 51% interest held by Bowater Canadian Limited (a filing entity) and 49% held by the Washington Post.

**SCHEDULE 3****ABH EMPLOYEES IN OTHER LOCATIONS**

| <b>OWNER</b>                      | <b>LOCATION<br/>[STATUS]</b> | <b>SALARIED</b> |            | <b>HOURLY</b> |           | <b>TOTAL</b> |
|-----------------------------------|------------------------------|-----------------|------------|---------------|-----------|--------------|
|                                   |                              | Union           | Non-union  | Union         | Non-union |              |
| Cheshire Recycling Ltd.           | U.K. Recycling               | -               | 29         | 16            | -         | 45           |
| Bridgewater Paper Company Limited | Bridgewater Facility         | -               | 54         | 278           | -         | 332          |
| Bowater-Korea Ltd.                | Mokpo Operation              | -               | 79         | 148           | 15        | 242          |
| <b>TOTAL FOR OTHER LOCATIONS</b>  |                              | -               | <b>162</b> | <b>442</b>    | <b>15</b> | <b>619</b>   |