Office of the Superintendent of Financial Institutions Canada
Bureau du surintendant des institutions financières Canada

This is Exhibit "A" referred to in the affidavit of Linda Maher sworn before, this 1st day of May, 2009.

BY COURIER

Unclassified

Our File: P5100- A165-20-0

March 27, 2009

Bowater Produits forestiers du Canada inc.
1155, rue Metcalfe bureau 800
Montréal, Québec H3B 5H2

c/o Ms. Mylène Grenier, Manager Pension & Benefits – Canada

Subject: **Régime de retraite des employés de Bowater Produits forestiers du Canada inc. (the Plan)**
Registration Number: 56735
***Pension Benefits Standards Act, 1985* (the Act)**
***Pension Benefits Standards Regulations* (the Regulations)**

The purpose of this letter is to direct Bowater Produits forestiers du Canada inc., pursuant to subsection 12(3) of the Act, to file an Actuarial Report valuing the Plan as at December 31, 2008 by May 15, 2009.

The Plan's solvency ratio was 1.01 according to the December 31, 2006 Actuarial Report. However, OSFI's most recent estimate suggests the solvency ratio for the Plan is significantly below 1.0. In addition, we are concerned about the potential implications of AbitibiBowater's debt recapitalization efforts on the Plan. As a result of these concerns, I believe it is prudent to obtain a more current Actuarial Report for the Plan.

If you wish to discuss this matter further please contact Chuck Saab at (613) 990-8027 or by e-mail at chuck.saab@osfi-bsif.gc.ca

Yours sincerely,

Judy Cameron

Judy Cameron
Managing Director
Private Pension Plans Division

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