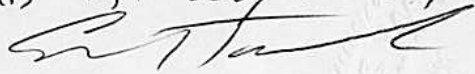


From: Mylene.Grenier@abitibibowater.com
Sent: March 30, 2009 6:05 PM
To: Saab, Chuck
Cc: Morisset, Philippe
Subject: RE Régime de retraite des employés de Bowater Produits forestier du Canada Inc. (the Plan) - File No. P5100-A165-20-0

Page 1 of 2
This is Exhibit C
referred to in the affidavit
of Linda Maher sworn before
me this 15th day of May 2009.


Attachments: OSFI-575 filing instructions.pdf; OSFI-575 English.xls; March 27, 2009 letter to AbitibiBowater.pdf

Mr. Saab,

As discussed this morning, the employees on LTD will no longer accrue credited service.

However, you need to be aware that the Company's position regarding the credited service for employees on LTD was related to the continuous service. We were saying the employees on LTD won't get any credited service because they were not entitled to any continuous service.

Union grieved on our position and Brian D. Bruce's award dated December 15, 2008 granted **continuous service to all employees** (under and over age 52) as long as they maintain recall rights, which means max. 3 years.

Here is an extract of the award : *"Pursuant to Article 5.08(b) of the Collective Agreement, an employee with more than one year of service is entitled to remain on layoff and maintain recall rights for a period up to a maximum of thirty-six consecutive months. Following a period of thirty-six months, the layoff becomes a termination of employment and recall rights lapse."*

We filed a judicial review on the award. In order not to compromise our position for the judicial review in process, the Company keep his position until the judicial review is finalised.

If the award is not modified by the judicial review, we will probably withdraw our objection because our argumentation will no longer make sense.

If the award is modified by the judicial review, we will re-evaluate our position depending of the change.

Regards,

Mylène Grenier, FSA, FICA
Directrice Retraite et Assurance Collective - Canada / Manager Pension & Benefits - Canada
AbitibiBowater
1155, rue Metcalfe, bureau 800, Montréal (Québec) H3B 5H2
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"Saab, Chuck" <Chuck.Saab@osfi-bsif.gc.ca>

A <Mylene.Grenier@abitibibowater.com>

03/27/2009 16:59

CC "Morisset, Philippe" <Philippe.Morisset@osfi-bsif.gc.ca>

Objet Régime de retraite des employés de Bowater Produits forestier du Canada Inc. (the Plan) - File No. P5100-A165-20-0

Classification: PROTECTED B / PROTÉGÉ B

Dear Ms. Grenier,

Further to my phone message to you today, please find attached a letter directing Bowater Produits forestier du Canada inc. to prepare an actuarial report as at December 31, 2008, to be filed on or before April 29, 2009. The original letter is being sent to you by mail.

In addition, we have not yet received the completed Solvency Information Return (SIR) (OSFI-575) as at December 31, 2008, which was due to be filed with OSFI by February 15, 2009. Please provide OSFI with a completed SIR by April 8, 2009. I have attached a copy of OSFI-575, along with its filing instructions, for your information.

I am also following up with the information requested from you by e-mail on March 26, 2009. We would appreciate a response to the information requested in this e-mail.

Your immediate attention to these matters is appreciated. If you have any questions, please contact me.

Chuck Saab, CGA

Private Pension Plan Division/Division des régimes de retraite privés

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

Tel - no de Tél: (613) 990-8027; Fax: (613) 990-7394; e-mail - courriel: chuck.saab@osfi-bsif.gc.ca

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