

Montréal, July 29, 2009

Solifor Mauricie, société en commandite
a/s Gestion Solifor Inc.
5700, rue J.B.-Michaud
Bureau 440
Lévis, Quebec G6V 0B1

Attention: M. Raynald Arial

RE: Purchase and Sale Agreement – Mauricie

Dear Sir:

Reference is made to the Purchase and Sale Agreement entered into on July 27, 2009 among Abitibi-Consolidated Inc. and Abitibi-Consolidated Company of Canada, as vendors, and Solifor Mauricie, société en commandite, as purchaser (the “**Agreement**”). All capitalized terms used but not defined herein shall have the meaning ascribed thereto in the Agreement.

We hereby propose to amend the Agreement as follows:

- (i) Section 1.1(j) of the Agreement is deleted and replaced by the following text:

“**Closing Date**” means the later of (i) August 26, 2009 and (ii) twenty-two (22) calendar days from the date of the initial decision of the Superior Court of Quebec approving the Agreements; or at such other date as the Parties may agree.

- (ii) Section 1.1(w) of the Agreement is deleted and replaced by the following text:

“**Hearing Date**” means the date scheduled by the Quebec Superior Court for the presentation of the motion requesting the Court Order, as same shall have been notified in writing by the Vendors to the Purchaser and which shall not be in any event earlier than August 4, 2009.

- (iii) Section 1.1(vv) of the Agreement is deleted and replaced by the following text:

“**Title Due Diligence Date**” means August 21, 2009.

the whole to become effective on the date of your acceptance below.

If the foregoing is acceptable, please so signify by signing and returning the enclosed duplicate copy of this Amending Letter to the attention of Claude St-Laurent, Senior Legal Counsel, by fax (no. 514.394.3644) or by courier.

Yours truly,

**ABITIBI-CONSOLIDATED
COMPANY OF CANADA**

Per: _____

Name: Pierre Rougeau

Title: Executive Vice President,
Operations and Sales

ABITIBI-CONSOLIDATED INC.

Per: _____

Name: Pierre Rougeau

Title: Executive Vice President,
Operations and Sales

ACKNOWLEDGEMENT AND ACCEPTANCE

The terms and conditions of the foregoing are hereby acknowledged and accepted by Solifor Mauricie, société en commandite.

Signed in QUÉBEC, this 29 day of July 2009.

**SOLIFOR MAURICIE, SOCIÉTÉ EN
COMMANDITE per its general partner
GESTION SOLIFOR INC.**

Per: _____

Name: Raynald Arial

Title: President

the whole to become effective on the date of your acceptance below.

If the foregoing is acceptable, please so signify by signing and returning the enclosed duplicate copy of this Amending Letter to the attention of Claude St-Laurent, Senior Legal Counsel, by fax (no. 514.394.3644) or by courier.

Yours truly,

**ABITIBI-CONSOLIDATED
COMPANY OF CANADA**

Per: 
Name: Pierre Rougeau
Title: Executive Vice President,
Operations and Sales

ABITIBI-CONSOLIDATED INC.

Per: 
Name: Pierre Rougeau
Title: Executive Vice President,
Operations and Sales

ACKNOWLEDGEMENT AND ACCEPTANCE

The terms and conditions of the foregoing are hereby acknowledged and accepted by Solifor Mauricie, société en commandite.

Signed in _____, this _____ day of July 2009.

**SOLIFOR MAURICIE, SOCIÉTÉ EN
COMMANDITE per its general partner
GESTION SOLIFOR INC.**

Per: _____
Name: Raynald Arial
Title: President