

CANADA

PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL

No. : 500-11-036133-094

SUPERIOR COURT

Commercial Division
(Sitting as a court designated pursuant to the
Companies' Creditors Arrangement Act,
R.S.C., c. C-36, as amended)

IN THE MATTER OF THE PLAN OF
COMPROMISE OR ARRANGEMENT OF:

ABITIBIBOWATER INC.,

And

ABITIBI-CONSOLIDATED INC.,

And

BOWATER CANADIAN HOLDINGS
INC.,

And

the other Petitioners listed herein

Petitioners

and

ERNST & YOUNG INC.

Monitor

and

AURELIUS CAPITAL MANAGEMENT,
LP

Noteholder

LIST OF EXHIBITS OF THE PETITIONERS

*(Contestation of the Motion for the Issuance of an Order to Provide the Financial Information
on Certain Petitioners)*

DESCRIPTION		TAB
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Montréal, this 18th day of December, 2009



STIKEMAN ELLIOTT LLP
Attorneys for Petitioners

EXHIBIT D-1

ThorntonGroutFinnigan

THE RESTRUCTURING & LITIGATION BOUTIQUE

Rachelle Moncur
Direct: 416-304-0538 E-mail: rmoncur@tgf.ca
File No.: 519-032

October 6, 2009

VIA EMAIL

BCF LLP
1100 Rene-Levesque Blvd. West
25th Floor
Montreal, QC H3B 5C9

Attention: Jean-Yves Fortin

Dear Sir:

Re: AbitibiBowater Inc. et al and Aurelius Capital Management, LP

It has come to our attention that you are counsel to Aurelius Capital Management, LP. Accordingly, enclosed please find correspondence sent to your client on October 5, 2009.

Yours truly,

ThorntonGroutFinnigan LLP



Rachelle Moncur
RM/rm

Encl.

ThorntonGroutFinnigan LLP

Suite 3200, Canadian Pacific Tower, 100 Wellington St. West, P.O. Box 329, Toronto-Dominion Centre, Toronto, Canada M5K 1K7
Phone: 416-304-1616 Fax: 416-304-1313 www.tgf.ca

ThorntonGroutFinnigan

THE RESTRUCTURING & LITIGATION BOUTIQUE

Rachelle Moncur
Direct: 416-304-0538 E-mail: rmoncur@tgf.ca
File No. 519-032

October 5, 2009

Via Email to dgropper@aurelius-capital.com

Dan Gropper
Managing Director
Aurelius Capital Management, LP
535 Madison Avenue
22nd Floor
New York, New York
10022

Dear Mr. Gropper:

Re: Notes Issued by Bowater Canada Finance Corporation

We are counsel to Ernst & Young Inc. in its capacity as the Court-Appointed Monitor of Abitibi-Consolidated Inc. et al (the "CCAA Petitioners") in the CCAA proceedings.

We are in receipt of a copy of your correspondence sent to the Directors of Bowater Canada Finance Corporation ("BCFC") dated September 2, 2009, wherein you state that the Monitor appointed in the CCAA proceedings, in which BCFC is a petitioner, is burdened by "irreconcilable duties to CCAA filers that may have adverse interests".

In our view, the Monitor does not have any unusual conflict in this CCAA proceeding. The role of the Monitor is to fulfil its statutory duties under the *Companies' Creditors Arrangement Act* (Canada) and as directed by the Court. The Monitor does not control the CCAA Petitioners with respect to their restructuring efforts and eventual plan of arrangement. The Monitor monitors the CCAA Petitioners and reports to the Court. The Monitor has a duty to all creditors of all the CCAA Petitioners, including inter-company claimants within the Abitibi Bowater Inc. corporate structure. To the extent any of the within duties of the Monitor potentially conflict, such conflict has been statutorily approved within the Canadian restructuring regime.

ThorntonGroutFinnigan LLP

Suite 3200, Canadian Pacific Tower, 100 Wellington St. West, P.O. Box 329, Toronto-Dominion Centre, Toronto, Canada M5K 1K7
Phone: 416-304-1616 Fax: 416-304-1313 www.tgf.ca

Please note this letter is being sent solely on behalf of the Monitor, and the Monitor understands that the Petitioners and the Directors of BCFC will respond to your correspondence directly.

Yours very truly,

ThorntonGroutFinnigan LLP

A handwritten signature in black ink, appearing to read 'RM', is written over the printed name of Rachelle Moncur.

Rachelle Moncur
RM/smm

cc: Alex Morrison, *Ernst & Young Inc.* (via e-mail)
Robert Thornton, *ThorntonGroutFinnigan LLP* (via e-mail)

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N°. 500-11-036133-094

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of:

ABITIBIBOWATER INC. et al

Petitioners

- and -
ERNST & YOUNG INC.

Monitor

- and -
AURELIUS CAPITAL MANAGEMENT, LP

Noteholder

BS0350 n/dos.: 041053-1170

EXHIBIT D-1

ORIGINAL

Me Guy P. Martel (514) 397-3163
Fax : (514) 397-3493

STIKEMAN ELLIOTT
Stikeman Elliott S.E.N.C.R.L., s.r.l. AVOCATS
40^e Étage
1155, boul. René-Lévesque Ouest
Montréal, Canada H3B 3V2

EXHIBIT D-2

ThorntonGroutFinnigan

THE RESTRUCTURING & LITIGATION BOUTIQUE

Rachelle Moncur
Direct: 416-304-0538 E-mail: rmoncur@tgf.ca
File No.: 519-032

November 12, 2009

VIA EMAIL

BCF LLP
1100 Rene-Levesque Blvd. West
25th Floor
Montreal, QC H3B 5C9

Attention: Jean-Yves Fortin

Dear Sir:

Re: AbitibiBowater Inc. et al and Aurelius Capital Management, LP

We are in receipt of your correspondence dated October 29, 2009 wherein you reference your letter dated September 15, 2009 which identifies certain financial and other information requested on behalf of your client, Aurelius Capital Management LP.

The Petitioners have advised that they are considering your information requests. However, the information you have requested is not publicly available. The Petitioners cannot provide your client with any non-public information unless and until it executes a non-disclosure agreement substantially in the form executed by the financial and legal advisors to other creditors. The Petitioners have cautioned us to advise you that signing such an agreement is not an assurance that all of the information you have requested will be made available.

In the meantime, we refer you to the Judgment on Motion to Access the Electronic Data Rooms dated November 9, 2009 (the "Data Room Judgment"), a copy of which is posted on the Monitor's website. In the Data Room Judgment, Justice Gascon notes that the data room has been created voluntarily at the initiative of the Petitioners and there are no statutory requirements in the CCAA imposing upon a debtor company to create such a data room. Further, Justice Gascon also notes that, to have access to the electronic data room, permission has to be obtained from the Petitioners and the execution of a confidentiality agreement is required.

ThorntonGroutFinnigan LLP

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Phone: 416-304-1616 Fax: 416-304-1313 www.tgf.ca

The Petitioners have advised that they have no obligation to disclose any of the requested information publicly and have further advised that they do not intend to do so.

Yours truly,

ThorntonGroutFinnigan LLP



Rachelle Moncur
RM/jht

cc. *Avram Fishman, Fishman Flanz Meland Paquin LLP*
Alex Morrison, Ernst & Young Inc.
Robert Thornton, ThorntonGroutFinnigan LLP

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- and -
ERNST & YOUNG INC.

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BS0350 n/dos.: 041053-1170

EXHIBIT D-2

ORIGINAL

Me Guy P. Martel (514) 397-3163
Fax : (514) 397-3493

STIKEMAN ELLIOTT
Stikeman Elliott S.E.N.C.R.L., s.r.l. AVOCATS
40^e Étage
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Montréal, Canada H3B 3V2