

SUPERIOR COURT

CANADA
PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL

No.: 500-11-036133-094

DATE: February _____, 2010

PRESENT: THE HONOURABLE MR. JUSTICE CLÉMENT GASCON, J.S.C.

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 on Appendices "A", "B" and "C"
Petitioners

and

ERNST & YOUNG INC.

Monitor

ORDER – SOLICITATION, REVIEW AND DETERMINATION OF APPLICABLE CLAIMS AND RESTRUCTURING CLAIMS

[1] **CONSIDERING** the Petitioners' *Motion for the Approval of a Process to Solicit, Review and Determine Applicable Claims and for the Establishment of a Second Claims Bar Date* (the "**Motion**").

[2] **CONSIDERING** the representations of the parties;

THE COURT:

[1] **GRANTS** the Motion.

[2] **ISSUES** this Order divided under the following headings:

- (a) Definitions
- (b) Notice of Claims
- (c) Filing of Second Canadian Proofs of Claim
- (d) Form of Second Canadian Proofs of Claim
- (e) Determination of Applicable Claims and Restructuring Claims
- (f) Notice of Transferees
- (g) General Provisions

Definitions

[3] **ORDERS** that, for purposes of this Order, every undefined capitalized terms herein shall have the same meaning as the one attributed to it in the Claims Procedure Order of this Court dated August 26, 2009 (the "**Claims Procedure Order**"), save and except for the following terms:

(a) "**Applicable Claim**" means:

- (i) any Claim or Subsequent Claim which was not subject to the Claims Bar Date of November 13, 2009 including, without limiting the generality of the foregoing, any Current Employee Claim; and
- (ii) any Restructuring Claim;

provided however that in no case shall an Applicable Claim include an Excluded Claim (as defined herein).

(b) "**Claim**" means any right or claim of any Person against one or more of the Canadian Petitioners or Partnerships in connection with any indebtedness, liability or obligation of any kind whatsoever of one or more of the Canadian Petitioners or Partnerships, whether reduced to judgment, liquidated,

unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, present, future, known or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, including without limitation any claim arising from or caused by the repudiation by a Canadian Petitioner or Partnership of any contract, lease or other agreement, whether written or oral, the commission of a tort (intentional or unintentional), any breach of duty (legal, statutory, equitable, fiduciary or otherwise), any right of ownership or title to property, employment, contract, a trust or deemed trust, howsoever created, any claim made or asserted against any one or more of the Canadian Petitioners or Partnerships through any affiliate, or any right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any grievance, matter, action, cause or chose in action, whether existing at present or commenced in the future, based in whole or in part on facts which existed on the Canadian Filing Date, together with any other claims of any kind that, if unsecured, would constitute a debt provable in bankruptcy within the meaning of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3; provided that "Claim" shall not include any Excluded Claim (as defined herein);

- (c) **"Creditor"** means any Person asserting an Applicable Claim;
- (d) **"Current Employee Claim"** means any Claim or Subsequent Claim of any employee of the Canadian Petitioners or Partnerships who was employed by that Canadian Petitioner or Partnership as of April 16, 2009 or thereafter and which does not consist of a Restructuring Claim;
- (e) **"Excluded Claim"** means (i) any Claim, Subsequent Claim or Restructuring Claim secured by the Abitibi Administration Charge, the Bowater Administration Charge, the Abitibi D&O Charge, the Bowater D&O Charge, the ACI DIP Charge or the BI DIP Lenders Charge (as each term as defined in the Second Amended Initial Order); (ii) any Intercompany Claim including those secured by the ACI Inter-Company Advances Charge and the BI Inter-Company Advances Charge (as each term is defined in the Second Amended Initial Order); (iii) any Claim for amounts owed for ordinary course payroll obligations or for the reimbursement of expenses scheduled to be paid in the ordinary course; and (iv) any other Claim, Subsequent Claim, Applicable Claim or Restructuring Claim ordered by the Court to be treated as an Excluded Claim after the issuance of this Order;
- (f) **"Joint Instruction Letter"** means the French and English versions of the letter providing notice and instructions regarding the Second Claims Bar Date, which letter shall be substantially in the form attached hereto as **Appendix "E"**.
- (g) **"Known Creditors"** means those Creditors who, to the Monitor's knowledge, are the holders of an Applicable Claim against the Canadian Petitioners or Partnerships.

- (h) "Priority Wage and Benefit Claims Letter" means the letter addressed from the Monitor advising certain inactive employees of the Cross-Border Petitioners that they may amend their Proofs of Claim in order to assert a wage priority claim under the U.S. Bankruptcy Code against the Cross-Border Petitioners, which letter shall be substantially in the form attached hereto as **Appendix "I"**.
- (i) ~~(h)~~ **"Restructuring Claim"** means (i) any Claim arising as a result of or in connection with the repudiation, breach, termination or restructuring by the Canadian Petitioners or Partnerships after August 31, 2009 of any contract, lease, employment, or other obligation including any pension or retirement plan or benefit established for the Canadian Petitioners' Canadian employees; (ii) any Claim arising as a result of payments deferred pursuant to the Order of this Court in these CCAA proceedings dated May 8, 2009 and in respect of which a notice advising the Creditor(s) to file a Second Canadian Proof of Claim has been issued; and (iii) any Claim against any of the Canadian Petitioners or Partnerships as a former owner, occupier, person in possession or otherwise in connection with any property (whether moveable or immovable, real or personal) transferred on or after April 17, 2009, provided that in no case shall a Restructuring Claim include an Excluded Claim (as defined herein).
- (j) ~~(i)~~ **"Second Canadian Claims Package"** means the document package which shall include French and English versions of the Second Canadian Instruction Letter or Joint Instruction Letter (as applicable), a Second Canadian Proof of Claim and such other materials as the Canadian Petitioners and Partnerships consider necessary or appropriate.
- (k) ~~(j)~~ **"Second Canadian Instruction Letter"** means the French and English versions of the letter regarding completion of a Second Canadian Proof of Claim against the Canadian Petitioners or Partnerships, which letter shall be substantially in the form attached hereto as **Appendix "F"**.
- (l) ~~(k)~~ **"Second Claims Bar Date"** means:
- (i) with respect to any Applicable Claim other than a Restructuring Claim, April 7, 2010;
 - (ii) with respect to any Restructuring Claim, the later of (a) April 7, 2010 or (b) thirty (30) days after the date of mailing by the Monitor of a notice advising the Creditor to file a Second Canadian Proof of Claim as a result of any event giving rise to a Restructuring Claim.
- (m) ~~(l)~~ **"Second Canadian Proof of Claim"** means the French and English versions of the form to be completed and filed by a Creditor setting forth its purported

Applicable Claim, which proof shall be substantially in the form attached hereto as **Appendix "G"** (to accompany the Joint Instruction Letter) or **Appendix "H"** (to accompany the Second Canadian Instruction Letter).

- (m) ~~"U.S. Employee Proof of Claim" means the employee proof of claim expected to be approved by the U.S. Court, and filed as Exhibit "B" to the Petitioners' motion for the U.S. Employee Claims Order.~~
- (n) **"Subsequent Claim"** means any Claim arising as a result of or in connection with the repudiation, termination or restructuring by the Canadian Petitioners or Partnerships of any contract, lease or other agreement after the Canadian Filing Date but on or before August 31, 2009; provided that "Subsequent Claim" shall not include an Excluded Claim (as defined herein);
- (o) **"U.S. Employee Claims Order"** means the order expected to be issued by the U.S. Court in the context of the Petitioners' U.S. Proceedings and which will set a claims bar date of April 7, 2010 or thereafter for the filing of claims against the U.S. Debtors and Cross Border Petitioners by persons who were employees of the U.S. Debtors or Cross-Border Petitioners as of April 16, 2009 or thereafter.
- (p) "U.S. Employee Proof of Claim" means the employee proof of claim expected to be approved by the U.S. Court, and filed as Exhibit "B" to the Petitioners' motion for the U.S. Employee Claims Order.
- (q) "503(b)(9) Claims Letter" means the letter addressed from the Monitor advising certain Creditors of the Cross-Border Petitioners that they may amend their Proofs of Claim in order to assert a claim under s. 503(b)(9) of the U.S. Bankruptcy Code against the Cross-Border Petitioners, which letter shall be substantially in the form attached hereto as **Appendix "J"**.

Notice of Claims

- [4] **ORDERS** that the Monitor shall cause a Second Canadian Claims Package to be sent to each Known Creditor by regular prepaid mail on the later of seven (7) days from the date of issuance of this Order or the date of issuance of the U.S. Employee Claims Order.
- [5] **ORDERS** that the Monitor shall cause a Joint Instruction Letter along with a Canadian Claims Package to be sent to those Known Creditors who are holders of Applicable Claims against any of the Cross-Border Petitioners, by regular prepaid mail on the later of seven (7) days from the date of issuance of this Order or the date of issuance of the U.S. Employee Claims Order, but in no event less than thirty (30) days prior to April 7, 2010.

- [6] ORDERS that the Monitor shall cause a Priority Wage and Benefit Claims Letter to be sent to those inactive employees of the Cross-Border Petitioners who have filed their claims with the Monitor and who may seek to assert claims under ss. 507(a)(4) and 507(a)(5) of the U.S. Bankruptcy Code against the Cross-Border Petitioners, by regular prepaid mail no later than twenty (20) days following the issuance of this Order.
- [7] ORDERS that the Monitor shall cause a 503(b)(9) Claims Letter to be sent to those Creditors of the Cross-Border Petitioners who filed their claims by the Claims Bar Date of November 13, 2009 and who may seek to assert claims under s. 503(b)(9) of the U.S. Bankruptcy Code against the Cross-Border Petitioners, by regular prepaid mail no later than twenty (20) days following the issuance of this Order.
- [8] ORDERS that the Priority Wage and Benefit Claims Letter and the 503(b)(9) Claims Letter are not intended to otherwise affect the Claims Procedure Order and will not constitute determinations that any amended proof of claim submitted pursuant to this Order shall be entitled to any priorities under the U.S. Bankruptcy Code, and all rights related to such priority are reserved.
- [9] ORDERS that the Monitor shall cause the Second Canadian Claims Package and the Joint Instruction Letter to be posted on the Monitor's French and English bilingual website (at www.ey.com/ca/abitibibowater) on the later of seven (7) days from the date of issuance of this Order or the date of issuance of the U.S. Employee Claims Order.
- [10] ~~[7]~~ ORDERS that the Monitor shall cause a copy of the Second Canadian Claims Package to be sent to any Person requesting such material within 7 days from the date of the request.
- [11] ~~[8]~~ ORDERS that, in the event that the Monitor believes that any action taken by a Canadian Petitioner or Partnership may give rise to an Applicable Claim or the Monitor is advised by any Person that such Person believes it has an Applicable Claim, the Monitor shall thereafter cause a copy of the Second Canadian Claims Package to be sent to the Creditor.

Filing of Second Canadian Proofs of Claim

- [12] ~~[9]~~ ORDERS that every Creditor asserting an Applicable Claim against a Canadian Petitioner (including the Cross-Border Petitioners) or Partnership shall set out its aggregate Applicable Claim in a Second Canadian Proof of Claim and deliver that Second Canadian Proof of Claim to the Monitor so that it is actually received by the Monitor by no later than the Second Claims Bar Date.
- [13] ORDERS that the Administrative Agent under that certain Credit and Guaranty Agreement (as amended from time to time, the "Term Loan Facility") dated as of April

1. 2008 among, inter alia, ACCC as borrower, ACI as guarantor, the other guarantors party thereto, the lenders from time to time party thereto (collectively, the "Term Lenders") and Wells Fargo N.A., as administrative agent (together with its successors and assigns, the "Administrative Agent") shall be required to deliver one aggregate Second Canadian Proof of Claim on behalf of the Term Lenders in respect of the aggregate amount owed to the Term Lenders for which such Administrative Agent acts. Subject to paragraph 14 hereof, individual Term Lenders shall not be required to file individual Second Canadian Proofs of Claim.

[14] ORDERS that any Term Lender that wishes to assert an Applicable Claim other than the aggregate claim filed by the Administrative Agent under the Term Loan Facility shall be required to deliver a Second Canadian Proof of Claim.

[15] ORDERS that, in accordance with paragraphs 11 and 12 of the Claims Procedure Order, individual Noteholders are not required to file individual Canadian Proofs of Claim in respect of their respective Noteholder Claims.

[16] ~~[10]~~ **ORDERS** that a U.S. Employee Proof of Claim in respect of an Applicable Claim timely filed against a Cross-Border Petitioner in accordance with the U.S. Employee Claims Order will be deemed to be a Second Canadian Proof of Claim that has been timely delivered to the Monitor in accordance with the Canadian Claims Procedure. For greater certainty, if a Creditor (i) does not file a Second Canadian Proof of Claim in respect of an Applicable Claim against a Canadian Petitioner or Partnership; and (ii) does not file a U.S. Proof of Claim in respect of an Applicable Claim against a Canadian Petitioner or Partnership; and (iii) that Creditor's Applicable Claim in the amount provided for in the Chapter 11 Schedules is deemed accepted in accordance with the U.S. Claims Procedure and the U.S. Proceedings, then that Applicable Claim is deemed accepted only for the purposes of the U.S. Proceedings and does not constitute a timely filed Second Canadian Proof of Claim in accordance with the Canadian Claims Procedure and these proceedings.

[17] ~~[11]~~ **ORDERS** that, subject to paragraph ~~10~~16 and unless otherwise ordered by this Court, any Creditor who does not deliver a Second Canadian Proof of Claim in respect of an Applicable Claim in accordance with paragraphs ~~9~~12 to 15 shall be forever barred from asserting such Applicable Claim against any of the Canadian Petitioners or Partnerships and such Applicable Claim shall be forever extinguished and any holder of such Applicable Claim shall not be entitled to participate as a Creditor in these proceedings or receive any further notice in respect of these proceedings, the Canadian Claims Procedure or any Plan and shall not be entitled to vote on any Plan or receive any distribution from any Plan or otherwise from the Canadian Petitioners or Partnerships, or the Monitor on behalf of the Canadian Petitioners or Partnerships, in respect of such Applicable Claim.

[18] ~~[12]~~ **ORDERS** that any U.S. Employee Proof of Claim or Second Canadian Proof of Claim filed with the Monitor against a Cross-Border Petitioner on account of a Current Employee Claim against a Cross-Border Petitioner shall be provided to the U.S.

Debtors' U.S. claims agent, Epiq Bankruptcy Solutions, LLC for compilation and inclusion on the U.S. Debtors' claims registry pursuant to the procedures established in the U.S. Employee Claims Order and requirements of the Bankruptcy Code.

Form of Second Canadian Proofs of Claim

- [19] ~~[13]~~ **ORDERS** that each Creditor shall file a separate Second Canadian Proof of Claim in respect of each Canadian Petitioner or Partnership against which it purports to have an Applicable Claim.
- [20] ~~[14]~~ **ORDERS** that, for the purposes of this Order, all Applicable Claims other than Restructuring Claims denominated in a foreign currency shall be filed in the currency in which they are incurred but, for purposes of determination of the value of such claims for voting and distribution purposes, shall be converted by the Monitor to Canadian dollars at the Bank of Canada noon spot rate of exchange for exchanging currency to Canadian dollars on April 17, 2009 (U.S. dollar claims are to be converted at the rate of US\$1 = CDN\$1.2146).
- [21] ~~[15]~~ **ORDERS** that, for the purposes of this Order, all Restructuring Claims denominated in a foreign currency shall be filed in the currency in which they are incurred but, for purposes of determination of the value of such claims for voting and distribution purposes, shall be converted by the Monitor to Canadian dollars at the Bank of Canada noon spot rate of exchange for exchanging currency to Canadian dollars on the date of the notice of the event which gave rise to said Restructuring Claim.
- [22] ~~[16]~~ **ORDERS** that each Creditor shall reduce its Applicable Claim by the amount of (a) any payment thereon made by a Canadian Petitioner or Partnership to the Creditor; (b) the application of any volume or other discount in reduction of such Applicable Claim by a Canadian Petitioner or Partnership; and (c) any other subsequent credit applied by a Canadian Petitioner or Partnership against such Applicable Claim.

Determination of Applicable Claims and Restructuring Claims

- [23] ~~[17]~~ **ORDERS** that the applicable procedures for the review and determination of Applicable Claims shall be as set forth in the Order of this Court dated January 18, 2010 (the "**Claims Determination Order**") in respect of Claims, Subsequent Claims and Former Employee Grievances, and for greater certainty, that:
- (a) ~~(p)~~ the procedure for the review and determination of all Applicable Claims shall be subject to paragraphs 4 to 6.1 and 27 to 35 of the Claims Determination Order and to the terms of the Cross-Border Claims Protocol, Appendix "E" to the Claims Determination Order;
- (b) ~~(q)~~ the applicable procedure for the review and determination of Applicable Claims, save and except for Current Employee Grievances (as defined below),

shall be identical to the review and determination procedure applicable to Claims and Subsequent Claims as set out in paragraphs 7 to 13 of the Claims Determination Order; and

- (c) ~~(r)~~ the applicable procedure for the review and determination of Current Employee Claims which constitute grievances filed by a Union on behalf of the employees of the Canadian Petitioners or Partnerships who were employed by said Canadian Petitioner or Partnership as of April 16, 2009 ("**Current Employee Grievances**"), shall be identical to the review and determination procedure applicable to Former Employee Grievances as set out in paragraphs 14 to 26 of the Claims Determination Order.

Notice of Transferees

- [24] ~~[18]~~ **ORDERS** that, if a Creditor or any subsequent holder of an Applicable Claim, who has been acknowledged by the Canadian Petitioners or Partnerships and the Monitor as the holder of the Applicable Claim, transfers or assigns that Applicable Claim to another Person, neither the Canadian Petitioners nor Partnerships nor the Monitor shall be required to give notice to or to otherwise deal with the transferee or assignee of that Applicable Claim as the holder of such Applicable Claim unless and until actual notice of transfer or assignment, together with satisfactory evidence of such transfer or assignment, has been delivered to the Canadian Petitioners or Partnerships and the Monitor. Thereafter, such transferee or assignee shall, for all purposes hereof, constitute the holder of such Applicable Claim and shall be bound by notices given and steps taken in respect of such Applicable Claim.

- [25] ~~[19]~~ **ORDERS** that, if a Creditor or any subsequent holder of an Applicable Claim who has been acknowledged by the Canadian Petitioners or Partnerships and the Monitor as the holder of the Applicable Claim transfers or assigns the whole of such Applicable Claim to more than one Person or part of such Applicable Claim to another Person or Persons, such transfers or assignments shall not create a separate Applicable Claim and such Applicable Claim shall continue to constitute and be dealt with as a single Applicable Claim notwithstanding such transfers or assignments. Neither the Canadian Petitioners nor Partnerships nor the Monitor shall, in each such case, be required to recognize or acknowledge any such transfers or assignments and shall be entitled to give notices to and to otherwise deal with such Applicable Claim only as a whole and then only to and with the Person last holding such Applicable Claim provided such Creditor may, by notice in writing delivered to the Canadian Petitioners or Partnerships and the Monitor, direct that subsequent dealings in respect of such Applicable Claim, but only as a whole, shall be dealt with by a specified Person and in such event, such Person shall be bound by any notices given or steps taken in respect of such Applicable Claim with such Creditor.

General Provisions

- [26] ~~[20]~~ **ORDERS** that the Monitor, in addition to its prescribed rights and obligations under the CCAA and under the Second Amended Initial Order, shall assist the Canadian

Petitioners and Partnerships in connection with the matters described herein, and is hereby authorized and directed to take such other actions and fulfill such other roles as are contemplated by this Order and such other roles in keeping with its position as an officer of this Court.

- [27] ~~[24]~~ **ORDERS** that any notice or communication (including, without limitation, Second Canadian Proofs of Claim) to be given under this Order by a Creditor to the Monitor or the Canadian Petitioners or Partnerships shall be in writing and, where applicable, in substantially the form provided for in this Order and will be sufficiently given only if delivered by electronic mail, facsimile, courier or registered mail addressed to:

Ernst & Young Inc., Monitor of Abitibi-Consolidated Inc., Bowater
Canadian Forest Products Inc. et al.
800 Rene-Levesque Blvd. West
Suite 2000
Montreal, QC H3B 1X9
Telephone: 1-866-246-7889
Fax: 514-879-3992
Email: abitibibowater@ca.ey.com
Attention: Ms. Donna Comerford

Any such notice or other communication by a Creditor shall be deemed received only upon actual receipt thereof during normal business hours on a Business Day.

- [28] ~~[22]~~ **ORDERS** that any notice or other communication to be given in connection with this Order by the Canadian Petitioners or Partnerships or the Monitor to a Creditor shall be in writing. Such notice or other communication will be sufficiently given to a Creditor if given by prepaid ordinary mail, by courier, by delivery or by facsimile transmission or electronic mail to the Creditor to such address, facsimile number or e-mail address appearing in the books and records of the Canadian Petitioners or Partnerships or in any Second Canadian Proof of Claim filed by the Creditor. Any such notice or other communication (a) if given by prepaid ordinary mail, shall be deemed received on the third (3rd) Business Day after mailing within Quebec, the fifth (5th) Business Day after mailing elsewhere within Canada or to the United States and the tenth (10th) Business Day after mailing internationally; (b) if given by courier or delivery, shall be deemed received on the next Business Day following dispatch; (c) if given by facsimile transmission or electronic mail before 5:00 p.m. on a Business Day, shall be deemed received on such Business Day; and (d) if given by facsimile transmission or electronic mail after 5:00 p.m. on a Business Day, shall be deemed received on the following Business Day.

- [29] ~~[23]~~ **ORDERS** that, in the event that the day on which any notice or communication required to be delivered pursuant to the Canadian Claims Procedure is not a Business Day, then such notice or communication shall be required to be delivered on the next Business Day.

- [30] ~~[24]~~ **ORDERS** that, if during any period during which notices or other communication are being given pursuant to this Order a postal strike or postal work stoppage of general application should occur, such notices or other communications then not received or deemed received shall not, absent further Order of this Court, be effective. Notices and other communications given hereunder during the course of any such postal strike or postal work stoppage of general application shall only be effective if given by electronic mail, courier, delivery or facsimile transmission in accordance with this Order.
- [31] ~~[25]~~ **ORDERS** that references to the singular shall include the plural, references to the plural shall include the singular and to any gender shall include the other gender.
- [32] ~~[26]~~ **ORDERS** that, in the event of a conflict between the French and English versions of any of the documents approved by this Order, the English version shall prevail.
- [33] ~~[27]~~ **REQUESTS** the aid and recognition of any court or any judicial, regulatory or administrative body in any province or territory of Canada and the Federal Court of Canada and any judicial, regulatory or administrative tribunal or other court constituted pursuant to the Parliament of Canada or the legislature of any province and any court or any judicial, regulatory or administrative body of the United States and the states or other subdivisions of the United States and of any other nation or state, including the U.S. Court, to assist the Canadian Petitioners and Partnerships and the Monitor and their respective agents in carrying out the terms of this Order and any other Order in these proceedings, to make such orders and to provide such assistance to the Canadian Petitioners, Partnerships and the Monitor, as an officer of the Court, as may be necessary or desirable to give effect to this Order and to grant representative status to the Canadian Petitioners, the Partnerships and the Monitor in any foreign proceeding.

CLÉMENT GASCON, J.S.C.

APPENDIX “A”

ABITIBI PETITIONERS

1. Abitibi-Consolidated Company of Canada
2. Abitibi-Consolidated Inc.
3. 3224112 Nova Scotia Limited
4. Marketing Donohue Inc.
5. Abitibi-Consolidated Canadian Office Products Holding Inc.
6. 3834328 Canada Inc.
7. 6169678 Canada Inc.
8. 4042140 Canada Inc.
9. Donohue Recycling Inc.
10. 1508756 Ontario Inc.
11. 3217925 Nova Scotia Company
12. La Tuque Forest Products Inc.
13. Abitibi-Consolidated Nova Scotia Incorporated
14. Saguenay Forest Products Inc.
15. Terra Nova Explorations Ltd.
16. The Jonquière Pulp Company
17. The International Bridge and Terminal Company
18. Scramble Mining Ltd.
19. 9150-3383 Québec Inc.
20. Abitibi-Consolidated (U.K.) Inc.

APPENDIX “B”

BOWATER PETITIONERS

1. Bowater Canada Finance Corporation
2. Bowater Canadian Limited
3. Bowater Canadian Holdings. Inc.
4. 3231378 Nova Scotia Company
5. AbitibiBowater Canada Inc.
6. Bowater Canada Treasury Corporation
7. Bowater Canadian Forest Products Inc.
8. Bowater Shelburne Corporation
9. Bowater LaHave Corporation
10. St-Maurice River Drive Company Limited
11. Bowater Treated Wood Inc.
12. Canoxel Hardboard Inc.
13. 9068-9050 Québec Inc.
14. Alliance Forest Products Inc. (2001)
15. Bowater Belledune Sawmill Inc.
16. Bowater Maritimes Inc.
17. Bowater Mitis Inc.
18. Bowater Guérette Inc.
19. Bowater Couturier Inc.

APPENDIX “C”

18.6 PETITIONERS

1. AbitibiBowater US Holding 1 Corp.
2. AbitibiBowater Inc.
3. Bowater Ventures Inc.
4. Bowater Incorporated
5. Bowater Nuway Inc.
6. Bowater Nuway Mid-States Inc.
7. Catawba Property Holdings LLC
8. Bowater Finance Company Inc.
9. Bowater South American Holdings Incorporated
10. Bowater America Inc.
11. Lake Superior Forest Products Inc.
12. Bowater Newsprint South LLC
13. Bowater Newsprint South Operations LLC
14. Bowater Finance II, LLC
15. Bowater Alabama LLC
16. Coosa Pines Golf Club Holdings, LLC

APPENDIX “D”

PARTNERSHIPS

1. Bowater Canada Finance Limited Partnership
2. Bowater Pulp and Paper Canada Holdings Limited Partnership
3. Abitibi-Consolidated Finance LP

APPENDIX "E"

JOINT INSTRUCTION LETTER (FRENCH AND ENGLISH VERSIONS)

JOINT INSTRUCTION LETTER WITH RESPECT TO CANADIAN PROOFS OF CLAIMS AGAINST THE CANADIAN PETITIONERS, PARTNERSHIPS AND CROSS-BORDER PETITIONERS (AS ATTACHED)

A. Background

Canada

On April 17, 2009, Abitibi-Consolidated Inc. and the other Canadian Petitioners, Cross-Border Petitioners and Partnerships (see schedule attached for a listing of each) commenced court-supervised proceedings in the Superior Court of Quebec and obtained protection from their creditors under the *Companies' Creditors Arrangement Act* R.S.C. 1985, c. C-36, as amended (the "CCAA"). Ernst & Young Inc. was appointed as the Monitor in the court-supervised CCAA proceedings (the "Monitor"). Information regarding the Canadian Petitioners', Cross-Border Petitioners' and Partnerships' CCAA proceedings may be obtained from the Monitor's website at www.ey.com/ca/abibowater.

On August 26, 2009, the Honourable Mr. Justice Clément Gascon of the Superior Court of Quebec made an Order (the "**Claims Procedure Order**") authorizing the Canadian Petitioners, Cross-Border Petitioners and Partnerships to conduct a claims process (the "**Canadian Claims Procedure**"). Certain claims were excluded from the Canadian Claims Procedure.

On February 2, 2010, the Honourable Mr. Justice Clément Gascon of the Superior Court of Quebec made an Order (the "**Second Claims Procedure Order**") authorizing the Canadian Petitioners, Cross-Border Petitioners and Partnerships to conduct a claims process for certain of the claims that were excluded from the Canadian Claims Procedure (the "**Second Canadian Claims Procedure**").

Copies of the Claims Procedure Order and the Second Claims Procedure Order may be obtained from the Monitor's website at www.ey.com/ca/abibowater. All capitalized terms used in this Instruction Letter that are not otherwise defined have the same meaning given to them in the Second Claims Procedure Order.

Enclosed please find a package which includes the Canadian claims materials (the "**Canadian Material**"). The Canadian Material includes the following documents in both English and French:

- . Guide to Completing the Proof of Claim Form
- . Cross-Border Petitioner Proof of Claim Form (on green paper)

United States

On April 16, 2009, the U.S. Debtors (see schedule attached for a listing of each) and the Cross-Border Petitioners (together, the "**Chapter 11 Debtors**") commenced proceedings in the United States Bankruptcy Court for the District of Delaware under chapter 11 of title 11 of the United States Bankruptcy Code (the "**U.S. Proceedings**"). Epiq Bankruptcy Solutions, LLC has been appointed as the claims agent (the "**Claims Agent**") in the U.S. Proceedings. Information regarding the U.S. Proceedings may be obtained from the Claims Agent's website at <http://chapter11.epiqsystems.com/ABH>.

On September 3, 2009, the Chapter 11 Debtors obtained an Order (the “**U.S. Claims Procedure Order**”) approving procedures and establishing deadlines to file proofs of claim for all claims against the Chapter 11 Debtors that arose prior to April 16, 2009 (the “**U.S. Claims Proceedings**”). Certain claims were excluded from the U.S. Claims Proceedings.

On February 3, 2010, the Chapter 11 Debtors obtained an Order (the “**U.S. Employee Claims Procedure Order**”) approving procedures (the “**U.S. Employee Claims Procedure**”) and establishing deadlines to file proofs of claim for claims against the Chapter 11 Debtors by persons who were employees of the Chapter 11 Debtors as of April 16, 2009 or thereafter.

B. Second Canadian Claims Procedure

The Second Canadian Claims Procedure is intended for any Person asserting:

1. any claim (i) arising as a result of or in connection with the repudiation, breach, termination or restructuring by the Canadian Petitioners, Cross-Border Petitioners or Partnerships after August 31, 2009 of any contract, lease, employment or other obligation including any pension or retirement plan or benefit established for the Canadian Petitioners’ or Cross-Border Petitioners’ Canadian employees; (ii) arising as a result of payments deferred pursuant to the Order of the Superior Court of Quebec in these CCAA proceedings dated May 8, 2009 and in respect of which a notice advising the Creditor(s) to file a proof of claim has been issued; and (iii) against any of the Canadian Petitioners, the Cross-Border Petitioners or the Partnerships as a former owner, occupier, person in possession or otherwise in connection with any property (whether moveable or immovable, real or personal) transferred on or after April 17, 2009 (collectively a “**Restructuring Claim**”);
2. any Claim, Subsequent Claim or Restructuring Claim held by the Term Loan Lenders, the U.S. Credit Lenders and the Canadian Credit Lenders (each as defined in the Claims Procedure Order); and
3. any Claim, Subsequent Claim or Restructuring Claim held by employees who were employed by a Canadian Petitioner, Cross-Border Petitioner or Partnership as at April 16, 2009 or thereafter.

For the purpose of the Second Canadian Claims Procedure, a **Claim** is defined as a claim of any kind or nature whatsoever against one or more of a Canadian Petitioner, Cross-Border Petitioner or Partnership arising prior to April 17, 2009. A **Subsequent Claim** is defined as a claim arising as a result of the repudiation or termination by any Canadian Petitioner, Cross-Border Petitioner or Partnership of any contract, lease or other agreement between April 17, 2009 and August 31, 2009.

The Canadian Petitioners, the Cross-Border Petitioners and/or the Partnerships have not yet proposed any plan of arrangement or compromise in the CCAA proceedings. This Instruction Letter serves to provide you with the details necessary for you to prove your Claim, Subsequent Claim or Restructuring Claim against a Canadian Petitioner, Cross-Border Petitioner or Partnership by completing a Proof of Claim form in the CCAA proceedings and filing it with the Monitor in the Second Canadian Claims Procedure.

If you have any questions regarding the Second Canadian Claims Procedure, please contact the Monitor at the address provided below:

Ernst & Young Inc., Monitor of Abitibi-Consolidated Inc.,
Bowater Canadian Forest Products Inc., et al.
800 Rene-Levesque Blvd. West
Suite 1900

Montreal, QC H3B 1X9

Telephone: 1-866-246-7889
Fax: 514-879-3992
Email: abitibibowater@ca.ey.com

Attention: Ms. Donna Comerford

PROOF(S) OF CLAIM IN THE CCAA PROCEEDINGS FOR CLAIMS AND SUBSEQUENT CLAIMS MUST BE RECEIVED BY THE MONITOR BY NO LATER THAN 4:00 P.M. (EASTERN STANDARD DAYLIGHT TIME) ON APRIL 7, 2010.

PROOF(S) OF CLAIM IN THE CCAA PROCEEDINGS FOR RESTRUCTURING CLAIMS ONLY MUST BE RECEIVED BY THE MONITOR BY THE LATER OF (I) 4:00 P.M. (EASTERN STANDARD DAYLIGHT TIME) ON APRIL 7, 2010; OR (II) THIRTY (30) DAYS AFTER THE DATE OF MAILING BY THE MONITOR OF A NOTICE ADVISING THE CREDITOR TO FILE A PROOF OF CLAIM AS A RESULT OF ANY EVENT GIVING RISE TO A RESTRUCTURING CLAIM.

You may submit your Proof(s) of Claim for the CCAA proceedings to the Monitor by way of electronic mail, facsimile, courier, or registered mail to the Monitor's address listed above.

IF YOU FAIL TO FILE YOUR PROOF(S) OF CLAIM IN ACCORDANCE WITH THE SECOND CLAIMS PROCEDURE ORDER, THEN YOUR CLAIM, SUBSEQUENT CLAIM OR RESTRUCTURING CLAIM WILL BE EXTINGUISHED AND YOU WILL BE FOREVER BARRED FROM ASSERTING YOUR CLAIM, SUBSEQUENT CLAIM OR RESTRUCTURING CLAIM AGAINST THE CANADIAN PETITIONERS, CROSS-BORDER PETITIONERS OR PARTNERSHIPS.

Furthermore, you will not be entitled to participate as a creditor in these CCAA proceedings, receive any further notice of these CCAA proceedings or participate in any plan of arrangement or compromise proposed by a Canadian Petitioner, Cross-Border Petitioner or Partnership, including receiving any distribution under any such plan.

C. The U.S. Employee Claims Procedure

The U.S. Employee Claims Procedure is intended for persons who were employees of the Chapter 11 Debtors as of April 16, 2009 (the "**Petition Date**") or thereafter, who may have a Claim of any kind or nature whatsoever against one or more of the Chapter 11 Debtors on account of: (a) any claim against the Debtors owing as of the Petition Date; and (b) any claim or expense asserted against the Debtors for the period from April 16, 2009 through and including February 28, 2010 (but excluding amounts owed for ordinary course payroll obligations that are scheduled to be paid on the next pay date occurring after February 28, 2010).

If believe you have a claim against one of the U.S. Debtors subject to the U.S. Employee Claims Procedure Order or you have any questions or would like more information regarding the U.S. Claims Procedure, please contact the Claims Agent at the address listed below, or visit the Claims Agent's website at <http://chapter11.epiqsystems.com/ABH>.

AbitibiBowater Inc. Claims Processing Centre
 Epiq Bankruptcy Solutions, LLC
 757 Third Avenue, 3rd Floor
 New York, NY 10017
 Telephone: 1-888-266-9280

D. Cross-Border Petitioners

Please note that the following Petitioners are both Canadian Petitioners in the CCAA proceedings and U.S. Debtors in the U.S. Proceedings:

Bowater Canadian Holdings Inc.
 Bowater Canada Finance Corporation
 Bowater Canadian Limited
 AbitibiBowater Canada Inc.
 Bowater Canadian Forest Products Inc.
 Bowater LaHave Corporation
 Bowater Maritimes Inc.

IF YOU BELIEVE YOU HAVE A CLAIM AGAINST ONE OF THE CROSS-BORDER PETITIONERS YOU SHOULD COMPLETE THE GREEN PROOF OF CLAIM FORM ENCLOSED AND SUBMIT IT TO THE MONITOR AT THE ADDRESS NOTED ABOVE.

Pursuant to the U.S. Claims Procedure and the U.S. Employee Claims Procedure, and only for purposes of the U.S. Proceedings, if your claim has been scheduled on the Cross-Border Petitioners' schedules of assets and liabilities filed with the U.S. court in the U.S. Proceedings, and that scheduled claim is not listed as contingent or disputed and you agree with the amount listed for your claim, then only for purposes of the U.S. Proceedings, you do not need to file a U.S. proof of claim and your Claim will be deemed allowed in the U.S. Proceedings in the scheduled amount. **HOWEVER, PLEASE BE ADVISED THIS IS NOT THE CASE FOR THE CANADIAN CCAA PROCEEDINGS.** Accordingly, if you have a Claim, Subsequent Claim or Restructuring Claim that is subject to the Second Canadian Claims Procedure Order against a Cross-Border Petitioner you should complete a green Proof of Claim form and submit it to the Monitor in accordance with the procedures set out in this letter.

PLEASE NOTE THAT IF YOU ARE FILING A CLAIM AGAINST ANY OF THE CROSS-BORDER PETITIONERS IN ACCORDANCE WITH THE PROCEDURES DESCRIBED IN THIS INSTRUCTION LETTER YOU SHOULD INDICATE WHETHER YOU BELIEVE THAT ANY PORTION OF YOUR CLAIM IS ENTITLED TO PRIORITY OR ADMINISTRATIVE EXPENSE TREATMENT UNDER SECTIONS 503 OR 507 OF THE BANKRUPTCY CODE AND IDENTIFY THE AMOUNT OF YOUR CLAIM YOU BELIEVE IS ENTITLED TO SUCH TREATMENT BY INDICATING SUCH AMOUNT(S) AND CHECKING THE APPROPRIATE BOXES ON THE ENCLOSED PROOF OF CLAIM FORM.

For the Cross Border Petitioners, employee claims are entitled to priority payment under Section 507(a)(4) of the U.S. Bankruptcy Code for wages, salaries, or commissions, including vacation, severance pay and sick leave, earned within 180 days before the date of the filing of the petition (April

16, 2009) up to a maximum of USD \$10,950. Any amounts earned in excess of USD \$10,950 or earned prior to the 180 day period will be treated as a general unsecured claim. Employee claims for contributions made to an employee benefit plan arising from services rendered during the 180 day period prior to April 16, 2009, may also be subject to priority treatment, subject to certain limits and deductions.

In addition, wages, salaries and commissions for services rendered to a Cross-Border Petitioner since April 16, 2009 (but excluding amounts owed for ordinary course payroll obligations that are scheduled to be paid on the next pay date occurring after February 28, 2010) may qualify as administrative expenses under Section 503(b)(1)(A)(i) of the U.S. Bankruptcy Code. Claims for administrative expenses are accorded priority status pursuant to Section 507(a)(2) of the U.S. Bankruptcy Code.

IF YOU FAIL TO FILE YOUR PROOF(S) OF CLAIM IN ACCORDANCE WITH THE U.S. EMPLOYEE CLAIMS PROCEDURE OR THE SECOND CANADIAN CLAIMS PROCEDURE, THEN YOUR CLAIM, SUBSEQUENT CLAIM OR RESTRUCTURING CLAIM THAT ARE SUBJECT TO SUCH PROCEDURES WILL BE EXTINGUISHED AND YOU WILL BE FOREVER BARRED FROM ASSERTING YOUR CLAIM, SUBSEQUENT CLAIM OR RESTRUCTURING CLAIM AGAINST THE CROSS-BORDER PETITIONERS.

E. General Information

Each completed Proof of Claim form in the CCAA proceedings or Proof of Claim form in the U.S. Proceedings should relate to a claim against only one Canadian Petitioner, Cross-Border Petitioner, Partnership or U.S. Debtor. If you have a claim against more than one Canadian Petitioner, Cross-Border Petitioner, Partnership or U.S. Debtor, additional Proof of Claim forms can be obtained by following the instructions below:

- . Proof of Claim forms in the CCAA proceedings may be found on the Monitor's website at www.ey.com/ca/abitiibowater or obtained by contacting the Monitor at the address indicated above and providing particulars as to your name, address, facsimile number and e-mail address. Once the Monitor has this information, it will provide you with additional Proof of Claim forms in the CCAA proceedings as soon as possible.
- . Proof of Claim forms in the U.S. Proceedings may be found on the Claims Agent's website at <http://chapter11.epiqsystems.com/ABH> or obtained from the Claims Agent at the address indicated above.

CANADIAN PETITIONERS, CROSS-BORDER PETITIONERS, PARTNERSHIPS AND U.S. DEBTORS

Canadian Petitioners

Abitibi-Consolidated Inc.
 Abitibi-Consolidated Company of Canada
 3224112 Nova Scotia Limited
 Marketing Donohue Inc.
 Abitibi-Consolidated Canadian Office Products Holding Inc.
 3834328 Canada Inc.
 6169678 Canada Inc.
 4042140 Canada Inc.
 Donohue Recycling Inc.
 1508756 Ontario Inc.
 3217925 Nova Scotia Company
 La Tuque Forest Products Inc.
 Abitibi-Consolidated Nova Scotia Incorporated
 Saguenay Forest Products Inc.
 Terra Nova Explorations Ltd.
 The Jonquiere Pulp Company
 The International Bridge and Terminal Company
 Scramble Mining Ltd.
 9150-3383 Quebec Inc.
 3231378 Nova Scotia Company
 Bowater Canada Treasury Corporation
 Bowater Shelburne Corporation
 St-Maurice River Drive Company Limited
 Bowater Treated Wood Inc.
 Canexel Hardboard Inc.
 9068-9050 Quebec Inc.
 Alliance Forest Products Inc. (2001)
 Bowater Belledune Sawmill Inc.
 Bowater Mitis Inc.
 Bowater Guerette Inc.
 Bowater Couturier Inc.
 Bowater Canadian Holdings Incorporated
 Bowater Canada Finance Corporation
 Bowater Canadian Limited
 AbitibiBowater Canada Inc.
 Bowater Canadian Forest Products Inc.
 Bowater LaHave Corporation
 Bowater Maritimes Inc.
 Abitibi-Consolidated (U.K.) Inc.

Cross Border Petitioners

Bowater Canadian Holdings Incorporated
 Bowater Canada Finance Corporation
 Bowater Canadian Limited
 AbitibiBowater Canada Inc.
 Bowater Canadian Forest Products Inc.
 Bowater LaHave Corporation
 Bowater Maritimes Inc.
 Abitibi-Consolidated (U.K.) Inc.

Partnerships

Bowater Canada Finance Limited Partnership
 Bowater Pulp and Paper Canada Holdings Limited Partnership
 Abitibi-Consolidated Finance LP

U.S. Debtors

AbitibiBowater Inc.
 AbitibiBowater US Holding LLC
 Donohue Corp.
 Abitibi Consolidated Sales Corporation
 Alabama River Newsprint Company
 Abitibi-Consolidated Corporation
 Augusta Woodlands, LLC
 TenexData Inc.
 Abitibi-Consolidated Finance LP
 Bowater Newsprint South LLC
 Bowater Newsprint South Operations LLC
 Bowater Finance II, LLC
 Bowater Alabama LLC
 Coosa Pines Golf Club, LLC
 Bowater Incorporated
 Catawba Property Holdings LLC
 Bowater Finance Company Inc.
 Bowater South American Holdings, Inc.
 Bowater America Inc.
 Lake Superior Forest Products Inc.
 Bowater Nuway Inc.
 Bowater Nuway Mid-States Inc.
 Bowater Ventures Inc.
 AbitibiBowater US Holding 1 Corp

APPENDIX "F"

SECOND CANADIAN INSTRUCTION LETTER (FRENCH AND ENGLISH VERSIONS)

CANADIAN INSTRUCTION LETTER WITH RESPECT TO CANADIAN PROOFS OF CLAIMS AGAINST THE CANADIAN PETITIONERS AND PARTNERSHIPS (AS ATTACHED)

A. Background

Canada

On April 17, 2009, Abitibi-Consolidated Inc. and the other Canadian Petitioners, Cross-Border Petitioners and Partnerships (see schedule attached for a listing of each) commenced court-supervised proceedings in the Superior Court of Quebec and obtained protection from their creditors under the *Companies' Creditors Arrangement Act* R.S.C. 1985, c. C-36, as amended (the "CCAA"). Ernst & Young Inc. was appointed as the Monitor in the court-supervised CCAA proceedings (the "Monitor"). Information regarding the Canadian Petitioners', Cross-Border Petitioners' and Partnerships' CCAA proceedings may be obtained from the Monitor's website at www.ey.com/ca/abitibibowater.

On August 26, 2009, the Honourable Mr. Justice Clément Gascon of the Superior Court of Quebec made an Order (the "**Claims Procedure Order**") authorizing the Canadian Petitioners, Cross-Border Petitioners and Partnerships to conduct a claims process (the "**Canadian Claims Procedure**"). Certain claims were excluded from the Canadian Claims Procedure.

On February 2, 2010, the Honourable Mr. Justice Clément Gascon of the Superior Court of Quebec made an Order (the "**Second Claims Procedure Order**") authorizing the Canadian Petitioners, Cross-Border Petitioners and Partnerships to conduct a claims process for certain of the claims that were excluded from the Canadian Claims Procedure (the "**Second Canadian Claims Procedure**").

Copies of the Claims Procedure Order and the Second Claims Procedure Order may be obtained from the Monitor's website at www.ey.com/ca/abitibibowater. All capitalized terms used in this Instruction Letter that are not otherwise defined have the same meaning given to them in the Second Claims Procedure Order.

Enclosed please find a package which includes the Canadian claims materials (the "**Canadian Material**"). The Canadian Material includes the following documents in both English and French:

- Guide to Completing the Proof of Claim Form
- Canadian Proof of Claim Form

United States

On April 16, 2009, the U.S. Debtors (see schedule attached for a listing of each) and the Cross-Border Petitioners (together, the "**Chapter 11 Debtors**") commenced proceedings in the United States Bankruptcy Court for the District of Delaware under chapter 11 of title 11 of the United States Bankruptcy Code (the "**U.S. Proceedings**"). Epiq Bankruptcy Solutions, LLC has been appointed as the

claims agent (the “**Claims Agent**”) in the U.S. Proceedings. Information regarding the U.S. Proceedings may be obtained from the Claims Agent’s website at <http://chapter11.epiqsystems.com/ABH>.

On September 3, 2009, the Chapter 11 Debtors obtained an Order (the “**U.S. Claims Procedure Order**”) approving procedures and establishing deadlines to file proofs of claim for all claims against the Chapter 11 Debtors that arose prior to April 16, 2009 (the “**U.S. Claims Proceedings**”). Certain claims were excluded from the U.S. Claims Proceedings.

On February 3, 2010, the Chapter 11 Debtors obtained an Order (the “**U.S. Employee Claims Procedure Order**”) approving procedures (the “**U.S. Employee Claims Procedure**”) and establishing deadlines to file proofs of claim for claims against the Chapter 11 Debtors by persons who were employees of the Chapter 11 Debtors as of April 16, 2009 or thereafter.

B. Second Canadian Claims Procedure

The Second Canadian Claims Procedure is intended for any Person asserting:

4. any claim (i) arising as a result of or in connection with the repudiation, breach, termination or restructuring by the Canadian Petitioners, Cross-Border Petitioners or Partnerships after August 31, 2009 of any contract, lease, employment or other obligation including any pension or retirement plan or benefit established for the Canadian Petitioners’ or Cross-Border Petitioners’ Canadian employees; (ii) arising as a result of payments deferred pursuant to the Order of the Superior Court of Quebec in these CCAA proceedings dated May 8, 2009 and in respect of which a notice advising the Creditor(s) to file a proof of claim has been issued; and (iii) against any of the Canadian Petitioners, the Cross-Border Petitioners or the Partnerships as a former owner, occupier, person in possession or otherwise in connection with any property (whether moveable or immovable, real or personal) transferred on or after April 17, 2009 (collectively a “**Restructuring Claim**”);
5. any Claim, Subsequent Claim or Restructuring Claim held by the Term Loan Lenders, the U.S. Credit Lenders and the Canadian Credit Lenders (each as defined in the Claims Procedure Order); and
6. any Claim, Subsequent Claim or Restructuring Claim held by employees who were employed by a Canadian Petitioner, Cross-Border Petitioner or Partnership as at April 16, 2009 or thereafter.

For the purpose of the Second Canadian Claims Procedure, a **Claim** is defined as a claim of any kind or nature whatsoever against one or more of a Canadian Petitioner, Cross-Border Petitioner or Partnership arising prior to April 17, 2009. A **Subsequent Claim** is defined as a claim arising as a result of the repudiation or termination by any Canadian Petitioner, Cross-Border Petitioner or Partnership of any contract, lease or other agreement between April 17, 2009 and August 31, 2009.

The Canadian Petitioners, the Cross-Border Petitioners and/or the Partnerships have not yet proposed any plan of arrangement or compromise in the CCAA proceedings. This Instruction Letter serves to provide you with the details necessary for you to prove your Claim, Subsequent Claim or Restructuring Claim against a Canadian Petitioner, Cross-Border Petitioner or Partnership by completing a Proof of Claim form in the CCAA proceedings and filing it with the Monitor in the Second Canadian Claims Procedure.

If you have any questions regarding the Second Canadian Claims Procedure, please contact the Monitor at the address provided below:

Ernst & Young Inc., Monitor of Abitibi-Consolidated Inc.,
Bowater Canadian Forest Products Inc., et al.
800 Rene-Levesque Blvd. West
Suite 1900

Montreal, QC H3B 1X9

Telephone: 1-866-246-7889
Fax: 514-879-3992
Email: abitibibowater@ca.ey.com

Attention: Ms. Donna Comerford

PROOF(S) OF CLAIM IN THE CCAA PROCEEDINGS FOR CLAIMS AND SUBSEQUENT CLAIMS MUST BE RECEIVED BY THE MONITOR BY NO LATER THAN 4:00 P.M. (EASTERN STANDARD ~~DAY~~ DAYLIGHT TIME) ON APRIL 7, 2010.

PROOF(S) OF CLAIM IN THE CCAA PROCEEDINGS FOR RESTRUCTURING CLAIMS ONLY MUST BE RECEIVED BY THE MONITOR BY THE LATER OF (I) 4:00 P.M. (EASTERN STANDARD ~~DAY~~ DAYLIGHT TIME) ON APRIL 7, 2010; OR (II) THIRTY (30) DAYS AFTER THE DATE OF MAILING BY THE MONITOR OF A NOTICE ADVISING THE CREDITOR TO FILE A PROOF OF CLAIM AS A RESULT OF ANY EVENT GIVING RISE TO A RESTRUCTURING CLAIM.

You may submit your Proof(s) of Claim for the CCAA proceedings to the Monitor by way of electronic mail, facsimile, courier, or registered mail to the Monitor's address listed above.

IF YOU FAIL TO FILE YOUR PROOF(S) OF CLAIM IN ACCORDANCE WITH THE SECOND CLAIMS PROCEDURE ORDER, THEN YOUR CLAIM, SUBSEQUENT CLAIM OR RESTRUCTURING CLAIM WILL BE EXTINGUISHED AND YOU WILL BE FOREVER BARRED FROM ASSERTING YOUR CLAIM, SUBSEQUENT CLAIM OR RESTRUCTURING CLAIM AGAINST THE CANADIAN PETITIONERS, CROSS-BORDER PETITIONERS OR PARTNERSHIPS.

Furthermore, you will not be entitled to participate as a creditor in these CCAA proceedings, receive any further notice of these CCAA proceedings or participate in any plan of arrangement or compromise proposed by a Canadian Petitioner, Cross-Border Petitioner or Partnership, including receiving any distribution under any such plan.

C. The U.S. Employee Claims Procedure

The U.S. Employee Claims Procedure is intended for persons who were employees of the Chapter 11 Debtors as of April 16, 2009 (the "**Petition Date**") or thereafter, who may have a Claim of any kind or nature whatsoever against one or more of the Chapter 11 Debtors on account of: (a) any claim against the Debtors owing as of the Petition Date; and (b) any claim or expense asserted against the Debtors for the period from April 16, 2009 through and including February 28, 2010 (but excluding amounts owed for ordinary course payroll obligations that are scheduled to be paid on the next pay date occurring after February 28, 2010).

If believe you have a claim against one of the U.S. Debtors subject to the U.S. Employee Claims Procedure Order or you have any questions or would like more information regarding the U.S. Claims

Procedure, please contact the Claims Agent at the address listed below, or visit the Claims Agent's website at <http://chapter11.epiqsystems.com/ABH>.

AbitibiBowater Inc. Claims Processing Centre
 Epiq Bankruptcy Solutions, LLC
 757 Third Avenue, 3rd Floor
 New York, NY 10017
 Telephone: 1-888-266-9280

D. Cross-Border Petitioners

Please note that the following Petitioners are both Canadian Petitioners in the CCAA proceedings and U.S. Debtors in the U.S. Proceedings:

Bowater Canadian Holdings Inc.
 Bowater Canada Finance Corporation
 Bowater Canadian Limited
 AbitibiBowater Canada Inc.
 Bowater Canadian Forest Products Inc.
 Bowater LaHave Corporation
 Bowater Maritimes Inc.

If you believe you have a claim against one of the Cross-Border Petitioners you may obtain a Cross-Border Proof of Claim form and a Joint Instruction Letter with respect to Canadian Proof of Claims against the Canadian Petitioners, the Partnerships and/or the Cross Border Petitioners from the Monitor's website at www.ey.com/ca/abitibibowater or it may be obtained by contacting the Monitor at the address indicated above and providing particulars as to your name, address, facsimile number and e-mail address. Once the Monitor has this information, it will provide you with Cross-Border Proof of Claim form in the CCAA proceedings as soon as possible.

E. General Information

Each completed Proof of Claim form in the CCAA proceedings or Proof of Claim form in the U.S. Proceedings should relate to a claim against only one Canadian Petitioner, Cross-Border Petitioner, Partnership or U.S. Debtor. If you have a claim against more than one Canadian Petitioner, Cross-Border Petitioner, Partnership or U.S. Debtor, additional Proof of Claim forms can be obtained by following the instructions below:

- Proof of Claim forms in the CCAA proceedings may be found on the Monitor's website at www.ey.com/ca/abitibibowater or obtained by contacting the Monitor at the address indicated above and providing particulars as to your name, address, facsimile number and e-mail address. Once the Monitor has this information, it will provide you with additional Proof of Claim forms in the CCAA proceedings as soon as possible.
- Proof of Claim forms in the U.S. Proceedings may be found on the Claims Agent's website at <http://chapter11.epiqsystems.com/ABH> or obtained from the Claims Agent at the address indicated above.

CANADIAN PETITIONERS, CROSS-BORDER PETITIONERS, PARTNERSHIPS AND U.S. DEBTORS

Canadian Petitioners

Abitibi-Consolidated Inc.
Abitibi-Consolidated Company of Canada
3224112 Nova Scotia Limited
Marketing Donohue Inc.
Abitibi-Consolidated Canadian Office Products Holding Inc.
3834328 Canada Inc.
6169678 Canada Inc.
4042140 Canada Inc.
Donohue Recycling Inc.
1508756 Ontario Inc.
3217925 Nova Scotia Company
La Tuque Forest Products Inc.
Abitibi-Consolidated Nova Scotia Incorporated
Saguenay Forest Products Inc.
Terra Nova Explorations Ltd.
The Jonquiere Pulp Company
The International Bridge and Terminal Company
Scramble Mining Ltd.
9150-3383 Quebec Inc.
3231378 Nova Scotia Company
Bowater Canada Treasury Corporation
Bowater Shelburne Corporation
St-Maurice River Drive Company Limited
Bowater Treated Wood Inc.
Canexel Hardboard Inc.
9068-9050 Quebec Inc.
Alliance Forest Products Inc. (2001)
Bowater Belledune Sawmill Inc.
Bowater Mitis Inc.
Bowater Guerette Inc.
Bowater Couturier Inc.
Bowater Canadian Holdings Incorporated
Bowater Canada Finance Corporation
Bowater Canadian Limited
AbitibiBowater Canada Inc.
Bowater Canadian Forest Products Inc.
Bowater LaHave Corporation
Bowater Maritimes Inc.
Abitibi-Consolidated (U.K.) Inc.

Cross Border Petitioners

Bowater Canadian Holdings Incorporated
Bowater Canada Finance Corporation
Bowater Canadian Limited
AbitibiBowater Canada Inc.
Bowater Canadian Forest Products Inc.
Bowater LaHave Corporation
Bowater Maritimes Inc.
Abitibi-Consolidated (U.K.) Inc.

Partnerships

Bowater Canada Finance Limited Partnership
Bowater Pulp and Paper Canada Holdings Limited Partnership
Abitibi-Consolidated Finance LP

U.S. Debtors

AbitibiBowater Inc.
AbitibiBowater US Holding LLC
Donohue Corp.
Abitibi Consolidated Sales Corporation
Alabama River Newsprint Company
Abitibi-Consolidated Corporation
Augusta Woodlands, LLC
TenexData Inc.
Abitibi-Consolidated Finance LP
Bowater Newsprint South LLC
Bowater Newsprint South Operations LLC
Bowater Finance II, LLC
Bowater Alabama LLC
Coosa Pines Golf Club, LLC
Bowater Incorporated
Catawba Property Holdings LLC
Bowater Finance Company Inc.
Bowater South American Holdings, Inc.
Bowater America Inc.
Lake Superior Forest Products Inc.
Bowater Nuway Inc.
Bowater Nuway Mid-States Inc.
Bowater Ventures Inc.
AbitibiBowater US Holding 1 Corp

APPENDIX "G"

**SECOND CANADIAN PROOF OF CLAIM TO ACCOMPANY THE JOINT INSTRUCTION
LETTER
(FRENCH AND ENGLISH VERSIONS)**

APPENDIX "H"

**SECOND CANADIAN PROOF OF CLAIM TO ACCOMPANY THE SECOND CANADIAN
INSTRUCTION LETTER**

(FRENCH AND ENGLISH VERSIONS)

APPENDIX "I"

PRIORITY WAGE AND BENEFIT CLAIMS LETTER

<Name of Creditor->
<Address>

<date>

TO WHOM IT MAY CONCERN:

On April 17, 2009, Abitibi Consolidated Inc. and certain of its subsidiaries and Bowater Canadian Holdings Incorporated and certain of its subsidiaries and affiliates (collectively the "Petitioners") filed for and obtained protection from their creditors under the Company Creditors' Arrangement Act (the "CCAA" and the "CCAA Proceedings").

The following Petitioners filed CCAA Proceedings and also filed voluntary petitions for relief under Chapter 11 of the U.S. Bankruptcy Code (the "Chapter 11 Proceedings"): Bowater Canadian Holdings Inc., Bowater Canada Finance Corporation, Bowater Canadian Limited, Abitibi Bowater Canada Inc., Bowater Canadian Forest Products Inc., Bowater Lahave Corporation, Bowater Maritimes Inc. (collectively the "Cross-Border Petitioners").

Pursuant to Section 507(a)(4) of the U.S. Bankruptcy Code, an employee may have a priority claim for wages, salaries or commissions, including vacation, severance, unpaid time off and sick leave, earned during the 180 days before the filing of the bankruptcy petition (April 16, 2009), up to a limit of USD\$10,950 (a "Priority Wage Claim"). Pursuant to Section 507(a)(5) of the U.S. Bankruptcy Code, claims for contributions to an employee benefit plan arising from services rendered during the 180 day period before April 16, 2009 may also be subject to priority treatment, subject to certain statutory limits and deductions (a "Priority Benefit Claim").

You have filed a CCAA proof of claim against a Cross-Border Petitioner. The CCAA proof of claim did not provide for the ability to claim a Priority Wage Claim or Priority Benefit Claim as these types of claims are not specifically provided for in the CCAA.

However, as the Cross-Border Petitioners have also filed Chapter 11 Proceedings, the Monitor is providing the opportunity to employees who filed a CCAA proof of claim to amend their CCAA proof of claim in order to make a Priority Wage Claim and/or Priority Benefit Claim in the event they believe they have such a claim against a Cross-Border Petitioner. You should complete the following information on your amended proof of claim:

- the amount owed to you for wages, salaries or commissions, including vacation, severance, unpaid time off and sick leave, earned during the 180 days before April 16, 2009;
- the amount of unpaid contributions to an employee benefit plan (including pension plans, health insurance, and/or life insurance) arising from services rendered during the 180 day period before April 16, 2009; and
- supporting documentation detailing the amounts owing.

If you have any questions regarding a Priority Wage Claim and/or Priority Benefit Claim, please contact the Monitor at the address provided below:

Ernst & Young Inc., Monitor of **Abitibi-Consolidated Inc.,
Bowater Canadian Forest Products Inc., et al.**
800 Rene-Levesque Blvd. West
Suite 1900
Montreal, QC H3B 1X9
Telephone: 1-866-246-7889
Fax: 514-879-3992
Email: abitibibowater@ca.ey.com

Attention: **Ms. Donna Comerford**

You may submit your amended proof of claim detailing your Priority Wage Claim and/or Priority Benefit Claim to the Monitor by way of electronic mail, facsimile, courier, or registered mail to the Monitor's address listed above. The Monitor requests that amended claims be filed with the Monitor by **April 30, 2010.**

The Monitor notes that no determination has been made with respect to whether Priority Wage Claims and/or Priority Benefit Claims will be recognized in the insolvency proceedings at this time. The Cross-Border Petitioners will assess individual Priority Wage Claims and/or Priority Benefit Claims based on their merit and object if warranted, and all of the Cross-Border Petitioners and other parties in interests' rights related thereto are fully reserved.

Sincerely,

ERNST & YOUNG INC., Monitor of Abitibi-Consolidated Inc., Bowater Canadian Forest Products Inc., et al.

Attachment

APPENDIX "J"**503(b)(9) CLAIMS LETTER**

<Name of Creditor->

<date>

<Address>

TO WHOM IT MAY CONCERN:

On April 17, 2009, Abitibi Consolidated Inc. and certain of its subsidiaries and Bowater Canadian Holdings Incorporated and certain of its subsidiaries and affiliates (collectively the "Petitioners") filed for and obtained protection from their creditors under the *Company Creditors' Arrangement Act* (the "CCAA" and the "CCAA Proceedings").

The following Petitioners filed CCAA Proceedings and filed voluntary petitions for relief under Chapter 11 of the U.S. Bankruptcy Code (the "**Chapter 11 Proceedings**"): Bowater Canadian Holdings Inc., Bowater Canada Finance Corporation, Bowater Canadian Limited, Abitibi Bowater Canada Inc., Bowater Canadian Forest Products Inc., Bowater Lahave Corporation, Bowater Maritimes Inc. (collectively the "**Cross-Border Petitioners**").

Pursuant to Section 503(b)(9) of the U.S. Bankruptcy Code, the U.S. Bankruptcy Court may grant administrative expense status to a creditor's claim for the value of goods supplied by the creditor and received by the Cross-Border Petitioner within twenty days before the filing of the petition in the Chapter 11 Proceedings (April 16, 2009) provided the goods were sold to the Cross-Border Petitioners in the ordinary course of the Cross-Border Petitioners' business (the "**503(b)(9) Claim**"). The U.S. Bankruptcy Code further provides that holders of allowed administrative expense claims (including 503(b)(9) Claims) be paid in full as a condition of Chapter 11 plan confirmation.

You have filed a proof of claim in the CCAA Proceedings against a Cross-Border Petitioner (the "**CCAA Proof of Claim**"). The CCAA Proof of Claim did not expressly provide an opportunity for you to submit a 503(b)(9) Claim as this type of claim is not specifically provided for in the CCAA.

However, as the Cross-Border Petitioners have also filed Chapter 11 Proceedings, the Monitor is now providing the opportunity for creditors who have filed a CCAA Proof of Claim to amend their CCAA Proof of Claim in order to make a 503(b)(9) Claim in the event they feel they have such a claim against a Cross-Border Petitioner. You should complete the following information on your amended proof of claim:

- the amount owed to you for goods received by the Cross-Border Petitioner within twenty days before April 16, 2009; and

- supporting documentation detailing the goods delivered and amounts owing.

If you have any questions regarding the 503(b)(9) Claim, please contact the Monitor at the address provided below:

Ernst & Young Inc., Monitor of **Abitibi-Consolidated Inc.,
Bowater Canadian Forest Products Inc., et al.**
800 Rene-Levesque Blvd. West
Suite 1900
Montreal, QC H3B 1X9
Telephone: 1-866-246-7889
Fax: 514-879-3992
Email: abitibibowater@ca.ey.com

Attention: **Ms. Donna Comerford**

You may submit your amended proof of claim detailing your 503(b)(9) Claim to the Monitor by way of electronic mail, facsimile, courier, or registered mail to the Monitor's address listed above. The Monitor requests that amended claims be filed with the Monitor by **April 30, 2010.**

The Monitor notes that no determination has been made with respect to whether 503(b)(9) Claims will be recognized in the insolvency proceedings at this time. The Cross-Border Petitioners will assess individual 503(b)(9) Claims based on their merit and object if warranted, and all the Cross-Border Petitioners and other parties in interests' rights related thereto are fully reserved.

Sincerely,

ERNST & YOUNG INC., Monitor of Abitibi-Consolidated Inc., Bowater Canadian Forest Products Inc., et al.

Attachment

Document comparison done by Workshare DeltaView on Friday, February 19, 2010
11:26:25 AM

Input:	
Document 1	PowerDocs://MONTREAL/10514456/7
Document 2	PowerDocs://MONTREAL/10514456/8
Rendering set	standard

Legend:	
<u>Insertion</u>	
Deletion	
Moved from	
<u>Moved to</u>	
Style change	
Format change	
Moved deletion	
Inserted cell	
Deleted cell	
Moved cell	
Split/Merged cell	
Padding cell	

Statistics:	
	Count
Insertions	99
Deletions	40
Moved from	1
Moved to	1
Style change	0
Format changed	0
Total changes	141