CANADA

PROVINCE OF QUEBEC
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

MOTION FOR THE APPROVAL OF A PROCESS TO SOLICIT, REVIEW AND DETERMINE APPLICABLE CLAIMS AND FOR THE ESTABLISHMENT OF A SECOND CLAIMS BAR DATE

TO JUSTICE GASCON OR ONE OF THE HONOURABLE JUDGES OF THE SUPERIOR COURT, SITTING IN COMMERCIAL DIVISION, IN AND FOR THE JUDICIAL DISTRICT OF MONTRÉAL, THE PETITIONERS RESPECTFULLY SUBMIT THE FOLLOWING:

A. PREAMBLE

1. On April 17, 2009, this Honourable Court (the "**Canadian Court**") issued an order (as subsequently amended and restated, the "**Initial Order**") pursuant to the *Companies' Creditors Arrangement Act* (the "**CCAA**" and the "**CCAA Proceedings**") in respect of (i) Abitibi-Consolidated Inc. ("**ACI**") and subsidiaries thereof (the "**Abitibi Petitioners**")[1]; (ii) Bowater Canadian Holdings Inc. and subsidiaries thereof (the "**Bowater Petitioners**"[2], collectively with the Abitibi Petitioners, the "**Canadian Petitioners**") and (iii) certain partnerships (the "**Partnerships**").[3]

2. Pursuant to the Initial Order, Ernst & Young Inc. (the "**Monitor**") was appointed as Monitor of the Canadian Petitioners and Partnerships under the CCAA and a stay of proceedings was granted in favour of the Canadian Petitioners and Partnerships which was extended most recently until March 15, 2010.

3. On April 16, 2009, AbitibiBowater Inc. ("**ABH**"), Bowater Inc. and certain of their U.S. and Canadian subsidiaries (excluding the Cross-Border Petitioners as defined below, the "**U.S. Debtors**")[4] filed voluntary petitions for relief under Chapter 11 of the *U.S. Bankruptcy Code* (the "**Chapter 11 Proceedings**") in the United States Bankruptcy Court for the District of Delaware (the "**U.S. Court**"). On April 17, 2009, ABH and certain of its subsidiaries (collectively with ABH, the "**18.6 Petitioners**")[5] obtained orders under s. 18.6 of the CCAA in respect of the Chapter 11 Proceedings.

---

[1] The Abitibi Petitioners are Abitibi-Consolidated Inc., Abitibi-Consolidated Company of Canada, 3224112 Nova Scotia Limited, Marketing Donohue Inc., Abitibi-Consolidated Canadian Office Products Holdings Inc., 3834328 Canada Inc., 6169678 Canada Incorporated., 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 Jonquière Pulp Company, The International Bridge and Terminal Company, Scramble Mining Ltd. and 9150-3383 Québec Inc. Abitibi-Consolidated (U.K.) Inc. was added to the Schedule of Abitibi Petitioner on November 10, 2009.

[2] The Bowater Petitioners are Bowater Canadian Holdings Incorporated., Bowater Canada Finance Corporation, Bowater Canadian Limited, 3231378 Nova Scotia Company, AbitibiBowater Canada Inc., Bowater Canada Treasury Corporation, Bowater Canadian Forest Products Inc., Bowater Shelburne Corporation, Bowater LaHave Corporation, St. Maurice River Drive Company Limited, Bowater Treated Wood Inc., Canexel Hardboard Inc., 9068-9050 Québec Inc., Alliance Forest Products (2001) Inc., Bowater Belledune Sawmill Inc., Bowater Maritimes Inc., Bowater Mitis Inc., Bowater Guérette Inc. and Bowater Couturier Inc.

[3] The Partnerships are Bowater Canada Finance Limited Partnership, Bowater Pulp and Paper Canada Holdings Limited Partnership and Abitibi-Consolidated Finance LP.

[4] The US Debtors are AbitibiBowater Inc., AbitibiBowater US Holding LLC, Donohue Corp., Abitibi Consolidated Sales Corporation, Abitibi-Consolidated Alabama Corporation, Alabama River Newsprint Company, Abitibi-Consolidated Corporation, Augusta Woodlands, LLC, Tenex Data Inc., AbitibiBowater US Holding 1 Corp., Bowater Ventures Inc., Bowater Incorporated, Bowater Nuway Inc., Bowater Nuway Mid-States Inc., Catawba Property Holdings LLC, Bowater Finance Company Inc., Bowater South American Holdings Incorporated, Bowater America Inc., Lake Superior Forest Products Inc., Bowater Newsprint South LLC, Bowater Newsprint South Operations LLC, Bowater Finance II LLC, Bowater Alabama LLC, Coosa Pines Golf Club Holdings LLC and Abitibi-Consolidated Finance LP; provided that "U.S. Debtors" shall not include the Cross-Border Filers;

[5] The 18.6 Petitioners are AbitibiBowater Inc., AbitibiBowater US Holding 1 Corp., Bowater Ventures Inc., Bowater Incorporated, Bowater Nuway Inc., Bowater Nuway Mid-States Inc., Catawba Property Holdings LLC, Bowater Finance Company Inc., Bowater South American Holdings Incorporated, Bowater America Inc., Lake Superior Forest Products Inc., Bowater Newsprint South LLC, Bowater Newsprint South Operations LLC, Bowater Finance II, LLC, Bowater Alabama LLC and Coosa Pines Golf Club Holdings LLC.

4. In the context of the restructuring of the Petitioners' business, Bowater Canadian Forest Products Inc. and five other Bowater Petitioners filed for court protection in both the CCAA Proceedings and the Chapter 11 Proceedings (the "**Cross-Border Petitioners**").[6]

B. ORDERS SOUGHT

5. The present motion seeks an order from this Court (the "**Third Claims Procedure Order**") establishing the Second Claims Bar Date (as defined herein) for the filing of certain claims against the Canadian Petitioners and the Partnerships excluded from the first claims bar date of November 13, 2009 (each an "**Applicable Claim**"), as well as the manner of notice and applicable procedure for the filing of Applicable Claims with the Monitor.

6. A copy of the English version of the Third Claims Procedure Order is communicated herewith as **Exhibit R-1**, with a French version of said Order to be communicated as **Exhibit R-2** prior to the hearing on the present Motion. All otherwise undefined capitalized terms used herein shall have the meaning attributed to them in the Third Claims Procedure Order.

C. BACKGROUND

7. On August 26, 2009, this Court issued a first order (the "**First Claims Procedure Order**") which, *inter alia*, (i) established November 13, 2009 at 4:00 p.m. Eastern Time as a claims bar date (the "**First Claims Bar Date**") for the filing of creditors' proofs of claim in respect of Claims and Subsequent Claims (said terms as defined in the First Claims Procedure Order) with the Monitor; (ii) outlined a procedure for the filing of Claims and Subsequent Claims against the Canadian Petitioners and Partnerships; and (iii) approved the forms and manners of notice of the First Claims Procedure Order.

8. The First Claims Procedure Order provided that certain excluded claims defined as "Excluded Claims" therein were not required to be filed with the Monitor by the First Claims Bar Date. These Excluded Claims included, *inter alia*, 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.

9. On September 3, 2009 an Order was issued in the context of the Chapter 11 Proceedings by the U.S. Court approving an order similar to the First Claims Procedure Order (the "**U.S. Claims Procedure Order**"). The U.S. Claims Procedure Order also established November 13, 2009 as a claims bar date for the filing of claims against U.S. Debtors in the Chapter 11 Proceedings, save and except, *inter alia*, for claims by employees who were employed by the U.S. Debtors as of April 16, 2009, which were similarly excluded from the scope of the U.S. Claims Procedure Order.

---

[6] The Cross-Border Petitioners are Bowater Canadian Holdings Inc., Bowater Canada Finance Corporation, Bowater Canadian Limited, AbitibiBowater Canada Inc., BCFPI, Bowater LaHave Corporation and Bowater Maritimes Inc.

10. On January 18, 2010, this Court issued an order (the "**Second Claims Procedure Order**") setting out the procedure for the review and determination of Claims, Subsequent Claims and Former Employee Grievances (said terms as defined in the Second Claims Procedure Order).

D. THIRD CLAIMS PROCEDURE ORDER

11. The proposed Third Claims Procedure Order sets out the Second Claims Bar Date (as defined below), the manner of notice and filing procedure as well as the claims review and determination procedure in respect of all Applicable Claims against the Canadian Petitioners and Partnerships.

12. The group of Applicable Claims is comprised of the following:

    (i) any Claim or Subsequent Claim which was not subject to the First Claims Bar Date of November 13, 2009 including, without limiting the generality of the foregoing, Current Employee Claims (as defined in the Third Claims Procedure Order);

    (ii) any "Restructuring Claim" (as defined in the Third Claims Procedure Order).

13. The claims which remain excluded by the Second Claims Procedure Order (each an "**Excluded Claim**") are (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.

14. The Third Claims Procedure Order sets out the following bar date in respect of Applicable Claims (the "**Second Claims Bar Date**"):

    (i) April 7, 2010 in respect of any Applicable Claim other than a Restructuring Claim;

    (ii) since it is conceivable for a Restructuring Claim to arise after April 7, 2010, a "rolling bar date" for any Restructuring Claim which is 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.

15. The Third Claims Procedure Order also sets out manners of notice and a procedure for the filing Applicable Claims which are identical to those found in the First Claims Procedure Order in respect of Claims and Subsequent Claims, save for certain adjustments where necessary.

16. The Third Claims Procedure Order finally provides that the procedure for the review and determination of Applicable Claims shall be identical to that set forth in the Second Claims Procedure Order in respect of Claims, Subsequent Claims and Former Employee Grievances.

17. An order similarly setting April 7, 2010 as a claims bar date for the filing of claims by employees of the U.S. Debtors (the "**U.S. Employee Claims Order**") is expected to be entered by the U.S. Court in the context of the Petitioners' Chapter 11 Proceedings on or around February 22, 2010.

E. GROUNDS FOR THIS MOTION

18. ABH and its subsidiaries' ability to reorganize depends on the comprehensive reorganization of their businesses in Canada and the United States. In light of the fact that their interests are united in an integrated, co-dependent business relationship, the Chapter 11 Debtors as well as the Canadian Petitioners and Partnerships have committed to engage in a joint and harmonious restructuring in both jurisdictions in an effort to maximize value for the benefit of their collective stakeholders.

19. In order for ABH and its subsidiaries to adequately formulate one or more plan(s) of arrangement to be presented to their creditors, it is appropriate and necessary for the claims against all Canadian Petitioners or Partnerships to be reviewed, determined and, in certain cases, adjudicated or compromised.

20. The issuance of the proposed orders will benefit the Petitioners' creditors as a whole.

21. It is respectfully submitted that this Motion should be granted in accordance with its conclusions.

22. The present Motion is well founded in fact and in law.

WHEREFORE, MAY THIS COURT:

[1] **GRANT** this *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] **EXEMPT**, if applicable, the applicants from having to serve this Motion and from any notice or delay of presentation.

[3] **ENTER** into an order substantially in the form attached as **Exhibit R-1** hereto (with a French version filed as **Exhibit R-2** hereto to be equally of full force and effect).

[4] **GRANT** such other and further relief as this Court deems just and proper.

THE WHOLE WITHOUT COSTS, save and except in case of contestation.

Montréal, February 9, 2009

Stikeman Elliott LLP

STIKEMAN ELLIOTT LLP
Attorneys for Petitioners

AFFIDAVIT

I, the undersigned, Stéphanie Leclaire, having my principal place of business at Suite 800, 1155 Metcalfe Street, Montréal, Quebec, H3B 5H2 solemnly declare the following:

1. I am Vice President, Legal Affairs of AbitibiBowater Inc.

2. All the facts alleged in this *Motion for the Approval of a Process to Solicit, Review and Determine Applicable Claims and for the Establishment of a Second Claims Bar Date* are true.

AND I HAVE SIGNED

Stéphanie Leclaire

Solemnly declared before me at Montréal, on the 9th day of February, 2009

Commissioner for oaths

Commissioner of Oaths
Districts of Longueuil and Montréal
142 518

#10517896 v2

NOTICE OF PRESENTATION

TO: SERVICE LIST

TAKE NOTICE that the *Motion for the Approval of a Process to Solicit, Review and Determine Applicable Claims and for the Establishment of a Second Claims Bar Date* will be presented for adjudication before the Honourable Judge Clément Gascon of the Superior Court, sitting in practice in and for the District of Montréal, in the Montréal Court House, 1 Notre-Dame St. East, at a date, time and in a Room to be determined by the Court and announced to this Service List.

DO GOVERN YOURSELVES ACCORDINGLY.

Montréal, February 9, 2009

Stikeman Elliott LLP

STIKEMAN ELLIOTT LLP
Attorneys for Petitioners

SUPERIOR COURT
Commercial Division
(Sitting as a court designated pursuant to the *Companies' Creditors Arrangement Act*)

N°. 500-11-036133-094

CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTRÉAL

In the matter of Plan of Compromise or Arrangement of:

ABITIBIBOWATER INC. *et al*

Petitioners

- and -

ERNST & YOUNG INC.

Monitor

BS0350 **n/dos.:** 041053-1170

MOTION FOR THE APPROVAL OF A PROCESS TO SOLICIT, REVIEW AND DETERMINE APPLICABLE CLAIMS AND FOR THE ESTABLISHMENT OF A SECOND CLAIMS BAR DATE

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
40e Étage
1155, boul. René-Lévesque Ouest
Montréal, Canada H3B 3V2

#10515829 v1

CANADA

PROVINCE OF QUEBEC
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

LIST OF EXHIBITS OF 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)

#10521086 v1

DESCRIPTION		TAB
R-1:	English version of the proposed Order	1
R-2:	French version of the proposed Order	2

Montréal, this 9th day of February, 2010

Stikeman Elliott LLP

STIKEMAN ELLIOTT LLP
Attorneys for Petitioners

#10521086 v1

EXHIBIT R-1

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 Petitioners in connection with any indebtedness, liability or obligation of any kind whatsoever of one or more of the Petitioners, 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 Petitioner 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 Petitioners 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) "**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 immoveable, 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).

(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.

(j) "**Second Canadian Instruction Letter**" means the French and English versions of the letter regarding completion of a Second Canadian Proof if Claim against the Canadian Petitioners or Partnerships, which letter shall be substantially in the form attached hereto as **Appendix "F"**.

(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.

(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.

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 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.

[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.

[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

[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.

[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.

[11] **ORDERS** that, subject to paragraph 10 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 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.

[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

[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.

[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).

[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.

[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

[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:

(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;

(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

(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

[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.

[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

[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.

[21] **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.

[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.

[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.

[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.

[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.

[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.

[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. Canexel 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/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 •, 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
- 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 •, 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 immoveable, 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 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 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 <u>NOT</u> 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/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
Tenex Data 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 •, 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 •, 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 immoveable, 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 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 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
Tenex Data 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)

CANADIAN CCAA Proof of Claim **re: AbitibiBowater Inc.** [GREEN]

❶ Name of Canadian Petitioner, Partnership or Cross-Border Petitioner (the "Petitioners")

Petitioner:

❷ Original Creditor Identification (the "Creditor")

Legal Name of Creditor			Name of Contact
Address			Phone #
			Fax #
City	Prov / State	Postal/Zip code	e-mail

❸ Assignee, if claim has been assigned

Full Legal Name of Assignee			Name of Contact
Address			Phone #
			Fax #
City	Prov / State	Postal/Zip code	e-mail

❹ Amount of Claim

The Petitioner was and still is indebted to the Creditor as follows:

Currency	Original Currency Amount	Secured	Unsecured	Subsequent	Restructuring	Priority under 11 U.S.C. §507(a)	Admin Expense 11 U.S.C. §503(b)
		☐	☐	☐	☐	☐	☐
		☐	☐	☐	☐	☐	☐
		☐	☐	☐	☐	☐	☐
		☐	☐	☐	☐	☐	☐
		☐	☐	☐	☐	☐	☐
		☐	☐	☐	☐	☐	☐

❺ Documentation

Provide all particulars of the Claim including amount, description of transaction(s) or agreement(s) giving rise to the Claim, name of any guarantor which has guaranteed the Claim, and amount of invoices, particulars of all credits, discounts, etc. claimed, description of the security, if any, granted by the affected Petitioner to the Creditor and estimated value of such security, particulars of any subsequent claim and any other supporting documentation.

❻ Certification

I hereby certify that:

- I am the Creditor, or authorized Representative of the Creditor.
- I have knowledge of all the circumstances connected with this Claim.
- The Creditor asserts this claim against the Petitioner.
- Complete documentation in support of this claim is attached.

Signature	Name
	Title
Dated	Signed at

❼ Filing of Claim

This Proof of Claim must be received by the Monitor by no later than 4:00 p.m. (Eastern Standard Time) on April 7, 2010, by way of electronic mail, facsimile, courier, or registered mail at the following:

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
Attention: Ms. Donna Comerford

Fax: 514-879-3992
Tel: 1-866-246-7889
e-mail: abitibibowater@ca.ey.com

An electronic version of this form is available at www.ey.com/ca/abitibibowater

APPENDIX "H"

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

(FRENCH AND ENGLISH VERSIONS)

CANADIAN CCAA Proof of Claim re: AbitibiBowater Inc.

❶ Name of Canadian Petitioner, Partnership or Cross-Border Petitioner (the "Petitioners")

Petitioner:

❷ Original Creditor Identification (the "Creditor")

Legal Name of Creditor			Name of Contact
Address			Phone #
			Fax #
City	Prov / State	Postal/Zip code	e-mail

❸ Assignee, if claim has been assigned

Full Legal Name of Assignee			Name of Contact
Address			Phone #
			Fax #
City	Prov / State	Postal/Zip code	e-mail

❹ Amount of Claim

The Petitioner was and still is indebted to the Creditor as follows:

Currency	Original Currency Amount	Secured	Unsecured	Subsequent	Restructuring
		☐	☐	☐	☐
		☐	☐	☐	☐
		☐	☐	☐	☐
		☐	☐	☐	☐
		☐	☐	☐	☐
		☐	☐	☐	☐

❺ Documentation

Provide all particulars of the Claim including amount, description of transaction(s) or agreement(s) giving rise to the Claim, name of any guarantor which has guaranteed the Claim, and amount of invoices, particulars of all credits, discounts, etc. claimed, description of the security, if any, granted by the affected Petitioner to the Creditor and estimated value of such security, particulars of any subsequent claim and any other supporting documentation.

❻ Certification

I hereby certify that:

- I am the Creditor, or authorized Representative of the Creditor.
- I have knowledge of all the circumstances connected with this Claim.
- The Creditor asserts this claim against the Petitioner.
- Complete documentation in support of this claim is attached.

Signature	Name
	Title
Dated	Signed at

❼ Filing of Claim

This Proof of Claim must be received by the Monitor by no later than 4:00 p.m. (Eastern Standard Time) on April 7, 2010, by way of electronic mail, facsimile, courier, or registered mail at the following:

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
Attention: Ms. Donna Comerford

Fax: 514-879-3992
Tel: 1-866-246-7889
e-mail: abitibibowater@ca.ey.com

An electronic version of this form is available at www.ey.com/ca/abitibibowater

SUPERIOR COURT
Commercial Division
(Sitting as a court designated pursuant to the *Companies' Creditors Arrangement Act*)

N°. 500-11-036133-094

CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTRÉAL

In the matter of Plan of Compromise or Arrangement of:

ABITIBIBOWATER INC. *and al*

Petitioners

- and -

ERNST & YOUNG INC.

Monitor

BS0350 n/dos.: 041053-1170

EXHIBIT R-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
40e Étage
1155, boul. René-Lévesque Ouest
Montréal, Canada H3B 3V2

SUPERIOR COURT
Commercial Division
(Sitting as a court designated pursuant to the *Companies' Creditors Arrangement Act*)

N°. 500-11-036133-094

CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTRÉAL

In the matter of Plan of Compromise or Arrangement of:

ABITIBIBOWATER INC. *and al*

Petitioners

- and -

ERNST & YOUNG INC.

Monitor

BS0350 n/dos.: 041053-1170

LIST OF EXHIBITS AND EXHIBITS R-1 AND R-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
40e Étage
1155, boul. René-Lévesque Ouest
Montréal, Canada H3B 3V2