

EXHIBIT R-11

ThorntonGroutFinnigan

THE RESTRUCTURING & LITIGATION BOUTIQUE

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

October 5, 2009

Via Email to dgropper@aurelius-capital.com

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

Dear Mr. Gropper:

Re: Notes Issued by Bowater Canada Finance Corporation

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

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

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

ThorntonGroutFinnigan LLP

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

- 2 -

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

Yours very truly,

ThorntonGroutFinnigan LLP

A handwritten signature in black ink, appearing to read 'RM' followed by a stylized flourish.

Rachelle Moncur
RM/smm

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

ThorntonGroutFinnigan LLP