EXHIBIT R-12

LAWYERS
PATENT & TRADE
MARK AGENTS

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Montréal, September 15, 2009

Ernst & Young Inc.
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Toronto-Dominion Centre
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Attention: Mr. Alex F. Morrison

ThorntonGroutFinnigan LLP
100 Wellington Street West
Suite 3200, P.O. Box 329
Toronto-Dominion Centre
Toronto, Ontario M5K 1K7

Attention: Mr. Robert Thornton

800 René-Lévesque Blvd. West
Suite 1900
Montréal, Quebec H3B 1X9

Attention: Mr. Martin Daigneault

Fishman Flanz Meland Paquin, LLP
1250 René-Lévesque Blvd. West
Suite 4100
Montréal, Quebec H3B 4W8

Attention: Mr. Avram Fishman

Re: Application of Bowater Canadian Finance Corporation ("BCFC"), Bowater Canadian Holdings Inc. ("BCHI") et al.

Dear Sirs:

We write to you in your capacities as Monitor and Monitor's counsel, respectively, of BCFC.

We represent Aurelius Capital Management, LP, which is a holder of the 7.95% Notes due 2011 (the "Notes") issued by BCFC pursuant to the Indenture dated as of October 31, 2001.

As you know, BCFC is structured as an unlimited company formed under the laws of Nova Scotia (a "ULC"). BCFC is a direct subsidiary of Bowater Inc. ("Bowater") and a preferred shareholder of BCHI. The Notes are fully and unconditionally guaranteed by Bowater and are also entitled to distributions as unsecured debt from the proceeds of the liquidation of assets of BCFC, including but not limited to recoveries from BCHI and any other parties that may have obligations to BCFC. Bowater also has obligations in its role as BCFC's sole shareholder; under section 135 of the *Companies Act* (Nova Scotia), the shareholder of a ULC is required to make contributions to the ULC to satisfy all creditor claims.

A significant portion of recovery on the Notes will depend on maximizing recoveries by BCFC on its claims against BCHI and other affiliates. Because of obvious multiple and inherently conflicting loyalties, the debtors' managers and directors are not in a position to serve with independence and act in the best interests of BCFC. Accordingly, we believe it is absolutely essential that all financial and other information pertinent to a recovery for the Notes be made available to the creditors of BCFC as soon as possible.

At this stage, while reserving all rights, our client makes the following requests:

1. ***Access to Information in the Possession of BCFC and its affiliates***: As a creditor of BCFC, our client is entitled to and wishes to have an opportunity to review all of the financial information in possession of BCFC and its affiliates relating to:

    a. the financial condition of, or
    b. financial transactions involving,

    BCFC, BCHI, AbitibiBowater Canada Inc., Bowater Canadian Forest Products Inc., and Bowater Canada Finance LP. The requested financial information includes particulars of all intercompany transactions between BCFC and its affiliates as well as the particulars of any asset transfers that may have occurred in the three years before the filing date, including the creation and allocation of preferred shares at BCHI.

2. ***Access to Information in the Possession of BCHI and its affiliates***: As preferred shareholders of BCHI, our clients are entitled to ensure that the interests of BCFC are properly protected. BCFC is the sole preferred shareholder of BCHI and as such is entitled to proper disclosure from BCHI.

    Accordingly, our client seeks an opportunity to review all of the financial information in possession of BCHI or its affiliates relating to:

    a. the financial condition of, or
    b. financial transactions involving,

    BCFC, BCHI, AbitibiBowater Canada Inc., Bowater Canadian Forest Products Inc., and Bowater Canada Finance LP. Again, the requested financial information includes particulars of all intercompany transactions between BCFC and its affiliates as well as the particulars of any asset transfers that may have occurred in the three years before the filing date, including the creation and allocation of preferred shares at BCHI.

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Please advise when in the next week these records will be available for review. Given the urgency of the circumstances, we request that this information be made available to all creditors by the end of day September 22, 2009.

We acknowledge that this information will have to be prioritized and we invite you to meet with us to determine how this information can be produced efficiently. Our clients are of the view that it would be appropriate to produce the requested information publicly in both the US bankruptcy and the Canadian CCAA proceedings.

Yours very truly,

Jean-Yves Fortin
Partner and Chairman of the Board

JYF/chb

cc: Aurelius Capital Management, LP – Dan Gropper and Gabriella Skirnick
Greenberg Traurig, LP – Bruce Zirinsky and Gary Ticoll