EXHIBIT R-18

BOWATER CANADA FINANCE CORPORATION

CERTIFICATE

I, Jacques Vachon, Vice President and Secretary of Bowater Canada Finance Corporation (the "Corporation"), hereby certify for and on behalf of the Corporation and not in my personal capacity that the attached is a true and correct copy of an extract from the minutes of a Board of Directors Meeting of the Corporation duly called and held May 6, 2010, at which meeting a quorum was present and acting throughout and that the resolution forming part of such extract are in full force and effect on the date hereof, unamended.

IN WITNESS WHEREOF I have hereunto set my hand this 6 day of May, 2010.

Jacques Vachon
Vice President and Secretary

MINUTES OF A SPECIAL MEETING OF THE BOARD OF DIRECTORS OF BOWATER CANADA FINANCE CORPORATION HELD ON THE 8TH FLOOR, SUN LIFE BUILDING, 1155 METCALFE STREET, MONTREAL, QUEBEC, MAY 6, 2010 AT 9:00 A.M. (EASTERN TIME).

Attending:	David J. Paterson Pierre Rougeau Jacques P. Vachon
Not available:	Alain Grandmont William G. Harvey
Also attending:	Kelley Cornish, Paul, Weiss, Rifkind, Wharton & Garrison LLP Marc B. Barbeau, Stikeman Elliott LLP Sean Dunphy, Stikeman Elliott LLP
Constitution of the meeting:	The meeting was duly constituted for the transaction of business. Mr. Paterson chaired and Mr. Vachon acted as secretary of the meeting.
Business of the meeting:	Mr. Dunphy and Ms. Cornish explained the context of the meeting, including that certain claims are being advanced on behalf of certain holders of notes issued by Bowater Canada Finance Corporation, the background and nature of these claims, the steps taken to date, and the actions now proposed in their connection.

Upon consideration thereof, the following resolutions were adopted unanimously:

WHEREAS Bowater Canada Finance Corporation ("**BCFC**") has issued 7.95% notes due November 2011 (the "**Notes**") and guaranteed by its parent Bowater Incorporated ("**Bowater**");

WHEREAS BCFC and Bowater, together with the AbitibiBowater Inc. group, are since April 2009 engaged in restructurings pursuant to the United States Bankruptcy Code and the *Companies' Creditors Arrangement Act* (Canada);

WHEREAS as part of the restructuring process certain holders of Notes have made claims against BCFC as issuer of the Notes and against Bowater as guarantor thereof and have alleged that BCFC in its own right should make certain claims including a wind up claim under Section 135 of the *Companies Act* (Nova Scotia) against Bowater (the "**Wind Up Claim**") and certain other claims against affiliates thereof relating to the use of the Note proceeds (the "**BCFC Claims**");

WHEREAS in connection with the BCFC Claims, Ernst & Young Inc. (the "**Monitor**"), as monitor under the CCAA proceedings relating to BCFC and other members of the AbitibiBowater Inc. group is reviewing the BCFC Claims;

WHEREAS it may be in BCFC's interest to take certain actions in connection with the Wind Up Claim and/or the BCFC Claims.

WHEREAS at a Board Meeting of "BCFC" duly held on May 6, 2010, the following resolution was reviewed, discussed and approved on motion by Mr. Paterson, seconded by Mr. Rougeau and unanimously carried, it was:

RESOLVED:

THAT Jacques P. Vachon, in his capacity as Vice-President and Secretary of BCFC (the "**Authorized Officer**"), is authorized to take such actions as may be necessary or appropriate in BCFC's interest in connection with the Wind Up Claim and the BCFC Claims, including:

(i) to retain and instruct counsel in connection with the Wind Up Claim, including to represent BCFC in any proceedings that may be required or appropriate; and

(ii) to review and consider the Monitor's report regarding the BCFC Claims and further thereto to consider and if deemed necessary or appropriate to proceed with or cause the filing of any proof of claim on behalf of BCFC on account of the BCFC Claims or any other action he may consider to be appropriate;

THAT the Authorized Officer is authorized, directed and empowered to do and perform all acts and things as he may deem necessary, desirable or appropriate to fulfill the intents and purposes of the above resolutions, and the performance thereof by him shall be conclusive evidence of the approval thereof; and

THAT all actions previously taken by any director, officer, agent or representative of BCFC in connection with or related to the matters set forth in, or reasonably contemplated or implied by, the foregoing resolutions be, and each of them hereby is, adopted, ratified, confirmed and approved in all respects.

Termination There being no further business, the meeting was terminated.

Chairman

Secretary