

EXHIBIT R-23

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 11
	)	
ABITIBIBOWATER INC., <i>et al.</i> ¹ ,	)	Case No. 09-11296 (KJC)
	)	
	)	Jointly Administered
Debtors.	)	Ref. Docket No. 2301

**ORDER (I) APPROVING THE RETENTION OF AP SERVICES, LLC AS
SPECIAL ADVISOR TO BOWATER CANADA FINANCE CORPORATION
AND (II) DESIGNATING LISA DONAHUE AS BOWATER CANADA FINANCE
CORPORATION'S VICE PRESIDENT - RESTRUCTURING**

Upon the Application² of AbitibiBowater Inc. and its affiliated debtors and debtors-in-possession in the above-captioned cases (each a "Debtor," and collectively, the "Debtors"), requesting entry of an order pursuant to sections 105 and 363(b) of the Bankruptcy Code approving the retention of AP Services, LLC ("APS") as special advisor to BCFC and designating Lisa Donahue ("Donahue") to serve as BCFC's Vice President – Restructuring (the "VP") in these Chapter 11 Cases; and upon consideration

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: AbitibiBowater Inc. (6415), AbitibiBowater US Holding 1 Corp. (N/A), AbitibiBowater US Holding LLC (N/A), AbitibiBowater Canada Inc. (N/A), Abitibi-Consolidated Alabama Corporation (4396), Abitibi-Consolidated Corporation (9050), Abitibi-Consolidated Finance LP (4528), Abitibi Consolidated Sales Corporation (7144), Alabama River Newsprint Company (7247), Augusta Woodlands, LLC (9050), Bowater Alabama LLC (7106), Bowater America Inc. (8645), Bowater Canada Finance Corporation (N/A), Bowater Canadian Forest Products Inc. (N/A), Bowater Canadian Holdings Incorporated (N/A), Bowater Canadian Limited (N/A), Bowater Finance Company Inc. (1715), Bowater Finance II LLC (7886), Bowater Incorporated (1803), Bowater LaHave Corporation (N/A), Bowater Maritimes Inc. (N/A), Bowater Newsprint South LLC (1947), Bowater Newsprint South Operations LLC (0168), Bowater Nuway Inc. (8073), Bowater Nuway Mid-States Inc. (8290), Bowater South American Holdings Incorporated (N/A), Bowater Ventures Inc. (8343), Catawba Property Holdings, LLC (N/A), Coosa Pines Golf Club Holdings LLC (8702), Donohue Corp. (9051), Lake Superior Forest Products Inc. (9305) and Tenex Data Inc. (5913). On December 21, 2009, ABH LLC 1 (2280) and ABH Holding Company LLC (2398) (the "SPV Debtors") commenced chapter 11 cases, which cases are jointly administered with the above-captioned Debtors. The Debtors' and SPV Debtors' corporate headquarters are located at, and the mailing address for each Debtor is, 1155 Metcalfe Street, Suite 800, Montreal, Quebec H3B 5H2, Canada.

² All capitalized terms used and not defined herein shall have the meanings ascribed to them in the Application

of the Donahue Affidavit; and it appearing that good and sufficient notice having been given and no other or further notice need be given; and this Court finding further that APS and Donahue do not hold or represent any interest adverse to the Debtors or their estates, that APS and Donahue are “disinterested” persons as that term is defined in section 101(14) the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and that Donahue’s designation as BCFC’s Vice President - Restructuring is necessary and is in the best interests of the Debtors, their estates and their creditors; and after due deliberation and good and sufficient cause appearing therefor, it is hereby ORDERED that:

1. The Application is GRANTED as provided herein.
2. Pursuant to sections 105 and 363(b) of the Bankruptcy Code, BCFC is authorized to retain APS as its special advisor and to appoint Donahue as its Vice President - Restructuring pursuant to the terms set forth in the Application and the Engagement Agreement and this Order.
3. BCFC and Bowater Incorporated are authorized to make any payments required pursuant to the terms set forth in the Application, the Engagement Agreement and this Order.
4. Notwithstanding anything in the Application, the Donahue Affidavit, and/or the Engagement Agreement to the contrary, APS’ engagement is subject to the following modifications:
 - a) APS and its affiliates shall not act in more than one of the following capacities, restructuring officer, crisis manager, financial advisor, claims agent/claims administrator, or investor/acquirer, in connection with the above-captioned cases.

- b) In the event BCFC seeks to have APS personnel assume additional or different executive officer positions than the position(s) disclosed in the Application, to modify materially the functions of the persons engaged and/or to materially alter or expand the scope of the engagement, a motion to modify the retention shall be filed.
- c) No principal, employee or independent contractor of APS and its affiliates shall serve as director of any of the above-captioned Debtors during the pendency of the above-captioned cases.
- d) APS shall file with the Court (and serve copies to the U.S. Trustee and counsel to the Committee contemporaneously with such filing) reports of compensation earned and expenses incurred on a quarterly basis. Such reports shall contain summary charts which describe the services provided, identify the compensation earned and itemize the expenses incurred. Time records shall (i) be appended to the reports, (ii) contain time entries describing the task(s) performed, and (iii) be organized by project category. All compensation shall be subject to review by this court in the event an objection is filed.
- e) APS shall not be required to apply to the Court for payment of its monthly invoices, but shall provide copies of such invoices each month to counsel for the Committee and the U.S. Trustee.
- f) Success fees, transaction fees, or other back-end fees shall be subject to approval by the Court at the conclusion of the case on a reasonableness standard and are not being pre-approved by entry of this Order. No success fee, transaction fee or back-end fee shall be sought upon conversion of the case, dismissal of the case for cause, or appointment of a trustee.
- g) For a period of three years after the conclusion of the engagement, neither APS nor Donahue shall make any investment in the Debtors or the reorganized Debtors.
- h) APS shall make appropriate disclosures of any and all facts that may have a bearing on whether the firm, its affiliates, and/or any individuals working on the engagement hold or represent any interest adverse to the Debtor(s), its/their creditors, or other parties in interest. The obligation to

disclose identified in this subparagraph is a continuing obligation.

- i) Bowater and BCFC shall indemnify Donahue to the same extent and on the same terms as provided to Bowater's and BCFC's officers and directors under the corporate bylaws and applicable state law. Bowater and BCFC shall not provide indemnification to APS.
- j) APS shall make all appropriate disclosures of any and all facts that may have a bearing on whether the firm, its affiliates, and/or any individuals working on the engagement have any conflict of interest or material adverse interest to the Debtors, their creditors, or other parties in interest. Disclosures shall be supplemented on a timely basis as needed throughout the engagement..
- k) APS personnel serving as corporate officers of the Debtors shall be subject to the same fiduciary duties and obligations applicable to other persons serving in such capacity.

5. Notwithstanding anything to the contrary in the Application and/or the Engagement Letter, APS and Donahue shall be authorized to investigate claims, if any, against the directors and officers of BCFC arising in connection with the BCFC Notes (the "D&O Claims"). In addition, APS and Donahue shall be authorized to investigate whether conversion of BCFC's chapter 11 case to a case under chapter 7 of the Bankruptcy Code, and/or conversion of BCFC's CCAA proceeding into a case under the BIA, is appropriate and in BCFC's best interests (the "Conversion Issue").

6. Notwithstanding anything to the contrary in the Application and/or the Engagement Agreement, APS and Donahue shall be authorized to investigate causes of action, if any, based on or related to the use of (or failure to use) the proceeds of the BCFC Notes, any assets subsequently acquired by BCFC, or otherwise, as appropriate to maximize BCFC's assets.

7. APS and/or Donahue shall prepare a formal report(s) of the investigation conducted and recommendations of the course of action to be taken by BCFC in connection with the Wind Up Claims, the BCFC Claims, the D&O Claims and the Conversion Issue, and shall make such report(s) available on a strictly confidential basis to counsel for (i) the Indenture Trustee for the BCFC Notes, (ii) Aurelius Capital Management, LP ("Aurelius") and Contrarian Capital Management, LLP (together with Aurelius, the "Noteholders") and (iii) any other stakeholder that the VP deems, in her sole discretion, appropriate. Attorneys for the Noteholders may share the report(s) with the Noteholders provided that such Noteholders agree either to become restricted from trading or to set up appropriate ethical walls (in which case they may continue trading) and that representatives of such Noteholders execute reasonable non-disclosure agreements in connection therewith and provided further that the Noteholders and their counsel shall maintain the report(s) as strictly confidential and shall not disseminate the report(s) or its contents to third parties. APS and/or Donahue may, in their discretion, file the report(s) with the Court under seal if no consensual agreement with the parties can be reached. If any party that receives the report(s) seeks relief from the Court with respect to such report(s), and such report(s) is an exhibit to their motion, such party shall also file the report(s) under seal with the Court. The Court shall have the discretion to unseal the report(s) upon the request of any party.

8. This Court shall retain jurisdiction over any and all matters arising from or related to the interpretation and/or implementation of this Order.

Dated: Wilmington, Delaware
_____, 2010

HONORABLE KEVIN J. CAREY
CHIEF UNITED STATES BANKRUPTCY JUDGE