

EXHIBIT R-20

Woods LLP
Barristers & Solicitors
2000 McGill College Ave., Suite 1700
Montreal, Quebec H3A 3H3
T 514 982-4545 F 514 284-2046
www.litigationboutique.com

67 Sainte-Ursule Street
Quebec, Quebec G1R 4E7
T 418 692-6464 F 418 692-1293



Mtre. Marie-Anne Paquette
Direct line: (514) 982-4504
Email: mapaquette@woods.qc.ca

August 21, 2009

BY EMAIL

CONFIDENTIAL AND PRIVILEGED

WITHOUT PREJUDICE

Mtre. Lorraine Allard
McCarthy Tétrault LLP
P.O. Box 48, Suite 5300
Toronto Dominion Bank Tower
Toronto, Ontario
M5K 1E6

Re : Régnier et al v. Abitibi-Bowater Inc.
Our file: 005001-00001

Dear Mtre. Allard:

We are following up on our conversation of August 19, 2009 and on your recent written correspondence.

We acknowledge receipt of the Deed of Appointment of the Royal Trust Company ("Royal trust") as Trustee and thank you for same. Please provide us with the August 14, 1996 Custodial Agreement between Bowater and Montreal Trust, to which reference is made in this Deed of Appointment.

As discussed, we are also still awaiting responses to the following questions, raised in our email of July 23, 2009:

- When will Mercer submit its updated actuarial valuation of the SERP liabilities?
- When will the Royal Trust send its first communication to the beneficiaries of the SERP? and
- What is the status of Royal Trust's efforts in obtaining the list of the beneficiaries of the SERP and of the monthly amounts to be paid?

We reviewed the relevant documentation concerning the potential exclusion of US taxpayers and post-2003 services from the Letter of Guarantee. These exclusions would result from an addition to Section 4.03 of the SERP. This amendment came into effect on January 1, 2003. As precisely highlighted in the 2003 SERP, this amendment "shall not apply or otherwise modify the benefits payable or the terms and conditions for payment of such benefits to any former employee who has retired from or otherwise terminated his employment with Bowater Canadian Forest Products Inc. or its predecessors or their affiliates, prior to the effective date of this Supplemental Plan [January 1, 2003]" (2003 SERP, section 1.02). Section 15.01 of the SERP, which is unchanged since 1995, confirms that the amendments are inapplicable to the participants who have already commenced receiving benefits.

As Mr. Woodworth retired long before 2003, we understand that he is a beneficiary of the RCA Trust and that his SERP payments are secured by the Letter of Guarantee, contrary to the indications given in your email of July 27, 2009. Should your client consider exclusion with respect to Mr. Soderberg as well, we confirm that he also retired long before 2003.

Given the foregoing, we reiterate our request for the communication of Appendix C (pages 13 and 14) to Mercer's Actuarial Valuation of March 2008. Rest assured that we only request the communication of the membership data pertaining to the 14 SERP beneficiaries whom we currently represent and agree to receive a censored version redacting information on other beneficiaries. The list of our clients was already communicated to you, but we attach an additional copy to the present correspondence for ease of reference.

We also request communication of the previous actuarial valuation prepared by Mercer as at June 1, 2005. On page 3 of the March 2008 valuation, Mercer indicates that the assumptions used for the 2008 valuation are different from those used in 2005. We are particularly interested in knowing the exclusion assumptions which Mercer used prior to 2008.

Finally, we reiterate that on July 23, 2009, Mrs. Yeung indicated to our client, Mr. Marc Régnier, that the Royal Trust was initially expecting to resume SERP payments in August 2009, but that same were apparently postponed to September 2009. If Royal Trust contemplates not being in a position to act in accordance with this announcement, please let us know of the compelling reasons for same. Our clients are expecting the monthly SERP payments to resume on September 1, 2009, with the reimbursement of arrears accrued since May 1, 2009.

We look forward to hearing from you and remain,

Yours very truly,

WOODS LLP



Marie-Anne Paquette

MAP

Enclosure: list of beneficiaries

LIST OF BENEFICIARIES OF SERP REPRESENTED BY WOODS LLP

Broadhurst, Mr. Edward J.
Chambers, Mr. Robert E.
Collin, Ms Emmanuelle
Gagné, Mr. Paul E.
Iasenza, Mr. Anthony
Lord, Mr. Norman W.
Poleschuk, Mr. John
Régnier, Mr. Marc
Soderberg, Mr. Jerry
Steuart, Mr. David
Toole, Mr. David
Vrooman, Mr. W.M.
Whalen, Mr. Hugh
Woodworth, Mr. Warren

SUPERIOR COURT
(Commercial Division)

N° 500-11-036133-094

CANADA
PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL

IN THE MATTER OF THE PLAN OF
COMPROMISE OR ARRANGEMENT OF :

ABITIBIBOWATER INC. AND AL.

Petitioners

-and-
ERNST & YOUNG INC.

Monitor

BS0350 Our file: 041053-1170

EXHIBIT R-20

ORIGINAL

Me Mélanie Béliand (514) 397-3197
Fax : (514) 397-3591

STIKEMAN ELLIOTT
Stikeman Elliott LLP BARRISTERS & SOLICITORS
40th Floor
1155, René-Lévesque Blvd. West
Montréal, Canada H3B 3V2