

EXHIBIT R-21

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October 7, 2009

BY EMAIL

CONFIDENTIAL AND PRIVILEGED

Mtre. Isabel Pouliot
Abitibi-Bowater inc.
1155 Metcalfe Street
Suite 800
Montreal, Quebec
H3B 5H2

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

Dear Consoeur:

We are writing further to our telephone conversation of yesterday afternoon. During this conversation, you officially informed us that three (3) members of the group which we currently represent in connection with clarification of the rights of beneficiaries under the Avenor/BCFP SERP ("**SERP**") and the Letter of Guarantee ("**LG**") may be excluded from the SERP coverage and/or may not benefit from the amount obtained pursuant to the LG. At the time of our conversation, Abitibi-Bowater Inc. ("**ABI**") had not made a definitive decision with respect to those potential exclusions. We however understood from our conversation that the rights of those three (3) members were not taken into account in the actuarial determination of the amount of the LG at the time of its last renewal.

Under the circumstances, we deem it advisable to enumerate the main issues on which the members of our group are expecting clarifications:

- ABI's definitive decision on whether all the persons whom we are currently representing are participants in the SERP and beneficiaries under the LG. For ease of reference, we attach a copy of the list of our clients;

- If ABI decides that member(s) of our group is (are) excluded, we request that said member(s) ("**Excluded Member(s)**") be identified and that ABI or the Royal Trust Company forthwith inform said member(s) directly of the reasons for such exclusion. It is of the utmost importance that Excluded Member(s) be informed accordingly so that they can properly preserve their rights under the current ABI restructuring; and
- Individual amount of our clients' rights under the SERP. In the event that such amount is not entirely covered by the funds obtained under the LG, we require information on the amount of such shortfall for each individual whom we represent. This information is also required on a timely basis to allow our clients to assess their position and protect their rights in the context of the restructuring which is underway.

We look forward to our discussion tomorrow and meanwhile remain,

Yours very truly,

WOODS LLP


Marie-Anne Paquette
MAP

cc. Mtre Lorrain Allard and Mtre Mason Poplaw (McCarthy Tétrault LLP)
Encl: List of beneficiaries represented by Woods LLP

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

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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.

BS0350 Monitor Our file: 041053-1170

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ORIGINAL

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