EXHIBIT R-22

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BY COURIER November 18, 2009

WOODS LLP
2000 McGill College Avenue, Suite 1700
Montreal, Québec
H3A 3H3

To: Me Marie-Anne Paquette

Re: Bowater Canadian Forest Products Inc. SERPS
File No.: 041053-1170

Dear Colleague:

We represent Bowater Canadian Forest Products Inc. ("**BCFPI**") with respect to the supplemental executive retirement plans ("**SERPs**") put in place by BCFPI for certain of its employees.

In a letter dated October 7, 2009, you asked AbitibiBowater Inc. to confirm to you that the SERPs benefits of all persons named in a list attached to your letter were secured by the letter of credit held by The Royal Trust Company. At the request of BCFPI, we have reviewed the documents related to those individuals in order to answer your letter, and we have come to the following conclusions.

First, and although the matter is not free of all doubt, we believe that all your clients were promised that their SERPs benefits would be secured by the letter of credit.

However, we believe that Messers Edward J. Broadhurst and David Steuart were promised that their SERPs benefits would be secured only to the extent of the amounts calculated in accordance with the letters dated November 24, 2003 and May 27, 2005 which are set out below.

The last paragraph of the letter dated November 24, 2003, sent by BCFPI to these individuals, provides as follows:

> Please be advised that SERP benefits for service from January 1st, 2004 for all Canadian operations will not be secured by way of a letter of credit. DB SERP benefits for service up to December 31st, 2003 will continue to be secured that way for former BPPC employees working in Canada. For employees who have elected the DC plan, the DC SERP applicable to service from January 1st, 2003 is not secured by a letter of credit. This limitation of the use of a letter of credit does not affect the calculation of your total pension benefits.

On May 27, 2005, BCFPI sent an additional notice to these two individuals to notify them of the following:

May 27, 2005

Notice to former BPPC employees eligible for Supplementary Pension benefits

The purpose of this notice is to clarify the status of the letter of credit that pertains to the members of the Bowater Canadian Forest Products Inc. Supplemental Retirement Benefit Plan for Grade 27 and Under, the Supplemental Retirement Benefit Plan for Grade 28 and Over and the Senior Executive Retirement Plan, which provide benefits to former employees of Bowater Pulp and Paper Canada Inc.

The letter of credit was established in accordance with Section 4.03 of the respective plan documents. Section 4.03 directs the Company to "arrange for the payment of benefits under the Supplemental Plan to be secured through a letter of credit from a financial institution". This is the language in the plan documents applicable to the letter of credit.

The letter of credit is held by a trustee in accordance with the terms of a trust agreement with the Montreal Trust Company (now Royal Trust Corporation of Canada). The trust agreement states that the amount of the letter of credit is to be equivalent to the Company's determination of its liabilities to beneficiaries.

During this year's annual renewal process for the letter of credit, the Company reviewed the methodology applied to the calculation of the letter of credit in light of the language quoted above. The Company determined that the letter of credit will be calculated based on the following methodology:

- The letter of credit will secure the payment of benefits to retirees and survivors who have started to receive their pension under the plans; it will not secure in advance the payment of benefits that may become payable sometime in the future to active employees or to terminated employees who are not yet in pay status (terminated vested participants).

- As you have been previously notified in the letter describing the pension re-design, the letter of credit will only secure benefits attributable to service accrued through December 31, 2003, or through December 31, 2002 for members who have elected to participate in the DC plan effective January 1, 2003.

- Further, the letter of credit will only secure the payment of benefits attributable to service that is accrued through December 31, 2003 or through December 31, 2002 for members who have elected to participate in the DC plan effective January 1, 2003, based upon the earnings determined as of December 31, 2003 and based on the early retirement provisions that would have applied if termination of employment or retirement had occurred on December 31, 2003 taking into account the maximum pension payable from the registered plan at pension commencement.

- The benefits to be secured by the letter of credit are to be calculated as though the plans were wound up and benefits settled on the valuation date for members in receipt of a pension on that date.

The Company is currently updating the letter of credit in accordance with the principles described above. The amount of the letter of credit will be recalculated on a periodic basis.

The calculations applicable to the letter of credit do not affect the calculation of your individual pension benefits. Your future retirement benefits will continue to be computed in accordance with the plan provisions, regardless of the amount of, or method of calculation applicable to, the letter of credit. If you should have any questions, please contact Georges Cabana at (514) 954-2101.

Moreover, although we believe that Messers Jerry Soderberg and Warren Woodworth were promised that their SERPs benefits would be secured by the letter of credit, it would appear that, for U.S. tax reasons, their names were not included on the list of SERPs' members used to calculate the face amount of the letter of credit. This affects the amount of the letter of credit.

Finally, we wish to advise you that we have been instructed by our client to file a motion for declaratory judgment to confirm that the SERPs members who were promised that their benefits were secured by the letter of credit are in fact secured to the extent promised, and to establish the procedure for distributing the proceeds of the letter of credit. We hope to file the motion shortly.

Yours truly,

Michel Legendre

Michel Legendre

ml/fc
c.c.: *Me Lorraine Allard and Me Mason Poplaw, McCarthy Tétrault*

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BY COURIER November 18, 2009

McCarthy Tétrault LLP
Suite 2500
1000 De La Gauchetière Street West
Montreal, Québec
H3B 0A2

To: Me Lorraine Allard and Me Mason Poplaw

Re: Bowater Canadian Forest Products Inc. SERPS
ile No.: 041053-1170

Dear colleagues:

We represent Bowater Canadian Forest Products Inc. ("**BCFPI** ") with respect to the supplemental executive retirement plans ("**SERPs**") put in place by BCFPI for certain of its employees. At the request of BCFPI, we have reviewed the SERPs documentation and have found the following information.

Bowater Pulp and Paper Canada Inc. ("**BPPC**"), formerly "Avenor Inc." had implemented three (3) SERPs on or about July 1, 1995:

(i) Supplemental Retirement Benefit Plan for Grade 11 and under Employees of Bowater Pulp and Paper Canada Inc.;

(ii) Supplemental Retirement Benefit Plan for Grade 12 and under Employees of Bowater Pulp and Paper Canada Inc.;

(iii) Senior Executive Retirement Plan.

On August 14, 1996, BPPC entered into a trust agreement with Montreal Trust Company ("**MTC**") so that MTC would hold a letter of credit securing the benefits payable pursuant to the BPPC SERPs.

Effective January 1 2002, BPPC and BCFPI merged and continued their operations under the name of BCFPI. Effective on the merger date, BCFPI became the sponsor of the BPPC SERPs which were renamed:

MONTRÉAL
TORONTO
OTTAWA
CALGARY
VANCOUVER
NEW YORK
LONDON
SYDNEY

(i) Supplemental Retirement Benefit Plan for Grade 27 and under Employees of Bowater Canadian Forest Products Inc.;

(ii) Supplemental Retirement Benefit Plan for Grade 28 and under Employees of Bowater Canadian Forest Products Inc.;

(iii) Senior Executive Retirement Plan (SERP) of Bowater Canadian Forest Products Inc..

The relevant sections of the three SERPs stated in 2002:

Section 4 – Contributions

4.01 No contribution shall be required from a Participant in respect of benefits payable under this Supplemental Plan.

4.02 The benefits payable under this Supplemental Plan shall, unless decided otherwise by Avenor Inc. at its entire discretion, be payable by the Corporation out of its operating funds as they become due and the Corporation shall be under no obligation whatsoever to pay contributions in advance to fund such benefits.

4.03 Notwithstanding Subsection 4.02, the Corporation will arrange for the payment of benefits provided under the Supplemental Plan to be secured through a letter of credit from a financial institution.

Effective January 1, 2003, MTC was replaced by The Royal Trust Corporation as trustee of the SERPs' trust holding the letter of credit.

On November 24, 2003, BCFPI sent a letter to the SERPs' members who had not retired on that date. The last paragraph of such letter stated:

Please be advised that SERP benefits for service from January 1st, 2004 for all Canadian operations will not be secured by way of a letter of credit. DB SERP benefits for service up to December 31st, 2003 will continue to be secured that way for former BPPC employees working in Canada. For employees who have elected the DC plan, the DC SERP applicable to service from January 1st, 2003 is not secured by a letter of credit. This limitation of the use of a letter of credit does not affect the calculation of your total pension benefits.

On May 25 2005, BCFPI sent a notice to the active SERPs' members to clarify the status of the letter of credit securing the SERPs. Such notice stated:

May 27, 2005

Notice to former BPPC employees eligible for Supplementary Pension benefits

The purpose of this notice is to clarify the status of the letter of credit that pertains to the members of the Bowater Canadian Forest Products Inc. Supplemental Retirement Benefit Plan for Grade 27 and Under, the Supplemental Retirement Benefit Plan for Grade 28 and Over and the Senior Executive Retirement Plan, which provide benefits to former employees of Bowater Pulp and Paper Canada Inc.

The letter of credit was established in accordance with Section 4.03 of the respective plan documents. Section 4.03 directs the Company to "arrange for the payment of benefits under the Supplemental Plan to be secured through a letter of credit from a financial institution". This is the language in the plan documents applicable to the letter of credit.

The letter of credit is held by a trustee in accordance with the terms of a trust agreement with the Montreal Trust Company (now Royal Trust Corporation of Canada). The trust agreement states that the amount of the letter of credit is to be equivalent to the Company's determination of its liabilities to beneficiaries.

During this year's annual renewal process for the letter of credit, the Company reviewed the methodology applied to the calculation of the letter of credit in light of the language quoted above. The Company determined that the letter of credit will be calculated based on the following methodology:

- The letter of credit will secure the payment of benefits to retirees and survivors who have started to receive their pension under the plans; it will not secure in advance the payment of benefits that may become payable sometime in the future to active employees or to terminated employees who are not yet in pay status (terminated vested participants).

- As you have been previously notified in the letter describing the pension re-design, the letter of credit will only secure benefits attributable to service accrued through December 31, 2003, or through December 31, 2002 for members who have elected to participate in the DC plan effective January 1, 2003.

- Further, the letter of credit will only secure the payment of benefits attributable to service that is accrued through December 31, 2003 or through December 31, 2002 for members who have elected to participate in the DC plan effective January 1, 2003, based upon the earnings determined as of December 31, 2003 and based on the early retirement provisions that would have applied if termination of employment or retirement had occurred on December 31, 2003 taking into account the maximum pension payable from the registered plan at pension commencement.

- The benefits to be secured by the letter of credit are to be calculated as though the plans were wound up and benefits settled on the valuation date for members in receipt of a pension on that date.

The Company is currently updating the letter of credit in accordance with the principles described above. The amount of the letter of credit will be recalculated on a periodic basis.

The calculations applicable to the letter of credit do not affect the calculation of your individual pension benefits. Your future retirement benefits will continue to be computed in accordance with the plan provisions, regardless of the amount of, or method of calculation applicable to, the letter of credit. If you should have any questions, please contact Georges Cabana at (514) 954-2101.

BCFPI requested that restatements of the SERPs be prepared as of January 1, 2003, including amendments that would reflect the content of the 2003 letters. The relevant sections of such restatements read as follows:

1.02 The restated text of this Supplemental Plan is effective as of January 1, 2003 and as of such date replaces and cancels the application of any prior plan or agreement, whether oral or written, between a participant therein and the Corporation and providing for supplemental retirement benefits to be paid to such participant in addition to those payable from any registered pension plan of the Corporation. However, this Supplemental Plan shall not apply to or otherwise modify 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.

4.03 Notwithstanding Subsection 4.02, the Corporation will arrange for the payment of benefits provided under the Supplemental Plan to be secured through a letter of credit from a financial institution. For greater certainty, such letter of credit shall not apply during active employment with the Corporation and shall only apply from pension commencement. Furthermore, the letter of credit shall only apply in respect of benefits provided under this Supplemental Plan for Credited Service prior to January 1, 2004, based on Final Average Earnings and Average Incentive Target up to December 31, 2003 and taking into account the early retirement reduction that would have applied if employment had terminated or retirement had occurred on December 31, 2003 but taking into account the maximum pension applicable under the Registered Plan at pension commencement. The letter of credit shall not apply either in respect of Participants subject to US tax as a result of being a US citizen, a US resident or being employed by Bowater Inc. or any affiliated company in the US, unless they have elected in writing to be covered by the letter of credit.

A copy of the 2003 restatement was sent to The Royal Trust Corporation by letter dated September 30, 2005.

A further restatement of the SERPs, "effective January 1, 2003, including amendments up to January 1, 2009 inclusive", was executed by an officer of BCFPI on July 22, 2009 and a copy of such restatement was sent to The Royal Trust Company by letter dated July 23,2009.

The actuarial valuations to calculate the face amount of the letter of credit held by The Royal Trust Corporation were generally performed in compliance with the 2003 restatements and the 2003 and 2005 letters sent to the SERPs members.

However, after a thorough research of its files, our client has been unable to find a resolution which would have amended the SERPs effective in 2003 or adopted the 2003 restatements to implement what was stated to the active SERPs' members in the 2003 and 2005 letters.

We have been instructed by our client to file a motion for declaratory judgment requesting that the court confirm the identity of the SERPs members whose benefits were secured by the letter of credit held by The Royal Trust Corporation and the extent to which they were secured, as well as the procedure for distributing the proceeds of the letter of credit.

We hope to file this motion shortly.

Yours truly,

Michel Legendre

Michel Legendre

ml/fc

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-22

ORIGINAL

Me Mélanie Béland (514) 397-3197
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