

EXHIBIT R-27

FILED

UNDER

SEAL

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

EXHIBIT R-27

ORIGINAL

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