

EXHIBIT R-28

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.

Monitor

BS0350 Our file: 041053-1170

EXHIBIT R-28

ORIGINAL

Me Mélanie Béland (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