

EXHIBIT R-3

CROSS-BORDER VOTING PROTOCOL

This cross-border claims voting protocol (the “**Cross-Border Voting Protocol**”) is intended to set forth the procedures to be applied with respect to the voting of claims against the Cross-Border Debtors in the Insolvency Proceedings (each as defined below).

The Cross-Border Voting Protocol is also intended to supplement (i) the Order of the Superior Court of Quebec (the “**Canadian Court**”) dated ► , 2010 which, among other things, sets the Creditors’ Meeting Date and establishes the meeting procedures (the “**CCAA Meeting Order**”) and (ii) the Order of the United States Bankruptcy Court for the District of Delaware (the “**U.S. Court**”) dated ► , 2010 which, among other things, establishes procedures for the solicitation of votes to accept or reject the U.S. Debtors’ (as defined below) plan of reorganization (the “**U.S. Solicitation Order**”).

Capitalized terms used herein and not otherwise defined shall have the meanings set forth in the CCAA Meeting Order and the U.S. Solicitation Order (each as defined herein).

Background

1. On April 16, 2009, AbitibiBowater Inc., Bowater Inc. and certain of their direct and indirect U.S. and Canadian subsidiaries listed in Appendix “A” hereto (collectively, the “**U.S. Debtors**”) filed voluntary petitions for relief under Chapter 11 of the U.S. Bankruptcy Code, 11 U.S.C. §§ 101 et seq. in the U.S. Court (collectively, the “**Chapter 11 Cases**”). For purposes of this Cross-Border Voting Protocol, the meaning of “**U.S. Debtors**” does not include the Cross-Border Debtors (as defined below), but does include Abitibi Consolidated Finance, L.P. (“**ACFLP**”).
2. On April 17, 2009, Abitibi-Consolidated Inc. (“**ACI**”) and its subsidiaries listed in Appendix “B” hereto (collectively with ACI, the “**ACI Petitioners**”) and Bowater Canadian Holdings Inc. (“**BCHI**”) and its subsidiaries listed in Appendix “C” hereto (collectively with BCHI, the “**Bowater Petitioners**”) (the ACI Petitioners and the Bowater Petitioners are collectively referred to herein as the “**Canadian Petitioners**”) filed for and obtained protection from their creditors under the *Companies’ Creditors*

Arrangement Act (the “**CCAA**” and the “**CCAA Proceedings**”) pursuant to an Order issued by the Canadian Court (the “**Initial Order**”).

3. The Canadian Petitioners include BCHI, Bowater Canada Finance Corporation, Bowater Canadian Limited, AbitibiBowater Canada Inc., Bowater Canadian Forest Products Inc., Bowater LaHave Corporation and Bowater Maritimes Inc., each of which filed for protection under the CCAA and commenced Chapter 11 Cases (collectively, the “**Cross-Border Debtors**”, and the Cross-Border Debtors together with the U.S. Debtors the “**Chapter 11 Debtors**”).
4. Pursuant to the Initial Order, Ernst & Young Inc. was appointed as Monitor of the Canadian Petitioners (the “**Monitor**”) under the CCAA.
5. The “**Partnerships**” include Bowater Canada Finance Limited Partnership, Bowater Pulp and Paper Canada Holdings Limited Partnership and ACFLP, but for the purposes of this Cross-Border Voting Protocol, the meaning of “Partnerships” shall not include ACFLP.
6. For convenience, the Chapter 11 Cases and the CCAA Proceedings shall be referred to herein collectively as the “**Insolvency Proceedings**”.
7. The Canadian Court has issued three claims procedure orders in the CCAA Proceedings (collectively referred to herein as the “**Canadian Claims Orders**”):
 - (a) the Canadian Court approved the procedures for proving claims in the CCAA Proceedings on August 26, 2009;
 - (b) the Canadian Court established the procedures for reviewing and determining claims in the CCAA Proceedings, including the review and determination of claims against the Cross-Border Debtors pursuant to a cross-border claims reconciliation protocol (the “**Claims Reconciliation Protocol**”), on January 18, 2010; and
 - (c) the Canadian Court established procedures for soliciting, reviewing and determining certain previously excluded claims on February 23, 2010.

8. The Canadian Claims Orders apply to claims filed against the Canadian Petitioners, including the Cross-Border Debtors, and the Partnerships.
9. The U.S. Court has issued three claims procedure orders in the Chapter 11 Cases (collectively referred to herein as the “**U.S. Claims Orders**” and, together with the Canadian Claims Orders, the “**Claims Orders**”):
 - (a) on September 3, 2009, the U.S. Court approved the procedures for filing claims and established a claims bar date for filing proofs of claim;
 - (b) on January 19, 2010, the U.S. Court entered an order approving the Claims Reconciliation Protocol in the Chapter 11 Cases; and
 - (c) on February 18, 2010, the U.S. Court established procedures for soliciting, reviewing and determining certain previously excluded claims.
10. Pursuant to the Claims Orders, the claims bar dates in both Canada and the U.S. were November 13, 2009 and April 7, 2010 for voting and distribution purposes, with the exception of Restructuring Claims (as defined in the Canadian Claims Orders) which have a rolling bar date subsequent to April 7, 2010.
11. Pursuant to the Canadian Claims Orders, any claims asserted against the Canadian Petitioners or the Partnerships were to have been filed in the CCAA Proceedings in accordance with the procedures set forth therein. This includes any claims asserted against the Cross-Border Debtors.
12. Pursuant to the U.S. Claims Orders, subject to certain exceptions, any person or entity (including any governmental unit) asserting a claim against a debtor in the Chapter 11 Cases must have filed a proof of claim so that it was actually received by the U.S. claims agent on or before the relevant claims bar date; provided, however, that any person or entity asserting a claim against a Cross-Border Debtor in the Chapter 11 Cases was permitted to file a timely proof of claim pursuant to the Canadian Claims Orders so that it was actually received by the Monitor on or before the relevant claims bar date. The U.S. Claims Orders further provide that proofs of claim timely filed against any Cross-Border

Debtor with the Monitor shall be deemed timely filed claims against the applicable Cross-Border Debtor(s) in the Chapter 11 Cases. Pursuant to the Claims Orders, the U.S. claims agent has assimilated the proofs of claim filed against the Cross-Border Debtors that were filed with the Monitor into the U.S. claims register.

13. The Canadian Claims Orders provide that a proof of claim timely filed against a Cross-Border Debtor in accordance with the U.S. Claims Orders is deemed to be a Canadian proof of claim that has been timely delivered to the Monitor in accordance with the Canadian Claims Orders. If a Canadian proof of claim is delivered to the Monitor in accordance with the Canadian Claims Orders and a U.S. proof of claim is also filed in accordance with the U.S. Claims Orders in respect of the same claim against the same Cross-Border Debtor, the last timely filed claim shall govern.

Plans of Reorganization

14. The Canadian Petitioners, including the Cross-Border Debtors, have filed a Plan of Reorganization and Compromise dated ►, 2010, which may be amended or modified prior to final approval by the Canadian Court (the “**CCAA Plan**”).
15. The Chapter 11 Debtors have filed a Joint Plan of Reorganization dated ►, 2010, which may be amended or modified prior to confirmation by the U.S. Court (the “**U.S. Plan**”).
16. The purpose of this Cross-Border Voting Protocol is to establish efficient and consistent procedures with respect to the voting of claims in the Insolvency Proceedings against the Cross-Border Debtors only with respect to both the CCAA Plan and the U.S. Plan.

Classification of Creditors

17. For the purposes of voting on the CCAA Plan, the Affected Claims (as defined in the CCAA Plan) have been divided into classes as set forth in the CCAA Plan (collectively, the “**Affected Unsecured Creditors**”), which classes include holders of Claims against the Cross-Border Debtors. Holders of Excluded Claims in the CCAA Proceedings are classified as Unaffected Creditors (as both such terms are defined in the CCAA Plan) and are not entitled to vote on the CCAA Plan.

18. The U.S. Plan constitutes a separate plan for each of the Chapter 11 Debtors, including the Cross-Border Debtors. The Chapter 11 Debtors are seeking votes to accept or reject the U.S. Plan from the holders of Claims in Classes 6A-6HH and 7A-7HH. This includes holders of Claims against the Cross-Border Debtors. Holders of unimpaired claims in the Chapter 11 Cases are not entitled to vote on the U.S. Plan.

Voting of Claims against the Canadian Petitioners or the Partnerships

19. The meeting and voting procedures with respect to claims filed against the Canadian Petitioners shall be subject to the CCAA Meeting Order. This Cross-Border Voting Protocol applies only to holders of Claims against the Cross-Border Debtors entitled to vote on both the CCAA Plan and U.S. Plan (such creditors, the “**Cross-Border Voting Creditors**”).

Voting of Claims against the U.S. Debtors

20. A separate voting and solicitation procedure will apply to holders of Claims against the U.S. Debtors entitled to vote on the U.S. Plan (the “**Chapter 11 Solicitation Materials**”). This Cross-Border Voting Protocol applies only to holders of Claims against the Cross-Border Debtors entitled to vote on both the U.S. Plan and the CCAA Plan.

Voting of Claims against the Cross-Border Debtors

21. Cross-Border Voting Creditors are entitled to vote to accept or reject the U.S. Plan and the CCAA Plan. Accordingly, to facilitate the voting and solicitation procedures with respect to these creditors, the Cross-Border Voting Protocol intends to provide Cross-Border Voting Creditors with a single form of combined ballot and proxy (the “**Proxy/Ballot**”, substantially in the forms attached hereto as Exhibit 1) that will satisfy the voting and solicitation procedures in both the CCAA Proceeding and Chapter 11 Cases as set forth below.

A. *Notice to Creditors*

22. The Monitor shall cause the Meeting Materials (defined below) to be sent to all Cross-Border Voting Creditors as of the record date established in and pursuant to the CCAA Meeting Order and the U.S. Solicitation Order by pre-paid first-class mail or courier to

the address appearing on each Cross-Border Voting Creditor's Proof of Claim or such other address subsequently provided to the Monitor. The Monitor shall also publish copies of the Meeting Materials (defined below) on its website at www.ey.com/ca/abitibibowater.

23. The Meeting Materials shall include each of the following documents, any of which may be translated into French as the Monitor deems appropriate, and some of which may be distributed on a CD-Rom:
- (a) the CCAA Plan;
 - (b) the U.S. Plan;
 - (c) the Information Circular for the CCAA Plan;
 - (d) the Disclosure Statement, Confirmation Hearing Notice, U.S. Solicitation Order and Committee statement of support for the U.S. Plan;
 - (e) the CCAA Meeting Order;
 - (f) the relevant form of combined Proxy/Ballot and accompanying instructions which shall be deemed a ballot for purposes of soliciting votes from Cross-Border Voting Creditors to accept or reject the U.S. Plan and a proxy for purposes of soliciting votes from Cross-Border Voting Creditors to accept or reject the CCAA Plan;
 - (g) a notice of rights offering; and
 - (h) a subscription form (a "**Subscription Form**") and accompanying instructions for those creditors who are eligible to participate in the Rights Offering.¹

¹ The U.S. Solicitation Order and the CCAA Meeting Order provide that the Monitor shall distribute the Subscription Form to eligible holders of claims against the Cross-Border Debtors; provided, however, that all Subscription Forms must be returned to Epiq, acting in its capacity as solicitation and subscription agent for the Rights Offering, as further described in the instruction letter accompanying the Subscription Forms.

B. *The Creditors' Meetings in the CCAA Proceedings*

24. The Canadian Petitioners, including the Cross-Border Debtors, shall call, hold and conduct a meeting in respect of each Affected Unsecured Creditors Class, for the purpose of considering and, if deemed advisable, adopting, with or without variation, a resolution in respect of each Affected Unsecured Creditors Class to approve the CCAA Plan (the “**CCAA Creditors Meetings**”).
25. The conduct of the CCAA Creditors' Meetings and voting at the CCAA Creditors' Meetings shall be governed by and in accordance with the CCAA Meeting Order and shall apply to voting by Cross-Border Voting Creditors, as modified by this Cross-Border Voting Protocol.
26. Affected Unsecured Creditors (which includes Cross-Border Voting Creditors) with Proven Claims or their Proxyholders are entitled to vote at the CCAA Creditors' Meetings as provided in the CCAA Meeting Order. Each Affected Unsecured Creditor with a Proven Claim is entitled to one vote, which vote shall have the value of such Affected Unsecured Creditors Proven Claim as determined in accordance with the Canadian Claims Orders.

C. *Voting in the Chapter 11 Cases*

27. In the Chapter 11 Cases, no meeting is held. Instead, Cross-Border Voting Creditors shall vote on the U.S. Plan by way of combined Proxy/Ballot, as provided for herein.

D. *Voting - Generally*

(i) *Unresolved and Disputed Claims*

28. If the amount of a Cross-Border Voting Creditor's Claim has not been resolved and remains disputed by the Voting Record Date (“**Disputed Claims**”), it shall be temporarily allowed solely for the purposes of voting in accordance with the following:

- (a) If the Disputed Claim has been valued in the notice of disallowance sent by the Monitor at \$0, then the Disputed Claim shall be allowed to vote to accept or reject the CCAA Plan or the U.S. Plan in the amount of \$1.00.
- (b) If the Disputed Claim has been valued in the notice of disallowance sent by the Monitor in any amount other than \$0 (the “**Valued Amount**”), then the Disputed Claim shall be allowed to vote to accept or reject the CCAA Plan or the U.S. Plan in the Valued Amount.
- (c) The holder of a Disputed Claim may either (a) request that the Monitor refer, on an expedited basis, the Disputed Claim to a claims officer appointed under the Canadian Claims Orders to fix the amount of the Disputed Claim for voting purposes only, or (b) file a motion in the U.S. court under Rule 3018 of the U.S. Federal Rules of Bankruptcy Procedure seeking an estimation of the amount of the Disputed Claim for voting purposes only so as to be heard and determined prior to the CCAA Creditors’ Meetings. Any determination made by the Canadian claims officer or the U.S. Court pursuant to this paragraph shall be binding in both the CCAA Proceedings and the Chapter 11 Cases and shall be binding for voting purposes only.
- (d) For the avoidance of doubt, any timely filed proof of claim against a Cross-Border Debtor or any claim scheduled by a Cross-Border Debtor to which the Canadian Petitioners or the Monitor have not objected or filed a notice of disallowance, and which are not unliquidated and contingent by their nature, shall be allowed to vote in the liquidated face amount of such claim.

(ii) *Unliquidated/Contingent Claims*

29. Subject to the Monitor’s review, any Claims against the Cross-Border Debtors that are filed as contingent, unliquidated, or undetermined on the face of the Claim, or that by their nature are unliquidated or contingent claims, shall vote in the amount of \$1.00 (such claims, “Unliquidated Claims”) unless the Monitor and Debtors determine, after reasonable review, that such Unliquidated Claim should be allowed for voting purposes

in a different amount, in which case the Monitor shall notify the holder of such Unliquidated Claim as to such different amount. The holder of an Unliquidated Claim may either (a) request that the Monitor refer, on an expedited basis, the Unliquidated Claim to a claims officer appointed under the Canadian Claims Orders to fix the amount of the Unliquidated Claim for voting purposes only, or (b) file a motion in the U.S. court under Rule 3018 of the U.S. Federal Rules of Bankruptcy Procedure seeking an estimation of the amount of the Unliquidated Claim for voting purposes only so as to be heard prior to the CCAA Creditors' Meetings. Any determination made by the Canadian claims officer or the U.S. Court pursuant to this paragraph shall be binding in both the CCAA Proceedings and the Chapter 11 Cases and shall be binding for voting purposes only.

30. With respect to proceedings for the determination of the value of Disputed Claims and/or Unliquidated Claims for voting purposes, the Monitor has standing to participate in any U.S. proceeding and the Unsecured Creditors Committee (the "**Unsecured Creditors Committee**") has standing to participate in any CCAA proceeding.

(iii) *Liquidated/Partially Liquidated Claims*

31. Subject to the Monitor's review, Affected Claims scheduled by the Cross-Border Debtors in a liquidated or partially liquidated amount, or Affected Claims filed by Cross-Border Voting Creditors in a liquidated or partially liquidated amount, in both cases only if such claims are not Disputed Claims, shall be entitled to vote in such liquidated or partially liquidated amount (collectively, a "Partially Liquidated Claim").

(iv) *Transfers of Claims*

32. An assignee, transferee or purchaser of any Voting Claim who complies with the transfer provisions of the CCAA Meeting Order or Rule 3001(e) of the Federal Rules of Bankruptcy Procedures, with notice to the Monitor, shall be entitled to vote at the CCAA Creditors' Meeting held in respect of the Affected Unsecured Creditor Class to which such Voting Claim belongs and shall be entitled to vote such Voting Claim pursuant to this Cross-Border Voting Protocol.

E. *Convenience Class Election*

33. The convenience claim thresholds under the CCAA Plan (CDN\$6,073) and the U.S. Plan (US\$5,000) account for differences caused by the foreign exchange rate between the U.S. and Canadian dollars on April 17, 2009 using the Bank of Canada noon spot rate of exchange for exchanging currency to Canadian dollars (US\$1 = Cdn\$1.2146) as provided in the Claims Orders. Only with respect to Cross-Border Debtors, for purposes of determining whether a Claim is a Convenience Claim as defined in the U.S. Plan or a Cross-Border Convenience Claim as defined in the CCAA Plan, (a) all eligible Claims will be valued in Canadian dollars using the Petition Date conversion rate set forth in the Claims Orders; (b) will be determined in reference to the dollar thresholds established for such treatment under the CCAA Plan (CDN\$6,073); and (c) cash distributions on account of such Claims, once allowed, will be made in Canadian dollars. A classification or valid election to participate as (x) a Convenience Claim as defined in the U.S. Plan or (y) a Cross-Border Convenience Claim as defined in the CCAA Plan will be binding for purposes of voting and distributions under both Plans.

F. *Proxy/Ballots*

34. Any Proxy/Ballot substantially in the form of the Proxy/Ballot attached hereto as Exhibit 1 that a Cross-Border Voting Creditor wishes to submit must be complete and shall be:
- (a) received by the Monitor prior to 5:00 p.m. (EST) on August 25, 2010;

- (b) received by the Monitor prior to 5:00 p.m. (EST) on the business day immediately preceding any adjournment, postponement or any rescheduling of the CCAA Creditors' Meetings; or
 - (c) deposited with the Chair at the CCAA Creditors' Meetings (or any adjournment, postponement or rescheduling thereof) before the beginning of the relevant CCAA Creditors' Meeting.
35. If a Cross-Border Voting Creditor submits a Proxy/Ballot to the Monitor in the CCAA Proceedings and to Epiq Bankruptcy Solutions LCC ("**Epiq**") in the Chapter 11 Cases, the last timely filed vote will govern.
36. Epiq shall provide to the Monitor a copy of each Proxy/Ballot that it receives in respect of a Cross-Border Debtor at or prior to the commencement of the CCAA Creditors' Meetings.
- G. *Results of the Vote*
37. A vote to accept the CCAA Plan by a Cross-Border Voting Creditor shall be deemed to be a vote to accept the U.S. Plan with respect to such Cross-Border Debtor in the Chapter 11 Cases. A vote to reject the CCAA Plan by a Cross-Border Voting Creditor against a Cross-Border Debtor shall be deemed to be a vote to reject the U.S. Plan with respect to such Cross-Border Debtor in the Chapter 11 Cases.
38. A vote to accept the U.S. Plan by a Cross-Border Voting Creditor shall be deemed to be a vote to accept the CCAA Plan with respect to such Cross-Border Debtor in the CCAA Proceedings. A vote to reject the U.S. Plan by a Cross-Border Voting Creditor shall be deemed to be a vote to reject the CCAA Plan with respect to such Cross-Border Debtor in the CCAA Proceedings.
39. A Cross-Border Voting Creditor that submits a Proxy/Ballot for voting at the CCAA Creditors Meetings will be deemed to submit such Proxy/Ballot as a vote to accept or reject both the U.S. Plan and the CCAA Plan and shall be bound by the results of such Proxy/Ballot for purposes of both plans.

40. The Canadian Petitioners and the Monitor shall have discretion to accept Proxy/Ballots not entirely consistent with the procedures set forth herein.
41. The results of the vote conducted at the CCAA Creditors' Meetings shall be binding on all Cross-Border Voting Creditors whether or not any particular Cross-Border Voting Creditor is present in person or by proxy while voting at the CCAA Creditors' Meetings.
42. Following the vote, the Monitor shall tally the votes and determine whether the CCAA Plan has been accepted by the requisite majority of each class of Affected Creditors.
43. On or before August 26, 2010 or as such date may be adjourned from time to time by the Canadian Court, the Monitor shall provide a certified report to Epiq with respect to the results of the vote with respect to the Cross-Border Debtors, including whether the CCAA Plan has been accepted by the requisite majorities in respect of claims against the Cross-Border Debtors. Such tabulation report will also detail any defective, irregular or otherwise invalid Ballots that were counted or not counted by the Monitor.
44. In addition to reporting the voting results to Epiq, the Monitor shall also report to the Canadian Court with respect to the results of the vote in accordance with the CCAA Meeting Order.

Amendments to the Cross-Border Voting Protocol

45. The Canadian Petitioners, including the Cross-Border Debtors, the Partnerships and the U.S. Debtors reserve the right to amend and revise the Cross-Border Voting Protocol.

Choice of Law

46. Nothing herein shall determine:
 - (a) the choice of law applicable to the determination and ultimate allowance of claims filed in the Insolvency Proceedings;
 - (b) the priority to which such claims are entitled under the U.S. Bankruptcy Code and/or the CCAA; or

- (c) the distribution to which such claims shall be entitled under any plan of compromise, arrangement or reorganization approved in the Insolvency Proceedings.

Comity and Independence of the Courts

- 47. The approval and implementation of this Cross-Border Voting Protocol shall not divest or diminish the U.S. Courts' and the Canadian Courts' respective independent jurisdiction over the subject matter of the Chapter 11 Cases and the CCAA Proceedings, respectively. By approving and implementing this Cross-Border Voting Protocol, neither the U.S. Court, the Canadian Court, the Canadian Petitioners, the Partnerships, the U.S. Debtors, nor any creditor or any other interested party shall be deemed to have approved or engaged in any infringement on the sovereignty of the United States or Canada.

Effectiveness; Modification

- 48. This Cross-Border Voting Protocol shall become effective only upon its approval by both the U.S. Court and the Canadian Court
- 49. This Cross-Border Voting Protocol may not be supplemented, modified, terminated or replaced in any manner except upon the approval of both the U.S. Court and the Canadian Court after notice and a hearing. Notice of any legal proceeding to supplement, modify, terminate or replace this Cross-Border Voting Protocol shall be given in accordance with the cross-border insolvency protocol approved by the U.S. Court on July 27, 2009 and the Canadian Court on July 28, 2009 (the "**Court Cooperation Protocol**").
- 50. This Cross-Border Voting Protocol does not supersede, amend or modify the Court Cooperation Protocol or the Claims Reconciliation Protocol, both of which remain in place in full and all parties' rights thereunder remain unaffected by this Cross-Border Voting Protocol.

Procedure for Resolving Disputes under the Cross-Border Voting Protocol

51. Disputes relating to the terms, intent or application of this Cross-Border Voting Protocol may be addressed by interested parties to the U.S. Court, the Canadian Court or both Courts upon notice in accordance with the Court Cooperation Protocol.

Preservation of Rights

52. Nothing in this Cross-Border Voting Protocol shall prejudice the right of the Canadian Petitioners, the Partnerships, the U.S. Debtors, the Unsecured Creditors Committee or any other party in interest to dispute or assert offsets or defenses to any claim filed in the Insolvency Proceedings.
53. Nothing in this Cross-Border Voting Protocol shall prejudice the right of the Monitor to perform all of its responsibilities and obligations as required under the Canadian Proceedings, under applicable order of the Canadian Court or otherwise under applicable law, and the provisions of this Cross-Border Voting Protocol are intended by the parties and the Courts to facilitate the performance of such responsibilities and obligations by the Monitor.
54. Except as specifically provided herein, neither the terms of this Cross-Border Voting Protocol nor any actions taken under this Cross-Border Voting Protocol shall: (i) prejudice or affect the powers, rights, claims and defenses of the Canadian Petitioners, the Partnerships, the U.S. Debtors and their respective estates or creditors, the Unsecured Creditors Committee, the U.S. Trustee, the Monitor or any of the foregoing parties' representatives or professionals under applicable law, including, without limitation, the U.S. Bankruptcy Code, the CCAA and orders of the Courts, or require any of such foregoing parties to take any action or refrain from taking any action that would result in a breach of any duty imposed upon them by any applicable law; or (ii) preclude or prejudice the rights of any person to assert or pursue such person's substantive rights against any other person under the applicable laws of Canada or the United States.

EXHIBIT 1

Joint Proxy/Ballot for Holders of Affected Unsecured Claims
and holders of Class 6 and 7 Voting Claims

Joint Proxy/Ballot for Holders of Non-registered Noteholders

**IN THE MATTER OF THE PROPOSED
CCAA PLAN OF REORGANIZATION AND COMPROMISE**

Involving

ABITIBIBOWATER INC. AND CERTAIN OF ITS SUBSIDIARIES

- AND -

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 11
	)	
	)	Case No. 09-11296 (KJC)
	)	
ABITIBIBOWATER INC., <i>et al.</i>	)	
	)	(Jointly Administered)

**PROXY FOR HOLDERS OF AFFECTED UNSECURED CLAIMS TO VOTE ON THE
CCAA PLAN**

- AND -

**BALLOT FOR HOLDERS OF CLASSES 6D, 6M, 6N, 6O, 6P, 6T AND 6U CLAIMS
(UNSECURED CLAIMS AGAINST THE CROSS-BORDER DEBTORS) AND
7D, 7M, 7N, 7O, 7P, 7T AND 7U CLAIMS (CONVENIENCE CLAIMS AGAINST THE
CROSS-BORDER DEBTORS)
TO ACCEPT OR REJECT THE DEBTORS' JOINT PLAN OF REORGANIZATION**

You have received this Proxy/Ballot because you have been identified as a Cross-border Voting Creditor. Please refer to the Cross-Border Voting Protocol which may be found at www.ey.com/ca/abitibibowater and ►.

COMPLETE, SIGN AND DATE THIS PROXY/BALLOT AND RETURN IT TO ERNST & YOUNG INC., IN ITS CAPACITY AS MONITOR, BY 5:00 P.M. EASTERN TIME ON **[August 25]**, 2010 (THE “VOTING DEADLINE”). DO NOT MAIL PROXY/BALLOTS DIRECTLY TO THE DEBTORS OR TO EPIQ BANKRUPTCY SOLUTIONS, LLC. PLEASE RETURN YOUR ORIGINAL PROXY/BALLOT TO THE MONITOR SO THAT IT IS ACTUALLY RECEIVED ON OR BEFORE THE VOTING DEADLINE. This Proxy/Ballot may also be deposited with the Chair at the CCAA Creditors' Meeting before the beginning of the CCAA Creditors' Meeting.

LA VERSION FRANÇAISE DE CETTE PROCURATION ET DE CE BULLETIN DE VOTE SERA DISPONIBLE SUR LE SITE WEB DU CONTRÔLEUR DÉSIGNÉ AUX TERMES DE LA LACC, À L'ADRESSE www.ey.com/ca/abitibibowater

On April 16, 2010, AbitibiBowater Inc., Bowater Inc. and certain of their subsidiaries (the “Chapter 11 Debtors”) filed voluntary petitions for relief under Chapter 11 of the Bankruptcy Code in the Bankruptcy Court for the District of Delaware (the “U.S. Bankruptcy Court”) (collectively, the “Chapter 11 Cases”). On April 17, 2010, Abitibi-Consolidated Inc., Bowater Canadian Holdings Inc. and certain of their subsidiaries (the “Canadian Petitioners”) obtained protection from their creditors pursuant to the *Canadian Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “CCAA Proceedings”). The following Canadian Petitioners and Chapter 11 Debtors have filed for both protection under the CCAA and commenced Chapter 11 Cases (the “Cross-Border Debtors”):

Bowater Canadian Holdings Inc.
Bowater Canada Finance Corporation
Bowater Canadian Limited
AbitibiBowater Canada Inc.
Bowater Canadian Forest Products Inc.
Bowater LaHave Corporation
Bowater Maritimes Inc.

The Chapter 11 Debtors, including the Cross-Border Debtors, have filed a First Amended Joint Plan of Reorganization dated ► (the “U.S. Plan”). The Canadian Petitioners, including the Cross-Border Debtors, have filed a Plan of Reorganization and Compromise dated ►, 2010 (the “CCAA Plan”, and collectively with the U.S. Plan, the “Plans”).

In the CCAA Proceedings, a meeting of each class of Affected Unsecured Creditors (the “CCAA Creditors' Meeting”) will be held on **[August 26]**, 2010 at **[10:00a.m.]** (Montreal time) at ►.

Voting takes place at the CCAA Creditors' Meeting (or any adjournment, postponement or rescheduling thereof) in person or by proxy. In the Chapter 11 Cases, no meeting is held. Instead, holders of Claims² entitled to vote on the U.S. Plan do so by way of ballot.

² All capitalized terms used herein but not otherwise defined shall have the meanings ascribed to them in the Cross-Border Voting Protocol, the U.S. Solicitation Order, or the CCAA Meeting Order, as applicable.

Affected Unsecured Creditors of Cross-Border Debtors and holders of Claims against the Cross-Border Debtors entitled to vote on the U.S. Plan will be eligible to vote to accept or reject the U.S. Plan and the CCAA Plan. A vote to accept the CCAA Plan will be deemed to be a vote to accept the U.S. Plan and a vote to reject the CCAA Plan will be deemed to be a vote to reject the U.S. Plan. A vote to accept the U.S. Plan will be deemed to be a vote to accept the CCAA Plan and a vote to reject the U.S. Plan will be deemed to be a vote to reject the CCAA Plan. This form constitutes a form of proxy (in the event that you do not wish to attend the CCAA Creditors' Meeting to vote in person) ("Proxy") and a ballot ("Ballot") for voting on the U.S. Plan (the "Proxy/Ballot").

Please use this Proxy/Ballot (a) if you do not wish to attend the CCAA Creditors' Meeting to vote in person but wish to appoint a proxyholder to attend the CCAA Creditors' Meeting, vote your Claim to accept or reject the CCAA Plan in the CCAA Proceedings and otherwise act for and on your behalf at the CCAA Creditors' Meeting and any adjournment(s), postponement(s) or rescheduling(s) thereof; and (b) to cast your vote to accept or reject the U.S. Plan for purposes of the Chapter 11 Cases.

The U.S. Plan is Exhibit A to the Disclosure Statement for the Plan (as may be amended and supplemented, the "Disclosure Statement"), which accompanies this Proxy/Ballot on CD-ROM. The CCAA Plan is Appendix C to the Circular which you have also received as part of the Solicitation Package and Meeting Materials. Any party may request, at the Debtors' expense, hard copies of the Disclosure Statement, together with the U.S. Plan and other exhibits annexed thereto, from the Monitor. Such materials are also available on the Monitor's website at www.ey.com/ca/abitibibowater.

You should review the Disclosure Statement, the U.S. Plan, the Circular and the CCAA Plan before you vote. In addition, on [July 9], 2010, the Québec Superior Court (Commercial Division) issued an order establishing certain procedures for the conduct of the CCAA Creditors' Meeting (the "CCAA Meeting Order"), a copy of which is Appendix D to the Circular. Similarly, on ►, 2010, the U.S. Bankruptcy Court approved an order (the "U.S. Solicitation Order"), which is included in the Solicitation Package and Meeting Materials, that establishes certain procedures for the solicitation and tabulation of votes to accept or reject the U.S. Plan including the approval of the Cross-Border Voting Protocol which establishes the procedures applicable for creditors holding claims against the Cross-Border Debtors. The Cross-Border Voting Protocol, CCAA Meeting Order, and the U.S. Solicitation Order, contain important information regarding the voting process with respect to the Cross-Border Debtors. Please read the Cross-Border Voting Protocol, the CCAA Meeting Order, the U.S. Solicitation Order and the instructions sent with this Proxy/Ballot prior to submitting this Proxy/Ballot.

Your Claim(s) have been placed in the following class for purposes of the Chapter 11 Cases:

[CLASS 6 ►] (UNSECURED CLAIM AGAINST [DEBTOR])

CLASS 7 ►] (CONVENIENCE CLAIM AGAINST [DEBTOR])]

If you hold Claims in other classes that you are entitled to vote, you will receive a Proxy/Ballot or Ballot for each such other class. You may not split your vote on the Plans. You must vote all Claims in this Class to either accept or reject the Plans.

If the CCAA Plan is sanctioned by the Québec Superior Court and the U.S. Plan is confirmed by the U.S. Bankruptcy Court, they will be binding on you whether or not you vote.

ITEM 1. APPOINTMENT OF PROXYHOLDER (CCAА PROCEEDINGS) **and**
VOTE ON THE PLAN (CHAPTER 11 CASES).

By checking one of the two boxes below, the undersigned Affected Unsecured Creditor hereby revokes all proxies previously given and nominates, constitutes and appoints either _____ or a representative of Ernst & Young Inc., in its capacity as Monitor, as proxyholder (if you would like the Monitor to act as your proxyholder, leave space blank) with full power of substitution, to attend, vote and otherwise act for and on behalf of the undersigned at the CCAA Creditors' Meeting and any adjournment(s) thereof, and to vote the amount of the Creditors' Claim. Without limiting the generality of the power hereby conferred, the person named as proxyholder is specifically directed to vote as shown below. The person named as proxyholder is also directed to vote at the proxyholder's discretion and otherwise act for and on behalf of the undersigned with respect to any amendments or variations to the Plans and to any matters that may come before the CCAA Creditors' Meeting or any adjournment thereof.

By checking one of the two boxes below, the undersigned hereby votes with respect to his, her or its Claims in the Chapter 11 Cases, and directs the person named as proxyholder to vote as shown below (check one box only):

☐ to ACCEPT the Plans ☐ to REJECT the Plans

Please note that if no specification is made hereinabove, you will be deemed to have voted to ACCEPT the Plans.

ITEM 2. OPTIONAL RELEASE ELECTION [U.S. Plan only]. Check this box if you elect not to grant the releases contained in Section 8.5 of the U.S. Plan and elect not to consent to the related injunction in the Chapter 11 Cases. Election to withhold consent is at your option. If you submit your Proxy/Ballot without this box checked, you will be deemed to consent to the releases set forth in Section 8.5 of the U.S. Plan and the related injunction to the fullest extent permitted by applicable law.

☐ The undersigned elects not to grant the releases contained in Section 8.5 of the U.S. Plan and elects not to consent to the related injunction.

ITEM 3. CONVENIENCE CLAIM ELECTIONS.

A. If your Claim exceeds CDN\$6,073 (being equivalent to US\$5,000), by checking the box below, you may irrevocably **elect to reduce your Claim to an amount equal to CDN\$6,073 (US\$5,000)** and thereby receive payment, if the Claim is allowed under the U.S. Plan or becomes a Proven Claim under the CCAA Plan, in cash in an amount equal to CDN\$3,036.50 (US\$2,500) (being 50% of your reduced Claim) in full satisfaction of such Claim. **If you fail to check the box below, you will be deemed not to have made such election.**

- ☐ The undersigned elects to make this election and reduce its Claim that is greater than CDN\$6,073 or US\$5,000 to a Claim of CDN\$6,073 or US\$5,000 and thereby receive payment, in cash of an amount equal to CDN\$3,036.50 (US\$2,500) in full satisfaction of such Claim.

B. If your Claim is equal to or less than CDN\$6,073 (being equivalent to US\$5,000), by checking the box below, you may elect not to receive a cash distribution on account of your Claim and, if applicable, receive your Pro Rata share of New ABH Common Stock. **If your Claim is equal to or less than CDN\$6,073 and you do not check the box below, you will receive a cash distribution if the claim is allowed under the U.S. Plan or becomes a Proven Claim under the CCAA Plan.**

- ☐ Elect **NOT TO** receive a cash distribution AND accordingly receive, if applicable, your Pro Rata share of New ABH Common Stock in accordance with the CCAA Plan.

ITEM 4. CERTIFICATION. By signing this Proxy/Ballot, the undersigned certifies that he, she or it:

1. is the holder of the Claims to which this Proxy/Ballot pertains or is an authorized signatory, and has full power and authority to vote to accept or reject the Plans;
2. has been provided with a copy of the U.S. Plan, the CCAA Plan, Disclosure Statement, Notice of CCAA Creditors' Meeting, CCAA Meeting Order, U.S. Solicitation Order and acknowledges that the vote set forth on this Proxy/Ballot is subject to all the terms and conditions set forth in the Plans, Disclosure Statement, CCAA Meeting Order and U.S. Solicitation Order; and
3. has not submitted any other Proxy/Ballots relating to this Class of Claims that are inconsistent with the proxyholder appointment and vote set forth in this Proxy/Ballot or that, as limited by the terms of the CCAA Meeting Order and U.S. Solicitation Order and the instructions attached hereto, if such other Proxy/Ballots were previously submitted, they either have been or are hereby revoked or changed to reflect the vote set forth herein.

Claim No.

(may be found on the Voting Claims Schedule)

Name:

(Print or Type)

Signature:

By:

(If Signing on Behalf of a Corporation or other Entity)

Title:

(If Appropriate)

Street Address:

City, State/Province, Zip/Postal Code:

Country:

Telephone Number:

Date Completed:

No fees, commissions, or other remuneration will be payable to any broker, dealer, or other person for soliciting votes on the Plans. This Proxy/Ballot is not a letter of transmittal and may not be used for any purpose other than to appoint a proxyholder and to cast votes to accept or reject the Plans. Moreover, this Proxy/Ballot shall not constitute or be deemed to be a Proof of Claim or Interest or an assertion of a Claim or Interest against the Debtors.

YOUR ORIGINAL PROXY/BALLOT MUST BE ACTUALLY RECEIVED BY THE MONITOR AT THE ADDRESS LISTED BELOW ON OR BEFORE 5:00 P.M. EASTERN TIME ON THE VOTING DEADLINE ([August 25], 2010), OR YOUR PROXYHOLDER APPOINTMENT AND VOTE, AND ELECTIONS, IF ANY, WILL NOT BE COUNTED. PROXIES/BALLOTS SUBMITTED BY FACSIMILE OR OTHER ELECTRONIC SUBMISSION WILL NOT BE COUNTED.

**ERNST & YOUNG INC.
MONITOR OF ABITIBIBOWATER INC. *et al.*
800 René-Lévesque Blvd. West
Suite 2000
Montreal, Québec
H3B 1X9 Canada
Attention: ABH et al. Creditors' Meeting**

This Proxy/Ballot may also be hand-delivered to the Chair of the CCAA Creditors' Meeting prior to the commencement of the CCAA Creditors' Meeting.

IF YOU HAVE ANY QUESTIONS REGARDING THIS PROXY/BALLOT OR THE VOTING PROCEDURES, OR IF YOU NEED AN ADDITIONAL PROXY/BALLOT OR ADDITIONAL COPIES OF THE DISCLOSURE STATEMENT OR OTHER ENCLOSED MATERIALS, PLEASE CONTACT THE MONITOR AT 1-866-246-7889 OR VISIT THE MONITOR'S WEBSITE AT www.ey.com/ca/abitibibowater

VOTING INSTRUCTIONS

1. All capitalized terms used in the Proxy/Ballot or these instructions but not otherwise defined therein shall have the meaning ascribed to them in the Plans, the CCAA Meeting Order or the U.S. Solicitation Order, as applicable.
2. Please read and follow these instructions carefully. Your Proxy/Ballot must be actually received by the Monitor by (a) first class mail in the pre-paid, pre-addressed return envelope provided with the Proxy/Ballot or (b) personal delivery, overnight courier, or first class mail to Ernst & Young Inc., Monitor of AbitibiBowater Inc. et al., 800 René-Lévesque Blvd. West, Suite 2000, Montreal, Québec, H3B 1X9, Canada no later than 5:00 p.m. Eastern Time on **[August 25]**, 2010, unless such time is extended, or paragraph 8 below applies, or your Proxy/Ballot will not be counted.
3. The aggregate amount of your Claim in respect of which you are entitled to vote is set out in the document entitled **["Voting Claims Schedule"]** found on AbitibiBowater Inc.'s website at www.abitibibowater.com and on the Monitor's website (the **"Voting Claims Schedule"**) at www.ey.com/ca/abitibibowater. If no amount is set out in the Voting Claims Schedule in respect of your Claim or if you disagree with the amount of your Claim listed in the Voting Claims Schedule, you should immediately contact the Monitor at the telephone number below. If your Claim is disputed and cannot be resolved prior to the date on which your Proxy/Ballot must be delivered to the Monitor, your Claim (or such disputed portion thereof) will be treated as a Disputed Claim and your Proxy/Ballot will be dealt with as set out in the Cross-Border Protocol.
4. In order to appoint a proxyholder for the CCAA Creditors' Meeting using this Proxy/Ballot and for your vote to accept or reject the Plan to count for purposes of the Chapter 11 Cases, you must:
 - a. If you wish to vote by proxy rather than in person at the CCAA Creditors' Meeting for purposes of the CCAA Proceedings, either write in the name of your proxyholder in Item 1 or, if you would like a representative of the Monitor to act as your proxyholder, leave the space blank;
 - b. Check the appropriate box in Item 1 if you wish to vote by proxy rather than in person at the CCAA Creditors' Meeting for purposes of the CCAA Proceedings and you wish to vote by ballot to accept or reject the U.S. Plan for purposes of the Chapter 11 Cases (NOTE: if you do not check either box, you will be deemed to have voted to ACCEPT the Plans)
 - c. Check the box in Item 2 if you elect not to grant the releases contained in Section 8.5 of the U.S. Plan and elect not to consent to the related injunction for purposes of the Chapter 11 Cases. Election to withhold consent is at your option. If you submit your Proxy/Ballot without the box in Item 3 checked, you will be deemed to consent to the releases set forth in Section 8.5 of the U.S. Plan and the related injunction to the fullest extent permitted by

applicable law;

- d. Check the boxes in Item 3 if you elect to make the Convenience Claim Elections. All such elections once delivered to the Monitor will be final, unconditional and irrevocable and no creditor shall be entitled to change, revoke or withdraw its elections after receipt by the Monitor of such Proxy/Ballot. You may not subdivide your CCAA Claim/Class 6 [►] Claim into multiple Unsecured Claims of CDN\$6,073 or US\$5,000 or less for purposes of receiving treatment as a Convenience Class Claim.
 - e. Review and complete the certifications in Item 4;
 - f. Sign the Proxy/Ballot — your original signature is required on the Proxy/Ballot in order to appoint a proxyholder for the CCAA Creditors' Meeting and for your vote to count for purposes of the Chapter 11 Cases;
 - g. If you are completing the Proxy/Ballot as a duly authorized representative of a corporation or other entity, indicate your relationship with such corporation or other entity and the capacity in which you are signing, and if subsequently requested, provide proof of your authorization to so sign. In addition, please provide your name and mailing address if different from that set forth on the Proxy/Ballot; and
 - g. Return the completed Proxy/Ballot to the Monitor (a) in the pre-addressed envelope enclosed with this Proxy/Ballot or (b) via personal delivery, overnight courier, or first class mail to Ernst & Young Inc., Monitor of AbitibiBowater Inc. et al., 800 René-Lévesque Blvd. West, Suite 2000, Montreal, Québec, H3B 1X9, Canada, so that it is actually received no later than 5:00 p.m. Eastern Time on [**August 25**], 2010. See, however, paragraph 8, below.
5. Each Affected Unsecured Creditor who has a right to vote at the CCAA Creditors' Meeting has the right to appoint a person (who need not be an Affected Unsecured Creditor) to attend, act and vote for and on behalf of the Affected Unsecured Creditor and such right may be exercised by inserting in the space provided the name of the person to be appointed. If no name has been inserted in the space provided, the Affected Unsecured Creditor will be deemed to have appointed any officer of Ernst & Young Inc., in its capacity as Monitor, or such other person as Ernst & Young Inc. may designate, as proxy holder of the Affected Unsecured Creditor, with power of substitution, to attend on behalf of and act for the Affected Unsecured Creditor at the CCAA Creditors' Meeting to be held in connection with the CCAA Plan and at any and all adjournments, postponements or other rescheduling thereof.
6. If you elected in Item 3 not to receive a cash distribution (or if you are not eligible to do so) you will receive, in full and final satisfaction of your Claims, your Pro Rata share of the number of shares of New ABH Common Stock set forth against the relevant Affected Unsecured Creditor Class in Schedule "B" to the CCAA Plan, in accordance with the provisions of the CCAA Plan, in the event that the CCAA Plan is accepted by the Required Majorities of Affected Unsecured Creditors and approved by the Court, provided, however, that each Affected Unsecured Creditor with Proven Claims in respect

of a 15.5% Senior Unsecured Note Claim against a Canadian Petitioner will ultimately receive, in full and final satisfaction of such Proven Claims, its 15.5% Pro Rata share of the number of shares of New ABH Common Stock set forth against the name of the relevant Canadian Petitioner in Schedule "C" to the CCAA Plan.

7. If you believe you received the wrong form of Proxy/Ballot, or if you need additional Proxy/Ballots, please immediately contact the Monitor.
8. If you wish to have your Claim allowed for purposes of voting on the Plans in a manner that is inconsistent with the Proxy/Ballot you received or if you did not receive a Proxy/Ballot and wish to have your Claim temporarily allowed for voting purposes only, you must bring a motion prior to ►, 2010 in accordance with the procedures set forth in the Cross-Border Voting Protocol.
9. If multiple Proxies/Ballots are received from the same person with respect to the same Claims prior to the Voting Deadline, the latest dated, validly executed Proxy/Ballot timely received will supersede and revoke any earlier received Proxy/Ballot. However, if a holder of Claims casts Proxies/Ballots received by the Monitor dated with the same date, but which are voted inconsistently, such Proxies/Ballots will not be counted. If a Proxy/Ballot is not dated in the space provided, it shall be deemed dated as of the date it is received by the Monitor.
10. If the Creditor validly submits a Proxy/Ballot to the Monitor and subsequently attends the CCAA Creditors' Meeting and votes in person inconsistently, the Creditors' vote at the CCAA Creditors' Meeting will supersede and revoke the earlier received Proxy/Ballot.
11. Proxies/Ballots may also be accepted if deposited with the Chair at the CCAA Creditors' Meeting before the beginning of the CCAA Creditors' Meeting, or, for purposes of voting at an adjourned, postponed or other rescheduled CCAA Creditors' Meeting, if received by the Monitor prior to 5:00 p.m. Eastern Time on the Business Day immediately preceding any adjournment, postponement or other rescheduling thereof.
12. Any Proxy/Ballot that is illegible or contains insufficient information to permit the identification of the claimant shall not be counted.
13. Any Proxy/Ballot that attempts to partially accept and partially reject the Plans will not be counted.
14. After the Voting Deadline, no Proxy/Ballot may be withdrawn or modified, except by Proxy/Ballot deposited with the Chair at the CCAA Creditors' Meeting or by a Creditor voting in person at the CCAA Creditors' Meeting, without the prior consent of the Debtors.
15. This Proxy/Ballot does not constitute, and shall not be deemed to be, a Proof of Claim or an assertion or admission of a Claim.
16. If you hold Claims in more than one Class under the Plans, you may receive more than one Proxy/Ballot or Ballot for each different Class. Each Proxy/Ballot or Ballot votes only

your Claims indicated on that Proxy/Ballot or Ballot. Please complete and return each Proxy/Ballot and Ballot you receive.

**PLEASE MAIL YOUR PROXY/BALLOT PROMPTLY.
PROXIES/BALLOTS SUBMITTED BY FACSIMILE OR OTHER
ELECTRONIC SUBMISSION WILL NOT BE COUNTED.**

**IF YOU HAVE ANY QUESTIONS REGARDING THE PROXY/BALLOT OR THE
PROCEDURES GENERALLY, OR IF YOU NEED ADDITIONAL COPIES OF THE
PROXY/BALLOT OR OTHER ENCLOSED MATERIALS, PLEASE CALL THE CCAA
MONITOR AT 1-866-246-7889 OR
VISIT THE MONITOR'S WEBSITE AT
www.ey.com/ca/abitibowater**

**YOU MAY USE THE PRE-ADDRESSED, RETURN ENVELOPE PROVIDED WITH THE
PROXY/BALLOT, OR YOU MAY RETURN YOUR PROXY/BALLOT BY PERSONAL
DELIVERY, OVERNIGHT COURIER, OR FIRST CLASS MAIL TO THE MONITOR AT
THE FOLLOWING ADDRESS:**

**ERNST & YOUNG INC.
MONITOR OF ABITIBIBOWATER INC. *et al.*
800 René-Lévesque Blvd. West
Suite 2000
Montreal, Québec
H3B 1X9 Canada
Attention: ABH et al. Creditors' Meeting**

**IN THE MATTER OF THE PROPOSED
CCAA PLAN OF REORGANIZATION AND COMPROMISE**

Involving

ABITIBIBOWATER INC. AND CERTAIN OF ITS SUBSIDIARIES

- AND -

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 11
	)	
	)	Case No. 09-11296 (KJC)
	)	
ABITIBIBOWATER INC., <i>et al.</i>	)	
	)	(Jointly Administered)

**PROXY FOR NON-REGISTERED NOTEHOLDERS TO VOTE ON THE CCAA PLAN
- AND -
BALLOT FOR ●
TO ACCEPT OR REJECT THE DEBTORS' JOINT PLAN OF REORGANIZATION**

You have received this Proxy/Ballot because you have been identified as a Cross-border Voting Creditor. Please refer to the Cross-Border Voting Protocol which may be found at www.ey.com/ca/abitibibowater and ►.

COMPLETE, SIGN AND DATE THIS PROXY/BALLOT AND RETURN IT TO ERNST & YOUNG INC., IN ITS CAPACITY AS MONITOR, BY 5:00 P.M. EASTERN TIME ON [August 25], 2010 (THE “VOTING DEADLINE”). DO NOT MAIL PROXY/BALLOTS DIRECTLY TO THE DEBTORS OR TO EPIQ BANKRUPTCY SOLUTIONS, LLC. YOU SHOULD NOT SEND THE PROXY TO YOUR PARTICIPANT HOLDER. PLEASE RETURN YOUR ORIGINAL PROXY/BALLOT TO THE MONITOR SO THAT IT IS ACTUALLY RECEIVED ON OR BEFORE THE VOTING DEADLINE. This Proxy/Ballot may also be deposited with the Chair at the CCAA Creditors' Meeting before the beginning of the CCAA Creditors' Meeting.

LA VERSION FRANÇAISE DE CETTE PROCURATION ET DE CE BULLETIN DE VOTE SERA DISPONIBLE SUR LE SITE WEB DU CONTRÔLEUR DÉSIGNÉ AUX TERMES DE LA LACC, À L'ADRESSE www.ey.com/ca/abitibibowater

On April 16, 2010, AbitibiBowater Inc., Bowater Inc. and certain of their subsidiaries (the “Chapter 11 Debtors”) filed voluntary petitions for relief under Chapter 11 of the Bankruptcy Code in the Bankruptcy Court for the District of Delaware (the “U.S. Bankruptcy Court”) (collectively, the “Chapter 11 Cases”). On April 17, 2010, Abitibi-Consolidated Inc., Bowater Canadian Holdings Inc. and certain of their subsidiaries (the “Canadian Petitioners”) obtained protection from their creditors pursuant to the *Canadian Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “CCAA Proceedings”). The following Canadian Petitioners and Chapter 11 Debtors have filed for both protection under the CCAA and commenced Chapter 11 Cases (the “Cross-Border Debtors”):

Bowater Canadian Holdings Inc.
Bowater Canada Finance Corporation
Bowater Canadian Limited
AbitibiBowater Canada Inc.
Bowater Canadian Forest Products Inc.
Bowater LaHave Corporation
Bowater Maritimes Inc.

The Chapter 11 Debtors, including the Cross-Border Debtors, have filed a First Amended Joint Plan of Reorganization dated ► (the “U.S. Plan”). The Canadian Petitioners, including the Cross-Border Debtors, have filed a Plan of Reorganization and Compromise dated ►, 2010 (the “CCAA Plan”), and collectively with the U.S. Plan, the “Plans”).

In the CCAA Proceedings, a meeting of each class of Affected Unsecured Creditors (the “CCAA Creditors' Meeting”) will be held on [August 26], 2010 at [10:00a.m.] (Montreal time) at ►.

Voting takes place at the CCAA Creditors' Meeting (or any adjournment, postponement or rescheduling thereof) in person or by proxy. In the Chapter 11 Cases, no

meeting is held. Instead, holders of Claims³ entitled to vote on the U.S. Plan do so by way of ballot.

Affected Unsecured Creditors of Cross-Border Debtors and holders of Claims against the Cross-Border Debtors entitled to vote on the U.S. Plan will be eligible to vote to accept or reject the U.S. Plan and the CCAA Plan. A vote to accept the CCAA Plan will be deemed to be a vote to accept the U.S. Plan and a vote to reject the CCAA Plan will be deemed to be a vote to reject the U.S. Plan. A vote to accept the U.S. Plan will be deemed to be a vote to accept the CCAA Plan and a vote to reject the U.S. Plan will be deemed to be a vote to reject the CCAA Plan. This form constitutes a form of proxy (in the event that you do not wish to attend the CCAA Creditors' Meeting to vote in person) ("Proxy") and a ballot ("Ballot") for voting on the U.S. Plan (the "Proxy/Ballot").

Please use this Proxy/Ballot (a) if you do not wish to attend the CCAA Creditors' Meeting to vote in person but wish to appoint a proxyholder to attend the CCAA Creditors' Meeting, vote your Claim to accept or reject the CCAA Plan in the CCAA Proceedings and otherwise act for and on your behalf at the CCAA Creditors' Meeting and any adjournment(s), postponement(s) or rescheduling(s) thereof; and (b) to cast your vote to accept or reject the U.S. Plan for purposes of the Chapter 11 Cases.

The U.S. Plan is Exhibit A to the Disclosure Statement for the Plan (as may be amended and supplemented, the "Disclosure Statement"), which accompanies this Proxy/Ballot on CD-ROM. The CCAA Plan is Appendix C to the Circular which you have also received as part of the Solicitation Package and Meeting Materials. Any party may request, at the Debtors' expense, hard copies of the Disclosure Statement, together with the U.S. Plan and other exhibits annexed thereto, from the Monitor. Such materials are also available on the Monitor's website at www.ey.com/ca/abitibibowater.

You should review the Disclosure Statement, the U.S. Plan, the Circular and the CCAA Plan before you vote. In addition, on [July 9], 2010, the Québec Superior Court (Commercial Division) issued an order establishing certain procedures for the conduct of the CCAA Creditors' Meeting (the "CCAA Meeting Order"), a copy of which is Appendix D to the Circular. Similarly, on ►, 2010, the U.S. Bankruptcy Court approved an order (the "U.S. Solicitation Order"), which is included in the Solicitation Package and Meeting Materials, that establishes certain procedures for the solicitation and tabulation of votes to accept or reject the U.S. Plan including the approval of the Cross-Border Voting Protocol which establishes the procedures applicable for creditors holding claims against the Cross-Border Debtors. The Cross-Border Voting Protocol, CCAA Meeting Order, and the U.S. Solicitation Order, contain important information regarding the voting process with respect to the Cross-Border Debtors. Please read the Cross-Border Voting Protocol, the CCAA Meeting Order, the U.S. Solicitation Order and the instructions sent with this Proxy/Ballot prior to submitting this Proxy/Ballot.

³ All capitalized terms used herein but not otherwise defined shall have the meanings ascribed to them in the Cross-Border Voting Protocol, the U.S. Solicitation Order, or the CCAA Meeting Order, as applicable.

Your Claim(s) have been placed in the following class for purposes of the Chapter 11 Cases:



If you hold Claims in other classes that you are entitled to vote, you will receive a Proxy/Ballot or Ballot for each such other class. You may not split your vote on the Plans. You must vote all Claims in this Class to either accept or reject the Plans.

If the CCAA Plan is sanctioned by the Québec Superior Court and the U.S. Plan is confirmed by the U.S. Bankruptcy Court, they will be binding on you whether or not you vote.

TO BE COMPLETED AND SIGNED BY THE PARTICIPANT HOLDER PRIOR TO SENDING THIS PROXY TO THE NON-REGISTERED NOTEHOLDER

Name of Non-registered

Noteholder:

Name of Participant Holder for this Non-registered Noteholder:

Account Number:

Type (please check) and principal amount of Canadian Unsecured Notes held for this Non-registered Noteholder: [NTD: Which series of Notes under Chapter 11?]

☐ 6.00% Senior Notes due June 20, 2013 issued by ACCC	(Amount)
☐ 7.40% Debentures due April 1, 2018 issued by ACI	(Amount)
☐ 7.50% Debentures due April 1, 2028 issued by ACI	(Amount)
☐ 7.75% Notes due June 15, 2011 issued by ACCC	(Amount)
☐ 7.875% Notes due August 1, 2009 issued by ACF LP	(Amount)
☐ 7.95% Notes due November 15, 2011 issued by BCFC	(Amount)
☐ 8.375% Senior Notes due April 1, 2015 issued by ACCC	(Amount)
☐ 8.50% Debentures due August 1, 2029 issued by ACI	(Amount)
☐ 8.55% Senior Notes due August 1, 2010 issued by ACI	(Amount)
☐ 8.85% Debentures due April 1, 2030 issued by ACI	(Amount)
☐ 10.26% Senior Notes (Series D) due January 15, 2011 issued by BCFPI (f/k/a Canadian Pacific Forest Products Limited)	(Amount)
☐ 10.50% Senior Notes (Series B) due June 15, 2010 issued by BCFPI (f/k/a Canadian Pacific Forest Products Limited)	(Amount)
☐ 10.60% Senior Notes (Series C) due January 15, 2011 issued by BCFPI (f/k/a Canadian Pacific Forest Products Limited)	(Amount)
☐ 10.625% Senior Notes (Series A) due June 15, 2010 issued by BCFPI (f/k/a Canadian Pacific Forest Products Limited)	(Amount)
☐ 10.85% Debentures due November 30, 2014 issued by BCFPI (f/k/a Canadian Pacific Forest Products Limited)	(Amount)
☐ 15.5% Senior Unsecured Notes due July 15, 2010 issued by ACCC	(Amount)
☐ Floating Rate Notes due June 15, 2011 issued by ACCC	(Amount)

Participant Holder Signature:

Phone Number of Participant Holder:

(Print Name of Contact at Participant Holder)

By:

(Signature of authorized signing officer of Participant Holder)

ACCC = Abitibi-Consolidated Company of Canada; ACI = Abitibi-Consolidated Inc.; ACF LP = Abitibi-Consolidated Finance L.P.; BCFC = Bowater Canada Finance Corporation; BCFPI = Bowater Canadian Forest Products Inc.

**REMAINDER OF PROXY TO BE COMPLETED BY THE NON-REGISTERED
NOTEHOLDER**

ITEM 1. APPOINTMENT OF PROXYHOLDER (CCAA PROCEEDINGS) and
VOTE ON THE PLAN (CHAPTER 11 CASES).

By checking one of the two boxes below, the undersigned Non-registered Noteholder hereby revokes all proxies previously given and nominates, constitutes and appoints either _____ or a representative of Ernst & Young Inc., in its capacity as Monitor, as proxyholder (if you would like the Monitor to act as your proxyholder, leave space blank) with full power of substitution, to attend, vote and otherwise act for and on behalf of the undersigned at the CCAA Creditors' Meeting and any adjournment(s) thereof, and to vote the amount of the Creditors' Claim. Without limiting the generality of the power hereby conferred, the person named as proxyholder is specifically directed to vote as shown below. The person named as proxyholder is also directed to vote at the proxyholder's discretion and otherwise act for and on behalf of the undersigned with respect to any amendments or variations to the Plans and to any matters that may come before the CCAA Creditors' Meeting or any adjournment thereof.

By checking one of the two boxes below, the undersigned hereby votes with respect to his, her or its Claims in the Chapter 11 Cases, and directs the person named as proxyholder to vote as shown below (check one box only):

☐ to ACCEPT the Plans ☐ to REJECT the Plans

Please note that if no specification is made hereinabove, you will be deemed to have voted to ACCEPT the Plans.

ITEM 2. OPTIONAL RELEASE ELECTION [U.S. Plan only]. Check this box if you elect not to grant the releases contained in Section 8.5 of the U.S. Plan and elect not to consent to the related injunction in the Chapter 11 Cases. Election to withhold consent is at your option. If you submit your Proxy/Ballot without this box checked, you will be deemed to consent to the releases set forth in Section 8.5 of the U.S. Plan and the related injunction to the fullest extent permitted by applicable law.

☐ The undersigned elects not to grant the releases contained in Section 8.5 of the U.S. Plan and elects not to consent to the related injunction.

ITEM 3. CERTIFICATION. By signing this Proxy/Ballot, the undersigned certifies that he, she or it:

1. is the holder of the Claims to which this Proxy/Ballot pertains or is an

authorized signatory, and has full power and authority to vote to accept or reject the Plans;

2. has been provided with a copy of the U.S. Plan, the CCAA Plan, Disclosure Statement, Notice of CCAA Creditors' Meeting, CCAA Meeting Order, U.S. Solicitation Order and acknowledges that the vote set forth on this Proxy/Ballot is subject to all the terms and conditions set forth in the Plans, Disclosure Statement, CCAA Meeting Order and U.S. Solicitation Order; and
3. has not submitted any other Proxy/Ballots relating to this Class of Claims that are inconsistent with the proxyholder appointment and vote set forth in this Proxy/Ballot or that, as limited by the terms of the CCAA Meeting Order and U.S. Solicitation Order and the instructions attached hereto, if such other Proxy/Ballots were previously submitted, they either have been or are hereby revoked or changed to reflect the vote set forth herein.

Name: _____
(Print or Type)

Signature: _____

By: _____
(If Signing on Behalf of a Corporation or other Entity)

Title: _____
(If Appropriate)

Street Address: _____

City, State/Province, Zip/Postal Code: _____

Country: _____

Telephone Number: _____

Date Completed: _____

No fees, commissions, or other remuneration will be payable to any broker, dealer, or other person for soliciting votes on the Plans. This Proxy/Ballot is not a letter of transmittal and may not be used for any purpose other than to appoint a proxyholder and to cast votes to accept or reject the Plans. Moreover, this Proxy/Ballot shall not constitute or be deemed to be a Proof of Claim or Interest or an assertion of a Claim or Interest against the Debtors.

YOUR ORIGINAL PROXY/BALLOT MUST BE ACTUALLY RECEIVED BY THE MONITOR AT THE ADDRESS LISTED BELOW ON OR BEFORE 5:00 P.M. EASTERN TIME ON THE VOTING DEADLINE ([August 25], 2010), OR YOUR PROXYHOLDER APPOINTMENT AND VOTE, AND ELECTIONS, IF ANY, WILL NOT BE COUNTED. YOU SHOULD NOT SEND THE PROXY TO YOUR PARTICIPANT HOLDER. PROXIES/BALLOTS SUBMITTED BY FACSIMILE OR OTHER ELECTRONIC SUBMISSION WILL NOT BE COUNTED.

**ERNST & YOUNG INC.
MONITOR OF ABITIBIBOWATER INC. *et al.*
800 René-Lévesque Blvd. West
Suite 2000
Montreal, Québec
H3B 1X9 Canada
Attention: ABH et al. Creditors' Meeting**

This Proxy/Ballot may also be hand-delivered to the Chair of the CCAA Creditors' Meeting prior to the commencement of the CCAA Creditors' Meeting.

IF YOU HAVE ANY QUESTIONS REGARDING THIS PROXY/BALLOT OR THE VOTING PROCEDURES, OR IF YOU NEED AN ADDITIONAL PROXY/BALLOT OR ADDITIONAL COPIES OF THE DISCLOSURE STATEMENT OR OTHER ENCLOSED MATERIALS, PLEASE CONTACT THE MONITOR AT 1-866-246-7889 OR VISIT THE MONITOR'S WEBSITE AT www.ey.com/ca/abitibibowater

VOTING INSTRUCTIONS

1. All capitalized terms used in the Proxy/Ballot or these instructions but not otherwise defined therein shall have the meaning ascribed to them in the Plans, the CCAA Meeting Order or the U.S. Solicitation Order, as applicable.
2. You are considered a Non-registered Noteholder because your Canadian Unsecured Notes are shown by the books and records of the trustee under your Canadian Unsecured Notes Indenture to be held by your broker, DTC, CDS, or another similar holder (a "Participant Holder") on your behalf.
3. The box on page 5 of your proxy should have been completed and signed by your Participant Holder. If it has not been completed and signed, please contact your Participant Holder to arrange for it to be completed and signed.
4. Please read and follow these instructions carefully. Your Proxy/Ballot must be actually received by the Monitor by (a) first class mail in the pre-paid, pre-addressed return envelope provided with the Proxy/Ballot or (b) personal delivery, overnight courier, or first class mail to Ernst & Young Inc., Monitor of AbitibiBowater Inc. et al., 800 René-Lévesque Blvd. West, Suite 2000, Montreal, Québec, H3B 1X9, Canada no later than 5:00 p.m. Eastern Time on **[August 25]**, 2010, unless such time is extended, or paragraph 8 below applies, or your Proxy/Ballot will not be counted.
5. THE TOTAL AMOUNT OF ALL CANADIAN UNSECURED NOTES CLAIMS HAS BEEN DETERMINED AND ACCEPTED BY THE PETITIONERS. THEREFORE, YOU DO NOT HAVE TO PROVIDE A PROOF OF CLAIM IN ORDER TO RECEIVE A DISTRIBUTION UNDER THE PLANS.
6. In order to appoint a proxyholder for the CCAA Creditors' Meeting using this Proxy/Ballot and for your vote to accept or reject the Plan to count for purposes of the Chapter 11 Cases, you must:
 - a. If you wish to vote by proxy rather than in person at the CCAA Creditors' Meeting for purposes of the CCAA Proceedings, either write in the name of your proxyholder in Item 1 or, if you would like a representative of the Monitor to act as your proxyholder, leave the space blank;
 - b. Check the appropriate box in Item 1 if you wish to vote by proxy rather than in person at the CCAA Creditors' Meeting for purposes of the CCAA Proceedings and you wish to vote by ballot to accept or reject the U.S. Plan for purposes of the Chapter 11 Cases (NOTE: if you do not check either box, you will be deemed to have voted to ACCEPT the Plans)
 - c. Check the box in Item 2 if you elect not to grant the releases contained in Section 8.5 of the U.S. Plan and elect not to consent to the related injunction for purposes of the Chapter 11 Cases. Election to withhold consent is at your option. If you submit your Proxy/Ballot without the box in Item 3 checked,

you will be deemed to consent to the releases set forth in Section 8.5 of the U.S. Plan and the related injunction to the fullest extent permitted by applicable law;

- d. Review and complete the certifications in Item 3;
 - e. Sign the Proxy/Ballot — your original signature is required on the Proxy/Ballot in order to appoint a proxyholder for the CCAA Creditors' Meeting and for your vote to count for purposes of the Chapter 11 Cases;
 - f. If you are completing the Proxy/Ballot as a duly authorized representative of a corporation or other entity, indicate your relationship with such corporation or other entity and the capacity in which you are signing, and if subsequently requested, provide proof of your authorization to so sign. In addition, please provide your name and mailing address if different from that set forth on the Proxy/Ballot; and
 - g. Return the completed Proxy/Ballot to the Monitor (a) in the pre-addressed envelope enclosed with this Proxy/Ballot or (b) via personal delivery, overnight courier, or first class mail to Ernst & Young Inc., Monitor of AbitibiBowater Inc. et al., 800 René-Lévesque Blvd. West, Suite 2000, Montreal, Québec, H3B 1X9, Canada, so that it is actually received no later than 5:00 p.m. Eastern Time on **[August 25]**, 2010. See, however, paragraph 8, below.
7. Each Non-registered Noteholder who has a right to vote at the CCAA Creditors' Meeting has the right to attend or to appoint a person to attend, act and vote for and on behalf of the Non-registered Noteholder and such right may be exercised by inserting in the space provided the name of the Non-registered Noteholder or of the person to be appointed, as the case may be. If no name has been inserted in the space provided, the Non-registered Noteholder will be deemed to have appointed any officer of Ernst & Young Inc., in its capacity as Monitor, or such other person as Ernst & Young Inc. may designate, as proxy holder of the Non-registered Noteholder, with power of substitution, to attend on behalf of and act for the Non-registered Noteholder at the CCAA Creditors' Meeting to be held in connection with the CCAA Plan and at any and all adjournments, postponements or other rescheduling thereof.
8. You will receive, in full and final satisfaction of your Claims, your Pro Rata share of the number of shares of New ABH Common Stock set forth against the relevant Affected Unsecured Creditor Class in Schedule "B" to the CCAA Plan, in accordance with the provisions of the CCAA Plan, in the event that the CCAA Plan is accepted by the Required Majorities of Affected Unsecured Creditors and approved by the Court, provided, however, that each Affected Unsecured Creditor with Proven Claims in respect of a 15.5% Senior Unsecured Note Claim against a Canadian Petitioner will ultimately receive, in full and final satisfaction of such Proven Claims, its 15.5% Pro Rata share of the number of shares of New ABH Common Stock set forth against the name of the relevant Canadian Petitioner in Schedule "C" to the CCAA Plan.

9. If you believe you received the wrong form of Proxy/Ballot, or if you need additional Proxy/Ballots, please immediately contact the Monitor.
10. If you wish to have your Claim allowed for purposes of voting on the Plans in a manner that is inconsistent with the Proxy/Ballot you received or if you did not receive a Proxy/Ballot and wish to have your Claim temporarily allowed for voting purposes only, you must bring a motion prior to ►, 2010 in accordance with the procedures set forth in the Cross-Border Voting Protocol.
11. If multiple Proxies/Ballots are received from the same person with respect to the same Claims prior to the Voting Deadline, the latest dated, validly executed Proxy/Ballot timely received will supersede and revoke any earlier received Proxy/Ballot. However, if a holder of Claims casts Proxies/Ballots received by the Monitor dated with the same date, but which are voted inconsistently, such Proxies/Ballots will not be counted. If a Proxy/Ballot is not dated in the space provided, it shall be deemed dated as of the date it is received by the Monitor.
12. If the Creditor validly submits a Proxy/Ballot to the Monitor and subsequently attends the CCAA Creditors' Meeting and votes in person inconsistently, the Creditors' vote at the CCAA Creditors' Meeting will supersede and revoke the earlier received Proxy/Ballot.
13. Proxies/Ballots may also be accepted if deposited with the Chair at the CCAA Creditors' Meeting before the beginning of the CCAA Creditors' Meeting, or, for purposes of voting at an adjourned, postponed or other rescheduled CCAA Creditors' Meeting, if received by the Monitor prior to 5:00 p.m. Eastern Time on the Business Day immediately preceding any adjournment, postponement or other rescheduling thereof.
14. Any Proxy/Ballot that is illegible or contains insufficient information to permit the identification of the claimant shall not be counted.
15. Any Proxy/Ballot that attempts to partially accept and partially reject the Plans will not be counted.
16. After the Voting Deadline, no Proxy/Ballot may be withdrawn or modified, except by Proxy/Ballot deposited with the Chair at the CCAA Creditors' Meeting or by a Creditor voting in person at the CCAA Creditors' Meeting, without the prior consent of the Debtors.
17. This Proxy/Ballot does not constitute, and shall not be deemed to be, a Proof of Claim or an assertion or admission of a Claim.
18. If you hold Claims in more than one Class under the Plans, you may receive more than one Proxy/Ballot or Ballot for each different Class. Each Proxy/Ballot or Ballot votes only your Claims indicated on that Proxy/Ballot or Ballot. Please complete and return each Proxy/Ballot and Ballot you receive.

**PLEASE MAIL YOUR PROXY/BALLOT PROMPTLY.
PROXIES/BALLOTS SUBMITTED BY FACSIMILE OR OTHER**

ELECTRONIC SUBMISSION WILL NOT BE COUNTED.

**IF YOU HAVE ANY QUESTIONS REGARDING THE PROXY/BALLOT OR THE
PROCEDURES GENERALLY, OR IF YOU NEED ADDITIONAL COPIES OF THE
PROXY/BALLOT OR OTHER ENCLOSED MATERIALS, PLEASE CALL THE CCAA
MONITOR AT 1-866-246-7889 OR
VISIT THE MONITOR'S WEBSITE AT
www.ey.com/ca/abitibowater**

**YOU MAY USE THE PRE-ADDRESSED, RETURN ENVELOPE PROVIDED WITH THE
PROXY/BALLOT, OR YOU MAY RETURN YOUR PROXY/BALLOT BY PERSONAL
DELIVERY, OVERNIGHT COURIER, OR FIRST CLASS MAIL TO THE MONITOR AT
THE FOLLOWING ADDRESS:**

**ERNST & YOUNG INC.
MONITOR OF ABITIBIBOWATER INC. *et al.*
800 René-Lévesque Blvd. West
Suite 2000
Montreal, Québec
H3B 1X9 Canada
Attention: ABH et al. Creditors' Meeting**

**YOU SHOULD NOT SEND THE PROXY TO YOUR PARTICIPANT HOLDER. YOUR
PROXY SHOULD BE SENT DIRECTLY TO ERNST & YOUNG INC.**

SUPERIOR COURT

Commercial Division

(Sitting as a court designated pursuant to the Companies' Creditors Arrangement Act)

Nº. 500-11-036133-094

CANADA

PROVINCE OF QUEBEC

DISTRICT OF MONTRÉAL

In the matter of Plan of Compromise or Arrangement of:

ABITIBOWATER INC. *et al*

Petitioners

- and -

ERNST & YOUNG INC.

Monitor

BS0350 n/dos.: 041053-1170

BS0350 n/dos.: 041053-1170

EXHIBIT R-3

ORIGINAL

Me David Tournier
(514) 397-3013
Fax : (514) 397-3590

(514) 397-3013

Fax: (514) 397-3590

STIKEMAN ELLIOTT
Stikeman Elliott S.E.N.C.R.L., s.r.l. **AVOCATS**
40^e Étage

**1155, boul. René-Lévesque Ouest
Montréal, Canada H3B 3V2**