

CANADA

PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL

No. : 500-11-036133-094

SUPERIOR COURT

Commercial Division
(Sitting as a court designated pursuant to the
Companies' Creditors Arrangement Act,
R.S.C., c. C-36, as amended)

IN THE MATTER OF THE PLAN OF
COMPROMISE OR ARRANGEMENT OF:
ABITIBIBOWATER INC.,

and

ABITIBI-CONSOLIDATED INC.,

and

BOWATER CANADIAN HOLDINGS INC.,

and

the other Petitioners listed herein

Petitioners

And

ERNST & YOUNG INC.,

Monitor

AFFIDAVIT OF JACQUES VACHON
(Motion for Advice and Directions)

I, the undersigned, Jacques Vachon, attorney, having a place of business at 1155 Metcalfe St., Suite 800, Montreal, Quebec, H3B 5H2, solemnly declare the following:

1. I am a member of the Board of Directors of Bowater Canada Finance Corporation ("BCFC").
2. On Tuesday, September 7, 2010, Lisa Donahue, the Vice President, Restructuring of BCFC along with her counsel made a detailed presentation to the Board of Directors concerning certain transactions between BCFC and various of its affiliates between 2001 until 2009.
3. Subsequent to that presentation, BCFC has neither filed nor sought to file any claims against any of its affiliates relating to such transactions.

4. I am advised by Lisa Donahue and verily believe that BCFC's independent counsel, Mr. Albert Togut advised the United States Bankruptcy Court in proceedings yesterday (September 14, 2010) that:
 - (a) A draft of the report had been provided several days previously to counsel for the BCFC noteholders for review; and
 - (b) BCFC sought permission of the United States Bankruptcy Court to file such report with the Canadian Court.
5. Following objection from Noteholders counsel, the motion was directed to be filed in writing to be heard on September 24, 2010.

AND I HAVE SIGNED



JACQUES VACHON
Vice President and Secretary
Bowater Canada Finance Corporation

Solemnly declared before me at Montreal,
on the 15th day of September, 2010



Name: Danielle Beauchesne
Title: Commissioner of Oaths

Commissioner of Oaths
Districts of Longueuil and Montréal
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