

EXHIBIT N-3



Mire Jean-Yves Fortin
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Montréal, October 29, 2009

Ernst & Young Inc.
800 René-Lévesque Blvd. West
Suite 1900
Montréal, Quebec H3B 1X9

Attention: Mr. Martin Daigneault

222 Bay Street
Toronto-Dominion Centre
P.O. Box 251
Toronto, Ontario M5K 1J7

Attention: Mr. Alex F. Morrison

ThorntonGroutFinnigan LLP
100 Wellington Street West
Suite 3200, P.O. Box 329
Toronto-Dominion Centre
Toronto, Ontario M5K 1K7

Attention: Mr. Robert Thornton

Fishman Flanz Meland Paquin, LLP
1250 René-Lévesque Blvd. West
Suite 4100
Montréal, Quebec H3B 4W8

Attention: Mr. Avram Fishman

**Re: Application of Bowater Canadian Finance Corporation ("BCFC"), Bowater
Canadian Holdings Inc. ("BCHI") et al.**

Dear Sirs:

We refer to a letter dated September 15, 2009 (the "September 15th Letter") from the undersigned, which requested certain financial and other information pertinent to a recovery on the 7.97% Notes due 2011 (the "Notes") issued by BCFC pursuant to the Indenture dated as of October 31, 2001, on behalf of our client, Aurelius Capital Management, LP, which is a holder of the Notes (a "Noteholder"). A copy of the September 15th letter is attached herewith.

You have failed to reply to the September 15th letter and we therefore reiterate our request for information, to which we believe all of the Noteholders, including our client, are entitled. As stated in the October 2, 2009 response from Rachelle Moncur to a letter from Mr. Dan Gropper, Managing Director of Aurelius Capital Management, LP, to the directors of BCFC, the Monitor has a duty to all creditors of all the CCAA Petitioners, including inter-company claimants.

BCF LLP

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 **MERITAS**
LAW FIRMS WORLDWIDE



Given your duty to the BCFC creditors, we expect that you will respond to the reasonable information requests set out in the attached letter by November 12, 2009, by producing the requested information publicly in both the US bankruptcy and the CCAA proceedings. If the requested information is not made publicly available by that time, we have recommended to our client to undertake all necessary legal proceedings to obtain this information.

Yours very truly,

A handwritten signature in black ink, appearing to read 'JYF', written in a cursive, flowing style.

Jean-Yves Fortin

JYF/chb

Encl.

cc: Aurelius Capital Management, LP – Dan Gropper and Gabriella Skirnick
Greenberg Traurig, LP – Bruce Zirinsky and Gary Ticoll
Willkie Farr & Gallagher LLP – Alan J. Lipkin and Steven Z. Szanzer
Wilmington Trust Company – Patrick Healy