EXHIBIT N-6

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
	)	
ABITIBIBOWATER INC., *et al.*,[1]	)	Case No. 09-11296 (KJC)
	)	Jointly Administered
	)	
	)	**Hearing Date: June 22, 2010 at 10:00 a.m. (ET)**
Debtors.	)	**Objection Deadline: June 15, 2010 at 4:00 p.m. (ET)**

DEBTORS' APPLICATION FOR AN ORDER (I) AUTHORIZING BOWATER CANADA FINANCE CORPORATION TO EMPLOY AND RETAIN AP SERVICES, LLC AS SPECIAL ADVISOR AND (II) DESIGNATING LISA DONAHUE AS BOWATER CANADA FINANCE CORPORATION'S VICE PRESIDENT - RESTRUCTURING

AbitibiBowater Inc. ("AbitibiBowater"), on behalf of itself and its affiliated debtors and debtors-in-possession in the above-captioned cases (each a "Debtor," and collectively, the "Debtors"), by and through its undersigned counsel, hereby moves this Court for entry of an order substantially in the form of Exhibit C attached hereto (the "Order") pursuant to sections 105 and 363 of title 11 of the United States Code (the "Bankruptcy Code") and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") authorizing Bowater Canada Finance Corporation ("BCFC") to employ and retain AP Services, LLC ("APS") as its special advisor and designating Lisa Donahue ("Donahue") to serve as BCFC's

[1] The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: AbitibiBowater Inc. (6415), AbitibiBowater US Holding 1 Corp. (N/A), AbitibiBowater US Holding LLC (N/A), AbitibiBowater Canada Inc. (N/A), Abitibi-Consolidated Alabama Corporation (4396), Abitibi-Consolidated Corporation (9050), Abitibi-Consolidated Finance LP (4528), Abitibi Consolidated Sales Corporation (7144), Alabama River Newsprint Company (7247), Augusta Woodlands, LLC (9050), Bowater Alabama LLC (7106), Bowater America Inc. (8645), Bowater Canada Finance Corporation (N/A), Bowater Canadian Forest Products Inc. (N/A), Bowater Canadian Holdings Incorporated (N/A), Bowater Canadian Limited (N/A), Bowater Finance Company Inc. (1715), Bowater Finance II LLC (7886), Bowater Incorporated (1803), Bowater LaHave Corporation (N/A), Bowater Maritimes Inc. (N/A), Bowater Newsprint South LLC (1947), Bowater Newsprint South Operations LLC (0168), Bowater Nuway Inc. (8073), Bowater Nuway Mid-States Inc. (8290), Bowater South American Holdings Incorporated (N/A), Bowater Ventures Inc. (8343), Catawba Property Holdings, LLC (N/A), Coosa Pines Golf Club Holdings LLC (8702), Donohue Corp. (9051), Lake Superior Forest Products Inc. (9305) and Tenex Data Inc. (5913). On December 21, 2009, ABH LLC 1 (2280) and ABH Holding Company LLC (2398) (the "SPV Debtors") commenced chapter 11 cases, which cases are jointly administered with the above-captioned Debtors. The Debtors' and SPV Debtors' corporate headquarters are located at, and the mailing address for each Debtor is, 1155 Metcalfe Street, Suite 800, Montreal, Quebec H3B 5H2, Canada.

Vice President - Restructuring (the "VP") in these Chapter 11 Cases. In support of this application (the "Application"), the Debtors rely on the Affidavit of Lisa Donahue (the "Donahue Affidavit") attached hereto as Exhibit A, and respectfully state as follows:

JURISDICTION

1. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b) and venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The statutory predicates for the relief requested herein are sections 105 and 363 of the Bankruptcy Code, Rule 2014 of the Bankruptcy Rules and Rule 2014-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Rules").

BACKGROUND

I. General Background

3. AbitibiBowater Inc. ("AbitibiBowater" and together with its subsidiaries, the "Company") is incorporated in Delaware and headquartered in Montreal, Quebec. The Company is the world's largest producer of newsprint by capacity and one of the largest publicly traded pulp and paper manufacturers worldwide. It produces an extensive range of commercial printing papers, market pulp, and wood products, serving customers in over 90 countries. The Company is also among the world's largest recyclers of newspapers and magazines, and has third-party certified 100% of its managed woodlands to sustainable forest management standards. As of December 31, 2008, it owned or operated 24 pulp and paper facilities and 30 wood products facilities located in the United States, Canada, the United Kingdom and South Korea, as well as recycling and power generation facilities. Employing around 15,900 people,

the Company realized sales of approximately \$6.8 billion[2] in 2008. Its total assets were \$8.1 billion as of December 31, 2008.

4. The Company's financial performance depends primarily on the market demand for its products and the prices at which they can be sold. These products are globally traded commodities, and as such, the balance between supply and demand drive their pricing and shipment levels. Supply and demand, in turn, are affected by global economic conditions, changes in consumption and capacity, the level of customer and producer inventories, and fluctuations in currency exchange rates. The recent downturn in the global economy has resulted in an unprecedented decline in demand for newsprint, the Company's primary product. In addition, substantial price competition and volatility in the pulp and paper industry, along with negative trends in advertising, electronic data transmission and storage, and continued expansion of the Internet, have exacerbated downward pressure on revenue. At the same time, the global credit markets suffered a significant contraction, including the failure of some large financial institutions, which has resulted in a severe decline in the credit markets and overall availability of credit. These market disruptions, as well as the Company's high debt levels and the overall weakness in consumer demand, have adversely impacted the Company's financial performance and have necessitated the commencement of these chapter 11 cases and coordinated Canadian filings.

5. Specifically, on April 16, 2009 and December 21, 2009 (the "Petition Date"), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code

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[2] All monetary figures are presented in U.S. dollars unless specifically noted otherwise.

(the "Chapter 11 Cases"). On April 17, 2009, certain of the Debtors (the "Canadian Debtors")[3] and non-debtor subsidiaries of AbitibiBowater (the "CCAA Debtors")[4] applied for protection from their creditors under Canada's *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCAA"), in the Superior Court, Commercial Division, for the Judicial District of Montreal, Canada (the "Canadian Court" and the filing, the "Canadian Proceeding"). Two of the CCAA Debtors -- Abitibi-Consolidated Inc. ("ACI") and Abitibi-Consolidated Company of Canada ("ACCC") (together, the "Chapter 15 Debtors") -- thereafter filed petitions for recognition under chapter 15 of the Bankruptcy Code (the "Chapter 15 Cases") in this Court seeking emergency provisional relief in support of the Canadian Proceeding. AbitibiBowater and certain of the Debtors also filed for ancillary relief in Canada seeking provisional relief in support of the Chapter 11 Cases in Canada under the Canadian equivalent of chapter 15, section 18.6 of the CCAA.[5]

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3 The Canadian Debtors are: Bowater Canada Finance Corporation, Bowater Canadian Holdings Incorporated, AbitibiBowater Canada Inc., Bowater Canadian Forest Products Inc., Bowater Maritimes Inc., Bowater LaHave Corporation and Bowater Canadian Limited.

4 The CCAA Debtors are: Bowater Mitis Inc., Bowater Guerette Inc., Bowater Couturier Inc., Alliance Forest Products (2001) Inc., Bowater Belledune Sawmill Inc., St. Maurice River Drive Company, Bowater Treated Wood Inc., Canexel Hardboard Inc., 9068-9050 Quebec Inc., Bowater Canada Treasury Corporation, Bowater Canada Finance Limited Partnership, Bowater Shelburne Corporation, 3231078 Nova Scotia Company, Bowater Pulp and Paper Canada Holdings Limited Partnership, Abitibi-Consolidated Inc., Abitibi-Consolidated Company of Canada, Abitibi-Consolidated (U.K.) Inc., Abitibi-Consolidated Nova Scotia Incorporated, Abitibi-Consolidated Finance LP, 3217925 Nova Scotia Company, Terra-Nova Explorations Ltd., The Jonquiere Pulp Company, The International Bridge and Terminal Company, Scramble Mining Ltd., 9150-3383 Quebec Inc., Star Lake Hydro Partnership, Saguenay Forest Products Inc., 3224112 Nova Scotia Limited, La Tuque Forest Products Inc., Marketing Donohue Inc., Abitibi-Consolidated Canadian Office Products Holdings Inc., 3834328 Canada Inc., 6169678 Canada Incorporated, 4042410 Canada Inc., Donohue Recycling, and 1508756 Ontario Inc.

5 The Debtors who obtained section 18.6 relief are: AbitibiBowater Inc., AbitibiBowater US Holding 1 Corp., Bowater Ventures Inc., Bowater Incorporated, Bowater Nuway Inc., Bowater Nuway-Midstates, Inc., Catawba Property Holdings LLC, Bowater Finance Company Inc., Bowater South American Holdings Incorporated, Bowater America Inc., Lake Superior Forest Products Inc., Bowater Newsprint South LLC, Bowater Newsprint South Operations LLC, Bowater Finance II, LLC, Bowater Alabama LLC and Coosa Pines Golf Club Holdings LLC.

6. On April 28, 2009, the Office of the United States Trustee for the District of Delaware appointed a statutory committee of unsecured creditors (the "Committee") in these Chapter 11 Cases pursuant to section 1102 of the Bankruptcy Code.

7. The Company's ability to reorganize depends on the comprehensive reorganization of its businesses in Canada and the United States. The Debtors' and the CCAA Debtors' interests are united in their integrated, co-dependent business relationship. The Debtors and the CCAA Debtors have therefore committed to engage in a joint and harmonious restructuring in both jurisdictions in an effort to maximize value for the benefit of the Company's collective stakeholders.

8. The Company has made significant progress towards confirmation and consummation of viable plans of reorganization and arrangement in the Chapter 11 Cases and Canadian Proceeding, respectively, that will enable the Company to emerge from bankruptcy as a successful going concern. On May 24, 2010, the Company filed its *First Amended Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code* (as may be amended from time to time, the "Plan") in the Bankruptcy Court and the Monitor filed, on behalf of the Company, the *First Amended Plan of Reorganization and Compromise under the CCAA* (the "CCAA Plan" and, together with the Plan, the "Plans") in the Canadian Court. Together, the Plans contemplate a repayment in cash in full of all of the Company's prepetition and postpetition secured debt, and recoveries for unsecured creditors in the form of equity in the reorganized Company.

II. BCFC and the BCFC Notes

9. The Company comprises approximately 145 legal entities worldwide, 52 of which are U.S. legal entities. Of these, 34 have filed for Chapter 11 relief, 41 have filed for protection under the CCAA, and 7 have filed for both Chapter 11 and CCAA protection. As is

common in large, complex multi-debtor cases, many intercompany relationships exist among the Debtors, the Cross-Border Debtors, and the CCAA Debtors. Notwithstanding these relationships, the Debtors have functioned effectively as one enterprise in these Chapter 11 Cases, and have successfully operated for the benefit of the whole.

10. By way of background, BCFC is a wholly-owned subsidiary of Bowater Incorporated ("Bowater") organized as an unlimited liability company (a "ULC") under Nova Scotia law. BCFC issued notes in the principal amount of $600 million pursuant to that certain indenture for the 7.95% notes due 2011 dated as of October 31, 2001 among BCFC as issuer, Bowater as guarantor, and the Bank of New York, as trustee (the "BCFC Notes"). The BCFC Notes remain outstanding. BCFC is a financing vehicle with no material operations.

11. Section 135 of the *Companies Act (Nova Scotia)* provides, in relevant part, that "[i]n the event of a [ULC] being wound up, every present and past member shall, subject to this Section, be liable to contribute to the assets of the company to an amount sufficient for payment of its debts and liabilities and the costs, charges, and expenses of the winding up . . . ." Accordingly, an argument exists that in the event of a winding up of BCFC, BCFC may have a claim (the "Wind Up Claim") against Bowater pursuant to section 135 of the *Companies Act (Nova Scotia)* for BCFC's liabilities, including any amounts outstanding in connection with the BCFC Notes. In addition to the Wind Up Claim, BCFC may have other potential claims in connection with the use of proceeds from the issuance of the BCFC Notes (the "BCFC Claims").

12. Resolving the Wind Up Claim and BCFC Claims presents a potential conflict of interest between BCFC and Bowater. While the Debtors believe that BCFC's directors and officers are fully capable and legally authorized to discharge their fiduciary duties to BCFC in connection with resolving these potential intercompany disputes, the Debtors have

determined, in order to avoid undue expense and delay with their reorganization and emergence efforts, and any appearance of impropriety, to retain a wholly independent officer to investigate the Wind Up Claim and the BCFC Claims and make recommendations to BCFC's board regarding the appropriate prosecution or settlement of the same. The appointment of Donahue as BCFC's Vice President - Restructuring will thus further ensure the integrity of the Debtors' claims resolution process and facilitate an expeditious resolution to these intercompany claims in furtherance of the Debtors' emergence efforts.

RELIEF REQUESTED

13. By this Application, the Debtors seek authority, pursuant to sections 105(a) and 363 of the Bankruptcy Code, to employ and retain APS as BCFC's special advisor and to designate Donahue as BCFC's VP in these Chapter 11 Cases in accordance with the terms and conditions set forth in the engagement letter by and between BCFC and APS dated June 2, 2010 (the "Engagement Agreement") attached hereto as Exhibit B.

BASIS FOR RELIEF

14. The retention of APS and the designation of Donahue as BCFC's VP to provide interim officer services in connection with the intercompany claims is proper under section 363 of the Bankruptcy Code. Section 363(b) of the Bankruptcy Code provides in part that the "trustee after notice and hearing, may use, sell or lease, other than in the ordinary course of business, property of the estate." 11 U.S.C. § 363(b). Under applicable case law, if a debtor's proposed use of its assets pursuant to section 363(b) of the Bankruptcy Code represents a reasonable judgment on the part of the debtor, such use should be approved. *See, e.g.*, *Myers* v. *Martin (In re Martin)*, 91 F.3d 389, 395 (3d Cir. 1996) (citing *Fulton Slate Dank* v. *Schipper (In re Schipper)*, 933 F.2d 513, 515 (7th Cir. 1991)); *In re Delaware & Hudson R.R. Co.*, 124 B.R.

169, 176 (D. Del. 1991) (courts have applied the "sound business purpose" test to evaluate motions brought pursuant to Section 363(b)); *In re Exide Technologies, Inc.*, Case No. 02-11125 (Bankr. D. Del. May 10, 2002); *Committee of Asbestos-Released Litigants* v. *Johns-Manville Corp. (In re Johns-Manville Corp.)*, 60 B.R. 612, 616 (Bankr. S.D.N.Y. 1986) ("Where the debtor articulates a reasonable basis for its business decisions (as distinct from a decision made arbitrarily or capriciously), courts will generally not entertain objections to debtor's conduct"); *Stephens Indus., Inc.* v. *McClung*, 789 F.2d 386, 390 (6th Cir. 1986); *Comm. Of Equity Sec. Holders* v. *Lionel Corp. (In re Lionel Corp.)*, 722 F.2d 1063, 1070 (2d Cir. 1983); *In re Gulf States Steel, Inc.*, 285 B.R. 497, 514 (Bankr. N.D. Ala. 2002).

15. BCFC's decision to retain APS, and appoint Donahue as VP, is a sound exercise of its business judgment. Donahue has extensive experience in investigating and resolving complex claims for financially troubled companies. The Debtors believe that the retention of APS and its professionals is appropriate and in the best interest of the Debtors, their estates and their creditors.

APS AND DONAHUE'S QUALIFICATIONS

16. APS' professionals have a wealth of experience in providing crisis management and claims resolution services to financially-troubled companies. For more than 20 years, APS and its affiliates have provided interim management and advisory services to companies experiencing financial difficulties. APS has recently provided interim management services in a number of large and mid-size bankruptcy restructurings, in this and other jurisdictions, including: *In re Motors Liquidation Company*, Case No. 09-10998 (BLS) (Bankr. S.D.N.Y.); *In re Lyondell Chemical Co.*, Case No. 09-10023 (REG) (Bankr. S.D.N.Y.); *In re Hayes Lemmerz*, Case No. 09-11655 (MFW) (Bankr. D. Del.); *In re Stallion Oil Field Services*,

Case No. 09-13562 (BLS) (Bankr. D. Del.); *In re BearingPoint*, Case No. 09-10691 (REG) (Bankr. S.D.N.Y.); *In re VeraSun Energy*, Case No. 08-12606 (BLS) (Bankr. D. Del.); *In re Motor Coach Industries, Int'l*, Case No. 08-12136 (BLS) (Bankr. D. Del.); *In re Semcrude, L.P.*, Case No. 08-11525(BLS) (Bankr. D. Del.); *In re Hilex Poly Co. LLC*, Case No. 08-10890 (KJC) (Bankr. D. Del.); *In re Remy Worldwide Holdings, Inc.*, Case No. 07-11481 (KJC) (Bankr. D. Del.); *In re Bally Total Fitness of Greater New York*, Case No. 07-12395 (BRL) (Bankr. S.D.N.Y.); *In re New Century TRS Holdings. Inc.*, Case No. 07-10416 (KJC) (Bankr. D. Del.); *In re Dana Corp.*, Case No. 06-10354 (BRL) (Bankr. S.D.N.Y.); *In re Calpine Corp.*, Case No. 05-60200 (BRL) (Bankr. S.D.N.Y.); *In re Fleming Cos., Inc.*, Case No. 03-10945 (MFW) (Bankr. D. Del.); *In re Acterna Corp.*, Case No. 03-12837 (BRL) (Bankr. S.D.N.Y.); *In re WorldCom. Inc.*, Case No. 02-13533 (AJG) (Bankr. S.D.N.Y.); *In re Exide Technologies*, Case No. 02-1125 (KJC) (Bankr. D. Del.); *In re United Cos. Fin. Corp.*, Case No. 99-00450 (MFW) (Bankr. D. Del.).

17. Donahue is well-qualified to act as BCFC's VP. Donahue has worked as a restructuring consultant and interim manager for more than thirteen (13) years. She has extensive experience in claims settlements, creditor negotiations, situational analysis, and debt restructuring for both domestic and international organizations. She has been employed by AlixPartners, LLP, an affiliate of APS, since 1998. During her years as a restructuring professional, Donahue has acted in an interim management role in significant bankruptcy reorganizations including, *In re Semcrude, L.P.*, Case No. 08-11525(BLS) (Bankr. D. Del. 2008); *In re Calpine Corporation*, Case No. 05-60200 (Bankr. S.D.N.Y. 2005); *In re New World Pasta*, Case No. 04-02817 (Bankr. M.D. Pa. 2004); *In re Exide Technologies*, Case No. 02-

11125 (Bankr. D. Del. 2002); and *In re Regal Cinemas, Inc.*, Case No. 01-1305 (Bankr. M.D. Tenn. 2001).

SERVICES TO BE RENDERED[6]

18. As set forth in the Engagement Agreement, the professional services that APS and Donahue will render to BCFC include, but shall not be limited to, the following:

a) review the Wind Up Claim and the BCFC Claims, in each case with the benefit of advice from independent legal advisors, and in the case of the BCFC Claims with the benefit of review and consideration of the Monitor's report regarding such BCFC Claims;

b) consider, and recommend to the Board of Directors, the course of action to be taken in the best interests of BCFC in connection with the Wind Up Claim and the BCFC Claims, including whether BCFC should file any proof of claim, action or proceeding on account of the Wind Up Claim or the BCFC Claims and, if so, whether and on what terms to resolve such claim, action or proceeding;

c) implement, with the assistance of independent legal advisors, any such recommended course of action if the Board of Directors decides to act thereon;

d) take such action as the VP determines to be necessary or appropriate in order to properly guide and advise the Board of Directors; and

e) assist with such other matters as may be requested by the Board of Directors that fall within the VP expertise and that are mutually agreeable

provided, for greater certainty, that such authority and powers shall not include investigating or considering the filing by BCFC of any objection to the Plan, the CCAA Plan, the US Disclosure Statement filed in connection with the Plan, the CCAA Information Circular filed in connection with the CCAA Plan (each as filed in connection

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6 The summaries of the services to be provided by APS and Donahue and the compensation structure are qualified in their entireties by the Engagement Agreement. If there are any inconsistencies between the summaries contained herein and in the Engagement Agreement, the Engagement Agreement shall govern. Unless otherwise defined herein, all capitalized terms shall have the meaning ascribed to them in the Engagement Agreement.

with the reorganization proceedings by the AbitibiBowater Inc. on May 24, 2010 and as may be amended, supplemented or restated from time to time) and any related agreements and transactions (as each may be amended from time to time), including any restructuring transactions contemplated thereby and the terms and conditions of any financing arrangements, including any rights offering.

PAYMENT OF FEES AND EXPENSES

19. Subject to the provisions of sections 105 and 363 of the Bankruptcy Code, BCFC and Bowater Incorporated ("Bowater") propose to compensate APS at the standard hourly rates charged by the temporary staff ("Temporary Staff") anticipated to be assigned to this case as follows:

a) APS' fees will be based on the hours worked by APS personnel at APS' hourly rates, which are:

Name	Title	Hourly Rate
Lisa Donahue	Vice President - Restructuring	$860
John Castellano	Staff	$760
Todd Zoha	Staff	$580
Christian Matthaeus	Staff	$470

b) In addition to the fees described above, BCFC or Bowater shall pay directly, or reimburse APS upon receipt of periodic billings, for all reasonable out-of-pocket expenses incurred in connection with the Engagement Agreement, such as travel, lodging and meals, telephone, messenger and facsimile charges.

20. Except for Donahue, the above Temporary Staff may be replaced by other professionals at various levels, as required, who shall also become Temporary Staff. APS will keep BCFC informed as to APS' staffing and will not add additional Temporary Staff to the assignment without first consulting with BCFC to obtain its concurrence that such additional resources are required and do not duplicate the activities of other employees or professionals.

21. BCFC and the Debtors shall seek to afford to the VP and the other Temporary Staff, respectively, all the rights and benefits of an "officer" and "employees" of

BCFC under the Plan as the same may be amended, revised or restated from time to time, including any releases or indemnification contained therein.

22. If APS finds it desirable to augment its Temporary Staff with independent contractors (each, an "Independent Contractor") in these Chapter 11 Cases, (a) APS will file, and require the Independent Contractor to file, declarations indicating that the Independent Contractor has reviewed the list of interested parties in this case, disclosing the Independent Contractor's relationships, if any, with the interested parties, and indicating that the Independent Contractor is disinterested, (b) the Independent Contractor will remain disinterested during the time that APS is involved in providing services on behalf of the Debtors, and (c) the Independent Contractor will represent that he/she will not work for the Debtors or other parties in interest in these Chapter 11 Cases during the time APS is involved in providing services to the Debtors. In this engagement, APS will charge the Debtors for an Independent Contractor's services at the same rate that APS pays for such services. APS will keep BCFC informed as to APS' staffing and will not add Independent Contractors to the assignment without first consulting with BCFC to obtain its concurrence that such additional resources are required and do not duplicate the activities of other employees or professionals.

23. As set forth in the Donahue Affidavit, neither Donahue nor APS has shared or agreed to share any of their compensation from BCFC or Bowater with any other person, other than as permitted by section 504 of the Bankruptcy Code.

24. As noted above, BCFC is a financing vehicle that does not have any cash or other current assets to pay the fees and expenses of APS, Donahue or any other officers or employees retained by BCFC in these Chapter 11 Cases. Accordingly, subject to the terms and

conditions set forth herein, in any Order entered in connection herewith, and in the Engagement Agreement, Bowater has agreed, by executing the addendum agreement included as Exhibit B to the Engagement Agreement, to fund the payment of APS' and Donahue's fees and expenses incurred under the Engagement Agreement. The requisite lenders under Bowater's Senior Secured Superpriority Debtor-in-Possession Credit Agreement (the "Bowater DIP Credit Agreement") have agreed to allow Bowater to incur these obligations, and a motion to amend the Bowater DIP Credit Agreement to authorize the same will be filed shortly.

INDEMNIFICATION AGREEMENT[7]

25. In addition to the payment of fees as provided above, BCFC and Bowater have also agreed, in Section 7 of the General Terms and Conditions attached to the Engagement Agreement (the "Indemnification Agreement"), to indemnify and hold harmless APS and its affiliates and its and their partners, directors, officers, employees, temporary staff and agents providing services to it pursuant to the Engagement Agreement from and against any and all claims, liabilities, losses, expenses, and damages, subject to certain limitations, as more fully set forth in the Indemnification Agreement.

APPROVAL OF THE FEES AND INDEMNITY PROVISION

26. In accordance with the terms of the Engagement Agreement, the Debtors seek approval of the fees and Indemnification Agreement pursuant to sections 105 and 363 of the Bankruptcy Code. Section 363(b) of the Bankruptcy Code provides that "[t]he trustee, after notice and a hearing, may use, sell or lease, other than in the ordinary course of business, property of the estate. . . ." 11 U.S.C. § 363. Section 105(a) of the Bankruptcy Code further

[7] This summary of the terms of the Indemnification Agreement is qualified in its entirety by the Indemnification Agreement. If there are any inconsistencies between the summary contained herein and in the Indemnification Agreement, the Indemnification Agreement shall govern.

provides that "[t]he court may issue any order, process or judgment that is necessary or appropriate to carry out the provisions of [the Bankruptcy Code]." 11 U.S.C. § 105. Sections 363 and 105 therefore permit the Court to approve the fees and Indemnification Agreement proposed in the Engagement Agreement in connection with BCFC's retention of APS and Donahue. The Debtors believe that the fees are fair and reasonable in light of (a) industry practice and prior precedent, (b) market rates charged for comparable services, (c) Donahue's substantial experience with respect to strategic planning, claims settlements, creditor negotiations, situational analysis, and debt restructuring for both domestic and international organizations, and (d) the nature and scope of work to be performed by Donahue as BCFC's VP.

27. Because APS is not being employed as a professional pursuant to section 327 of the Bankruptcy Code, it will not submit quarterly fee applications pursuant to sections 330 and 331 of the Bankruptcy Code. APS will, however, file with the Court, and provide negative notice to the U.S. Trustee and counsel to the Committee, reports of compensation earned and expenses incurred on at least a quarterly basis. Such compensation and expenses will be subject to Court review in the event an objection is filed.

28. In addition, indemnification provisions of the type in the Indemnification Agreement are customary and reasonable for engagements of this type, and reflect the qualifications and limitations on indemnification provisions that are customary in this district and in other jurisdictions. *See, e.g., In re Masonite Corp.*, Case No. 09-10844 (PJW) (Bankr. D. Del. Apr. 14, 2009); *In re Verasun Energy Corporation*, Case No. 08-12606 (BLS) (Bankr. D. Del. Dec. 9, 2008); *In re Landsource Cmtys. Dev. LLC*, Case No. 08-11111 (KJC) (Bankr. D. Del. Aug. 27, 2008); *In re Tropicana Entm't, LLC*, 08-10856 (KJC) (Bankr. D. Del. May 30, 2008); *In re Leiner Health Products Inc.*, Case No. 08-10446 (KJC) (Bankr. D. Del. Apr. 4, 2008).

29. Moreover, the terms and conditions of the Engagement Agreement, including the Indemnification Agreement contained therein, were negotiated by the Debtors and APS at arm's length and in good faith. The Debtors respectfully submit that the Indemnification Agreement contained in the Engagement Agreement, viewed in conjunction with the other terms of APS' proposed retention, is reasonable and in the best interests of the Debtors, their estates and creditors. Accordingly, the Debtors request that the Court approve the Indemnification Agreement.

DISCLOSURES AND DISINTERESTEDNESS

30. In connection with APS' proposed retention by BCFC, APS and Donahue undertook to determine whether APS, AlixPartners, LLP and its subsidiary affiliates (collectively, for purposes of these disclosures, "APS"), or Donahue had any conflicts or other relationships that might cause them to hold or represent an interest adverse to the Debtors. To check and clear potential conflicts of interest in these Chapter 11 Cases, APS and Donahue have performed a review to determine whether they had any relationships with the following entities (collectively, the "Interested Parties"):

a) the Debtors;

b) the Debtors' non-debtor affiliates;

c) the Debtors' current officers and directors;

d) the Debtors' prepetition lenders and noteholders;

e) the Debtors' indenture trustee and administrative agents;

f) the Debtors' significant shareholders;

g) the Debtors' financial advisors/accountants/other professionals;

h) the Debtors' largest unsecured creditors (other than lenders);

i) the Debtors' significant customers;

j) the Debtors' D&O insurance carriers;

k) the Debtors' significant lessors of real property;

l) the Debtors' significant equipment lessors; and

m) the Debtors' counterparties in ongoing litigation.

31. The Debtors do not believe that APS is a "professional" whose retention is subject to approval under section 327 of the Bankruptcy Code. Nevertheless, to the best of the Debtors' knowledge, and except as disclosed in the Donahue Affidavit, APS and Donahue are "disinterested" persons as that term is defined in section 101(14) of the Bankruptcy Code.

32. From time to time, APS and/or Donahue may have provided services, and may currently be providing services, to certain creditors of the Debtors and various other parties adverse to the Debtors in matters unrelated to these Chapter 11 Cases. However, APS and Donahue have undertaken a detailed search as set forth in the Donahue Affidavit to determine, and to disclose, whether they are providing or have provided services to any significant creditors, equity security holders, insiders or other parties in interest in such unrelated matters.

33. Despite the efforts described above to identify and disclose APS' connections with parties in interest in these cases, because the Debtors are large enterprises with thousands of creditors and other relationships, APS and Donahue are unable to state with certainty that every client relationship or other connection has been disclosed. In this regard, if APS or Donahue discover additional information that requires disclosure, a supplemental disclosure will be filed with the Court.

34. For the above reasons, the Debtors submit that retaining APS as special advisor to BCFC, and employing and designating Donahue as BCFC's VP, is necessary and in the best interest of the Debtors and their estates.

NOTICE

35. Notice of this Application has been provided to the following parties, or, in lieu thereof, their counsel: (a) counsel to the Committee; (b) the Office of the United States Trustee; (c) counsel to the agents for the Debtors' prepetition secured bank facilities; (d) counsel to the agent for the Debtors' postpetition lenders; (e) counsel to the agent for the Debtors' securitization facility; (f) counsel to the indenture trustee for the BCFC Notes; (g) the Monitor appointed in the Canadian Proceeding; and (h) those parties entitled to notice pursuant to Bankruptcy Rule 2002, in accordance with Local Rule 2002-1(b). The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

NO PRIOR REQUEST

36. No prior request for the relief sought herein has been made to this or any other Court.

CONCLUSION

WHEREFORE, the Debtors respectfully request that this Court enter an order, substantially in the form attached hereto as Exhibit C, granting the relief requested herein and such further relief as it deems just and proper.

Dated: Wilmington, Delaware
June 7, 2010

YOUNG CONAWAY STARGATT & TAYLOR, LLP

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- and -

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Counsel for the Debtors and Debtors-in-Possession

EXHIBIT A

DONAHUE AFFIDAVIT

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
ABITIBIBOWATER INC., *et al.*,[1]	)	Case No. 09-11296 (KJC)
	)	Jointly Administered
Debtors.	)	

AFFIDAVIT OF LISA DONAHUE PURSUANT TO BANKRUPTCY RULE 2014(a) IN SUPPORT OF THE DEBTORS' APPLICATION PURSUANT TO SECTIONS 105(a) AND 363(b) OF THE BANKRUPTCY CODE (I) AUTHORIZING BOWATER CANADA FINANCE CORPORATIONTO RETAIN AND EMPLOY AP SERVICES, LLC AS SPECIAL ADVISOR AND (II) DESIGNATING LISA DONAHUE AS BOWATER CANADA FINANCE CORPORATION'S VICE PRESIDENT - RESTRUCTURING

STATE OF NEW YORK)
) ss:
COUNTY OF NEW YORK)

LISA DONAHUE, being duly sworn, deposes and says:

1. I am a Managing Director of AlixPartners, LLP ("AlixPartners") and an authorized representative of AP Services LLC ("APS"), which maintains offices at 2000 Town

[1] The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: AbitibiBowater Inc. (6415), AbitibiBowater US Holding 1 Corp. (N/A), AbitibiBowater US Holding LLC (N/A), AbitibiBowater Canada Inc. (N/A), Abitibi-Consolidated Alabama Corporation (4396), Abitibi-Consolidated Corporation (9050), Abitibi-Consolidated Finance LP (4528), Abitibi Consolidated Sales Corporation (7144), Alabama River Newsprint Company (7247), Augusta Woodlands, LLC (9050), Bowater Alabama LLC (7106), Bowater America Inc. (8645), Bowater Canada Finance Corporation (N/A), Bowater Canadian Forest Products Inc. (N/A), Bowater Canadian Holdings Incorporated (N/A), Bowater Canadian Limited (N/A), Bowater Finance Company Inc. (1715), Bowater Finance II LLC (7886), Bowater Incorporated (1803), Bowater LaHave Corporation (N/A), Bowater Maritimes Inc. (N/A), Bowater Newsprint South LLC (1947), Bowater Newsprint South Operations LLC (0168), Bowater Nuway Inc. (8073), Bowater Nuway Mid-States Inc. (8290), Bowater South American Holdings Incorporated (N/A), Bowater Ventures Inc. (8343), Catawba Property Holdings, LLC (N/A), Coosa Pines Golf Club Holdings LLC (8702), Donohue Corp. (9051), Lake Superior Forest Products Inc. (9305) and Tenex Data Inc. (5913). On December 21, 2009, ABH LLC 1 (2280) and ABH Holding Company LLC (2398) (the "SPV Debtors") commenced chapter 11 cases, which cases are jointly administered with the above-captioned Debtors. The Debtors' and SPV Debtors' corporate headquarters are located at, and the mailing address for each Debtor is, 1155 Metcalfe Street, Suite 800, Montreal, Quebec H3B 5H2, Canada.

Center, Suite 2400, Southfield, Michigan 48075. APS specializes in, among other things, providing senior executives on an interim basis to financially troubled companies.

2. I submit this affidavit in support of the application of the Debtors,[2] dated June 7, 2010 (the "Application") for an order (I) authorizing the retention and employment of APS as special advisor to Bowater Canada Finance Corporation and (II) designating Lisa Donahue as Bowater Canada Finance Corporation's Vice President - Restructuring. Unless otherwise stated in this affidavit, I have personal knowledge of the facts set forth herein. To the extent any information disclosed herein requires amendment or modification upon APS' completion of further review or as additional party-in-interest information becomes available to it, a supplemental affidavit will be submitted to the Court reflecting such amended or modified information.

APS AND DONAHUE'S QUALIFICATIONS

3. APS' professionals have a wealth of experience in providing crisis management services to financially-troubled organizations. For more than 20 years, APS, AlixPartners and its subsidiary affiliates have provided interim management and advisory services to companies experiencing financial difficulties. APS has recently provided interim management services in a number of large and mid-size bankruptcy restructurings, in this and other jurisdictions, including: *In re Motors Liquidation Company*, Case No. 09-10998 (BLS) (Bankr. S.D.N.Y.); *In re Lyondell Chemical Co.*, Case No. 09-10023 (REG) (Bankr. S.D.N.Y.); *In re Hayes Lemmerz*, Case No. 09-11655 (MFW) (Bankr. D. Del.); *In re Stallion Oil Field Services*, Case No. 09-13562 (BLS) (Bankr. D. Del.); *In re BearingPoint*, Case No. 09-10691 (REG) (Bankr. S.D.N.Y.); *In re VeraSun Energy*, Case No. 08-12606 (BLS) (Bankr. D. Del.); *In*

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[2] Capitalized terms used and not defined herein shall have the meanings ascribed to them in the Application.

re Motor Coach Industries, Int'l, Case No. 08-12136 (BLS) (Bankr. D. Del.); *In re Semcrude, L.P.*, Case No. 08-11525(BLS) (Bankr. D. Del.); *In re Hilex Poly Co. LLC*, Case No. 08-10890 (KJC) (Bankr. D. Del.); *In re Remy Worldwide Holdings, Inc.*, Case No. 07-11481 (KJC) (Bankr. D. Del.); *In re Bally Total Fitness of Greater New York*, Case No. 07-12395 (BRL) (Bankr. S.D.N.Y.); *In re New Century TRS Holdings. Inc.*, Case No. 07-10416 (KJC) (Bankr. D. Del.); *In re Dana Corp.*, Case No. 06-10354 (BRL) (Bankr. S.D.N.Y.); *In re Calpine Corp.*, Case No. 05-60200 (BRL) (Bankr. S.D.N.Y.); *In re Fleming Cos., Inc.*, Case No. 03-10945 (MFW) (Bankr. D. Del.); *In re Acterna Corp.*, Case No. 03-12837 (BRL) (Bankr. S.D.N.Y.); *In re WorldCom. Inc.*, Case No. 02-13533 (AJG) (Bankr. S.D.N.Y.); *In re Exide Technologies*, Case No. 02-1125 (KJC) (Bankr. D. Del.); *In re United Cos. Fin. Corp.*, Case No. 99-00450 (MFW) (Bankr. D. Del.).

4. I am well-qualified to act as BCFC's VP. I have worked as a restructuring consultant and interim manager for more than thirteen (13) years. I have extensive experience in claims settlements, creditor negotiations, situational analysis, and debt restructuring for both domestic and international organizations. I have been employed by AlixPartners, an affiliate of APS, since 1998. During my years as a restructuring professional, I have acted in an interim management role in significant bankruptcy reorganizations including, *In re Semcrude, L.P.*, Case No. 08-11525(BLS) (Bankr. D. Del. 2008); *In re Calpine Corporation*, Case No. 05-60200 (Bankr. S.D.N.Y. 2005); *In re New World Pasta*, Case No. 04-02817 (Bankr. M.D. Pa. 2004); *In re Exide Technologies*, Case No. 02-11125 (Bankr. D. Del. 2002); and *In re Regal Cinemas, Inc.*, Case No. 01-1305 (Bankr. M.D. Tenn. 2001).

DISINTERESTEDNESS OF PROFESSIONALS

5. In connection with the preparation of this Affidavit, I caused the following review of potential connections and relationships between APS, AlixPartners and its subsidiary affiliates (collectively, for purposes of these disclosures, "APS"), and myself, and the following categories of parties (as provided to APS by the Debtors), as more particularly set forth on Exhibit A attached hereto:

a) the Debtors;

b) the Debtors' non-debtor affiliates;

c) the Debtors' current officers and directors;

d) the Debtors' prepetition lenders and noteholders;

e) the Debtors' indenture trustee and administrative agents;

f) the Debtors' significant shareholders;

g) the Debtors' financial advisors/accountants/other professionals;

h) the Debtors' largest unsecured creditors (other than lenders);

i) the Debtors' significant customers;

j) the Debtors' D&O insurance carriers;

k) the Debtors' significant lessors of real property;

l) the Debtors' significant equipment lessors; and

m) the Debtors' counterparties in ongoing litigation.

6. Based upon a review of the foregoing information, and except as set forth on Exhibit B hereto, to the best of my knowledge, neither APS nor I have a relationship with entities that are claimants of and/or interest holders in the Debtors in matters related to these Chapter 11 Cases that would represent a conflict of interest for APS with regard to BCFS.

7. From time to time, APS has provided services, and likely will continue to provide services, to certain creditors of the Debtors and various other parties adverse to the Debtors in matters wholly unrelated to these Chapter 11 Cases. As described herein, however, APS has undertaken a detailed search to determine, and to disclose, whether it is providing or has provided, services to any significant creditor, investors, insider or other party in interest in such unrelated matters.

8. APS provides services in connection with numerous cases, proceedings and transactions unrelated to these Chapter 11 Cases. Those unrelated matters involve numerous attorneys, financial advisors and creditors, some of whom may be claimants or parties with actual or potential interests in these Chapter 11 Cases, or may represent such parties.

9. APS' personnel may have business associations with certain creditors of the Debtors unrelated to these Chapter 11 Cases. In addition, in the ordinary course of its business, APS may engage counsel or other professionals in unrelated matters who now represent, or who may in the future represent, creditors or other parties in interest in these Chapter 11 Cases.

10. In light of the extensive number of the Debtors' creditors and parties in interest, neither I nor APS are able to conclusively identify all potential relationships at this time, and reserve the right to supplement this disclosure as additional relationships come to our attention. To the extent that I become aware of any additional relationship that may be relevant to APS' employment by BCFS, I will promptly file a supplemental affidavit.

11. Except as set forth above, to the best of my knowledge and insofar as I have been able to ascertain, neither APS nor I hold or represent any interest adverse to the Debtors or their estates in the matters upon which APS is to be engaged. In addition, although Debtors do not believe APS is a professional subject to the "disinterested" provisions of the Bankruptcy Code, APS and I are "disinterested" persons as that term is defined in Section 101(14) of the Bankruptcy Code, as modified by Section 1107(b) of the Bankruptcy Code, in that neither APS nor I:

a) is a creditor, equity security holder, or insider of the Debtors;

b) is or was, within 2 years before the Petition Date, a director, officer, or employee of the Debtors; and

c) has an interest materially adverse to the interests of the Debtors' estates or of any class of the Debtors' creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, any of the Debtors, or for any other reason.

PROFESSIONAL SERVICES TO BE RENDERED AND COMPENSATION

12. APS and I agree to work with BCFC in accordance with the terms and conditions as set forth in the Application, as well as the Engagement Agreement, which is annexed to the Application as Exhibit B. Accordingly, I make this Affidavit in support of an order authorizing such retention.

13. It is the intention of APS to seek compensation for its services as described in the Application and the Engagement Agreement in accordance with the Bankruptcy Code, the Bankruptcy Rules, the U.S. Trustee Guidelines, and any and all rules and orders of this Court.

14. APS has not shared or agreed to share any of its compensation from the Debtors with any other person, other than as permitted by section 504 of the Bankruptcy Code.

15. Based on its experience and independent analysis, APS believes that its fees are fair and reasonable. APS believes that its fees appropriately reflect the nature and scope of the services to be provided by APS and Donahue's substantial experience with respect to financial restructuring services.

I declare under penalty of perjury that the foregoing is true and correct.

AP SERVICES, LLC

Lisa Donahue
Managing Director

Sworn to before me this 7th day of June, 2010

Notary Public

SHARYN P. DOYLE
Notary Public, State of New York
No. 01DO5051953
Qualified in New York County
Commission Expires Nov. 13, 2010

EXHIBIT A TO DONAHUE AFFIDAVIT

LIST OF PARTIES SUBJECT TO CONFLICTS SEARCH

ABITIBIBOWATER INC.

Interested Parties

The Debtors

Abitibi Consolidated Sales Corporation
AbitibiBowater Canada Inc.
AbitibiBowater Inc.
AbitibiBowater US Holding 1 Corp.
AbitibiBowater US Holding LLC
Abitibi-Consolidated Alabama Corporation
Abitibi-Consolidated Corporation
Abitibi-Consolidated Finance LP
Alabama River Newsprint Company
Augusta Woodlands, LLC
Bowater Alabama LLC
Bowater America Inc.
Bowater Canada Finance Corporation
Bowater Canadian Forest Products Inc.
Bowater Canadian Holdings Incorporated
Bowater Canadian Limited
Bowater Finance Company Inc.
Bowater Finance II LLC
Bowater Incorporated
Bowater LaHave Corporation
Bowater Maritimes Inc.
Bowater Newsprint South LLC
Bowater Newsprint South Operations LLC
Bowater Nuway Inc.
Bowater Nuway Mid-States Inc.
Bowater South American Holdings Incorporated
Bowater Ventures Inc.
Catawba Property Holdings, LLC
Coosa Pines Golf Club Holdings LLC
Donohue Corp.
Lake Superior Forest Products Inc.
Tenex Data Inc.

Non-Debtor Affiliates and Subsidiaries

1508756 Ontario Inc.
32117925 Nova Scotia Company
3224112 Nova Scotia Limited
3231378 Nova Scotia
3436900 Canada Inc.
3834328 Canada Inc.
4042140 Canada Inc.
6169678 Canada Incorporated
9032-4286 Quebec Inc.
9068-9050 Quebec Inc.
9150-3383 Quebec Inc.
9192-8515 Québec Inc.
Abitibi Consolidated Europe
Abitibi-Consolidated Canadian Office Products Holdings Inc.
Abitibi-Consolidated Company of Canada
Abitibi-Consolidated Hydro Inc.
Abitibi-Consolidated Inc.
Abitibi-Consolidated Nova Scotia Incorporated
Abitibi-Consolidated U.S. Funding Corp.
Abitibi-LP Engineered Wood II Inc./Bois d'ingenierie Abitibi-LP II Inc.
Abitibi-LP Engineered Wood Inc./Bois d'ingenierie Abitibi-LP Inc.
ACH Calm Lake Inc.
ACH Fort Frances Inc.
ACH Iroquois Falls Inc.
ACH Island Falls Inc.
ACH Kenora Inc.
ACH Limited Partnership
ACH Norman Inc.
ACH Sturgeon Falls Inc.
ACH Twin Falls Inc.
Alliance Forest Products (2001) Inc.
Bois D'ingénierie Abitibi-LP II Inc.
Bois D'ingénierie Abitibi-LP Inc.
Bowater Asia Pte Ltd.
Bowater Bale Trinite

Bowater Belledune Sawmill Inc.
Bowater Canada Finance Limited Partnership
Bowater Canada Treasury Corporation
Bowater Canadian Holdings Incorporated
Bowater Catawba Note Holdings I LLC
Bowater Catawba Note Holdings II LLC
Bowater Couturier Inc.
Bowater Europe Limited.
Bowater Guerette Inc.
Bowater Mersey Paper Company Limited
Bowater Mitis Inc.
Bowater Pulp and Paper Canada Holdings Limited Partnership
Bowater S. America Ltda.
Bowater Saluda Note Holdings LLC
Bowater Shelburne Corporation
Bowater Treated Wood Inc.
Bowater-Korea Ltd.
Bridgewater Paper Company Limited
Bridgewater Paper Leasing Ltd.
Brooklyn Power Corporation
Calhoun Holdings TI LLC
Calhoun Note Holdings AT LLC
Canexel Hardboard Inc.
Casapedia Booming Company Inc.
Chaleur Sawmills Associates
Cheshire Recycling Ltd.
Compagnie de Flottage du St-Maurice Ltee
Converpap S.A. de C.V.
Donohue Malbaie Inc.
Donohue Recycling Inc.
Exploits River Hydro Partnership
Groupement Forestier de Champlain Inc.
Groupement Forestier de Portneuf Inc.
ICO Inc.
La Compagnie de Pulpe de Jonquière
La Coopérative Forestière du Haut St-Maurice
Les Explorations Terra Nova Ltée
Manicouagan Power Company
Marketing Donohue Inc.
Pépinière Côte-de-Beaupré
Planfor Inc.
Produits Forestiers Canbo Inc.
Produits Forestiers La Tuque Inc.
Produits Forestiers Mauricie S.E.C.
Produits Forestiers Petit-Paris Inc.
Produits Forestiers Saguenay Inc.
Reboisement Mauricie Inc.
Rich Timber Holdings LLC
Scramble Mining Ltd.
Société en Commandite Scierie Opticiwan
Societe en commandite SOCCRENT I
Societe en commandite SOCCRENT II
Societe en commandite SOCCRENT III
Societe en commandite SOCCRENT IV
South Shore Power Services Incorporated
Star Lake Hydro Partnership
The International Bridge and Terminal Company
The Restigouche Log Driving and Boom Company
Timber Note Holdings A LLC
Timber Note Holdings B LLC
Timber Note Holdings C LLC
Timber Note Holdings D LLC
Timber Note Holdings E LLC
Timber Note Holdings F LLC
Timber Note Holdings G LLC
Timber Note Holdings LLC
Timiskaming Forest Alliance Inc.
Tradepak Internacional S.A. de C.V.
Tsay Tay Forestry Limited

Current Officers & Directors

Anderson, John Q.
Auger, Gaetan
Awashish, Marc
Barrett, Kevin
Beaulieu, Jean
Beaupre, Jacques
Belanger, Jacques
Benoit, Robert
Benson, Barry
Berube, Andre
Bilodeau, Eric
Blaine, Breen
Boileau, Roger
Boily, Eric
Boisclair, Jacques
Boisfeuillet, Jr., Jones

Bouchard, Louse-Marie
Boucher, Alain
Bougie, Jacques
Brunson, Walter L
Buist, Andre
Burrows, Fred
Carter, Charles John
Cho, Jeong-Hoon
Clarke, Robert Lorne
Clary, Remi
Cohen, Martin
Cole, Barbara
Cole, Gordon
Cook, Terry D.
Cormier, Rene
Daigneault, Gilles
Dallaire, Laval
Davis, William E.
Dea, Allen
Demers, Gilbert
Denis-Damée, Fernand
Dolan, Jennifer
Ducharme, Andre
Duguay, Jean-Paul
Dumoulin, Francois
Dupuis, Claude
Durocher, Benoit
Durochev, Germain
Edwards, R J
Ellington, C. Randolph
Ellwood, Philip J.
Evans, Richard B.
Figueroa, Orlando
Fortin, Ghislain
Fortin, Jean-Rene
Fuller, Arthur D
Furey, Bill
Gagnon, Yves
Galloway, Terry S.
Gammie, Anthony P
Gartshore, Jim
Gaston, Isabel
Gauthier, Laurier
Gauvin, Linda
Geair, Harry F.
Gelinas, Pierre
Giffin, Gordon G.
Girard, Denis
Girard, Michel
Goyette, Paul
Grandmont, Alain
Gratton, Lucien
Griffiths, Anthony F.
Grondin, Diane
Harkin, Ruth R.
Harrison, Caroline D.
Harvey, William G
Hilbrink, Robert
Houde, Nicol
Humphreys, Ronald C.
Jacob, Francois
Jacques, Gerald
Johnson, Joseph B.
Julien, Rejean
Keeler, Colin
Keroack, Richard
Kerr, William S.
Kidd, Sebastian
Kim, Hyong H.
Labonte, Denis
Lachapelle, Lisc
Lachapelle, Luc
Laflamme, Yves
Lafond, Luc
Lamarche, Richard
Lamothe, Claude
Larochelle, Jean
Leclair, Stephanie
Lefebvre, Jocelyn
Lejeune, Jean
Lemarche, Richard
Lessersohn, James C.
Levesque, Helene
Longval, Sylvain-Yves
Lukassen, Gary J.
Luoma, Brian E.
Maffucci, David G
Maille, Michel
Marceau, Jocelyne
Martel, Claude
Mckee, John
Melkerson, Jon

Mequish, Paul
Mongrain, Laurier
Morasse, Mathieu
Morris, William C.
Newhouse, Mark W
Nunn, Bruce E
Owens, Duane A
Paquet, Jean-Marie
Parent, Simon
Park, Yoon S.
Paterson, David J.
Pelletier, Manon
Pelley, Darren
Pinard , Rene
Porter, Jonathan M
Potvin, Fernand
Quenneville, Alain
Ranger, Luc
Rideout, Stephen
Rivett, Paul C.
Rolls, John A.
Rougeau, Pierre
Shiba, Wendy C
Simon, Hugues
Spraley, David
St-Laurent, Claude
Stoller, Stuart
Streed, W. Eric
Taillon, Bruno
Tanguay, Nancy
Taylor, Andrew E
Thibodeau, Alain
Thorsteinson, Thor
Tremblay, Carol
Trepanier, Andre
Turgeon, Georges
Vachon, Jacques
Villeneuve, Denis
Weizneau, Marceline
West, Togo D.
Wright, James T.

Former Officers & Directors

Backus, Jay
Hatch, Carr
Kanee, Robert
Kennedy, Barbara
Lancaster, Robert C.
Lebel, Jean-Sylvain
Lindsay, Ronald T.
Lohnes, DL
Maranda, Vincent
Mathieu, Benoit
McCook, Emil
McCormick, William A.
McKee, John
Mcmullen, Stephen
Monahan, Pierre
Morris, William C.
Nash, Gaynor
Pepin, Jocelyn
Planet, Paul
Plant, Jamie
Thorsteinson, Thor
Weaver, John
Wharton, Darryl
Wolfe, Colin R.

Significant Shareholders

Barclays Global Investors, N.A.
Fairfax Financial Holdings
GAM USA, Inc.
Marathon Asset Management LLP
Masters Capital Management Inc.
Shah Capital Management, Inc.
Steelhead Partners, LLC

Prepetition Lenders And Noteholders

1838 Investment Advisors
ABN Amro Incorporated
Accident Fund Company
Ace American Ins Company
Ace Prop & Cas Ins Company
AEGON USA Investment Management, Inc
Aetna Life Insurance & Annuity Company
Agfirst Farm Credit Bank
AIG Global Investment Corporation
AIG Life Insurance Company
AIM Advisors Incorporated
All American Life Insurance Company
Alliance Capital Management LP
Alliance of Transylvanian Saxons
AllianceBernstein LP
AllianceBernstein Luxembourg SA
Allstate Life Insurance Company of New York
American Agcredit, PCA
American Beacon Advisors
American General Life Insurance Company
American General Life Insurance Company of New York
American Health & Life Insurance Company
American International Life
American Investors Life Insurance Company
American Republic Insurance Company
Amerisure Mutual Insurance Company
Amerus Life Insurance Company
Angelo Gordon
APG Investments
Avenue Capital
Aviva Life & Ann Company
Banc of America Securities LLC
Banc One Investment Advisors
Bank of America
Bank of Montreal
Bank of New York
Bank of Nova Scotia
Bankers Life & Casualty Company
Barclays Capital Proprietary Trading
Beneficial Life Insurance Company
BlackRock Advisors, Inc.
Blackrock Group Limited
Blue Cross Blue Shield of Michigan
BMO Nesbitt Burns Corp.
BNY Capital Markets, Inc.
Brandes Investment Partners, LP
Brandes Offshore INV Fund LTD
Brinson Advisors Incorporated
Caisse de Depot Et Placement du Quebec
California State Auto Association
Canada Imperial Bank of Commerce
Capital International Fund Management
Capital Research and Management
Casco Northern Bank, N.A.
Cede & Co.
Centre CDP Capital
Chartwell Investment Partners
Chase Manhattan Bank
Chou Associates Management, Inc.
CI Investments INC
CIBC World Markets Corp.
Citibank Global Asset Management
Citibank, N.A.
Citibank, N.A., London Branch
Citigroup Global Markets Inc.
Citizens Insurance Company of America
City National Bank
Clarica Funds
Clarington Capital Mgmt Incorporated
Colorado Bankers Life Insurance Company
Columbia Management Advisors, LLP
Columbia State Bank
Columbus Life Insurance Company
CommonWealth Advisors, Inc.
Conseco Capital Management Inc.
Consultinvest Asset Management
Credit Suisse Asset Management
Credit-Suisse First Boston LLC
Croatian Fraternal Union of Amer
D.E. Shaw Group
DDJ Capital Management
Deutsche Bank AG London
DLJ Investment Management Corp
DWS Investment S A
Dynamic Funds
Eastern Life & Health Insurance Company
Equitrust Investment MGMT SERVIC

Equitrust Life Insurance Company
Eureka Securitisation, PLC
Euroclear Bank
Evanston Insurance Company Group
Fairfax Financial Holdings Limited
Farm Credit Bank of Texas
Federal Insurance Company
Federated Life Insurance Company
Federated Mutual Insurance Company
Fidelity Management & Research
Finance Authority of Maine
First American Asset Management
First Canadian Mutual Funds
First SunAmerica Life Insurance
First Union Securities, Inc.
Fortis Investment Management SA
Foxhill Capital
General American Life Insurance
Goldman, Sachs & Co.
Great Western Insurance Company
Greenstone Farm Credit Services, ACA/FLCA
Greenwich Street Capital
Guardian Capital Incorporated
Hamblin Watsa Investment Counsel, Ltd
Hanover Insurance Company
Hare & Co.
Hartford Investment Financial
Horace Mann Life Insurance Company
HSBC
IDS Life Insurance Company
ING Investment LLC
ING Investment Management CO
J.P. Morgan Chase Bank N.A.
J.P. Morgan Securities
John Hancock Mutual Life Insurance Company
Knight Bain Seath & Holbrook CAP
KS Management
LaSalle National Bank
Libertyview Capital
Lincoln National Life Insurance Company
Loomis Sayles & Company, Inc.
Lord Abbett & Company
Lyndon Property Insurance Company
Mackay Shields Financial Corporation
Mackenzie Financial Corporation
Managers Fund LLC
Manufacturers Hanover Trust Company
Marathon
Marine Midland Bank, N.A.
Massachusetts Mutual Life Insurance Company
Merit Life Insurance Co.
MFC Global Investment Management (U.S.), LLC
Minnesota Life Insurance Company
Mitchell Hutchins Asset Mgmt
Mizuho Asset Management CO LTD
Modern Woodmen of AMER
Monarch
Montreal Trust Company
Monumental Life Insurance Company
MONY Life Insurance Company
Moses Marx
MTL Insurance Company
National Farm Life Insurance Company
National Foundation Life INS CO
Nationwide Life INS CO of AMER
Nationwide Life Insurance Company
Natixis Asset Management
NBF Securities (USA) Corp.
New Jersey Division of Investment
New York Life Insurance and Annuity Corporation
New York Life Insurance Company
New York Life Insurance Company
Newstart Factors
Nomura Corp. Research & Asset Management
North River Insurance Company
Northern Trust Global Investments
Northwest Farm Credit Services, PCA
Oaktree Capital Management, LLC
Odyssey America Reins Company
Oppenheimer
Pacholder Associates
PHL Variable Insurance Company
Phoenix Investment Counsel
Phoenix Life Insurance Company
Pioneer Investment Management, Inc.
Principal Life Insurance Company

Protected Home Mutual Life Insurance Company
Protective Life Insurance Company
Protiviti
Prudential Insurance Company of America
RBC Dominion Securities Corporation
Reassure Amer Life Insurance Company
Reliable Life Insurance Company
Riversource Investments LLC
Scotia Capital (USA) Inc.
Security Financial Life Insurance Co.
Security Life of Denver Insurance Company
SG Americas Securities, LLC
Silver Point Capital, L.P.
Skylon Advisors
Steelhead Partners, LLC
SunAmerica Life Insurance Company
Suntrust Bank
SunTrust Capital Markets, Inc.
Swiss Re Financial Products
Symetra Life INS CO
TD Securities (USA) Inc.
Teachers Insurance and Annuity Association of America
The Bank of New York Mellon Global Corporate Trust (Trustee)
The Bank of New York Trust Company, N.A.
The Bank of Nova Scotia
The City of Grenada, Mississippi
The Equitable Life Assurance Society of the United States
The Franklin Life Insurance Company
The Industrial Development Board of the County of McMinn
Third National Bank in Nashville, TN (Trustee)
TIAA Insurance Private Placement
TIG Insurance Company
Tokyo-Mitsubishi International PLC
Transamerica Life Insurance Company
Trustmark Insurance Company
UBS Securities LLC
United States Fire Insurance CO
US Bank National Association
Wachovia Capital Markets LLC
Wachovia Securities, Inc.
Wells Fargo Foothill, LLC
Wells Fargo, N.A.
Western Asset Management Company
York County, South Carolina

Indenture Trustees and Administrative Agents

Computershare Trust Company of Canada
Goldman Sachs Credit Partners L.P.
HSBC, N.A.
The Bank of New York Mellon Global Corporate Trust
The Bank of Nova Scotia
US Bank, National Association
Wachovia Bank, N.A.
Wells Fargo, N.A.

Financial Advisors, Accountants & Other Professionals

Bank of Montreal Financial Group (Canadian Financial Advisors)
Blackstone Advisory Services, L.P. (U.S. Financial Advisors)
Epiq Bankruptcy Solutions, LLC (U.S. Claims Agent)
Paul, Weiss, Rifkind, Wharton & Garrison LLP (U.S. Legal Counsel)
Stikeman Elliott LLP (Canadian Legal Counsel)
Troutman Sanders LLP (U.S. Legal Counsel)
Young Conaway Stargatt & Taylor, LLP (U.S. Legal Counsel)

Twenty-Five Largest Unsecured Creditors
(consolidated basis, excluding lenders)

Andritz Ltd.
Applied Industrial Technology
Ashland Hercules Water Technologies
Cascades Sonoco Inc.
Clow Darling Limited
Coosa Coal Sales Inc.
Diversified Energy Inc
Dow Chemical Canada Inc

Forest Products Assoc of Canada
Goodfellow Inc.
Imerys Inc.
Kemira Chime Canada
McAbee Construction Inc.
McBurney Power
Metso Automation
Metso Papier Ltd
Olin Corporation
Omnova Solutions
Ontario Power Generation
Process Equipment
Rohm & Haas
Shell Canada Products
Southern Ionics
Turner Specialty Services LLC
York County Natural Gas

Significant Customers

Almassa International Inc.
Best Buy Purchasing LLC
CNG - Lindenmeyr
Cox Communications
Gannett Company, Inc.
Hearst Communications, Inc.
Hearst/Newhouse Communications, Inc.
Macmillan Publishing Solutions
RR Donnelley
Sun Media Corporation
The McClatchy Company
The New York Daily News
The New York Times Company
The Tribune Company
The Washington Post Company
Transcontinental, Inc.
Valassis Communications
Vertis Communications

D&O Insurance Carriers

ACE American Insurance Company
AIG Excess Liability Insurance
Allied World Assurance Company
American Home Assurance Company
Chubb Insurance Company of Canada
Liberty Mutual Insurance Group
XL Insurance Company Limited

Lessors Of U.S. Real Property

CIVF I – TX1B01 & B02, M02–M05, W04, W07–W10, L.P.
BHP Sale Builder's Hardware Ltd. d/b/a Better Home Products/ Russel Kennedy
Russel Kennedy
STS Land Holdings, LLC
Cliff Harris/ Harry Neumann
Superior Products Corporation of Arizona
City of Houston
Koll Bren Fund V, L.P.
Industrial Revenue Board of Monroe County
Continental Indcon Corp.

Significant Equipment Lessors

American Express Business Finance
Canadian Imperial Bank of Commerce
Caterpillar Financial Services Corporation
Citibank, N.A., London Branch
Citicorp North America, Inc.
FCM Rail, Ltd.
General Electric Capital Corporation
Goldman Sachs Credit Partners L.P.
IOS Capital
LeasePlan U.S.A., Inc.
Motion Industries, Inc.
Nalco Company
NMHG Financial Services, Inc.
Smurfit-Stone Container Enterprises, Inc.
Toyota Motor Credit Corporation
Valmet Automation (USA) Inc.
VFS Leasing Co.
VGS US LLC

U.S. Joint Ventures

Augusta Newsprint Company
Calhoun Newsprint Company
Ponderay Newsprint Company

Litigation

1624747 Ontario Inc.
4767 05 B.C. Ltd.
9049-5169 Québec Inc.
9186-6095 Québec Inc

Alabama Power Company
Alstom Canada Inc.
Ames Department Stores, Inc.
Aviva Compagnie d'assurances du Canada
Axidata Inc.
Beaulieu, Daniel
Boralex Dolbeau Inc.
Bortolin, R.
Bridgeman, William
CEP
City of Gatineau
Collectif SNTPPPA CSN Bureau/Usine
Commission de la santé et de la sécurité du travail
Construction BM (9045-2673 Qc Inc.)
Construction L.R. & P.Y. Inc
CSN Union
Cunningham
Denis, Alain
Desjardines, Michel
Dotson, James "Eddie" and Lynn
Doughan, James
Environment Canada
Estate of Bruce Wayne Hawkins
Estate of Fetzer-Fuller, Kelly S.
Estate of Fuller, Caitlyn A.
Estate of Fuller, Robert W., Jr
Federal Energy Regulatory Commission
Fernand Larose
Finexcorp Inc.
Fournier, David
Fournier, Isabelle
Garbutt, Henry
Hargreaves, James
Harrison, Lynn Guardian
Her Majesty the Queen in Right of the Province of British Columbia
Innus of Pessamit First Nation
Jean, Gaétane
Kennedy, Anthony
Konecranes Inc.
LeMessurier, Malcolm
Les Entreprises Forestières S.M.C. Inc. (2857766 Canada Inc.)
Les Entreprises Yvon Duhaime Inc.
Lewis, Alvin
Lloyd, Mark
Lloyd's and Les Entreprises Yves and Rachel Inc.
Looney, Charles Doug
M. L. Smith, JR., Inc.
Mia Desrosiers
Minister of Foreign Affairs
Minister of International Trade and Attorney General of Canada
Minister of National Revenue and Attorney General of Canada
National union of employee of office of Donnaconna CSN
National union of pulp and paper workers of Donnaconna CSN (Donnacona)
Next Fried R.W.F.
Océan Navigation Inc.
Ogima, I.
Paquet, Robert
Persian (first name unknown)
Pessamit First Nation
Pierre Asselin
Pitre, Gilbert
Polk, Henry Thomas Jr.
Rash, Dorothy Stoy
Rause, Diana
Real Time Fibre Supply Ltd.
Remboytzias
Robert, Colin
Robertson, Lori
Rodriguez, Gabriel
Rosskogler, M.
Saunders, E.
Schoor, M.
Shumka, Roberta
Simonson, Thomas
Stanley, Mark
St-Laurent, Pauline
Swearengen, C.
Swearengen, J.
The Government of Newfoundland and Labrador
The Levin Group
Tsay Keh Dene Band
Tucker, Travis
United Steelworkers, Local 1-2693

Veitch, Kevin
Whitworth, Allena Austin
Willie Keewatin (Kenora)

<u>Additional Parties in Interest Subject to Conflicts Search</u>

Advance Publications Inc.
Airgas, Inc.
Alabama River Chip Mills, Inc.
Alabama River Pulp Company, Inc.
Allen & Overy LLP
Allied Waste Services
Arlington Independent School District
Aurelius Capital Management, LP
Automotive Rentals, Inc.
Bayard, P.A.
BCF LLP
Bennett Jones LLP
Bexar County and Judson ISD
BNSF Railway Company
Bowne of Atlanta
Brenntag Mid-South Inc. and Brenntag Southwest, Inc.
Camperdown Falls Limited Partnership
Canal Wood, LLC
Carmeuse Lime & Stone
Central Warehouse Company
City of Fort Worth
Commonwealth of Pennsylvania - Department of Labor and Industry
Commonwealth of Pennsylvania, Dept. of Revenue, Bureau of Accounts Settlement
Computer Sciences Corporation
Connolly Bove Lodge & Hutz, LLP
Copley Northwest, Inc.
Custom Mechanical Contractors
Dallas County
Deere Credit Services
Duke Energy Carolinas
Environmental Protection Agency
ERCO Worldwide
Ernst & Young LLP
FLSmidth Minerals
FMC Corporation
FTI Consulting, Inc.
H.L. Lawson & Son, Inc.
Harris County, Harris CO WCID #21, and Angelina County
Herald Company, Inc.
Herald Publishing Company, LLC
Hewlett-Packard Company
Hudson Baylor Corporation
Huron Consulting Group
Imerys Clays, Inc. and Imerys Canada L.P.
Indiana Newspapers Inc.
Interstate Supply Company, Inc.
James Brinkley Company
Jeffcoat & Associates, LLC
Kaye, Scholer, LLP
KTI Inc.
Landis Roth & Cobb LLP
Law Debenture Trust Company of New York
Lazard Feres & Co. LLC
Litton Loan Servicing, L.P.
McGriff Industries, Inc.
Mercer (US) Inc.
Microsoft Canada
Microsoft Corporation
Microsoft Licensing, G.P.
Missouri Department of Revenue
Morgan, Lewis & Bockius LLP
Mr. Ecton Manning
National City Commercial Capital Company, LLC
Newsprint Ventures, Inc.
Nimitz Paper Company
Norfolk Southern Corporation
OFC Capital Corporation
Oracle USA, Inc.
Orrick, Herrington & Sutcliffe LLP
Osler, Hoskin & Harcourt LLP
Paul, Hastings, Janofsky & Walker LLP
Pension Benefit Guaranty Corporation
PPM America, Inc.
Pricewaterhouse
Puller Paper Company
Reliant Energy Retail Services, LLC
Rock-Tenn Company
SafeRack LLC
Schulte Roth & Zabel LLP
Sherman & Sterling LLP

Sonoco Products Company and Sonoco Canada
Southern Ionics Incorporated
Southern Pine Electric Cooperative, Inc.
State of Michigan, Department of Treasury
Stein Construction Company, Inc.
supplyFORCE.com, LLC
Tennessee Department of Revenue
The City of Winona, Texas
The Comptroller of Public Accounts of the State of Texas
The Woodbridge Company Limited
Thomson Corporation
Torys LLP
Travelers
Tribune Newsprint Company
United Steel, Paper and Forestry, Rubber, Manufacturing, Energy
Waste Management Recycle America, L.L.C.
Wilmington Trust Company
Wingate Paper Company
Winthrop Resources Corporation
Woodbridge International Holdings Limited
Woodbridge International Holdings SA
Xerium Technologies, Inc.

<u>EXHIBIT B TO DONAHUE AFFIDAVIT</u>

LIST OF PARTIES REPRESENTED IN UNRELATED MATTERS

Disclosed Matters

For the purpose of the "Disclosed Matters" set forth in this Exhibit, and unless otherwise expressly provided herein, the term "AlixPartners" shall mean AlixPartners, LLP together with each of its subsidiaries including, without limitation, AP Services, LLC.

- H&F Astro LLC and Hellman & Friedman Capital Associates V, LLC ("H&F Capital"), two private equity investment vehicles managed by Hellman & Friedman LLC ("H&F LLC", and collectively with H&F Astro LLC and H&F Capital, "H&F") own a controlling stake in AlixPartners, LLP, an affiliate of AP Services, LLC, which the Debtors engaged prepetition to provide certain advisory services. No material nonpublic information about the Debtors has been furnished by AlixPartners to H&F. AlixPartners' conflict checking system has searched the names of each managing director of H&F LLC and each portfolio company of H&F LLC (the "H&F Conflict Parties") against the list of Potential Parties in Interest, and AlixPartners has determined to the best of its knowledge that there are no resulting disclosures other than as noted herein. The term "portfolio company" means any business in which H&F has a direct controlling or minority interest. The term "portfolio company" does not include indirect investments such as businesses owned or investments made by an H&F portfolio company. H&F invests primarily in equity-related investments. However, H&F, its members, affiliated fund entities or affiliates (collectively, the "H&F Entities") may have had, currently have or may in the future have business relationships or connections with the Debtors or other Potential Parties in Interest in matters related to or unrelated to the Debtors or their affiliates or these chapter 11 cases. AlixPartners operates independently of the H&F Entities, and does not share common employees or officers, except that certain H&F LLC managing directors or employees are on the Board of Directors of AlixPartners. AlixPartners' financial performance is not impacted by the success or failure of the H&F Entities. Accordingly, AlixPartners has not undertaken to determine the existence, nature and/or full scope of any business relationships or connections that the H&F Entities may have with the Potential Parties in Interest, the Debtors and their affiliates or these chapter 11 cases, other than with respect to the H&F Conflict Parties. AlixPartners believes it continues to be disinterested and does not hold or represent an interest adverse to the estate with respect to the engagement, regardless of any direct or indirect relationship to or connection any of the H&F Entities may have with the Debtors.

- AbitibiBowater is a creditor to The Tribune Company. AlixPartners currently represents the unsecured creditors' committee of The Tribune Company, as financial advisor, in its chapter 11 bankruptcy case.

AlixPartners does not believe our representation of the unsecured creditors' committee of The Tribune Company presents any actual conflict for AlixPartners. However, in order to preserve confidential information and avoid the appearance of a conflict, as appropriate, AlixPartners may establish separate teams or other protections between the AbitibiBowater and The Tribune Company engagements.

- ABN AMRO Incorporated ("ABN AMRO"), a lender and noteholder to the Debtors, is a current and former AlixPartners client in matters unrelated to the Debtors. ABN AMRO is an indenture trustee, lender, bondholder, executory contract counterparty and collateral agent for vendors to former AlixPartners clients in matters unrelated to the Debtors. ABN AMRO provides banking services to AlixPartners in matters unrelated to the Debtors.

- ACE American Insurance Company and Ace Property and Casualty Insurance Company (collectively, "ACE"), insurance providers, lenders and noteholders to the Debtors, are vendors to AlixPartners in matters unrelated to the Debtors.

- Aegon USA Investment Management ("Aegon"), a lender and noteholder to the Debtors, is a co-party to a former AlixPartners client in matters unrelated to the Debtors. Aegon is a related party, through membership in a creditors committee, to a former AlixPartners client in matters unrelated to the Debtors.

- Aetna Life Insurance & Annuity Company ("Aetna"), a lender and noteholder to the Debtors, is a lender, executory contract counterparty, vendor, insurance provider and bondholder to current and former AlixPartners clients in matters unrelated to the Debtors. Aetna is the previous employer of a current AlixPartners employee.

- AIG Global Investment, AIG Excess Liability Insurance Company and AIG Life Insurance Company of the State of Pennsylvania, (collectively, "AIG"), insurance providers, lenders and noteholders to the Debtors, are affiliated with entities that are limited partners, litigation counterparties, adverse parties, lenders and bondholders to current and former AlixPartners clients in matters unrelated to the Debtors. AIG is a current and former AlixPartners client in matters unrelated to the Debtors. AIG has provided various types of insurance to AlixPartners in matters unrelated to the Debtors.

- Allen & Overy, professionals in interest in this bankruptcy matter, is a professional in interest to a former AlixPartners client in matters unrelated to the Debtors. Allen & Overy is a current AlixPartners client in matters unrelated to the Debtors.

- Allied World Assurance Company, an insurance provider to the Debtors, is an adverse party and executory contract counterparty to former AlixPartners clients in matters unrelated to the Debtors. Allied World Assurance Company is a vendor to AlixPartners.

- Allstate Life Insurance Company of New York. ("Allstate"), a lender and noteholder to the Debtors, is affiliated with entities that have been lenders, executory contract counterparties, litigation parties and adverse parties to current and former AlixPartners clients in matters unrelated to the Debtors. Allstate is a former AlixPartners client in matters unrelated to the Debtors. Allstate is the previous employer of a current AlixPartners employee.

- American Express Business Finance ("American Express"), a lessor to the Debtors, is affiliated with an entity that is a vendor to AlixPartners as well as a lender, bondholder, creditor and vendor to current and former AlixPartners clients in matters unrelated to the Debtors. American Express is a member of a creditors' committee that was a former AlixPartners client in matters unrelated to the Debtors. American Express is a former AlixPartners client in matters unrelated to the Debtors.

- American Home Assurance, an insurance provider of the Debtors, is a limited partner to a current AlixPartners client in matters unrelated to the Debtors. In addition, American Home Assurance is a shareholder, insurance provider, co-plaintiff, executory contract counterparty, creditor and adverse party to current and former AlixPartners clients in matters unrelated to the Debtors.

- Amerisure Mutual Insurance Company, a lender and noteholder to the Debtors, is a former AlixPartners client in matters unrelated to the Debtors.

- Angelo Gordon, a lender and noteholder to the Debtors, is a creditor, bondholder, professional in interest and lender to current and former AlixPartners clients in matters unrelated to the Debtors. Angelo Gordon is the previous employer of a current AlixPartners employee.

- Augusta Newsprint Company, a joint venture entity to the Debtors, is a customer to current and former AlixPartners clients in matters unrelated to the Debtors.

- Avenue Capital ("Avenue"), a lender and noteholder to the Debtors, is a lender, bondholder, executory contract counterparty and creditor to current and former AlixPartners clients in matters unrelated to the Debtors. Avenue is a client related party to a current AlixPartners client in matters unrelated to the Debtors.

- Bank of America Securities LLC, a lender and noteholder to the Debtors, is a current and former AlixPartners client, as well as executory contract counterparty, creditor and lender to current and former AlixPartners clients in matters unrelated to the Debtors.

- Bank of Montreal and Bank of Montreal Finance Group (collectively "Bank of Montreal"), professionals in interest in this bankruptcy matter and lenders and noteholders to the Debtors, are bondholders, lessors and lenders to current and former AlixPartners clients in matters unrelated to the Debtors. Bank of Montreal is a former AlixPartners client in matters unrelated to the Debtors. Bank of Montreal is a co-client to a current AlixPartners client in matters unrelated to the Debtors.

- Bank of New York, BNY Capital Markets, Bank of New York Trust Company and Bank of New York Mellon Global Corporate Trust, (collectively, "BNY"), lenders, noteholders and indenture trustees to the Debtors, are lenders, bondholders, creditors, adverse parties, co-defendants and indenture trustees to current and former AlixPartners clients in matters unrelated to the Debtors. BNY is a former AlixPartners client in matters unrelated to the Debtors. In addition, BNY is the previous employer of a current AlixPartners employee.

- Bank of Nova Scotia, a lender, administrative agent and indenture trustee to the Debtors, is a creditor, lender and bondholder to current and former AlixPartners clients in matters unrelated to the Debtors. Bank of Nova Scotia is a client party to a current AlixPartners client in matters unrelated to the Debtors.

- Barclays Capital Proprietary Trading and Barclays Global Investors, N.A. (collectively, "Barclays"), lenders, noteholders and shareholders to the Debtors, and affiliated entities, are creditors, significant shareholders, adverse parties, lenders and bondholders of current and former AlixPartners clients in matters unrelated to the Debtors. Barclays is a vendor to AlixPartners and is a co-client to a current AlixPartners client in matters unrelated to the Debtors. Barclays is the previous employer of a current AlixPartners employee.

- Best Buy Purchasing LLC, a customer to the Debtors, is a customer to a former AlixPartners client in matters unrelated to the Debtors. An affiliate, Best Buy, is a related party to a former AlixPartners client in matters unrelated to the Debtors.

- Blackstone Advisory Services ("Blackstone"), a professional in interest in this bankruptcy matter, is a former AlixPartners client in matters unrelated to the Debtors. Affiliations of Blackstone are professionals in interest, significant shareholders, bondholders, creditors, parent companies and lenders to current and former AlixPartners clients and are landlords to AlixPartners all in matters unrelated to the Debtors.

- Blue Cross Blue Shield of Michigan ("BCBS"), a lender and noteholder to the Debtors, is affiliated with an entity that is a vendor to AlixPartners in matters unrelated to the Debtors. BCBS is a vendor and insurance provider to current and former AlixPartners clients in matters unrelated to the Debtors.

- Canadian Imperial Bank of Commerce and CIBC World Markets Corporation (collectively, "CIBC"), lessors, lenders and noteholders to the Debtors, are current and former AlixPartners clients in matters unrelated to the Debtors. Other CIBC affiliated entities are lenders, bondholders, creditors, shareholders and professionals in interest to current and former AlixPartners clients in matters unrelated to the Debtors.

- Caterpillar Financial Services Corporation ("Caterpillar"), a lessor to the Debtors, is a vendor, customer, adverse party, lender, creditor and director affiliated company to current and former AlixPartners clients in matters unrelated to the Debtors.

- CEP, a litigation party to the Debtors, is affiliated with an entity that was a former AlixPartners client in matters unrelated to the Debtors.

- Chubb Insurance Company of Canada and Federal Insurance Company ("Chubb"), insurance providers, lenders and noteholders to the Debtors, are vendors to AlixPartners and adverse parties, lenders, insurance providers and executory contract counterparties to current and former AlixPartners clients in matters unrelated to the Debtors. Chubb is a former AlixPartners client in matters unrelated to the Debtors.

- Citibank, N.A. – London Branch, Citigroup Global Markets and Citicorp North America, Inc., (collectively "Citi"), lenders, noteholders, agents and lessors to the Debtors, and affiliated entities are creditors, lenders, bondholders, shareholders, adverse parties, professionals in interest and lessors to current and former AlixPartners clients in matters unrelated to the Debtors. Citi is a former AlixPartners client in matters unrelated to the Debtors.

- Conseco Capital Management ("Conseco"), a lender and noteholder to the Debtors, is a former AlixPartners client in matters unrelated to the Debtors. Conseco is a lender, creditor and lessor to former AlixPartners clients in matters unrelated to the Debtors.

- Credit Suisse Asset Management and Credit-Suisse First Boston LLC (collectively, "CS"), lenders and noteholders to the Debtors, are affiliates of current and former AlixPartners clients in matters unrelated to the

Debtors. Other CS affiliated entities are lenders, creditors, bondholders, shareholders, limited partners and professionals in interest to current and former AlixPartners clients in matters unrelated to the Debtors. CS is a former AlixPartners client in matters unrelated to the Debtors. CS is the previous employer of a current AlixPartners employee

- D.E. Shaw, a lender and noteholder to the Debtors, is a former AlixPartners client in matters unrelated to the Debtors. D.E. Shaw is a lender to a former AlixPartners client in matters unrelated to the Debtors.

- Deere Credit Services, a notice of appearance party in this bankruptcy matter, is affiliated with entities that are customers and co-defendants to current and former AlixPartners clients in matters unrelated to the Debtors.

- Deutsche Bank AG London, a lender and noteholder to the Debtors, is affiliated with entities that are shareholders, lenders, adverse parties, indenture trustees, creditors, limited partners and professionals in interest to current and former AlixPartners clients in matters unrelated to the Debtors. Deutsche Bank AG is a current AlixPartners client in matters unrelated to the Debtors. Also, Deutsche Bank AG provides banking services to AlixPartners in matters unrelated to the Debtors.

- Dow Chemical Canada, a creditor to the Debtors, is a creditor and director-affiliated company to former AlixPartners clients in matters unrelated to the Debtors. An affiliate, Dow Chemical, is a former AlixPartners client in matters unrelated to the Debtors.

- Duke Energy Carolinas, a notice of appearance party in this bankruptcy matter, is affiliated with entities that are creditors, director affiliated companies, strategic alliance parties and executory contract counterparties to current and former AlixPartners clients in matters unrelated to the Debtors.

- EPIQ Bankruptcy Solutions, a professional in interest in this bankruptcy matter, is a professional in interest to current and former AlixPartners clients in matters unrelated to the Debtors.

- Ernst & Young ("E&Y"), the Monitor in this bankruptcy matter, is an adverse party, vendor and creditor to current and former AlixPartners clients in matters unrelated to the Debtors. E&Y is a vendor to AlixPartners and previously employed several current AlixPartners employees. E&Y is a current and former AlixPartners client in matters unrelated to the Debtors.

- Fidelity Management Research ("Fidelity"), a lender and noteholder to the Debtors, is affiliated with an entity that is a vendor to AlixPartners. In addition, Fidelity and affiliated entities are also lenders, lessors, adverse parties, director affiliated companies, executory contract counterparties, customers, lessees, bondholders and shareholders of current and former AlixPartners clients in matters unrelated to the Debtors. Fidelity is a former AlixPartners client in matters unrelated to the Debtors.

- FTI Consulting, a professional in interest in this bankruptcy matter, is a professional in interest to former AlixPartners clients in matters unrelated to the Debtors. FTI Consulting is the previous employer of current AlixPartners employees. An affiliate, FTI Technology LLC, is a vendor to AlixPartners in matters unrelated to the Debtors.

- General Electric Capital Corporation ("GE"), a lessor to the Debtors, is a creditor, customer, lender, vendor, litigation party, adverse party, lessor and bondholder of current and former AlixPartners clients in matters unrelated to the Debtors. GE is a current and former AlixPartners client in matters unrelated to the Debtors. GE is the previous employer of current AlixPartners employees.

- Goldman Sachs & Co., and Goldman Sachs Credit Partners (collectively, "Goldman Sachs"), indenture trustees, lessors, lenders and noteholders to the Debtors, are lenders, litigants, lessees, bondholders, professionals in interest and shareholders to current and former AlixPartners clients in matters unrelated to the Debtors. Goldman Sachs is a former AlixPartners client in matters unrelated to the Debtors. Goldman Sachs is the previous employer of current AlixPartners employees.

- Hartford Investment Financial, a lender and noteholder to the Debtors, is affiliated with entities that are creditors, bondholders, lenders, vendors, executory contract counterparties and adverse parties to current and former AlixPartners clients in matters unrelated to the Debtors. An affiliate is a former AlixPartners client in matters unrelated to the Debtors.

- Hewlett-Packard Company ("HP"), a notice of appearance party in this bankruptcy matter, is a lender, vendor, adverse party and creditor to current and former AlixPartners clients in matters unrelated to the Debtors. An affiliate, Hewlett-Packard France, is a current AlixPartners client in matters unrelated to the Debtors. HP is the previous employer of a current AlixPartners employee.

- HSBC, an indenture trustee to the Debtors, is affiliated with entities that are lenders, creditors and indenture trustees to current and former AlixPartners clients in matters unrelated to the Debtors. HSBC is a former AlixPartners client in matters unrelated to the Debtors.

- Huron Consulting Group, a professional in interest in this bankruptcy matter, is a vendor, professional in interest and creditor to current and former AlixPartners clients in matters unrelated to the Debtors. Huron Consulting Group is the previous employer of current AlixPartners employees.

- ING Investment LLC and ING Investment Management (collectively, "ING"), lenders and noteholders to the Debtors, are former AlixPartners clients in matters unrelated to the Debtors. ING affiliated entities are lenders, noteholders, creditors, bondholders, lessors and bank steering committee members to current and former AlixPartners clients in matters unrelated to the Debtors.

- JP Morgan Chase Bank NA, JP Morgan Securities and Chase Manhattan Bank (collectively, "JPM"), lenders and noteholders to the Debtors, are affiliated with entities that are lenders, shareholders, vendors, bondholders and creditors to current and former AlixPartners clients in matters unrelated to the Debtors. JPM is a current and former AlixPartners client in matters unrelated to the Debtors. JPM affiliated entities previously employed several current AlixPartners employees

- JP Morgan Chase Bank NA, JP Morgan Chase and JP Morgan Whitefriars (collectively, "JPM"), vendors, lenders, lienholders and litigation parties to the Debtors, are affiliated with entities that are lenders, shareholders, vendors, bondholders and creditors to current and former AlixPartners clients in matters unrelated to the Debtors. JPM is a current and former AlixPartners client in matters unrelated to the Debtors. JPM affiliated entities previously employed several current AlixPartners employees.

- Kaye Scholer LLP, a notice of appearance party in this bankruptcy matter, is a professional in interest to a current AlixPartners client as well as co-counsel to a current AlixPartners client in matters unrelated to the Debtors. Kaye Scholer LLP is a current AlixPartners client in matters unrelated to the Debtors. Kaye Scholer LLP is the previous employer of a current AlixPartners employee.

- LaSalle Bank, N.A. ("LaSalle Bank"), a lender and noteholder to the Debtors, is a member of a bank group for which AlixPartners performed services in matters unrelated to the Debtors. LaSalle Bank is a related party to a current AlixPartners client in matters unrelated to the Debtors. LaSalle Bank and affiliated entities are lenders, bondholders, executory contract counterparties, collateral agents for vendors, creditors and lessors to current and former AlixPartners clients in matters unrelated to the Debtors. AlixPartners is a customer of LaSalle Bank. The parent of LaSalle Bank, ABN Amro, provides banking services to AlixPartners and is a current and former AlixPartners client in matters unrelated to the Debtors.

- Lazard Freres & Co., ("Lazard"), a professional in interest in this bankruptcy matter, is a creditor and professional in interest to current and former AlixPartners clients in matters unrelated to the Debtors. Lazard was a related party, through membership in a creditor's committee, to a former AlixPartners client in matters unrelated to the Debtors. Lazard is the previous employer of a current AlixPartners employee.

- Liberty Mutual Insurance Company ("Liberty Mutual"), an insurance provider to the Debtors, is affiliated with entities that are creditors, adverse parties, executory contract counterparties, insurers and lenders to current and former AlixPartners clients in matters unrelated to the Debtors. Liberty Mutual is a former AlixPartners client in matters unrelated to the Debtors.

- Lloyds, a litigation party to the Debtors, is affiliated with an entity that is a former AlixPartners client in matters unrelated to the Debtors. Lloyds is a creditor, lender, insurer, litigation party, executory contract counterparty and adverse party to current and former AlixPartners clients in matters unrelated to the Debtors. Lloyds is a vendor to AlixPartners in matters unrelated to the Debtors.

- Marathon Asset Management ("Marathon"), a lender, noteholder and shareholder to the Debtors, and affiliated entities are bondholders, lenders, creditors, significant shareholders and executory contract counterparties to current and former AlixPartners clients in matters unrelated to the Debtors. Affiliated entities are former AlixPartners clients in matters unrelated to the Debtors.

- Mercer, a notice of appearance party in this bankruptcy matter, is affiliated with an entity that is the previous employer of current AlixPartners employees. An affiliate, Mercer HR Consulting, is a professional in interest to current and former AlixPartners clients in matters unrelated to the Debtors and is a vendor to AlixPartners.

- Microsoft Licensing GP, Microsoft Corporation and Microsoft Canada (collectively, "Microsoft"), notice of appearance parties in this bankruptcy matter, are vendors, lenders, and customers to current and former AlixPartners clients in matters unrelated to the Debtors. Microsoft is a vendor to AlixPartners in matters unrelated to the Debtors.

- Mizuho Asset Management CO Ltd ("Mizuho"), a lender and noteholder to the Debtors, is a lender, creditor, and professional in interest to current and former AlixPartners clients in matters unrelated to the Debtors. In addition, Mizuho is the previously employer of a current AlixPartners employee.

- Morgan Lewis and Bockius, a professional in interest in this bankruptcy matter, is opposing counsel, lender and professional in interest to former AlixPartners clients in matters unrelated to the Debtors. Morgan Lewis and Bockius is a former AlixPartners client in matters unrelated to the Debtors. The spouse of a current AlixPartners employee is a partner at Morgan, Lewis & Bockius, and AlixPartners confirmed that the spouse previously did some minor environmental work for one of the Debtors.

- National City Commercial Capital, a notice of appearance party in this bankruptcy matter, is affiliated with an entity that is a former AlixPartners client in a matter unrelated to the Debtors. An affiliate, National City Bank, is a lender, creditor, vendor, lessee, bondholder, co-defendant and executory contract counterparty to current and former AlixPartners clients in matters unrelated to the Debtors. Also, National City Bank is a current and former AlixPartners client in matters unrelated to the Debtors.

- Nomura Corporation Research & Asset Management, a lender and noteholder to the Debtors, is affiliated with entities that are lenders, creditors and bondholders to current and former AlixPartners clients in matters unrelated to the Debtors. An affiliate, Nomura Holdings, is a former AlixPartners client in matters unrelated to the Debtors and is the previous employer of a current AlixPartners employee.

- Northern Trust Global Investments, a lender and noteholder to the Debtors, is a bondholder and lender to former AlixPartners clients in matters unrelated to the Debtors. Northern Trust is a former AlixPartners client in matters unrelated to the Debtors.

- Oaktree Capital Management, a lender and noteholder to the Debtors, is affiliated with entities that were adverse parties to a former AlixPartners client in a litigated matter, as well as bondholders and lenders to current and former AlixPartners clients in matters unrelated to the Debtors.

- Ontario Power Generation, a creditor to the Debtors, is a joint venture party to a current AlixPartners client in matters unrelated to the Debtors.

- Oppenheimer, a lender and noteholder to the Debtors, and affiliated entities are lenders, bondholders and professionals in interest to current and former AlixPartners clients in matters unrelated to the Debtors. Oppenheimer is the previous employer of a current AlixPartners employee.

- Oracle USA ("Oracle"), a notice of appearance party in this bankruptcy matter, is a current and former AlixPartners client in matters unrelated to the Debtors. Oracle is a creditor and adverse party to former AlixPartners clients in matters unrelated to the Debtors. Oracle is the previous employer of a current AlixPartners employee.

- Orrick, Herrington & Sutcliffe, a professional in interest in this bankruptcy matter, is client counsel to current AlixPartners clients in matters unrelated to the Debtors, and also performs legal services for an affiliate of AlixPartners in matters unrelated to the Debtors. Orrick, Herrington & Sutcliffe is a current and former AlixPartners client in matters unrelated to the Debtors.

- Osler Hoskin & Harcourt, a notice of appearance party in this bankruptcy matter, is a professional in interest to former AlixPartners clients in matters unrelated to the Debtors.

- Paul Hastings Janofsky & Walker LLP, a professional in interest in this bankruptcy matter, is a vendor, client litigant, and client counsel to current AlixPartners clients in matters unrelated to the Debtors. Paul Hastings is legal counsel and opposing counsel to former AlixPartners clients in matters unrelated to the Debtors. Paul Hastings is a current and former AlixPartners client in matters unrelated to the Debtors.

- Paul Weiss Rifkind Wharton & Garrison LLP, counsel to the Debtors, is clients' legal counsel and opposing counsel to current and former AlixPartners clients in matters unrelated to the Debtors. Paul Weiss Rifkind & Garrison is a current and former AlixPartners client in matters unrelated to the Debtors.

- Pension Benefit Guaranty Corporation, a notice of appearance party in this bankruptcy matter, is a creditor, vendor, adverse party, and significant shareholder to current and former AlixPartners clients in matters unrelated to the Debtors.

- PricewaterhouseCoopers LLP ("PWC"), a professional in interest in this bankruptcy matter, is a professional in interest, opposing counsel and creditor to current and former AlixPartners clients in matters unrelated to the Debtors. PWC is the auditor for AlixPartners and provides audit, tax and related consulting services. PWC is a former AlixPartners client in matters unrelated to the Debtors. PWC is the previous employer of a number of current AlixPartners employees. AlixPartners provides services to PWC in the ordinary course in matters unrelated to the Debtors.

- Prudential Insurance Company of America ("Prudential"), a lender and noteholder to the Debtors, is affiliated with entities that are adverse parties, lenders, vendors, executory contract counterparties and bondholders to current and former AlixPartners clients in matters unrelated to the Debtors. Prudential is a former AlixPartners client in matters unrelated to the Debtors.

- RBC Dominion Securities Corporation, a lender and noteholder to the Debtors, is affiliated with an entity that is a bondholder, professional in interest and lender to current and former AlixPartners clients in matters unrelated to the Debtors. An affiliate, Royal Bank of Canada, is a former AlixPartners client in matters unrelated to the Debtors.

- Rohm & Haas, a creditor to the Debtors, is a litigation party and lender to former AlixPartners clients in matters unrelated to the Debtors. Rohm & Haas is the previous employer of a current AlixPartners employee.

- R.R. Donnelley Receivables Inc. ("R.R. Donnelley"), a customer to the Debtors, is a former AlixPartners client in matters unrelated to the Debtors. R.R. Donnelley is a professional in interest to a former AlixPartners client in matters unrelated to the Debtors.

- Schulte Roth & Zabel, a professional in interest in this bankruptcy matter, is client counsel to a former AlixPartners client in matters unrelated to the Debtors.

- Scotia Capital (USA), Inc., a lender and noteholder to the Debtors, is a litigation party, vendor, lender and bondholder to current and former AlixPartners clients in matters unrelated to the Debtors. Scotia Capital is a current AlixPartners client in matters unrelated to the Debtors.

- SG Americas Securities, a lender and noteholder to the Debtors, is affiliated with Societe Generale, a former AlixPartners client in matters unrelated to the Debtors.

- Shell Canada Products ("Shell"), a creditor to the Debtors, is a former AlixPartners client in matters unrelated to the Debtors. Shell is a creditor and vendor to current AlixPartners clients in matters unrelated to the Debtors.

- Silver Point Capital, a lender and noteholder to the Debtors, is a former AlixPartners client in matters unrelated to the Debtors. Silver Point Capital is a lender and creditor to current and former AlixPartners clients in matters unrelated to the Debtors. Silver Point Capital was a member of the Unofficial Ad-Hoc Bondholders Committee to a former AlixPartners client in matters unrelated to the Debtors.

- Smurfit-Stone Container Enterprises, a lessor to the Debtors, is a former AlixPartners client in matters unrelated to the Debtors. An affiliate, Smurfit Newsprint Corporation, is a vendor, creditor, customer and adverse party to current and former AlixPartners clients in matters unrelated to the Debtors.

- Sonoco Products Company and Sonoco Canada (collectively, "Sonoco"), notice of appearance parties in this bankruptcy matter, are affiliated with an entity that is a former AlixPartners client in matters unrelated to the Debtors. Sonoco is a director-affiliated company to a former AlixPartners client in matters unrelated to the Debtors.

- Stikeman Elliot LLP, a professional in interest in this bankruptcy matter, is a professional in interest to a current AlixPartners client in matters unrelated to the Debtors.

- SunTrust Bank and SunTrust Capital Markets (collectively, "SunTrust") lenders and noteholders to the Debtors, are affiliated with entities that are creditors, bondholders, lenders and indenture trustees to current and former AlixPartners clients in matters unrelated to the Debtors. SunTrust is a related party to a current AlixPartners client in matters unrelated to the Debtors.

- TD Securities (USA), a lender and noteholder to the Debtors, is a co-client to a current AlixPartners client in matters unrelated to the Debtors. An affiliate, Toronto-Dominion Bank, is a lender, creditor, vendor, bondholder, director-affiliated company and indenture trustee to current and former AlixPartners clients in matters unrelated to the Debtors. An affiliate, TD Waterhouse, is the previous employer of a current AlixPartners employee.

- Thomson Corporation, a notice of appearance party in this bankruptcy matter, is a vendor to AlixPartners as well as the previous employer of a current AlixPartners employee. Thomson Corporation is a current AlixPartners client in matters unrelated to the Debtors.

- Torys LLP, a professional in interest in this bankruptcy matter, is a current AlixPartners client in matters unrelated to the Debtors.

- Toyota Motor Credit Corporation ("Toyota"), a lessor to the Debtors, and affiliated entities are customers, creditors, vendors and lenders to current and former AlixPartners clients in matters unrelated to the Debtors. Toyota is the previous employer of a current AlixPartners employee.

- Travelers, a notice of appearance party in this bankruptcy matter, is affiliated with entities that are creditors, bondholders, executory contract counterparties and adverse parties to current and former AlixPartners clients in matters unrelated to the Debtors. Travelers is a vendor to AlixPartners.

- Troutman Sanders LLP, a professional in interest in this bankruptcy matter, is client counsel to a former AlixPartners client in matters unrelated to the Debtors.

- UBS Securities ("UBS"), a lender and noteholder to the Debtors, is a creditor, customer, director affiliated company, lender, lessor and bondholder to current and former AlixPartners clients in matters unrelated to the Debtors. UBS is a current and former AlixPartners client in matters unrelated to the Debtors. UBS is the previous employer of a current AlixPartners employee.

- U.S. Bank NA ("U.S. Bank"), a lender, indenture trustee and noteholder to the Debtors, is a lender, creditor, indenture trustee and bondholder to current and former AlixPartners clients in matters unrelated to the Debtors. U.S. Bank is a client related party to a current AlixPartners client in matters unrelated to the Debtors.

- Vertis, Inc., a customer to the Debtor, is an affiliate to a former AlixPartners client in matters unrelated to the Debtors.

- Wachovia Bank, NA, Wachovia Capital Markets and Wachovia Securities (collectively, "Wachovia"), lenders and administrative agent to the Debtors, are lenders, bondholders, creditors, adverse parties, co-defendants and professionals in interest to current and former AlixPartners clients in matters unrelated to the Debtors. Wachovia is a current and former AlixPartners client in matters unrelated to the Debtors.

- Waste Management Recycle America, a notice of appearance party in this bankruptcy matter, is affiliated with entities that are creditors, adverse parties and vendors to current and former AlixPartners clients in matters unrelated to the Debtors. An affiliate, Waste Management, is a former AlixPartners client in matters unrelated to the Debtors.

- Wells Fargo, NA and Wells Fargo Bank Minnesota (collectively, "Wells Fargo"), indenture trustees, lenders and noteholders to the Debtors, are affiliated with entities that are lenders, creditors, lessors, bondholders, indenture trustees and vendors to current and former AlixPartners clients in matters unrelated to the Debtors. Wells Fargo is a related party to a current AlixPartners client and a vendor to AlixPartners, all in matters unrelated to the Debtors. Wells Fargo is a former AlixPartners client in matters unrelated to the Debtors.

- Western Asset Management Company ("Western Asset"), a lender and noteholder to the Debtors, is a lender and creditor to current and former AlixPartners clients in matters unrelated to the Debtors. Western Asset is a client related party to a current AlixPartners client in matters unrelated to the Debtors.

- Wilmington Trust Company, a notice of appearance party in this bankruptcy matter, is a bondholder, creditor, lessor and indenture trustee to former AlixPartners clients in matters unrelated to the Debtors.

Wilmington Trust Company is a former AlixPartners client in matters unrelated to the Debtors.

- Xerium Technologies, a creditor in this bankruptcy matter, is a current AlixPartners client in matters unrelated to the Debtors. AbitibiBowater is a customer to a subsidiary or subsidiaries of Xerium Technologies. However, in order to preserve confidential information and avoid the appearance of a conflict, as appropriate, AlixPartners may establish separate teams or other protections between the AbitibiBowater and the Xerium engagements.

- XL Insurance Company Limited, an insurance provider to the Debtors, is a current and former AlixPartners client in matters unrelated to the Debtors. Affiliated entities are executory contract counterparties to current and former AlixPartners clients in matters unrelated to the Debtors.

- Young Conaway Stargatt & Taylor, a professional in interest in this bankruptcy matter, is a professional in interest and adverse party to current and former AlixPartners clients in matters unrelated to the Debtors.

<u>EXHIBIT B</u>

ENGAGEMENT AGREEMENT

June 2, 2010

Mr. Jacques P. Vachon
Vice President and Secretary
Bowater Canada Finance Corporation
1155 Metcalfe Street, Suite 800
Montreal, Quebec H3B 5H2
Canada

Re: Agreement for the Provision of Special Services

Dear Mr. Vachon:

This letter, together with the attached Schedule, Exhibit and General Terms and Conditions, sets forth the agreement ("Agreement") between AP Services, LLC, a Michigan limited liability company ("APS"), and Bowater Canada Finance Corporation ("BCFC" or the "Company") for the engagement of APS to provide certain temporary staff to the Company to assist it with respect to the matters set forth below.

All defined terms shall have the meanings ascribed to them in this letter and in the attached Schedule, Exhibit and General Terms and Conditions.

OBJECTIVE AND TASKS

By way of background, we are advised of the following. BCFC has issued 7.95% notes due November 2011 (the "Notes") and guaranteed by its parent Bowater Incorporated ("Bowater"). BCFC and Bowater, together with other affiliates of AbitibiBowater Inc., are since April 2009 engaged in restructurings pursuant to the United States Bankruptcy Code and the Companies' Creditors Arrangement Act (Canada). As part of the restructuring process, certain holders of Notes have made claims against BCFC as issuer of the Notes and against Bowater as guarantor thereof and have alleged that BCFC in its own right should make certain claims including a wind up claim under Section 135 of the Companies Act (Nova Scotia) against Bowater (the "Wind Up Claim") and certain other claims against affiliates thereof relating to the use of the Note proceeds (the "BCFC Claims"). In connection with the BCFC Claims, Ernst & Young Inc. (the "Monitor"), as Monitor under the CCAA proceedings relating to BCFC and other affiliates of AbitibiBowater Inc., is reviewing the BCFC Claims.

At your request, APS will provide Lisa J. Donahue to serve as the Company's Vice President - Restructuring in connection with the Wind Up Claim and the BCFC Claims under the supervision of, and reporting to, the Company's Board of Directors (the "VP"). The VP, with the assistance of the other Temporary Staff (as defined below), will be authorized and empowered to take the following actions:

(a) review the Wind Up Claim and the BCFC Claims, in each case with the benefit of advice from independent legal advisors, and in the case of the BCFC Claims with the benefit of review and consideration of the Monitor' s report regarding such BCFC Claims;

(b) consider, and recommend to the Board of Directors, the course of action to be taken in the best interests of BCFC in connection with the Wind Up Claim and the BCFC Claims, including whether BCFC should file any proof of claim, action or proceeding on account of the Wind Up Claim or the BCFC Claims and, if so, whether and on what terms to resolve such claim, action or proceeding;

(c) implement, with the assistance of independent legal advisors, any such recommended course of action if the Board of Directors decides to act thereon;

(d) take such action as the VP determines to be necessary or appropriate in order to properly guide and advise the Board of Directors; and

(e) assist with such other matters as may be requested by the Board of Directors that fall within the VP expertise and that are mutually agreeable

provided, for greater certainty, that such authority and powers shall not include investigating or considering the filing by BCFC of any objection to the Plan (as defined below), the First Amended Plan of Reorganization and Compromise under the CCAA (the "CCAA Plan"), the US Disclosure Statement filed in connection with the Plan, the CCAA Information Circular filed in connection with the CCAA Plan (each as filed in connection with the reorganization proceedings by the AbitibiBowater Inc. on May 24, 2010 and as may be amended, supplemented or restated from time to time) and any related agreements and transactions (as each may be amended from time to time), including any restructuring transactions contemplated thereby and the terms and conditions of any financing arrangements, including any rights offering.

STAFFING

APS will provide the Company with the individuals set forth on Exhibit A ("Temporary Staff"), subject to the terms and conditions of this Agreement, with the titles and pay rates set forth therein.

Except for Lisa Donahue, the Temporary Staff may be replaced by other professionals at various levels, as required, who shall also become Temporary Staff. APS will keep the

Company informed as to APS' staffing and will not add additional Temporary Staff to the assignment without first consulting with the Company to obtain Company concurrence that such additional resources are required and do not duplicate the activities of other employees or professionals.

BCFC and the Debtors shall seek to afford to the VP and the other Temporary Staff, respectively, all the rights and benefits of an "officer" and "employees" of BCFC under the Debtors' First Amended Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code, dated as of May 24, 2010 (as it may be amended from time to time, the "Plan"), including any releases or indemnification contained therein.

TIMING, FEES AND RETAINER

APS will commence this engagement on or about June 7, 2010 after receipt of a copy of the Agreement executed by the Company. The Company shall compensate APS for its services, and reimburse APS for expenses, as set forth on Exhibit A.

Notwithstanding anything herein to the contrary, APS' obligations hereunder shall be subject to Bowater Incorporated's execution of the addendum agreement attached hereto as Exhibit B.

* * *

The Company will promptly apply to the United States Bankruptcy Court for the District of Delaware to obtain approval of APS' retention nunc pro tunc to the date of this Agreement. APS acknowledges that its retention and the terms thereof are subject to Court approval.

If these terms meet with your approval, please sign and return the enclosed copy of the Agreement.

We look forward to working with you.

Sincerely yours,

AP SERVICES, LLC

Lisa J. Donahue

APServices LLC
When it really matters.

Acknowledged and Agreed to:

BOWATER CANADA FINANCE CORPORATION

By: ______________________
Its: Vice President and Secretary
Dated: June 4, 2010

APServices LLC
When It really matters.

EXHIBIT A

Temporary Staff

Fees: AlixPartners' fees will be based on the hours worked by AlixPartners personnel at AlixPartners' hourly rates, which are:

Name	Title	Hourly Rate	Commitment Full[1] or Part[2] Time
Lisa Donahue	Vice President - Restructuring	$860	Part-Time
John Castellano	Staff	$760	Part-Time
Todd Zoha	Staff	$580	Part-Time
Christian Matthaeus	Staff	$470	Part-Time

Expenses: In addition to the fees set forth in this Exhibit, the Company shall pay directly, or reimburse APS upon receipt of periodic billings, for all reasonable out-of-pocket expenses incurred in connection with this assignment, such as travel, lodging and meals, and telephone, messenger and facsimile charges.

[1] Full-time is defined as substantially full-time.

[2] Part-time is defined as approximately 2-3 days per week, with some weeks more or less depending on the needs and issues facing the Company at that time.

SCHEDULE 1

DISCLOSURES

We know of no fact or situation that would represent a conflict of interest for us with regard to the Company.

However, we incorporate by reference the disclosures set forth in the Declaration of Lisa Donahue filed with this court in connection with Debtors' Application for an order (i) Authorizing Bowater Canada Finance Corporation to Employ and Retain AP Services, LLC as Special Advisor and (ii) Designating Lisa Donahue as Bowater Canada Finance Corporation's Vice President – Restructuring.

This Schedule 1 may be updated by APS from time to time to disclose additional connections or relationships between APS and the interested parties.

These General Terms and Conditions ("Terms") are incorporated into the Agreement between the Company and APS to which these Terms are attached. In case of conflict between the wording in the letter and/or schedule(s) and these Terms, the wording of the letter and/or schedule(s) shall prevail.

Section 1. Company Responsibilities.

The Company will undertake responsibilities as set forth below:

1. Provide reliable and accurate detailed information, materials, documentation and
2. Make decisions and take future actions, as the Company determines in its sole discretion, on any recommendations made by APS in connection with this Agreement.

APS' delivery of the services and the fees charged are dependent on (i) the Company's timely and effective completion of its responsibilities; and (ii) timely decisions and approvals made by the Company's management. The Company shall be responsible for any delays, additional costs or other deficiencies caused by not completing its responsibilities.

Section 2. Retainer, Billing and Payments.

Retainer and Billing. APS will submit monthly invoices for services rendered and expenses incurred and will offset such invoices against the Retainer. Unless explicitly stated in the invoice, all amounts invoiced are not contingent upon or in any way tied to the delivery of any reports or other work product in the future. Payment will be due upon receipt of the invoices to replenish the Retainer to the agreed-upon amount. Any unearned portion of the Retainer will be returned to the Company at the termination of the engagement.

Payments. All payments to be made by the Company to APS shall be payable upon receipt of invoice via wire transfer to APS' bank account, as follows:

Receiving Bank:	Deutsche Bank ABA #021-001-033
Receiving Account:	AP Services, LLC A/C #004-62643
Currency:	USD

Section 3. Relationship of the Parties.

The parties intend that an independent contractor relationship will be created by the Agreement. As an independent contractor, APS will have complete and exclusive charge of the management and operation of its business, including hiring and paying the wages and other compensation of all its employees and agents, and paying all bills, expenses and other charges incurred or payable with respect to the operation of its business. Of course, neither the Temporary Staff nor APS will be entitled to receive from the Company any vacation pay, sick leave, retirement, pension or social security benefits, workers' compensation, disability, unemployment insurance benefits or any other employee benefits. APS will be responsible for all employment, withholding, income and other taxes incurred in connection with the operation and conduct of its business.

Nothing in this agreement is intended to create, nor shall be deemed or construed to create a fiduciary or agency relationship between APS and the Company or its Board of Directors.

Section 4. Confidentiality.

APS shall use reasonable efforts to keep confidential all non-public confidential or proprietary information obtained from the Company during the performance of its services hereunder (the "Information"), and neither APS nor the Temporary Staff will disclose any Information to any other person or entity. "Information" includes non-public confidential and proprietary data, plans, reports, schedules, drawings, accounts, records, calculations, specifications, flow sheets, computer programs, source or object codes, results, models or any work product relating to the business of the Company, its subsidiaries, distributors, affiliates, vendors, customers, employees, contractors and consultants.

The foregoing is not intended to prohibit, nor shall it be construed as prohibiting, APS from making such disclosures of Information that APS reasonably believes is required by law or any regulatory requirement or authority, or to clear client conflicts. APS may make reasonable disclosures of Information to third parties in connection with the performance of APS' obligations and assignments hereunder. In addition, APS will have the right to disclose to any person that it provided services to the Company or its affiliates and a general description of such services, but shall not provide any other information about its involvement with the Company. The obligations of APS under this Section 4 shall survive the end of any engagement between the parties for a period of two (2) years.

The Company acknowledges that all information (written or oral), including advice and Work Product (as defined in Section 5), generated by APS and the Temporary Staff in connection with this engagement is intended solely for the benefit and use of the Company (limited to its management and its Board of Directors) in connection with the transactions to which it relates. The Company agrees that no such information shall be used for any other purpose or reproduced, disseminated, quoted or referred to with attribution to APS at any time in any manner or for any purpose without APS' prior approval except as required by law.

Because of the nature of the services provided by APS, from time to time, separate teams of APS professionals may concurrently represent clients that are adverse to each other, or which may be viewed by clients to be adverse. Despite any such concurrent representation, each APS team shall strictly preserve all client confidences, and not disseminate such information externally, except pursuant to the terms of this engagement letter, or to any APS professionals that are currently working for an entity adverse to the Company. The Company agrees that it does not consider such concurrent representation of the Company and any adversary by separate APS teams to be inappropriate and, therefore, waives any objections to any such present or future concurrent representation.

Section 5. Intellectual Property.

All methodologies, processes, techniques, ideas, concepts, know-how, procedures, software, tools, writings and other intellectual property that APS has created, acquired or developed prior to the date of this Agreement are, and shall remain, the sole and exclusive property of APS, and the Company shall not acquire any interest therein. APS shall be free to use all methodologies, processes, techniques, ideas, concepts, know-how, procedures, software, tools, writings and other intellectual property that APS may create or develop in connection with this engagement, subject to its duty of confidentiality to the extent that the same contain information or materials furnished to APS by the Company that constitute Information referred to in Section 4 above. Except as provided above, all information, reports, materials, software and other work product that APS creates or develops specifically for the Company as part of this engagement (collectively known as "Work Product") shall be owned by the Company and shall constitute Information referred to in Section 4 above. APS may retain copies of the Work Product subject to its obligations under Section 4 above.

Section 6. Framework of the Engagement.

The Company acknowledges that it is retaining APS to provide the Temporary Staff solely to assist and advise the Company as described in the Agreement. This engagement shall not constitute an audit, review or compilation, or any other type of financial statement reporting engagement.

Section 7. Indemnification and Other Matters.

The Company shall indemnify, hold harmless and defend APS and its affiliates and its and their partners, directors, officers, employees, Temporary Staff and agents (collectively, the "indemnitees") from and against all claims, liabilities, losses, expenses and damages to the extent of the most favorable indemnities provided by the Company to any of its directors or officers, provided, however, that to the extent any matter for which indemnification is called for hereunder arises while the Company is under the protection of the Bankruptcy Code, indemnification of APS personnel who are not directors or officers of the Company shall be subject to the approval of the Board of Directors of the Company. The Company shall pay damages and expenses as incurred, including reasonable legal fees and disbursements of counsel. In addition, the Company shall pay the costs of APS' professional time (APS' professional time will be reimbursed at APS' rates in effect when such future time is required), relating to or arising out of the engagement, including any legal proceeding in which an indemnitee may be required or agree to participate but in which it is not a party. The indemnitees may, but are not required to, engage a single firm of separate counsel of their choice in connection with any of the matters to which this indemnification agreement relates.

The Company shall use its best efforts to specifically include and cover, as a benefit for their protection, Temporary Staff serving as directors or officers of the Company or affiliates from time to time with direct coverage as named insureds under the Company's policy for directors' and officers' ("D&O") insurance. The Company will maintain such D&O insurance coverage for the period through which claims can be made against such persons. The Company disclaims a right to distribution from the D&O insurance coverage with respect to such persons. In the event that the Company is unable to include Temporary Staff under the Company's policy or does not have first dollar coverage acceptable to APS in effect for at least \$20 million (e.g., such policy is not reserved based on actions that have been or are expected to be filed against officers and directors alleging prior acts that may give rise to a claim), APS may, at its option, attempt to purchase a separate D&O policy that will cover the Temporary Staff only. The cost of same shall be invoiced to the Company as an out-of-pocket cash expense. If APS is unable to purchase such D&O insurance, then APS reserves the right to terminate the Agreement.

APS is not responsible for any third-party products or services. The Company's sole and exclusive rights and remedies with respect to any third party products or services are against the third-party vendor and not against APS, whether or not APS is instrumental in procuring the third-party product or service.

APS shall not be liable to the Company except for actual damages resulting from bad faith, self-dealing or intentional misconduct.

Section 8. Governing Law and Arbitration.

The Agreement is governed by and shall be construed in accordance with the laws of the State of New York with respect to contracts made and to be performed entirely therein and without regard to choice of law or principles thereof.

The Company and APS agree that the Bankruptcy Court for the District of Delaware shall have jurisdiction over any and all matters arising under or in connection with this Agreement, including the indemnification provisions outlined in Section 7, above.

In any court proceeding arising out of this Agreement, the parties hereby waive any right to trial by jury.

Section 9. Termination and Survival.

The Agreement may be terminated at any time by written notice by one party to the other; provided, however, that notwithstanding such termination APS will be entitled to any fees and expenses due under the provisions of the Agreement. Such payment obligation shall inure to the benefit of any successor or assignee of APS.

Sections 2, 4, 5, 7, 8, 9, 10 and 11 of these Terms, the provisions of Schedule 1 and the obligation to pay accrued fees and expenses shall survive the expiration or termination of the Agreement.

Section 10. Non-Solicitation of Employees.

The Company acknowledges and agrees that APS has made a significant monetary investment recruiting, hiring and training its personnel. During the term of this Agreement and for a period of two years after the final invoice is rendered by APS with respect to this engagement (the "Restrictive Period"), the Company and its affiliates agree not to directly or indirectly hire, contract with, or solicit the employment of any of APS' Managing Directors, Directors, or other employees/contractors.

If during the Restrictive Period the Company or its affiliates directly or indirectly hires or contracts with any of APS' Managing Directors, Directors, or other employees/contractors, the Company agrees to pay to APS as liquidated damages and not as a penalty the sum total of: (i) for a Managing Director, one million U.S. dollars ($1,000,000 USD); (ii) for a Director, five hundred thousand U.S. dollars ($500,000 USD); and (iii) for any other employee/contractor, two hundred fifty thousand U.S. dollars ($250,000 USD). The Company acknowledges and agrees that liquidated damages in such amounts are (x) fair, reasonable and necessary under the circumstances to reimburse APS for the costs of recruiting, hiring and training its employees as well as the lost profits and opportunity costs related to such personnel, and to protect the significant investment that APS has made in its Managing Directors, Directors, and other employees/ consultants; and (y) appropriate due to the difficulty of calculating the exact amount and value of that investment.

The Company also acknowledges and agrees that money damages alone may not be an adequate remedy for a breach of this provision, and the Company agrees that APS shall have the right to seek a restraining order and/or an injunction for any breach of this non-solicitation provision. If any provision of this section is found to be invalid or unenforceable, then it shall be deemed modified or restricted to the extent and in the manner necessary to render the same valid and enforceable.

Section 11. General.

Severability. If any portion of the Agreement shall be determined to be invalid or unenforceable, the remainder shall be valid and enforceable to the maximum extent possible.

Entire Agreement. These Terms, the letter agreement into which they are incorporated and the Schedule(s) and Exhibit to such letter agreement contain the entire understanding of the parties relating to the services to be rendered by APS and the Temporary Staff and may not be amended or modified in any respect except in a writing signed by the parties. APS is not responsible for performing any services not specifically described herein or in a subsequent writing signed by the parties

Joint and Several. If more than one party signs this Agreement, the liability of each party shall be joint and several.

Limit of Liability. APS shall not be liable for incidental or consequential damages under any circumstances, even if it has been advised of the possibility of such damages. APS' aggregate liability, whether in tort, contract, or otherwise, is limited to the amount of fees paid to APS for services on this engagement (the "Liability Cap"). The Liability Cap is the total limit of APS' aggregate liability for any and all claims or demands by anyone pursuant to this Agreement, including liability to the Company, to any other parties hereto, and to any others making claims relating to the work performed by APS pursuant to this Agreement. Any such claimants shall allocate any amounts payable by APS among themselves as appropriate, but if they cannot agree on the allocation it will not affect the enforceability of the Liability Cap. Under no circumstances shall the aggregate of all such allocations or other claims against APS pursuant to this Agreement exceed the Liability Cap.

Notices. All notices required or permitted to be delivered under the Agreement shall be sent, if to APS, to:

AP Services, LLC
2000 Town Center, Suite 2400
Southfield, MI 48075
Attention: General Counsel

and if to the Company, to the address set forth in the Agreement, to the attention of the Company's General Counsel, or to such other name or address as may be given in writing to the other party. All notices under the Agreement shall be sufficient if delivered by facsimile or overnight mail. Any notice shall be deemed to be given only upon actual receipt.

EXHIBIT B

WHEREAS BCFC and APS have entered into that certain letter agreement, dated [June 2], 2010, for the engagement of APS to provide certain temporary staff to the Company to assist it with respect to the matters set forth therein (the "Agreement");

WHEREAS pursuant to the Agreement, BCFC has agreed to pay certain costs, fees, and obligations, including certain indemnification obligations for certain of APS' staff, as more fully set forth in the Agreement;

NOW, THEREFORE, for good and valuable consideration, the sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

1. Bowater Incorporated's Joint and Several Liability. Bowater Incorporated ("Bowater") hereby agrees to be jointly and severally liable with BCFC for all of BCFC's payment and indemnification obligations under the Agreement, including all fees, expenses and indemnity obligations required thereunder, on the terms and subject to the conditions and limitations set forth therein.

Acknowledged and Agreed to:

BOWATER INCORPORATED

By: /s/ William G. Harvey
Its: Senior Vice President and Treasurer
Dated: June 7, 2010