

SUPERIOR COURT

CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTRÉAL

No: 500-11-036133-094

DATE: JANUARY 31, 2011

PRESENT: THE HONOURABLE JUSTICE CLÉMENT GASCON, J.S.C.

IN THE MATTER OF THE PLAN OF COMPROMISE OR ARRANGEMENT OF:

ABITIBIBOWATER INC.

and

ABITIBI-CONSOLIDATED INC.

and

BOWATER CANADIAN HOLDINGS INC.

and

THE OTHER PETITIONERS LISTED ON SCHEDULES "A" and "B"

Petitioners/Applicants

and

ERNST & YOUNG INC.

Monitor

**ORDER FOR THE ESTABLISHMENT OF A PROCEDURE FOR THE FILING,
REVIEW AND DETERMINATION OF CLAIMS SECURED BY CCAA CHARGES**
(#_____)

- [1] **CONSIDERING** the Applicants' *Motion for an Order Establishing a Procedure for the Filing, Review and Determination of Claims secured by CCAA Charges* dated December 21, 2010 (the "**Motion**");
- [2] **CONSIDERING** the representations of the parties;
- [3] **GIVEN** the provisions of the *Companies' Creditors Arrangement Act* ("**CCAA**");

THIS COURT:

- [1] **GRANTS** the Motion.
- [2] **EXEMPTS**, if applicable, the Applicants from having to serve this Motion and from any notice or delay of presentation.
- [3] **ISSUE** this Order divided under the following headings:
 - (a) Definitions
 - (b) Form of Notice and Filing of BCFC Claims
 - (c) Determination of BCFC Claims
 - (d) Release of BCFC CCAA Charges
 - (e) Notices and Communications
 - (f) General Provisions

(a) Definitions

- [4] **ORDERS** that, for purposes of this Order, the following terms shall have the following meanings:
 - (a) **"Applicants"** means the Abitibi Petitioners and Bowater Petitioners listed on **Schedule "A"** and **Schedule "B"** to this order, respectively, which said Schedules are understood to exclude, for greater certainty, BCFC;
 - (b) **"BCFC"** means Bowater Canada Financial Corporation;
 - (c) **"BCFC CCAA Charges"** means any CCAA Charges granted by BCFC, including the Bowater D&O Charge and the Bowater Administration Charge (all capitalized terms as defined in the Initial Order);
 - (d) **"BCFC Claim"** any claim by any Person against a beneficiary of the BCFC CCAA Charges in respect of any obligations which are, or may be, secured by the BCFC CCAA Charges;
 - (e) **"BCFC Claims Bar Date"** means 4:00 p.m. (Eastern Standard Time) on ~~February 15,~~ March 17, 2011.
 - (f) **"BCFC Claims Package"** means the document package which shall include the ~~Notice to~~ BCFC Creditors ~~and Notice,~~ the Instruction Letter, a BCFC Proof of Claim Form and such other materials as the Monitor ~~or Applicants~~ may consider necessary or appropriate;

- (g) "BCFC **Creditors Notice**" means the notice substantially in the form attached hereto as **Schedule "C"**;
- (h) "BCFC **Proof of Claim Form**" means the form substantially in the form attached hereto as **Schedule "D"** to be completed and filed by a creditor setting forth its purported BCFC Claim, ~~which proof of claim shall be substantially in the form attached hereto as **Schedule "C"**;~~
- (i) "BIA" means the *Bankruptcy and Insolvency Act*, R.S.C. 1985, C. B-2, as amended;
- (j) ~~(h)~~ "**Business Day**" means a day, other than a Saturday or a Sunday, on which banks are generally open for business in Montréal, Quebec;
- (k) ~~(i)~~ "**CCAA**" means the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended;
- (l) ~~(j)~~ "**CCAA Service List**" means the CCAA distribution list posted on the Monitor's website, as may be updated from time to time;
- ~~(k) "**Claims Procedure Order**" means the order of this Court entitled *Claims Procedure Order (Review and Determination of Claims)* dated January 18, 2010;~~
- ~~(l) "**Claims Officer**" means any individual appointed as Claims Officer in the present proceedings pursuant to the order issued by this Court on March 23, 2010;~~
- (m) "**Court**" means the Superior Court of Quebec;
- (n) "**Creditor**" means any Person asserting a BCFC Claim;
- (o) ~~(n)~~ "**Initial Order**" means the order issued by this Court on April 17, 2009, as subsequently restated and amended from time to time;
- (p) "**Instruction Letter**" means the letter substantially in the form attached hereto as **Schedule "E"** regarding completion of the BCFC Proof of Claim Form;
- (q) ~~(o)~~ "**Monitor**" means Ernst & Young Inc., in its capacity as the Court-appointed Monitor of the Canadian Petitioners and Partnerships;
- (r) ~~(p)~~ "**Notice to BCFC Creditors of Dispute**" means the notice substantially in the form attached hereto as **Schedule "F"** that may be delivered by a Creditor wishing to dispute a Notice of Revision or Disallowance;
- (s) "**Notice of Revision or Disallowance**" means the notice substantially in the form attached hereto as **Schedule "D-G"** advising a Creditor that the Monitor and the Trustee have revised or rejected all or part of such Creditor's BCFC Claim;

(t) ~~(e)~~ **"Person"** means any individual, partnership, firm, joint venture, trust, entity, corporation, body corporate, unincorporated association or organization, trade union, employee or other association, governmental agency, or similar entity, howsoever designated or constituted and any individual or other entity owned or controlled by or which is the agent of any of the foregoing;

(u) **"Trustee"** means Green Hunt Wedlake Incorporated in its capacity as trustee in bankruptcy of BCFC.

(b) Form of Notice and Filing of BCFC Claims

- [5] **ORDERS** that the Monitor shall, no later than seven (7) days from the date of issuance of this Order, cause a BCFC Claims Package to be sent to the CCAA Service List and to all creditors of BCFC who, according to the records of the Monitor, filed a proof of claim against BCFC in the CCAA claims process.
- [6] **ORDERS** that the Monitor shall, no later than seven (7) days from the date of issuance of this Order, cause a BCFC Claims Package to be posted on the Monitor's English website (at www.ey.com/ca/abibowater).
- [7] **ORDERS** that the Monitor shall, no later than seven (7) days from the date of the request, cause a copy of the BCFC Claims Package to be sent to any Person requesting such material.
- [8] **ORDERS** that any Person seeking to assert a BCFC Claim shall set out its aggregate claim in a BCFC Proof of Claim and deliver that BCFC Proof of Claim to the Monitor so that it is actually received by the Monitor by no later than the BCFC Claims Bar Date.
- [9] **ORDERS** that the Monitor shall provide to the Trustee, forthwith after their receipt or issuance, a copy of all BCFC Proof of Claims and Notices of Dispute received by the Monitor, along with a copy of all Notices of Revision or Disallowance sent by the Monitor.

(c) Determination of BCFC Claims

- [10] ~~[9]~~ **DIRECTS** the Monitor to file in the Court record and circulate to the Service List, no later than ~~February 22,~~ March 25, 2011, a report outlining the number and nature of BCFC Claims received by the Monitor as of the BCFC Claims Bar Date.
- [11] ~~[10]~~ **ORDERS** that the applicable procedures for the review and determination of BCFC Claims filed with the Monitor shall be as ~~set forth in paragraphs [7] to [13] of the Claims Procedure Order in respect of Claims, Subsequent Claims and Former Employee Grievances and that the procedure set forth in the Claims Procedure Order shall apply *mutatis mutandi* to determine any BCFC Claims and that the Monitor shall, pursuant to paragraph [8](f)(ii) of the Claims Procedure Order, be enabled to refer any BCFC Claim directly to this Court for resolution.~~ follows:

- (a) the Monitor and the Trustee shall review the BCFC Proof of Claim Form and the terms set out therein;
- (b) should the Monitor and the Trustee fail to agree on the determination of the BCFC Claim, either party shall have a right to apply to this Court for directions;
- (c) should the Monitor and the Trustee agree on the determination of the BCFC Claim, the Monitor shall send, where applicable, to the Creditor, with a copy to the Trustee, a Notice of Revision or Disallowance informing the Creditor of the determination of its claim;
- (d) a Creditor who wishes to dispute a Notice of Revision or Disallowance shall, within ten (10) Business Days of said notice, send by registered mail or courier to the Monitor a Notice of Dispute setting out the basis for its dispute;
- (e) upon receipt of a Notice of Dispute in accordance with paragraph 11(d) above, the Monitor, the Trustee and the Creditor shall attempt to consensually resolve the disputed BCFC Claim;
- (f) if after a period of twenty (20) Business Days following the receipt of a notice of dispute, the disputed BCFC Claim has not been resolved, either party (being the Monitor, the Trustee or the Creditor) shall be entitled to bring a motion to this Court for the resolution of the disputed BCFC Claim;
- (g) unless otherwise authorized by this Court, if a Creditor does not communicate a Notice of Dispute in accordance with paragraph 11(d) above, said Creditor shall be deemed to have accepted the determination of its BCFC Claim;
- (h) the Monitor and the Trustee shall not be required to send any Creditor a confirmation of receipt of any document provided by a Creditor pursuant to this Order and each such Creditor shall be responsible for obtaining proof of delivery, if they so require, through their choice of delivery method.

[12] ~~[11]~~ **ORDERS** that, for the purposes of this Order, all BCFC Claims denominated in a foreign currency shall be filed in the currency in which they are incurred but, for purposes of determination of the value of such claims, shall be converted by the Monitor to Canadian dollars ~~at the Bank of Canada noon spot rate of exchange for exchanging currency to Canadian dollars on April 17, 2009 (U.S. dollar claims are to be converted at the rate of US\$1 = CDN\$1.2146).~~

(d) Release of BCFC CCAA Charges

[13] ~~[12]~~ **ORDERS** that, unless otherwise ordered by this Court, any ~~creditor~~ Creditor who does not deliver a BCFC Proof of Claim in respect of a BCFC Claim in accordance with paragraph [8] shall be forever barred from asserting such BCFC Claim and such BCFC Claim shall be forever extinguished.

[14] ~~[13]~~ **ORDERS** that save and except for the BCFC Claims filed with the Monitor on or before the BCFC Claims Bar Date, all Persons shall be deemed to have released and shall be forever barred from asserting ~~any claim against any holder of the BCFC CCAA Charges in any way arising out of any matter or obligation in respect of which such holder would have been entitled to seek contribution or indemnity, in whole or in part, pursuant to the BCFC CCAA Charges~~ a BCFC Claim.

[15] ~~[14]~~ **DIRECTS** the Monitor or the Trustee, following the final determination of any and all BCFC Claim(s) in accordance with paragraph [910] and following of this Order or any subsequent order(s) of this Court, to apply to this Court for directions in connection with the discharge of the BCFC CCAA Charges related to said ~~claim~~ BCFC Claim(s).

(e) Notices and Communications

[16] ~~[15]~~ **ORDERS** that any notice or communication to be given under this Order ~~by a creditor~~ to the Monitor ~~or the Applicants~~ shall be in writing and, where applicable, in substantially the form provided for in this Order and will be sufficiently given only if delivered by electronic mail, facsimile, courier or registered mail addressed to:

Ernst & Young Inc., Monitor of Abitibi-Consolidated Inc.,
Bowater Canadian Forest Products Inc. et al.
800 Rene-Levesque Blvd. West
Suite 2000
Montréal, QC H3B 1X9

Telephone: 1-866-246-7889
Fax: 514-879-3992

Email: abitibibowater@ca.ey.com
Attention: Ms. Donna Comerford

Any such notice or other communication by a ~~creditor~~ Creditor shall be deemed received only upon actual receipt thereof during normal business hours on a Business Day.

[17] ~~[16]~~ **ORDERS** that any notice or other communication to be given in connection with this Order by the ~~Applicants~~ Monitor or the ~~Monitor~~ Trustee to a ~~creditor~~ Creditor shall be in writing. Such notice or other communication will be sufficiently given to a ~~creditor~~ Creditor if given by prepaid ordinary mail, by courier, by delivery or by facsimile transmission or electronic mail to the ~~creditor~~ Creditor to such address, facsimile number or e-mail address appearing in the books and records of ~~the Applicants~~ BCFC or in any BCFC Proof of Claim filed by the Creditor. Any such notice or other communication (a) if given by prepaid ordinary mail, shall be deemed received on the third (3rd) Business Day after mailing within Quebec, the fifth (5th) Business Day after mailing elsewhere within Canada or to the United States and the tenth (10th) Business Day after mailing internationally; (b) if given by courier or

delivery, shall be deemed received on the next Business Day following dispatch; (c) if given by facsimile transmission or electronic mail before 5:00 p.m. on a Business Day, shall be deemed received on such Business Day; and (d) if given by facsimile transmission or electronic mail after 5:00 p.m. on a Business Day, shall be deemed received on the following Business Day.

[18] ~~[17]~~ **ORDERS** that, in the event that the day on which any notice or communication required to be delivered pursuant to this Order is not a Business Day, then such notice or communication shall be required to be delivered on the next Business Day.

(f) **General Provisions**

[19] ~~[18]~~ **REQUESTS** the aid and recognition of any court or any judicial, regulatory or administrative body in any province or territory of Canada and the Federal Court of Canada and any judicial, regulatory or administrative tribunal or other court constituted pursuant to the Parliament of Canada or the legislature of any province and any court or any judicial, regulatory or administrative body of the United States and the states or other subdivisions of the United States and of any other nation or state, including the U.S. Court, to assist the ~~Canadian—Petitioners—and Partnerships~~ Monitor and the ~~Monitor and their respective agents~~ Trustee in carrying out the terms of this Order, to make such orders and to provide such assistance to the ~~Applicants~~ Monitor and the ~~Monitor~~ Trustee, as ~~an officer~~ officers of the Court, as may be necessary or desirable to give effect to this Order ~~and to grant representative status to the Applicants and the Monitor in any foreign proceeding.~~

[20] ~~[19]~~ **ORDERS** that the Monitor shall use reasonable discretion as to the adequacy of completion and execution of any document completed and executed pursuant to this Order and, where the Monitor is satisfied that any matter to be proven under this Order has been adequately proven, the Monitor may waive strict compliance with the requirements of this Order as to the completion and execution of documents.

[21] ~~[20]~~ **ORDERS** that the Monitor and the Trustee may apply to this Court for advice and direction in connection with the discharge or variation of its powers and duties under this Order.

[22] ~~[21]~~ **ORDERS** the provisional execution of this Order notwithstanding appeal.

WITHOUT COSTS.

CLÉMENT GASCON, J.S.C.

Stikeman Elliott LLP
Attorneys for Petitioners

SCHEDULE "A"
ABITIBI PETITIONERS

1. ABITIBI-CONSOLIDATED INC.
2. ABITIBI-CONSOLIDATED COMPANY OF CANADA
3. 3224112 NOVA SCOTIA LIMITED
4. MARKETING DONOHUE INC.
5. ABITIBI-CONSOLIDATED CANADIAN OFFICE PRODUCTS HOLDINGS INC.
6. 3834328 CANADA INC.
7. 6169678 CANADA INC.
8. 4042140 CANADA INC.
9. DONOHUE RECYCLING INC.
10. 1508756 ONTARIO INC.
11. 3217925 NOVA SCOTIA COMPANY
12. LA TUQUE FOREST PRODUCTS INC.
13. ABITIBI-CONSOLIDATED NOVA SCOTIA INCORPORATED
14. SAGUENAY FOREST PRODUCTS INC.
15. TERRA NOVA EXPLORATIONS LTD.
16. THE JONQUIERE PULP COMPANY
17. THE INTERNATIONAL BRIDGE AND TERMINAL COMPANY,
18. SCRAMBLE MINING LTD.
19. 9150-3383 QUÉBEC INC.
20. ABITIBI-CONSOLIDATED (U.K.) INC.

SCHEDULE "B"
BOWATER PETITIONERS

1. BOWATER CANADIAN HOLDINGS INC.
2. [DELETED]
3. BOWATER CANADIAN LIMITED
4. 3231378 NOVA SCOTIA COMPANY
5. ABITIBIBOWATER CANADA INC.
6. BOWATER CANADA TREASURY CORPORATION
7. BOWATER CANADIAN FOREST PRODUCTS INC.
8. BOWATER SHELBURNE CORPORATION
9. BOWATER LAHAVE CORPORATION
10. ST-MAURICE RIVER DRIVE COMPANY LIMITED
11. BOWATER TREATED WOOD INC.
12. CANEXEL HARDBOARD INC.
13. 9068-9050 QUÉBEC INC.
14. ALLIANCE FOREST PRODUCTS (2001) INC.
15. BOWATER BELLEDUNE SAWMILL INC.
16. BOWATER MARITIMES INC.
17. BOWATER MITIS INC.
18. BOWATER GUÉRETTE INC.
19. BOWATER COUTURIER INC.

SCHEDULE "C"
BCFC CREDITORS NOTICE

PUBLIC NOTICE

**IN THE MATTER OF THE PLAN OF REORGANIZATION AND COMPROMISE OF ABITIBIBOWATER
INC. AND CERTAIN OF ITS SUBSIDIARIES**

**NOTICE OF CLAIMS BAR DATE FOR CLAIMS AGAINST a Beneficiary
of the Directors' and Officers' Charge and the Administration Charge Granted by Bowater Canada Finance
Corporation PURSUANT TO THE COMPANIES' CREDITORS ARRANGEMENT ACT ("CCAA")**

NOTICE IS HEREBY GIVEN that, pursuant to an Order of the Quebec Superior Court made on ●, 2011 (the "BCFC Claims Order"), a claims process was approved for the identification of certain claims (collectively, the "BCFC Claims") of any person against former directors and officers of Bowater Canada Finance Corporation ("BCFC") or those creditors wishing to assert a claim against the Administration Charge granted by BCFC pursuant to the Order of the Quebec Superior Court on April 17, 2009.

PLEASE TAKE NOTICE THAT THE CLAIMS PROCESS ONLY ADDRESSES CLAIMS AGAINST FORMER DIRECTORS AND OFFICERS OF BCFC AND CLAIMS AGAINST THE ADMINISTRATION CHARGE GRANTED BY BCFC.

THE CLAIMS BAR DATE IS 4:00 P.M. (EASTERN STANDARD TIME) ON ●, 2011. PROOFS OF CLAIM RELATING TO BCFC CLAIMS MUST BE FILED WITH THE MONITOR ON OR BEFORE THE CLAIMS BAR DATE, FAILING WHICH ALL SUCH CLAIMS WILL BE BARRED AND FOREVER EXTINGUISHED.

The Monitor will send a BCFC Claims Package (as defined in the BCFC Claims Order issued by the Quebec Superior Court on ●, 2011) to persons referenced in the BCFC Claims Order in accordance with such order including each Person who filed with the Monitor a proof of claim against BCFC in the CCAA claims process. Persons requiring information regarding the claims process or claim documentation may contact:

Ernst & Young Inc., the Court-appointed Monitor of AbitibiBowater Inc. et al.
Attention: Donna Comerford
Telephone: 866-246-7889, Fax: 514-879-3992
E-mail: abitibibowater@ca.ey.com

Forms are also available on the Monitor's website at www.ey.com/ca/abitibibowater.

SCHEDULE "D"
PROOF OF BCFC CLAIM

CANADA

PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL

No.: 500-11-036133-094

SUPERIOR COURT

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

IN THE MATTER OF THE PLAN OF COMPROMISE OR
ARRANGEMENT OF:

ABITIBIBOWATER INC.,

and

ABITIBI-CONSOLIDATED INC.,

and

BOWATER CANADIAN HOLDINGS INC.,

and

the other Applicants listed herein

Petitioners

and

ERNST & YOUNG INC.,

Monitor

PROOF OF BCFC CLAIM

NOTE: THIS FORM IS ONLY TO BE USED IF YOU HAVE A CLAIM AGAINST A
FORMER DIRECTOR OR OFFICER OF BOWATER CANADA FINANCE
CORPORATION ("BCFC") OR YOU WISH TO ASSERT A CLAIM AGAINST THE
ADMINISTRATION CHARGE GRANTED BY BCFC.

Instructions: Please complete, sign and send to the Monitor a separate BCFC Proof of Claim
for each BCFC Claim being asserted.

A. DETAILS OF CREDITOR:

(1)	<u>Full Legal Name of Creditor:</u>	
(2)	<u>Full Mailing Address of Creditor:</u>	
(3)	<u>Telephone Number of Creditor:</u>	
(4)	<u>Facsimile Number of Creditor:</u>	
(5)	<u>E-mail Address of Creditor:</u>	
(6)	<u>Attention (Contact Person):</u>	

B. CLAIM:

I, _____, [name of Creditor or authorized representative of the Creditor], do hereby certify that:

(a) I am making [or I hold the position of _____ with _____ which is making]

☐ (i) a Directors & Officers ("D&O") Claim against one or more of the former directors or officers of BCFC; or

☐ (ii) a Claim against the Administration Charge granted by _____ BCFC,

and have knowledge of all the circumstances connected with the BCFC Claim described herein.

(b) Names of Director(s) and/or Officer(s) in respect of whom a D&O Claim is being filed:

Amount of D&O Claim: CDN\$ _____

(c) Amount of Administration Claim: CDN\$ _____

C. DETAILS OF CLAIM:

The details of the undersigned's Claim or Claims are attached.

Provide full particulars of the Claim or Claims for which you are delivering this Proof of Claim with copies of all supporting documentation, including amount, description of transaction(s) or agreement(s) giving rise to each Claim, the former director or officer against whom the Claim is made, copies of any applicable documentation, particulars of all credits, etc. claimed, and whether a Claim is a contingent claim.

D. EXCHANGE RATE INFORMATION:

Claims in a foreign currency are to be converted to Canadian dollars.

This Proof of Claim must be provided to and received by the Monitor on or before ●, 2011, the Claims Bar Date, at the following address:

ERNST & YOUNG INC.
Monitor of AbitibiBowater Inc. et al.
800 Rene-Levesque Boulevard West
Suite 2000
Montreal, Quebec
H3B 1X9
Attention: Donna Comerford
Telephone: 866-246-7889
Fax: 514-879-3992
Email: abitibibowater@ca.ey.com

DATED this day of , 2011.

(Print name of Creditor or, if the Creditor is a corporation, the name of the Creditor and the name of the authorized signing officer of the corporation)

(Signature of Creditor or, if the Creditor is a corporation, the signature of the authorized signing officer of the corporation)

SCHEDULE "E"
INSTRUCTION LETTER

INSTRUCTIONS TO BCFC CREDITORS

Date

TO: Creditors who wish to assert claims against the former directors or officers of Bowater Canada Finance Corporation ("BCFC") and those creditors who wish to assert a claim against the Administrative Charge granted by BCFC pursuant to the Order of the Quebec Superior Court of Justice on April 17, 2009 (the "Administration Charge").

RE: Claims against any of BCFC's former directors or officers ("D&O Claims") or those creditors wishing to assert a claim against the Administrative Charge granted by BCFC ("Administration Claims").

NOTE: The Claims Bar Date is ●, 2011 at 4:00 PM (Eastern Standard Time)

We enclose copies of the following documents:

1. Public Notice; and
2. Blank form of Proof of Claim.

The purpose of these materials is to provide you with the information required to file a BCFC Proof of Claim in respect of any D&O Claim(s) you may have against BCFC's former directors or officers and/or to provide you with information required to file a BCFC Proof of Claim in respect of any Administration Claim(s).

FILING A BCFC PROOF OF CLAIM

NOTE: THIS FORM IS ONLY TO BE USED IF YOU HAVE A CLAIM AGAINST A FORMER DIRECTOR OR OFFICER OF BCFC OR IF YOU WISH TO ASSERT A CLAIM AGAINST THE ADMINISTRATION CHARGE GRANTED BY BCFC.

Please review all the enclosed documents carefully.

If you have a D&O Claim against any of BCFC's former directors or officers or you wish to assert an Administration Claim, you must complete, sign and provide to the Monitor, so that it is received by the Monitor on or before the Claims Bar Date, a BCFC Proof of Claim with respect to such D&O Claim(s) or Administration Claim(s). Otherwise such D&O Claim(s) against BCFC's former directors or officers and any Administration Claim(s) in respect of BCFC will be forever barred.

When submitting a BCFC Proof of Claim, you must attach any documents that support the D&O Claim(s) and/or Administration Claim(s) and provide a description of the basis for the D&O Claim(s) and/or Administration Claim(s).

A completed and signed BCFC Proof of Claim may be provided to the Monitor by mail, courier, fax or email (by attached pdf) at the following address, fax number or email address.

FURTHER INFORMATION

If you have any questions regarding the process or any of the enclosed forms, please contact Ernst & Young Inc. at the following address:

ERNST & YOUNG INC.
Monitor of AbitibiBowater Inc. et al
800 Rene-Levesque Boulevard West
Suite 2000
Montreal, Quebec
H3B 1X9
Attention: Donna Comerford
Telephone: 866-246-7889
Fax: 514-879-3992
Email: abitibibowater@ca.ey.com

You can view copies of documents relating to this process on the Monitor's website – www.ey.com/ca/abitibibowater

Sincerely,

ERNST & YOUNG INC. in its capacity
as court-appointed Monitor of AbitibiBowater Inc. et al



SCHEDULE "F"
NOTICE OF DISPUTE

CANADA

PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL

No.: 500-11-036133-094

SUPERIOR COURT

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

IN THE MATTER OF THE PLAN OF COMPROMISE OR
ARRANGEMENT OF:

ABITIBIBOWATER INC.,

and

ABITIBI-CONSOLIDATED INC.,

and

BOWATER CANADIAN HOLDINGS INC.,

and

the other Applicants listed herein

Petitioners

and

ERNST & YOUNG INC.,

Monitor

NOTICE OF DISPUTE

Name of Claimant: _____

Reference #: _____

Pursuant to paragraph ● of the BCFC Claims Order dated ●, 2011, the Claimant hereby notifies the Monitor of its intention to dispute the Notice of Revision or Disallowance dated ●, 2011 issued by Ernst & Young Inc., in its capacity as the court-appointed Monitor of AbitibiBowater Inc. et al.

Reasons for Dispute (attach additional sheet and copies of all supporting documentation if necessary):

Signature of Individual:

Date: _____

(Please print name): _____

Telephone Number: () Facsimile Number: ()

Full Mailing Address: _____

E-mail Address: _____

THIS FORM AND SUPPORTING DOCUMENTATION MUST BE RETURNED BY COURIER, PERSONAL DELIVERY, EMAIL OR FACSIMILE TRANSMISSION TO THE ADDRESS INDICATED BELOW WITHIN 10 BUSINESS DAYS OF THE DATE OF DEEMED RECEIPT OF THE NOTICE OF REVISION OR DISALLOWANCE.

Address for Service of Dispute Notices: By

Mail:

Ernst & Young Inc., as Monitor of AbitibiBowater Inc. et al
800 Rene-Levesque Boulevard West
Suite 2000
Montreal, Quebec, H3B 1X9

Attention: Donna Comerford

By Courier or Personal Delivery:

Ernst & Young Inc., as Monitor of AbitibiBowater Inc. et al
800 Rene-Levesque Boulevard West
Suite 2000
Montreal, Quebec, H3B 1X9

Attention: Donna Comerford

By Facsimile Transmission:

Ernst & Young Inc., as Monitor of AbitibiBowater Inc. et al

Attention: Donna Comerford

Fax No.: (514) 879-3992
Telephone: (866) 246-7889

By Email:

Email: abitibibowater@ca.ey.com

Attention: Donna Comerford

Executed as of the above-written date by Per:

(Signature)

(Print Name)

SCHEDULE "G"
NOTICE OF REVISION OR DISALLOWANCE

CANADA

PROVINCE OF QUÉBEC
DISTRICT OF MONTREAL

No.: 500-11-036133-094

SUPERIOR COURT

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

IN THE MATTER OF THE PLAN OF COMPROMISE OR
ARRANGEMENT OF:

ABITIBIBOWATER INC.,

And

ABITIBI-CONSOLIDATED INC.,

And

BOWATER CANADIAN HOLDINGS INC. ("BCFC"),

And

the other Applicants listed herein

Petitioners

And

ERNST & YOUNG INC.,

Monitor

NOTICE OF REVISION OR DISALLOWANCE

Name of Claimant:

Name

Address 1

Address 2

City, Province, Postal

Country

Reference #:

Claim reference #

Pursuant to paragraph ● of the BCFC Claims Order dated ●, 2011, Ernst & Young Inc., in its capacity as the court-appointed Monitor of AbitibiBowater Inc. et al., hereby gives you notice that it has reviewed your Proof of Claim and has revised or rejected your BCFC Claim as follows:

	<u>Claim as Submitted</u>	<u>Claim as Accepted</u>
<u>Total Claim</u>	=	=

[Reasons for any revision or disallowance:](#)

[\[Insert Reason.\]](#)

[If you do not agree with this Notice of Revision or Disallowance and you intend to dispute it, you must, within ten Business Days of the date of deemed receipt of this Notice of Revision or Disallowance, deliver a Notice of Dispute to the Monitor by courier, personal delivery, Email or facsimile transmission to the addresses or fax number indicated herein. The form of Notice of Dispute is attached to this Notice. If you do not deliver a Notice of Dispute in accordance with this Notice and the BCFC Claims Order, the value of your BCFC Claim shall be as set out in this Notice of Revision or Disallowance.](#)

[Address for Service of Notice of Dispute:](#)

[By Mail:](#)

[Ernst & Young Inc., as Monitor of AbitibiBowater Inc. et al](#)
[800 Rene-Levesque Boulevard West](#)
[Suite 2000](#)
[Montreal, Quebec, H3B 1X9](#)

[Attention: Donna Comerford](#)

[By Courier or Personal Delivery:](#)

[Ernst & Young Inc., as Monitor of AbitibiBowater Inc. et al](#)
[800 Rene-Levesque Boulevard West](#)
[Suite 2000](#)
[Montreal, Quebec, H3B 1X9](#)

[Attention: Donna Comerford](#)

[By Facsimile Transmission:](#)

[Ernst & Young Inc., as Monitor of AbitibiBowater Inc. et al](#)

[Attention: Donna Comerford](#)

[Fax No.: \(514\) 879-3992](#)
[Telephone: \(866\) 246-7889](#)

[By Email:](#)

[Email: abitibibowater@ca.ey.com](#)

Attention: Donna Comerford

**IF YOU FAIL TO TAKE ACTION WITHIN THE PRESCRIBED TIME PERIOD, THIS
NOTICE OF REVISION OR DISALLOWANCE WILL BE BINDING UPON YOU.**

Dated at _____ this _____ day of _____, 2011.

ERNST & YOUNG INC.,
In its capacity as the court-appointed Monitor of
of AbitibiBowater Inc. et al

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