

CANADA

PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL

No.: 500-11-036133-094

SUPERIOR COURT

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

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

ABITIBIBOWATER INC.

and

ABITIBI-CONSOLIDATED INC.

and

BOWATER CANADIAN HOLDINGS INC.

and

the other Petitioners listed herein

Petitioners

and

ERNST & YOUNG INC.

Monitor

**MOTION FOR THE APPOINTMENT OF
A CLAIMS OFFICER**

TO ONE OF THE HONOURABLE JUDGES OF THE SUPERIOR COURT, SITTING
IN COMMERCIAL DIVISION, IN AND FOR THE JUDICIAL DISTRICT OF
MONTRÉAL, THE PETITIONERS RESPECTFULLY SUBMIT THE FOLLOWING:

A. PREAMBLE

1. On April 17, 2009, this Honourable Court (the "Court") issued an order (as subsequently restated and amended from time to time the "Initial Order") pursuant to the *Companies' Creditors Arrangement Act* (the "CCAA" and the

"CCAA Proceedings") in respect of (i) Abitibi-Consolidated Inc. and subsidiaries thereof¹ (the "**Abitibi Petitioners**") (ii) Bowater Canadian Holdings Inc. and subsidiaries and affiliates thereof² (the "**Bowater Petitioners**") and (iii) certain partnerships³ (the "**Partnerships**"), as appears from the Court record.

2. The Abitibi Petitioners and Bowater Petitioners are referred together in this Motion, along with their successor entities, where applicable, as the "**Abitibi Companies**", and without Bowater Canada Finance Corporation ("**BCFC**"), as the "**Petitioners**".
3. Pursuant to the Initial Order, Ernst & Young Inc. was appointed as monitor of the Abitibi Companies (the "**Monitor**")
4. In connection with the restructuring of the businesses and financial affairs of the Abitibi Companies under the CCAA, this Court established a claims process for the determination of 11,800 claims against the Abitibi Companies, as further described below.
5. On September 14, 2010, a meeting of the creditors of the Abitibi Companies was duly held and convened in Montreal and a resolution approving a *Plan of Reorganization and Compromise* (as amended and restated, the "**CCAA Plan**") was overwhelmingly approved by the unsecured creditors of the Abitibi Companies, save and except for the unsecured creditors of BCFC.
6. On September 23, 2010, this Court issued an order approving the CCAA Plan (the "**Sanction Order**") in respect of the Petitioners (a group that excludes BCFC).
7. On December 9, 2010, (the "**Implementation Date**"), the Petitioners emerged from the CCAA Proceedings, as appears from the Monitors Certificate filed in the Court record.
8. On December 10, 2010, Abitibi-Consolidated Inc. was renamed AbiBow Canada Inc. as a result of the corporate reorganization undertaken pursuant to these CCAA Proceedings.

¹ These subsidiaries are Abitibi-Consolidated Company of Canada, 3224112 Nova Scotia Limited, Marketing Donohue Inc., Abitibi-Consolidated Canadian Office Products Holdings Inc., 3834328 Canada Inc., 6169678 Canada Incorporated., 4042140 Canada Inc., Donohue Recycling Inc., 1508756 Ontario Inc., 3217925 Nova Scotia Company, La Tuque Forest Products Inc., Abitibi-Consolidated Nova Scotia Incorporated, Saguenay Forest Products Inc., Terra Nova Explorations Ltd., The Jonquière Pulp Company, The International Bridge and Terminal Company, Scramble Mining Ltd. and 9150-3383 Québec Inc. Abitibi-Consolidated (U.K.) Inc. was added as a CCAA Petitioner on November 10, 2009.

² These subsidiaries and affiliates are Bowater Canada Finance Corporation, Bowater Canadian Limited, 3231378 Nova Scotia Company, AbitibiBowater Canada Inc., Bowater Canada Treasury Corporation, Bowater Canadian Forest Products Inc., Bowater Shelburne Corporation, Bowater LaHave Corporation, St. Maurice River Drive Company Limited, Bowater Treated Wood Inc., Canexel Hardboard Inc., 9068-9050 Quebec Inc., Alliance Forest Products (2001) Inc., Bowater Belledune Sawmill Inc., Bowater Maritimes Inc., Bowater Mitis Inc., Bowater Guérette Inc. and Bowater Couturier Inc.

³ These partnerships are Bowater Canada Finance Limited Partnership, Bowater Pulp and Paper Canada Holdings Limited Partnership and Abitibi-Consolidated Finance LP.

B. ORDERS SOUGHT

9. The present Motion seeks this Court's approval of the appointment of a Claims Officer (said term as defined in the Claims Procedure Orders described below) in the context of the claims process established by this Court in the present matter, for the determination of several specific construction lien claims in respect of real estate assets located in the Province of Ontario.

C. THE CLAIMS PROCEDURE ORDERS

10. This Court issued, *inter alia*, the following claims procedure orders in connection with the claims held by the creditors of the Abitibi Companies in the present file:
- (a) an order entitled *Claims Procedure Order* (the "**First Claims Procedure Order**") dated August 26, 2009;
 - (b) an order entitled *Claims Procedure Order (Review and Determination of Claims)* (the "**Second Claims Procedure Order**") dated January 18, 2010; and
 - (c) an order entitled *Order – Solicitation, Review and Determination of Applicable Claims and Restructuring Claims* (the "**Third Claims Procedure Order**") dated February 23, 2010;

(the First Claims Procedure Order, the Second Claims Procedure Order and the Third Claims Procedure Order, collectively, the "**Claims Procedure Orders**"). The Claims Procedure Orders are already in the Court record, however a copy of said orders is communicated herewith for ease of reference, *en liasse*, as **Exhibit P-1**.

11. Paragraph [9] of the Second Claims Procedure Order orders that "*the Canadian Petitioners or Partnerships shall have the power and authority to appoint from time to time one or more individuals to act as a Claims Officer for the purposes of this claim procedure, provided however that the Monitor and this Court shall have both approved such appointment*".
12. On March 23, 2010, this Court issued an order approving the appointment of four individuals to act as Claims Officers and four individuals to as Grievance Claims Officers under the Claims Procedure Orders (capitalized terms as defined in the Claims Procedure Orders), as appears from the Court record.

D. APPOINTMENT OF A CLAIMS OFFICER

13. The Petitioners seek this Court's approval of the appointment of an additional claims officer, namely Mr. Duncan W. Glaholt, to act as Claims Officer under the Claims Procedure Orders.

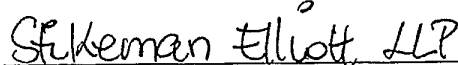
14. The appointment of Mr. Glaholt is sought in connection with three outstanding claims asserted against some of the Petitioners under the *Construction Lien Act* (Ontario). The law relating to construction liens in Ontario is highly specialized and an adjudicator with knowledge of such law will be essential to resolving these claims.
15. The Petitioners submit that Mr. Glaholt has the experience and skills required to adequately assume the functions of Claims Officer in connection with these construction lien claims as appears from a copy of the *curriculum vitae* of Mr. Glaholt, communicated herewith as **Exhibit P-2**.
16. The Monitor has indicated that it supports these appointments, as appears from a letter from Martin Daigneault to Sophie Rossignol dated June 1, 2012, communicated herewith as **Exhibit P-3**.
17. The attorneys representing the construction lien claimants in the above-mentioned claims will be duly served with these proceedings and have communicated their consent to the appointment of Mr. Glaholt as Claims Officer.
18. It is respectfully submitted that this Motion should be granted in accordance with its conclusions.

WHEREFORE, MAY THIS COURT:

- [1] **GRANT** this "*Motion for the appointment of a Claims Officer*" (the "**Motion**").
- [2] **EXEMPT**, if applicable, the Petitioners from having to serve this Motion and from any notice or delay of presentation.
- [3] **APPROVE** the appointment of Mr. Duncan W. Glaholt to act as Claims Officer under the claims procedure orders issued by this Court in the present file on August 26, 2009, January 18, 2010 and February 23, 2010.

THE WHOLE WITHOUT COSTS, save and exempt in case of contestation.

MONTREAL, June 1st, 2012

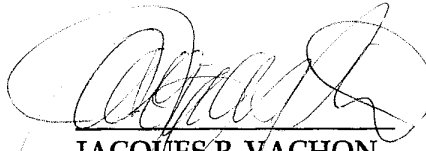

STIKEMAN ELLIOTT LLP
Attorneys for the Petitioners

AFFIDAVIT

I, the undersigned, **Jacques P. Vachon**, having my principal place of business at Suite 800, 1155 Metcalfe Street, Montréal, Québec, H3B 5H2, solemnly declare the following:

1. I am the Senior Vice President, Corporate Affairs and Chief Legal Officer of AbitibiBowater Inc.;
2. All the facts alleged in the *Motion for the Appointment of a Claims Officer* are true.

AND I HAVE SIGNED


JACQUES P. VACHON

Solemnly declared before me at Montréal,
on the 1st day of June 2012


Commissioner for oaths



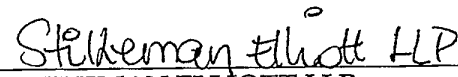
NOTICE OF PRESENTATION

TO : SERVICE LIST

TAKE NOTICE that the *Motion for the Appointment of a Claims Officer* will be presented for adjudication before one of the Honourable Judges of the Superior Court, sitting in commercial division, in and for the District of Montréal, at the **Montréal Courthouse, 1 Notre-Dame Street East, Montréal**, on Tuesday, June 5, 2012 at 9:00 am in room 16.10 or soon thereafter as counsel may be heard.

DO GOVERN YOURSELVES ACCORDINGLY.

MONTRÉAL, June 1st, 2012


STIKEMAN ELLIOTT LLP
Attorneys for Petitioners

SUPERIOR COURT
Commercial Division
(Sitting as a court designated pursuant to the *Companies'*
Creditors Arrangement Act)

N°. 500-11-036133-094

CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTRÉAL

IN THE MATTER OF PLAN OF COMPROMISE OR
ARRANGEMENT OF:

ABITIBIBOWATER INC.

- and -

ABITIBI-CONSOLIDATED INC.

- and -

BOWATER CANADIAN HOLDINGS INC.

- and -

THE OTHER PETITIONERS LISTED HEREIN

Petitioners

- and -

ERNST & YOUNG INC.

Monitor

BS0350 O/Ref: 041053-1170

MOTION FOR THE APPOINTMENT
OF A CLAIMS OFFICER

ORIGINAL

Me Joseph Reynaud (514) 397-3019
Fax : (514) 397-3616

STIKEMAN ELLIOTT
STIKEMAN ELLIOTT LLP Barristers & Solicitors
40th Floor
1155 René-Lévesque Blvd. West
Montréal, Québec H3B 3V2

CANADA

PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL

No.: 500-11-036133-094

SUPERIOR COURT

(Commercial Division)

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

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

ABITIBIBOWATER INC.

and

ABITIBI-CONSOLIDATED INC.

and

BOWATER CANADIAN HOLDINGS INC.

and

THE OTHER PETITIONERS LISTED HEREIN

Petitioners

and

ERNST & YOUNG INC.

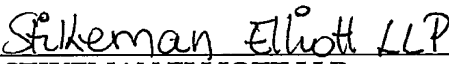
Monitor

LIST OF EXHIBITS

(in support of the Motion for the Appointment of a Claims Officer)

TAB	DESCRIPTION
P-1	Copies of Claims Procedure Orders respectively dated August 26, 2009, January 18, 2010 and February 23, 2010 <i>en liasse</i>
P-2	Copy of Mr. Glaholt's Curriculum vitae
P-3	Copy of the Monitor's letter supporting these appointment dated June 1, 2012

MONTRÉAL June 1st, 2012


STIKEMAN ELLIOTT LLP
Attorneys for the Petitioners

SUPERIOR COURT
Commercial Division
(Sitting as a court designated pursuant to the *Companies'*
Creditors Arrangement Act)

N°. 500-11-036133-094

CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTRÉAL

IN THE MATTER OF PLAN OF COMPROMISE OR
ARRANGEMENT OF:

ABITIBIBOWATER INC.

- and -

ABITIBI-CONSOLIDATED INC.

- and -

BOWATER CANADIAN HOLDINGS INC.

- and -

THE OTHER PETITIONERS LISTED HEREIN

Petitioners

- and -

ERNST & YOUNG INC.

Monitor

BS0350 O/Ref: 041053-1170

LIST OF EXHIBITS AND EXHIBITS P-1 TO P-3

ORIGINAL

Me Joseph Reynaud (514) 397-3019
Fax : (514) 397-3616

STIKEMAN ELLIOTT
STIKEMAN ELLIOTT LLP Barristers & Solicitors
40th Floor

1155 René-Lévesque Blvd. West
Montréal, Québec H3B 3V2

EXHIBIT P-1

SUPERIOR COURT

CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTREAL

No: 500-11-036133-094

DATE: **AUGUST 26, 2009**

PRESENT: THE HONOURABLE MR. 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", "B" and "C"

Petitioners

And

ERNST & YOUNG INC.

Monitor

CLAIMS PROCEDURE ORDER

[1] **CONSIDERING** the Petitioners' Motion for the Approval of a Claims Procedure Order;

[2] **CONSIDERING** the representations of the parties;

THE COURT:

[1] **GRANTS** this Motion for the Approval of a Claims Procedure Order.

[2] **ISSUES** this Order divided under the following headings:

- (a) Definitions
- (b) Notice of Claims
- (c) Filing of Canadian Proofs of Claim
- (d) Form of Canadian Proofs of Claim
- (e) Determination of Claims, Subsequent Claims and Restructuring Claims
- (f) Notice of Transferees
- (g) General Provisions

Definitions

[3] **ORDERS** that, for purposes of this Order, the following terms shall have the following meanings:

- (a) **"ACCC"** means Abitibi-Consolidated Company of Canada;
- (b) **"ACI"** means Abitibi-Consolidated Inc.;
- (c) **"BCFPI"** means Bowater Canadian Forest Products Inc.;
- (d) **"BI"** means Bowater Incorporated;
- (e) **"Business Day"** means a day, other than a Saturday or a Sunday, on which banks are generally open for business in Montreal, Quebec;
- (f) **"Canadian Claims Package"** means the document package which shall include French and English versions of the Notice to Creditors, Canadian Instruction Letter, a Canadian Proof of Claim and such other materials as the Canadian Petitioners and Partnerships consider necessary or appropriate;
- (g) **"Canadian Claims Procedure"** means the procedures outlined in this Order in connection with the assertion of Claims, Subsequent Claims and Restructuring Claims against one or more of the Canadian Petitioners or Partnerships, as amended or supplemented by further Order of the Court;
- (h) **"Canadian Credit Facility"** means the revolving and term credit facilities pursuant to a 364-day credit agreement among BCFPI as borrower, BI as guarantor, the lenders from time-to-time party thereto and The Bank of Nova Scotia as administrative agent (collectively, the **"Canadian Credit Lenders"**);

- (i) **"Canadian Credit Lenders"** has the meaning ascribed to it in paragraph 3(h), above;
- (j) **"Canadian Filing Date"** means April 17, 2009;
- (k) **"Canadian Instruction Letter"** means the French and English versions of the letter regarding completion of a Canadian Proof of Claim against the Canadian Petitioners or Partnerships, which letter shall be substantially in the form attached hereto as Appendix "D";
- (l) **"Canadian Petitioners"** means (i) Abitibi-Consolidated Inc. and the other petitioners listed on Appendix "A" hereto; and (ii) Bowater Canadian Holdings Inc. and the other petitioners listed on Appendix "B" hereto; provided that **"Canadian Petitioners"** shall not include the 18.6 Petitioners listed on Appendix "C" hereto;
- (m) **"Canadian Proof of Claim"** means the French and English versions of the form to be completed and filed by a Creditor setting forth its purported Claim, Subsequent Claim or Restructuring Claim, which proof of claim shall be substantially in the form attached hereto as Appendix "E";
- (n) **"Canadian Secured Notes"** means those U.S. \$413 million 13.75% senior secured notes due April 1, 2011 issued by ACCC;
- (o) **"Canadian Unsecured Notes"** means those U.S. \$102 million 10.50% notes due June 15, 2010 issued by BCFPI; those U.S. \$98 million 10.63% notes due June 15, 2010 issued by BCFPI; those U.S. \$22 million 10.26% notes due January 15, 2011 issued by BCFPI; those U.S. \$70 million 10.60% notes due January 15, 2011 issued by BCFPI; those U.S. \$600 million 7.95% notes due November 15, 2011 issued by Bowater Canada Finance Corporation; those U.S. \$125 million 10.85% debentures due November 30, 2014 issued by BCFPI; those U.S. \$500 million 8.55% notes due August 1, 2010 issued by ACI; those U.S. \$293 million 15.5% exchange notes due July 15, 2010 issued by ACCC; those U.S. \$200 million 7.75% notes due June 15, 2011 issued by ACCC; those U.S. \$200 million floating rate notes due June 15, 2011 issued by ACCC; those U.S. \$350 million 6.00% notes due June 20, 2013 issued by ACCC; those U.S. \$450 million 8.375% notes due April 1, 2015 issued by ACCC; those U.S. \$100 million 7.40% debentures due April 1, 2018 issued by ACI; those U.S. \$250 million 7.50% debentures due April 1, 2028 issued by ACI; those U.S. \$250 million 8.50% debentures due August 1, 2029 issued by ACI; and those U.S. \$450 million 8.85% debentures due April 1, 2030 issued by ACI;
- (p) **"CCAA"** means the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended;

- (q) **"Chapter 11 Creditor Matrix"** means the Chapter 11 Debtors' creditor matrix transmitted to the Clerk of the U.S. Court at the commencement of the U.S. Proceedings.
- (r) **"Chapter 11 Debtors"** means the U.S. Debtors and the Cross-Border Petitioners.
- (s) **"Chapter 11 Schedules"** means the schedules and statements prepared in the U.S. Proceedings setting forth the assets and liabilities of the Chapter 11 Debtors and which are posted on the website of Epiq Bankruptcy Solutions, LLC (at <http://chapter11.epiqsystems.com/ABH>);
- (t) **"Claim"** means any right or claim of any Person against one or more of the Canadian Petitioners or Partnerships in connection with any indebtedness, liability or obligation of any kind whatsoever of one or more of the Canadian Petitioners or Partnerships, whether reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, present, future, known or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, including without limitation any claim arising from or caused by the repudiation by a Canadian Petitioner or Partnership of any contract, lease or other agreement, whether written or oral, the commission of a tort (intentional or unintentional), any breach of duty (legal, statutory, equitable, fiduciary or otherwise), any right of ownership or title to property, employment, contract, a trust or deemed trust, howsoever created, any claim made or asserted against any one or more of the Canadian Petitioners or Partnerships through any affiliate, or any right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any grievance, matter, action, cause or chose in action, whether existing at present or commenced in the future, based in whole or in part on facts which existed on the Canadian Filing Date, together with any other claims of any kind that, if unsecured, would constitute a debt provable in bankruptcy within the meaning of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3; provided that **"Claim"** shall not include any Excluded Claim;
- (u) **"Claims Bar Date"** means 4:00 p.m. (Eastern Standard Time) on November 13, 2009 or such other date as may be ordered by the Court;
- (v) **"Court"** means the Superior Court of Quebec;
- (w) **"Creditor"** means any Person asserting a Claim, Subsequent Claim or Restructuring Claim;
- (x) **"Cross-Border Petitioners"** means Bowater Canadian Holdings Inc., Bowater Canada Finance Corporation, Bowater Canadian Limited,

AbitibiBowater Canada Inc., BCFPI, Bowater LaHave Corporation and Bowater Maritimes Inc. who filed for protection under the CCAA and commenced U.S. Proceedings;

- (y) **"Excluded Claim"** means (i) any Claim, Secured Claim or Restructuring Claim secured by the Abitibi Administration Charge, the Bowater Administration Charge, the Abitibi D&O Charge, the Bowater D&O Charge, the ACI DIP Charge or the BI DIP Lenders Charge (as each term is defined in the Second Amended Initial Order); (ii) any Claim, Subsequent Claim or Restructuring Claim of the Pre-Petition Lenders or any other Person under the Pre-Petition Facilities (a **"Pre-Petition Lender Claim"**); (iii) subject to paragraphs 11 and 12 of this Order, any Claim, Subsequent Claim or Restructuring Claim of a Noteholder for principal, interest and other applicable fees and charges under any Canadian Unsecured Notes and/or any Canadian Secured Notes (a **"Noteholder Claim"**); (iv) any Intercompany Claim including those secured by the ACI Inter-Company Advances Charge and the BI Inter-Company Advances Charge (as each term is defined in the Second Amended Initial Order); (v) any Claim, Subsequent Claim or Restructuring Claim of an employee of any of the Canadian Petitioners or Partnerships who was employed by that Canadian Petitioner or Partnership as of April 16, 2009; (vi) any Claim, Subsequent Claim or Restructuring Claim asserted by any person, including pension plan administrators, or pension authorities, in respect of the 20 registered pension plans for the Canadian Petitioners' Canadian employees; or (vii) any other Claim, Subsequent Claim or Restructuring Claim ordered by the Court to be treated as an Excluded Claim;
- (z) **"Governmental Agency"** means any federal, provincial, state or local government, agency or instrumentality thereof or similar entity, howsoever designated or constituted exercising executive, legislative, judicial, regulatory or administrative functions in Canada, the United States, or elsewhere;
- (aa) **"Intercompany Claim"** means any Claim, Subsequent Claim or Restructuring Claim of a Canadian Petitioner, a Partnership or one of the U.S. Debtors against a Canadian Petitioner or Partnership;
- (bb) **"Known Creditors"** means (i) those Creditors to whom the Canadian Petitioners or Partnerships owed money as of the Canadian Filing Date, which obligation remains unpaid in whole or in part as evidenced by the books and records of the Canadian Petitioners and Partnerships; and (ii) those Creditors with Subsequent Claims;
- (cc) **"Monitor"** means Ernst & Young Inc., in its capacity as the Court-appointed Monitor of the Canadian Petitioners and Partnerships;

- (dd) **"Noteholder"** means the holder of Canadian Secured Notes and/or Canadian Unsecured Notes;
- (ee) **"Noteholder Claim"** has the meaning ascribed to it in paragraph 3(y), above;
- (ff) **"Notice to Creditors"** means the French and English versions of the notice substantially in the form attached hereto as Appendix "F";
- (gg) **"Partnerships"** means Bowater Canada Finance Limited Partnership, Bowater Pulp and Paper Canada Holdings Limited Partnership and Abitibi-Consolidated Finance LP;
- (hh) **"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;
- (ii) **"Plan"** means any plan of compromise or arrangement filed by one or more of the Canadian Petitioners pursuant to the CCAA;
- (jj) **"Pre-Petition Facilities"** means the credit facilities available pursuant to the Term Loan Facility, the U.S. Credit Facility and the Canadian Credit Facility;
- (kk) **"Pre-Petition Lenders"** means the Term Loan Lenders, the U.S. Credit Lenders and the Canadian Credit Lenders;
- (ll) **"Pre-Petition Lender Claim"** has the meaning ascribed to it in paragraph 3(y), above;
- (mm) **"Restructuring Claim"** means any Claim arising as a result of or in connection with the repudiation, termination or restructuring by the Canadian Petitioners or Partnerships of any contract, lease, employment or other agreement after August 31, 2009; provided that **"Restructuring Claim"** shall not include an Excluded Claim;
- (nn) **"Second Amended Initial Order"** means the Second Amended Initial Order of the Honourable Mr. Justice Clement Gascon, J.S.C. of the Court dated May 6, 2009;
- (oo) **"Subsequent Claim"** means any Claim arising as a result of or in connection with the repudiation, termination or restructuring by the Canadian Petitioners or Partnerships of any contract, lease or other agreement after the Canadian Filing Date but on or before August 31,

2009; provided that **"Subsequent Claim"** shall not include an Excluded Claim;

- (pp) **"Term Loan Facility"** means the term loan facility pursuant to the Credit and Guaranty Agreement dated as of April 1, 2008 between ACCC as borrower, ACI as guarantor and the other guarantors party thereto, the lenders party thereto and Wells Fargo, N.A. as administrative agent (collectively, the **"Term Loan Lenders"**);
- (qq) **"Term Loan Lenders"** has the meaning ascribed to it in paragraph 3(pp), above;
- (rr) **"U.S. Claims Package"** means the document package which shall include a copy of an instruction letter, a U.S. Proof of Claim and such other materials as the U.S. Debtors consider necessary or appropriate;
- (ss) **"U.S. Claims Procedure"** means the claims process approved by the U.S. Court to be conducted within the U.S. Proceedings in respect of the U.S. Debtors;
- (tt) **"U.S. Court"** means the United States Bankruptcy Court for the District of Delaware;
- (uu) **"U.S. Credit Facility"** means the revolving credit facility pursuant to a 5-year credit agreement among BI, Bowater Newsprint South LLC, Bowater Alabama LLC and Bowater Newsprint South Operations LLC as borrowers, the lenders from time-to-time party thereto and Wachovia as administrative agent (collectively, the **"U.S. Credit Lenders"**);
- (vv) **"U.S. Credit Lenders"** has the meaning ascribed to it in paragraph 3(uu), above;
- (ww) **"U.S. Debtors"** means AbitibiBowater Inc., AbitibiBowater US Holding LLC, Donohue Corp., Abitibi Consolidated Sales Corporation, Abitibi-Consolidated Alabama Corporation, Alabama River Newsprint Company, Abitibi-Consolidated Corporation, Augusta Woodlands, LLC, Tenex Data Inc., AbitibiBowater US Holding 1 Corp., Bowater Ventures Inc., Bowater Incorporated, Bowater Nuway Inc., Bowater Nuway Mid-States 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, Coosa Pines Golf Club Holdings LLC and Abitibi-Consolidated Finance LP; provided that **"U.S. Debtors"** shall not include the Cross-Border Petitioners;

- (xx) **"U.S. Proceedings"** means the proceedings commenced on April 16, 2009 by the Chapter 11 Debtors under chapter 11 of title 11 of the United States Bankruptcy Code in the U.S. Court; and
- (yy) **"U.S. Proof of Claim"** means a proof of claim filed in the U.S. Claims Procedure.

Notice of Claims

[4] **ORDERS** that the Monitor shall cause a Canadian Claims Package to be sent to each Known Creditor by regular prepaid mail within 20 days from the date of this Order.

[5] **ORDERS** that the Monitor and Epiq Bankruptcy Solutions, LLC shall cause a U.S. Claims Package to be sent to each entity that is listed on the Chapter 11 Creditor Matrix that may hold a claim, as such term is defined in the U.S. Bankruptcy Code, against the Canadian Petitioners (including the Cross-Border Petitioners) by regular prepaid mail within 20 days from the date of this Order but in no event less than 60 days from the Claims Bar Date.

[6] **ORDERS** that the Monitor shall cause (i) the French and English versions of the Notice to Creditors to be placed in the Montreal Gazette and the Globe and Mail (National Edition); (ii) the English version of the Notice to Creditors to be placed in the Wall Street Journal and USA Today; and (iii) the French version of the Notice to Creditors to be placed in La Presse, Le Soleil and Le Quotidien, one day per week for two weeks within 20 days from the date of this Order.

[7] **ORDERS** that the Monitor shall cause the Canadian Claims Package, which includes the Notice to Creditors, to be posted on the Monitor's French and English bilingual website (at www.ey.com/ca/abitiibowater) within 20 days from the date of this Order.

[8] **ORDERS** that the Monitor shall cause a copy of the Canadian Claims Package to be sent to any Person requesting such material within 7 days from the date of the request.

[9] **ORDERS** that, in the event that the Monitor believes that any action taken by a Canadian Petitioner or Partnership may give rise to a Claim, Subsequent Claim or a Restructuring Claim or the Monitor is advised by any Person that such Person believes it has a Claim, Subsequent Claim or a Restructuring Claim, the Monitor shall thereafter cause a copy of the Canadian Claims Package to be sent to the Creditor.

Filing of Canadian Proofs of Claim***Claims and Subsequent Claims***

[10] **ORDERS** that every Creditor asserting a Claim or Subsequent Claim, other than an Excluded Claim, against a Canadian Petitioner (including the Cross-Border Petitioners) or Partnership shall set out its aggregate Claim or Subsequent Claim in a Canadian Proof of Claim and deliver that Canadian Proof of Claim to the Monitor so that it is actually received by the Monitor by no later than the Claims Bar Date.

[11] **ORDERS** that the indenture trustee(s) or similar agent(s) under the Canadian Secured Notes and the Canadian Unsecured Notes shall be required each to deliver one aggregate Canadian Proof of Claim on behalf of the Noteholders in respect of the aggregate amount owed to the Noteholders for which such indenture trustee or similar agent acts. Subject to paragraph 12 hereof, individual Noteholders are not required to file individual Canadian Proofs of Claim.

[12] **ORDERS** that any Noteholder that wishes to assert a Claim or Subsequent Claim other than a Noteholder Claim shall be required to deliver a Canadian Proof of Claim.

[13] **ORDERS** that any Pre-Petition Lender that wishes to assert a Claim or Subsequent Claim other than a Pre-Petition Lender Claim shall be required to deliver a Canadian Proof of Claim.

[14] **ORDERS** that a U.S. Proof of Claim timely filed against a Cross-Border Petitioner in accordance with the U.S. Claims Procedure will be deemed to be a Canadian Proof of Claim that has been timely delivered to the Monitor in accordance with the Canadian Claims Procedure. If a Canadian Proof of Claim is delivered to the Monitor in accordance with the Canadian Claims Procedure and a U.S. Proof of Claim is also filed in accordance with the U.S. Claims Procedure in respect of the same Claim or Subsequent Claim against the same Cross-Border Petitioner, the last timely filed Claim or Subsequent Claim shall govern in the Canadian Claims Procedure. For greater certainty, if a Creditor (i) does not file a Canadian Proof of Claim in respect of a Claim or Subsequent Claim against a Canadian Petitioner or Partnership; and (ii) does not file a U.S. Proof of Claim in respect of a Claim or Subsequent Claim against a Canadian Petitioner or Partnership; and (iii) that Creditor's Claim or Subsequent Claim in the amount provided for in the Chapter 11 Schedules is deemed accepted in accordance with the U.S. Claims Procedure and the U.S. Proceedings, then that Claim or Subsequent Claim is deemed accepted only for the purposes of the U.S. Proceedings and does not constitute a timely filed Canadian Proof of Claim in accordance with the Canadian Claims Procedure and these proceedings.

[15] **ORDERS** that, subject to paragraph 14 and unless otherwise ordered by this Court, any Creditor who does not deliver a Canadian Proof of Claim in respect of a Claim or Subsequent Claim in accordance with paragraphs 10, 12 and 13 shall be forever barred from asserting such Claim or Subsequent Claim against any of the

Canadian Petitioners or Partnerships and such Claim or Subsequent Claim shall be forever extinguished and any holder of such Claim or Subsequent Claim shall not be entitled to participate as a Creditor in these proceedings or receive any further notice in respect of these proceedings, the Canadian Claims Procedure or any Plan and shall not be entitled to vote on any Plan or receive any distribution from any Plan or otherwise from the Canadian Petitioners or Partnerships, or the Monitor on behalf of the Canadian Petitioners or Partnerships, in respect of such Claim or Subsequent Claim.

Restructuring Claims

[16] **ORDERS** that every Creditor asserting a Restructuring Claim, other than an Excluded Claim, against a Canadian Petitioner (including the Cross-Border Petitioners) or Partnership shall set out its aggregate Restructuring Claim in a Canadian Proof of Claim and deliver that Canadian Proof of Claim to the Monitor so that it is actually received by the Monitor by such later date to be established for such purpose by the Court.

[17] **ORDERS** that paragraphs 11 to 15 of this Order apply to Canadian Proofs of Claim delivered in respect of Restructuring Claims.

Form of Canadian Proofs of Claim

[18] **ORDERS** that each Creditor shall file a separate Canadian Proof of Claim in respect of each Canadian Petitioner or Partnership against which it purports to have a Claim, Subsequent Claim or Restructuring Claim.

[19] **ORDERS** that any Claim, Subsequent Claim or Restructuring Claim denominated in any currency other than Canadian dollars shall, for the purposes of this Order, be converted to and shall constitute obligations in Canadian dollars, such calculation to be effected using the Bank of Canada's noon spot rate as of the Canadian Filing Date (U.S. dollar claims are to be converted at the rate of US\$1 = CDN\$1.2146).

[20] **ORDERS** that each Creditor shall reduce its Claim, Subsequent Claim or Restructuring Claim by the amount of (a) any payment thereon made by a Canadian Petitioner or Partnership to the Creditor; (b) the application of any volume or other discount in reduction of such Claim, Subsequent Claim or Restructuring Claim by a Canadian Petitioner or Partnership; and (c) any other subsequent credit applied by a Canadian Petitioner or Partnership against such Claim, Subsequent Claim or Restructuring Claim or the Creditor.

Determination of Claims, Subsequent Claims and Restructuring Claims

[21] **ORDERS** that the applicable procedures for reviewing and determining Claims, Subsequent Claims and Restructuring Claims shall be established by further Order of the Court. Proper notice of all motions for any Orders to approve such procedures shall

be provided to the service list in these proceedings and any Person who has timely filed a Canadian Proof of Claim against the Canadian Petitioners or Partnerships in accordance with the Canadian Claims Procedure.

Notice of Transferees

[22] **ORDERS** that, if a Creditor or any subsequent holder of a Claim, Subsequent Claim or Restructuring Claim, who has been acknowledged by the Canadian Petitioners or Partnerships and the Monitor as the holder of the Claim, Subsequent Claim or Restructuring Claim, transfers or assigns that Claim, Subsequent Claim or Restructuring Claim to another Person, neither the Canadian Petitioners nor Partnerships nor the Monitor shall be required to give notice to or to otherwise deal with the transferee or assignee of the Claim, Subsequent Claim or Restructuring Claim as the holder of such Claim, Subsequent Claim or Restructuring Claim unless and until actual notice of transfer or assignment, together with satisfactory evidence of such transfer or assignment, has been delivered to the Canadian Petitioners or Partnerships and the Monitor. Thereafter, such transferee or assignee shall, for all purposes hereof, constitute the holder of such Claim, Subsequent Claim or Restructuring Claim and shall be bound by notices given and steps taken in respect of such Claim, Subsequent Claim or Restructuring Claim.

[23] **ORDERS** that, if a Creditor or any subsequent holder of a Claim, Subsequent Claim or Restructuring Claim who has been acknowledged by the Canadian Petitioners or Partnerships and the Monitor as the holder of the Claim, Subsequent Claim or Restructuring Claim transfers or assigns the whole of such Claim, Subsequent Claim or Restructuring Claim to more than one Person or part of such Claim, Subsequent Claim or Restructuring Claim to another Person or Persons, such transfers or assignments shall not create separate Claims, Subsequent Claims or Restructuring Claims and such Claims, Subsequent Claims or Restructuring Claims shall continue to constitute and be dealt with as a single Claim, Subsequent Claim or Restructuring Claim notwithstanding such transfers or assignments. Neither the Canadian Petitioners nor Partnerships nor the Monitor shall, in each such case, be required to recognize or acknowledge any such transfers or assignments and shall be entitled to give notices to and to otherwise deal with such Claim, Subsequent Claim or Restructuring Claim only as a whole and then only to and with the Person last holding such Claim, Subsequent Claim or Restructuring Claim provided such Creditor may, by notice in writing delivered to the Canadian Petitioners or Partnerships and the Monitor, direct that subsequent dealings in respect of such Claim, Subsequent Claim or Restructuring Claim, but only as a whole, shall be dealt with by a specified Person and in such event, such Person shall be bound by any notices given or steps taken in respect of such Claim, Subsequent Claim or Restructuring Claim with such Creditor.

General Provisions

[24] **ORDERS** that the Monitor, in addition to its prescribed rights and obligations under the CCAA and under the Second Amended Initial Order, shall assist the

Canadian Petitioners and Partnerships in connection with the matters described herein, and is hereby authorized and directed to take such other actions and fulfill such other roles as are contemplated by this Order and such other roles in keeping with its position as an officer of this Court.

[25] **ORDERS** that any notice or communication (including, without limitation, Canadian Proofs of Claim) to be given under this Order by a Creditor to the Monitor or the Canadian Petitioners or Partnerships 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
Montreal, 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 shall be deemed received only upon actual receipt thereof during normal business hours on a Business Day.

[26] **ORDERS** that any notice or other communication to be given in connection with this Order by the Canadian Petitioners or Partnerships or the Monitor to a Creditor, other than the Notice to Creditors to be published as provided in paragraph 6 herein, shall be in writing. Such notice or other communication will be sufficiently given to a Creditor if given by prepaid ordinary mail, by courier, by delivery or by facsimile transmission or electronic mail to the Creditor to such address, facsimile number or e-mail address appearing in the books and records of the Canadian Petitioners or Partnerships or in any Canadian 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.

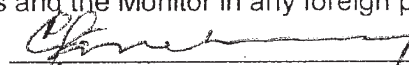
[27] **ORDERS** that, in the event that the day on which any notice or communication required to be delivered pursuant to the Canadian Claims Procedure is not a Business Day, then such notice or communication shall be required to be delivered on the next Business Day.

[28] **ORDERS** that, if during any period during which notices or other communication are being given pursuant to this Order a postal strike or postal work stoppage of general application should occur, such notices or other communications then not received or deemed received shall not, absent further Order of this Court, be effective. Notices and other communications given hereunder during the course of any such postal strike or postal work stoppage of general application shall only be effective if given by electronic mail, courier, delivery or facsimile transmission in accordance with this Order.

[29] **ORDERS** that references to the singular shall include the plural, references to the plural shall include the singular and to any gender shall include the other gender.

[30] **ORDERS** that, in the event of a conflict between the French and English versions of any of the documents approved by this Order, the English version shall prevail.

[31] **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 and the Monitor and their respective agents in carrying out the terms of this Order and any other Order in these proceedings, to make such orders and to provide such assistance to the Canadian Petitioners, Partnerships and the Monitor, as an officer of the Court, as may be necessary or desirable to give effect to this Order and to grant representative status to the Canadian Petitioners, the Partnerships and the Monitor in any foreign proceeding.

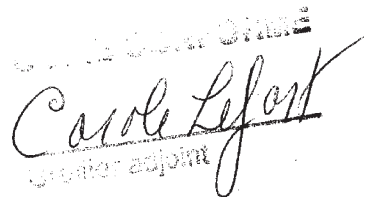

CLÉMENT GASCON, J.S.C. J.S.C.

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Attorneys for the Ad hoc Committee of the Senior Secured Noteholders and U.S. Bank
National Association, Indenture Trustee for the Senior Secured Noteholders

Date of hearing August 26, 2009

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.

SCHEDULE "B"
BOWATER PETITIONERS

1. BOWATER CANADIAN HOLDINGS INC.
2. BOWATER CANADA FINANCE CORPORATION
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"
18.6 CCAA PETITIONERS

1. ABITIBIBOWATER INC.
2. ABITIBIBOWATER US HOLDING 1 CORP.
3. BOWATER VENTURES INC.
4. BOWATER INCORPORATED
5. BOWATER NUWAY INC.
6. BOWATER NUWAY MID-STATES INC.
7. CATAWBA PROPERTY HOLDINGS LLC
8. BOWATER FINANCE COMPANY INC.
9. BOWATER SOUTH AMERICAN HOLDINGS INCORPORATED
10. BOWATER AMERICA INC.
11. LAKE SUPERIOR FOREST PRODUCTS INC.
12. BOWATER NEWSPRINT SOUTH LLC
13. BOWATER NEWSPRINT SOUTH OPERATIONS LLC
14. BOWATER FINANCE II, LLC
15. BOWATER ALABAMA LLC
16. COOSA PINES GOLF CLUB HOLDINGS LLC

APPENDIX "D"

**CANADIAN INSTRUCTION LETTER FOR COMPLETING CANADIAN PROOFS OF
CLAIM AGAINST ABITIBI-CONSOLIDATED INC. AND THE OTHER CANADIAN
PETITIONERS AND PARTNERSHIPS LISTED BELOW**

**2:CANADIAN INSTRUCTION LETTER WITH RESPECT TO
CANADIAN PROOFS OF CLAIMS AGAINST THE CANADIAN PETITIONERS, PARTNERSHIPS
AND CROSS-BORDER PETITIONERS
(AS ATTACHED)**

A. Background

Canada

On April 17, 2009, Abitibi-Consolidated Inc. and the other Canadian Petitioners, Cross-Border Petitioners and Partnerships (see schedule attached for a listing of each) commenced court-supervised proceedings in the Superior Court of Quebec and obtained protection from their creditors under the *Companies' Creditors Arrangement Act* R.S.C. 1985, c. C-36, as amended (the "CCAA"). Ernst & Young Inc. was appointed as the Monitor in the court-supervised CCAA proceedings (the "Monitor"). Information regarding the Canadian Petitioners', Cross-Border Petitioners' and Partnerships' CCAA proceedings may be obtained from the Monitor's website at www.ey.com/ca/abitibibowater.

On August 26, 2009, the Honourable Mr. Justice Clément Gascon of the Superior Court of Quebec made an Order (the "Claims Procedure Order") authorizing the Canadian Petitioners, Cross-Border Petitioners and Partnerships to conduct a claims process (the "Canadian Claims Procedure"). A copy of the Claims Procedure Order may be obtained from the Monitor's website at www.ey.com/ca/abitibibowater. All capitalized terms used in this Information Letter that are not otherwise defined have the same meaning given to them in the Claims Procedure Order.

Enclosed please find a package which includes the Canadian claims materials (the "Canadian Material"). The Canadian Material is printed on yellow paper and includes the following documents in both English and French:

- Notice to Creditors
- Guide to Completing the Proof of Claim Form
- Site List
- Proof of Claim Form

United States

On April 16, 2009, the U.S. Debtors (see schedule attached for a listing of each) and the Cross-Border Petitioners (together, the "Chapter 11 Debtors") commenced proceedings in the United States Bankruptcy Court for the District of Delaware under chapter 11 of title 11 of the United States Bankruptcy Code (the "U.S. Proceedings"). Epiq Bankruptcy Solutions, LLC has been appointed as the claims agent (the "Claims Agent") in the U.S. Proceedings. Information regarding the U.S. Proceedings may be obtained from the Claims Agent's website at <http://chapter11.epiqsystems.com/ABH>.

On [August 26, 2009], the Chapter 11 Debtors obtained an Order (the "U.S. Claims Procedure Order") approving procedures and establishing deadlines to file proofs of claim for all claims against the Chapter 11 Debtors that arose prior to April 16, 2009.

Enclosed please find a package which includes the U.S. claims materials (the "U.S. Material"). The U.S. Material is printed on blue paper and includes the following documents:

- Notice of Entry of Bar Date Order Establishing Deadlines and Instructions for Filing Proofs of Claim Against the Debtors
- Proof of Claim Form

B. Canadian Claims Procedure

The Canadian Claims Procedure is intended for any Person asserting (a) a claim of any kind or nature whatsoever against one or more of a Canadian Petitioner, Cross-Border Petitioner or Partnership arising prior to April 17, 2009 (a **"Claim"**); and/or (b) a subsequent claim arising as a result of the repudiation or termination by any Canadian Petitioner, Cross-Border Petitioner or Partnership of any contract, lease or other agreement between April 17, 2009 and August 31, 2009 (a **"Subsequent Claim"**).

For your information, the Canadian Petitioners, Cross-Border Petitioners or Partnerships have not yet proposed any plan of arrangement or compromise in the CCAA proceedings. This Information Letter serves to provide you with the details necessary for you to prove your Claim or Subsequent Claim against a Canadian Petitioner, Cross-Border Petitioner or Partnership by completing a Proof of Claim form in the CCAA proceedings and filing it with the Monitor in the Canadian Claims Procedure.

If you have any questions regarding the Canadian Claims Procedure, please contact the Monitor at the address provided below:

Ernst & Young Inc., Monitor of Abitibi-Consolidated Inc.,
Bowater Canadian Forest Products Inc., et al.
800 Rene-Levesque Blvd. West
Suite 1900
Montreal, QC H3B 1X9

Telephone: 1-866-246-7889
Fax: 514-879-3992
Email: abitibibowater@ca.ey.com

Attention: Ms. Donna Comerford

If you are unsure which Canadian Petitioner or Cross-Border Petitioner you may have a Claim or Subsequent Claim against, a list of sites operated by the Canadian Petitioners and Cross-Border Petitioners is attached to the Guide to Completing the Proof of Claim Form for your reference. This list sets out which mill is operated by which Canadian Petitioner or Cross-Border Petitioner. Please consult this list when completing your Proof of Claim in the CCAA proceedings.

PROOF(S) OF CLAIM IN THE CCAA PROCEEDINGS FOR CLAIMS AND SUBSEQUENT CLAIMS MUST BE RECEIVED BY THE MONITOR BY NO LATER THAN 4:00 P.M. (EASTERN STANDARD TIME) ON FRIDAY NOVEMBER 13, 2009.

You may submit your Proof(s) of Claim for the CCAA proceedings to the Monitor by way of electronic mail, facsimile, courier, or registered mail to the Monitor's address listed above.

IF YOU FAIL TO FILE YOUR PROOF(S) OF CLAIM IN ACCORDANCE WITH THE CANADIAN CLAIMS PROCEDURE, THEN YOUR CLAIM OR SUBSEQUENT CLAIM WILL BE EXTINGUISHED AND YOU WILL BE FOREVER BARRED FROM ASSERTING YOUR CLAIM OR SUBSEQUENT CLAIM AGAINST THE CANADIAN PETITIONERS OR CROSS-BORDER PETITIONERS.

Furthermore, you will not be entitled to participate as a creditor in these CCAA proceedings, receive any further notice of these CCAA proceedings or participate in any plan of arrangement or compromise proposed by a Canadian Petitioner, Cross-Border Petitioner or Partnership, including receiving any distribution under any such plan.

C. Excluded Claims

Certain Claims or Subsequent Claims are excluded from this Canadian Claims Procedure and will be dealt with in a subsequent process. The Excluded Claims are as defined in the Claims Procedure Order and include, but are not limited to:

1. any Claim or Subsequent Claim of the holders of Canadian Secured Notes and the Term Loan Lenders (as defined in the Claims Procedure Order) that hold security over assets that are subject to a DIP Charge;
2. any Claim or Subsequent Claim held by the Term Loan Lenders, the U.S. Credit Lenders and the Canadian Credit Lenders;
3. any individual Claim or Subsequent Claim for principal, interest, fees and charges of the holders of any Canadian Unsecured Notes and any Canadian Secured Notes. Please note that the indenture trustee(s) for the Canadian Unsecured Notes and Canadian Secured Notes will be required to file a Canadian Proof of Claim on your behalf in this process;
4. employees of a Canadian Petitioner, Cross-Border Petitioner or Partnership as at April 16, 2009 are not required to submit a Canadian Proof of Claim at this time. Any potential claims from these employees will be called for in a future claims process. **Former employees whose employment was terminated prior to April 16, 2009 are required to submit a Proof of Claim in the CCAA proceedings to the Monitor at this time;** and
5. any Claim or Subsequent Claim asserted by any person, including pension plan administrators or pension authorities, in respect of registered pension plans for an employee of a Canadian Petitioner, Cross-Border Petitioner or Partnership.

IF YOU HAVE ANY QUESTIONS REGARDING THE CANADIAN CLAIMS PROCEDURE, PLEASE CALL THE MONITOR AT 1-866-246-7889. FRENCH AND ENGLISH SPEAKING REPRESENTATIVES ARE AVAILABLE TO ASSIST YOU.

If your Claim or Subsequent Claim against a Canadian Petitioner, Cross-Border Petitioner or Partnership falls within one of the above Excluded Claims, then you do not need to submit a Proof of Claim in the CCAA proceedings to the Monitor at this time. A process to call for such claims will be commenced at a later date.

D. U.S. Claims Procedure

The U.S. Claims Procedure is intended for any person asserting a Claim of any kind or nature whatsoever against one or more of the Chapter 11 Debtors arising prior to April 16, 2009. If you have a Claim or Subsequent Claim against a Cross-Border Petitioner, you should complete a **yellow** Canadian Proof of Claim and submit it to the Monitor in accordance with the procedures set out above.

IF YOU BELIEVE YOU HAVE A CLAIM AGAINST ONE OF THE U.S. DEBTORS YOU SHOULD COMPLETE THE BLUE PROOF OF CLAIM FORM ENCLOSED AND SUBMIT IT TO THE CLAIMS AGENT AT THE ADDRESS BELOW.

If you have any questions or would like more information regarding the U.S. Claims Procedure, please contact the Claims Agent at the address listed below, or visit the Claims Agent's website at <http://chapter11.epiqsystems.com/ABH>.

AbitibiBowater Inc. Claims Processing Centre
Epiq Bankruptcy Solutions, LLC
757 Third Avenue, 3rd Floor
New York, NY 10017
Telephone: 1-888-266-9280

E. Cross-Border Petitioners

Please note that the following Petitioners are both Canadian Petitioners in the CCAA proceedings and U.S. Debtors in the U.S. Proceedings:

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

IF YOU BELIEVE YOU HAVE A CLAIM AGAINST ONE OF THE CROSS-BORDER PETITIONERS YOU SHOULD COMPLETE THE YELLOW PROOF OF CLAIM FORM ENCLOSED AND SUBMIT IT TO THE MONITOR AT THE ADDRESS NOTED ABOVE.

If you have a claim against a Cross-Border Petitioner, then the U.S. Claims Package enclosed may include a customized proof of claim form that specifies: (a) the identity of the Cross-Border Petitioner against which your claim is scheduled; (b) the amount of the scheduled claim, if any; (c) whether the claim is listed in the U.S.

IF YOU HAVE ANY QUESTIONS REGARDING THE CANADIAN CLAIMS PROCEDURE, PLEASE CALL THE MONITOR AT 1-866-246-7889. FRENCH AND ENGLISH SPEAKING REPRESENTATIVES ARE AVAILABLE TO ASSIST YOU.

Proceedings as disputed, contingent, or unliquidated; and (d) whether the claim is listed in the U.S. Proceedings as a secured, unsecured priority, or unsecured non-priority claim. Pursuant to the U.S. Claims Procedure, and only for purposes of the U.S. Proceedings, if your scheduled claim is not listed as contingent or disputed and you agree with the amount listed for your claim, then only for purposes of the U.S. Proceedings, you do not need to file a U.S. Proof of Claim and your Claim will be deemed allowed in the U.S. Proceedings in the scheduled amount. **HOWEVER, PLEASE BE ADVISED THIS IS NOT THE CASE FOR THE CANADIAN CCAA PROCEEDINGS.** Accordingly, if you have a Claim or Subsequent Claim against a Cross-Border Petitioner you should complete a yellow Proof of Claim form and submit it to the Monitor in accordance with the procedures set out in this letter.

IF YOU FAIL TO FILE YOUR PROOF(S) OF CLAIM IN ACCORDANCE WITH THE CANADIAN CLAIMS PROCEDURE, THEN YOUR CLAIM OR SUBSEQUENT CLAIM WILL BE EXTINGUISHED AND YOU WILL BE FOREVER BARRED FROM ASSERTING YOUR CLAIM OR SUBSEQUENT CLAIM AGAINST THE CROSS-BORDER PETITIONERS.

F. General Information

For greater clarity:

- A. If your Claim is against one or more Canadian Petitioners, Cross-Border Petitioners or Partnerships you should complete a yellow Proof of Claim form and follow the instructions in the Canadian Material for each Claim.
- B. If your Claim is against one or more U.S. Debtors you should complete a blue Proof of Claim form for each Claim and adhere to the instructions included in the U.S. Material.
- C. If your Claim is against one or more Partnerships you should complete a yellow Proof of Claim form and follow the instructions in the Canadian Material for each Claim.

Each completed Proof of Claim form in the CCAA proceedings or Proof of Claim form in the U.S. Proceedings should relate to a claim against only one Canadian Petitioner, Cross-Border Petitioner, Partnership or U.S. Debtor. If you have a claim against more than one Canadian Petitioner, Cross-Border Petitioner, Partnership or U.S. Debtor, additional Proof of Claim forms can be obtained by following the instructions below:

- Proof of Claim forms in the CCAA proceedings may be found on the Monitor's website at www.ey.com/ca/abitiibiowater or obtained by contacting the Monitor at the address indicated above and providing particulars as to your name, address, facsimile number and e-mail address. Once the Monitor has this information, it will provide you with additional Proof of Claim forms in the CCAA proceedings as soon as possible.
- Proof of Claim forms in the U.S. Proceedings may be found on the Claims Agent's website at <http://chapter11.epiqsystems.com/ABH> or obtained from the Claims Agent at the address indicated above.

IF YOU HAVE ANY QUESTIONS REGARDING THE CANADIAN CLAIMS PROCEDURE, PLEASE CALL THE MONITOR AT 1-866-246-7889. FRENCH AND ENGLISH SPEAKING REPRESENTATIVES ARE AVAILABLE TO ASSIST YOU.

CANADIAN PETITIONERS, CROSS-BORDER PETITIONERS, PARTNERSHIPS AND U.S. DEBTORS

Canadian Petitioners

Abitibi-Consolidated Inc.
Abitibi-Consolidated Company of Canada
3224112 Nova Scotia Limited
Marketing Donohue Inc.
Abitibi-Consolidated Canadian Office Products Holding Inc.
3834328 Canada Inc.
6169678 Canada Inc.
4042140 Canada Inc.
Donohue Recycling Inc.
1508756 Ontario Inc.
3217925 Nova Scotia Company
La Tuque Forest Products Inc.
Abitibi-Consolidated Nova Scotia Incorporated
Saguenay Forest Products Inc.
Terra Nova Explorations Ltd.
The Jonquiere Pulp Company
The International Bridge and Terminal Company
Scramble Mining Ltd.
9150-3383 Quebec Inc.
3231378 Nova Scotia Company
Bowater Canada Treasury Corporation
Bowater Shelburne Corporation
St-Maurice River Drive Company Limited
Bowater Treated Wood Inc.
Cancel Hardboard Inc.
9068-9050 Quebec Inc.
Alliance Forest Products Inc. (2001)
Bowater Belledune Sawmill Inc.
Bowater Mitis Inc.
Bowater Guerette Inc.
Bowater Couturier Inc.
Bowater Canadian Holdings Incorporated
Bowater Canada Finance Corporation
Bowater Canadian Limited
AbitibiBowater Canada Inc.
Bowater Canadian Forest Products Inc.
Bowater LaHave Corporation
Bowater Maritimes Inc.

Cross Border Petitioners

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

Partnerships

Bowater Canada Finance Limited Partnership
Bowater Pulp and Paper Canada Holdings Limited Partnership
Abitibi-Consolidated Finance LP

U.S. Debtors

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

IF YOU HAVE ANY QUESTIONS REGARDING THE CANADIAN CLAIMS PROCEDURE, PLEASE CALL THE MONITOR
AT 1-866-246-7889. FRENCH AND ENGLISH SPEAKING REPRESENTATIVES ARE AVAILABLE TO ASSIST YOU.

**LETTRE D'INSTRUCTIONS CANADIENNE RELATIVEMENT AUX PREUVES DE
RÉCLAMATION CANADIENNES CONTRE LES REQUÉRANTES CANADIENNES,
REQUÉRANTES TRANSFRONTALIÈRES ET SOCIÉTÉS DE PERSONNES
(VOIR CI-JOINT)**

A. Contexte

Canada

Le 17 avril 2009, Abitibi-Consolidated Inc. et les autres requérantes canadiennes, requérantes transfrontalières et sociétés de personnes (voir la liste en annexe) ont intenté devant la Cour supérieure du Québec une procédure sous la supervision du tribunal et obtenu une protection contre leurs créanciers en vertu de la *Loi sur les arrangements avec les créanciers des compagnies*, L.R.C. 1985, ch. C-36, dans sa version modifiée (la «LACC»). Ernst & Young Inc. a été nommée contrôleur dans la procédure en vertu de la LACC (le «contrôleur»). L'information concernant la procédure intentée par les requérantes canadiennes, requérantes transfrontalières et sociétés de personnes en vertu de la LACC se trouve sur le site Web du contrôleur à l'adresse www.ey.com/ca/abitibibowater.

Le 26 août 2009, l'honorable juge Clément Gascon de la Cour supérieure du Québec a rendu une ordonnance (l'«**ordonnance relative à la procédure de réclamation**») autorisant les requérantes canadiennes, requérantes transfrontalières et sociétés de personnes à tenir un processus de réclamation (la «**procédure de réclamation canadienne**»). Une copie de l'ordonnance relative à la procédure de réclamation se trouve sur le site Web du contrôleur à l'adresse www.ey.com/ca/abitibibowater. Les mots et expressions utilisés dans la présente lettre d'information sans y être définis doivent recevoir le sens qui leur est donné, le cas échéant, dans l'ordonnance relative à la procédure de réclamation.

Vous trouverez ci-joint une trousse comprenant les documents de réclamation canadiens (les «documents canadiens»). Imprimés sur papier jaune, les documents canadiens comprennent les versions française et anglaise :

- d'un avis aux créanciers
- d'un guide pour la préparation du formulaire de preuve de réclamation
- d'une liste des emplacements
- d'un formulaire de preuve de réclamation.

États-Unis

Le 16 avril 2009, les débitrices américaines (voir la liste en annexe) et les requérantes transfrontalières (collectivement les «**débitrices en vertu du chapitre 11**») ont intenté une procédure devant la United States Bankruptcy Court for the District of Delaware en vertu du chapitre 11 du titre 11 du *United States Bankruptcy Code* (la «**procédure américaine**»). Epiq Bankruptcy Solutions, LLC a été nommée agent des réclamations (l'«**agent des réclamations**») dans le cadre de la procédure américaine. L'information concernant la procédure américaine se trouve sur le site Web de l'agent des réclamations à l'adresse <http://chapter11/epiqsystems/ABH>.

Le [26 août 2009], les débitrices en vertu du chapitre 11 ont obtenu une ordonnance (l'«**ordonnance relative à la procédure de réclamation américaine**») approuvant la procédure et établissant les dates limites pour le dépôt des preuves de réclamation pour toutes les réclamations contre les débitrices en vertu du chapitre 11 ayant pris naissance avant le 16 avril 2009.

Vous trouverez ci-joint une trousse comprenant les documents de réclamation américains (les «**documents américains**»). Imprimés sur papier bleu, les documents américains comprennent :

- *Notice of Entry of Bar Date Order Establishing Deadlines and Instructions for Filing Proofs of Claim Against the Debtors*
- *Proof of Claim Form*

B. Procédure de réclamation canadienne

La procédure de réclamation canadienne est destinée à toute personne souhaitant faire valoir a) une réclamation de toute nature que ce soit contre une ou plusieurs requérantes canadiennes, requérantes transfrontalières ou sociétés de personnes ayant pris naissance avant le 17 avril 2009 (une «**réclamation**»); et/ou b) une réclamation ultérieure découlant de la répudiation ou de la résiliation par une requérante canadienne, requérante transfrontalière ou société de personnes d'un contrat, d'un bail ou d'une autre entente entre le 17 avril 2009 et le 31 août 2009 (une «**réclamation ultérieure**»).

À titre informatif, les requérantes canadiennes, requérantes transfrontalières et sociétés de personnes n'ont pas encore proposé de plan d'arrangement ou de transaction dans le cadre de la procédure en vertu de la LACC. La présente lettre d'information a pour objet de vous fournir les renseignements nécessaires pour que vous puissiez prouver votre réclamation ou réclamation ultérieure contre une requérante canadienne, requérante transfrontalière ou société de personnes en remplissant un formulaire de preuve de réclamation dans la procédure en vertu de la LACC et en le déposant auprès du contrôleur dans le cadre de la procédure de réclamation canadienne.

Si vous avez des questions concernant la procédure de réclamation canadienne, veuillez communiquer avec le contrôleur dont voici les coordonnées :

Ernst & Young Inc., contrôleur d'Abitibi-Consolidated Inc.,
Bowater Forest Products Inc., et al.
800, boul. René-Lévesque Ouest
Bureau 1900
Montréal (Québec) H3B 1X9

Téléphone : 1 866 246 7889
Télécopieur : 514 879 3992
Courriel : abitibibowater@ca.ey.com

À l'attention de M^{me} Donna Comerford

SI VOUS AVEZ DES QUESTIONS CONCERNANT LA PROCÉDURE DE RÉCLAMATION CANADIENNE,
VEUILLEZ COMMUNIQUER AVEC LE CONTRÔLEUR AU 1 866 246 7889. DES REPRÉSENTANTS
FRANCOPHONES ET ANGLOPHONES POURRONT VOUS AIDER.

Si vous n'êtes pas certain(e) de la requérante canadienne ou de la requérante transfrontalière contre laquelle vous pouvez avoir une réclamation ou réclamation ultérieure, une liste des emplacements exploités par les requérantes canadiennes et les requérantes transfrontalières est jointe au guide pour la préparation du formulaire de preuve de réclamation. Cette liste indique quelle requérante canadienne ou requérante transfrontalière exploite une usine donnée, et vous êtes invité(e) à la consulter en remplissant votre preuve de réclamation dans la procédure en vertu de la LACC.

LA (LES) PREUVE(S) DE RÉCLAMATION DANS LA PROCÉDURE EN VERTU DE LA LACC POUR LES RÉCLAMATIONS ET RÉCLAMATIONS ULTÉRIEURES DOIT (DOIVENT) PARVENIR AU CONTRÔLEUR AU PLUS TARD À 16 H 00 (HEURE NORMALE DE L'EST) LE VENDREDI 13 NOVEMBRE 2009.

Vous pouvez soumettre votre (vos) preuve(s) de réclamation dans le cadre de la procédure en vertu de la LACC au contrôleur par courrier électronique, télécopie, messenger ou courrier recommandé, à l'adresse ou au numéro susmentionnés.

SI VOUS NE DÉPOSEZ PAS VOTRE (VOS) PREUVE(S) DE RÉCLAMATION CONFORMÉMENT À LA PROCÉDURE DE RÉCLAMATION CANADIENNE, VOTRE RÉCLAMATION OU RÉCLAMATION ULTÉRIEURE SERA ÉTEINTE ET VOUS SEREZ DÉFINITIVEMENT EMPÊCHÉ(E) DE L'INVOQUER CONTRE LES REQUÉRANTES CANADIENNES OU REQUÉRANTES TRANSFRONTALIÈRES.

De plus, vous n'aurez pas le droit de participer à la présente procédure en vertu de la LACC à titre de créancier, de recevoir d'autres avis de la présente procédure en vertu de la LACC ni de participer à un plan d'arrangement ou de transaction proposé par une requérante canadienne, requérante transfrontalière ou société de personnes, étant notamment privé(e) du droit de recevoir quelque distribution dans le cadre d'un tel plan.

C. Réclamations exclues

Certaines réclamations ou réclamations ultérieures sont exclues de la présente procédure de réclamation canadienne et feront l'objet d'une procédure ultérieure. Les réclamations exclues sont définies dans l'ordonnance relative à la procédure de réclamation et comprennent, sans toutefois s'y restreindre,

1. toute réclamation ou réclamation ultérieure des porteurs de billets garantis canadiens et des prêteurs du prêt à terme (comme il est défini dans l'ordonnance relative à la procédure de réclamation) qui détiennent une sûreté sur les actifs grevés par une charge DEP;
2. toute réclamation ou réclamation ultérieure détenue par les prêteurs du prêt à terme, les prêteurs de la facilité de crédit américaine et les prêteurs de la facilité de crédit canadienne;

SI VOUS AVEZ DES QUESTIONS CONCERNANT LA PROCÉDURE DE RÉCLAMATION CANADIENNE, VEUILLEZ COMMUNIQUER AVEC LE CONTRÔLEUR AU 1 866 246 7889. DES REPRÉSENTANTS FRANCOPHONES ET ANGLOPHONES POURRONT VOUS AIDER.

3. toute réclamation ou réclamation ultérieure individuelle au titre du principal, des intérêts, des frais et des charges des porteurs d'un billet non garanti canadien ou d'un billet garanti canadien. Veuillez noter que le(s) fiduciaire(s) désigné(s) par l'acte constitutif à l'égard des billets non garantis canadiens et des billets garantis canadiens devra (devront) déposer une preuve de réclamation canadienne en votre nom dans le cadre de la procédure;
4. les employés d'une requérante canadienne, requérante transfrontalière ou société de personnes en date du 16 avril 2009 ne sont pas tenus de soumettre une preuve de réclamation canadienne à ce stade-ci. Toute réclamation éventuelle de ces employés sera sollicitée dans un processus de réclamation ultérieur. **Les anciens employés dont l'emploi avait pris fin avant le 16 avril 2009 sont tenus de déposer maintenant une preuve de réclamation dans la procédure en vertu de la LACC auprès du contrôleur;** et
5. toute réclamation ou réclamation ultérieure invoquée par une personne, y compris un administrateur de régime de retraite ou un organisme de réglementation en matière de retraite, relativement à des régimes de retraite enregistrés pour un employé d'une requérante canadienne, requérante transfrontalière ou société de personnes.

Si votre réclamation ou réclamation ultérieure contre une requérante canadienne, requérante transfrontalière ou société de personnes correspond à l'une de ces catégories de réclamations exclues, vous n'avez pas à soumettre une preuve de réclamation dans la procédure en vertu de la LACC au contrôleur à ce stade-ci. Une procédure relative à ces réclamations sera intentée à une date ultérieure.

D. Procédure de réclamation américaine

La procédure de réclamation américaine est destinée à toute personne souhaitant faire valoir une réclamation de toute nature que ce soit contre une ou plusieurs débitrices en vertu du chapitre 11 ayant pris naissance avant le 16 avril 2009. Si vous avez une réclamation ou une réclamation ultérieure contre une requérante transfrontalière, vous devez remplir un formulaire de preuve de réclamation canadien imprimé sur papier **jaune** et le faire parvenir au contrôleur selon la procédure décrite plus haut.

SI VOUS CROYEZ AVOIR UNE RÉCLAMATION CONTRE L'UNE DES DÉBITRICES AMÉRICAINES, VOUS DEVEZ REMPLIR LE FORMULAIRE DE PREUVE DE RÉCLAMATION IMPRIMÉ SUR PAPIER BLEU CI-JOINT ET LE FAIRE PARVENIR À L'AGENT DES RÉCLAMATIONS À L'ADRESSE QUI SUIT.

Si vous avez des questions ou si vous désirez obtenir plus de renseignements concernant la procédure de réclamation américaine, veuillez communiquer avec l'agent des réclamations dont les coordonnées suivent ou visitez son site Web à l'adresse <http://chapter11.epiqsystems.com/ABH> :

SI VOUS AVEZ DES QUESTIONS CONCERNANT LA PROCÉDURE DE RÉCLAMATION CANADIENNE, VEUILLEZ COMMUNIQUER AVEC LE CONTRÔLEUR AU 1 866 246 7889. DES REPRÉSENTANTS FRANCOPHONES ET ANGLOPHONES POURRONT VOUS AIDER.

AbitibiBowater Inc. Claims Processing Centre
Epiq Bankruptcy Solutions, LLC
757 Third Avenue, 3 rd Floor
New York, NY 10017
Téléphone : 1 866 266 9280

E. Requérantes transfrontalières

Veillez prendre note que les requérantes suivantes sont à la fois des requérantes canadiennes dans le cadre de la procédure en vertu de la LACC et des débitrices américaines dans le cadre de la procédure américaine :

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

SI VOUS CROYEZ AVOIR UNE RÉCLAMATION CONTRE L'UNE DES REQUÉRANTES TRANSFRONTALIÈRES, VOUS DEVEZ REMPLIR LE FORMULAIRE DE PREUVE DE RÉCLAMATION IMPRIMÉ SUR PAPIER JAUNE CI-JOINT ET LE FAIRE PARVENIR AU CONTRÔLEUR À L'ADRESSE SUSMENTIONNÉE.

Si vous avez une réclamation contre une requérante transfrontalière, la trousse de réclamation américaine ci-jointe pourrait inclure un formulaire de preuve de réclamation personnalisé indiquant : a) l'identité de la requérante transfrontalière visée par votre réclamation mentionnée dans l'annexe (*scheduled claim*); b) le montant de la réclamation mentionnée dans l'annexe, le cas échéant; c) si la réclamation figure dans le cadre de la procédure américaine parmi les réclamations contestées, éventuelles ou non liquidées; et d) si la réclamation figure dans le cadre de la procédure américaine parmi les réclamations garanties, prioritaires non garanties ou non garanties non prioritaires. Aux termes de la procédure de réclamation américaine, donc aux seules fins de la procédure américaine, si votre réclamation mentionnée dans l'annexe ne figure pas parmi les réclamations éventuelles ou contestées et que vous êtes d'accord avec le montant indiqué pour votre réclamation, vous n'avez pas besoin de déposer une preuve de réclamation américaine, et votre réclamation sera réputée avoir été admise dans le cadre de la procédure américaine selon le montant mentionné dans l'annexe (*scheduled amount*) et ce, uniquement aux fins de la procédure américaine. **SACHEZ CÉPENDANT QU'IL N'EN VA PAS DE MÊME POUR LA PROCÉDURE CANADIENNE EN VERTU DE LA LACC.** Par conséquent, si vous avez une réclamation ou réclamation ultérieure contre une requérante transfrontalière, vous

SI VOUS AVEZ DES QUESTIONS CONCERNANT LA PROCÉDURE DE RÉCLAMATION CANADIENNE, VEUILLEZ COMMUNIQUER AVEC LE CONTRÔLEUR AU 1 866 246 7889. DES REPRÉSENTANTS FRANCOPHONES ET ANGLOPHONES POURRONT VOUS AIDER.

devez remplir le formulaire de preuve de réclamation imprimé sur papier jaune et le déposer auprès du contrôleur conformément à la procédure précisée dans la présente lettre.

SI VOUS NE DÉPOSEZ PAS VOTRE (VOS) PREUVE(S) DE RÉCLAMATION CONFORMÉMENT À LA PROCÉDURE DE RÉCLAMATION CANADIENNE, VOTRE RÉCLAMATION OU RÉCLAMATION ULTÉRIEURE SERA ÉTEINTE ET VOUS SEREZ DÉFINITIVEMENT EMPÊCHÉ(E) DE L'INVOQUER CONTRE LES REQUÉRANTES TRANSFRONTALIÈRES.

F. Généralités

Pour plus de précision :

- A. Si votre réclamation est contre une ou plusieurs requérantes canadiennes, requérantes transfrontalières ou sociétés de personnes, vous devez remplir un formulaire de preuve de réclamation imprimé sur papier jaune et suivre les instructions données dans les documents canadiens pour chaque réclamation.
- B. Si votre réclamation est contre une ou plusieurs débitrices américaines, vous devez remplir un formulaire de preuve de réclamation imprimé sur papier bleu pour chaque réclamation et suivre les instructions données dans les documents américains.
- C. Si votre réclamation est contre une ou plusieurs sociétés de personnes, vous devez remplir un formulaire de preuve de réclamation imprimé sur papier jaune et suivre les instructions données dans les documents canadiens pour chaque réclamation.

Chaque formulaire de preuve de réclamation dûment rempli dans le cadre de la procédure en vertu de la LACC ou de la procédure américaine doit viser une réclamation contre une seule requérante canadienne, requérante transfrontalière, société de personnes ou débitrice américaine. Si vous avez une réclamation contre plus d'une requérante canadienne, requérante transfrontalière, société de personnes ou débitrice américaine, vous pouvez obtenir d'autres formulaires de preuve de réclamation comme suit :

- Vous pouvez vous procurer des formulaires de preuve de réclamation dans la procédure en vertu de la LACC sur le site Web du contrôleur à l'adresse www.ey.com/ca/abitibibowater ou en communiquant avec le contrôleur à l'aide des coordonnées indiquées précédemment en précisant votre nom, votre adresse, votre numéro de télécopieur et votre adresse de courriel. Quand le contrôleur aura ces renseignements, il vous enverra dans les meilleurs délais d'autres formulaires de preuve de réclamation dans la procédure en vertu de la LACC.
- Vous pouvez vous procurer des formulaires de preuve de réclamation dans la procédure américaine sur le site Web de l'agent des réclamations à l'adresse <http://chapter11.epiqsystems.com/ABH> ou en communiquant avec l'agent des réclamations à l'aide des coordonnées indiquées précédemment.

SI VOUS AVEZ DES QUESTIONS CONCERNANT LA PROCÉDURE DE RÉCLAMATION CANADIENNE, VEUILLEZ COMMUNIQUER AVEC LE CONTRÔLEUR AU 1 866 246 7889. DES REPRÉSENTANTS FRANCOPHONES ET ANGLOPHONES POURRONT VOUS AIDER.

**REQUÉRANTES CANADIENNES, REQUÉRANTES TRANSFRONTALIÈRES,
SOCIÉTÉS DE PERSONNES ET DÉBITRICES AMÉRICAINES**

Canadian Petitioners

Abitibi-Consolidated Inc.
Abitibi-Consolidated Company of Canada
3224112 Nova Scotia Limited
Marketing Donohue Inc.
Abitibi-Consolidated Canadian Office Products Holding Inc.
3834328 Canada Inc.
6169678 Canada Inc.
4042140 Canada Inc.
Donohue Recycling Inc.
1508756 Ontario Inc.
3217925 Nova Scotia Company
La Tuque Forest Products Inc.
Abitibi-Consolidated Nova Scotia Incorporated
Saguenay Forest Products Inc.
Terra Nova Explorations Ltd.
The Jonquiere Pulp Company
The International Bridge and Terminal Company
Scramble Mining Ltd.
9150-3383 Quebec Inc.
3231378 Nova Scotia Company
Bowater Canada Treasury Corporation
Bowater Shelburne Corporation
St-Maurice River Drive Company Limited
Bowater Treated Wood Inc.
Canexel Hardboard Inc.
9068-9050 Quebec Inc.
Alliance Forest Products Inc. (2001)
Bowater Belledune Sawmill Inc.
Bowater Mitis Inc.
Bowater Guerette Inc.
Bowater Couturier Inc.
Bowater Canadian Holdings Incorporated
Bowater Canada Finance Corporation
Bowater Canadian Limited
AbitibiBowater Canada Inc.
Bowater Canadian Forest Products Inc.
Bowater LaHave Corporation
Bowater Maritimes Inc.

Cross Border Petitioners

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

Partnerships

Bowater Canada Finance Limited Partnership
Bowater Pulp and Paper Canada Holdings Limited Partnership
Abitibi-Consolidated Finance LP

U.S. Debtors

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

SI VOUS AVEZ DES QUESTIONS CONCERNANT LA PROCÉDURE DE RÉCLAMATION CANADIENNE,
VEUILLEZ COMMUNIQUER AVEC LE CONTRÔLEUR AU 1 866 246 7889. DES REPRÉSENTANTS
FRANCOPHONES ET ANGLOPHONES POURRONT VOUS AIDER.

APPENDIX "E"
CANADIAN CCAA PROOF OF CLAIM

CANADIAN CCAA Proof of Claim

re: AbitibiBowater Inc.

[YELLOW]

1 Name of Canadian Petitioner, Partnership or Cross-Border Petitioner (the "Petitioners")

Petitioner:

2 Original Creditor Identification (the "Creditor")

Legal Name of Creditor			Name of Contact
Address			Phone #
			Fax #
City	Prov / State	Postal/Zip code	e-mail

3 Assignee, if claim has been assigned

Full Legal Name of Assignee			Name of Contact
Address			Phone #
			Fax #
City	Prov / State	Postal/Zip code	e-mail

4 Amount of Claim

The Petitioner was and still is indebted to the Creditor as follows:

Currency	Original Currency Amount	Secured	Unsecured	Subsequent
		☐	☐	☐
		☐	☐	☐
		☐	☐	☐
		☐	☐	☐
		☐	☐	☐
		☐	☐	☐

5 Documentation

Provide all particulars of the Claim including amount, description of transaction(s) or agreement(s) giving rise to the Claim, name of any guarantor which has guaranteed the Claim, and amount of invoices, particulars of all credits, discounts, etc. claimed, description of the security, if any, granted by the affected Petitioner to the Creditor and estimated value of such security, particulars of any subsequent claim and any other supporting documentation.

6 Certification

I hereby certify that:

- I am the Creditor, or authorized Representative of the Creditor.
- I have knowledge of all the circumstances connected with this Claim.
- The Creditor asserts this claim against the Petitioner.
- Complete documentation in support of this claim is attached.

Signature	Name
	Title
Dated	Signed at

This space reserved for use by the Monitor

7 Filing of Claim

This Proof of Claim must be received by the Monitor by no later than 4:00 p.m. (Eastern Standard Time) on **November 13, 2009**, by way of electronic mail, facsimile, courier, or registered mail at the following:

Ernst & Young Inc., Monitor of Abitibi-Consolidated Inc., Bowater Canadian Forest Products Inc., et al.
800 Rene-Levesque Blvd. West
Suite 1900
Montreal, QC H3B 1X9
Attention: Ms. Donna Comerford

Fax: 514-879-3992
Tel: 1-866-246-7889
e-mail: abitibibowater@ca.ey.com

Preuve de réclamation en vertu de la LACC CANADIENNE
re : AbitibiBowater Inc.
[JAUNE]
1 Nom de la requérante canadienne, de la société de personnes ou de la requérante transfrontalière (les «requérantes»)

Requérante :

2 Identification du créancier initial (le «créancier»)

Nom légal du créancier			Nom de la personne-ressource
Adresse			N° de téléphone
			N° de télécopieur
Ville	Prov. / État	Code postal / Zip	Courriel

3 Cessionnaire, si la créance a été cédée

Nom légal complet du cessionnaire			Nom de la personne-ressource
Adresse			N° de téléphone
			N° de télécopieur
Ville	Prov. / État	Code postal / Zip	Courriel

4 Montant de la réclamation

La requérante avait et a toujours la dette suivante envers le créancier :

Monnaie	Montant initial dans cette monnaie	Garantie	Non garantie	Ultérieure
		☐	☐	☐
		☐	☐	☐
		☐	☐	☐
		☐	☐	☐
		☐	☐	☐
		☐	☐	☐

5 Documentation

Donnez tous les détails de la réclamation, dont le montant, la description de la (des) transaction(s) ou de l'entente (des ententes) donnant lieu à la réclamation, le nom de la caution ayant cautionné la créance, le cas échéant, le montant des factures, les détails relatifs à l'ensemble des crédits, escomptes, etc. réclamés, la description de la garantie consentie, le cas échéant, au créancier par la requérante visée et la valeur estimative de la garantie en question et les détails de toute réclamation ultérieure. Joignez les pièces justificatives.

6 Attestation

J'atteste par la présente que :

- je suis le créancier ou son représentant autorisé;
- j'ai connaissance personnelle de toutes les circonstances entourant la présente réclamation;
- le créancier fait valoir la présente réclamation contre la requérante;
- la documentation complète à l'appui de la présente réclamation est jointe.

Espace réservé au contrôleur

Signature	Nom
	Titre
Date	Lieu

7 Dépôt de la preuve de réclamation

La présente preuve de réclamation doit parvenir au contrôleur au plus tard à 16 h 00 (heure normale de l'Est) le 13 novembre 2009, par courrier électronique, télécopie, messenger ou courrier recommandé à l'adresse ou au numéro suivants :

Ernst & Young Inc., contrôleur d'Abitibi-Consolidated Inc., Bowater Canadian Forest Products Inc., et al.
800, boul. René-Lévesque Ouest Bureau 1900
Montréal (Québec) H3B 1X9
À l'attention de M^{me} Donna Comerford

Télécopieur : 514 879 3992
Téléphone : 1 866 246 7889
Courriel : abitibibowater@ca.ey.com

SCHEDULE "F"

**NOTICE TO CREDITORS OF ABITIBIBOWATER INC. AND THE OTHER CANADIAN
PETITIONERS AND PARTNERSHIPS AND U.S. DEBTORS LISTED BELOW**

**NOTICE TO CREDITORS OF ABITIBI-CONSOLIDATED INC. AND THE CANADIAN PETITIONERS,
CROSS-BORDER PETITIONERS, PARTNERSHIPS AND U.S. DEBTORS (SEE ATTACHED LIST)**

CANADIAN CLAIMS PROCEDURE

On April 17, 2009, the Canadian Petitioners, Cross-Border Petitioners and Partnerships (see attached list) commenced court-supervised proceedings in the Superior Court of Quebec and obtained protection from its creditors under the *Companies' Creditors Arrangement Act* R.S.C. 1985, c. C-36, as amended (the "CCAA"). Ernst & Young Inc. was appointed as the monitor in the court-supervised proceedings (the "Monitor").

On August 26, 2009, the Canadian Petitioners, Cross-Border Petitioners and Partnerships obtained an order (the "Canadian Claims Procedure Order") authorizing a process for creditors to prove (a) a claim against the Canadian Petitioners, Cross-Border Petitioners or Partnerships outstanding as of April 17, 2009 (a "Claim"); and (b) subsequent claims arising as a result of the repudiation or termination by the Canadian Petitioners, Cross-Border Petitioners or Partnerships of any contract, lease or other agreement between April 17, 2009 and August 31, 2009 (a "Subsequent Claim").

Any person who believes that it has a Claim or Subsequent Claim against a Canadian Petitioner, Cross-Border Petitioner or Partnership should file a Proof of Claim in the CCAA proceedings with the Monitor. Information regarding the CCAA proceedings and the Canadian claims process is available on the Monitor's website at:

www.ey.com/ca/abitibibowater

Proofs of Claim for Claims and Subsequent Claims against the Canadian Petitioners, Cross-Border Petitioners or Partnerships must be **received by the Monitor at the address below by no later than 4:00 p.m. (Eastern Standard Time) on November 13, 2009 (the "Claims Bar Date").**

Creditors who have questions or who are unable to download a Proof of Claim form from the Monitor's website listed above should contact the Monitor at the address below:

Ernst & Young Inc., Monitor of Abitibi-Consolidated Inc.,
Bowater Canadian Forest Products Inc., et al.
800 Rene-Levesque Blvd. Ouest
Suite 1900
Montreal, QC H3B 1X9

Attention : Ms. Donna Comerford

Telephone : 1-866-246-7889

Fax: 514-879-3992

Email: abitibibowater@ca.ey.com

U.S. CLAIMS PROCEDURE

On April 16, 2009, the U.S. Debtors and Cross-Border Petitioners (collectively the "Chapter 11 Debtors") (see attached list) commenced proceedings in the United States Bankruptcy Court for the District of Delaware and obtained protection under chapter 11 of title 11 of the United States Bankruptcy Code (the "U.S. Proceedings"). Epiq Bankruptcy Solutions, LLC has been appointed as the claims agent (the "Claims Agent") in these proceedings.

On August 26, 2009, the Chapter 11 Debtors obtained an Order (the "U.S. Claims Procedure Order") approving procedures and establishing deadlines to file proofs of claim for all claims against the Chapter 11 Debtors that arose prior to April 16, 2009 ("U.S. Claims").

Any person who believes that it has a U.S. Claim against a U.S. Debtor should file a Proof of Claim in the U.S. Proceedings with the Claims Agent. Information regarding the U.S. Proceedings and the U.S. claims process is available on the Claim Agent's website at:

<http://chapter11.epiqsystems.com/ABH>

Proofs of Claim for U.S. Claims against the U.S. Debtors must be **received by the Claims Agent at the address below by no later than 4:00 p.m. (Eastern Standard Time) on November 13, 2009.**

Creditors who are unable to download a U.S. Proof of Claim form from the Claims Agent's website above should contact the Claims Agent at the address below:

AbitibiBowater Inc. Claims Processing Center
c/o Epiq Bankruptcy Solutions, LLC
757 Third Avenue, 3rd Floor
New York, NY 10017
Téléphone : 1-866-266-928

**CLAIMS WHICH ARE NOT RECEIVED BY THE RESPECTIVE CLAIMS BAR DATES (AS
APPLICABLE) WILL BE FOREVER BARRED AND EXTINGUISHED.**

CANADIAN PETITIONERS, CROSS-BORDER PETITIONERS, PARTNERSHIPS AND U.S. DEBTORS

Canadian Petitioners

Abitibi-Consolidated Inc.
Abitibi-Consolidated Company of Canada
3224112 Nova Scotia Limited
Marketing Donohue Inc.
Abitibi-Consolidated Canadian Office Products Holding Inc.
3834328 Canada Inc.
6169678 Canada Inc.
4042140 Canada Inc.
Donohue Recycling Inc.
1508756 Ontario Inc.
3217925 Nova Scotia Company
La Tuque Forest Products Inc.
Abitibi-Consolidated Nova Scotia Incorporated
Saguenay Forest Products Inc.
Terra Nova Explorations Ltd.
The Jonquiere Pulp Company
The International Bridge and Terminal Company
Scramble Mining Ltd.
9150-3383 Quebec Inc.
3231378 Nova Scotia Company
Bowater Canada Treasury Corporation
Bowater Shelburne Corporation
St-Maurice River Drive Company Limited
Bowater Treated Wood Inc.
Canexel Hardboard Inc.
9068-9050 Quebec Inc.
Alliance Forest Products Inc. (2001)
Bowater Belledune Sawmill Inc.
Bowater Mitis Inc.
Bowater Guerette Inc.
Bowater Couturier Inc.
Bowater Canadian Holdings Incorporated
Bowater Canada Finance Corporation
Bowater Canadian Limited
AbitibiBowater Canada Inc.
Bowater Canadian Forest Products Inc.
Bowater LaHave Corporation
Bowater Maritimes Inc.

Cross Border Petitioners

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

Partnerships

Bowater Canada Finance Limited Partnership
Bowater Pulp and Paper Canada Holdings Limited Partnership
Abitibi-Consolidated Finance LP

U.S. Debtors

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

CLAIMS WHICH ARE NOT RECEIVED BY THE RESPECTIVE CLAIMS BAR DATES (AS APPLICABLE) WILL BE FOREVER BARRED AND EXTINGUISHED.

**AVIS AUX CRÉANCIERS D'ABITIBI-CONSOLIDATED INC. ET DES REQUÉRANTES CANADIENNES,
REQUÉRANTES TRANSFRONTALIÈRES, SOCIÉTÉS DE PERSONNES ET DÉBITRICES AMÉRICAINES
(VOIR LISTE CI-JOINTE)**

PROCÉDURE DE RÉCLAMATION CANADIENNE

Le 17 avril 2009, les requérantes canadiennes, requérantes transfrontalières et sociétés de personnes (voir liste ci-jointe) ont intenté devant la Cour supérieure du Québec une procédure sous la supervision du tribunal et obtenu une protection contre leurs créanciers en vertu de la *Loi sur les arrangements avec les créanciers des compagnies*, L.R.C. 1985, ch. C-36, dans sa version modifiée (la «LACC»). Ernst & Young Inc. a été nommée contrôleur dans la procédure sous la supervision du tribunal (le «contrôleur»).

Le 26 août 2009, les requérantes canadiennes, requérantes transfrontalières et sociétés de personnes ont obtenu une ordonnance (l'«ordonnance relative à la procédure de réclamation canadienne») autorisant un processus dans le cadre duquel les créanciers pourront prouver a) une réclamation contre les requérantes canadiennes, requérantes transfrontalières ou sociétés de personnes ayant pris naissance avant le 17 avril 2009 (une «réclamation»); et b) une réclamation ultérieure découlant de la répudiation ou de la résiliation par une requérante canadienne, requérante transfrontalière ou société de personnes d'un contrat, d'un bail ou d'une autre entente entre le 17 avril 2009 et le 31 août 2009 (une «réclamation ultérieure»).

Toute personne croyant avoir une réclamation ou une réclamation ultérieure contre une requérante canadienne, requérante transfrontalière ou société de personnes doit déposer auprès du contrôleur une preuve de réclamation dans la procédure en vertu de la LACC. L'information concernant la procédure en vertu de la LACC et la procédure de réclamation canadienne se trouve sur le site Web du contrôleur à l'adresse :

www.ey.com/ca/abitibibowater

Les preuves de réclamation pour les réclamations et réclamations ultérieures contre les requérantes canadiennes, requérantes transfrontalières ou sociétés de personnes doivent **parvenir au contrôleur dont les coordonnées sont données ci-après au plus tard à 16 h 00 (heure normale de l'Est) le 13 novembre 2009 (la «date limite de réclamation»).**

Les créanciers qui ont des questions ou qui ne peuvent télécharger un formulaire de preuve de réclamation à partir du site Web du contrôleur susmentionné doivent communiquer avec le contrôleur dont voici les coordonnées :

Ernst & Young Inc., contrôleur d'Abitibi-Consolidated Inc.,
Bowater Canadian Forest Products Inc., et al.

800, boul. René-Lévesque Ouest
Bureau 1900

Montréal (Québec) H3B 1X9

À l'attention de M^{me} Donna Comerford

Téléphone : 1 866 246 7889

Télécopieur : 514 879 3992

Courriel : abitibibowater@ca.ey.com

PROCÉDURE DE RÉCLAMATION AMÉRICAINE

Le 16 avril 2009, les débitrices américaines et les requérantes transfrontalières (collectivement les «débitrices en vertu du chapitre 11») (voir liste ci-jointe) ont intenté une procédure devant la United States Bankruptcy Court for the District of Delaware et obtenu une protection en vertu du chapitre 11 du titre 11 du *United States Bankruptcy Code* (la «procédure américaine»). Epiq Bankruptcy Solutions, LLC a été nommée agent des réclamations (l'«agent des réclamations») dans le cadre de cette procédure.

Le 26 août 2009, les débitrices en vertu du chapitre 11 ont obtenu une ordonnance (l'«ordonnance relative à la procédure de réclamation américaine») approuvant la procédure et établissant les dates limites pour le dépôt des preuves de réclamation pour toutes les réclamations contre les débitrices en vertu du chapitre 11 ayant pris naissance avant le 16 avril 2009 (les «réclamations américaines»).

Toute personne croyant avoir une réclamation américaine contre une débitrice américaine doit déposer auprès de l'agent des réclamations une preuve de réclamation dans la procédure américaine. L'information concernant la procédure américaine et la procédure de réclamation américaine se trouve sur le site Web de l'agent des réclamations à l'adresse :

<http://chapter11.epiqsystems.com/ABH>

Les preuves de réclamation pour les réclamations américaines contre les débitrices américaines doivent **parvenir à l'agent des réclamations à l'adresse qui suit au plus tard à 16 h 00 (heure normale de l'Est) le 13 novembre 2009.**

Les créanciers qui ne peuvent télécharger un formulaire de preuve de réclamation américain à partir du site Web de l'agent des réclamations susmentionné doivent communiquer avec l'agent des réclamations à l'adresse suivante :

AbitibiBowater Inc. Claims Processing Center

c/o Epiq Bankruptcy Solutions, LLC

757 Third Avenue, 3rd Floor

New York, NY 10017

Téléphone : 1-866-266-9280

**LES RÉCLAMATIONS QUI NE SONT PAS REÇUES AU PLUS TARD AUX DATES LIMITES DE RÉCLAMATION
RESPECTIVES APPLICABLES SERONT DÉFINITIVEMENT ÉTEINTES ET PRESCRITES.**

**REQUÉRANTES CANADIENNES, REQUÉRANTES TRANSFRONTALIÈRES, SOCIÉTÉS DE PERSONNES
ET DÉBITRICES AMÉRICAINES**

Canadian Petitioners

Abitibi-Consolidated Inc.
Abitibi-Consolidated Company of Canada
3224112 Nova Scotia Limited
Marketing Donohue Inc.
Abitibi-Consolidated Canadian Office Products Holding Inc.
3834328 Canada Inc.
6169678 Canada Inc.
4042140 Canada Inc.
Donohue Recycling Inc.
1508756 Ontario Inc.
3217925 Nova Scotia Company
La Tuque Forest Products Inc.
Abitibi-Consolidated Nova Scotia Incorporated
Saguenay Forest Products Inc.
Terra Nova Explorations Ltd.
The Jonquiere Pulp Company
The International Bridge and Terminal Company
Scramble Mining Ltd.
9150-3383 Quebec Inc.
3231378 Nova Scotia Company
Bowater Canada Treasury Corporation
Bowater Shelburne Corporation
St-Maurice River Drive Company Limited
Bowater Treated Wood Inc.
Canexel Hardboard Inc.
9068-9050 Quebec Inc.
Alliance Forest Products Inc. (2001)
Bowater Belledune Sawmill Inc.
Bowater Mitis Inc.
Bowater Guerette Inc.
Bowater Couturier Inc.
Bowater Canadian Holdings Incorporated
Bowater Canada Finance Corporation
Bowater Canadian Limited
AbitibiBowater Canada Inc.
Bowater Canadian Forest Products Inc.
Bowater LaHave Corporation
Bowater Maritimes Inc.

Cross Border Petitioners

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

Partnerships

Bowater Canada Finance Limited Partnership
Bowater Pulp and Paper Canada Holdings Limited Partnership
Abitibi-Consolidated Finance LP

U.S. Debtors

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

LES RÉCLAMATIONS QUI NE SONT PAS REÇUES AU PLUS TARD AUX DATES LIMITES DE RÉCLAMATION
RESPECTIVES APPLICABLES SERONT DÉFINITIVEMENT ÉTEINTES ET PRESCRITES.

SUPERIOR COURT

CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTREAL

No: 500-11-036133-094

DATE: JANUARY 18, 2010

PRESENT: THE HONOURABLE MR. 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", "B" and "C"

Debtors

And

ERNST & YOUNG INC.

Monitor

**CLAIMS PROCEDURE ORDER
(REVIEW AND DETERMINATION OF CLAIMS)
(# 414)**

[1] **CONSIDERING** the Petitioners' *Motion for an Order Establishing a Procedure for the Review and Determination of Claims, Subsequent Claims and Former Employee Grievances against the Petitioners* (the "**Motion**");

[2] **CONSIDERING** the representations of the parties and the absence, in the end, of any contestation on the final wording of this Order;

FOR THESE REASONS, THE COURT:

- [1] **GRANTS** the Motion.
- [2] **ISSUES** this Order divided under the following headings:
 - (a) Definitions
 - (b) Cross-Border Claims Protocol
 - (c) Review and Determination of Claims and Subsequent Claims
 - (d) Review and Determination of Former Employee Grievances
 - (e) Notices and Communications
 - (f) Aid and Assistance of Other Courts
 - (g) General Provisions

Definitions

[3] **ORDERS** that, for purposes of this Order, the following terms shall have the following meanings:

- (a) **"ACCC"** means Abitibi-Consolidated Company of Canada;
- (b) **"ACI"** means Abitibi-Consolidated Inc.;
- (c) **"BCFPI"** means Bowater Canadian Forest Products Inc.;
- (d) **"BI"** means Bowater Incorporated;
- (e) **"Business Day"** means a day, other than a Saturday or a Sunday, on which banks are generally open for business in Montreal, Quebec;
- (f) **"Canadian Claims Procedure Order"** means the order of this Court dated August 26, 2009 in these proceedings;
- (g) **"Canadian Petitioners"** means (i) ACI and the other petitioners listed on **Appendix "A"** hereto; and (ii) Bowater Canadian Holdings Inc. and the other petitioners listed on **Appendix "B"** hereto; provided that "Canadian Petitioners" shall not include the 18.6 Petitioners listed on **Appendix "C"** hereto;

- (h) **"CCAA"** means the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended;
- (i) **"Claim"** means any right or claim of any Person against one or more of the Canadian Petitioners or Partnerships in connection with any indebtedness, liability or obligation of any kind whatsoever of one or more of the Canadian Petitioners or Partnerships, whether reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, present, future, known or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, including without limitation any claim arising from or caused by the repudiation by a Canadian Petitioner or Partnership of any contract, lease or other agreement, whether written or oral, the commission of a tort (intentional or unintentional), any breach of duty (legal, statutory, equitable, fiduciary or otherwise), any right of ownership or title to property, employment, contract, a trust or deemed trust, howsoever created, any claim made or asserted against any one or more of the Canadian Petitioners or Partnerships through any affiliate, or any right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any grievance, matter, action, cause or chose in action, whether existing at present or commenced in the future, based in whole or in part on facts which existed on the Canadian Filing Date, together with any other claims of any kind that, if unsecured, would constitute a debt provable in bankruptcy within the meaning of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3; provided that for the purposes of the present Order, "Claim" shall not include the following:
 - (a) any Excluded Claim;
 - (b) any Restructuring Claim; and
 - (c) any Former Employee Grievance;
- (j) **"Claims Bar Date"** means, in respect of Claims, Subsequent Claims or Former Employee Grievances 4:00 p.m. (Eastern Standard Time) on November 13, 2009 or such other date as may be ordered by the Court;
- (k) **"Claims Officer"** means the individual(s) appointed as claims officer(s) pursuant to paragraph 9 of the present Order;
- (l) **"Collective Agreement"** means a collective agreement to which the Canadian Petitioners and the Partnerships or any of them and a Union were parties on or before April 17, 2009, and any subsequent amendment and/or renewal thereof;
- (m) **"Court"** means the Superior Court of Quebec;

- (n) **"Creditor"** means any Person asserting a Claim or Subsequent Claim or Restructuring Claim;
- (o) **"Cross-Border Claims Protocol"** means the cross-border claims determination protocol attached hereto as **Appendix "E"**;
- (p) **"Cross-Border Petitioners"** means Bowater Canadian Holdings Inc., Bowater Canada Finance Corporation, Bowater Canadian Limited, AbitibiBowater Canada Inc., BCFPI, Bowater LaHave Corporation and Bowater Maritimes Inc. who filed for protection under the CCAA and commenced U.S. Proceedings;
- (q) **"Determination Date"** means April 17, 2009;
- (r) **"Dispute Package"** means, with respect to any Claim, Subsequent Claim or Former Employee Grievance, a copy of the related Proof of Claim, Notice of Revision or Disallowance and Notice of Dispute;
- (s) **"Excluded Claim"** means (each otherwise undefined capitalized term as defined in the Canadian Claims Procedure Order) (i) any Claim, Secured Claim or Restructuring Claim secured by the Abitibi Administration Charge, the Bowater Administration Charge, the Abitibi D&O Charge, the Bowater D&O Charge, the ACI DIP Charge or the BI DIP Lenders Charge (as each term is defined in the Second Amended Initial Order); (ii) any Claim, Subsequent Claim or Restructuring Claim of the Pre-Petition Lenders or any other Person under the Pre-Petition Facilities (a **"Pre-Petition Lender Claim"**); (iii) subject to paragraphs 11 and 12 of the Canadian Claims Procedure Order, any Claim, Subsequent Claim or Restructuring Claim of a Noteholder for principal, interest and other applicable fees and charges under any Canadian Unsecured Notes and/or any Canadian Secured Notes (a **"Noteholder Claim"**); (iv) any Intercompany Claim including those secured by the ACI Inter-Company Advances Charge and the BI Inter-Company Advances Charge (as each term is defined in the Second Amended Initial Order); (v) any Claim, Subsequent Claim or Restructuring Claim of an employee of any of the Canadian Petitioners or Partnerships who was employed by that Canadian Petitioner or Partnership as of April 16, 2009; (vi) any Claim, Subsequent Claim or Restructuring Claim asserted by any person, including pension plan administrators, or pension authorities, in respect of the 20 registered pension plans for the Canadian Petitioners' Canadian employees; or (vii) any other Claim, Subsequent Claim or Restructuring Claim ordered by the Court to be treated as an Excluded Claim;
- (t) **"Former Employee Grievance"** means any claim arising from a grievance in respect of events, actions or circumstances arising out of or under any Collective Agreement and which does not constitute an Excluded Claim;

- (u) **"Grievance Claims Officer"** means the individual(s) appointed as grievance claims officer(s) pursuant to paragraph 18 of the present Order;
- (v) **"Grievance Proof of Claim"** means any proof of claim filed by a Union in accordance with the Canadian Claims Procedure Order setting forth its purported Former Employee Grievance with respect to a former employee;
- (w) **"Monitor"** means Ernst & Young Inc., in its capacity as the Court-appointed Monitor of the Canadian Petitioners and Partnerships;
- (x) **"Notice of Dispute"** means the notice that may be delivered by a Creditor who has received a Notice of Revision or Disallowance disputing such Notice of Revision or Disallowance, which notice shall be substantially in the form attached hereto as **Appendix "F"**;
- (y) **"Notice of Revision or Disallowance"** means the notice advising a Creditor or a Union that the Monitor has revised or rejected all or part of such Creditor's or Union's Claim, Subsequent Claim or Former Employee Grievance set out in its Proof of Claim or Grievance Proof of Claim and setting out the reasons for such revision or disallowance, which notice shall be substantially in the form attached hereto as **Appendix "E"**;
- (z) **"Partnerships"** means the entities listed on **Appendix "D"** hereto, excluding however, for the purposes of this Order, Abitibi-Consolidated Finance LP;
- (aa) **"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;
- (bb) **"Plan"** means the plan(s) of arrangement and compromise to be filed in these proceedings in connection with the restructuring efforts of the Canadian Petitioners and Partnerships.
- (cc) **"Proof of Claim"** means any proof of claim filed by a Creditor in accordance with the Canadian Claims Procedure Order setting forth its purported Claim or Subsequent Claim;
- (dd) **"Proven Claim"** means the amount of any Claim, Subsequent Claim or Former Employee Grievance of any Creditor or Union as of 12:01 a.m. on the Determination Date, determined in accordance with the provisions of the CCAA and this Order;

- (ee) **"Restructuring Claim"** means (i) any Claim arising as a result of or in connection with the repudiation, termination or restructuring by the Canadian Petitioners or Partnerships of any contract, lease, employment or other obligation after August 31, 2009; or (ii) any Claim against any of the Canadian Petitioners or Partnerships as a former owner, occupier, person in possession or otherwise in connection with any property (whether moveable or immovable, real or personal) transferred on or after April 17, 2009 provided that **"Restructuring Claim"** shall not include an Excluded Claim or a Subsequent Claim.
- (ff) **"Subsequent Claim"** means any Claim arising as a result of or in connection with the repudiation, termination or restructuring by the Canadian Petitioners or Partnerships of any contract, lease or other agreement after the Canadian Filing Date but on or before August 31, 2009; provided that **"Subsequent Claim"** shall not include an Excluded Claim;
- (gg) **"Threshold Claim"** shall have the meaning set forth in the Cross-Border Claims Protocol;
- (hh) **"UCC"** means the statutory committee of unsecured creditors appointed in the Chapter 11 proceedings, the U.S. Creditors' Committee;
- (ii) **"Union"** means the following unions, in each case comprising any affiliated union(s) representing one or more employees (respectively and collectively, the **"Unions"**):
- Canadian Office and Professional Employees Union (COPE);
 - Centrale des syndicats démocratiques (CSD);
 - Communications, Energy and Paperworkers Union of Canada / Syndicat canadien des communications, de l'énergie et du papier (CEP / SCEP);
 - Confédération des syndicats nationaux / Fédération des travailleurs et des travailleuses du papier et de la forêt / Syndicat national des travailleurs des pâtes et papiers (CSN / FTTPF / SNTPP);
 - Fraternité unie des charpentiers menuisiers d'Amérique (FUCMA);
 - International Association of Machinists & Aerospace Workers (IAMS);
 - International Brotherhood of Electrical Workers (IBEW);
 - International Longshoremen Association (ILA);

- International Union of Operating Engineers (IUOE);
 - Office and Professional Employees International Union (OPEIU);
 - Syndicat des employés et employés professionnels-les et de bureau – Québec (SEPB);
 - United Association of Plumbers and Steamfitters (UAPS); and
 - United Steel Workers (USWA).
- (jj) **"U.S. Court"** means the United States Bankruptcy Court for the District of Delaware;
- (kk) **"U.S. Debtors"** means AbitibiBowater Inc., AbitibiBowater US Holding LLC, Donohue Corp., Abitibi Consolidated Sales Corporation, Abitibi-Consolidated Alabama Corporation, Alabama River Newsprint Company, Abitibi-Consolidated Corporation, Augusta Woodlands, LLC, Tenex Data Inc., AbitibiBowater US Holding 1 Corp., Bowater Ventures Inc., Bowater Incorporated, Bowater Nuway Inc., Bowater Nuway Mid-States 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, Coosa Pines Golf Club Holdings LLC and Abitibi-Consolidated Finance LP; provided that **"U.S. Debtors"** shall not include the Cross-Border Petitioners, but, for the purposes of this Order, shall include Abitibi Consolidated Finance, LP; and
- (ll) **"U.S. Proceedings"** means the proceedings commenced on April 16, 2009 by the Chapter 11 Debtors under chapter 11 of title 11 of the United States Bankruptcy Code in the U.S. Court.

Cross-Border Claims Protocol

[4] **ORDERS** that (i) the Cross-Border Claims Protocol be and is hereby approved and shall become effective upon its approval by the U.S. Bankruptcy Court, (ii) to the extent any terms of this Order are inconsistent with the Cross-Border Claims Protocol, the terms of the Cross-Border Claims Protocol shall govern, (iii) all claims against any Cross-Border Petitioner shall be proven in accordance with the Cross-Border Claims Protocol, and (iv) the parties to these proceedings and any other Person shall be governed by the Cross-Border Claims Protocol and shall comply with same.

[5] **ORDERS** that, notwithstanding paragraphs 8 and 17 hereof, the Monitor shall not accept, amend or disallow any Claim, Subsequent Claim or Former Employee Grievance which constitutes a Threshold Claim against any Cross-Border Petitioner

unless, prior to such acceptance, amendment or disallowance, the Monitor shall have consulted with the UCC in the manner described in the Cross-Border Claims Protocol.

[6] **ORDERS** that notwithstanding anything to the contrary contained therein, the Cross Border Claims Protocol and this Order shall not determine: (a) the choice of law applicable to the determination and ultimate allowance of claims filed in the present proceedings and in the U.S. Proceedings; (b) the priority to which such claims are entitled under the U.S. Bankruptcy Code and/or the CCAA, including whether any claim may be entitled to priority under section 503(b)(9) of the U.S. Bankruptcy Code; (c) the distribution to which such claims shall be entitled under any plan of compromise, arrangement or reorganization approved in the present proceedings and in the U.S. Proceedings; and (d) the validity, enforceability, characterization, allowance, priority, valuation, and/or value allocation of any prepetition or postpetition intercompany claims or equity interests, including, without limitation, wind-up claims, contribution claims, and preferred stock interests.

[6.1] **ORDERS**, notwithstanding paragraph 4 hereof, that the Ad Hoc Unsecured Noteholder Committee of ACI et al. shall have the same rights as the UCC in relation to Special Notice Claims and Duplicate Claims as described in the Cross-Border Claims Protocol.

Review and Determination of Claims and Subsequent Claims

[7] **ORDERS** that all Claims and Subsequent Claims shall be determined pursuant to the procedure contained herein, and the resulting award shall determine the amount of the Claim or Subsequent Claim for voting and distribution purposes under the Plan, in the event that such Claim or Subsequent Claim is subject to compromise under the CCAA and the Plan.

[8] **ORDERS** that, subject to (i) the Claims Bar Date; (ii) paragraph 5 hereof; and (iii) the Cross-Border Claims Protocol, the following procedure shall apply to Proofs of Claim filed against any of the Canadian Petitioners or the Partnerships:

- (a) the Monitor, together with the Canadian Petitioners or the Partnerships, shall review the Proof of Claim and the terms set out therein;
- (b) where applicable, the Monitor shall send the Creditor a Notice of Revision or Disallowance in accordance with paragraph 27 below;
- (c) the Creditor who receives a Notice of Revision or Disallowance and wishes to dispute it shall, within ten (10) Business Days of the Notice of Revision or Disallowance, send by registered mail or courier a Notice of Dispute to the Monitor setting out the basis for its dispute;
- (d) unless otherwise authorized by this Court, if the Creditor does not provide a Notice of Dispute within the time period provided for above, such Creditor

shall be deemed to have accepted the determination of its Claim or Subsequent Claim as set out in the Notice of Revision or Disallowance;

- (e) the Monitor, with the assistance of the Petitioners, shall attempt to consensually resolve the disputed Claim or Subsequent Claim following the receipt by the Monitor of the Notice of Dispute;
- (f) if, after the expiration of such period of time as the Monitor believes appropriate, the disputed Claim or Subsequent Claim has not been resolved:
 - (i) the Monitor, after consultation with the Canadian Petitioners or the Partnerships, shall refer the Claim or Subsequent Claim to a Claims Officer and the Monitor shall deliver a Dispute Package to the Claims Officer; or
 - (ii) the Monitor, after consultation with the Canadian Petitioners or Partnerships, shall refer the Claim or Subsequent Claim to the Court, and either the Creditor, the Monitor or the Canadian Petitioners or Partnerships may bring a motion for the resolution of such Claim or Subsequent Claim by the Court; and
- (g) the Monitor shall not be required to send any Creditor a confirmation of receipt by the Monitor of any document provided by a Creditor pursuant to this Order and each Creditor shall be responsible for obtaining proof of delivery, if they so require, through their choice of delivery method.

[9] **ORDERS** that the Canadian Petitioners or Partnerships shall have the power and authority to appoint from time to time one or more individuals to act as a Claims Officer for the purposes of this claims procedure, provided however that the Monitor and this Court shall have both approved such appointment.

[10] **ORDERS** that upon receipt of a Dispute Package, the Claims Officer shall schedule and conduct a hearing to settle the disputed portion of the Claim or Subsequent Claim and shall, as soon as practicable thereafter, notify the Canadian Petitioners or the Partnerships, the Monitor and the Creditor of his or her determination.

[11] **ORDERS** that the Claims Officer shall have the authority to determine the procedure for adjudication of disputed Claims or Subsequent Claims that are referred to him or her, including the manner of presenting evidence and the conduct of any hearing before him or her, provided that a Creditor may request that such adjudication be conducted in either English or French.

[12] **ORDERS** that each Claims Officer may, with the consent of the parties, act as a mediator in respect of any Claim or Subsequent Claim without thereby being disqualified from adjudicating upon such claim.

[13] **ORDERS** that the Canadian Petitioners or the Partnerships, the Creditor or the UCC (in the case of a Threshold Claim), may appeal a Claims Officer's determination to this Court within ten (10) Business Days of notification of the Claims Officer's determination of the disputed portion of such Creditor's Claim by serving upon the Canadian Petitioners or the Partnerships, the Creditor, the UCC (in the case of a Threshold Claim), as applicable, and the Monitor, and filing with this Court a notice of motion returnable on a date to be fixed by this Court. If an appeal is not filed within such period then the Claims Officer's determination shall, subject to a further order of the Court, be deemed to be final and binding on the Canadian Petitioners or the Partnerships, the UCC and the Creditor and shall be a Proven Claim.

Review and Determination of Former Employee Grievances

[14] **ORDERS** that all Former Employee Grievances shall be determined pursuant to the procedure contained herein, and the resulting award shall determine the amount of the Former Employee Grievance, if applicable, for voting and distribution purposes under the Plan, in the event that such Former Employee Grievance is subject to compromise under the CCAA and the Plan.

[15] **ORDERS** that, in the event that any Former Employee Grievance is subject to compromise under the CCAA and the Plan, each Union shall hereby be authorized to exercise any voting rights in respect of all such Former Employee Grievances as agent for their affected members for the purposes of the Plan.

[16] **ORDERS** that the Monitor shall assist the Canadian Petitioners, Partnerships and Unions in connection with the administration of the claims procedure provided for herein, as requested by the Canadian Petitioners, Partnerships or Unions from time to time, and is hereby directed and empowered to take such other actions and fulfill such other roles as are contemplated by this order.

[17] **ORDERS** that, subject to (i) the Claims Bar Date; (ii) paragraph 5 hereof; and (iii) the Cross-Border Claims Protocol, the following procedure shall apply to Grievance Proofs of Claim filed against any of the Canadian Petitioners or the Partnerships:

- (a) the Monitor, together with the Canadian Petitioners or the Partnerships, shall review the Grievance Proofs of Claim and the terms set out therein;
- (b) where applicable, the Monitor shall send the Union a Notice of Revision or Disallowance in accordance with paragraph 27 below;
- (c) the Union who receives a Notice of Revision or Disallowance and wishes to dispute it shall, within ten (10) Business Days of the Notice of Revision or Disallowance, send by registered mail or courier a Notice of Dispute to the Monitor setting out the basis for its dispute;

- (d) unless otherwise authorized by this Court, if the Union does not provide a Notice of Dispute within the time period provided for above, such Union shall be deemed to have accepted on behalf of itself and of its members the determination of the Former Employee Grievance as set out in the Notice of Revision or Disallowance;
- (e) the Monitor, with the assistance of the Petitioners, shall attempt to consensually resolve the Former Employee Grievance following the receipt by the Monitor of the Notice of Dispute;
- (f) if, after the expiration of such period of time as the Monitor believes appropriate, the Former Employee Grievance has not been resolved the Monitor, after consultation with the Canadian Petitioners or the Partnerships, shall refer the Former Employee Grievance to a Grievance Claims Officer and the Monitor shall deliver a Dispute Package to the Grievance Claims Officer; and
- (g) the Monitor shall not be required to send any Union a confirmation of receipt by the Monitor of any document provided by a Union pursuant to this Order and each Union shall be responsible for obtaining proof of delivery, if they so require, through their choice of delivery method.

[18] **ORDERS** that the Honourable Louise Otis is hereby appointed as Grievance Claims Officer(s) for the purposes of the present claims procedure and that the Canadian Petitioners or Partnerships shall have the power and authority to appoint from time to time one or more additional individual(s) to act as Grievance Claims Officer for the purposes of this claims procedure, provided however that the Monitor and this Court shall have both approved such appointment.

[19] **ORDERS** that following the Monitor's referral of a Former Employee Grievance to a Grievance Claims Officer, the latter shall schedule a hearing according to a timetable to be set in consultation with the Canadian Petitioners and Partnerships, the Monitor, the Unions and, in the case of a Threshold Claim, the UCC, to hear, determine and adjudicate the Former Employee Grievance, including determining the Former Employee Grievance for voting and distribution purposes under the Plan. Failing agreement of the affected parties to the scheduling of the Former Employee Grievance, the Grievance Claims Officer shall set the hearing schedule.

[20] **ORDERS** that each Grievance Claims Officer shall have the powers of an arbitrator appointed pursuant to the *Quebec Labour Code*, the *Ontario Labour Relations Act*, the *British Columbia Labour Relations Code*, the *New Brunswick Industrial Relations Act*, the *Nova Scotia Trade Union Act*, the *Newfoundland and Labrador Labour Relations Act* or the *Canada Labour Code* (as the case may be) and under the Collective Agreement under which the Former Employee Grievance arose, and further, **ORDERS** that each Grievance Claims Officer may, with the consent of the parties, act

as a mediator in respect of any Former Employee Grievance without thereby being disqualified from adjudicating upon such grievance.

[21] **ORDERS** that subject to the terms of this order and directions of this Court, the Grievance Claims Officers shall determine the manner, if any, in which evidence may be brought before them by the parties as well as any other procedural matters which may arise in respect of the determination of any Former Employee Grievance under this order, provided that a Union may request that such mediation or adjudication be conducted in either English or French.

[22] **ORDERS** that in the event the Grievance Claims Officer determines that written submissions should be made, the affected Union and any party to arbitration proceedings pursuant to this order shall be notified of the date scheduled for the arbitration hearing at least fifteen (10) Business Days prior to such hearing. No later than five (5) Business Days prior to any such arbitration hearing, the affected Union, the Canadian Petitioner and Partnership party to that arbitration and, in the case of a Threshold Claim, the UCC, shall serve on the party opposite and the Monitor, and file with the Grievance Claims Officer, written submissions not exceeding seven (7) pages in length in support of their position and request for relief, if any, together with all documents (and authorities) relevant to the arbitration which have not been filed by the other party to the arbitration and witness statements not exceeding five (5) pages in length summarizing the evidence to be tendered at the arbitration hearing by any individual from whom a party intends to elicit evidence.

[23] **ORDERS** that the Canadian Petitioners or the Partnerships, the Union or the UCC (in the case of a Threshold Claim), may appeal a Grievance Claims Officer's determination to this Court within ten (10) Business Days of notification of the Grievance Claims Officer's determination of the disputed portion of such Union's Former Employee Grievance by serving upon the Canadian Petitioners or the Partnerships, the Union, the UCC (in the case of a Threshold Claim), as applicable, and the Monitor, and filing with this Court a notice of motion returnable on a date to be fixed by this Court. If an appeal is not filed within such period then the Grievance Claims Officer's determination shall, subject to a further order of the Court, be deemed to be final and binding on the Canadian Petitioners or the Partnerships, the UCC and the Union and shall be a Proven Claim. For the purposes of such an appeal, the Court shall apply the criteria applicable to judicial reviews.

[24] **ORDERS** that any mediated settlement, award rendered or Former Employee Grievance determined shall not constitute a precedent and shall not be referred to or relied upon in any subsequent proceeding, including any arbitration.

[25] **ORDERS** that any submission made or position taken by a party in any proceedings conducted pursuant to this order are without prejudice to any arbitration conducted under the applicable Collective Agreement to which the present procedure does not apply.

[26] **ORDERS** that notwithstanding any other provision of this order the filing by any party of any Former Employee Grievance shall not, for that reason only, grant any Person any standing or rights under the Plan.

Notices and Communications

[27] **ORDERS** that any document sent by the Monitor or the Canadian Petitioners or the Partnerships pursuant to this Order may be sent by e-mail, ordinary mail, registered mail, courier or facsimile transmission, in either English or French as requested by the Creditor or the Union. A Creditor or Union shall be deemed to have received any document sent pursuant to this Order four (4) Business Days after the document is sent by ordinary mail and one (1) Business Day after the document is sent by registered mail, courier, e-mail or facsimile transmission. Documents shall not be sent by ordinary or registered mail during a postal strike or work stoppage of general application.

Aid and Assistance of Other Courts

[28] **REQUESTS** the aid and recognition of any court or any judicial, regulatory or administrative body in any province or territory 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 or any court or any judicial, regulatory or administrative body of the United States and of any other nation or state to, act in aid of and to be complementary to this Court in carrying out the terms of this Order.

General Provisions

[29] **ORDERS** that, for the purposes of this Order, all Claims and Former Employee Grievances 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 Claim or Former Employee Grievance for voting and distribution purposes, 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 the Determination Date (U.S. dollar claims are to be converted at the rate of US\$1 = CDN\$1.2146).

[30] **ORDERS** that, for the purposes of this Order, all Subsequent 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 Subsequent Claims for voting and distribution purposes, 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 the date of the notice of repudiation or termination which gave rise to said Subsequent Claim.

[31] **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

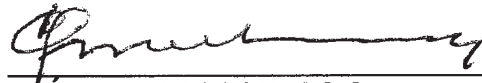
has been adequately proven, the Monitor may waive strict compliance with the requirements of this Order as to the completion and execution of documents.

[32] **ORDERS** that references in this Order to the singular include the plural, to the plural include the singular and to any gender include the other gender.

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

[34] **ORDERS** the provisional execution of this Order notwithstanding appeal.

[35] **THE WHOLE** without costs.


CLÉMENT GASCON, J.S.C. J.S.C.

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PAGE: 15

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Date of hearing January 18, 2010

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. BOWATER CANADA FINANCE CORPORATION
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"
18.6 CCAA PETITIONERS

1. ABITIBIBOWATER INC.
2. ABITIBIBOWATER US HOLDING 1 CORP.
3. BOWATER VENTURES INC.
4. BOWATER INCORPORATED
5. BOWATER NUWAY INC.
6. BOWATER NUWAY MID-STATES INC.
7. CATAWBA PROPERTY HOLDINGS LLC
8. BOWATER FINANCE COMPANY INC.
9. BOWATER SOUTH AMERICAN HOLDINGS INCORPORATED
10. BOWATER AMERICA INC.
11. LAKE SUPERIOR FOREST PRODUCTS INC.
12. BOWATER NEWSPRINT SOUTH LLC
13. BOWATER NEWSPRINT SOUTH OPERATIONS LLC
14. BOWATER FINANCE II, LLC
15. BOWATER ALABAMA LLC
16. COOSA PINES GOLF CLUB HOLDINGS LLC

APPENDIX "D"
PARTNERSHIPS

1. Bowater Canada Finance Limited Partnership
2. Bowater Pulp and Paper Canada Holdings Limited Partnership
3. Abitibi-Consolidated Finance LP

APPENDIX "E"

CROSS-BORDER PROTOCOL FOR THE DETERMINATION OF CLAIMS AGAINST THE CROSS-BORDER PETITIONERS

This cross-border protocol (the "**Claims Determination Protocol**") is intended to supplement the procedures established by each of the Canadian Court and the U.S. Court (each as defined below) with respect to the review and determination of claims against the Cross-Border Petitioners in the Insolvency Proceedings (each as defined below).

Capitalized terms used herein and not otherwise defined shall have the meanings set forth in the Claims Procedure Orders issued by the Superior Court of Quebec (the "**Canadian Court**") on August 26, 2009 and on January 18, 2010 and by the United States Bankruptcy Court for the District of Delaware (the "**U.S. Court**") on September 3, 2009 (collectively, the "**Claims Procedure Orders**").

Background

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

Petitioners") filed for and obtained protection from their creditors under the *Companies' Creditors Arrangement Act* (the "**CCAA**" and the "**CCAA Proceedings**") pursuant to an Order issued by the Canadian Court (the "**Initial Order**").

3. The Canadian Petitioners include BCHI, Bowater Canada Finance Corporation, Bowater Canadian Limited, AbitibiBowater Canada Inc., Bowater Canadian Forest Products Inc., Bowater LaHave Corporation and Bowater Maritimes Inc., each of which filed for protection under the CCAA and commenced Chapter 11 Proceedings (the "**Cross-Border Petitioners**").
4. Pursuant to the Initial Order, Ernst & Young Inc. was appointed as Monitor of the Canadian Petitioners (the "**Monitor**") under the CCAA.
5. The "**Partnerships**" include Bowater Canada Finance Limited Partnership, Bowater Pulp and Paper Canada Holdings Limited Partnership and ACFLP, but for the purposes of this Claims Determination Protocol, the meaning of "Partnerships" shall not include ACFLP. The Partnerships are also subject to the provisions set forth in the Claims Procedure Orders.
6. For convenience, the U.S. Proceedings and the CCAA Proceedings shall be referred to herein collectively as the "**Insolvency Proceedings**".
7. The Cross-Border Court-to-Court Protocol, as amended (the "**Court Cooperation Protocol**") was approved by the U.S. Court on July 27, 2009 and by the Canadian Court on July 28, 2009. The provisions of the Court Cooperation Protocol, including the defined terms contained therein, are incorporated herein by reference. To the extent of any direct and irreconcilable conflict between the Court Cooperation Protocol and this Claims Determination Protocol with respect to any matter concerning claims administration and claims adjudication procedures in respect of the Cross-Border Petitioners, the term(s) of this Claims Determination Protocol shall govern.

8. By order dated August 26, 2009, the Canadian Court approved the Canadian Petitioners' motion for the approval of a Canadian claims procedure and on January 18, 2010, the Canadian Court approved the Canadian Petitioners' motion for the approval of a claims procedure regarding the review and determination of claims (collectively, the "**Canadian Claims Order**") in respect of the Canadian Petitioners, including the Cross-Border Petitioners, and the Partnerships.
9. By order dated September 3, 2009, the U.S. Court entered an order establishing a bar date for filing proofs of claim in the U.S. Proceedings and approving the form and manner of notice thereof (the "**U.S. Claims Order**").
10. The claims bar date in both Canada and the U.S. was November 13, 2009 (the "**Claims Bar Date**").
11. Pursuant to the Canadian Claims Order, any claims asserted against the Canadian Petitioners or the Partnerships were to have been filed in the CCAA Proceedings in accordance with the Canadian Claims Procedure. This includes any claims asserted against the Cross-Border Petitioners.
12. Pursuant to the U.S. Claims Order, subject to certain exceptions, any person or entity (including any governmental unit) asserting a claim against a debtor in the U.S. Proceedings must have filed a proof of claim so that it was actually received by the U.S. claims agent on or before the Claims Bar Date; provided, however, that any person or entity asserting a claim against a Cross-Border Petitioner in the U.S. Proceedings may file a timely proof of claim pursuant to the Canadian Claims Order so that it is actually received by the Monitor on or before the Claims Bar Date. The U.S. Claims Order further provides that proofs of claim timely filed against any Cross-Border Petitioner with the Monitor shall be deemed timely-filed claims against the applicable Cross-Border Petitioner(s) in the U.S. Proceedings.

13. The Canadian Claims Order provides that a proof of claim timely filed against a Cross-Border Petitioner in accordance with the U.S. Claims Order is deemed to be a Canadian proof of claim that has been timely delivered to the Monitor in accordance with the Canadian Claims Order. If a Canadian proof of claim is delivered to the Monitor in accordance with the Canadian Claims Order and a U.S. proof of claim is also filed in accordance with the U.S. Claims Order in respect of the same claim against the same Cross-Border Petitioner, the last timely filed claim shall govern in the Canadian Claims Procedure, subject to paragraph 19 hereof.
14. The purpose of this Claims Determination Protocol is to supplement the procedures set forth in the Claims Procedure Orders in an effort to establish an efficient and consistent procedure with respect to the review and determination of claims in the Insolvency Proceedings against the Cross-Border Petitioners only.

Allowance of Claims

(a) *Claims against the Canadian Petitioners or the Partnerships*

15. Subject to paragraph 17 below, claims filed against the Canadian Petitioners or the Partnerships only shall be subject to the procedures for allowance or disallowance of claims established by the Canadian Court and shall be determined in the CCAA Proceedings.

(b) *Claims against the U.S. Debtors*

16. Subject to paragraph 17 below, claims filed against the U.S. Debtors only shall be subject to allowance or disallowance of claims in the U.S. Proceedings and shall be determined by the U.S. Court.

(c) *Claims against the Cross-Border Petitioners*

17. For claims filed against the Cross-Border Petitioners in the CCAA Proceedings and/or the U.S. Proceedings:

- (a) The Monitor, together with the Canadian Petitioners, shall review each proof of claim and the terms set out therein filed against the Cross-Border Petitioners, and subject to paragraphs 17(b) and (c) hereof, the Canadian Claims Order shall govern the allowance or disallowance of such proofs of claim. Any such claim shall be determined in accordance with the Canadian Claims Order in both the U.S. Proceedings and the CCAA Proceedings if the Monitor accepts, amends or disallows such claim and no objection is filed with respect thereto as provided herein or in the respective proceedings.
- (b) The Monitor shall not accept, amend or disallow any claim or part thereof filed against the Cross-Border Petitioners for an amount in excess of \$100,000 (Canadian dollars) (such claim, a **"Threshold Claim"**) unless, prior to such intended treatment, the Monitor shall have consulted with the UCC concerning the subject claim as provided herein. The Monitor shall provide notice (the **"Threshold Claim Notice"**) of its intended acceptance, amendment or disallowance of a Threshold Claim to counsel for the UCC and such notice shall include a copy of the applicable proof of claim form with all supporting documentation, or if such supporting documentation is voluminous, in the opinion of the Monitor, a summary thereof, in respect of the subject claim that the Monitor recommends be accepted, amended or disallowed (without prejudice to the rights of the UCC to request and examine such further supporting documentation as it deems necessary), along with the Monitor's analysis for such recommendation. In the case of a Threshold Claim in excess of \$1,000,000 (Canadian dollars) for which a creditor has also filed a proof of claim against any ACI Petitioner based upon similar grounds of liability or arising from or related to the same underlying debt or claim (including, without limitation, any claim in respect of a debt and any guaranty, surety or indemnity in respect of such debt) as that asserted in such Threshold Claim (such Threshold Claim, a **"Special Notice Claim"** and such claim against the ACI Petitioner, a **"Duplicate**

Claim”), the Monitor shall include in the Threshold Claim Notice a copy of the Duplicate Claim form with all supporting documentation, or if such supporting documentation is voluminous in the opinion of the Monitor, a summary of the Duplicate Claim (without prejudice to the rights of the UCC to request and examine such further supporting documentation as it deems necessary), along with the Monitor’s recommendation as to whether the Duplicate Claim shall be accepted, amended or disallowed in the CCAA Proceedings, along with the Monitor’s analysis for such recommendation. After review of the Threshold Claim Notice by the UCC, the Monitor shall also provide such additional information relative to the subject claim as the UCC may reasonably request.

- (i) The Monitor may accept, amend or disallow any Threshold Claim (including any Special Notice Claim) if, within the period of fifteen (15) business days following delivery of the Threshold Claim Notice pursuant to paragraph 17(b), the UCC has not provided the Monitor with its written objection to the proposed treatment of such claim. While the UCC’s consideration of a Special Notice Claim is pending, or, if the UCC objects to the treatment of a Special Notice Claim, until such time as an objection pursuant to paragraphs 17(c) and 18 is resolved, the Monitor will not accept, amend or disallow the relevant Duplicate Claim. Notwithstanding the foregoing, the Monitor reserves its right to participate fully in the determination of any claim made in the CCAA Proceedings, including any claims against the Cross-Border Petitioners.
- (ii) The Monitor may accept, amend or disallow any claim filed against the Cross-Border Petitioners for less than \$100,000 (Canadian dollars) without advance notice to the UCC; provided, however, that the Monitor shall provide the UCC with reports identifying such claims at the earlier of either (a) a monthly basis or (b) at such time

as the aggregate amount of such claims filed against the Cross-Border Petitioners in any thirty day period exceeds \$5,000,000 (Canadian dollars).

- (iii) The Monitor shall not accept, amend or disallow any claim or part thereof which has been filed by or on behalf of, or deemed filed by or on behalf of, any of the Canadian Petitioners, the Partnerships or the U.S. Debtors against any of the Cross-Border Petitioners without first consulting with the UCC.
 - (iv) The Monitor and the UCC shall reasonably cooperate in exchanging information, including pursuant to paragraph 17(b) hereof, on the terms previously agreed to by the parties. Any further information sharing between the Monitor and the UCC, including pursuant to paragraph 17(b) hereof, shall be as agreed upon between the Monitor and the UCC or, failing agreement, as directed by the Canadian Court. All rights of the Monitor and the UCC are expressly reserved, and the failure to specify the terms of information sharing herein shall not be cited against or prejudice either party.
- (c) If an objection to the Monitor's allowance, amendment or disallowance of a Threshold Claim (including a Special Notice Claim) is made by the UCC in accordance with paragraph 17(b) above or a creditor objects to the determination of its claim pursuant to the Canadian Claims Order, the creditor, the UCC, the Monitor and the Cross-Border Petitioners shall seek to agree and stipulate to the determination of the objection in either the U.S. Court or the Canadian Court, whereupon the Court so stipulated to may determine the objection in accordance with the procedures established by, or applicable to, such determination in such Court and the determination of such objection by such Court shall be binding on all parties in the Insolvency Proceedings.

- (i) If such creditor, the Cross-Border Petitioners, the UCC and the Monitor fail to agree on the appropriate forum to determine the objection or any proposed resolution thereof, then the Canadian Court shall determine the appropriate forum for determination of the objection; provided, however, that prior to any such determination by the Canadian Court, such creditor, the Cross-Border Petitioners or the Monitor may seek a Joint Hearing pursuant to the Court Cooperation Protocol to determine the appropriate forum for determination of the objection, or whether a joint hearing on the merits of the objection or proposed resolution thereof is appropriate; provided further, however, that if the UCC is the party objecting to the selected forum to determine the objection or any proposed resolution thereof, then the Cross-Border Petitioners or the Monitor shall seek a Joint Hearing pursuant to the Court Cooperation Protocol to determine the appropriate forum for determination of the objection, or whether a joint hearing on the merits of the objection or proposed resolution thereof is appropriate.
- (ii) In the event a claim is referred to the Canadian Court for determination pursuant to this provision of the Claims Determination Protocol, the Canadian Claims Order and procedures set forth therein will govern its allowance, amendment or disallowance and the UCC shall have standing to participate in such determination as provided therein.

Final Determination

18. In the event a claim is determined by the Canadian Court or the U.S. Court pursuant to the procedures established herein, subject to all applicable rights of appeal with respect to such determination in the jurisdiction in which the determination was made, such determination shall be binding upon the Canadian

Petitioners, including the Cross-Border Petitioners, the U.S. Debtors, the creditor and the UCC for the purposes of both the U.S. Proceedings and the CCAA Proceedings.

Choice of Law

19. Nothing herein shall determine:

- (a) the choice of law applicable to the determination and ultimate allowance of claims filed in the Insolvency Proceedings;
- (b) the priority to which such claims are entitled under the U.S. Bankruptcy Code and/or the CCAA;
- (c) the distribution to which such claims shall be entitled under any plan of compromise, arrangement or reorganization approved in the Insolvency Proceedings; or
- (d) the validity, enforceability, characterization, allowance, priority, valuation, and/or value allocation of any prepetition or postpetition intercompany claims or equity interests, including, without limitation, wind-up claims, contribution claims, and preferred stock interests.

Comity and Independence of the Courts

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

Effectiveness; Modification

21. This Claims Determination Protocol shall become effective only upon its approval by both the U.S. Court and the Canadian Court pursuant to orders setting forth procedures for filing and determining claims in the Insolvency Proceedings consistent with this Claims Determination Protocol.
22. This Claims Determination Protocol may not be supplemented, modified, terminated or replaced in any manner except upon the approval of both the U.S. Court and the Canadian Court after notice and a hearing; provided, however, that the Monitor and the UCC may, only by mutual written consent and with the written consent of the Cross-border Petitioners, extend the notice period set forth in paragraph 17(b)(i) with respect to any specific Threshold Claim. Notice of any legal proceeding to supplement, modify, terminate or replace this Claims Determination Protocol shall be given in accordance with the Court Cooperation Protocol.

Procedure for Resolving Disputes under the Claims Determination Protocol

23. Disputes relating to the terms, intent or application of this Claims Determination Protocol may be addressed by interested parties to the U.S. Court, the Canadian Court or both Courts upon notice in accordance with the Court Cooperation Protocol.

Preservation of Rights

24. Nothing in this Claims Determination Protocol shall prejudice the right of the Canadian Petitioners, the Partnerships, the U.S. Debtors, the UCC or any other party in interest to dispute or assert offsets or defenses to any claim filed in the Insolvency Proceedings.
25. Subject only to the notice and delay obligations specified in paragraphs 17(b) and (c) hereof, nothing in this Claims Determination Protocol shall prejudice the right of the Monitor to perform all of its responsibilities and obligations as required

under the Canadian Proceedings, under applicable order of the Canadian Court or otherwise under applicable law, including with respect to the acceptance, amendment or disallowance of Duplicate Claims, and the provisions of this Claims Determination Protocol are intended by the parties and the Courts to facilitate the performance of such responsibilities and obligations by the Monitor.

26. Except as specifically provided herein, neither the terms of this Claims Determination Protocol nor any actions taken under this Claims Determination Protocol shall: (i) prejudice or affect the powers, rights, claims and defenses of the Canadian Petitioners, the Partnerships, the U.S. Debtors and their respective estates or creditors, the UCC, the U.S. Trustee, the Monitor or any of the foregoing parties' representatives or professionals under applicable law, including, without limitation, the U.S. Bankruptcy Code, the CCAA and orders of the Courts, or require any of such foregoing parties to take any action or refrain from taking any action that would result in a breach of any duty imposed upon them by any applicable law; or (ii) preclude or prejudice the rights of any person to assert or pursue such person's substantive rights against any other person under the applicable laws of Canada or the United States.

CROSS BORDER CLAIMS PROTOCOL APPENDIX "A"
U.S. Debtors
(as Defined in the Cross Border Claims Protocol)

1. AbitibiBowater Inc.
2. AbitibiBowater U.S. Holding 1 Corp.
3. AbitibiBowater U.S. Holding LLC
4. Abitibi-Consolidated Alabama Corporation
5. Abitibi-Consolidated Corporation
6. Abitibi-Consolidated Finance LP
7. Abitibi Consolidated Sales Corporation
8. Alabama River Newsprint Company
9. Augusta Woodlands, LLC
10. Bowater Alabama LLC
11. Bowater America Inc.
12. Bowater Finance Company Inc.
13. Bowater Finance II LLC
14. Bowater Incorporated
15. Bowater Newsprint South LLC
16. Bowater Newsprint South Operations LLC
17. Bowater Nuway Inc.
18. Bowater Nuway Mid-States Inc.
19. Bowater South American Holdings Incorporated
20. Bowater Ventures Inc.
21. Catawba Property Holdings, LLC
22. Coosa Pines Golf Club Holdings LLC
23. Donohue Corp.
24. Lake Superior Forest Products Inc.
25. Tenex Data Inc.

CROSS BORDER CLAIMS PROTOCOL APPENDIX "B"
ACI PETITIONERS

1. Abitibi-Consolidated Company of Canada
2. Abitibi-Consolidated Inc.
3. 3224112 Nova Scotia Limited
4. Marketing Donohue Inc.
5. Abitibi-Consolidated Canadian Office Products Holding 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 Jonquière Pulp Company
17. The International Bridge and Terminal Company
18. Scramble Mining Ltd.
19. 9150-3383 Quebec Inc.
20. Abitibi-Consolidated (U.K.) Inc.

CROSS BORDER CLAIMS PROTOCOL APPENDIX "C"
BOWATER PETITIONERS

1. Bowater Canada Finance Corporation
2. Bowater Canadian Limited
3. Bowater Canadian Holdings. Inc.
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. Canoxel Hardboard Inc.
13. 9068-9050 Quebec Inc.
14. Alliance Forest Products Inc. (2001)
15. Bowater Belledune Sawmill Inc.
16. Bowater Maritimes Inc.
17. Bowater Mitis Inc.
18. Bowater Guérette Inc.
19. Bowater Couturier Inc.

APPENDIX "F"**FORM OF NOTICE OF REVISION OR DISALLOWANCE OF A CLAIM, SUBSEQUENT CLAIM OR FORMER EMPLOYEE GRIEVANCE AGAINST ABITIBI CONSOLIDATED INC. AND BOWATER CANADIAN FOREST PRODUCTS INC., *et al.***

Name of Creditor: _____

Sent VIA: _____

Claim Reference #: _____

Pursuant to the order issued by the Superior Court of Quebec on _____, 2010 (the "**Claims Determination Order**"), Ernst & Young Inc. in its capacity as Court-appointed Monitor of Abitibi Consolidated Inc. and Bowater Canadian Forest Products Inc. *et al.*, hereby gives you notice that it has reviewed your Proof of Claim or Grievance Proof of Claim against _____ and has revised or rejected your claim or grievance as follows (all undefined capitalized terms herein shall have the meaning attributed to them in the Claims Determination Order):

	Proof of Claim or Grievance Proof of Claim as submitted	Revised Claim or Former Employee Grievance as accepted
Nature of Claim or Subsequent Claim (secured or unsecured)		
Former Employee Grievance		

Reason(s) for the Revision or Disallowance:(to insert particulars of the matter at hand)

If you do not agree with this Notice of Revision or Disallowance please take notice of the following:

1. If you intend to dispute this Notice of Revision or Disallowance, you must, within ten (10) business days of the date of this Notice of Revision or Disallowance, deliver a Notice of Dispute by registered mail or courier at the addresses indicated hereon. The Form of Notice of Dispute is attached to this Notice.

2. Creditors or Unions shall be responsible for obtaining proof of delivery of such Notice of Dispute through their choice of delivery method. No acknowledgement of receipt will be provided by the Monitor.
3. If you do not deliver a Notice of Dispute within the above prescribed time period, the determination of your Claim, Subsequent Claim or Former Employee Grievance shall be deemed to be as set out in this Notice of Revision or Disallowance.

Address for Service of the Notice of Dispute:

Ernst & Young Inc., Court-appointed Monitor of Abitibi Consolidated Inc. and Bowater Canadian Forest Products Inc., *et al.*

By Registered Mail or Courier:

Ernst & Young Inc.
800 Rene-Levesque Blvd. West, Suite 1900
Montréal, Québec
H3B 1X9

Attention: Donna Comerford

Telephone : 866-246-7889

Fax : 514-879-3992

E-mail : abitibibowater@ca.ey.com

IF YOU FAIL TO DELIVER A NOTICE OF DISPUTE WITHIN THE PRESCRIBED TIME PERIOD, THIS NOTICE OF REVISION OR DISALLOWANCE WILL BE BINDING UPON YOU FOR VOTING AND/OR DISTRIBUTION PURPOSES UNDER A PROPOSED PLAN OF COMPROMISE OR ARRANGEMENT.

Dated at Montreal, Quebec this ____ day of _____, 2010.

ERNST & YOUNG INC.

In its capacity as Court-appointed Monitor of Abitibi Consolidated Inc. and Bowater Canadian Forest Products Inc. *et al.*

Per: _____

Encl.

APPENDIX "G"**FORM OF NOTICE OF DISPUTE OF A NOTICE OF REVISION OR DISALLOWANCE OF
A CLAIM, SUBSEQUENT CLAIM OR FORMER EMPLOYEE GRIEVANCE AGAINST
ABITIBI CONSOLIDATED INC. AND BOWATER CANADIAN FOREST PRODUCTS INC.
*et al.***

Pursuant to the order issued by the Superior Court of Quebec on _____, 2010 (the "**Claims Determination Order**"), we hereby give you notice of our intention to dispute the Notice of Revision or Disallowance bearing Reference Number _____ and dated _____ issued by Ernst & Young Inc. in its capacity as Court-appointed Monitor of Abitibi Consolidated Inc. and Bowater Canadian Forest Products Inc., *et al.*, in respect of our [Claim / Subsequent Claim / Former Employee Grievance] (all undefined capitalized terms herein shall have the meaning attributed to them in the Claims Determination Order).

Name of Creditor or Union: _____.

Reason(s) for dispute (*attach additional sheet and copies of all supporting documentation if necessary*):

Signature of Creditor or Union (or representative): _____

(*Please print name*): _____

Date: _____

Telephone number: (____) _____

Facsimile number: (____) _____

Full mailing address:

Email: _____

THIS FORM AND SUPPORTING DOCUMENTATION ARE TO BE RETURNED TO THE MONITOR BY REGISTERED MAIL OR COURIER AT THE ADDRESS INDICATED BELOW IN ORDER TO BE RECEIVED BY THE MONITOR WITHIN TEN (10) BUSINESS DAYS OF RECEIPT BY THE CREDITOR OR UNION OF THE NOTICE OF REVISION OR DISALLOWANCE.

Creditors or Unions shall be responsible for obtaining proof of delivery of such Notice of Dispute through their choice of delivery method. No acknowledgement of receipt will be provided by the Monitor.

Address for Service of the Notice of Dispute:

Ernst & Young Inc., Court-appointed Monitor of Abitibi Consolidated Inc. and
Bowater Canadian Forest Products Inc., *et al.*

By Registered Mail or Courier:

Ernst & Young Inc.
800 Rene-Levesque Blvd. West, Suite 1900
Montréal, Québec
H3B 1X9

Attention: Donna Comerford

Telephone : 866-246-7889

Fax : 514-879-3992

E-mail : abitibibowater@ca.ey.com

SUPERIOR COURT

CANADA
PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL

No.: 500-11-036133-094

DATE: February 23, 2010

PRESENT: THE HONOURABLE MR. 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 Appendices "A", "B" and "C"

Petitioners

and

ERNST & YOUNG INC.

Monitor

ORDER – SOLICITATION, REVIEW AND DETERMINATION OF APPLICABLE CLAIMS AND RESTRUCTURING CLAIMS

[1] **CONSIDERING** the Petitioners' *Motion for the Approval of a Process to Solicit, Review and Determine Applicable Claims and for the Establishment of a Second Claims Bar Date* (the "**Motion**").

[2] **CONSIDERING** the representations of the parties;

THE COURT:

[1] **GRANTS** the Motion.

[2] **ISSUES** this Order divided under the following headings:

- (a) Definitions
- (b) Notice of Claims
- (c) Filing of Second Canadian Proofs of Claim
- (d) Form of Second Canadian Proofs of Claim
- (e) Determination of Applicable Claims and Restructuring Claims
- (f) Notice of Transferees
- (g) General Provisions

Definitions

[3] **ORDERS** that, for purposes of this Order, every undefined capitalized terms herein shall have the same meaning as the one attributed to it in the Claims Procedure Order of this Court dated August 26, 2009 (the "**Claims Procedure Order**"), save and except for the following terms:

(a) "**Applicable Claim**" means:

- (i) any Claim or Subsequent Claim which was not subject to the Claims Bar Date of November 13, 2009 including, without limiting the generality of the foregoing, any Current Employee Claim; and
- (ii) any Restructuring Claim;

provided however that in no case shall an Applicable Claim include an Excluded Claim (as defined herein).

(b) "**Claim**" means any right or claim of any Person against one or more of the Canadian Petitioners or Partnerships in connection with any indebtedness, liability or obligation of any kind whatsoever of one or more of the Canadian Petitioners or Partnerships, whether reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, present, future, known or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, including without limitation any claim arising from or caused by the repudiation by a Canadian Petitioner or Partnership of any contract, lease or other agreement, whether written or oral, the commission of a tort (intentional or unintentional), any breach of duty (legal, statutory, equitable, fiduciary or otherwise), any right of ownership or title to property, employment, contract, a trust or deemed trust, howsoever created, any claim made or asserted against any one or more of the Canadian Petitioners or Partnerships through any affiliate, or any right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any grievance, matter, action, cause or chose in action, whether existing at present or commenced in the future, based in whole or in part on facts which existed on the Canadian Filing Date, together with

any other claims of any kind that, if unsecured, would constitute a debt provable in bankruptcy within the meaning of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3; provided that "Claim" shall not include any Excluded Claim (as defined herein);

- (c) **"Creditor"** means any Person asserting an Applicable Claim;
- (d) **"Current Employee Claim"** means any Claim or Subsequent Claim of any employee of the Canadian Petitioners or Partnerships who was employed by that Canadian Petitioner or Partnership as of April 16, 2009 or thereafter and which does not consist of a Restructuring Claim;
- (e) **"Excluded Claim"** means (i) any Claim, Subsequent Claim or Restructuring Claim secured by the Abitibi Administration Charge, the Bowater Administration Charge, the Abitibi D&O Charge, the Bowater D&O Charge, the ACI DIP Charge or the BI DIP Lenders Charge (as each term as defined in the Second Amended Initial Order); (ii) any Intercompany Claim, including without limitation those secured by the ACI Inter-Company Advances Charge, the BI Inter-Company Advances Charge (as each term is defined in the Second Amended Initial Order), any pre-petition and post-petition intercompany claims or equity interests, including without limitation wind-up claims, contribution claims or preferred stock interests; (iii) any Claim for amounts owed for ordinary course payroll obligations or for the reimbursement of expenses scheduled to be paid in the ordinary course; and (iv) any other Claim, Subsequent Claim, Applicable Claim or Restructuring Claim ordered by the Court to be treated as an Excluded Claim after the issuance of this Order;
- (f) **"Joint Instruction Letter"** means the French and English versions of the letter providing notice and instructions regarding the Second Claims Bar Date, which letter shall be substantially in the form attached hereto as **Appendix "E"**.
- (g) **"Known Creditors"** means those Creditors who, to the Monitor's knowledge, are the holders of an Applicable Claim against the Canadian Petitioners or Partnerships.
- (h) **"Priority Wage and Benefit Claims Letter"** means the letter addressed from the Monitor advising certain inactive employees of the Cross-Border Petitioners that they may amend their Proofs of Claim in order to assert a wage priority claim under the U.S. Bankruptcy Code against the Cross-Border Petitioners, which letter shall be substantially in the form attached hereto as **Appendix "I"**.
- (i) **"Restructuring Claim"** means (i) any Claim arising as a result of or in connection with the repudiation, breach, termination or restructuring by the Canadian Petitioners or Partnerships after August 31, 2009 of any contract, lease, employment, or other obligation including any pension or retirement plan or benefit established for the Canadian Petitioners' Canadian employees; (ii) any Claim arising as a result of payments deferred pursuant to the Order of this Court in these CCAA proceedings dated May 8, 2009 and in respect of which a notice advising the Creditor(s) to file a Second Canadian Proof of Claim has been issued; and (iii) any Claim against any of the Canadian Petitioners or Partnerships as a former owner, occupier, person in possession or otherwise in

connection with any property (whether moveable or immoveable, real or personal) transferred on or after April 17, 2009, provided that in no case shall a Restructuring Claim include an Excluded Claim (as defined herein).

- (j) **"Second Canadian Claims Package"** means the document package which shall include French and English versions of the Second Canadian Instruction Letter or Joint Instruction Letter (as applicable), a Second Canadian Proof of Claim and such other materials as the Canadian Petitioners and Partnerships consider necessary or appropriate.
- (k) **"Second Canadian Instruction Letter"** means the French and English versions of the letter regarding completion of a Second Canadian Proof of Claim against the Canadian Petitioners or Partnerships, which letter shall be substantially in the form attached hereto as **Appendix "F"**.
- (l) **"Second Claims Bar Date"** means:
 - (i) with respect to any Applicable Claim other than a Restructuring Claim, April 7, 2010;
 - (ii) with respect to any Restructuring Claim, the later of (a) April 7, 2010 or (b) thirty (30) days after the date of mailing by the Monitor of a notice advising the Creditor to file a Second Canadian Proof of Claim as a result of any event giving rise to a Restructuring Claim.
- (m) **"Second Canadian Proof of Claim"** means the French and English versions of the form to be completed and filed by a Creditor setting forth its purported Applicable Claim, which proof shall be substantially in the form attached hereto as **Appendix "G"** (to accompany the Joint Instruction Letter) or **Appendix "H"** (to accompany the Second Canadian Instruction Letter).
- (n) **"Subsequent Claim"** means any Claim arising as a result of or in connection with the repudiation, termination or restructuring by the Canadian Petitioners or Partnerships of any contract, lease or other agreement after the Canadian Filing Date but on or before August 31, 2009; provided that "Subsequent Claim" shall not include an Excluded Claim (as defined herein);
- (o) **"U.S. Employee Claims Order"** means the order expected to be issued by the U.S. Court in the context of the Petitioners' U.S. Proceedings and which will set a claims bar date of April 7, 2010 or thereafter for the filing of claims against the U.S. Debtors and Cross Border Petitioners by persons who were employees of the U.S. Debtors or Cross-Border Petitioners as of April 16, 2009 or thereafter.
- (p) **"U.S. Employee Proof of Claim"** means the employee proof of claim expected to be approved by the U.S. Court. and filed as Exhibit "B" to the Petitioners' motion for the U.S. Employee Claims Order.
- (q) **"503(b)(9) Claims Letter"** means the letter addressed from the Monitor advising certain Creditors of the Cross-Border Petitioners that they may amend their Proofs of Claim in order to assert a claim under s. 503(b)(9) of the U.S.

Bankruptcy Code against the Cross-Border Petitioners, which letter shall be substantially in the form attached hereto as **Appendix "J"**.

Notice of Claims

- [4] **ORDERS** that the Monitor shall cause a Second Canadian Claims Package to be sent to each Known Creditor by regular prepaid mail on the later of seven (7) days from the date of issuance of this Order or the date of issuance of the U.S. Employee Claims Order.
- [5] **ORDERS** that the Monitor shall cause a Joint Instruction Letter along with a Canadian Claims Package to be sent to those Known Creditors who are holders of Applicable Claims against any of the Cross-Border Petitioners, by regular prepaid mail on the later of seven (7) days from the date of issuance of this Order or the date of issuance of the U.S. Employee Claims Order, but in no event less than thirty (30) days prior to April 7, 2010.
- [6] **ORDERS** that the Monitor shall cause a Priority Wage and Benefit Claims Letter to be sent to those inactive employees of the Cross-Border Petitioners who have filed their claims with the Monitor and who may seek to assert claims under ss. 507(a)(4) and 507(a)(5) of the U.S. Bankruptcy Code against the Cross-Border Petitioners, by regular prepaid mail no later than twenty (20) days following the issuance of this Order.
- [7] **ORDERS** that the Monitor shall cause a 503(b)(9) Claims Letter to be sent to those Creditors of the Cross-Border Petitioners who filed their claims by the Claims Bar Date of November 13, 2009 and who may seek to assert claims under s. 503(b)(9) of the U.S. Bankruptcy Code against the Cross-Border Petitioners, by regular prepaid mail no later than twenty (20) days following the issuance of this Order.
- [8] **ORDERS** that the Priority Wage and Benefit Claims Letter and the 503(b)(9) Claims Letter are not intended to otherwise affect the Claims Procedure Order and will not constitute determinations that any amended proof of claim submitted pursuant to this Order shall be entitled to any priorities under the U.S. Bankruptcy Code, and all rights related to such priority are reserved.
- [9] **ORDERS** that the Monitor shall cause the Second Canadian Claims Package and the Joint Instruction Letter to be posted on the Monitor's French and English bilingual website (at www.ey.com/ca/abitibibowater) on the later of seven (7) days from the date of issuance of this Order or the date of issuance of the U.S. Employee Claims Order.
- [10] **ORDERS** that the Monitor shall cause a copy of the Second Canadian Claims Package to be sent to any Person requesting such material within 7 days from the date of the request.
- [11] **ORDERS** that, in the event that the Monitor believes that any action taken by a Canadian Petitioner or Partnership may give rise to an Applicable Claim or the Monitor is advised by any Person that such Person believes it has an Applicable Claim, the Monitor shall thereafter cause a copy of the Second Canadian Claims Package to be sent to the Creditor.

Filing of Second Canadian Proofs of Claim

- [12] **ORDERS** that every Creditor asserting an Applicable Claim against a Canadian Petitioner (including the Cross-Border Petitioners) or Partnership shall set out its aggregate Applicable Claim in a Second Canadian Proof of Claim and deliver that Second Canadian Proof of Claim to the Monitor so that it is actually received by the Monitor by no later than the Second Claims Bar Date.

- [13] **ORDERS** that the Administrative Agent under that certain Credit and Guaranty Agreement (as amended from time to time, the "**Term Loan Facility**") dated as of April 1, 2008 among, inter alia, ACCC as borrower, ACI as guarantor, the other guarantors party thereto, the lenders from time to time party thereto (collectively, the "**Term Lenders**") and Wells Fargo N.A., as administrative agent (together with its successors and assigns, the "**Administrative Agent**") shall be required to deliver one aggregate Second Canadian Proof of Claim on behalf of the Term Lenders in respect of the aggregate amount owed to the Term Lenders for which such Administrative Agent acts. Subject to paragraph 14 hereof, individual Term Lenders shall not be required to file individual Second Canadian Proofs of Claim.

- [14] **ORDERS** that any Term Lender that wishes to assert an Applicable Claim other than the aggregate claim filed by the Administrative Agent under the Term Loan Facility shall be required to deliver a Second Canadian Proof of Claim.

- [15] **ORDERS** that, in accordance with paragraphs 11 and 12 of the Claims Procedure Order, individual Noteholders are not required to file individual Canadian Proofs of Claim in respect of their respective Noteholder Claims.

- [16] **ORDERS** that a U.S. Employee Proof of Claim in respect of an Applicable Claim timely filed against a Cross-Border Petitioner in accordance with the U.S. Employee Claims Order will be deemed to be a Second Canadian Proof of Claim that has been timely delivered to the Monitor in accordance with the Canadian Claims Procedure. For greater certainty, if a Creditor (i) does not file a Second Canadian Proof of Claim in respect of an Applicable Claim against a Canadian Petitioner or Partnership; and (ii) does not file a U.S. Proof of Claim in respect of an Applicable Claim against a Canadian Petitioner or Partnership; and (iii) that Creditor's Applicable Claim in the amount provided for in the Chapter 11 Schedules is deemed accepted in accordance with the U.S. Claims Procedure and the U.S. Proceedings, then that Applicable Claim is deemed accepted only for the purposes of the U.S. Proceedings and does not constitute a timely filed Second Canadian Proof of Claim in accordance with the Canadian Claims Procedure and these proceedings.

- [17] **ORDERS** that, subject to paragraph 16 and unless otherwise ordered by this Court, any Creditor who does not deliver a Second Canadian Proof of Claim in respect of an Applicable Claim in accordance with paragraphs 12 to 15 shall be forever barred from asserting such Applicable Claim against any of the Canadian Petitioners or Partnerships and such Applicable Claim shall be forever extinguished and any holder of such Applicable Claim shall not be entitled to participate as a Creditor in these proceedings or receive any further notice in respect of these proceedings, the Canadian Claims Procedure or any Plan and shall not be entitled to vote on any Plan or receive any distribution from any Plan or otherwise from the Canadian Petitioners or Partnerships, or

the Monitor on behalf of the Canadian Petitioners or Partnerships, in respect of such Applicable Claim.

- [18] **ORDERS** that any U.S. Employee Proof of Claim or Second Canadian Proof of Claim filed with the Monitor against a Cross-Border Petitioner on account of a Current Employee Claim against a Cross-Border Petitioner shall be provided to the U.S. Debtors' U.S. claims agent, Epiq Bankruptcy Solutions, LLC for compilation and inclusion on the U.S. Debtors' claims registry pursuant to the procedures established in the U.S. Employee Claims Order and requirements of the Bankruptcy Code.

Form of Second Canadian Proofs of Claim

- [19] **ORDERS** that each Creditor shall file a separate Second Canadian Proof of Claim in respect of each Canadian Petitioner or Partnership against which it purports to have an Applicable Claim.
- [20] **ORDERS** that, for the purposes of this Order, all Applicable Claims other than Restructuring 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 for voting and distribution purposes, 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).
- [21] **ORDERS** that, for the purposes of this Order, all Restructuring 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 for voting and distribution purposes, 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 the date of the notice of the event which gave rise to said Restructuring Claim.
- [22] **ORDERS** that each Creditor shall reduce its Applicable Claim by the amount of (a) any payment thereon made by a Canadian Petitioner or Partnership to the Creditor; (b) the application of any volume or other discount in reduction of such Applicable Claim by a Canadian Petitioner or Partnership; and (c) any other subsequent credit applied by a Canadian Petitioner or Partnership against such Applicable Claim.

Determination of Applicable Claims and Restructuring Claims

- [23] **ORDERS** that the applicable procedures for the review and determination of Applicable Claims shall be as set forth in the Order of this Court dated January 18, 2010 (the "**Claims Determination Order**") in respect of Claims, Subsequent Claims and Former Employee Grievances, and for greater certainty, that:
- (a) the procedure for the review and determination of all Applicable Claims shall be subject to paragraphs 4 to 6.1 and 27 to 35 of the Claims Determination Order and to the terms of the Cross-Border Claims Protocol, Appendix "E" to the Claims Determination Order;
 - (b) the applicable procedure for the review and determination of Applicable Claims, save and except for Current Employee Grievances (as defined below), shall be

identical to the review and determination procedure applicable to Claims and Subsequent Claims as set out in paragraphs 7 to 13 of the Claims Determination Order; and

- (c) the applicable procedure for the review and determination of Current Employee Claims which constitute grievances filed by a Union on behalf of the employees of the Canadian Petitioners or Partnerships who were employed by said Canadian Petitioner or Partnership as of April 16, 2009 ("**Current Employee Grievances**"), shall be identical to the review and determination procedure applicable to Former Employee Grievances as set out in paragraphs 14 to 26 of the Claims Determination Order.

Notice of Transferees

[24] **ORDERS** that, if a Creditor or any subsequent holder of an Applicable Claim, who has been acknowledged by the Canadian Petitioners or Partnerships and the Monitor as the holder of the Applicable Claim, transfers or assigns that Applicable Claim to another Person, neither the Canadian Petitioners nor Partnerships nor the Monitor shall be required to give notice to or to otherwise deal with the transferee or assignee of that Applicable Claim as the holder of such Applicable Claim unless and until actual notice of transfer or assignment, together with satisfactory evidence of such transfer or assignment, has been delivered to the Canadian Petitioners or Partnerships and the Monitor. Thereafter, such transferee or assignee shall, for all purposes hereof, constitute the holder of such Applicable Claim and shall be bound by notices given and steps taken in respect of such Applicable Claim.

[25] **ORDERS** that, if a Creditor or any subsequent holder of an Applicable Claim who has been acknowledged by the Canadian Petitioners or Partnerships and the Monitor as the holder of the Applicable Claim transfers or assigns the whole of such Applicable Claim to more than one Person or part of such Applicable Claim to another Person or Persons, such transfers or assignments shall not create a separate Applicable Claim and such Applicable Claim shall continue to constitute and be dealt with as a single Applicable Claim notwithstanding such transfers or assignments. Neither the Canadian Petitioners nor Partnerships nor the Monitor shall, in each such case, be required to recognize or acknowledge any such transfers or assignments and shall be entitled to give notices to and to otherwise deal with such Applicable Claim only as a whole and then only to and with the Person last holding such Applicable Claim provided such Creditor may, by notice in writing delivered to the Canadian Petitioners or Partnerships and the Monitor, direct that subsequent dealings in respect of such Applicable Claim, but only as a whole, shall be dealt with by a specified Person and in such event, such Person shall be bound by any notices given or steps taken in respect of such Applicable Claim with such Creditor.

General Provisions

[26] **ORDERS** that the Monitor, in addition to its prescribed rights and obligations under the CCAA and under the Second Amended Initial Order, shall assist the Canadian Petitioners and Partnerships in connection with the matters described herein, and is hereby authorized and directed to take such other actions and fulfill such other roles as are contemplated by this Order and such other roles in keeping with its position as an officer of this Court.

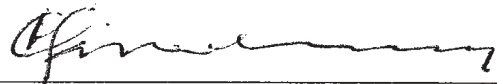
- [27] **ORDERS** that any notice or communication (including, without limitation, Second Canadian Proofs of Claim) to be given under this Order by a Creditor to the Monitor or the Canadian Petitioners or Partnerships shall be in writing and, where applicable, in substantially the form provided for in 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
 Montreal, 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 shall be deemed received only upon actual receipt thereof during normal business hours on a Business Day.

- [28] **ORDERS** that any notice or other communication to be given in connection with this Order by the Canadian Petitioners or Partnerships or the Monitor to a Creditor shall be in writing. Such notice or other communication will be sufficiently given to a Creditor if given by prepaid ordinary mail, by courier, by delivery or by facsimile transmission or electronic mail to the Creditor to such address, facsimile number or e-mail address appearing in the books and records of the Canadian Petitioners or Partnerships or in any Second Canadian 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.
- [29] **ORDERS** that, in the event that the day on which any notice or communication required to be delivered pursuant to the Canadian Claims Procedure is not a Business Day, then such notice or communication shall be required to be delivered on the next Business Day.
- [30] **ORDERS** that, if during any period during which notices or other communication are being given pursuant to this Order a postal strike or postal work stoppage of general application should occur, such notices or other communications then not received or deemed received shall not, absent further Order of this Court, be effective. Notices and other communications given hereunder during the course of any such postal strike or postal work stoppage of general application shall only be effective if given by electronic mail, courier, delivery or facsimile transmission in accordance with this Order.
- [31] **ORDERS** that references to the singular shall include the plural, references to the plural shall include the singular and to any gender shall include the other gender.

- [32] **ORDERS** that, in the event of a conflict between the French and English versions of any of the documents approved by this Order, the English version shall prevail.
- [33] **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 and the Monitor and their respective agents in carrying out the terms of this Order and any other Order in these proceedings, to make such orders and to provide such assistance to the Canadian Petitioners, Partnerships and the Monitor, as an officer of the Court, as may be necessary or desirable to give effect to this Order and to grant representative status to the Canadian Petitioners, the Partnerships and the Monitor in any foreign proceeding.



CLÉMENT GASCON, J.S.C.

J.S.C.

APPENDIX "A"

ABITIBI PETITIONERS

1. Abitibi-Consolidated Company of Canada
2. Abitibi-Consolidated Inc.
3. 3224112 Nova Scotia Limited
4. Marketing Donohue Inc.
5. Abitibi-Consolidated Canadian Office Products Holding 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 Jonquière Pulp Company
17. The International Bridge and Terminal Company
18. Scramble Mining Ltd.
19. 9150-3383 Québec Inc.
20. Abitibi-Consolidated (U.K.) Inc.

APPENDIX "B"

BOWATER PETITIONERS

1. Bowater Canada Finance Corporation
2. Bowater Canadian Limited
3. Bowater Canadian Holdings. Inc.
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 Inc. (2001)
15. Bowater Belledune Sawmill Inc.
16. Bowater Maritimes Inc.
17. Bowater Mitis Inc.
18. Bowater Guérette Inc.
19. Bowater Couturier Inc.

APPENDIX "C"

18.6 PETITIONERS

1. AbitibiBowater US Holding 1 Corp.
2. AbitibiBowater Inc.
3. Bowater Ventures Inc.
4. Bowater Incorporated
5. Bowater Nuway Inc.
6. Bowater Nuway Mid-States Inc.
7. Catawba Property Holdings LLC
8. Bowater Finance Company Inc.
9. Bowater South American Holdings Incorporated
10. Bowater America Inc.
11. Lake Superior Forest Products Inc.
12. Bowater Newsprint South LLC
13. Bowater Newsprint South Operations LLC
14. Bowater Finance II, LLC
15. Bowater Alabama LLC
16. Coosa Pines Golf Club Holdings, LLC

APPENDIX "D"

PARTNERSHIPS

1. Bowater Canada Finance Limited Partnership
2. Bowater Pulp and Paper Canada Holdings Limited Partnership
3. Abitibi-Consolidated Finance LP

APPENDIX "E"

JOINT INSTRUCTION LETTER (ENGLISH VERSION)

JOINT INSTRUCTION LETTER WITH RESPECT TO CANADIAN PROOFS OF CLAIMS AGAINST THE CANADIAN PETITIONERS, PARTNERSHIPS AND CROSS-BORDER PETITIONERS (AS ATTACHED)

A. Background

Canada

On April 17, 2009, Abitibi-Consolidated Inc. and the other Canadian Petitioners, Cross-Border Petitioners and Partnerships (see schedule attached for a listing of each) commenced court-supervised proceedings in the Superior Court of Quebec and obtained protection from their creditors under the *Companies' Creditors Arrangement Act* R.S.C. 1985, c. C-36, as amended (the "CCAA"). Ernst & Young Inc. was appointed as the Monitor in the court-supervised CCAA proceedings (the "**Monitor**"). Information regarding the Canadian Petitioners', Cross-Border Petitioners' and Partnerships' CCAA proceedings may be obtained from the Monitor's website at www.ey.com/ca/abitibibowater.

On August 26, 2009, the Honourable Mr. Justice Clément Gascon of the Superior Court of Quebec made an Order (the "**Claims Procedure Order**") authorizing the Canadian Petitioners, Cross-Border Petitioners and Partnerships to conduct a claims process (the "**Canadian Claims Procedure**"). Certain claims were excluded from the Canadian Claims Procedure.

On February 23, 2010, the Honourable Mr. Justice Clément Gascon of the Superior Court of Quebec made an Order (the "**Second Claims Procedure Order**") authorizing the Canadian Petitioners, Cross-Border Petitioners and Partnerships to conduct a claims process for certain of the claims that were excluded from the Canadian Claims Procedure (the "**Second Canadian Claims Procedure**").

Copies of the Claims Procedure Order and the Second Claims Procedure Order may be obtained from the Monitor's website at www.ey.com/ca/abitibibowater. All capitalized terms used in this Instruction Letter that are not otherwise defined have the same meaning given to them in the Second Claims Procedure Order.

Enclosed please find a package which includes the Canadian claims materials (the "**Canadian Material**"). The Canadian Material includes the following documents in both English and French:

- Guide to Completing the Proof of Claim Form
- Cross-Border Petitioner Proof of Claim Form (on green paper)

United States

On April 16, 2009, the U.S. Debtors (see schedule attached for a listing of each) and the Cross-Border Petitioners (together, the "**Chapter 11 Debtors**") commenced proceedings in the United States Bankruptcy Court for the District of Delaware under chapter 11 of title 11 of the United States Bankruptcy Code (the "**U.S. Proceedings**"). Epiq Bankruptcy Solutions, LLC has been appointed as the claims agent (the "**Claims Agent**") in the U.S. Proceedings. Information regarding the U.S. Proceedings may be obtained from the Claims Agent's website at <http://chapter11.epiqsystems.com/ABH>.

On September 3, 2009, the Chapter 11 Debtors obtained an Order (the “**U.S. Claims Procedure Order**”) approving procedures and establishing deadlines to file proofs of claim for all claims against the Chapter 11 Debtors that arose prior to April 16, 2009 (the “**U.S. Claims Proceedings**”). Certain claims were excluded from the U.S. Claims Proceedings.

On February 18, 2010, the Chapter 11 Debtors obtained an Order (the “**U.S. Employee Claims Procedure Order**”) approving procedures (the “**U.S. Employee Claims Procedure**”) and establishing deadlines to file proofs of claim for claims against the Chapter 11 Debtors by persons who were employees of the Chapter 11 Debtors as of April 16, 2009 or thereafter.

B. Second Canadian Claims Procedure

The Second Canadian Claims Procedure is intended for any Person asserting:

1. any claim (i) arising as a result of or in connection with the repudiation, breach, termination or restructuring by the Canadian Petitioners, Cross-Border Petitioners or Partnerships after August 31, 2009 of any contract, lease, employment or other obligation including any pension or retirement plan or benefit established for the Canadian Petitioners’ or Cross-Border Petitioners’ Canadian employees; (ii) arising as a result of payments deferred pursuant to the Order of the Superior Court of Quebec in these CCAA proceedings dated May 8, 2009 and in respect of which a notice advising the Creditor(s) to file a proof of claim has been issued; and (iii) against any of the Canadian Petitioners, the Cross-Border Petitioners or the Partnerships as a former owner, occupier, person in possession or otherwise in connection with any property (whether moveable or immovable, real or personal) transferred on or after April 17, 2009 (collectively a “**Restructuring Claim**”);
2. any Claim, Subsequent Claim or Restructuring Claim held by the Term Loan Lenders, the U.S. Credit Lenders and the Canadian Credit Lenders (each as defined in the Claims Procedure Order); and
3. any Claim, Subsequent Claim or Restructuring Claim held by employees who were employed by a Canadian Petitioner, Cross-Border Petitioner or Partnership as at April 16, 2009 or thereafter.

For the purpose of the Second Canadian Claims Procedure, a **Claim** is defined as a claim of any kind or nature whatsoever against one or more of a Canadian Petitioner, Cross-Border Petitioner or Partnership arising prior to April 17, 2009. A **Subsequent Claim** is defined as a claim arising as a result of the repudiation or termination by any Canadian Petitioner, Cross-Border Petitioner or Partnership of any contract, lease or other agreement between April 17, 2009 and August 31, 2009.

The Canadian Petitioners, the Cross-Border Petitioners and/or the Partnerships have not yet proposed any plan of arrangement or compromise in the CCAA proceedings. This Instruction Letter serves to provide you with the details necessary for you to prove your Claim, Subsequent Claim or Restructuring Claim against a Canadian Petitioner, Cross-Border Petitioner or Partnership by completing a Proof of Claim form in the CCAA proceedings and filing it with the Monitor in the Second Canadian Claims Procedure.

If you have any questions regarding the Second Canadian Claims Procedure, please contact the Monitor at the address provided below:

Ernst & Young Inc., Monitor of Abitibi-Consolidated Inc.,
 Bowater Canadian Forest Products Inc., et al.
 800 Rene-Levesque Blvd. West
 Suite 1900

Montreal, QC H3B 1X9

Telephone: 1-866-246-7889
 Fax: 514-879-3992
 Email: abitibibowater@ca.ey.com

Attention: Ms. Donna Comerford

PROOF(S) OF CLAIM IN THE CCAA PROCEEDINGS FOR CLAIMS AND SUBSEQUENT CLAIMS MUST BE RECEIVED BY THE MONITOR BY NO LATER THAN 4:00 P.M. (EASTERN DAYLIGHT TIME) ON APRIL 7, 2010.

PROOF(S) OF CLAIM IN THE CCAA PROCEEDINGS FOR RESTRUCTURING CLAIMS ONLY MUST BE RECEIVED BY THE MONITOR BY THE LATER OF (I) 4:00 P.M. (EASTERN DAYLIGHT TIME) ON APRIL 7, 2010; OR (II) THIRTY (30) DAYS AFTER THE DATE OF MAILING BY THE MONITOR OF A NOTICE ADVISING THE CREDITOR TO FILE A PROOF OF CLAIM AS A RESULT OF ANY EVENT GIVING RISE TO A RESTRUCTURING CLAIM.

You may submit your Proof(s) of Claim for the CCAA proceedings to the Monitor by way of electronic mail, facsimile, courier, or registered mail to the Monitor's address listed above.

IF YOU FAIL TO FILE YOUR PROOF(S) OF CLAIM IN ACCORDANCE WITH THE SECOND CLAIMS PROCEDURE ORDER, THEN YOUR CLAIM, SUBSEQUENT CLAIM OR RESTRUCTURING CLAIM WILL BE EXTINGUISHED AND YOU WILL BE FOREVER BARRED FROM ASSERTING YOUR CLAIM, SUBSEQUENT CLAIM OR RESTRUCTURING CLAIM AGAINST THE CANADIAN PETITIONERS, CROSS-BORDER PETITIONERS OR PARTNERSHIPS.

Furthermore, you will not be entitled to participate as a creditor in these CCAA proceedings, receive any further notice of these CCAA proceedings or participate in any plan of arrangement or compromise proposed by a Canadian Petitioner, Cross-Border Petitioner or Partnership, including receiving any distribution under any such plan.

C. The U.S. Employee Claims Procedure

The U.S. Employee Claims Procedure is intended for persons who were employees of the Chapter 11 Debtors as of April 16, 2009 (the "**Petition Date**") or thereafter, who may have a Claim of any kind or nature whatsoever against one or more of the Chapter 11 Debtors on account of: (a) any claim against the Debtors owing as of the Petition Date; and (b) any claim or expense asserted against the Debtors for the period from April 16, 2009 through and including February 28, 2010 (but excluding amounts owed for ordinary course payroll obligations that are scheduled to be paid on the next pay date occurring after February 28, 2010).

If believe you have a claim against one of the U.S. Debtors subject to the U.S. Employee Claims Procedure Order or you have any questions or would like more information regarding the U.S. Claims Procedure, please contact the Claims Agent at the address listed below, or visit the Claims Agent's website at <http://chapter11.epiqsystems.com/ABH>.

AbitibiBowater Inc. Claims Processing Centre
 Epiq Bankruptcy Solutions, LLC
 757 Third Avenue, 3rd Floor
 New York, NY 10017
 Telephone: 1-888-266-9280

D. Cross-Border Petitioners

Please note that the following Petitioners are both Canadian Petitioners in the CCAA proceedings and U.S. Debtors in the U.S. Proceedings:

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

IF YOU BELIEVE YOU HAVE A CLAIM AGAINST ONE OF THE CROSS-BORDER PETITIONERS YOU SHOULD COMPLETE THE GREEN PROOF OF CLAIM FORM ENCLOSED AND SUBMIT IT TO THE MONITOR AT THE ADDRESS NOTED ABOVE.

Pursuant to the U.S. Claims Procedure and the U.S. Employee Claims Procedure, and only for purposes of the U.S. Proceedings, if your claim has been scheduled on the Cross-Border Petitioners' schedules of assets and liabilities filed with the U.S. court in the U.S. Proceedings, and that scheduled claim is not listed as contingent or disputed and you agree with the amount listed for your claim, then only for purposes of the U.S. Proceedings, you do not need to file a U.S. proof of claim and your Claim will be deemed allowed in the U.S. Proceedings in the scheduled amount. **HOWEVER, PLEASE BE ADVISED THIS IS NOT THE CASE FOR THE CANADIAN CCAA PROCEEDINGS.** Accordingly, if you have a Claim, Subsequent Claim or Restructuring Claim that is subject to the Second Canadian Claims Procedure Order against a Cross-Border Petitioner you should complete a green Proof of Claim form and submit it to the Monitor in accordance with the procedures set out in this letter.

PLEASE NOTE THAT IF YOU ARE FILING A CLAIM AGAINST ANY OF THE CROSS-BORDER PETITIONERS IN ACCORDANCE WITH THE PROCEDURES DESCRIBED IN THIS INSTRUCTION LETTER YOU SHOULD INDICATE WHETHER YOU BELIEVE THAT ANY PORTION OF YOUR CLAIM IS ENTITLED TO PRIORITY OR ADMINISTRATIVE EXPENSE TREATMENT UNDER SECTIONS 503 OR 507 OF THE BANKRUPTCY CODE AND IDENTIFY THE AMOUNT OF YOUR CLAIM YOU BELIEVE IS ENTITLED TO SUCH TREATMENT BY INDICATING SUCH AMOUNT(S) AND CHECKING THE APPROPRIATE BOXES ON THE ENCLOSED PROOF OF CLAIM FORM.

For the Cross Border Petitioners, employee claims are entitled to priority payment under Section 507(a)(4) of the U.S. Bankruptcy Code for wages, salaries, or commissions, including vacation, severance

pay and sick leave, earned within 180 days before the date of the filing of the petition (April 16, 2009) up to a maximum of USD \$10,950. Any amounts earned in excess of USD \$10,950 or earned prior to the 180 day period will be treated as a general unsecured claim. Employee claims for contributions made to an employee benefit plan arising from services rendered during the 180 day period prior to April 16, 2009, may also be subject to priority treatment, subject to certain limits and deductions.

In addition, wages, salaries and commissions for services rendered to a Cross-Border Petitioner since April 16, 2009 (but excluding amounts owed for ordinary course payroll obligations that are scheduled to be paid on the next pay date occurring after February 28, 2010) may qualify as administrative expenses under Section 503(b)(1)(A)(i) of the U.S. Bankruptcy Code. Claims for administrative expenses are accorded priority status pursuant to Section 507(a)(2) of the U.S. Bankruptcy Code.

IF YOU FAIL TO FILE YOUR PROOF(S) OF CLAIM IN ACCORDANCE WITH THE U.S. EMPLOYEE CLAIMS PROCEDURE OR THE SECOND CANADIAN CLAIMS PROCEDURE, THEN YOUR CLAIM, SUBSEQUENT CLAIM OR RESTRUCTURING CLAIM THAT ARE SUBJECT TO SUCH PROCEDURES WILL BE EXTINGUISHED AND YOU WILL BE FOREVER BARRED FROM ASSERTING YOUR CLAIM, SUBSEQUENT CLAIM OR RESTRUCTURING CLAIM AGAINST THE CROSS-BORDER PETITIONERS.

E. General Information

Each completed Proof of Claim form in the CCAA proceedings or Proof of Claim form in the U.S. Proceedings should relate to a claim against only one Canadian Petitioner, Cross-Border Petitioner, Partnership or U.S. Debtor. If you have a claim against more than one Canadian Petitioner, Cross-Border Petitioner, Partnership or U.S. Debtor, additional Proof of Claim forms can be obtained by following the instructions below:

- Proof of Claim forms in the CCAA proceedings may be found on the Monitor's website at www.ey.com/ca/abitibowater or obtained by contacting the Monitor at the address indicated above and providing particulars as to your name, address, facsimile number and e-mail address. Once the Monitor has this information, it will provide you with additional Proof of Claim forms in the CCAA proceedings as soon as possible.
- Proof of Claim forms in the U.S. Proceedings may be found on the Claims Agent's website at <http://chapter11.epiqsystems.com/ABH> or obtained from the Claims Agent at the address indicated above.

CANADIAN PETITIONERS, CROSS-BORDER PETITIONERS, PARTNERSHIPS AND U.S. DEBTORS

Canadian Petitioners

Abitibi-Consolidated Inc.
 Abitibi-Consolidated Company of Canada
 3224112 Nova Scotia Limited
 Marketing Donohue Inc.
 Abitibi-Consolidated Canadian Office Products Holding Inc.
 3834328 Canada Inc.
 6169678 Canada Inc.
 4042140 Canada Inc.
 Donohue Recycling Inc.
 1508756 Ontario Inc.
 3217925 Nova Scotia Company
 La Tuque Forest Products Inc.
 Abitibi-Consolidated Nova Scotia Incorporated
 Saguenay Forest Products Inc.
 Terra Nova Explorations Ltd.
 The Jonquiere Pulp Company
 The International Bridge and Terminal Company
 Scramble Mining Ltd.
 9150-3383 Quebec Inc.
 3231378 Nova Scotia Company
 Bowater Canada Treasury Corporation
 Bowater Shelburne Corporation
 St-Maurice River Drive Company Limited
 Bowater Treated Wood Inc.
 Canexel Hardboard Inc.
 9068-9050 Quebec Inc.
 Alliance Forest Products Inc. (2001)
 Bowater Belledune Sawmill Inc.
 Bowater Mitis Inc.
 Bowater Guerette Inc.
 Bowater Couturier Inc.
 Bowater Canadian Holdings Incorporated
 Bowater Canada Finance Corporation
 Bowater Canadian Limited
 AbitibiBowater Canada Inc.
 Bowater Canadian Forest Products Inc.
 Bowater LaHave Corporation
 Bowater Maritimes Inc.
 Abitibi-Consolidated (U.K.) Inc.

Cross Border Petitioners

Bowater Canadian Holdings Incorporated
 Bowater Canada Finance Corporation
 Bowater Canadian Limited
 AbitibiBowater Canada Inc.
 Bowater Canadian Forest Products Inc.
 Bowater LaHave Corporation
 Bowater Maritimes Inc.
 Abitibi-Consolidated (U.K.) Inc.

Partnerships

Bowater Canada Finance Limited Partnership
 Bowater Pulp and Paper Canada Holdings Limited Partnership
 Abitibi-Consolidated Finance LP

U.S. Debtors

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

APPENDIX "F"

SECOND CANADIAN INSTRUCTION LETTER (ENGLISH VERSION)

CANADIAN INSTRUCTION LETTER WITH RESPECT TO CANADIAN PROOFS OF CLAIMS AGAINST THE CANADIAN PETITIONERS AND PARTNERSHIPS (AS ATTACHED)

A. Background

Canada

On April 17, 2009, Abitibi-Consolidated Inc. and the other Canadian Petitioners, Cross-Border Petitioners and Partnerships (see schedule attached for a listing of each) commenced court-supervised proceedings in the Superior Court of Quebec and obtained protection from their creditors under the *Companies' Creditors Arrangement Act* R.S.C. 1985, c. C-36, as amended (the "CCAA"). Ernst & Young Inc. was appointed as the Monitor in the court-supervised CCAA proceedings (the "Monitor"). Information regarding the Canadian Petitioners', Cross-Border Petitioners' and Partnerships' CCAA proceedings may be obtained from the Monitor's website at www.ey.com/ca/abibowater.

On August 26, 2009, the Honourable Mr. Justice Clément Gascon of the Superior Court of Quebec made an Order (the "**Claims Procedure Order**") authorizing the Canadian Petitioners, Cross-Border Petitioners and Partnerships to conduct a claims process (the "**Canadian Claims Procedure**"). Certain claims were excluded from the Canadian Claims Procedure.

On February 23, 2010, the Honourable Mr. Justice Clément Gascon of the Superior Court of Quebec made an Order (the "**Second Claims Procedure Order**") authorizing the Canadian Petitioners, Cross-Border Petitioners and Partnerships to conduct a claims process for certain of the claims that were excluded from the Canadian Claims Procedure (the "**Second Canadian Claims Procedure**").

Copies of the Claims Procedure Order and the Second Claims Procedure Order may be obtained from the Monitor's website at www.ey.com/ca/abibowater. All capitalized terms used in this Instruction Letter that are not otherwise defined have the same meaning given to them in the Second Claims Procedure Order.

Enclosed please find a package which includes the Canadian claims materials (the "**Canadian Material**"). The Canadian Material includes the following documents in both English and French:

- Guide to Completing the Proof of Claim Form
- Canadian Proof of Claim Form

United States

On April 16, 2009, the U.S. Debtors (see schedule attached for a listing of each) and the Cross-Border Petitioners (together, the "**Chapter 11 Debtors**") commenced proceedings in the United States Bankruptcy Court for the District of Delaware under chapter 11 of title 11 of the United States Bankruptcy Code (the "**U.S. Proceedings**"). Epiq Bankruptcy Solutions, LLC has been appointed as the

claims agent (the “**Claims Agent**”) in the U.S. Proceedings. Information regarding the U.S. Proceedings may be obtained from the Claims Agent’s website at <http://chapter11.epiqsystems.com/ABH>.

On September 3, 2009, the Chapter 11 Debtors obtained an Order (the “**U.S. Claims Procedure Order**”) approving procedures and establishing deadlines to file proofs of claim for all claims against the Chapter 11 Debtors that arose prior to April 16, 2009 (the “**U.S. Claims Proceedings**”). Certain claims were excluded from the U.S. Claims Proceedings.

On February 18, 2010, the Chapter 11 Debtors obtained an Order (the “**U.S. Employee Claims Procedure Order**”) approving procedures (the “**U.S. Employee Claims Procedure**”) and establishing deadlines to file proofs of claim for claims against the Chapter 11 Debtors by persons who were employees of the Chapter 11 Debtors as of April 16, 2009 or thereafter.

B. Second Canadian Claims Procedure

The Second Canadian Claims Procedure is intended for any Person asserting:

1. any claim (i) arising as a result of or in connection with the repudiation, breach, termination or restructuring by the Canadian Petitioners, Cross-Border Petitioners or Partnerships after August 31, 2009 of any contract, lease, employment or other obligation including any pension or retirement plan or benefit established for the Canadian Petitioners’ or Cross-Border Petitioners’ Canadian employees; (ii) arising as a result of payments deferred pursuant to the Order of the Superior Court of Quebec in these CCAA proceedings dated May 8, 2009 and in respect of which a notice advising the Creditor(s) to file a proof of claim has been issued; and (iii) against any of the Canadian Petitioners, the Cross-Border Petitioners or the Partnerships as a former owner, occupier, person in possession or otherwise in connection with any property (whether moveable or immovable, real or personal) transferred on or after April 17, 2009 (collectively a “**Restructuring Claim**”);
2. any Claim, Subsequent Claim or Restructuring Claim held by the Term Loan Lenders, the U.S. Credit Lenders and the Canadian Credit Lenders (each as defined in the Claims Procedure Order); and
3. any Claim, Subsequent Claim or Restructuring Claim held by employees who were employed by a Canadian Petitioner, Cross-Border Petitioner or Partnership as at April 16, 2009 or thereafter.

For the purpose of the Second Canadian Claims Procedure, a **Claim** is defined as a claim of any kind or nature whatsoever against one or more of a Canadian Petitioner, Cross-Border Petitioner or Partnership arising prior to April 17, 2009. A **Subsequent Claim** is defined as a claim arising as a result of the repudiation or termination by any Canadian Petitioner, Cross-Border Petitioner or Partnership of any contract, lease or other agreement between April 17, 2009 and August 31, 2009.

The Canadian Petitioners, the Cross-Border Petitioners and/or the Partnerships have not yet proposed any plan of arrangement or compromise in the CCAA proceedings. This Instruction Letter serves to provide you with the details necessary for you to prove your Claim, Subsequent Claim or Restructuring Claim against a Canadian Petitioner, Cross-Border Petitioner or Partnership by completing a Proof of Claim form in the CCAA proceedings and filing it with the Monitor in the Second Canadian Claims Procedure.

If you have any questions regarding the Second Canadian Claims Procedure, please contact the Monitor at the address provided below:

Ernst & Young Inc., Monitor of Abitibi-Consolidated Inc.,
Bowater Canadian Forest Products Inc., et al.
800 Rene-Levesque Blvd. West
Suite 1900

Montreal, QC H3B 1X9

Telephone: 1-866-246-7889
Fax: 514-879-3992
Email: abitibibowater@ca.ey.com

Attention: Ms. Donna Comerford

PROOF(S) OF CLAIM IN THE CCAA PROCEEDINGS FOR CLAIMS AND SUBSEQUENT CLAIMS MUST BE RECEIVED BY THE MONITOR BY NO LATER THAN 4:00 P.M. (EASTERN DAYLIGHT TIME) ON APRIL 7, 2010.

PROOF(S) OF CLAIM IN THE CCAA PROCEEDINGS FOR RESTRUCTURING CLAIMS ONLY MUST BE RECEIVED BY THE MONITOR BY THE LATER OF (I) 4:00 P.M. (EASTERN DAYLIGHT TIME) ON APRIL 7, 2010; OR (II) THIRTY (30) DAYS AFTER THE DATE OF MAILING BY THE MONITOR OF A NOTICE ADVISING THE CREDITOR TO FILE A PROOF OF CLAIM AS A RESULT OF ANY EVENT GIVING RISE TO A RESTRUCTURING CLAIM.

You may submit your Proof(s) of Claim for the CCAA proceedings to the Monitor by way of electronic mail, facsimile, courier, or registered mail to the Monitor's address listed above.

IF YOU FAIL TO FILE YOUR PROOF(S) OF CLAIM IN ACCORDANCE WITH THE SECOND CLAIMS PROCEDURE ORDER, THEN YOUR CLAIM, SUBSEQUENT CLAIM OR RESTRUCTURING CLAIM WILL BE EXTINGUISHED AND YOU WILL BE FOREVER BARRED FROM ASSERTING YOUR CLAIM, SUBSEQUENT CLAIM OR RESTRUCTURING CLAIM AGAINST THE CANADIAN PETITIONERS, CROSS-BORDER PETITIONERS OR PARTNERSHIPS.

Furthermore, you will not be entitled to participate as a creditor in these CCAA proceedings, receive any further notice of these CCAA proceedings or participate in any plan of arrangement or compromise proposed by a Canadian Petitioner, Cross-Border Petitioner or Partnership, including receiving any distribution under any such plan.

C. The U.S. Employee Claims Procedure

The U.S. Employee Claims Procedure is intended for persons who were employees of the Chapter 11 Debtors as of April 16, 2009 (the "**Petition Date**") or thereafter, who may have a Claim of any kind or nature whatsoever against one or more of the Chapter 11 Debtors on account of: (a) any claim against the Debtors owing as of the Petition Date; and (b) any claim or expense asserted against the Debtors for the period from April 16, 2009 through and including February 28, 2010 (but excluding amounts owed for ordinary course payroll obligations that are scheduled to be paid on the next pay date occurring after February 28, 2010).

If believe you have a claim against one of the U.S. Debtors subject to the U.S. Employee Claims Procedure Order or you have any questions or would like more information regarding the U.S. Claims

Procedure, please contact the Claims Agent at the address listed below, or visit the Claims Agent's website at <http://chapter11.epiqsystems.com/ABH>.

AbitibiBowater Inc. Claims Processing Centre
Epiq Bankruptcy Solutions, LLC
757 Third Avenue, 3rd Floor
New York, NY 10017
Telephone: 1-888-266-9280

D. Cross-Border Petitioners

Please note that the following Petitioners are both Canadian Petitioners in the CCAA proceedings and U.S. Debtors in the U.S. Proceedings:

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

If you believe you have a claim against one of the Cross-Border Petitioners you may obtain a Cross-Border Proof of Claim form and a Joint Instruction Letter with respect to Canadian Proof of Claims against the Canadian Petitioners, the Partnerships and/or the Cross Border Petitioners from the Monitor's website at www.ey.com/ca/abitibibowater or it may be obtained by contacting the Monitor at the address indicated above and providing particulars as to your name, address, facsimile number and e-mail address. Once the Monitor has this information, it will provide you with Cross-Border Proof of Claim form in the CCAA proceedings as soon as possible.

E. General Information

Each completed Proof of Claim form in the CCAA proceedings or Proof of Claim form in the U.S. Proceedings should relate to a claim against only one Canadian Petitioner, Cross-Border Petitioner, Partnership or U.S. Debtor. If you have a claim against more than one Canadian Petitioner, Cross-Border Petitioner, Partnership or U.S. Debtor, additional Proof of Claim forms can be obtained by following the instructions below:

- Proof of Claim forms in the CCAA proceedings may be found on the Monitor's website at www.ey.com/ca/abitibibowater or obtained by contacting the Monitor at the address indicated above and providing particulars as to your name, address, facsimile number and e-mail address. Once the Monitor has this information, it will provide you with additional Proof of Claim forms in the CCAA proceedings as soon as possible.
- Proof of Claim forms in the U.S. Proceedings may be found on the Claims Agent's website at <http://chapter11.epiqsystems.com/ABH> or obtained from the Claims Agent at the address indicated above.

CANADIAN PETITIONERS, CROSS-BORDER PETITIONERS, PARTNERSHIPS AND U.S. DEBTORS

Canadian Petitioners

Abitibi-Consolidated Inc.
 Abitibi-Consolidated Company of Canada
 3224112 Nova Scotia Limited
 Marketing Donohue Inc.
 Abitibi-Consolidated Canadian Office Products Holding Inc.
 3834328 Canada Inc.
 6169678 Canada Inc.
 4042140 Canada Inc.
 Donohue Recycling Inc.
 1508756 Ontario Inc.
 3217925 Nova Scotia Company
 La Tuque Forest Products Inc.
 Abitibi-Consolidated Nova Scotia Incorporated
 Saguenay Forest Products Inc.
 Terra Nova Explorations Ltd.
 The Jonquiere Pulp Company
 The International Bridge and Terminal Company
 Scramble Mining Ltd.
 9150-3383 Quebec Inc.
 3231378 Nova Scotia Company
 Bowater Canada Treasury Corporation
 Bowater Shelburne Corporation
 St-Maurice River Drive Company Limited
 Bowater Treated Wood Inc.
 Canexel Hardboard Inc.
 9068-9050 Quebec Inc.
 Alliance Forest Products Inc. (2001)
 Bowater Belledune Sawmill Inc.
 Bowater Mitis Inc.
 Bowater Guerette Inc.
 Bowater Couturier Inc.
 Bowater Canadian Holdings Incorporated
 Bowater Canada Finance Corporation
 Bowater Canadian Limited
 AbitibiBowater Canada Inc.
 Bowater Canadian Forest Products Inc.
 Bowater LaHave Corporation
 Bowater Maritimes Inc.
 Abitibi-Consolidated (U.K.) Inc.

Cross Border Petitioners

Bowater Canadian Holdings Incorporated
 Bowater Canada Finance Corporation
 Bowater Canadian Limited
 AbitibiBowater Canada Inc.
 Bowater Canadian Forest Products Inc.
 Bowater LaHave Corporation
 Bowater Maritimes Inc.
 Abitibi-Consolidated (U.K.) Inc.

Partnerships

Bowater Canada Finance Limited Partnership
 Bowater Pulp and Paper Canada Holdings Limited Partnership
 Abitibi-Consolidated Finance LP

U.S. Debtors

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

APPENDIX "G"

SECOND CANADIAN PROOF OF CLAIM TO ACCOMPANY THE JOINT INSTRUCTION LETTER (ENGLISH VERSION)

CANADIAN CCAA Proof of Claim

re: **AbitibiBowater Inc.**

[GREEN]

1 Name of Canadian Petitioner, Partnership or Cross-Border Petitioner (the "Petitioners") Petitioner: _____							
2 Original Creditor Identification (the "Creditor")							
Legal Name of Creditor				Name of Contact			
Address				Phone #			
				Fax #			
City	Prov / State	Postal/Zip code	e-mail				
3 Assignee, if claim has been assigned							
Full Legal Name of Assignee				Name of Contact			
Address				Phone #			
				Fax #			
City	Prov / State	Postal/Zip code	e-mail				
4 Amount of Claim The Petitioner was and still is indebted to the Creditor as follows:							
Currency	Original Currency Amount	Secured	Unsecured	Subsequent	Restructuring	Priority under 11 U.S.C. §507(a)	Admin Expense 11 U.S.C. §503(b)
		☐	☐	☐	☐	☐	☐
		☐	☐	☐	☐	☐	☐
		☐	☐	☐	☐	☐	☐
		☐	☐	☐	☐	☐	☐
		☐	☐	☐	☐	☐	☐
		☐	☐	☐	☐	☐	☐
5 Documentation Provide all particulars of the Claim including amount, description of transaction(s) or agreement(s) giving rise to the Claim, name of any guarantor which has guaranteed the Claim, and amount of invoices, particulars of all credits, discounts, etc. claimed, description of the security, if any, granted by the affected Petitioner to the Creditor and estimated value of such security, particulars of any subsequent claim and any other supporting documentation.							
6 Certification I hereby certify that: • I am the Creditor, or authorized Representative of the Creditor. • I have knowledge of all the circumstances connected with this Claim. • The Creditor asserts this claim against the Petitioner. • Complete documentation in support of this claim is attached.							
Signature		Name					
		Title					
Dated		Signed at					
7 Filing of Claim This Proof of Claim must be received by the Monitor by no later than 4:00 p.m. (Eastern Standard Time) on April 7, 2010 , by way of electronic mail, facsimile, courier, or registered mail at the following:							

Ernst & Young Inc., Monitor of Abitibi-Consolidated Inc., Bowater Canadian Forest Products Inc., et al.
 800 Rene-Levesque Blvd. West
 Suite 1900
 Montreal, QC H3B 1X9
 Attention: Ms. Donna Comerford

Fax: 514-879-3992
 Tel: 1-866-246-7889
 e-mail: abitibibowater@ca.ey.com

An electronic version of this form is available at www.ey.com/ca/abitibibowater

APPENDIX "H"

SECOND CANADIAN PROOF OF CLAIM TO ACCOMPANY THE SECOND CANADIAN INSTRUCTION LETTER (ENGLISH VERSION)

CANADIAN CCAA Proof of Claim re: AbitibiBowater Inc.

1 Name of Canadian Petitioner, Partnership or Cross-Border Petitioner (the "Petitioners")					
Petitioner:					
2 Original Creditor Identification (the "Creditor")					
Legal Name of Creditor			Name of Contact		
Address			Phone #		
			Fax #		
City	Prov / State	Postal/Zip code	e-mail		
3 Assignee, if claim has been assigned					
Full Legal Name of Assignee			Name of Contact		
Address			Phone #		
			Fax #		
City	Prov / State	Postal/Zip code	e-mail		
4 Amount of Claim					
The Petitioner was and still is indebted to the Creditor as follows:					
Currency	Original Currency Amount	Secured	Unsecured	Subsequent	Restructuring
		☐	☐	☐	☐
		☐	☐	☐	☐
		☐	☐	☐	☐
		☐	☐	☐	☐
		☐	☐	☐	☐
		☐	☐	☐	☐
5 Documentation					
Provide all particulars of the Claim including amount, description of transaction(s) or agreement(s) giving rise to the Claim, name of any guarantor which has guaranteed the Claim, and amount of invoices, particulars of all credits, discounts, etc. claimed, description of the security, if any, granted by the affected Petitioner to the Creditor and estimated value of such security, particulars of any subsequent claim and any other supporting documentation.					
6 Certification					
I hereby certify that:					
• I am the Creditor, or authorized Representative of the Creditor. • I have knowledge of all the circumstances connected with this Claim. • The Creditor asserts this claim against the Petitioner. • Complete documentation in support of this claim is attached.					
Signature		Name			
		Title			
Dated		Signed at			
7 Filing of Claim					
This Proof of Claim must be received by the Monitor by no later than 4:00 p.m. (Eastern Standard Time) on April 7, 2010, by way of electronic mail, facsimile, courier, or registered mail at the following:					
Ernst & Young Inc., Monitor of Abitibi-Consolidated Inc., Bowater Canadian Forest Products Inc., et al. 800 Rene-Levesque Blvd. West Suite 1900 Montreal, QC H3B 1X9 Attention: Ms. Donna Comerford Fax: 514-879-3992 Tel: 1-866-246-7889 e-mail: abitibowater@ca.ey.com					

An electronic version of this form is available at www.ey.com/ca/abitibibowater

APPENDIX "I"

PRIORITY WAGE AND BENEFIT CLAIMS LETTER

<Name of Creditor->

<date>

<Address>

TO WHOM IT MAY CONCERN:

On April 17, 2009, Abitibi Consolidated Inc. and certain of its subsidiaries and Bowater Canadian Holdings Incorporated and certain of its subsidiaries and affiliates (collectively the "**Petitioners**") filed for and obtained protection from their creditors under the *Company Creditors' Arrangement Act* (the "**CCAA**" and the "**CCAA Proceedings**").

The following Petitioners filed CCAA Proceedings and also filed voluntary petitions for relief under Chapter 11 of the U.S. Bankruptcy Code (the "**Chapter 11 Proceedings**"): Bowater Canadian Holdings Inc., Bowater Canada Finance Corporation, Bowater Canadian Limited, Abitibi Bowater Canada Inc., Bowater Canadian Forest Products Inc., Bowater Lahave Corporation, Bowater Maritimes Inc. (collectively the "**Cross-Border Petitioners**").

Pursuant to Section 507(a)(4) of the U.S. Bankruptcy Code, an employee may have a priority claim for wages, salaries or commissions, including vacation, severance, unpaid time off and sick leave, earned during the 180 days before the filing of the bankruptcy petition (April 16, 2009), up to a limit of USD\$10,950 (a "**Priority Wage Claim**"). Pursuant to Section 507(a)(5) of the U.S. Bankruptcy Code, claims for contributions to an employee benefit plan arising from services rendered during the 180 day period before April 16, 2009 may also be subject to priority treatment, subject to certain statutory limits and deductions (a "**Priority Benefit Claim**").

You have filed a CCAA proof of claim against a Cross-Border Petitioner. The CCAA proof of claim did not provide for the ability to claim a Priority Wage Claim or Priority Benefit Claim as these types of claims are not specifically provided for in the CCAA.

However, as the Cross-Border Petitioners have also filed Chapter 11 Proceedings, the Monitor is providing the opportunity to employees who filed a CCAA proof of claim to amend their CCAA proof of claim in order to make a Priority Wage Claim and/or Priority Benefit Claim in the event they believe they have such a claim against a Cross-Border Petitioner. You should complete the following information on your amended proof of claim:

- the amount owed to you for wages, salaries or commissions, including vacation, severance, unpaid time off and sick leave, earned during the 180 days before April 16, 2009;
- the amount of unpaid contributions to an employee benefit plan (including pension plans, health insurance, and/or life insurance) arising from services rendered during the 180 day period before April 16, 2009; and
- supporting documentation detailing the amounts owing.

If you have any questions regarding a Priority Wage Claim and/or Priority Benefit Claim, please contact the Monitor at the address provided below:

Ernst & Young Inc., Monitor of **Abitibi-Consolidated Inc.,
Bowater Canadian Forest Products Inc., et al.**
800 Rene-Levesque Blvd. West
Suite 1900
Montreal, QC H3B 1X9
Telephone: **1-866-246-7889**
Fax: **514-879-3992**
Email: **abitibibowater@ca.ey.com**

Attention: **Ms. Donna Comerford**

You may submit your amended proof of claim detailing your Priority Wage Claim and/or Priority Benefit Claim to the Monitor by way of electronic mail, facsimile, courier, or registered mail to the Monitor's address listed above. The Monitor requests that amended claims be filed with the Monitor by **April 30, 2010**.

The Monitor notes that no determination has been made with respect to whether Priority Wage Claims and/or Priority Benefit Claims will be recognized in the insolvency proceedings at this time. The Cross-Border Petitioners will assess individual Priority Wage Claims and/or Priority Benefit Claims based on their merit and object if warranted, and all of the Cross-Border Petitioners and other parties in interests' rights related thereto are fully reserved.

Sincerely,

ERNST & YOUNG INC. Monitor of Abitibi-Consolidated Inc., Bowater Canadian Forest Products Inc., et al.

Attachment

APPENDIX "J"

503(b)(9) CLAIMS LETTER

<Name of Creditor->
<Address>

<date>

TO WHOM IT MAY CONCERN:

On April 17, 2009, Abitibi Consolidated Inc. and certain of its subsidiaries and Bowater Canadian Holdings Incorporated and certain of its subsidiaries and affiliates (collectively the "**Petitioners**") filed for and obtained protection from their creditors under the *Company Creditors' Arrangement Act* (the "**CCAA**" and the "**CCAA Proceedings**").

The following Petitioners filed CCAA Proceedings and filed voluntary petitions for relief under Chapter 11 of the U.S. Bankruptcy Code (the "**Chapter 11 Proceedings**"): Bowater Canadian Holdings Inc., Bowater Canada Finance Corporation, Bowater Canadian Limited, Abitibi Bowater Canada Inc., Bowater Canadian Forest Products Inc., Bowater Lahave Corporation, Bowater Maritimes Inc. (collectively the "**Cross-Border Petitioners**").

Pursuant to Section 503(b)(9) of the U.S. Bankruptcy Code, the U.S. Bankruptcy Court may grant administrative expense status to a creditor's claim for the value of goods supplied by the creditor and received by the Cross-Border Petitioner within twenty days before the filing of the petition in the Chapter 11 Proceedings (April 16, 2009) provided the goods were sold to the Cross-Border Petitioners in the ordinary course of the Cross-Border Petitioners' business (the "**503(b)(9) Claim**"). The U.S. Bankruptcy Code further provides that holders of allowed administrative expense claims (including 503(b)(9) Claims) be paid in full as a condition of Chapter 11 plan confirmation.

You have filed a proof of claim in the CCAA Proceedings against a Cross-Border Petitioner (the "**CCAA Proof of Claim**"). The CCAA Proof of Claim did not expressly provide an opportunity for you to submit a 503(b)(9) Claim as this type of claim is not specifically provided for in the CCAA.

However, as the Cross-Border Petitioners have also filed Chapter 11 Proceedings, the Monitor is now providing the opportunity for creditors who have filed a CCAA Proof of Claim to amend their CCAA Proof of Claim in order to make a 503(b)(9) Claim in the event they feel they have such a claim against a Cross-Border Petitioner. You should complete the following information on your amended proof of claim:

- the amount owed to you for goods received by the Cross-Border Petitioner within twenty days before April 16, 2009; and
- supporting documentation detailing the goods delivered and amounts owing.

If you have any questions regarding the 503(b)(9) Claim, please contact the Monitor at the address provided below:

Ernst & Young Inc., Monitor of **Abitibi-Consolidated Inc.,
Bowater Canadian Forest Products Inc., et al.**
800 Rene-Levesque Blvd. West
Suite 1900
Montreal, QC H3B 1X9
Telephone: **1-866-246-7889**
Fax: **514-879-3992**
Email: **abitibibowater@ca.ey.com**

Attention: **Ms. Donna Comerford**

You may submit your amended proof of claim detailing your 503(b)(9) Claim to the Monitor by way of electronic mail, facsimile, courier, or registered mail to the Monitor's address listed above. The Monitor requests that amended claims be filed with the Monitor by **April 30, 2010**.

The Monitor notes that no determination has been made with respect to whether 503(b)(9) Claims will be recognized in the insolvency proceedings at this time. The Cross-Border Petitioners will assess individual 503(b)(9) Claims based on their merit and object if warranted, and all the Cross-Border Petitioners and other parties in interests' rights related thereto are fully reserved.

Sincerely,

ERNST & YOUNG INC. Monitor of Abitibi-Consolidated Inc., Bowater Canadian Forest Products Inc., et al.

Attachment

SUPERIOR COURT
Commercial Division
(Sitting as a court designated pursuant to the *Companies'*
Creditors Arrangement Act)

N°. 500-11-036133-094

CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTRÉAL

IN THE MATTER OF PLAN OF COMPROMISE OR
ARRANGEMENT OF:

ABITIBIBOWATER INC.

- and -

ABITIBI-CONSOLIDATED INC.

- and -

BOWATER CANADIAN HOLDINGS INC.

- and -

THE OTHER PETITIONERS LISTED HEREIN

Petitioners

- and -

ERNST & YOUNG INC.

Monitor

BS0350 O/Ref: 041053-1170

EXHIBIT P-1

COPY

Me Joseph Reynaud (514) 397-3019
Fax : (514) 397-3616

STIKEMAN ELLIOTT
STIKEMAN ELLIOTT LLP Barristers & Solicitors
40th Floor

1155 René-Lévesque Blvd. West
Montréal, Québec H3B 3V2

EXHIBIT P-2

DUNCAN W. GLAHOLT

CURRICULUM VITAE

Duncan W. Glaholt, FCIArb, is the founder and a partner of the leading and nationally recognized construction law firm of Glaholt LLP, consistently peer rated as one of Canada's most highly recommended mid-sized construction law practises. Mr. Glaholt has been named one of Canada's leading lawyers in the Construction Law category in the Lexpert/ American Lawyer Media publication: "Leading 500 Lawyers in Canada" in each year in which that category appeared in publication. Mr. Glaholt has maintained Martindale & Hubble's highest possible AV rating for many years. He is Certified by the Law Society of Upper Canada as a Specialist in Construction Law. Mr. Glaholt is an experienced arbitrator and mediator and is a Fellow of the Chartered Institute of Arbitrators. Mr. Glaholt is a Founding Fellow and Past President of the Canadian College of Construction Lawyers and a Fellow of the American College of Construction Lawyers. Mr. Glaholt is author and co-author of standard reference books on lien legislation, construction law, and alternative dispute resolution in Canada. Adjunct Professor Faculty of Law at University of Toronto. Mr. Glaholt is Past Chair of the William Osler Health System, one of Canada's largest community hospitals and Ontario's first 3P public hospital.

Arbitration & Mediation:

Mr. Glaholt is a Fellow of the Chartered Institute of Arbitrators and has been an active arbitrator and mediator since 1995 and has acted as counsel on a major energy industry Dispute Review Board process, and is a Dispute Resolution Board member.

Mr. Glaholt has arbitrated major claims on a number of industrial and infrastructure projects under both institutional and ad hoc rules. Mr. Glaholt has been a member of arbitration panels in energy industry matters including, specifically, wind power, cogeneration, nuclear power and related BOP and distribution systems as well as conventional infrastructure and environmental projects.

Mr. Glaholt is an active and well respected mediator of complex construction disputes in Canada, with a specialty in complex multi-party infrastructure and industrial construction disputes.

Mr. Glaholt has undertaken a leadership role in the introduction of principles of private and statutory adjudication to Canadian lawyers and trade associations

Education:

B.A. University of Manitoba, 1974

J.D. University of Toronto, 1977

Called to the Bar of Ontario, 1979

Certified by the Law Society of Upper Canada as a Specialist in Construction Law, 1998 to present

Diploma in International Commercial Arbitration, 2004

FCI Arb, Chartered Institute of Arbitrators, 2009

Harvard Law School, Mediation Workshop for Lawyers, 2008

Directorships:

William Osler Health Centre

Past Board Chair

Canadian College of Construction Lawyers

Past President

Editor, Journal of Canadian College of Construction Lawyers

Books:

- *Construction Industry Disputes: The Long Bargain* (Carswell, to be published 2012) (co-author)
- *The Law of ADR in Canada: An Introductory Guide* (LexisNexis, 2011) (co-author)
- *Halsbury's Laws of Canada, Alternative Dispute Resolution* (LexisNexis, 2009) (co-author)

- **Halsbury's Laws of Canada, Construction** (LexisNexis, 2008) (co-author)
- ***Construction Builders' and Mechanics' Liens in Canada***, Bristow, Glaholt, Reynolds & Wise, (Carswell, 2005)
- **Journal of Canadian College of Construction Lawyers** (Editor, Carswell, 2007, 2008, 2009, 2010)
- ***Conduct of a Lien Action***, (Carswell, 2005, 2006, 2007, 2008, 2009, 2010)
- ***Conduct of a Trust Action*** (scheduled for publication 2010)
- ***Ontario Annotated Construction Lien Act***, (now in its 15th edition) (Carswell, 2010) (co-author)
- ***Construction Trusts***, (Carswell, 1999)
- ***Canadian Precedents of Pleadings*** (contributor: Construction Law, Carswell, 2009)
- ***O'Brien's Encyclopaedia of Forms, 11th Edition, Building Contracts*** (Canada Law Book, 2007)
- ***O'Brien's Encyclopaedia of Forms, 11th Edition, Bonds & Indemnities*** (Canada Law Book, 2002)

ADR Specific Articles:

Mr. Glaholt is well published in the periodical literature related to alternative dispute resolution, including:

- "Conciliation" (2009), 82 C.L.R. (3d) 161

- “Expert Determination” (2009), 82 C.L.R. (3d) 12
- “Has the Time Come for the ‘100 Day Construction Arbitration’ in Canada?” (2007), 59 C.L.R. (3d) 1
- “The Adjudication Option: The Case for Uniform Payment & Performance Legislation in Canada” (2006), 53 C.L.R. (3d) 8
- “ICC Arbitration: A Model for the Resolution of Complex Disputes” (2003) 19:1 *International Law Quarterly* 4 (co-author)
- “An ICC Model for the Resolution of Complex Construction Disputes” (2002), 14 C.L.R. (3d) 173 (co-author)
- “Toward an Inquisitorial Model for the Resolution of Complex Construction Disputes” (1998), 36 C.L.R. (2d) 159 (co-author)
- Early Dispute Resolution: Let’s Not go to Court – A.D.R. - A Midterm Report Card” and “Getting Paid – Unjust Enrichment & Quantum Meruit: How is it relevant to you?”.

Speeches, Conference Papers and General Articles:

Mr. Glaholt is a frequent lecturer on construction topics, including construction claims, suretyship, insolvency, letters of credit, insurance and reinsurance issues. A selected list of recent conferences include:

- **Resolving Construction Disputes: Emerging Trends,** Osgoode Professional Development (February 23, 2011)
- **Advanced Roundtable in Construction Law** Law Society of Upper Canada (September 2004, 2005, 2006, 2007, 2008, 2009, 2010)

- **OHSA Liability: Contractor/Constructor Liability Issues**
BOMA Toronto (October 28, 2010)
- **Re-Evaluating Your Surety Protection**
Canadian Institute (June 15, 2010)
- **“William Osler Health Centre: A PPP Case History”**
Canadian College of Construction Lawyers (May 28, 2009)
- **“Construction Law Strategies for 2009: Risk Redefined”**
York Communications (April 15, 2009)
- **“The Construction Lien Trustee”**
Law Society of Upper Canada (January 14, 2009)
- **“Alternative Dispute Resolution”**
Ontario Bar Association (November 14, 2008)
- **“Construction Trusts: Buyer and Seller Beware”**
Law Society of Upper Canada (November 6, 2008)
- **“New Developments in Construction Industry ADR” - Webinar**
Thomson Carswell (February 6, 2008)
- **“The Intense Court in Construction Law”**
Osgoode Professional Development (January 29, 2008)
- **“Mortgage Enforcement”**
Ontario Bar Association (December 4, 2007)
- **“From Blueprints to Building: Legal Issues in the Construction Industry”**
University of Toronto (November 22, 2007)
- **“Remedies Fast Forward”**

Ontario Bar Association (October 31, 2007)

- **“Effective Not-for-Profit Governance”**
Institute of Corporate Directors (May 15, 2007)
- **“Construction Law Symposium, What’s there to Lien on?”**
Ontario General Contractors Association (April 20, 2007)
- **“Construction Law Primers – Construction Risk Management 2007: Contracts, Bonds & Insurance”**
PoliciesYork Communications (March 28, 2007)
- **“Construction Liens and Surety Bonds”**
George Brown College (March 6, 2007)
- **“Six Minute Commercial Leasing Lawyer: Building Code Reform and Leasing Issues under the *Construction Lien Act* (February 20, 2007)**
- **“From Blueprints to Buildings: Legal Issues in the Construction Industry”**
University of Toronto Faculty of Law (November 16, 2006)
- **“Against the Odds, Risk and the Canadian Construction Industry”**(November 13, 2006)
- **“What’s there to Lien on?”**
Ontario General Contractors Association
(September 29, 2006)
- **“Do’s and Don’ts in Advising Claimants when Faced with or Asserting a Lien Claim”**
Canadian Institute, Litigating and Resolving Construction
(September 28, 2006)

- **“Adjudication in the Construction Process”**
Ontario Bar Association (September 21, 2006)
- **“Cost-Plus Contracts”**
Law Society of Upper Canada, Construction Law Roundtable (September 19, 2006)
- **“The Limits of Contracts as a Risk Management Tool”**
Canadian Institute, Legal & Business Guide to Public Procurement (June 16, 2006)
- **“Construction Law 101: Five Easy Pieces”**
Construct Canada (November 30, 2005)
- **“Contract and Bond Claims”**
York Communications, Construction Law Primer (March 28, 2006)
- *Veltri Metal Products: The Death of Minneapolis-Honeywell?* (2006), 48 C.L.R. (3d) 171
- **“Sorting Out Whitby Landmark”**
14th Annual Construction Superconference (November 29, 2004)

Memberships:

- Chartered Institute of Arbitrators
- Dispute Resolution Board
- International Bar Association
- Founding Fellow, Past President, Canadian College of Construction Lawyers
- The Law Society of Upper Canada
- Canadian Bar Association
- Ontario Bar Association
- County of York Law Association
- Advocates’ Society
- The Defence Research Institute
- Ontario Trial Lawyer’s Association

- American Trial Lawyers Association
- Dispute Resolution Board Foundation

SUPERIOR COURT
Commercial Division
(Sitting as a court designated pursuant to the *Companies'*
Creditors Arrangement Act)

N°. 500-11-036133-094

CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTRÉAL

IN THE MATTER OF PLAN OF COMPROMISE OR
ARRANGEMENT OF:

ABITIBIBOWATER INC.

- and -

ABITIBI-CONSOLIDATED INC.

- and -

BOWATER CANADIAN HOLDINGS INC.

- and -

THE OTHER PETITIONERS LISTED HEREIN

Petitioners

- and -

ERNST & YOUNG INC.

Monitor

BS0350 O/Ref: 041053-1170

EXHIBIT P-2

COPY

Me Joseph Reynaud (514) 397-3019
Fax : (514) 397-3616

STIKEMAN ELLIOTT
STIKEMAN ELLIOTT LLP Barristers & Solicitors
40th Floor

1155 René-Lévesque Blvd. West
Montréal, Québec H3B 3V2

EXHIBIT P-3



Ernst & Young Inc.
800, boul. René-Lévesque Ouest
Bureau 1900
Montréal (Qc) H3B 1X9
Tél./Tel.: 514 875 6060
Télec./Fax: 514 879 2600

June 1, 2012

Me Sophie Rossignol
Produits Forestier Résolu
(formerly Abitibi Consolidated Company of Canada)
111 Duke, bureau 5000
Montréal (Québec) H3C 2M1

Me Rossignol,

Ernst & Young Inc., in its capacity as Court-appointed Monitor of the Abitibibowater Inc. et al, approves the appointment of Duncan Glaholt to act as a Claims Officer in accordance with paragraph 9 of the Claims Procedure Order of the Court dated January 18, 2010.

Martin Daigneault, CA, CIRP
Senior Vice-President
Ernst & Young Inc.

Nº. 500-11-036133-094

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

- and -

- and -

- and -

Petitioners

Monitor

BS0350 O/Ref: 041053-1170

COPY

Me Joseph Reynaud
(514) 397-3019
Fax : (514) 397-3616

1155 René-Lévesque Blvd. West
Montréal, Québec H3B 3V2