



Ernst & Young Inc.
Ernst & Young Tower
222 Bay Street, P.O. Box 251
Toronto, Ontario M5K 1J7
Tel: 416 864 1234
Fax: 416 943 3300
ey.com/ca

**NOTICE OF THE SECOND INTERIM DISTRIBUTION RECORD DATE
in the matter of the PLAN OF REORGANIZATION AND COMPROMISE OF
ABITIBIBOWATER INC., AND CERTAIN OF ITS SUBSIDIARIES
(hereinafter referred to as the “Petitioners”)**

NOTICE IS HEREBY GIVEN that pursuant to the Second Amended and Restated Plan of Reorganization and Compromise of the Petitioners dated November 1, 2010 (the “Plan”), the Second Interim Distribution Record Date is **April 3, 2011**.

Except as otherwise provided in the Plan or as ordered by the Court, distributions to be made on account of Affected Claims that are Proven Claims as at the Second Interim Distribution Record Date are expected to be made on **April 18, 2011**.

Capitalized terms used and not otherwise defined in this Notice are as defined in the Plan.

A copy of the Plan may be obtained on the Monitor’s website at www.ey.com/ca/abitibibowater.