

**NOTICE OF THE INITIAL 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 Initial Distribution Record Date is **December 2, 2010**.

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 Initial Distribution Record Date shall be made on the Initial Distribution Date.

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.