Ernst & Young Inc.
800, boul. René-Lévesque Ouest
Bureau 1900
Montréal, Québec H3B 1X9
Tél/Tel: 514 875 6060
Téléc/Fax: 514 879 2600
ey.com/ca

May 14, 2010

To the Creditors of White Birch Paper Company and various subsidiaries and affiliates[1] ("Companies" or "WB")

**RE: Proceedings under the *Companies' Creditors Arrangement Act*[2] ("CCAA")
Procedure to file a proof of claim form**

We are writing to you today in our capacity as the Court appointed Monitor, in the above-mentioned matter.

You will find enclosed herewith a form of a proof of claim ("**Proof of Claim**"), and an instruction sheet to assist you in completing same. We ask that you kindly complete and return to us the Proof of Claim at your earliest convenience, and in any event no later than the Claims Bar Date (as defined hereinafter).

This letter provides instructions for completing the Proof of Claim form attached hereto. For your information, there is currently no proposed plan of compromise or arrangement (the "**Plan**") under the CCAA. If you file a Proof of Claim in accordance with the instructions below, you shall be notified once a Plan has been filed.

Claims Procedure

By order of the Honourable Robert Mongeon j.s.c. dated May 6th, 2010 (the "**Claims Procedure Order**") under the CCAA, a copy of which is attached, WB has been authorized to conduct a claims procedure for the identification, resolution and barring of claims against WB (the "**Claims Procedure**").

The Claims Procedure is intended for any Person with any Claim against WB of any kind or nature whatsoever, other than an Excluded Claim against WB, arising prior to February 24, 2010, unliquidated, contingent or otherwise and any Claim arising on or after February 24, 2010 that arose further to any Person receiving a written notice advising such Person to file a Proof of Claim as a result of the repudiation, resiliation, termination or restructuring of any contract, lease, employment agreement or other agreement ("**Restructuring Claim**"). Please review the enclosed material for the complete definition of Claim, Restructuring Claim and Excluded Claim[3].

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1 The entities subject to the Initial Order are White Birch Paper Holding Company, White Birch Paper Company, Stadacona General Partner Inc., Black Spruce Paper Inc., F.F. Soucy General Partner Inc., 3120772 Nova Scotia Company, Arrimage De Gros Cacouna Inc., Papier Masson Ltée., Stadacona Limited Partnership, F.F. Soucy Limited Partnership, and F.F. Soucy, Inc. & Partners, Limited Partnership.

2 R.S.C 1985, c. C-36, as amended.

3 Defined terms herein or in the Proof of Claim form which are not defined herein or in the Proof of Claim form shall have the meaning ascribed thereto in the Claims Procedure Order.

If you have any questions regarding the Claims Procedure, please contact Ernst & Young Inc., the Court-appointed Monitor, at the address provided below.

All notices and enquiries with respect to the Claims Procedure should be addressed to:

Ernst & Young Inc., Court-appointed Monitor
of White Birch Paper Company *et al.*

By Mail:

Ernst & Young Inc.
C.P. 4500, succ. B
Montréal, Québec H3B 5J3

Attention: WB claims

By Courier:

Ernst & Young Inc.
800, Boul. René-Lévesque West
Suite 1900
Montréal, Québec H3B 1X9

Attention: WB claims

Telephone: 514-879-8107

You may also contact the Monitor by phone at 1-877-694-3422 or by facsimile at 514-879-3991.

For Creditors Submitting a Proof of Claim

If you believe that you have a Claim against WB, you will have to file with the Monitor a duly completed Proof of Claim. Claims arising before February 24, 2010 must be received at the latest by 5:00 p.m. (Montréal Time) on June 21, 2010 (the "**Claims Bar Date**"), unless the Court orders that the Proof of Claim be accepted after that date, failing which you will be forever barred from advancing a Claim against WB and from receiving a distribution under the Plan on account of such Claim.

As well, any Person having a Restructuring Claim must file a Proof of Claim against WB by the later of: i) the Claims Bar Date; or ii) 5:00 p.m. (Montréal Time) on the 30th day following the receipt of a written notice advising such Person to file a Proof of Claim as a result of the repudiation, resiliation, termination or restructuring of any contract, lease, employment agreement or other agreement on or after February 24, 2010, failing which the Person will be forever barred from advancing a Restructuring Claim against WB and from receiving a distribution under the Plan on account of such Claim.

Creditors shall be responsible for obtaining proof of delivery, if required, of such Proof of Claim through their choice of delivery method. No acknowledgement of receipt will be provided by the Monitor.

Proof of Claim forms can also be found on the Monitor's website at www.ey.com/ca/WhiteBirch or obtained by contacting the Monitor by telephone at 1-877-694-3422 or by fax 514-879-3991 and providing particulars as to your name, address, facsimile number and e-mail address. Once the Monitor has this information, you will receive, as soon as practicable, an additional Proof of Claim form or a Claim Package.

There will not be a separate claims procedure for the U.S. creditors of the entities affected by the CCAA proceedings. Some of the entities in the WB group[4] have sought and obtained relief under Chapter 15 of the *U.S. Bankruptcy Code*[5]. The Claims Procedure Order is in the process of being recognized pursuant to Chapter 15 of the *U.S. Bankruptcy Code*, in connection with the proceedings initiated by these entities, and thereafter all U.S. creditors of these entities shall be bound by the Claims Procedure Order.

The proceedings herein and the Claims Procedure Order do not affect the creditors of Bear Island Paper Company, LLC ("**Bear Island**"). Bear Island is a subsidiary of White Birch Paper Company with activities in the U.S. Bear Island is not an applicant in the proceedings under the CCAA, and has commenced its own restructuring proceedings under Chapter 11 of the U.S. Bankruptcy Code. For information regarding Bear Island, please consult the website of the claims agent appointed in its restructuring proceedings, at www.gardencitygroup.com/cases/bip/.

Filing the Proof of Claim

Again, we cannot stress enough the importance of completing and returning to us the Proof of Claim, before the Claims Bar Date, in order to be kept informed of further developments in the proceedings under the CCAA, be invited to the meeting of creditors and vote on the Plan, after it is filed, and participate in any distribution that may be provided in an eventual Plan to be filed by the Companies.

We trust you will find the foregoing satisfactory. Please do not hesitate to contact us if you have any question regarding the Claims Procedure.

Yours very truly,

ERNST & YOUNG INC.
in its capacity as Court appointed Monitor in the matter of
the proposed plan of arrangement of White Birch Paper Company
and various subsidiaries and affiliates

Per: Martin P. Rosenthal, CA, CIRP
Senior Vice President

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[4] The entities which requested relief under Chapter 15 of the Code are White Birch Paper Company, Stadacona General Partner Inc., Papier Masson Ltée., Stadacona Limited Partnership, F.F. Soucy Limited Partnership, and F.F. Soucy, Inc. & Partners, Limited Partnership.

[5] U.S. Code, Title 11.

ERNST & YOUNG

Ernst & Young Inc.
800, boul. René-Lévesque Ouest
Bureau 1900
Montréal, Québec H3B 1X9

Tél/Tel: 514 875 6060
Téléc/Fax: 514 879 2600
ey.com/ca

PROOF OF CLAIM

(see accompanying instruction sheet)

IN THE MATTER OF THE PROPOSED PLAN OF COMPROMISE AND ARRANGEMENT OF WHITE BIRCH PAPER COMPANY AND VARIOUS SUBSIDIARIES AND AFFILIATES

Information concerning the creditor/claimant

Name of claimant ____________________

Full mailing address ____________________

____

Contact person ____________________ e-mail ____________________

Telephone No. ____________________ Fax No. ____________________

This claim has been acquired from another Yes ________ No ________

If yes, Name of assignor: ____________________

Address of assignor: ____________________

Date of assignment: ____________________

I, ____________________ *(name of creditor or representative of the creditor)*,
of ____________________ *(city and province)*

DO HEREBY CERTIFY:

1. That I am a creditor of the above-named group of debtors, (*or* that I am ____________________ *(state position or title)* of ____________________ *(name of creditor)*.
2. That I have personal knowledge of all the circumstances connected with the claim referred to below.
3. That the amount due to the creditor by the group of debtors or by any of the entities subject to the proceedings under the *Companies' Creditors Arrangement Act* (**"CCAA"**), as of the date of the Initial Order, namely February 24, 2010, or as a result of a restructuring transaction arising from the repudiation or resiliation of an agreement that occurred subsequently to the said date, (which amount is still due and owing) is as follows:

Amount due from	Amount	Currency
Stadacona Limited Partnership		
Stadacona General Partner Inc.		
Papier Masson Ltée.		
F.F. Soucy, Inc. & Partners, Limited Partnership		
F.F. Soucy Limited Partnership		
F.F. Soucy General Partner Inc.		
Arrimage De Gros Cacouna Inc.		
3120772 Nova Scotia Company		
Black Spruce Paper Inc.		
White Birch Paper Company		
White Birch Paper Holding Company		
Total amount of the claim		

The amounts due are outlined in the statements of account (*or* affidavit *or* solemn declaration) attached and marked Schedule "A" (*Note 1*), after deducting any counterclaims to which the debtors are entitled. ***(The attached statements of account or affidavit must specify the vouchers or other evidence in support of the claim.)***

4. That the amount(s) and category/categories of the claim of the creditor for purposes of this claim are as follows:

Category/Categories	Amount	Currency
Employee claim for unpaid wages and allowable expenses, under section 6(5) CCAA		
Claim related to a Pension plan, under section 6(6) CCAA		
Claim for payroll source withholdings and similar amounts, as referred to in section 6(3) CCAA		
Claim for unremitted GST on sales		
Secured claim (**note 2**) – Value of the assets held as security: $__________		
Unsecured claim (**note 3**)		
Restructuring claim, or claim arising from the repudiation or resiliation of an agreement, pursuant to section 32 CCAA		
Claim of a related creditor, as described in section 2 CCAA		
Equity claims, as described in section 2 and 22 CCAA		
Total amount of the claim		

(Give full particulars of the claim, including the calculations upon which the claim is based, and the details to support a right to a priority claim, as the case may be).

DATED in the city of ________________ this ________ day of ________________ 2010.

____
Signature of witness

____
Signature of creditor (of representative of the creditor)

Telephone no: (   ) ________________

Telecopier no: (   ) ________________

E-mail address: ________________

Notes and warnings:

1. If an affidavit or solemn declaration is attached, it must have been made before a person qualified to take affidavits or solemn declarations.
2. With regards to a secured claim, provide full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents. Your assessment of the value of the security must take into consideration all charges that are senior to the security interest referred to in the creditor's claim.
3. Indicate the amount of the unsecured claim that is not otherwise included in one of the other categories.

For Ernst & Young Inc.
use only:

Claim
Reference Number __________

Ernst & Young Inc.
800, boul. René-Lévesque Ouest
Bureau 1900
Montréal, Québec H3B 1X9
Tél/Tel: 514 875 6060
Téléc/Fax: 514 879 2600
ey.com/ca

INSTRUCTIONS FOR COMPLETING THE PROOF OF CLAIM

Please check each of the following requirements in order to prepare the attached forms in a complete and accurate manner.

PROOF OF CLAIM

- Give the **complete address, including postal code,** where all notices or correspondence are to be forwarded.
- If the creditor is a corporation, the full and complete legal name of the corporation or firm must be stated.
- Please state your name (or representative of the creditor), city of residence and province.
- The signature of a witness is required.
- The claim must be **signed personally by the individual** completing this proof of claim.

Paragraph (1)

- If you are completing the proof of claim for a corporation or another person, your **position or title**.

Paragraph (3)

- **Detailed statements of account** must be attached and must show the date, number and amount of all the invoices, charges, credits or payments.
- A statement of account is not complete if it begins with an amount brought forward.
- The amount of the statements of account **must match** the amount claimed in the proof of claim.

Paragraph (4)

- A creditor must indicate the category in which its claim falls by inserting the amount of the claim in the appropriate box, and providing in an appendix a full explanation of the basis of the claim.
- The total of the amounts indicated in respect of all categories **must match** the amount referred to in paragraph 3.
- A secured creditor must insert the value at which it assesses its security and provide **a certified true copy** of the security documents as registered. The secured creditor must also take into account, in the assessment of the value of the security, all charges that are senior to the security upon which the secured claim is based.
- In order to prepare its claim, the creditor should refer to the *Companies' Creditors Arrangement Act*, copy of which is accessible at http://laws.justice.gc.ca/eng/StatutesByTitle.

FILING THE PROOF OF CLAIM

- If you believe that you have a claim against the debtors, you will have to file with the Monitor a duly completed Proof of Claim. Claims arising before February 24, 2010 must be received at the latest by 5:00 p.m. (Montréal Time) on June 21, 2010 (the "**Claims Bar Date**"), unless the Court orders that the Proof of Claim be accepted after that date, failing which you will be forever barred from advancing a claim against the debtórs and from receiving a distribution under the eventual proposed plan of compromise and arrangement on account of such claim.
- The Proof of Claim forms must be sent to the Monitor by mail, by messenger or by facsimile, so that they are received by the Monitor before the Claims Bar Date. No acknowledgement of receipt will be issued – the claimant remains responsible to ensure and must be able to demonstrate that the forms have been duly transmitted. The forms must be addressed to Ernst & Young Inc., Court appointed Monitor of White Birch Paper Company et al. (attention: White Birch Claims) and must be sent **by mail** at C.P. 4500, succ. B, Montréal (Québec) H3B 5J3, or **by messenger** at 800, boul. René-Lévesque Ouest, Bureau 1900, Montréal (Québec), H3B 1X9 or **by facsimile** at 514 879 3991

CANADA

PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL
No.: 500-11-038474-108

SUPERIOR COURT
(Commercial Division)
The *Companies' Creditors Arrangement Act*

MONTREAL, this 6th day of May, 2010

IN THE PRESENCE OF:
THE HONOURABLE ROBERT MONGEON, J.S.C.

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

WHITE BIRCH PAPER HOLDING COMPANY

-and-

WHITE BIRCH PAPER COMPANY

-and-

STADACONA GENERAL PARTNER INC.

-and-

BLACK SPRUCE PAPER INC.

-and-

F.F. SOUCY GENERAL PARTNER INC.

-and-

3120772 NOVA SCOTIA COMPANY

-and-

ARRIMAGE DE GROS CACOUNA INC.

-and-

PAPIER MASSON LTÉE

Debtors

-and-

ERNST & YOUNG INC.

Monitor

-and-

STADACONA LIMITED PARTNERSHIP

-and-

F.F. SOUCY LIMITED PARTNERSHIP

-and-

F.F. SOUCY, INC. & PARTNERS, LIMITED PARTNERSHIP

Mises en Cause

ORDER ESTABLISHING THE CLAIMS PROCESS

CONSIDERING the Debtors' *"Motion to Establish a Claims Process"* and the attached Schedules, the affidavit in support thereof (the **"Motion"**) and the submissions of counsel,

GIVEN the provisions of the Initial Order granted by this Court in this matter on February 24th, 2010 (the **"Initial Order"**); and

GIVEN the provisions of the *Companies' Creditors Arrangement Act*, (R.S.C., 1985, c. C-36) as amended (the **"CCAA"**);

WHEREFORE, THE COURT:

[1] **GRANTS** the present Motion;

DEFINITIONS

[2] **ORDERS** that the following terms in the present order (the **"Order"**) shall, unless otherwise indicated, have the following meanings ascribed thereto:

(a) **"Administrative Agent"** means, collectively, the First Lien Administrative Agent and the Second Lien Administrative Agent;

(b) **"BIA"** means the Bankruptcy and Insolvency Act, R.S.C. 1985, c. B-3, as amended;

(c) **"Business Day"** means a day, other than a Saturday, a Sunday or a non-juridical day (as defined in article 6 of the Code of Civil Procedure, R.S.Q., c. C-25, as amended);

(d) **"CCAA"** means the *Companies' Creditors Arrangement Act* (R.S., 1985, c. C-36), as amended;

(e) **"CCAA Proceedings"** means the proceedings in respect of the Debtors and Mises en Cause before the Court commenced pursuant to the CCAA;

(f) **"Claim"** means any right of any Person against the Debtors and Mises en Cause in connection with any indebtedness, liability or obligation of any kind of the Debtors and Mises en Cause owed to such Person and any interest accrued thereon or costs payable in respect thereof, whether 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 the right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future, which indebtedness, liability or obligation is based in whole or in part on facts existing prior to February 24th, 2010, or which would have been claims provable in bankruptcy had the Debtors and Mises en Cause become bankrupt on February 24th, 2010, and, without limitation, shall include any Restructuring Claim, provided however that in no case shall a Claim include an Excluded Claim;

(g) **"Claims Bar Date"** means 5:00 p.m. Eastern time (EDT) on June 21st, 2010 or, for Creditors having a Restructuring Claim and only in respect of such Restructuring Claim, the later of (a) June 21st, 2010 or (b) thirty (30) days after the date of receipt by the Creditor of a notice advising the Creditor to file a proof of claim as a result of the restructuring, repudiation, resiliation or termination of the contract, lease, employment agreement or other agreement;

(h) **"Court"** means the Superior Court of Québec (Commercial Division);

(i) **"Creditor"** means any Person having a Claim and may, where the context requires, include the assignee of a Claim or a trustee, interim receiver, receiver, receiver and manager, or other Person acting on behalf of such Person and includes a Known Creditor. A Creditor shall not include an Excluded Creditor;

(j) **"Creditors' Instructions"** means the instructions for Creditors, including a Proof of Claim, a notice and an instruction letter (being substantially in the form set out at

Annex B hereto) explaining how to complete same, and a copy of this Order;

(k) **"Creditors' List"** means a list of all Known Creditors;

(l) **"Creditors' Meeting"** means the meeting of the Debtors' and Mises en Cause's Creditors to be convened for the purposes of voting on the Plan, and any adjournment thereof;

(m) **"Designated Newspapers"** means La Presse, The Gazette and the National Post;

(n) **"Excluded Claim"** means i) any claim which cannot be compromised under the terms of the CCAA, ii) any right of any Person against the Debtors and Mises en Cause in connection with any indebtedness, liability or obligation of any kind which came into existence on or after February 24th, 2010 (other than Restructuring Claims), as well as any interest thereon, including any obligation of the Debtors and Mises en Cause toward creditors who have supplied or shall supply services, utilities, goods or materials or who have or shall have advanced funds to the Debtors and Mises en Cause on or after February 24th, 2010, but only to the extent of their claims in respect of the supply of such services, utilities, goods, materials or funds on or after February 24th, 2010 (and to the extent that such claims are not otherwise affected by the Plan), iii) the Claims of the beneficiaries of the CCAA Charges (as such term is defined in the Initial Order) in relation to such CCAA Charges, and iv) Claims of any of the Debtors or Mises en Cause, as well as Claims of Bear Island Paper Company, against any of the Debtors or Mises en Cause;

(o) **"Excluded Creditor"** means a Person having a Claim in respect of an Excluded Claim but only in respect of such Excluded Claim;

(p) **"First Lien Administrative Agent"** means the administrative agent appointed pursuant to the terms of the First Term Loan Agreement;

(q) **"First Term Loan Agreement"** means the First Lien Term Loan Credit Agreement, as amended and restated on January 27th, 2006 and May 8, 2007;

(r) **"Initial Order"** means the order of this Court made on February 24th, 2010 under the CCAA, and as amended thereafter;

(s) **"Known Creditor"** means a Creditor whose Claim is included in the Debtors' and Mises en Cause' books and records;

(t) **"Monitor"** means Ernst & Young Inc., in its capacity as monitor appointed pursuant to the Initial Order;

(u) **"Newspaper Notice"** means the notice of this Order to be published in the Designated Newspapers on the Publication Date in accordance with paragraph 3, which shall set out the Claims Bar Date and the Creditors' Instructions;

(v) **"Notice of Revision or Disallowance"** means the notice referred to in subparagraph 10 (c) hereof, advising a Creditor that the Monitor has revised or rejected all or part of such Creditor's Claim set out in its Proof of Claim and setting out the reasons for such revision or disallowance;

(w) **"Person"** means any individual, corporation, limited or unlimited liability company, general or limited partnership, association, trust, unincorporated organization, joint venture, governmental body or agency, or any other entity;

(x) **"Plan"** means a plan to be filed by the Debtors and Mises en Cause pursuant to the CCAA, as such plan may be amended or supplemented from time to time;

(y) **"Proof of Claim"** means the form of proof of claim for Creditors referred to in paragraphs 6 and following hereof, being substantially in the form set out at Annex "A" attached herewith;

(z) **"Proven Claim"** means the amount of any Claim of any Creditor determined in accordance with the provisions of the CCAA and this Order, and proven by delivering a Proof of Claim to the Monitor, but only after and to the extent that such Proof of Claim has been accepted by the Monitor;

(aa) **"Publication Date"** means the date on which the publication of the Newspaper Notice in all of the Designated Newspapers has been completed;

(bb) **"Restructuring Claim"** means any right of any Person against the Debtors and the Mises en Cause in connection with any indebtedness, liability or obligation of any kind owed to such Person arising out of the restructuring, repudiation, resiliation or termination, on or after February 24th, 2010, of any contract, lease, employment agreement, collective agreement or other agreement entered into with any of the Debtors and/or Mises en Cause, whether written or oral, including any right of any Person who receives a notice of repudiation or termination from any of the Debtors and/or

Mises en Cause, provided however that a Restructuring Claim shall not include an Excluded Claim;

(cc) **"Sanction Hearing"** means a hearing before the Court to seek the approval of the Plan;

(dd) **"Second Lien Administrative Agent"** means the administrative agent appointed pursuant to the terms of the Second Term Loan Agreement;

(ee) **"Second Term Loan Agreement"** means the Second Lien Term Loan Agreement, as amended and restated on January 27, 2006 and May 8, 2007;

(ff) **"U.S. Court"** means the United States Bankruptcy Court for the Eastern District of Virginia;

(gg) **"Voting Claim"** of a Creditor means the Proven Claim of the Creditor unless the Proven Claim of the Creditor is not finally determined at the time of the Creditors' Meeting, in which case it means the Claim of the Creditor which is accepted provisionally for voting purposes in accordance with the provisions of this Order, the Plan and the CCAA;

GENERAL PROCEDURE

[3] **ORDERS** that the Newspaper Notice shall be published by the Monitor in the Designated Newspapers as soon as possible following the issuance of this Order, but in any event no later than May 22nd, 2010;

[4] **ORDERS** that, in addition to the publication referred to in paragraph 3,the Monitor shall send a copy of the Creditors' Instructions, by regular mail, to (i) each Known Creditor at the last known address for each Known Creditor on the Petitioner's books

and records as soon as practicable and no later than May 21st, 2010, (ii) each Creditor with a Restructuring Claim that arose prior to the date of this Order as soon as practicable and in no event later than May 21st, 2010, (iii) each Creditor with a Restructuring Claim that arises after the date of this Order, as soon as practicable after any such Restructuring Claim arises (and at least 15 days prior to the Claims Bar Date in respect of the said Restructuring Claim);

[5] **ORDERS** that, in addition to the publication referred to hereinabove, the Monitor shall publish on its website at http://www.ey.com/ca/WhiteBirch a copy of the Creditors' Instructions, as soon as possible but no later than May 21st, 2010.

CLAIMS PROCEDURE

[6] **ORDERS** that, unless otherwise authorized by this Court, a Creditor who does not file a Proof of Claim by the Claims Bar Date shall not be entitled to any further notice, shall not be entitled to participate as a Creditor in these proceedings, shall not be entitled to vote on any matter in these Proceedings, including the Plan, or from advancing a Claim against the Debtors and Mises en Cause or from receiving a distribution under the Plan;

[7] **ORDERS** that, to the extent a First Lien Administrative Agent has been duly appointed, and, to the extent such appointment remains valid at the relevant time, such Administrative Agent shall be authorized to file a Proof of Claim on behalf of all of the lenders under the First Term Loan Agreement, which Claim may be filed in a single Proof of Claim document indicating the aggregate amount outstanding thereunder and indicating in an appendix thereto the identity and amount of the Claim of the individual lenders, and the said First Lien Administrative Agent shall be authorized to act on behalf of the said lenders in respect of the adjudication of Claims

under the First Term Loan Agreement in accordance with the provisions of this Order;

[8] **ORDERS** that, to the extent a Second Lien Administrative Agent has been duly appointed, and, to the extent such appointment remains valid at the relevant time, such Administrative Agent shall be authorized to file a Proof of Claim on behalf of all of the lenders under the Second Term Loan Agreement, which Claim may be filed in a single Proof of Claim document indicating the aggregate amount outstanding thereunder and indicating in an appendix thereto the identity and amount of the Claim of the individual lenders, and the said Second Lien Administrative Agent shall be authorized to act on behalf of the said lenders in respect of the adjudication of Claims under the Second Term Loan Agreement in accordance with the provisions of this Order;

[9] **ORDERS** that notwithstanding paragraphs 7 and 8 above, each lender under the First Term Loan Agreement and the Second Term Loan Agreement shall be entitled to file a Proof of Claim on its own behalf, in respect of the specific amount due to such lender thereunder;

[10] **ORDERS** that the following procedure shall apply where a Creditor files a Proof of Claim on or before the Claims Bar Date:

(a) the Monitor, together with the Debtors and the Mises en Cause, shall review the Proof of Claim to value the amounts and terms set out therein for voting and distribution purposes.

(b) the Monitor, in consultation with the Debtors and the Mises en Cause, may accept a Proof of Claim or may disallow it in whole or in part. Where a Proof of Claim is accepted, no notice of this decision need be given by the Monitor, provided however that the Monitor shall publish a list of all claims (or portions thereof) that have been accepted as of the relevant date, on its website, at http://www.ey.com/ca/WhiteBirch, at least five (5) Business Days prior to any Creditors' Meeting or adjournment thereof, and shall notify the Creditors verbally of any change to that list at any Creditors' Meeting or adjournment thereof;

(c) where applicable, the Monitor shall send the Creditor a Notice of Revision or Disallowance by mail, facsimile, courier or other means of electronic communication;

(d) the Creditor who receives a Notice of Revision or Disallowance and wishes to dispute it shall, within fourteen (14) days of the Notice of Revision or Disallowance, file an appeal motion with the Court and serve a copy of such appeal motion to the Monitor, to the Monitor's counsel and to the Debtors' counsel identified in paragraph 11 hereof;

(e) unless otherwise authorized by this Court, if the Creditor does not file an appeal motion within the delay provided for above, such Creditor shall be deemed to have accepted the value of its Claim as set out in the Notice of Revision or Disallowance;

(f) where the Creditor appeals from the Notice of Revision or Disallowance and the issue of the validity of the Claim has not been finally determined prior to the date of any Creditor's Meeting, the portion of the claim which has not been disallowed shall be considered as provisionally accepted by the Monitor, without prejudice to the rights of the Debtors and the Mises en Cause or the Creditor with respect to final determination of the Creditor's Claim for distribution purposes;

NOTICES AND COMMUNICATIONS

[11] **ORDERS** that any notice or other communication to be given under this Order by a Creditor to the Monitor or the Debtors shall be in writing in substantially the form, if any, provided for in this Order and will be sufficiently given only if given by mail, facsimile, courier or other means of electronic communication addressed to:

Monitor:	Ernst & Young Inc.
	Attention: Martin Rosenthal Michel Marleau and Jean-Daniel Breton
	E-mail: martin.rosenthal@ca.ey.com michel.marleau@ca.ey.com jean-daniel.breton@ca.ey.com

Monitor's counsel:	Ogilvy Renault LLP
	Attention: Louis Gouin
	E-mail: lgouin@ogilvyrenault.com

Debtors' counsel:	Stikeman Elliott LLP
	Attention: Jean Fontaine and Matthew Liben
	E-mail :jfontaine@stikeman.com mliben@stikeman.com

[12] **ORDERS** that any document sent by the Monitor pursuant to this Order may be sent by e-mail, ordinary mail, registered mail, courier or facsimile transmission. A Creditor shall be deemed to have received any document sent pursuant to this Order three (3) Business Days after the document is sent by mail and one (1) Business Day after the document is sent by courier, e-mail or facsimile transmission;

FOREIGN PROCEEDING

[13] **ORDERS** that White Birch Paper Company shall have the power and authority, in its role as Foreign Representative (as defined in the Initial Order), to apply to the U.S. Court for an order in respect of the Debtors and the Mises en Cause , pursuant to Chapter 15 of the United States Bankruptcy Code, for the purpose of having this Order recognised by the U.S. Court;

GENERAL PROVISIONS

[14] **ORDERS** that for the purposes of this Order, all Claims that are denominated in a foreign currency shall be converted to Canadian dollars at the Bank of Canada noon spot rate of exchange for exchanging currency to Canadian dollars on the later of February 24th, 2010, or such other date as is provided for in the Plan;

[15] **ORDERS** that notwithstanding any other provision of this Order, the solicitation by the Monitor, the Debtors and/or the Mises en Cause of Proofs of Claim, and the filing by any Person of any Proof of Claim shall not, for that reason only, grant any Person any standing or rights under any proposed Plan;

[16] **ORDERS** that nothing in this Order shall constitute or be deemed to constitute an allocation or assignment of Claims or Excluded Claims by the Debtors and/or the Mises en Cause into particular affected or unaffected classes for the purpose of a Plan and, for greater certainty, the treatment of Claims, Excluded Claims or any other Claims is to be subject to a Plan and the classes of creditors for voting and distribution purposes shall be subject to terms of any proposed Plan or further order of this Court;

[17] **ORDERS** that the Monitor shall use reasonable discretion as to the adequacy of compliance, completion and execution of any document completed and executed pursuant to this Order,

including with respect to the manner in which Proofs of Claim and Notices of Provision or Disallowance are completed and executed, 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;

[18] **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;

[19] **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;

[20] **ORDERS** the provisional execution of this Order notwithstanding appeal;

THE WHOLE WITHOUT COSTS, except in case of contestation.

MONTREAL, this 6th day of May, 2010

J.S.C.

THE HONOURABLE ROBERT MONGEON, J.S.C.

COPIE CONFORME

Greffier adjoint