Court File No. 500-11-036133-094

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT (*CANADA)

AND IN THE MATTER OF A PLAN OF REORGANIZATION AND COMPROMISE

OF

ABITIBIBOWATER INC.,
AND CERTAIN OF ITS SUBSIDIARIES LISTED IN SCHEDULE "A" TO THE INFORMATION CIRCULAR DATED AUGUST 2, 2010

SECOND AMENDED PLAN SUPPLEMENT 6.9(2)

TO THE PLAN OF REORGANIZATION AND COMPROMISE DATED AUGUST 2, 2010

UNDER THE *COMPANIES' CREDITORS ARRANGEMENT ACT* (CANADA),

AND SECTION 191 OF THE *CANADA BUSINESS CORPORATIONS ACT*,

November 22, 2010

NOTICE OF FILING OF SECOND AMENDED CCAA PLAN SUPPLEMENT 6.9(2)

PLEASE TAKE NOTICE that, pursuant to the Plan of Reorganization and Compromise jointly filed by the Applicants pursuant to the provisions of the CCAA and Section 191 of the CBCA (the "**CCAA Plan**") and as set forth in the Information Circular pertaining to a Plan of Reorganization and Compromise under the *Companies' Creditors Arrangement Act* (Canada) and the *Canada Business Corporations Act* involving AbitibiBowater Inc. and certain of its subsidiaries dated August 2, 2010 (the "**Circular**"), this second amended CCAA Plan Supplement (the "**Second Amended CCAA Plan Supplement 6.9(2)**") is to be posted on the Monitor's Website with notice of such posting to be provided to the Service List (as such Second Amended CCAA Plan Supplement 6.9(2) may be thereafter modified, amended, varied or supplemented in accordance with the CCAA Plan). All capitalized terms not otherwise defined in this Second Amended CCAA Plan Supplement 6.9(2) shall have the meanings ascribed to them in the Circular.

PLEASE TAKE FURTHER NOTICE that on September 3, 2010 the Applicants filed CCAA Plan Supplement 6.9(2), as further amended on September 17, 2010 (collectively, CCAA Plan Supplement 6.9(2)), which set forth the material terms of the New Plans (the "**Initial New Plans**").

PLEASE TAKE FURTHER NOTICE that Exhibit I to this Second Amended CCAA Plan Supplement 6.9(2) amends and replaces Section (1)(b) of the Initial New Plans.

PLEASE TAKE FURTHER NOTICE that you are advised and encouraged to read this Second Amended CCAA Plan Supplement 6.9(2) and its Exhibit I in conjunction with CCAA Plan Supplement 6.9(2), the Circular, the CCAA Plan and the Creditors' Meeting Order.

PLEASE TAKE FURTHER NOTICE that a true and complete copy of the Second Amended CCAA Plan Supplement 6.9(2) is attached hereto.

PLEASE TAKE FURTHER NOTICE that copies of the Second Amended CCAA Plan Supplement 6.9(2) as well as the CCAA Plan and the Circular may be obtained from the Monitor's website at www.ey.com/ca/abitibibowater.

EXHIBIT I

B. Reinstatement Option for Eligible Retirees

Pursuant to the CCAA Plan and the U.S. Plan, all retirees, beneficiaries and deferred vested participants, as of the Implementation Date, under the Terminated Retirement Plans (the "**Eligible Retirees**") will be eligible to receive benefits after the Implementation Date substantially similar to those benefits available to such Eligible Retiree under the Terminated Retirement Plans to the extent thereof, without retroactive adjustments; provided, however, (i) that the benefits available to each such Eligible Retiree under the New Plans shall be 10% to 35% lower, depending on the applicable Terminated Retirement Plan, than the benefits available to the Eligible Retiree under the Terminated Retirement Plans at the time of termination thereof, as detailed below, (ii) the benefits available to each such Eligible Retiree under the New Plans shall be subject to an annual per participant cap on benefits in amounts ranging from $40,000 to $50,000 (in the aggregate) in the case of defined benefit Terminated Retirement Plans and corresponding caps in the case of defined contribution Terminated Retirement Plans, depending on the applicable Terminated Retirement Plans, these benefits being further reduced by any secured pension benefits received or to be received in respect of the Terminated Retirement Plans, as summarized below, (iii) the Company will not secure or collateralize any funding obligations under the New Plans and the identity of the plan sponsor(s) may change; and (iv) that the Eligible Retiree must waive and forfeit any and all claim such Eligible Retiree has or may have in the CCAA Proceedings and the Chapter 11 Cases in respect of the Terminated Retirement Plans (the "**Retiree SERP Claims**").

Eligible Retirees who retain their Retiree SERP Claims will not receive any benefits under the New Plans and will not receive any credit under the New Plans for any benefits accrued under the Terminated Retirement Plans. Eligible Retirees who retain their Retiree SERP Claims will receive distributions in full satisfaction of such Retiree SERP Claims under the Plan to the extent such claims are Allowed.