



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

PLAN SUPPLEMENT 3.2

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

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

SECTION 191 OF THE *CANADA BUSINESS CORPORATIONS ACT*,

AND SUCH OTHER SECTIONS AND LEGISLATION TO BE SET FORTH IN THE
RESTRUCTURING TRANSACTIONS NOTICE TO BE DATED SEPTEMBER 3, 2010

September 1, 2010

NOTICE OF FILING OF CCAA PLAN SUPPLEMENT 3.2

PLEASE TAKE NOTICE that, pursuant to the Plan of Reorganization and Compromise jointly filed by the Applicants pursuant to the provisions of the CCAA, Section 191 of the CBCA and such other legislation to be set forth in the Restructuring Transactions Notice (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), the *Canada Business Corporations Act* and such other legislation to be set forth in the Restructuring Transactions Notice involving AbitibiBowater Inc. and certain of its subsidiaries dated August 2, 2010 (the "**Circular**"), this CCAA Plan Supplement (the "**CCAA Plan Supplement 3.2**") is to be posted on the Monitor's Website on or before the CCAA Plan Supplement Filing Date with notice of such posting to be provided to the Service List (as such CCAA Plan Supplement 3.2 may be thereafter modified, amended, varied or supplemented in accordance with the CCAA Plan). All capitalized terms not otherwise defined in this CCAA Plan Supplement 3.2 shall have the meanings ascribed to them in the Circular.

PLEASE TAKE FURTHER NOTICE that this CCAA Plan Supplement 3.2 lists in Exhibit I hereto the letters of credit that are issued and outstanding immediately prior to the Implementation Date under the BCFPI Secured Bank Documents.

PLEASE TAKE FURTHER NOTICE that you are advised and encouraged to read this CCAA Plan Supplement 3.2 and its Exhibit I in conjunction with the Circular, the CCAA Plan and the Creditors' Meeting Order.

PLEASE TAKE FURTHER NOTICE that a true and complete copy of the CCAA Plan Supplement 3.2 is attached hereto.

PLEASE TAKE FURTHER NOTICE that copies of the CCAA Plan Supplement 3.2 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

THE BCFPI SECURED BANK LETTERS OF CREDIT

The following letters of credit are issued and outstanding immediately prior to the Implementation Date under the BCFPI Secured Bank Documents:

Amount	L/C Number	Issuing Bank	Date of Issue	Expiration Date
Cdn\$8,504,945.00	S18572/174752	Bank of Nova Scotia	4/19/2002	4/16/2011
Cdn\$50,000.00	S18572/221592	Bank of Nova Scotia	3/9/2005	3/9/2011
Cdn\$143,641.43	S51151/283567	Bank of Nova Scotia	1/21/2009	12/31/2010
\$700,000.00	S51151/282571	Bank of Nova Scotia	12/19/2008	12/17/2010