

Delaware

PAGE 1

The First State

I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF OWNERSHIP, WHICH MERGES:

"ABI ESCROW CORPORATION", A DELAWARE CORPORATION,
WITH AND INTO "ABITIBIBOWATER INC." UNDER THE NAME OF
"ABITIBIBOWATER INC.", A CORPORATION ORGANIZED AND EXISTING
UNDER THE LAWS OF THE STATE OF DELAWARE, AS RECEIVED AND FILED
IN THIS OFFICE THE EIGHTH DAY OF DECEMBER, A.D. 2010, AT 3:40
O'CLOCK P.M.

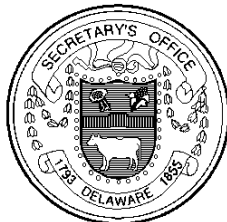
AND I DO HEREBY FURTHER CERTIFY THAT THE EFFECTIVE DATE OF
THE AFORESAID CERTIFICATE OF OWNERSHIP IS THE NINTH DAY OF
DECEMBER, A.D. 2010, AT 4 O'CLOCK A.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE
NEW CASTLE COUNTY RECORDER OF DEEDS.

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You may verify this certificate online
at corp.delaware.gov/authver.shtml




Jeffrey W. Bullock, Secretary of State
AUTHENTICATION: 8410421

DATE: 12-08-10

**CERTIFICATE OF OWNERSHIP AND MERGER
OF
ABITIBIBOWATER INC.,
a Delaware corporation
AND
ABI ESCROW CORPORATION,
a Delaware corporation**

Pursuant to Section 253 of the
Delaware General Corporation Law

ABITIBIBOWATER INC., a corporation organized and existing under the laws of the State of Delaware, does hereby certify the following as the surviving corporation in a merger between a Delaware parent corporation and a wholly-owned Delaware subsidiary corporation:

1. The name and the state of incorporation of each of the constituent corporations of the merger are as follows:

Name	State of Incorporation
AbitibiBowater Inc.	Delaware
ABI Escrow Corporation	Delaware

2. AbitibiBowater Inc. (the "Company") owns all of the issued and outstanding shares of common stock, par value \$1.00 per share, of ABI Escrow Corporation, a Delaware corporation (the "Subsidiary").
3. On September 15, 2010, the Board of Directors of the Company adopted the following resolutions approving the merger of the Subsidiary with and into the Company (the "Merger"):

RESOLVED, that the Board hereby approves . . . the consummation of the Merger and the transactions contemplated thereby

RESOLVED FURTHER, the Authorized Officers be, and each of them hereby is, singly or together with any other Authorized Officers, authorized on behalf and in the name of the Company to procure, negotiate and enter into (or cause to be entered into) . . . such documents relating to the Merger as may be necessary or desirable

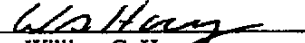
4. The name of the surviving corporation shall be "AbitibiBowater Inc."

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5. This Certificate of Ownership and Merger is filed in accordance with Sections 253 and 103 of the Delaware General Corporation Law shall be effective as of 4:00 a.m. on December 9th, 2010.

[Signature Page Follows]

IN WITNESS WHEREOF, the Company has caused this Certificate to be signed by an authorized officer on this 8th day of December, 2010.

ABITIBIBOWATER INC.

By: 
Name: William G. Harney
Title: Executive Vice President and
Chief Financial Officer