

GUIDE TO COMPLETING THE PROOF OF CLAIM FORM

This guide has been prepared to assist creditors in filling out the Proof of Claim form with respect to the Canadian Petitioners, Partnerships and Cross-Border Petitioners as listed in the attached Schedule 1. If you have any additional questions regarding completion of the Proof of Claim form, or require additional copies of the Proof of Claim Form, please consult the Monitor's website at www.ey.com/ca/abitibibowater or contact the Monitor as indicated in Section 7 of this Guide.

Please note that this is a guide only, and that in the event of any inconsistency between the terms of this guide and the terms of the Claims Procedure Order made on August 26, 2009, the terms of the Claims Procedure Order will govern. Capitalized terms not defined herein are as defined in the Claims Procedure Order. A copy of the Claims Procedure Order can be obtained from the Monitor's website at www.ey.com/ca/abitibibowater.

Section 1 – Name of Debtor:

- Enclosed in the Canadian Claims Package (as defined in the Claims Procedure Order) is a list of the Canadian Petitioners (including a detailed list of the various sites operated by the Canadian Petitioners and Cross-Border Petitioners for your reference), Partnerships and Cross-Border Petitioners against whom a claim may be asserted in this claims process.
- Creditors must file a separate Proof of Claim form for each Canadian Petitioner, Partnership and/or Cross-Border Petitioner against whom a claim is being asserted.
- Please note that these procedures apply ONLY to claims filed against the Canadian Petitioners, Partnerships and Cross-Border Petitioners listed on the attached Schedule 1. The U.S. Debtors are subject to Chapter 11 proceedings in the United States. With respect to the U.S. proceedings, a general bar date of November 13, 2009 at 4:00 p.m. (prevailing Eastern Time) has been established by the U.S. Bankruptcy Court. If you believe you have claims against the U.S. Debtors, any such claims must be filed in, and only in, the U.S. proceedings with the U.S. Debtors' claims agent Epiq Bankruptcy Solutions, LLC. Procedures for filing such claims in the U.S. Proceedings can be found by going to the following internet link: <http://chapter11.epiqsystems.com/ABH>. You will find a copy of the materials with respect to the U.S. Claims Procedure enclosed with this Canadian Claims Package.

Section 2 – Original Creditor

- A separate Proof of Claim form must be filed by each Creditor's legal entity or person asserting a claim against a Canadian Petitioner, Partnership or a Cross-Border Petitioner listed on the attached Schedule 1.
- Creditors shall include any and all claims it asserts against a single Canadian Petitioner, Partnership or a single Cross-Border Petitioner in a single Proof of Claim.
- The full legal name of the Creditor must be provided along with its operating name, if different.

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- If the Creditor operates under a different name, or names, please indicate this in a separate schedule in the supporting documentation.
- If the Claim has been assigned or transferred to another party, Section 3 of the Proof of Claim must also be completed.
- Unless the Claim is assigned or transferred, all future correspondence, notices, etc. regarding the Claim will be directed to the address and contact indicated in Section 2.
- Certain Claims or Subsequent Claims are excluded from this Canadian Claims Procedure and will be dealt with in a subsequent process at a later date. The Excluded Claims are as defined in the Claims Procedure Order and include, but are not limited to:
 - any Claim or Subsequent Claim held by the Term Loan Lenders, the U.S. Credit Lenders and the Canadian Credit Lenders (as defined in the Claims Procedure Order);
 - any individual Claim or Subsequent Claim for principal, interest, fees and charges of the holders of any Canadian Unsecured Notes and any Canadian Secured Notes. Please note that the indenture trustee(s) for the Canadian Unsecured Notes and Canadian Secured Notes will be required to file a Canadian Proof of Claim on your behalf in this process;
 - employees of a Canadian Petitioner, Cross-Border Petitioner or Partnership as at April 16, 2009 are not required to submit a Canadian Proof of Claim at this time. Any potential claims from these employees will be called for in a future claims process. **Former employees whose employment was terminated prior to April 16, 2009 are required to submit a Proof of Claim in the CCAA proceedings to the Monitor at this time;** and
 - any Claim or Subsequent Claim asserted by any person, including pension plan administrators or pension authorities, in respect of registered pension plans for an employee of a Canadian Petitioner, Cross-Border Petitioner or Partnership.

Please consult the Claims Procedure Order made on August 26, 2009 for details with respect to these and other exemptions.

Section 3 – Assignee

- If the Creditor has assigned or otherwise transferred its Claim, then Section 3 must be completed.
- The full legal name of the Assignee must be provided.
- If the Assignee operates under a different name, or names, please indicate this in a separate schedule in the supporting documentation.
- Evidence of the assignment must be provided. If the Monitor is satisfied that an assignment or transfer has occurred, all future correspondence, notices, etc. regarding the Claim will be directed to the Assignee at the address and contact indicated in this section.

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Section 4 – Amount of Claim

- Indicate the amount the Canadian Petitioner / Partnerships / Cross-Border Petitioner was, and still is, indebted to the Creditor.

Currency, Original Currency Amount

- The amount of the Claim must be provided in the type of currency in which it arose.
- Indicate the appropriate currency in the currency column.
- If the Claim is denominated in multiple currencies, use a separate line to indicate the Claim amount in each such currency. If there are insufficient lines to record these amounts, attach a separate schedule indicating the required information.
- Claims denominated in a currency other than Canadian dollars will be converted into Canadian dollars by the Monitor using the Bank of Canada noon exchange rate on April 16, 2009.

Secured Claim

- Check the Secured box ONLY if the Claim recorded on that line is secured. Do not check this box if your Claim is unsecured.
- If the value of the collateral securing your Claim is less than the amount of your Claim, enter the shortfall portion on a separate line as an unsecured claim.
- Evidence supporting the security you hold must be submitted with the Proof of Claim form. Provide full particulars of the security, including its nature, the date on which the security was given and the value you attribute to the collateral securing your Claim. Attach a copy of all related security documents. Please note that trade claims are typically not secured.

Subsequent Claim

- Check this box ONLY if the amount of the Claim against the Canadian Petitioner or Partnership arose out of the restructuring, termination, repudiation or disclaimer of a lease, contract, or other agreement or obligation between April 17, 2009 and August 31, 2009 inclusive.

Section 5 – Documentation

- Attach to the Proof of Claim form all particulars of the Claim including amount, description of transaction(s) or agreement(s) giving rise to the Claim, name of any guarantor which has guaranteed the Claim, amount of invoices, particulars of all credits, discounts, etc. claimed, description of the security, if any, granted by the Canadian Petitioner, Partnership or the Cross-Border Petitioner or any officer or director to the Creditor and estimated value of such security, particulars of any Subsequent claim and any other supporting documentation.

Section 6 – Certification

- The person signing the Proof of Claim form should:
 - Be the Creditor, or authorized Representative of the Creditor.
 - Have knowledge of all the circumstances connected with the Claim.
- By signing and submitting the Proof of Claim, the Creditor is asserting the claim against the Canadian Petitioner, Partnership or the Cross-Border Petitioner.

Section 7 – Filing of the Proof of Claim

- The Proof of Claim **must be received** by the Monitor by no later than 4:00 p.m. (Eastern Standard Time) on NOVEMBER 13, 2009. Proofs of Claim should be sent by way of electronic mail, facsimile, courier, or registered mail to the following:

Ernst & Young Inc.
Court-appointed Monitor of Abitibi-Consolidated Inc.,
Bowater Canadian Forest Products Inc., et al.
800 Rene-Levesque Blvd. West
Suite 1900
Montreal, QC H3B 1X9

Attention: Ms. Donna Comerford

Telephone: 1-866-246-7889
E-mail: abitibibowater@ca.ey.com
Fax: 514-879-3992

Failure to file your Proof of Claim so that it is received by the Monitor by 4:00 p.m., on the Claims Bar Date of November 13, 2009 will result in your claim being barred and you will be prevented from making or enforcing a Claim against the Canadian Petitioners, Partnerships and Cross-Border Petitioners. In addition, you shall not be entitled to further notice, and shall not be entitled to participate as a creditor in these proceedings.

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SCHEDULE 1

Canadian Petitioners

Abitibi-Consolidated Inc.
Abitibi-Consolidated Company of Canada
3224112 Nova Scotia Limited
Marketing Donohue Inc.
Abitibi-Consolidated Canadian Office Products Holding Inc.
3834328 Canada Inc.
6169678 Canada Inc.
4042140 Canada Inc.
Donohue Recycling Inc.
1508756 Ontario Inc.
3217925 Nova Scotia Company
La Tuque Forest Products Inc.
Abitibi-Consolidated Nova Scotia Incorporated
Saguenay Forest Products Inc.
Terra Nova Explorations Ltd.
The Jonquiere Pulp Company
The International Bridge and Terminal Company
Scramble Mining Ltd.
9150-3383 Quebec Inc.
3231378 Nova Scotia Company
Bowater Canada Treasury Corporation
Bowater Shelburne Corporation
St-Maurice River Drive Company Limited
Bowater Treated Wood Inc.
Canoxel Hardboard Inc.
9068-9050 Quebec Inc.
Alliance Forest Products Inc. (2001)
Bowater Belledune Sawmill Inc.
Bowater Mitis Inc.
Bowater Guerette Inc.
Bowater Couturier Inc.

Cross Border Petitioners

Bowater Canadian Holdings Incorporated
Bowater Canada Finance Corporation
Bowater Canadian Limited
AbitibiBowater Canada Inc.
Bowater Canadian Forest Products Inc.
Bowater LaHave Corporation
Bowater Maritimes Inc.

Partnerships

Bowater Canada Finance Limited Partnership
Bowater Pulp and Paper Canada Holdings Limited Partnership
Abitibi-Consolidated Finance LP

U.S. Debtors

AbitibiBowater Inc.
AbitibiBowater US Holding LLC
Donohue Corp.
Abitibi Consolidated Sales Corporation
Alabama River Newsprint Company
Abitibi-Consolidated Corporation
Augusta Woodlands, LLC
Tenex Data Inc.
Abitibi-Consolidated Finance LP
Bowater Newsprint South LLC
Bowater Newsprint South Operations LLC
Bowater Finance II, LLC
Bowater Alabama LLC
Coosa Pines Golf Club, LLC
Bowater Incorporated
Catawba Property Holdings LLC
Bowater Finance Company Inc.
Bowater South American Holdings, Inc.
Bowater America Inc.
Lake Superior Forest Products Inc.
Bowater Nuway Inc.
Bowater Nuway Mid-States Inc.
Bowater Ventures Inc.
AbitibiBowater US Holding 1 Corp
Abitibi-Consolidated Alabama Corporation