

## **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 (see scheduled attached). 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/abitibowater](http://www.ey.com/ca/abitibowater) 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 Second Claims Procedure Order made on February 23, 2010, the terms of the Second Claims Procedure Order will govern. Capitalized terms not defined herein are as defined in the Second Claims Procedure Order or the Claims Procedure Order made on August 26, 2009. A copy of the Second Claims Procedure Order and the Claims Procedure Order can be obtained from the Monitor's website at [www.ey.com/ca/abitibowater](http://www.ey.com/ca/abitibowater).

### **Section 1 – Name of Canadian Petitioner, Partnership or Cross-Border Petitioner**

- Enclosed in your claims package is a letter from the company which indicates the Name of the Canadian Petitioner, Partnership or Cross Border Petitioner which your claim is against.
- 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 second bar date of April 7, 2010 at 4:00 p.m. (prevailing Eastern Daylight 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>.

### **Section 2 – Original Creditor Identification (the "Creditor")**

- The Legal Name of Creditor refers to your personal name, or in the case of a company, the legal name of its entity. 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.
- If the Creditor operates under a different name, or names, please indicate this in a separate schedule in the supporting documentation.

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- 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.

### **Section 3 – Assignee, if claim has been assigned**

- 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.
- If you are the beneficiary or executor of an estate of an employee who has passed away, please provide proof of your appointment as beneficiary or executor. The name of the creditor must be the employee's name.

### **Section 4 – Amount of Claim**

- Indicate the amount the Canadian Petitioner, Partnership or 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 (i.e. Canadian or US dollars).
- 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 with the exception of Restructuring Claims.
- Restructuring 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 the date of the notice of the event which gave rise to the Restructuring Claim.

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### *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, Cross Border 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.

### *Restructuring Claim*

- Check this box **ONLY** if it is a claim (i) arising as a result of or in connection with the repudiation, breach, termination or restructuring by the Canadian Petitioners, Cross Border Petitioners or Partnerships after August 31, 2009 of any contract, lease, employment or other obligation including any pension or retirement plan or benefit established for the Canadian Petitioners', Cross Border Petitioners' or Partnerships' employees; (ii) arising as a result of payments deferred pursuant to the Order of the Superior Court of Quebec in these CCAA proceedings dated May 8, 2009 (the Order authorizing the suspension of certain payments to the pension plans) and in respect of which a notice advising the Creditors(s) to file a proof of claim has been issued; and (iii) against any of the Canadian Petitioners, Cross Border Petitioners or Partnerships as a former owner, occupier, person in possession or otherwise in connection with any property (whether moveable or immovable, real or personal) transferred on or after April 17, 2009.

### *Priority Claims*

- For the Cross Border Petitioners, employees may be entitled to claim a priority payment under Section 507(a)(4) of the U.S. Bankruptcy Code for wages, salaries, or commissions, including vacation, severance pay and sick leave, earned during the 180 days before the filing of the petition (April 16, 2009) up to a limit of US \$10,950. Any amounts earned in excess of US \$10,950 or earned prior to the 180 day period will be treated as a general unsecured claim. Employee claims for contributions to an employee benefit plan arising from services rendered during the 180 day period before April 16, 2009, may also be subject to priority treatment, subject to certain limits and deductions.

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- In addition, wages, salaries and commissions for services rendered to a Cross-Border Petitioner after April 16, 2009, (but excluding amounts owed for ordinary course payroll obligations that are scheduled to be paid on the next pay date occurring after February 28, 2010) may qualify as administrative expenses under Section 503(b)(1)(A)(i) of the U.S. Bankruptcy Code. Claims for administrative expenses are accorded priority status, if allowed.

### Section 5 – Documentation

- For employee claims – attach to the Proof of Claim form a copy of the letter from the Company included with your claims package.
- 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 Daylight Time) on April 7, 2010. 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](mailto: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 April 7, 2010 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