

**ABITIBIBOWATER CLAIMS SUMMARY**  
In Millions of Canadian Dollars as at December 6, 2010

| Legal Entities                                                                                                                                                                                                                                                                                                                                                                               | Less: Secured Claims                                                                                                             |                                                                                                 |                                                     |                                                       | Unsecured Claims Review Status                                                                                        |                                                                                      |                                                                |                                                                    |                                                       |                                                                                                 |                                                                                                                       | Total |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|-----------------------------------------------------|-------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|----------------------------------------------------------------|--------------------------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|-------|
|                                                                                                                                                                                                                                                                                                                                                                                              | Claims Filed<br>(Net of Claims<br>Withdrawn)                                                                                     | Secured<br>Lender Claims<br>(1)                                                                 | Construction<br>Lien Claims (1)                     | Property Tax<br>Claims<br>(1)                         | Net Unsecured<br>Claims Filed                                                                                         | Claims Under<br>Review                                                               | Subject to<br>Cross-Border<br>Protocol<br>Notice Period<br>(2) | Subject to<br>Revision or<br>Disallowance<br>Notice Periods<br>(3) | Claims in<br>Dispute<br>(4)                           | Claims<br>Accepted To<br>Date                                                                   | Revised,<br>Amended and<br>Disallowed<br>Portion<br>(5)                                                               |       |
| ACI Affected Unsecured Creditor Class<br>ACCC Affected Unsecured Creditor Class                                                                                                                                                                                                                                                                                                              | 8,066.8<br>8,638.5                                                                                                               | 472.5<br>1,064.6                                                                                | 1.7<br>25.6                                         | 2.1<br>6.1                                            | 7,590.4<br>7,542.3                                                                                                    | 119.0<br>112.9                                                                       | -<br>-                                                         | 16.6<br>130.1                                                      | 422.5<br>9.6                                          | 3,806.6<br>3,859.4                                                                              | 3,225.7<br>3,430.3                                                                                                    |       |
| 15.5% Guarantor Applicant Affected Unsecured Creditor<br>Classes in respect of each of the following:                                                                                                                                                                                                                                                                                        |                                                                                                                                  |                                                                                                 |                                                     |                                                       |                                                                                                                       |                                                                                      |                                                                |                                                                    |                                                       |                                                                                                 |                                                                                                                       |       |
| 3224112 Nova Scotia Limited<br>Marketing Donohue Inc.<br>Abitibi-Consolidated Canadian Office Products Holding Inc.<br>3834328 Canada Inc.<br>6169678 Canada Inc.<br>Donohue Recycling Inc.<br>1508756 Ontario Inc.<br>The Jonquiere Pulp Company<br>The International Bridge and Terminal Company<br>Scramble Mining Ltd.<br>Terra Nova Explorations Ltd.<br>Abitibi Consolidated (UK) Inc. | 3,629.1<br>3,629.1<br>3,631.6<br>3,629.1<br>3,629.1<br>3,629.6<br>3,632.8<br>3,629.1<br>3,629.1<br>3,629.1<br>3,629.1<br>3,386.9 | 441.5<br>441.5<br>441.5<br>441.5<br>441.5<br>441.5<br>441.5<br>441.5<br>441.5<br>441.5<br>440.8 | -<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>- | -<br>-<br>-<br>-<br>-<br>0.7<br>-<br>-<br>-<br>-<br>- | 3,187.5<br>3,187.5<br>3,190.0<br>3,187.5<br>3,187.5<br>3,188.1<br>3,190.6<br>3,187.5<br>3,187.5<br>3,187.5<br>2,946.0 | 18.2<br>18.2<br>18.2<br>18.2<br>18.2<br>18.2<br>18.2<br>18.2<br>18.2<br>18.2<br>18.2 | -<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-            | -<br>-<br>0.0<br>-<br>0.0<br>-<br>-<br>-<br>-<br>-<br>-            | -<br>-<br>0.0<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>- | 371.5<br>371.5<br>371.9<br>371.5<br>371.5<br>371.7<br>371.5<br>371.5<br>371.5<br>371.5<br>371.5 | 2,797.9<br>2,797.9<br>2,799.9<br>2,797.9<br>2,797.9<br>2,798.2<br>2,800.9<br>2,797.9<br>2,797.9<br>2,797.9<br>2,556.4 |       |
| Saguenay Forest Products Affected Unsecured Creditor Class<br>BCFPI Affected Unsecured Creditor Class<br>BCFC Affected Unsecured Creditor Class<br>AbitibiBowater Canada Affected Unsecured Creditor Class<br>Bowater Maritimes Affected Unsecured Creditor Class<br>Abitibi-Consolidated Nova Scotia Incorporated<br>Others (6)                                                             | 3,642.6<br>1,394.1<br>1,514.9<br>436.8<br>269.1<br>3,629.1<br>6,937.3                                                            | 440.8<br>159.4<br>-<br>-<br>-<br>441.5<br>1,518.8                                               | -<br>0.3<br>-<br>11.6<br>-<br>-<br>-                | 0.0<br>1.7<br>-<br>0.0<br>-<br>0.0<br>0.0             | 3,201.8<br>1,232.8<br>1,514.9<br>425.2<br>269.1<br>3,187.5<br>5,418.5                                                 | 19.7<br>163.3<br>18.2<br>19.6<br>20.9<br>18.2<br>345.2                               | -<br>9.5<br>-<br>-<br>-<br>-<br>-                              | 1.9<br>46.0<br>0.3<br>0.3<br>0.1<br>-<br>1.2                       | 0.0<br>17.5<br>752.9<br>0.0<br>-<br>-<br>-            | 379.4<br>374.4<br>752.9<br>-<br>2.7<br>371.5<br>0.1                                             | 2,800.8<br>622.1<br>743.5<br>405.3<br>245.4<br>2,797.9<br>5,072.0                                                     |       |
| Estimated Net Consolidated Claims                                                                                                                                                                                                                                                                                                                                                            | 77,842.4                                                                                                                         | 9,395.5                                                                                         | 39.2                                                | 10.6                                                  | 68,397.2                                                                                                              | 1,054.8                                                                              | 9.5                                                            | 196.5                                                              | 449.6                                                 | 14,005.4                                                                                        | 52,681.6                                                                                                              |       |

- (1) Secured Claims include guarantee claims filed against multiple entities, construction lien claims and property tax claims. Total secured claims filed, excluding duplicate guarantee claims, total \$1.2 billion prior to any payments applied thereon, inc from the allocation of the MPCo sale proceeds. These claims include the Senior Secured Notes, the ACCC Term Loan, and the Bank of Nova Scotia.
- (2) Notice of the determination of certain claims by the Monitor are to be provided to the Unsecured Creditors' Committee or the Ad Hoc Unsecured Noteholders Committee under the Cross-border Claims Protocol and are subject to a fifteen (15) business days period before the Monitor proceeds with acceptance, revision or disallowance.
- (3) The claim amount represents the filed amount of claims that have been revised or disallowed by the Monitor, but for which the 10 business days period during which a claimant may dispute the Monitor's revision or disallowance has yet to expire.
- (4) Represents claims for which the Monitor has issued a Notice of Revision or Disallowance and for which the Affected Unsecured Creditor has filed a Notice of Dispute in respect thereof. Claim amounts are shown herein at the original filed amount.
- (5) Includes claims reductions on account of amended claims filed, withdrawn claims, and disallowed claims.
- (6) "Other CCAA Filed Entities" represents claims filed against various Applicants, which are expected to be disallowed in full. This data remains subject to change as individual claims are reviewed and analyzed.
- (7) Minor discrepancies in the totals may be present due to rounding adjustments.