

SUPERIOR COURT

CANADA
PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL

No. : 500-11-036133-094

DATE: July 21, 2010

PRESENT: THE HONOURABLE JUSTICE CLÉMENT GASCON, J.S.C.

IN THE MATTER OF PLAN OF COMPROMISE OR ARRANGEMENT OF:

ABITIBIBOWATER INC.

and

ABITIBI-CONSOLIDATED INC.

and

BOWATER CANADIAN HOLDINGS INC.

and

The other Petitioners listed on Schedules "A", "B" and "C"

Petitioners

and

ERNST & YOUNG INC.

Monitor

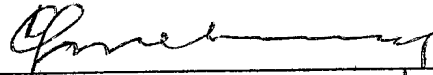
**ORDER IN RESPECT OF LATE CLAIMS, INACTIVE EMPLOYEE LATE CLAIMS,
SCHEDULED CLAIMS AND MISFILED CLAIMS**

- [1] **CONSIDERING** *Petitioners' Amended Motion for a Declaratory Order in respect of Late Claims, Inactive Employee Late Claims and Scheduled Claims (the "Motion")*;
- [2] **CONSIDERING** the representations of the parties;
- [3] **GIVEN** the provisions of the *Companies' Creditors Arrangement Act* ("CCAA");

FOR THESE REASONS, THE COURT:

- [1] **GRANTS** this *Amended Motion for a Declaratory Order in respect of Late Claims, Inactive Employee Late Claims and Scheduled Claims (the "Motion")*

- [2] **EXEMPTS**, if applicable, the Petitioners from having to serve this Motion and from any notice or delay of presentation.
- [3] **DECLARES** that notwithstanding the orders of this Court dated August 26, 2009, January 18, 2010 and February 23, 2010 (the "**Claims Procedure Orders**") and the claims bar dates established therein (the "**Claims Bar Dates**"), the claims filed against the Petitioners with Ernst & Young Inc. (the "**Monitor**") that fall within the following categories shall be deemed, as of the date of this Order, to be timely filed with the Monitor for purposes of the Petitioners' claim process:
- (i) trade claims and employee claims which were filed after the Claims Bar Dates (the "**Late Claims**") as summarized in the Forty-Fourth Report of the Monitor dated June 7, 2010 (the "**Forty-Fourth Report**"), said summary as may be updated from time to time by the Monitor upon notice to the Service List;
 - (ii) claims by former employees who were not employed as of April 16, 2009 and which were filed after the Claims Bar Dates ("**Inactive Employee Late Claims**") as summarized in the Forty-Fourth Report, said summary as may be updated from time to time by the Monitor upon notice to the Service List; and
 - (iii) claims by creditors of the Cross-Border Petitioners which were not filed in the present proceedings but which are nevertheless scheduled claims (as said schedules may be amended from time to time, the "**Scheduled Claims**") in the context of the Petitioners' proceedings in the United States Bankruptcy Court under Chapter 11 of the *U.S. Bankruptcy Code*;
 - (iv) claims filed by creditors with Epiq pursuant to the Petitioners' claims process in the United States that should have been filed against the Petitioners pursuant to the Claims Procedure Orders ("**Misfiled Claims**") as described in the Forty-Fourth Report or as may be updated from time to time by the Monitor upon notice to the Service List and without further order of this Court.
- [4] **AUTHORIZES** the Monitor to proceed with the review and determination of Late Claims, Inactive Employee Late Claims and Misfiled Claims in accordance with the provisions of the order of this Court dated January 18, 2010.
- [5] **AUTHORIZES** the Monitor to take any and all steps which the Monitor, in its sole discretion and in consultation with the Petitioners, may deem necessary in order to give effect to the above orders.
- [6] **ORDERS** the provisional execution of this Order notwithstanding any appeal and without the necessity of furnishing any security.
- [7] **WITHOUT COSTS.**


CLÉMENT GASCON, J.S.C. J.S.C.

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Stikeman Elliott LLP
Attorneys for Petitioners

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SCHEDULE "A"
ABITIBI PETITIONERS

1. ABITIBI-CONSOLIDATED INC.
2. ABITIBI-CONSOLIDATED COMPANY OF CANADA
3. 3224112 NOVA SCOTIA LIMITED
4. MARKETING DONOHUE INC.
5. ABITIBI-CONSOLIDATED CANADIAN OFFICE PRODUCTS HOLDINGS INC.
6. 3834328 CANADA INC.
7. 6169678 CANADA INC.
8. 4042140 CANADA INC.
9. DONOHUE RECYCLING INC.
10. 1508756 ONTARIO INC.
11. 3217925 NOVA SCOTIA COMPANY
12. LA TUQUE FOREST PRODUCTS INC.
13. ABITIBI-CONSOLIDATED NOVA SCOTIA INCORPORATED
14. SAGUENAY FOREST PRODUCTS INC.
15. TERRA NOVA EXPLORATIONS LTD.
16. THE JONQUIERE PULP COMPANY
17. THE INTERNATIONAL BRIDGE AND TERMINAL COMPANY,
18. SCRAMBLE MINING LTD.
19. 9150-3383 QUÉBEC INC.
20. ABITIBI-CONSOLIDATED (U.K.) INC.

SCHEDULE "B"
BOWATER PETITIONERS

1. BOWATER CANADIAN HOLDINGS INC.
2. BOWATER CANADA FINANCE CORPORATION
3. BOWATER CANADIAN LIMITED
4. 3231378 NOVA SCOTIA COMPANY
5. ABITIBIBOWATER CANADA INC.
6. BOWATER CANADA TREASURY CORPORATION
7. BOWATER CANADIAN FOREST PRODUCTS INC.
8. BOWATER SHELBURNE CORPORATION
9. BOWATER LAHAVE CORPORATION
10. ST-MAURICE RIVER DRIVE COMPANY LIMITED
11. BOWATER TREATED WOOD INC.
12. CANEXEL HARDBOARD INC.
13. 9068-9050 QUÉBEC INC.
14. ALLIANCE FOREST PRODUCTS (2001) INC.
15. BOWATER BELLEDUNE SAWMILL INC.
16. BOWATER MARITIMES INC.
17. BOWATER MITIS INC.
18. BOWATER GUÉRETTE INC.
19. BOWATER COUTURIER INC.

SCHEDULE "C"
18.6 CCAA PETITIONERS

1. ABITIBIBOWATER INC.
2. ABITIBIBOWATER US HOLDING 1 CORP.
3. BOWATER VENTURES INC.
4. BOWATER INCORPORATED
5. BOWATER NUWAY INC.
6. BOWATER NUWAY MID-STATES INC.
7. CATAWBA PROPERTY HOLDINGS LLC
8. BOWATER FINANCE COMPANY INC.
9. BOWATER SOUTH AMERICAN HOLDINGS INCORPORATED
10. BOWATER AMERICA INC.
11. LAKE SUPERIOR FOREST PRODUCTS INC.
12. BOWATER NEWSPRINT SOUTH LLC
13. BOWATER NEWSPRINT SOUTH OPERATIONS LLC
14. BOWATER FINANCE II, LLC
15. BOWATER ALABAMA LLC
16. COOSA PINES GOLF CLUB HOLDINGS LLC