

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)
) Chapter 11
)
ABITIBIBOWATER INC., *et al.*,¹) Case No. 09-11296 (KJC)
)
) (Jointly Administered)
Debtors.) **Ref. Docket Nos. 2460, 2807 and 2819**

**CORRECTED² ORDER (I) APPROVING THE DISCLOSURE STATEMENT;
(II) APPROVING THE FORM AND CONTENTS OF THE
SOLICITATION PACKAGE; (III) APPROVING THE FORM AND
MANNER OF THE NOTICE OF THE CONFIRMATION HEARING;
(IV) APPROVING PROCEDURES FOR DISTRIBUTION OF SOLICITATION
PACKAGES; (V) APPROVING PROCEDURES FOR VOTE TABULATIONS;
(VI) APPROVING THE CROSS-BORDER VOTING PROTOCOL;
(VII) APPROVING THE FORM AND CONTENTS OF THE SUBSCRIPTION
PACKAGES FOR A RIGHTS OFFERING; (VIII) APPROVING PROCEDURES
FOR PARTICIPATING IN RIGHTS OFFERING; (IX) ESTABLISHING
A RECORD DATE, A VOTING DEADLINE FOR RECEIPT OF BALLOTS AND AN
EXPIRATION DATE FOR THE RIGHTS OFFERING; (X) ESTABLISHING
THE DEADLINE AND PROCEDURES FOR FILING OBJECTIONS
TO CONFIRMATION OF THE PLAN AND ASSERTED CURE AMOUNTS
FOR EXECUTORY CONTRACTS AND UNEXPIRED LEASES THAT MAY BE
ASSUMED AS PART OF THE PLAN; AND (XI) GRANTING RELATED RELIEF**

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: AbitibiBowater Inc. (6415), AbitibiBowater US Holding 1 Corp. (N/A), AbitibiBowater US Holding LLC (N/A), AbitibiBowater Canada Inc. (N/A), Abitibi-Consolidated Alabama Corporation (4396), Abitibi-Consolidated Corporation (9050), Abitibi-Consolidated Finance LP (4528), Abitibi Consolidated Sales Corporation (7144), Alabama River Newsprint Company (7247), Augusta Woodlands, LLC (9050), Bowater Alabama LLC (7106), Bowater America Inc. (8645), Bowater Canada Finance Corporation (N/A), Bowater Canadian Forest Products Inc. (N/A), Bowater Canadian Holdings Incorporated (N/A), Bowater Canadian Limited (N/A), Bowater Finance Company Inc. (1715), Bowater Finance II LLC (7886), Bowater Incorporated (1803), Bowater LaHave Corporation (N/A), Bowater Maritimes Inc. (N/A), Bowater Newsprint South LLC (1947), Bowater Newsprint South Operations LLC (0168), Bowater Nuway Inc. (8073), Bowater Nuway Mid-States Inc. (8290), Bowater South American Holdings Incorporated (N/A), Bowater Ventures Inc. (8343), Catawba Property Holdings, LLC (N/A), Coosa Pines Golf Club Holdings LLC (8702), Donohue Corp. (9051), Lake Superior Forest Products Inc. (9305) and Tenex Data Inc. (5913). On December 21, 2009, ABH LLC 1 (2280) and ABH Holding Company LLC (2398) (the "SPV Debtors") commenced chapter 11 cases, which cases are jointly administered with the above-captioned Debtors. The Debtors' and SPV Debtors' corporate headquarters are located at, and the mailing address for each Debtor is, 1155 Metcalfe Street, Suite 800, Montreal, Quebec H3B 5H2, Canada.

² This Corrected Order reflects two minor changes to the order entered on August 2, 2010 [Docket No. 2807] (the "Initial Order") approving the Motion, and amends and supersedes the Initial Order in its entirety.

This matter having come before the Court on the motion (the “Motion”) of AbitibiBowater Inc. (“AbitibiBowater”), and its affiliated debtors and debtors-in-possession in the above-captioned cases (each a “Debtor,” and collectively, the “Debtors”), seeking entry of an order (the “Order”) (i) approving the Debtors’ Disclosure Statement;³ (ii) approving the form and contents of the Solicitation Package relating to the Plan and the accompanying Disclosure Statement; (iii) approving the form and manner of the notice of the Confirmation Hearing; (iv) approving procedures for distribution of Solicitation Packages; (v) approving procedures for vote tabulations; (vi) approving the Cross-Border Voting Protocol; (vii) approving the form and contents of the subscription packages for a Rights Offering; (viii) approving procedures for participating in a Rights Offering; (ix) establishing a Record Date, a Voting Deadline for receipt of ballots and an expiration date for the Rights Offering; (x) establishing the deadline and procedures for filing objections to confirmation of the Plan and to the Debtors’ asserted cure amounts for executory contracts and unexpired leases that may be assumed by the Debtors as part of the Plan; and (xi) granting related relief; and objections having been filed by (A) the ACCC Term Loan Agent; (B) the ACE Group of Companies; (C) Riverside Claims, LLC (“Riverside”); (D) Chemco Inc.; (E) Wilmington Trust Company (“Wilmington Trust”), as successor indenture trustee for the 7.95% Notes issued by BCFC; (F) Wilmington Trust, as successor indenture trustee for the 15.50% Notes issued by ACCC; (G) Aurelius Capital Management, LP and Contrarian Capital Management, LLC; and (H) J&L Fiber Services; and this Court having heard statements of counsel at a hearing on August 2, 2010; and the Court having reviewed the Motion, this Order and the Exhibits attached hereto; and the Court finding that (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (b) this

³ Unless otherwise indicated, capitalized terms used and not defined herein shall have the meanings ascribed to them in the Motion.

is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A), and (c) notice of the Motion was sufficient under the circumstances; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and after due deliberation and sufficient cause therefore;

THE COURT FURTHER FINDS THAT:

A. The Disclosure Statement contains adequate information within the meaning of section 1125 of the Bankruptcy Code.

B. The forms of the ballots substantially in the forms attached to this Order as Exhibits B-1 through B-4 (each a "Ballot," and collectively, the "Ballots") are sufficiently consistent with Official Form No. 14 and adequately address the particular needs of these chapter 11 cases and are appropriate for each class of Claims entitled under the Plan to vote to accept or reject the Plan.

C. Ballots need not be provided to the holders of impaired Claims and Interests in Class 9 because the Plan provides that holders in such classes are Impaired Non-Voting Parties under the Plan and shall neither receive nor retain any property under the Plan on account of such Claims and Interests, and thus are deemed to have rejected the Plan and are not entitled to vote to accept or reject the Plan.

D. Ballots need not be provided to the holders of unimpaired Claims and Interests in Classes 1 through 5 because the Plan provides that holders in such classes are unimpaired and deemed to have accepted the Plan and are therefore not entitled to vote to accept or reject the Plan.

E. Ballots need not be provided to holders of Intercompany Claims in Class 8 because the Debtors, in their capacity as holders and plan proponents, are deemed to have accepted the Plan.

F. The time period set forth below during which the Debtors may solicit acceptances to the Plan is a reasonable period of time for creditors to make an informed decision to accept or reject the Plan.

G. The procedures for the solicitation and tabulation of votes to accept or reject the Plan (as more fully set forth in the Motion and approved hereby) provide for a fair and equitable voting process and are consistent with section 1126 of the Bankruptcy Code.

H. The procedures for the solicitation and tabulation of votes against Cross-Border Debtors as provided in the Cross-Border Voting Protocol to accept or reject the Plan are efficient, fair and appropriate to satisfy the voting requirements for the Chapter 11 Cases. The form of Proxy/Ballot is sufficiently consistent with Official Form No. 14, adequately addresses the particular needs of these Chapter 11 Cases, and is appropriate under the facts of this case for each class of Claims against the Cross-Border Debtors entitled under the Plan to vote to accept or reject the Plan. The treatment of Convenience Class Claims with respect to the Cross-Border Debtors, as provided in the Cross-Border Voting Protocol, is fair and appropriate under the circumstances.

I. The procedures set forth below regarding notice of the Confirmation Hearing and the contents of the Solicitation Package comply with Bankruptcy Rules 2002 and 3017 and constitute sufficient notice to all interested parties.

J. The subscription procedures with respect to the Rights Offering set forth in this Order and the Motion, as supplemented by the Backstop Commitment Agreement, dated

as of May 24, 2010 and amended and restated as of July 20, 2010 (as amended, supplemented or otherwise modified from time to time the “Backstop Commitment Agreement”), among AbitibiBowater and the investors party thereto (the “Investors”), are fair and equitable, appropriate under the circumstances, and consistent with the Bankruptcy Code, the Bankruptcy Rules and principles of due process.

K. The Subscription Forms (as defined below), the Notice of Rights Offering (as defined below) and the related instructions and other materials attached to this Order (as such materials may be modified by the Debtors in accordance with this Order), together with the Disclosure Statement, adequately describe the Rights Offering to enable a hypothetical reasonable investor typical of holders of Claims in Class 6 to make an informed judgment about the Rights Offering and the requirements and methods for participating in the Rights Offering.

L. Solely for the purpose of determining the maximum number of Subscription Rights and any Oversubscription Amounts to be allocated to each Eligible Holder in the Rights Offering, the procedure for determining such allocation is fair and equitable, appropriate under the circumstances, and is consistent with the Bankruptcy Code, the Bankruptcy Rules and principles of due process.

NOW, THEREFORE, IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED. Any objections to the Motion or to the adequacy of the Disclosure Statement not previously withdrawn are hereby overruled.

2. The Disclosure Statement is APPROVED.

Solicitation Procedures

3. Except as otherwise provided below, the Debtors are directed to mail or to cause to be mailed to creditors or equity security holders entitled to vote on the Plan on August

9, 2010, or as soon thereafter as reasonably practicable, Solicitation Packages containing: (a) written notice (the “Solicitation Package Notice”), substantially in the form annexed to this Order as Exhibit A, of (i) the Court’s approval of the Disclosure Statement, (ii) the deadline for voting on the Plan, (iii) the date of the Confirmation Hearing, and (iv) the deadline and procedures for filing objections to confirmation of the Plan; (b) the Plan; (c) the Disclosure Statement; (d) a Ballot and a pre-addressed, postage paid, return envelope to be used to return a completed Ballot; (e) this Order; (f) with respect to Eligible Holders of Claims in Classes 6A through 6HH, Subscription Forms and other materials for participation in the Rights Offering (such materials will be sent contemporaneously with the Solicitation Package if not otherwise included with the Solicitation Package); and (g) such other information as the Court may direct or approve (items (a) through (g) being referred to herein collectively as the “Solicitation Package”). Creditors or equity security holders that have filed duplicate or multiple Claims in any given class will receive only one (1) Solicitation Package and one (1) Ballot for voting their Claims with respect to that class. Creditors or equity security holders holding Claims in more than one class, however, will receive separate Ballots that must be used for each separate class. The materials contained in the Solicitation Package (other than the Plan and the Disclosure Statement) shall be made available in French where appropriate. Such materials and manner of service satisfy the requirements of Bankruptcy Rule 3017(d).

4. The letter from the Creditors Committee in support of the Plan, substantially in form and substance as attached hereto, is approved and shall be included in the Solicitation Package.

5. The Debtors are authorized to transmit some or all of the Solicitation Package in a CD-ROM format, including the Plan, the Disclosure Statement and this Order.

6. Prior to transmission of Solicitation Packages, the Debtors may fill in any missing dates and other information, clarify instructions for creditors or equity security holders, and make such other non-material, non-substantive changes to the Disclosure Statement and the Plan, including making conforming changes to the CCAA Information Circular as necessary, and make necessary changes and modifications to any other materials in the Solicitation Package as they deem appropriate, which may include, but will not be limited to modifications to the Ballots, Master Ballots, the Notice of Rights Offering and the Subscription Forms, in each case as the Debtors deem necessary to conform with this Order, the Plan and Disclosure Statement and to otherwise facilitate solicitation, voting, voting tabulation and participation in the Rights Offering, including, but not limited to, creating and distributing relevant and necessary forms of notice.

7. According to the Plan, holders of Claims in (a) Classes 1A through 1HH; (b) Classes 2A through 2G; (c) Classes 3A through 3G; (d) Classes 4A through 4G; (e) Classes 5A through 5HH; and (f) Classes 9A through 9HH are not entitled to vote to accept or reject the Plan. Accordingly, the Debtors are directed, pursuant to Bankruptcy Rule 3017(d), to mail or cause to be mailed to such Claim holders at the respective addresses to which notices are required to be sent, pursuant to Bankruptcy Rule 2002(g), a notice (the “Unimpaired Party Notice” or the “Impaired Non-Voting Notice” as appropriate), substantially in the forms attached to this Order as Exhibit C and D, which, among other things, contains a brief summary of the Plan and sets forth: (i) the Court’s approval of the Disclosure Statement; (ii) the date of the Confirmation Hearing; and (iii) the deadline and procedures for filing objections to confirmation of the Plan. The Unimpaired Party Notice and the Impaired Non-Voting Notice will further provide that parties are entitled to receive a copy of the Plan and Disclosure Statement at the

Debtors' expense upon written request to Epiq Bankruptcy Solutions, LLC, 757 Third Avenue, 3rd Floor, New York, New York 10017, Attention: AbitibiBowater Ballot Processing Center, or may obtain a copy from Epiq's website at <http://dm.epiq11.com/abitibi>.

8. The Debtors shall not mail or cause to be mailed a Ballot or notice of the Confirmation Hearing to holders of Intercompany Claims in Classes 8A through 8HH because such holders are Plan proponents and shall not be entitled to vote to accept or reject the Plan.

9. Each of the (i) Solicitation Package Notice, (ii) Unimpaired Party Notice and (iii) Impaired Non-Voting Notice, provide adequate notice to all creditors and equity security holders of the time set for filing objections to confirmation of the Plan and the Confirmation Hearing in accordance with Bankruptcy Rules 2002(b) and 2002(d).

10. **June 30, 2010** shall be the Record Date for purposes of determining which creditors are entitled to receive a Solicitation Package and to vote on the Plan (subject to the disallowance of such creditors' claims for voting purposes as set forth herein), and for purposes of determining which creditors and equity security holders are entitled to receive the Unimpaired Party Notice and the Impaired Non-Voting Notice.

11. The transferee of a transferred Claim is entitled to receive a Solicitation Package and vote to accept or reject the Plan on account of the transferred Claim only if: (a) all actions necessary to effect the transfer of the Claim pursuant to Bankruptcy Rule 3001(e) have been completed by the Record Date, or (b) the transferee filed, no later than the Record Date, (i) the documentation required by Bankruptcy Rule 3001(e) to evidence the transfer and (ii) a sworn statement of the transferor supporting the validity of the transfer. In the event a Claim is transferred after the transferor has completed a Ballot, the transferee of such Claim shall also be

bound by any vote (and the consequences thereof) made on the Ballot by the holder as of the Record Date of such transferred Claim.

12. Except in the case of the Cross-Border Debtors, Epiq Bankruptcy Solutions, LLC, the Debtors' court-appointed notice, balloting and claims agent in these cases, shall be permitted to inspect, monitor and supervise the solicitation process, to serve as the tabulator of the Ballots and to certify to the Court the results of the balloting. Epiq Bankruptcy Solutions, LLC also shall serve as the subscription agent for the Rights Offering described below.

13. The Debtors shall, except as otherwise provided herein, mail by first class mail a Solicitation Package to each entity that (i) is entitled to vote and (ii) is listed on the Debtors' schedules of assets and liabilities, as amended, as of the Record Date, or has filed a Proof of Claim as of the Record Date.

14. With respect to addresses from which notices of the Disclosure Statement Hearing were returned as undeliverable by the United States Postal Service, the Debtors are excused from mailing Solicitation Packages, Unimpaired Party Notices and Impaired Non-Voting Notices to those entities listed at such addresses unless the Debtors are provided with accurate addresses for such entities before the Disclosure Statement Hearing. Failure to mail Solicitation Packages to such entities will not constitute inadequate notice of the Confirmation Hearing or the Voting Deadline or violation of Bankruptcy Rule 3017(d). The Debtors may, but shall not be required to, attempt to locate the correct address, and prior to the Voting Deadline resend Solicitation Packages, Unimpaired Party Notices or Impaired Non-Voting Notices that are returned as undeliverable; provided, however, that in no event, unless expressly agreed to in writing by the Debtors, will such parties be afforded any additional time to vote.

15. With respect to the Solicitation Packages that will be sent to certain holders of debt securities entitled to vote on the Plan, the Debtors shall deliver Solicitation Packages to the Voting Nominees.⁴ Each Voting Nominee will receive reasonably sufficient numbers of Solicitation Packages, including sufficient Beneficial Ballots, to distribute to the beneficial holders of the Claims for whom such Voting Nominee acts (collectively, the “Beneficial Holders”). In addition, upon written request on or prior to the bar date for certain Administrative Claims set forth in Article 4.1 of the Plan with supporting back-up documentation, the Debtors shall reimburse each Voting Nominee’s reasonable, actual, and necessary out-of-pocket expenses associated with the distribution of the Solicitation Packages to the Beneficial Holders of such Claims, the tabulation of the Ballots, and the completion of Master Ballots.

16. The Debtors are authorized to distribute or cause to be distributed Master Ballots to the Voting Nominees after the initial distribution of Solicitation Packages, in accordance with customary procedures.

17. The Voting Nominees are directed to distribute Solicitation Packages to the Beneficial Holders within five business days of receipt thereof, or such other date as determined by the Debtors and the Creditors Committee.

⁴ Unless pre-validated, Beneficial Holders should return their executed Beneficial Ballots to the Voting Nominee in either the pre-addressed envelope provided by the Voting Nominee and/or by any other means proscribed by the Voting Nominee and should not mail their Beneficial Ballots to the Debtors, the Claims and Noticing Agent, or the indenture trustee for their series of notes. Any Beneficial Ballot not timely received by the Voting Nominee shall not be counted for voting purposes.

To pre-validate a Ballot, the Voting Nominee shall complete Items 1 and 5 of the Beneficial Ballot and indicate on the Beneficial Ballot: (i) the name of the Voting Nominee, (ii) the amount of securities held by the Voting Nominee for the Beneficial Holder, and (iii) the account number(s) in which such securities are held. The Beneficial Holder shall then complete Items 2, 3, and 4 of the Beneficial Ballot and return the pre-validated Ballot to the Claims and Noticing Agent by the Voting Deadline.

18. Each Voting Nominee is required to forward the Solicitation Packages to Beneficial Holders, receive returned Ballots from the Beneficial Holders, tabulate the results according to the instructions set forth in the Master Ballots, and (i) return such results in a Master Ballot to the Claims and Noticing Agent so that it is actually received prior to the Voting Deadline, and (ii) retain the underlying Ballots received from the Beneficial Holders for inspection for a period of one (1) year following the Voting Deadline. The form of the Master Ballot attached to this Order as Exhibit E is hereby approved.

19. In order to cast its vote, the Beneficial Holder should return its Beneficial Ballot to the Voting Nominee so that it is actually received by the date set by the Voting Nominee, so that the Voting Nominee has enough time to process the Ballots and summarize the results on the Master Ballot and submit the Master Ballot to the Claims and Noticing Agent so that it is actually received by the Claims and Noticing Agent on or before the Voting Deadline. The solicitation procedures with respect to Beneficial Holders as set forth herein are adequate and appropriate under the circumstances.

20. To aid this process, the Industrial Revenue Bond Indenture Trustees are required to request on behalf of the Debtors the security position listing for Industrial Revenue Bonds as of the Record Date from The Depository Trust Company ("DTC") and/or CDS Clearing and Depository Services Inc. ("CDS"), as applicable. The Debtors shall provide a draft letter, and the Industrial Revenue Bond Indenture Trustees shall furnish the completed letter to DTC and/or CDS, as applicable, within two (2) business days of receipt of such request, with a copy to the Debtors, as directed in the request. The Debtors shall retain responsibility for making any payments to DTC and/or CDS, as applicable, that may be required in connection with the request.

21. The Solicitation Package and the manner of service of the Solicitation Packages satisfy the requirements of Bankruptcy Rule 3017(d). The manner of notification with respect to the Confirmation Hearing described in this Order provide adequate notice to parties in interest.

22. **Noon prevailing Eastern Time on September 13, 2010** (the “Voting Deadline”) is established as the deadline by which all Ballots and Master Ballots must be properly executed, completed, delivered to and actually received by the Claims and Noticing Agent.

23. Except as otherwise provided herein, the Ballots and Master Ballots must be properly executed, completed and the original thereof shall be delivered to the Claims and Noticing Agent so as to be actually received on or before the Voting Deadline by first class mail, personal delivery, or overnight courier, at AbitibiBowater Ballot Processing Center, c/o Epiq Bankruptcy Solutions, LLC, 757 Third Avenue, 3rd Floor, New York, NY 10017. The time period established herein provides sufficient time for holders of claims and equity interests to make an informed decision with respect to the Plan.

24. Creditors with multiple Claims within a particular class under the Plan, must vote all of their Claims within each particular class to either accept or reject the Plan and may not split their votes.

25. A holder of Claims in more than one class under the Plan must execute a separate Ballot for each class of Claims in which the claimant holds a Claim. In the case of debt securities, each Beneficial Holder must execute a separate Beneficial Ballot for each block of debt securities that it holds through any Voting Nominee and must return each such Beneficial Ballot to the appropriate Voting Nominee.

26. The following types of Ballots **will not be counted** in determining whether the Plan has been accepted or rejected:

- a. Any Ballot or Master Ballot received after the Voting Deadline, except if otherwise determined in the Debtors' sole discretion but after consultation with the Creditors Committee;
- b. Any Ballot or Master Ballot containing a vote that this Court determines, after notice and a hearing, was not solicited or procured in good faith or in accordance with the applicable provisions of the Bankruptcy Code;
- c. Any Ballot or Master Ballot that is illegible or contains insufficient information to permit the identification of the claimant;
- d. Any Ballot that partially accepts and partially rejects the Plan, (except in the case of a Master Ballot);
- e. Any Ballot cast by a person or entity that does not hold a Claim in a Class that is entitled to vote to accept or reject the Plan;
- f. Any Ballot cast for a Claim scheduled as unliquidated, contingent, or disputed or in an amount equal to zero dollars for which no Proof of Claim was timely filed and is not otherwise subject to a motion filed pursuant to Bankruptcy Rule 3018;
- g. Any unsigned Ballot or a Ballot without an original signature, except in the Debtors' sole discretion; and
- h. Any Ballot transmitted to the Claims and Noticing Agent by facsimile or other electronic means, except in the Debtors' sole discretion.

27. In addition, the following voting procedures and standard assumptions will be used in tabulating the Ballots:

- a. Any executed Ballot that does not indicate either an acceptance or rejection of the Plan or that indicates both an acceptance and a rejection of the Plan shall not be counted.
- b. The method of delivery of Ballots to the Claims and Noticing Agent is at the election and risk of each voting holder, but such delivery will be deemed made only when the original, executed Ballot is actually received by the Claims and Noticing Agent.
- c. If multiple Ballots are received from an individual holder with respect to the same Claim prior to the Voting Deadline, the last dated valid Ballot timely received will be deemed to reflect such holder's intent and shall supersede and revoke any prior dated Ballot with respect to such Claim.

- d. If a holder of Claim(s) casts multiple Ballots on account of the same Claim or Class of Claims, which are dated on the same day, but which are voted inconsistently, such Ballots shall not be counted (except in the case of a supplemental Master Ballot).
- e. The Debtors, in their sole discretion but after consultation with the Creditors Committee, subject to contrary order of the Court, may waive any defect in any Ballot or Master Ballot at any time, including failure to timely file such Ballot, either before or after the close of voting, and without notice.
- f. After the Voting Deadline, no vote may be withdrawn without the prior consent of the Debtors.
- g. Subject to any contrary order of the Court, the Debtors reserve the right to reject any and all Ballots or Master Ballots not proper in form.
- h. Subject to any contrary order of the Court, the Debtors further reserve the right to waive any defects or irregularities or conditions of delivery as to any particular Ballot.
- i. Unless otherwise ordered by the Court, any defects or irregularities in connection with deliveries of Ballots or Master Ballots must be cured within such time as the Debtors (or the Court) determine, and delivery of such Ballots will not be deemed to have been made until such irregularities have been cured or waived.
- j. Neither the Debtors, nor any other person or entity, will be under any duty to provide notification of defects or irregularities with respect to deliveries of Ballots or Master Ballots, nor will any such party incur any liability for failure to provide such notification. Ballots or Master Ballots previously furnished (and as to which any irregularities have not theretofore been cured or waived) will not be counted.
- k. Any holder of a Claim that opts for the Convenience Claim Election on account of such Claim shall make such election on its Ballot. If such a holder fails to make such an election on its Ballot or otherwise does not comply with the applicable instructions on the Ballot with respect to such election and the Claim is ultimately Allowed, the holder's Allowed Claim will be treated as a Class 6 Claim and receive a Pro Rata Share of New ABH Common Stock and of the Rights in accordance with Article 2.13 of the Plan.

28. Each Claim within the class of Claims entitled to vote to accept or reject the Plan will be temporarily allowed for purposes of voting on the Plan in accordance with the following:

- a. Claims scheduled as contingent, unliquidated, disputed, undetermined in amount, or in an amount of \$0.00, for which no Proof of Claim has been filed, are disallowed for voting;

- b. Proofs of Claim filed for \$0.00 are disallowed for voting;
- c. If a Claim is partially liquidated and partially unliquidated, such Claim shall be temporarily allowed for voting purposes only in the liquidated amount;
- d. If the Debtors have requested that a Claim be reclassified and/or allowed in a fixed, reduced amount pursuant to an objection to such Claim, by motion or objection prior to August 9, 2010, such holder's Claim shall be temporarily allowed for voting purposes in the reduced amount requested by the Debtors and/or in the requested category unless otherwise estimated or Allowed by the Court;
- e. If the Debtors have requested that a Claim be expunged, by motion or objection prior to August 9, 2010, such holder's Claim shall not be allowed for voting purposes;
- f. If a creditor has requested that a Claim be reclassified and/or allowed in an estimated amount pursuant to a Rule 3018 Motion, then such Claim shall be temporarily allowed for voting purposes in the amount estimated or allowed by the Court, or in such other amount to which the Debtors and the moving party may agree;
- g. Filed Proofs of Claim that are filed in their entirety as contingent, unliquidated and/or disputed, or are filed for unknown or undetermined amounts, shall be temporarily allowed for voting purposes in the amount of \$1.00;
- h. If a Claim is deemed allowed in accordance with the Plan, such Claim will be temporarily allowed for voting purposes in the deemed allowed amount set forth in the Plan;
- i. If a Claim has been estimated or otherwise allowed for voting purposes by order of the Court, such Claim will be temporarily allowed for voting purposes in the amount so estimated or allowed by the Court;
- j. Any creditor who has filed or purchased duplicative Claims within the same Voting Class shall be provided with only one Solicitation Package and one Ballot for voting a single Claim in such class, regardless of whether the Debtors have objected to such duplicative Claims;
- k. For purposes of the numerosity requirement of section 1126(c) of the Bankruptcy Code, and the Convenience Claim Election, separate Claims held by a single creditor in a particular Class will be aggregated as if such creditor held one Claim against the Debtors in such Class, and the votes related to such Claims will be treated as a single vote to accept or reject the Plan; and
- l. Votes against the Cross-Border Debtors shall be temporarily allowed for voting purposes as provided in the Cross-Border Voting Protocol.

29. With respect to the tabulation of Master Ballots and Beneficial Ballots cast by Voting Nominees and Beneficial Holders, the amount that will be used to tabulate acceptance or rejection of the Plan will be the principal amount held by such Voting Nominees and Beneficial Holders as of the Record Date; provided, however, that any principal amounts may be adjusted by the Claims and Noticing Agent to reflect the amount of the Claim actually voted, including any prepetition interest.

30. The following additional rules apply to the tabulation of Master Ballots and Beneficial Ballots cast by Voting Nominees and Beneficial Holders:

- a. Votes cast by Beneficial Holders through a Voting Nominee will be applied against the positions held by such entities in the applicable debt security of the Debtors as of the Record Date, as evidenced by the record and depository listings. Votes submitted by a Voting Nominee pursuant to a Master Ballot will not be counted in excess of the Record Amount of the applicable securities held by such Voting Nominee on the Record Date.
- b. To the extent that conflicting votes or “overvotes” are submitted by a Voting Nominee, the Claims and Noticing Agent, in good faith, will attempt to reconcile discrepancies with the applicable Voting Nominees.
- c. To the extent that overvotes on a Master Ballot are not reconcilable prior to the preparation of the vote certification, the Claims and Noticing Agent will apply the votes to accept and reject the Plan submitted on the Master Ballot that contained the overvote, but only to the extent of the Voting Nominee’s position in the applicable security.
- d. Where a Beneficial Holder holds securities through more than one Voting Nominee, it must execute a separate Ballot for each block of debt securities it owns. However, such holder must vote all of its Claims in each Class in the same manner, to either accept or reject the Plan. Accordingly, if such holder returns more than one Ballot to more than one Voting Nominee voting different Claims within each Class under the Plan and the Ballots are not voted in the same manner, as reflected on such separate Master Ballots, such votes will not be counted.
- e. For the avoidance of doubt, the votes of Beneficial Holders shall be counted individually notwithstanding the submission of a Master Ballot by a Voting Nominee on account of such Beneficial Holders.

31. The date that is four (4) business days (which is expected to be September 20, 2010) prior to the Confirmation Hearing is the deadline for the Claims and Noticing Agent to file its voting tabulations reflecting the votes cast to accept or reject the Plan. The tabulation report shall also detail any defective, irregular or otherwise invalid Ballots that were waived by the Debtors or were not waived and therefore not counted by the Debtors.

Confirmation Hearing; Notice of Confirmation Hearing and Objections

32. The Confirmation Hearing will be held at **10:00 a.m. prevailing Eastern Time on September 24, 2010**. The Confirmation Hearing may be continued from time to time by the Court without further notice except for adjournments announced in open court.

33. The Debtors shall publish a notice, substantially in the form annexed to this Order as Exhibit I, of the time set for filing objections to confirmation of the Plan and the Confirmation Hearing in the national edition of either The Wall Street Journal, The New York Times or USA Today not less than twenty-eight (28) calendar days before the Confirmation Hearing. The Debtors also are directed to publish a French translation of the Publication Notice in an appropriate national edition of a French language publication in Canada. The Publication Notice shall provide sufficient notice of the Confirmation Hearing to persons who do not otherwise receive notice by mail.

34. Any objections to confirmation of the Plan must be made in writing and must specify in detail the name and address of the objector, all grounds for the objection and the amount of the Claim(s) or Interest(s) held by the objector. The Court shall only consider timely filed written objections and all objections not timely filed and served in accordance with the provisions of the Motion shall be deemed waived. Any objections must be filed with the Court and served so that they are actually received by the Court, the following parties (the "Notice

Parties”) and the other parties requesting notice in these cases on or before **Noon prevailing Eastern Time on September 13, 2010.**

AbitibiBowater, Inc.
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Canada
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Office of the United States Trustee for the District of Delaware
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Wilmington, DE 19801
Attn: David M. Klauder, Esq.

Ernst & Young Inc.
Monitor
800 René-Lévesque Blvd. West
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Attn: Alex F. Morrison
Morgan Lewis & Bockius LLP
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Facsimile: (212) 309-6001
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Wilmington, DE 19899
Facsimile: (302) 658-5614
Attn: Jeffrey C. Wisler, Esq.

35. The Debtors, or any other party supporting the Plan, may file a reply to any objection to confirmation of the Plan no later than three (3) business days (which is

expected to be September 21, 2010) prior to the Confirmation Hearing (including any adjournments thereof).

3018 Motions

36. Except as otherwise provided by the express terms of this Order, each holder of a Claim within a class of Claims entitled to vote to accept or reject the Plan shall be entitled to vote the Face Amount of such Claim as of the Record Date. The Face Amount of a Claim means (a) the amount fixed or estimated in an order of the Bankruptcy Court, (b) for filed Claims, the liquidated amount set forth on the Debtors' claims register or maintained by Epiq, or (c) for scheduled Claims, the amount of the Claim listed in the Schedules as liquidated, undisputed and not contingent. Where possible, the Debtors are authorized, but not directed, to fill in the Face Amount of a Claim on the Ballot.

37. If any party wishes to have its Claim allowed for purposes of voting on the Plan in a manner that is inconsistent with the Ballot it received or the rules as set forth herein, such party must serve on the Debtors and file with the Bankruptcy Court, on or before 4:00 p.m. prevailing Eastern Time on August 16, 2010, a motion for an order pursuant to Bankruptcy Rule 3018(a) temporarily allowing such Claim for voting purposes.⁵ A Rule 3018 Motion must set forth with particularity the amount and classification in which such party believes its Claim should be temporarily allowed for voting purposes and the evidentiary support for temporarily allowing such Claim for purposes of voting on the Plan.

38. In respect of any timely-filed Rule 3018 Motion, the Ballot in question shall be counted (a) in the amount established in an order entered by the Bankruptcy Court, (b) in the amount agreed to be the Debtors and the moving party or (c) if such an order has not been

⁵ See paragraph 60 of this Order regarding treatment of 3018 Motions in the context of claims allowance for purposes of participating in the Rights Offering.

entered by the Bankruptcy Court and the Debtors and the moving party have not come to an agreement as to the relief requested in the Rule 3018 Motion, in an amount equal to the preprinted amount on the Ballot, or in the event the moving party did not receive a Ballot, \$0.00. Rule 3018 Motions with respect to Claim allowance for voting purposes will be heard no later than the Confirmation Hearing.

Cross-Border Voting Protocol

39. The Cross-Border Voting Protocol, substantially in the form attached to this Order as Exhibit F, is hereby approved.

40. As set forth in the Cross-Border Voting Protocol, and subject to approval by the Canadian Court, the Debtors are authorized to combine solicitation of votes for the Plan with solicitation for votes under the CCAA Plan. The Debtors are authorized to count a vote to accept the CCAA Plan by a Cross-Border Voting Creditor as a vote to accept the Plan, and a vote to reject the CCAA Plan by a Cross-Border Voting Creditor as a vote to reject the Plan. A Cross-Border Voting Creditor that submits a Proxy/Ballot for voting at the Creditors' Meeting will be deemed to submit such Proxy/Ballot as a vote to accept or reject both the Plan and the CCAA Plan and shall be bound by the results of such Proxy/Ballot for purposes of both plans.

41. If the amount of a Cross-Border Voting Creditor's Claim has not been resolved and remains disputed by the Voting Record Date (a "Cross-Border Disputed Claim"), it shall be temporarily allowed solely for the purposes of voting in accordance with the following:

- a. If the Cross-Border Disputed Claim has been valued in the notice of disallowance sent by the Monitor at \$0, then the Disputed Claim shall be allowed to vote to accept or reject the CCAA Plan or the U.S. Plan in the amount of \$1.00.
- b. If the Cross-Border Disputed Claim has been valued in the notice of disallowance sent by the Monitor in any amount other than \$0 (the "Cross-Border Valued Amount"), then the Disputed Claim shall be allowed to vote

to accept or reject the CCAA Plan or the U.S. Plan in the Cross-Border Valued Amount.

- c. The holder of a Cross-Border Disputed Claim may either (a) request that the Monitor refer, on an expedited basis, the Cross-Border Disputed Claim to a claims officer appointed under the Canadian bar date and claims orders to fix the amount of the Cross-Border Disputed Claim for voting purposes only, or (b) file a motion in the U.S. court under Rule 3018 of the U.S. Federal Rules of Bankruptcy Procedure seeking an estimation of the amount of the Cross-Border Disputed Claim for voting purposes only so as to be heard prior to the CCAA Creditors' Meetings. Any determination made by the Canadian claims officer or the U.S. Court pursuant to this paragraph shall be binding in both the CCAA Proceedings and the Chapter 11 Cases and shall be binding for voting purposes only.

42. Subject to the Monitor's review, Claims scheduled by the Cross-Border Debtors in a liquidated or partially liquidated amount, or Claims filed by Cross-Border Voting Creditors in a liquidated or partially liquidated amount, in both cases only if such claims are not Cross-Border Disputed Claims, shall be entitled to vote in such liquidated or partially liquidated amount (collectively, a "Partially Liquidated Claim").

43. For the avoidance of doubt, any timely filed proof of claim against a Cross-Border Debtor or any claim scheduled by a Cross-Border Debtor to which the Canadian Debtors or the Monitor have not objected or filed a notice of disallowance, and which are not unliquidated and contingent by their nature, shall be allowed to vote in the liquidated face amount of such Claim.

44. Subject to the Monitor's review, any Claims against the Cross-Border Debtors that are filed as contingent, unliquidated, or undetermined on the face of the Claim, or that by their nature are unliquidated or contingent claims, shall vote in the amount of \$1.00 (such claims, "Unliquidated Claims") unless the Monitor and the Debtors determine, after reasonable review, that such Unliquidated Claim should be allowed for voting purposes in a different amount, in which case the Monitor shall notify the holder of such Unliquidated Claim as to such

different amount. The holder of an Unliquidated Claim may either (a) request that the Monitor refer, on an expedited basis, the Unliquidated Claim to a claims officer appointed under the Canadian Claims Orders to fix the amount of the Unliquidated Claim for voting purposes only, or (b) file a motion in this Court under Bankruptcy Rule 3018 seeking an estimation of the amount of the Unliquidated Claim for voting purposes only so as to be heard prior to the CCAA Meeting. Any determination made by the Canadian claims officer or the Court pursuant to this paragraph shall be binding in both the CCAA Proceedings and the Chapter 11 Cases and shall be binding for voting purposes only.

45. With respect to proceedings for the determination of the value of Cross-Border Disputed Claims and/or Unliquidated Claims for voting purposes, the Monitor has standing to participate in any U.S. proceeding and the Creditors Committee has standing to participate in any CCAA proceeding.

46. The convenience claim thresholds under the CCAA Plan (CDN\$6,073) and the U.S. Plan (US\$5,000) account for differences caused by the foreign exchange rate between the U.S. and Canadian dollar on April 17, 2009 using the Bank of Canada noon spot rate of exchange for exchanging currency to Canadian dollars (US\$1=CDN\$1.2146). Only with respect to Cross-Border Debtors, for purposes of determining whether a Claim is a Convenience Claim as defined in the Plan or a Cross-Border Convenience Claim as defined in the CCAA Plan, (a) all eligible Claims will be valued in Canadian dollars using the Petition Date conversion rate set forth in the Claims Orders (as defined in the Cross-Border Voting Protocol); (b) will be determined in reference to the dollar thresholds established for such treatment under the CCAA Plan (CDN\$6,073); and (c) cash distributions on account of such Claims, once allowed, will be made in Canadian dollars. A classification or valid election to participate as (x) a Convenience

Claim as defined in the Plan or (y) a Cross-Border Convenience Claim as defined in the CCAA Plan will be binding for purposes of voting and distributions under both Plans.

47. If a Cross-Border Voting Creditor submits a Proxy/Ballot to the Monitor in the CCAA Proceedings and to Epiq in these chapter 11 proceedings, the last timely filed vote will govern. Epiq shall provide to the Monitor a copy of each Proxy/Ballot that it receives in respect of a Cross-Border Debtor at or prior to the commencement of the CCAA Creditors' Meetings.

48. In the event that a Proxy/Ballot is incomplete, such Proxy/Ballot shall be excluded from the vote. The results of the vote conducted at the CCAA Creditors' Meeting shall be binding on all Cross-Border Voting Creditors whether or not any particular Cross-Border Voting Creditor is present in person or by proxy while voting at the CCAA Creditors' Meeting. The Canadian Debtors and the Monitor shall have discretion to accept Proxy/Ballots that are not entirely consistent with the procedures set forth herein. Following the vote, the Monitor shall tally the votes and determine whether the CCAA Plan has been accepted by the requisite majority of each Class of Affected Creditors (as defined in the CCAA Plan).

49. On or before September 16, 2010 or on such other date as may be determined by the Debtors and the Monitor, the Monitor shall provide a certified report to Epiq with respect to the results of the vote with respect to the Cross-Border Debtors, including whether the CCAA Plan has been accepted by the requisite majorities in respect of claims against the Cross-Border Debtors. Such tabulation report will also detail any defective, irregular or otherwise invalid Ballots that were counted or not counted by the Monitor.

50. The Cross-Border Voting Protocol does not supersede, amend or modify the Court Cooperation Protocol or the Claims Reconciliation Protocol, both of which remain in

place in full and all parties' rights thereunder remain unaffected by the Cross-Border Voting Protocol.

Rights Offering Solicitation Procedures

51. The subscription procedures with respect to the Rights Offering described in the Motion, as modified by this Order and the Backstop Commitment Agreement, are approved. The Debtors are authorized and empowered to take any and all actions necessary and appropriate to implement such procedures and effectuate the Rights Offering.

52. **June 30, 2010** shall be the Rights Offering Record Date for purposes of identifying Eligible Claims and for purposes of initially allocating Subscription Rights and any Oversubscription Amounts (as defined in the Backstop Commitment Agreement), to Eligible Holders.

53. The Rights Offering subscription period shall commence on the Solicitation Date (the "Subscription Commencement Date") and shall conclude at **4:00 p.m. prevailing Eastern Time on September 10, 2010** (the "Rights Offering Expiration Time"). The Debtors are authorized to, and reserve the right to, in consultation with the Creditors Committee and the Monitor, extend the Rights Offering Expiration Time and notice of such extension will be made through a notice filed on the docket.

54. Subject to approval by the Canadian Court, the Debtors are authorized to combine the solicitation process for votes for the Plan and the CCAA Plan with the subscription process for the Rights Offering.

55. The Debtors, through Epiq, are authorized to distribute Subscription Forms and related materials directly to Eligible Holders of Claims in Classes 6A through 6HH. The Cross-Border Debtors, through the Monitor and subject to approval from the Canadian

Court, are authorized to distribute Subscription Forms and related materials to Eligible Holders holding claims against the Cross-Border Debtors in accordance with the terms of the Cross-Border Voting Protocol. The Debtors shall provide a subscription form in substantially the form set forth in Exhibit H-1, Exhibit H-2 or Exhibit H-3 to this Order (each a “Subscription Form”), whichever form is applicable to an Eligible Claim, to each Eligible Holder, together with appropriate instructions for the proper completion, due execution and timely delivery of the Subscription Form, as well as instructions for the payment of the applicable purchase price for that portion of the Subscription Rights and any Oversubscription Amount that such holder may elect to exercise, with each Eligible Holder’s Solicitation Package. The Debtors are also authorized to send a notice of the commencement of the Rights Offering, substantially in the form as set forth in Exhibit G to this Order (the “Notice of Rights Offering”). The Subscription Forms and the Notice of Rights Offering are approved.

56. The Debtors are authorized to make modifications to the Subscription Forms and the Notice of Rights Offering as permitted by the terms of this Order. The Debtors are authorized to distribute the Subscription Forms, the instructions thereto and related notices in both French and English as may be appropriate and to undertake any actions necessary and appropriate to cause such translations to be available.

57. With regard to claims arising under the notes held through the DTC or CDS by a bank or brokerage firm on behalf of Beneficial Holders, the Debtors are authorized to distribute, through Epiq or the Monitor, as the case may be, Subscription Forms to the bank or brokerage firm holding such notes, or such firm’s agent, and such bank, brokerage firm, or agent shall forward information with respect to the Rights Offering to Beneficial Holders of those securities and the bank or brokerage firm shall effect any exercise of Subscription Rights

and any Oversubscription Amount on their behalf through DTC's Automated Subscription Offer Program ("ASOP") or CDSX (the clearing and settlement system utilized by CDS and its participants). Such firms may use the Subscription Forms provided or such other form as they may customarily use for the purpose of obtaining instructions with respect to a subscription on account of the Beneficial Holder's claim. With regard to claims arising from securities held exclusively through CDS that are entitled to participate in the Rights Offering, the Debtors will distribute Subscription Forms and effect any exercise of Subscription Rights and any Oversubscription Amount, in accordance with the customary procedures of CDS, and their respective participants. In the event Subscription Rights and any Oversubscription Amount are exercised by a Beneficial Holder other than through the completion of the Subscription Form, the Beneficial Holders making such an exercise will be deemed to have made the certification regarding the transferability of the Subscription Rights and Oversubscription Amounts set forth in the Subscription Form and described in the Disclosure Statement.

58. To exercise the Subscription Rights and any Oversubscription Amount each Eligible Holder must: (i) return a duly completed Subscription Form to Epiq and (ii) pay or arrange for payment to the Escrow Agent of such holder's purchase price (the "Total Subscription Purchase Price") so that the completed Subscription Form is actually received by Epiq and the Total Subscription Purchase Price is actually received by the Escrow Agent on or before the Rights Offering Expiration Time. The Total Subscription Purchase Price of Eligible Holders (other than those exercising their Subscription Rights and any Oversubscription Amounts through DTC or CDS) must be paid by wire transfer in U.S. dollars directly to the Escrow Agent.

59. The wire transfer of the Total Subscription Purchase Price must include a reference to the identification number assigned to the Eligible Holders Claim or Claims set forth in the

corresponding Subscription Form. The Debtors may cancel the Subscription Rights or any Oversubscription Amount of an Eligible Holder if such holder submits Total Subscription Purchase Price funds without reference to the identification number assigned to the Eligible Holder's Claim or Claims such that the Debtors (a) are unable to reasonably reconcile the Subscription Form with the Total Subscription Purchase Price or (b) reasonably determine that reconciling such discrepancy or omission would result in an undue administrative burden. The Total Subscription Purchase Price of Eligible Holders who exercise their Subscription Rights or any Oversubscription Amount, through DTC or CDS will be automatically withdrawn upon submission of a Subscription Form and transferred through the internal systems of DTC or CDS. An Eligible Holder does not need to include its identification number if payment of the Total Subscription Purchase Price is being transferred by DTC or CDS.

60. Both (i) a duly completed Subscription Form or equivalent instructions from DTC or CDS and (ii) immediately available funds in an amount equal to such holder's Total Subscription Purchase Price must be actually received by Epiq and the Escrow Agent, respectively, on or prior to the Rights Offering Expiration Time or payment. If an Eligible Holder fails to comply with these requirements and any requirements set forth in the Subscription Form, such Eligible Holder shall be deemed to have relinquished and waived its right to participate in the Rights Offering. Incomplete Subscription Forms and payment of less than the full amount of the Total Subscription Purchase Price each may result in cancellation of the corresponding Subscription Rights and any Oversubscription Amount.

61. The formulas set forth in the Motion and the Backstop Commitment Agreement by which the Debtors will calculate the number of Subscription Rights and any

Oversubscription Amounts to which an Eligible Holder is entitled are fair and reasonable, appropriate under the circumstances, and hereby approved.

62. In the event that the amount of an Eligible Holder's Claim, as determined for voting purposes, increases by order of the Court or the Canadian Court, or by the Monitor or a claims officer appointed in the CCAA Proceedings, on or before August 17, 2010 (or such later date as agreed among the Debtors, the Creditors Committee and the Monitor) as a result of either a successful 3018 Motion by such Eligible Holder for subscription purposes, the Debtors' claims reconciliation process, or otherwise, the Debtors are authorized to deliver to such Eligible Holder a supplemental Subscription Form permitting such Eligible Holder to exercise additional incremental Subscription Rights with regard to such increased amount. Eligible Holders who are provided the opportunity to exercise incremental Subscription Rights must do so by (i) completing and delivering the Supplemental Subscription Form to Epiq and (ii) submitting the additional Total Subscription Purchase Price by wire transfer to the Escrow Agent, in each case, by the Rights Offering Expiration Time. To the extent that an impacted Eligible Holder's Claim arises on account of securities held through DTC or CDS, such Eligible Holder may exercise its incremental Subscription Rights through the procedures set forth herein with respect to DTC and CDS, provided that such exercise must, in any event, be completed by the Rights Offering Expiration Time. The Debtors are authorized to modify the approved Subscription Forms as necessary to serve as the Supplemental Subscription Forms.

63. Each Eligible Holder shall be bound by the amount of a Claim set forth in the Solicitation Materials, the Subscription Form or as otherwise determined by the Court solely for voting and subscription purposes. Neither the Debtors nor any Eligible Holder shall be

bound by or affected by such amounts for allowance, evidentiary or any other purposes other than with respect to voting on the Plan and participating in the Rights Offering.

64. Each provision of this paragraph 64 applies to the BCFC Contribution Claim, the 7.95% Notes Guaranty Claim and creditors of BCFC solely for the purposes of the Rights Offering and notwithstanding that both the BCFC Contribution Claim and the 7.95% Notes Guaranty Claim may be challenged. Capitalized terms used in this paragraph 64 shall have the meaning ascribed thereto in the Backstop Commitment Agreement or the Plan. Nothing in this Order shall be interpreted to prejudice the rights, if any, of any party in interest to seek to have Allowed the 7.95% Notes Guaranty Claim or the BCFC Contribution Claim or both, the rights of any party in interest to object to one or both of such Claims on any basis, or the rights of any party in interest with respect to such Claims under Bankruptcy Rule 3018.

(a) The BCFC Contribution Claim is deemed to be an Eligible Claim against Bowater Incorporated and will be allocated Subscription Rights and applicable Oversubscription Amounts for the benefit of, and to be exercised by, creditors of BCFC. For the purpose of exercising Subscription Rights and applicable Oversubscription Amounts allocated on account of the BCFC Contribution Claim, creditors of BCFC are deemed to be Eligible Holders permitted to participate in the Rights Offering.

(b) Each of the BCFC Contribution Claim and the 7.95% Notes Guaranty Claim will be temporarily allowed in the amount of \$619,875,000 and the BCFC Contribution Claim shall be treated as an Unresolved Claim, subject to the escrow provisions of the Backstop Commitment Agreement, and the 7.95% Notes Guaranty Claim shall be treated as an Allowed Claim.

(c) Notwithstanding the definition of the BCFC Contribution Claim in the Plan, the BCFC Contribution Claim shall be temporarily allowed solely for the purpose of participation in the Rights Offering as provided in this paragraph and shall be Allowed for purposes of receiving Rights Offering Notes in the amount and at the time ordered by a Final Order. The BCFC Contribution Claim will not be treated as an Unresolved Claim if it is Allowed by a Final Order prior to the Determination Date.

(d) Notwithstanding anything to the contrary contained in paragraph 65 of this Order, the Debtors may only adjust the number of Subscription Rights and any Oversubscription Amounts allocable on account of the 7.95% Notes Guaranty Claim and the BCFC Contribution Claim as may be required under the Backstop Commitment Agreement and pursuant to the 1145 Cutback.

(e) Nothing set forth in this paragraph 64 with respect to the 7.95% Notes for purposes of the Rights Offering shall impact the ability of the holders of the 7.95% Notes to vote Class 6S Claims against Debtors Bowater Inc. in the aggregate amount of \$619,875,000.

65. The Debtors are authorized to adjust the total amount of the Rights Offering and to adjust the number of Subscription Rights and Oversubscription Amounts allocated to Eligible Holders on account of an Eligible Claim, in each case consistent with the Backstop Commitment Agreement and as the Debtors determine to be reasonably necessary to effectuate the Rights Offering or to permit fair participation by Eligible Holders. The Debtors are authorized, but are not required, to make adjustments to participation in any Oversubscription Amount to address claims modifications that occur after June 30, 2010 but on or before August 17, 2010. The Debtors are authorized, but not directed, to refrain from modifying an Eligible

Holder's Subscription Rights and any Oversubscription Amount in the event that the increase or decrease represents a change of less than \$10,000 in the amount of Rights Offering Notes such Eligible Holder would otherwise be able to subscribe for, or as otherwise determined by the Debtors. The Debtors are authorized, but not directed, to make adjustments to the number of Rights Offering Notes allocable to an Eligible Claim in accordance with the 1145 Cutback (as defined in the Backstop Commitment Agreement).

66. As promptly as practicable following the Rights Offering Expiration Time, the Debtors will deliver to each Eligible Holder that has sought to exercise Subscription Rights and Oversubscription Amounts (or to DTC or CDS with respect to any subscription effected through DTC or CDS's systems) a written statement specifying the portion of the Subscription Rights and Oversubscription Amounts that was validly and effectively exercised by such holder. If the Debtors reduce the number of Rights Offering Notes as a result of their decision to reduce or cancel the Rights Offering, the Debtors also will file a notice with the Court, and deliver a notice to the Monitor and the Investors, detailing the amount of, and basis for, such reduction or cancellation.

67. To the extent of any reduction in the number of Subscription Rights and Oversubscription Amounts that an Eligible Holder is entitled to exercise, as soon as reasonably practicable following the Rights Offering Expiration Time, the Escrow Agent is authorized to return to the Eligible Holder the portion of the funds received from the Eligible Holder as part of the Total Subscription Purchase Price representing such withdrawn Subscription Rights or Oversubscription Amounts. The return of funds to Unresolved Claimholders in accordance with the terms of the Backstop Commitment Agreement, as necessary, shall occur as soon as reasonably practicable following disallowance of all or a portion of an Unresolved Claim. The return of any Total Subscription Purchase Price, either on account of an adjustment of the total

amount of the Rights Offering, the reduction of the Subscription Rights or Oversubscription Amounts, upon maturity of the Rights Offering Notes or otherwise, will be effectuated in accordance with the terms of the Backstop Commitment Agreement.

68. Subscription Rights will not be validly exercised if the relevant Subscription Form is:

- a. received after the Rights Offering Expiration Time, except if otherwise determined in the Debtors' sole discretion but after consultation with the Creditors Committee;
- b. illegible or contains insufficient information to permit the identification of the claimant;
- c. submitted by a person or entity that does not hold a Claim in Class 6 of the Plan or an Affected Unsecured Claim in the CCAA Plan;
- d. unsigned without an original signature, except in the Debtors' sole discretion; or
- e. transmitted to the Claims and Noticing Agent by facsimile or other electronic means, except in the Debtors' sole discretion.

69. The following procedures and standard assumptions are to be used in tabulating the Subscription Forms:

- a. The method of delivery of the H-1 and H-3 Subscription Forms to the Claims and Noticing Agent is at the election and risk of each Eligible Holder, but such delivery will be deemed made only when the original, executed Subscription Forms is actually received by the Claims and Noticing Agent. Delivery of the H-2 Subscription Forms to the Eligible Holder's Voting Nominee is at the election and risk of each Eligible Holder and must be made in time to convey such election to DTC's Automated Subscription Offer Program, or, if applicable, CDSX (the clearing and settlement system utilized by CDS and its participants), but such delivery will be deemed made only when the election is effected by DTC or CDS, as applicable.
- b. The Debtors, in their sole discretion but after consultation with the Creditors Committee, subject to contrary order of the Court, may waive any defect in any Subscription Form at any time, either before or after the close of subscription, and without notice.

- c. After the Rights Offering Expiration Time no Subscription Form may be withdrawn without the prior consent of the Debtors.
- d. Subject to any contrary order of the Court, the Debtors reserve the right to reject any and all Subscription Forms not proper in form;
- e. Subject to any contrary order of the Court, the Debtors further reserve the right to waive any defects or irregularities or conditions of delivery as to any particular Subscription Form.
- f. Neither the Debtors, nor any other person or entity, will be under any duty to provide notification of defects or irregularities with respect to deliveries of Subscription Forms, nor will any such party incur any liability for failure to provide such notification.
- g. The Debtors, in their sole discretion and without order of the Court, may immediately cancel the Subscription Rights and Oversubscription Amounts of any Eligible Holder that is determined by the Debtors to be in violation of any certification or representation made by such Eligible Holder as part of its Rights Offering subscription.
- h. If Subscription Rights and Oversubscription Amounts are exercised other than pursuant to the Subscription Forms, the Eligible Holders will be deemed to have made the certification regarding the transferability of Subscription Rights and Oversubscription Amounts contained in the Subscription Forms.
- i. The Debtors must be able to match each Eligible Holder's completed Subscription Forms with the corresponding Total Subscription Purchase Price paid by such Eligible Holder. As such, the Debtors reserve the right to cancel the Subscription Rights and Oversubscription Amounts of an Eligible Holder if such holder, among other things, submits Subscription Purchase Price funds without reference to the identification number assigned to the Eligible Holders Claim or Claims set forth in the corresponding Subscription Form such that the Debtors are unable to reasonably reconcile the Subscription Form with the Total Subscription Purchase Price or reasonably determine that reconciling such discrepancy or omission would result in an undue administrative burden.

70. Any Claim (or portion thereof) that is deemed withdrawn on or before the Effective Date (whether pursuant to the Plan or otherwise) shall not participate in the Rights Offering to the extent of the withdrawn Claim or portion thereof. Any Total Subscription

Purchase Price received from an Eligible Holder on account of such withdrawn Claim shall be returned as soon as reasonably practicable after the Effective Date.

71. Any Claim that is (a) Unimpaired under the Plan, unaffected under the CCAA Plan, or that is a Claim arising from a guaranty of an Unimpaired Claim under the Plan or an unaffected Claim under the CCAA Plan, or (b) paid in full in cash under the Plan or that is satisfied in cash under the CCAA Plan, shall not participate in the Rights Offering. Any Total Subscription Purchase Price received from an Eligible Holder on account of such Claims shall be returned as soon as reasonably practicable after the Effective Date.

72. The Debtors are authorized, and the Debtors reserve the right to, amend the Backstop Commitment Agreement and Exhibit E to the Disclosure Statement (the Convertible Unsecured Subordinated Notes term sheet) in accordance with their respective terms, without the need to amend or supplement the Disclosure Statement. The Debtors may adopt, as necessary, any additional procedures to effectuate the Rights Offering, distribute the Rights Offering Notes to Eligible Holders, and comply with the terms and conditions of the Backstop Commitment Agreement. The Debtors may, in consultation with the Creditors Committee and the Monitor, execute and enter into agreements and take further action, and implement such procedures, as may be necessary or appropriate to effectuate and implement the Rights Offering and distribute the Rights Offering Notes to Eligible Holders without further order of this Court.

Cure Notice; Cure Objections

73. The Debtors will cause the *Notice of (I) Possible Assumption of Contracts and Leases, (II) Fixing of Cure Amounts, and (III) Deadline to Object Thereto* (the “Cure Notice”), in a form substantially similar to the form attached to this Order as Exhibit J, to be

served on the non-debtor parties to all executory contracts and unexpired leases (the “Subject Contracts”) not less than ten (10) business days prior to the Voting Deadline. Among other things, the Cure Notice shall set forth the amount which the Debtors believe must be paid in order to cure all monetary defaults under each of the Subject Contracts.

74. The Cure Notice provides adequate notice to all non-debtor parties to all executory contracts and unexpired leases of (i) the possibility that such non-debtor parties’ Subject Contracts may be assumed, (ii) the Debtors asserted Cure Amounts with respect to such Subject Contracts and (iii) the procedure for filing Cure Objections with respect to such Cure Amounts and/or the proposed assumption and/or assignment of such Subject Contracts under the Plan. Receipt of a Cure Notice shall not constitute a determination by the Debtors to assume any executory contract or unexpired lease; the Debtors may still decide not to assume any executory contract or unexpired lease through the Plan or otherwise.

75. The non-Debtor parties to the Subject Contracts shall have eighteen (18) calendar days after service of the Cure Notice (the “Cure Objection Deadline”), which deadline may be extended in the sole discretion of the Debtors, to object (a “Cure Objection”) to the (a) cure amounts listed by the Debtors (“Cure Amounts”) and to propose alternative cure amounts, and/or (b) proposed assumption and/or assignment of the Subject Contracts under the Plan; provided, however, that if the Debtors amend the Contract Notice or any related pleading that lists the Subject Contracts to add a contract or lease or to reduce the cure amount thereof, except where such reduction was upon mutual agreement of the parties, the non-debtor party thereto shall have an additional ten (10) calendar days after service of such amendment to object thereto or to propose an alternative cure amount(s).

76. Any party objecting to the Cure Amount(s), whether or not such party previously has filed a Proof of Claim with respect to amounts due under the Subject Contract(s), or objecting to the potential assumption and/or assignment of such Subject Contract(s), shall be required to file and serve a Cure Objection, in writing, setting forth with specificity any and all obligations that the objecting party asserts must be cured or satisfied in respect of the Subject Contract(s) and/or any and all objections to the potential assumption and/or assignment of such Subject Contract(s), together with all documentation supporting such cure claim or objection, upon each of the Notice Parties so that the Cure Objection is actually received no later than 4:00 p.m. on the Cure Objection Deadline. If a Cure Objection is timely filed and the parties are unable to settle such Cure Objection, the Bankruptcy Court shall determine the amount of any disputed Cure Amount(s) or objection to assumption at the Confirmation Hearing.

77. The Debtors may, in their sole discretion, extend the Cure Objection Deadline without further notice, but are not obligated to do so.

78. In the event that no Cure Objection is timely filed with respect to a Subject Contract, the counterparty to such Subject Contract shall be deemed to have consented to the assumption of the Subject Contract and the Cure Amount proposed by the Debtors and shall be forever enjoined and barred from seeking any additional amount on account of the Debtors' cure obligations under section 365 of the Bankruptcy Code or otherwise from the Debtors, their estates or the Reorganized Debtors. In addition, if no timely Cure Objection is filed with respect to a Subject Contract, upon the Effective Date of the Plan, the Reorganized Debtors and the non-debtor party to the Subject Contract shall enjoy all of the rights and benefits under the Subject Contract without the necessity of obtaining any party's written consent to the Debtors' assumption of the Subject Contract, and such counterparty shall be deemed to have waived any

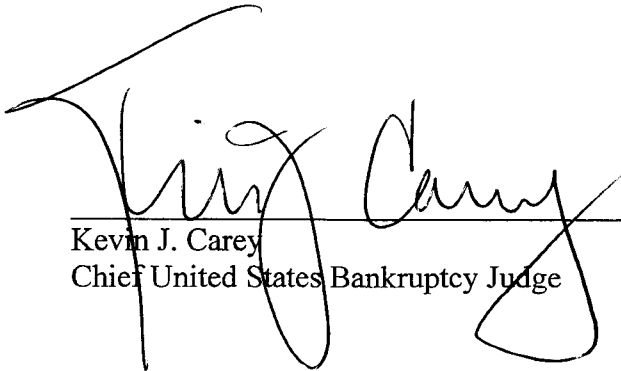
right to object, consent, condition or otherwise restrict the Debtors' assumption of the Subject Contract.

79. The inclusion of a Subject Contract in the Cure Notice is without prejudice to the Debtors' right to modify their election to assume or to reject such Subject Contract prior to the entry of a final, non-appealable order (which order may be the order confirming the Plan) deeming any such Subject Contract assumed or rejected, and inclusion in the Cure Notice is not a final determination that any Subject Contract will, in fact, be assumed. The foregoing procedures appropriately and adequately protect the rights of counterparties to the Subject Contracts while resolving issues and/or objections to the Cure Amounts and requirements for assumption of the Subject Contracts.

80. Notwithstanding any provision in the Bankruptcy Rules to the contrary: (a) this Order shall be effective immediately and enforceable upon its entry; (b) the Debtors are not subject to any stay in the implementation, enforcement or realization of the relief granted in this Order; and (c) the Debtors are authorized and empowered, and may in their discretion and without further delay, take any action and perform any act necessary to implement and effectuate the terms of this Order.

81. This Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or related to the implementation of this Order.

Dated: August 3, 2010
Wilmington, Delaware



Kevin J. Carey
Chief United States Bankruptcy Judge

EXHIBIT A
SOLICITATION PACKAGE NOTICE

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
)
) Case No. 09-11296 (KJC)
ABITIBIBOWATER INC., *et al.*,¹)
) (Jointly Administered)
)

NOTICE OF (I) APPROVAL OF DISCLOSURE STATEMENT,
(II) DEADLINE FOR VOTING ON THE DEBTORS' SECOND AMENDED
JOINT PLAN OF REORGANIZATION, (III) HEARING TO CONSIDER
CONFIRMATION OF THE PLAN, AND (IV) LAST DATE AND PROCEDURES
FOR FILING OBJECTIONS TO CONFIRMATION OF THE PLAN

TO: ALL HOLDERS OF CLAIMS IN CLASSES 6 AND 7

PLEASE TAKE NOTICE THAT YOUR VOTE IS BEING SOLICITED IN CONNECTION WITH THE SECOND AMENDED JOINT PLAN OF REORGANIZATION UNDER CHAPTER 11 OF THE BANKRUPTCY CODE (THE "PLAN") OF ABITIBIBOWATER INC. AND ITS AFFILIATED DEBTORS AND DEBTORS-IN-POSSESSION IN THE ABOVE-CAPTIONED CASES (EACH A "DEBTOR," AND COLLECTIVELY, THE "DEBTORS"). YOU SHOULD CAREFULLY REVIEW THE MATERIAL SET FORTH IN THE DISCLOSURE STATEMENT ENCLOSED HEREWITH (AND IN THE EXHIBITS ATTACHED THERETO) IN ORDER TO MAKE AN INDEPENDENT DETERMINATION AS TO WHETHER TO VOTE TO ACCEPT OR REJECT THE PLAN. THE DEBTORS RECOMMEND THAT YOU VOTE TO ACCEPT THE PLAN.

APPROVAL OF DISCLOSURE STATEMENT

PLEASE TAKE FURTHER NOTICE that, by Order dated [_____, 2010], the United States Bankruptcy Court for the District of Delaware (the "Court") approved the *Disclosure Statement* for

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: AbitibiBowater Inc. (6415), AbitibiBowater US Holding I Corp. (N/A), AbitibiBowater US Holding LLC (N/A), AbitibiBowater Canada Inc. (N/A), Abitibi-Consolidated Alabama Corporation (4396), Abitibi-Consolidated Corporation (9050), Abitibi-Consolidated Finance LP (4528), Abitibi Consolidated Sales Corporation (7144), Alabama River Newsprint Company (7247), Augusta Woodlands, LLC (9050), Bowater Alabama LLC (7106), Bowater America Inc. (8645), Bowater Canada Finance Corporation (N/A), Bowater Canadian Forest Products Inc. (N/A), Bowater Canadian Holdings Incorporated (N/A), Bowater Canadian Limited (N/A), Bowater Finance Company Inc. (1715), Bowater Finance II LLC (7886), Bowater Incorporated (1803), Bowater LaHave Corporation (N/A), Bowater Maritimes Inc. (N/A), Bowater Newsprint South LLC (1947), Bowater Newsprint South Operations LLC (0168), Bowater Nuway Inc. (8073), Bowater Nuway Mid-States Inc. (8290), Bowater South American Holdings Incorporated (N/A), Bowater Ventures Inc. (8343), Catawba Property Holdings, LLC (N/A), Coosa Pines Golf Club Holdings LLC (8702), Donohue Corp. (9051), Lake Superior Forest Products Inc. (9305) and Tenex Data Inc. (5913). On December 21, 2009, ABH LLC I (2280) and ABH Holding Company LLC (2398) (the "SPV Debtors") commenced chapter 11 cases, which cases are jointly administered with the above-captioned Debtors. The Debtors' and SPV Debtors' corporate headquarters are located at, and the mailing address for each Debtor is, 1155 Metcalfe Street, Suite 800, Montreal, Quebec H3B 5H2, Canada.

Debtors' Second Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code, dated [], 2010 (the "Disclosure Statement"), as containing adequate information within the meaning of section 1125 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code").

DEADLINE FOR VOTING ON THE PLAN

PLEASE TAKE FURTHER NOTICE that, by Order dated [_____, 2010], the Court established [12:00 noon prevailing Eastern Time on September 13, 2010] (the "Voting Deadline") as the deadline by which Ballots² accepting or rejecting the Plan must be actually received. To be counted, your original signed Ballot (a Ballot to be completed by you is enclosed herewith) must actually be received on or before the Voting Deadline by Epiq Bankruptcy Solutions, LLC (the "Claims and Noticing Agent") at Epiq Bankruptcy Solutions, LLC, Attn: AbitibiBowater Ballot Processing Center, 757 Third Avenue, 3rd Floor, New York, NY 10017. Ballots received by facsimile or e-mail will not be counted.

CONFIRMATION HEARING

PLEASE TAKE FURTHER NOTICE that on [September 24, 2010 at 10:00 a.m.] prevailing Eastern Time or as soon thereafter as counsel may be heard, a hearing will be held before the Honorable Kevin J. Carey, at the United States Bankruptcy Court for the District of Delaware, 824 N. Market St., 5th Floor, Wilmington, Delaware 19801 to consider confirmation of the *Debtors' Second Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code*, dated [], 2010 (the "Plan"), as the same may be further amended or modified, and for such other and further relief as may be just and proper (the "Confirmation Hearing").

PLEASE TAKE FURTHER NOTICE that the Confirmation Hearing may be adjourned from time to time by the Court without further notice except for an announcement of the adjourned date made at the Confirmation Hearing. Additionally, the Plan may be modified in accordance with the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure and other applicable law, without further notice, prior to or as a result of the Confirmation Hearing.

RELEASE, INJUNCTION AND EXCULPATION PROVISIONS CONTAINED IN PLAN

PLEASE TAKE FURTHER NOTICE that the Plan contains the release, injunctive and exculpation provisions set forth below:

Mutual Releases.

On the Effective Date, (i) the Debtors and the Reorganized Debtors, on behalf of themselves and their Estates, any Person seeking to exercise any rights of the Debtors, the Reorganized Debtors or their Estates, including any successor to the Debtors or the Reorganized Debtors or any estate representative appointed or selected pursuant to section 1123 of the Bankruptcy Code and all of their respective officers, directors and employees, and all of their respective partners, advisors, attorneys, financial advisors, accountants and other professionals (collectively, the "Debtor Releasing Parties"), (ii) the members of, and counsel and financial advisors to, the Creditors Committee, (iii) the members of, and counsel and financial advisors to, the Ad Hoc Unsecured Noteholders Committee, as well as Avenue Capital Management II, L.P. and its managed funds, in their individual capacities, (iv) the DIP Agent and the DIP Lenders, each in their capacities as such, and their respective legal counsel and financial advisors, (v) Citibank, N.A., Barclays Bank PLC and Barclays Capital Inc., in their respective capacities under the Securitization Facility, (vi) the Indenture Trustees, each in their capacities as such, and their respective

² Unless otherwise defined herein, all capitalized terms shall have the meanings ascribed to them in the Plan.

current officers and directors, and their respective legal counsel and financial advisors (collectively, the "Indenture Trustee Parties"), (vii) the Monitor in its capacity as such, its current officers and directors, and its legal counsel and financial advisors, (viii) the Secured Funded Debt Administrative Agents and Secured Funded Debt Lenders, each in their capacity as such, and their counsel and financial advisors, and (ix) the Backstop Parties, each in their capacities as such, and their respective legal counsel and financial advisors (collectively clauses (i) through (ix) being the "Released Parties," and each a "Released Party"), shall be deemed to and shall unconditionally and irrevocably release each other from any and all claims, obligations, suits, judgments, damages, rights, Causes of Action and liabilities whatsoever, whether known or unknown, foreseen or unforeseen, existing or hereafter arising, in law, equity or otherwise, based in whole or in part upon actions taken in their respective capacities described above or any omission, transaction, event or other occurrence taking place on or prior to the Effective Date in any way relating to the Debtors, the Chapter 15 Debtors, the CCAA Debtors, the Chapter 11 Cases, the Chapter 15 Cases, the CCAA Proceedings, the Rights Offering, the Plan, and the CCAA Plan, except that (i) no individual shall be released from any act or omission that constitutes gross negligence or willful misconduct, (ii) the Reorganized Debtors shall not relinquish or waive the right to assert any of the foregoing as a legal or equitable defense or right of setoff or recoupment against any Claims of any such Persons asserted against the Debtors or the Reorganized Debtors, (iii) the foregoing release shall not apply to any express contractual or financial obligations owed to the Debtors or Reorganized Debtors or any obligation arising under the Plan or an agreement entered into pursuant to, or contemplated by, the Plan; (iv) the foregoing release shall not apply to any Claims for indemnification under the Secured Funded Debt Agreements; (v) the foregoing releases shall not apply to any Employee Transferee Actions; and (vi) the Debtor Releasing Parties shall not release any Indenture Trustee (and any related Indenture Trustee Party) that serves as Indenture Trustee for any Unsecured Notes issued by a Debtor for which this Plan is not confirmed in these Chapter 11 Cases, and to the same extent, such Indenture Trustee (and any such related Indenture Trustee Party) shall not release any Debtor Releasing Party).

Releases By Non-Debtors.

On and as of the Effective Date, all Persons who (a) directly or indirectly have held, hold, or may hold Claims or Interests, (b) vote to accept the Plan as set forth on the relevant Ballot, and (c) do not mark their Ballot to indicate their refusal to grant the releases described in the Plan, shall be deemed, by virtue of their receipt of distributions and/or other treatment contemplated under the Plan, to have absolutely, unconditionally, irrevocably, and forever released and covenanted with the Reorganized Debtors and the other Released Parties not to (y) sue or otherwise seek recovery from any of the Reorganized Debtors or any other Released Party on account of any Claim or Interest, including but not limited to any Claim based upon tort, breach of contract, violations of federal or state securities laws or otherwise, based upon any act, occurrence, or failure to act from the beginning of time through the Effective Date in any way relating to the Debtors or their business and affairs or (z) assert against any of the Reorganized Debtors or any other Released Party any claim, obligation, right, Cause of Action or liability that any holder of a Claim or Equity Interest may be entitled to assert, whether known or unknown, foreseen or unforeseen, existing or thereafter arising, based in whole or in part on any act or omission, transaction, or occurrence from the beginning of time through the Effective Date in any way relating to the Debtors, the CCAA Debtors, the Chapter 15 Debtors, the Chapter 11 Cases, the Chapter 15 Cases, the CCAA Proceedings, the Rights Offering, the Plan or the CCAA Plan; provided, however, that (i) none of the Released Parties shall be released from any claim based on any act or omission that constitutes gross negligence or willful misconduct, (ii) such release shall not apply to Ordinary Course Administrative Claims and Fee Claims or obligations arising under the Plan, (iii) such release shall not be construed to prohibit a party in interest from seeking to enforce the terms of the Plan, and (iv) the foregoing release shall not apply to any Claims for indemnification under the Secured Funded Debt Arrangements.

Exculpation and Limitation of Liability.

Except for Claims for indemnification under the Secured Funded Debt Agreements, the Debtors, the Reorganized Debtors and the other Released Parties (a) shall have no liability whatsoever to one another or any holder or purported holder of a Claim or Equity Interest, or any other party-in-interest, or any of their respective agents, employees, representatives, financial advisors, attorneys, or Affiliates, or any of their successors or assigns, for any act or omission in connection with, or arising out of, the Plan, the Disclosure Statement, the settlement of Claims or renegotiation of executory contracts and leases, the negotiation of the Plan, the negotiation of the Plan Supplement Documents, the Exit Facility Documents, the Rights Offering, the Rights Offering Documents, the pursuit of approval of the Disclosure Statement or the Plan, or the solicitation of votes for confirmation of the Plan, the Chapter 11 Cases, the Chapter 15 Cases, the consummation of the Plan or the CCAA Plan, the administration of the Plan or the property to be distributed under the Plan, or any transaction contemplated by the Plan or Disclosure Statement, or in furtherance thereof, or any obligations that they have under or in connection with the Plan or the transactions contemplated by the Plan (collectively, the "Exculpated Claims"), except for any act or omission that constitutes willful misconduct or gross negligence as determined by a Final Order, and (b) in all respects, shall be entitled to rely upon the advice of counsel with respect to their duties and responsibilities under the Plan. No holder of any Claim or Interest, or other party-in-interest, none of their respective agents, employees, representatives, financial advisors, attorneys, or Affiliates, and no successors or assigns of the foregoing, shall have any right of action against the Released Parties with respect to the Exculpated Claims. This exculpation shall be in addition to, and not in limitation of, all other releases, indemnities, exculpations and any other applicable law or rules protecting such Released Parties from liability.

DEADLINE FOR OBJECTIONS TO CONFIRMATION OF THE PLAN

PLEASE TAKE FURTHER NOTICE that objections, if any, to confirmation of the Plan, including any supporting memoranda, must be in writing, must be filed with the Clerk of the United States Bankruptcy Court for the District of Delaware, 3rd Floor, 824 North Market Street, Wilmington, Delaware 19801 together with proof of service, and shall state the name and address of the objector, all grounds for the objection and the amount of the Claim(s) or other Interest(s) held by the objector. Any such objection must be filed with the Court and served so that it is actually received by the Court, the following parties, and all other parties requesting or entitled to receive notice in these cases, on or before [September 13, 2010] at 12:00 noon prevailing Eastern Time:

AbitibiBowater, Inc.
1155 Metcalfe Street, Suite 800
Montreal, Quebec H3B 5H2
Canada
Attn: Stéphanie Leclaire

Paul, Weiss, Rifkind, Wharton & Garrison LLP
Co-Counsel to the Debtors and Debtors in
Possession
1285 Avenue of the Americas
New York, NY 10019-6064
Attn: Kelley A. Cornish, Esq.
Alice Belisle Eaton, Esq.

Young Conaway Stargatt & Taylor, LLP
Co-Counsel to the Debtors and Debtors in
Possession
1000 West Street, 17th Floor
P.O. Box 391
Wilmington, DE 19801
Attn: Pauline K. Morgan, Esq.
Sean T. Greecher, Esq.

Paul, Hastings, Janofsky & Walker LLP
Co-Counsel to the Official Creditors' Committee
75 East 55th Street
New York, NY 10022
Attn: Luc Despina, Esq.
Robert E. Winter, Esq.

Bayard, P.A.
Co-Counsel to the Official Creditors Committee
222 Delaware Avenue, Suite 900
Wilmington, DE 19899
Attn: Neil B. Glassman, Esq.
Jamie L. Edmonson, Esq.

Office of the United States Trustee for
the District of Delaware
J. Caleb Boggs Federal Building
844 King Street, Lockbox 35
Wilmington, DE 19801
Attn: David M. Klauder, Esq.

Ernst & Young Inc.
Monitor
800 René-Lévesque Blvd. West
Suite 1900
Montréal, QC, H3B 1X0
Attn: Alex F. Morrison
Morgan Lewis & Bockius LLP
Co-Counsel to Wells Fargo Bank, National
Association (as successor to Wachovia Bank,
N.A.),
as the Bowater Secured Bank Agent
101 Park Avenue
New York, New York 10178-0600
Facsimile: (212) 309-6001
Attn: Richard S. Toder, Esq.

Allen & Overy LLP
Counsel to the Monitor
1221 Avenue of the Americas
New York, New York 10020
Attn: Rowena White

Connolly Bove Lodge & Hutz LLP
Co-Counsel to Wells Fargo Bank, National
Association (as successor to Wachovia Bank, N.A.),
as the Bowater Secured Bank Agent
1007 North Orange Street
8th Floor
Wilmington, DE 19899
Facsimile: (302) 658-5614
Attn: Jeffrey C. Wisler, Esq.

Any objection not filed and served as set forth above will be deemed waived and will not be considered by the Court.

Dated: Wilmington, Delaware
_____, 2010

YOUNG CONAWAY STARGATT & TAYLOR, LLP
Pauline K. Morgan (No. 3650)
Sean T. Greecher (No. 4484)
The Brandywine Building
1000 West Street, 17th Floor
Wilmington, DE 19801
Telephone: (302) 571-6600
Facsimile: (302) 571-1253

-and-

PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP
Kelley A. Cornish
Alice Belisle Eaton
Claudia Tobler
1285 Avenue of the Americas
New York, NY 10019-6064
Telephone: (212) 373-3000
Facsimile: (212) 757-3990

Counsel for the Debtors and Debtors in Possession

EXHIBIT B

BALLOTS

EXHIBIT B-1

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:) Chapter 11
)
) Case No. 09-11296 (KJC)
ABITIBIBOWATER INC., *et al.*,¹)
) (Jointly Administered)
)

**BALLOT FOR HOLDERS OF
CLASS 6[●] CLAIMS (UNSECURED CLAIMS AGAINST
[DEBTOR]) TO ACCEPT OR REJECT THE DEBTORS' SECOND AMENDED
JOINT PLAN OF REORGANIZATION**

COMPLETE, SIGN AND DATE THE BALLOT AND RETURN IT IN THE
ENCLOSED ENVELOPE TO EPIQ BANKRUPTCY SOLUTIONS, LLC (THE "CLAIMS
AND NOTICING AGENT"), BY 12:00 NOON PREVAILING EASTERN TIME ON
[SEPTEMBER 13], 2010 (THE "VOTING DEADLINE"). DO NOT MAIL BALLOTS
DIRECTLY TO THE DEBTORS. **THE DEBTORS SHALL ONLY BE OBLIGATED TO
ACCEPT ORIGINAL BALLOTS THAT ARE ACTUALLY RECEIVED BY THE
CLAIMS AND NOTICING AGENT PRIOR TO THE VOTING DEADLINE.**

Please use this ballot (the "Ballot") to cast your vote to accept or reject the
Second Amended Joint Plan of Reorganization for AbitibiBowater and Its Debtor Subsidiaries

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: AbitibiBowater Inc. (6415), AbitibiBowater US Holding I Corp. (N/A), AbitibiBowater US Holding LLC (N/A), AbitibiBowater Canada Inc. (N/A), Abitibi-Consolidated Alabama Corporation (4396), Abitibi-Consolidated Corporation (9050), Abitibi-Consolidated Finance LP (4528), Abitibi Consolidated Sales Corporation (7144), Alabama River Newsprint Company (7247), Augusta Woodlands, LLC (9050), Bowater Alabama LLC (7106), Bowater America Inc. (8645), Bowater Canada Finance Corporation (N/A), Bowater Canadian Forest Products Inc. (N/A), Bowater Canadian Holdings Incorporated (N/A), Bowater Canadian Limited (N/A), Bowater Finance Company Inc. (1715), Bowater Finance II LLC (7886), Bowater Incorporated (1803), Bowater LaHave Corporation (N/A), Bowater Maritimes Inc. (N/A), Bowater Newsprint South LLC (1947), Bowater Newsprint South Operations LLC (0168), Bowater Nuway Inc. (8073), Bowater Nuway Mid-States Inc. (8290), Bowater South American Holdings Incorporated (N/A), Bowater Ventures Inc. (8343), Catawba Property Holdings, LLC (N/A), Coosa Pines Golf Club Holdings LLC (8702), Donohue Corp. (9051), Lake Superior Forest Products Inc. (9305) and Tenex Data Inc. (5913). On December 21, 2009, ABH LLC 1 (2280) and ABH Holding Company LLC (2398) (the "SPV Debtors") commenced chapter 11 cases, which cases are jointly administered with the above-captioned Debtors. The Debtors' and SPV Debtors' corporate headquarters are located at, and the mailing address for each Debtor is, 1155 Metcalfe Street, Suite 800, Montreal, Quebec H3B 5H2, Canada.

(as may be amended and supplemented, the "Plan"),² which is proposed by the above-captioned debtors and debtors-in-possession (the "Debtors"). The Plan is Exhibit A to the Disclosure Statement for the Plan (as may be amended and supplemented, the "Disclosure Statement"), which accompanies this Ballot on CD-ROM. Any party may request, at the Debtors' expense, hard copies of the Disclosure Statement, together with the Plan and other exhibits annexed thereto, from the Claims and Noticing Agent.

You should review the Disclosure Statement and the Plan before you vote. In addition, on [____], 2010, the United States Bankruptcy Court for the District of Delaware signed an order (the "Voting Procedures Order"), which accompanies this Ballot on CD-ROM, that establishes certain procedures for the solicitation and tabulation of votes to accept or reject the Plan. The Voting Procedures Order contains important information regarding the balloting process. Please read the Voting Procedures Order and the instructions sent with this Ballot prior to submitting this Ballot.

For purposes of voting on the Plan, your Claims have been placed in the following Class:

CLASS 6[●] (UNSECURED CLAIMS AGAINST [DEBTOR])

If you hold Claims in other Classes that you are entitled to vote, you will receive a Ballot for each such other Class.

You may not split your vote on the Plan. You must vote all of your Claims in this Class to either accept or reject the Plan.

If the Plan is confirmed by the Bankruptcy Court it will be binding on you whether or not you vote.

The Debtors have requested that the Bankruptcy Court adopt a presumption that if no holder of a Claim in a Class of Claims eligible to vote in a particular Class timely submits a ballot to accept or reject the Plan, then the applicable Class will be deemed to have accepted the Plan. Accordingly, if you do not wish such a presumption to become effective with respect to any Class for which you hold a Claim, you should timely submit a ballot accepting or rejecting the Plan for any such Class.

ITEM 1. AGGREGATE AMOUNT OF CLAIMS IN THE CLASS IDENTIFIED ABOVE.
The undersigned certifies that as of [June 30], 2010 (the "Record Date"), the undersigned was the holder of Claims in the aggregate unpaid amount set forth below.

\$ _____

² All capitalized terms used herein but not otherwise defined shall have the meaning ascribed to them in the Plan or the Voting Procedures Order, as applicable.

The preprinted amount of your Claim as set forth above controls for voting purposes only and is without prejudice to your rights or the rights of the Debtors in respect of the amount and classification of your Claim that is ultimately Allowed for purposes of distribution under the Plan, all of which are expressly reserved.

ITEM 2. VOTE ON THE PLAN. The holder of the Claims set forth in Item 1 above hereby votes with respect to his, her or its Claims as follows (check one box only):

☐ to ACCEPT the Plan ☐ to REJECT the Plan

ITEM 3. OPTIONAL RELEASE ELECTION. Check this box if you elect not to grant the releases contained in Section 8.5 of the Plan and elect not to consent to the related injunction. Election to withhold consent is at your option. If you submit your Ballot without this box checked, you will be deemed to consent to the releases set forth in Section 8.5 of the Plan and the related injunction to the fullest extent permitted by applicable law.

☐ The undersigned elects not to grant the releases contained in Section 8.5 of the Plan and elects not to consent to the related injunction.

ITEM 4. CONVENIENCE CLAIM ELECTION. By checking the box below, if your Claim exceeds \$5,000, you may irrevocably **elect to reduce your Claim to an amount equal to \$5,000** and thereby receive payment in cash in an amount equal to \$2,500 in full satisfaction of such Claim. **If you fail to check the box below, you will be deemed not to have made the Convenience Claim Election.**

☐ The undersigned elects to make the Convenience Claim Election and reduce its Class 6[●] Unsecured Claim that is greater than \$5,000 to a Claim of \$5,000 to be treated pursuant to Section 2.14 of the Plan as a Convenience Claim.

ITEM 5. CERTIFICATION. By signing this Ballot, the holder of the Claims identified in Item 1 above certifies that he, she or it:

1. is the holder of the Claims to which this Ballot pertains or is an authorized signatory, and has full power and authority to vote to accept or reject the Plan;
2. has been provided with a copy of the Plan, Disclosure Statement and Voting Procedures Order and that it acknowledges that the vote set forth on this Ballot is subject to all the terms and conditions set forth in the Plan, Disclosure Statement and Voting Procedures Order; and

AbitibiBowater, Inc.
Ballot for Class [] Unsecured Claims
Against [Debtor]

3. has not submitted any other Ballots relating to this Class of Claims that are inconsistent with the votes as set forth in this Ballot or that, as limited by the terms of the Voting Procedures Order and the instructions attached hereto, if such other Ballots were previously submitted, they either have been or are hereby revoked or changed to reflect the vote set forth herein.

Name: _____
(Print or Type)

Signature: _____

By: _____
(If Appropriate)

Title: _____
(If Appropriate)

Street Address: _____

City, State, Zip Code: _____

Telephone Number: _____

Date Completed: _____

No fees, commissions, or other remuneration will be payable to any broker, dealer, or other person for soliciting votes on the Plan. This Ballot is not a letter of transmittal and may not be used for any purpose other than to cast votes to accept or reject the Plan. Moreover, this Ballot shall not constitute or be deemed to be a Proof of Claim or Interest or an assertion of a Claim against or Interest in the Debtors.

YOUR ORIGINAL BALLOT MUST BE ACTUALLY RECEIVED BY THE CLAIMS AND NOTICING AGENT AT THE ADDRESS LISTED BELOW ON OR BEFORE 12:00 NOON PREVAILING EASTERN TIME ON THE VOTING DEADLINE ([SEPTEMBER 13], 2010), OR YOUR VOTE WILL NOT BE COUNTED. BALLOTS SUBMITTED BY FACSIMILE OR OTHER ELECTRONIC SUBMISSION WILL NOT BE COUNTED.

**ABITIBIBOWATER BALLOT PROCESSING CENTER
C/O EPIQ BANKRUPTCY SOLUTIONS, LLC
757 THIRD AVENUE, 3RD FLOOR
NEW YORK, NY 10017**

IF YOU HAVE ANY QUESTIONS REGARDING THIS BALLOT OR THE VOTING PROCEDURES, OR IF YOU NEED AN ADDITIONAL BALLOT OR ADDITIONAL

**COPIES OF THE DISCLOSURE STATEMENT OR OTHER ENCLOSED MATERIALS,
PLEASE CONTACT THE CLAIMS AND NOTICING AGENT AT 1-888-266-9280 (FOR
U.S. / CANADA CALLS) OR (503) 597-7698 (FOR NON-U.S. / CANADA CALLS).**

VOTING INSTRUCTIONS

1. All capitalized terms used in the Ballot or these instructions but not otherwise defined therein shall have the meaning ascribed to them in the Plan or Voting Procedures Order, as applicable.
2. Please read and follow these instructions carefully. Your Ballot must be actually received by the Claims and Noticing Agent by (a) first class mail in the preaddressed return envelope provided with the Ballot or (b) personal delivery, overnight courier, or first class mail to AbitibiBowater Ballot Processing Center, c/o Epiq Bankruptcy Solutions, LLC, 757 Third Avenue, 3rd Floor, New York, NY 10017, no later than 12:00 noon prevailing Eastern Time on [September 13], 2010, unless such time is extended, or your Ballot will not be counted.
3. In order for your vote to count, you must:
 - a. Verify the amount set forth in Item 1;
 - b. Cast ONE vote to accept or reject the Plan by checking the proper box in Item 2 (NOTE: if you check both boxes or do not check either box, your vote will not be counted);
 - c. Check the box in Item 3 if you elect not to grant the releases contained in Section 8.5 of the Plan and elect not to consent to the related injunction. Election to withhold consent is at your option. If you submit your Ballot without the box in Item 3 checked, you will be deemed to consent to the releases set forth in Section 8.5 of the Plan and the related injunction to the fullest extent permitted by applicable law;
 - d. Check the box in Item 4 if you elect Convenience Class Treatment for your Claim. Election for Convenience Class Treatment is irrevocable. You may not subdivide your Class 6[●] Claim into multiple Unsecured Claims of \$5,000 or less for purposes of receiving treatment as a Convenience Class Claim.
 - e. Review and complete the certifications in Item 4;
 - f. Sign the Ballot — your original signature is required on the Ballot in order for your vote to count;
 - g. If you are completing the Ballot on behalf of an entity, indicate your relationship with such entity and the capacity in which you are signing, and if requested provide proof of your authorization to so sign. In addition, please provide your name and mailing address if different from that set forth on the Ballot; and
 - h. Return the completed Ballot to the Claims and Noticing Agent (a) in the preaddressed envelope enclosed with this Ballot or (b) via personal delivery, overnight courier, or

AbitibiBowater, Inc.
Ballot for Class [] Unsecured Claims
Against [Debtor]

first class mail to AbitibiBowater Ballot Processing Center, c/o Epiq Bankruptcy Solutions, LLC, 757 Third Avenue, 3rd Floor, New York, NY 10017, so that it is actually received no later than 12:00 noon prevailing Eastern Time on [September 13], 2010.

4. If you believe you received the wrong form of Ballot, or if you need additional Ballots, please immediately contact the Claims and Noticing Agent.
5. If you wish to have your Claim allowed for purposes of voting on the Plan in a manner that is inconsistent with the Ballot you received or if you did not receive a Ballot and wish to have your Claim temporarily allowed for voting purposes only, you must serve on the Debtors and file with the Bankruptcy Court, on or before [August 16], 2010, a motion for an order pursuant to Bankruptcy Rule 3018(a) temporarily allowing such Claim for purposes of voting (the "Rule 3018 Motion"). A Rule 3018 Motion must set forth with particularity the amount and classification that you believe your Claim should be allowed for voting purposes, and the evidence in support of your belief. In respect of any timely-filed Rule 3018 Motion, the Ballot in question shall be counted (a) in the amount established in an order entered by the Bankruptcy Court or (b) if such an order has not been entered by the Bankruptcy Court and unless the Debtors and you have come to an agreement as to the relief requested in the Rule 3018 Motion, in an amount equal to the preprinted amount on the Ballot, or in the event the moving party did not receive a Ballot, such party shall not have a Ballot counted at all. All Rule 3018 Motions must be scheduled for hearing no later than the date scheduled to consider confirmation of the Plan (September 24, 2010 at 10:00 a.m.).
6. If multiple Ballots are received from the same person with respect to the same Claims prior to the Voting Deadline, the latest dated, validly executed Ballot timely received will supersede and revoke any earlier received Ballot. However, if a holder of Claims casts Ballots received by the Claims and Noticing Agent dated with the same date, but which are voted inconsistently, such Ballots will not be counted.
7. Any Ballot that is illegible or contains insufficient information to permit the identification of the claimant shall not be counted.
8. Any Ballot that attempts to partially accept and partially reject the Plan will not be counted.
9. After the Voting Deadline, no Ballot may be withdrawn or modified without the prior consent of the Debtors.
10. This Ballot does not constitute, and shall not be deemed to be, a Proof of Claim or an assertion or admission of a Claim.
11. If you hold Claims in more than one Class under the Plan, you may receive more than one Ballot for each different Class. Each Ballot votes only your Claims indicated on that Ballot. Please complete and return each Ballot you receive.

**PLEASE MAIL YOUR BALLOT PROMPTLY. BALLOTS SUBMITTED BY
FACSIMILE OR OTHER ELECTRONIC SUBMISSION WILL NOT BE COUNTED.**

AbitibiBowater, Inc.
Ballot for Class [] Unsecured Claims
Against [Debtor]

**IF YOU HAVE ANY QUESTIONS REGARDING THE BALLOT OR THE PROCEDURES
GENERALLY, OR IF YOU NEED ADDITIONAL COPIES OF THE BALLOT OR OTHER
ENCLOSED MATERIALS, PLEASE CALL THE CLAIMS AND NOTICING AGENT AT
1-888-266-9280 (FOR U.S. / CANADA CALLS) OR (503) 597-7698 (FOR NON-U.S. /
CANADA CALLS).**

**YOU MAY USE THE RETURN ENVELOPE PROVIDED WITH THE BALLOT, OR YOU
MAY RETURN YOUR BALLOT BY PERSONAL DELIVERY, OVERNIGHT COURIER,
OR FIRST CLASS MAIL TO THE CLAIMS AND NOTICING AGENT AT THE
FOLLOWING ADDRESS:**

**ABITIBIBOWATER BALLOT PROCESSING CENTER
C/O EPIQ BANKRUPTCY SOLUTIONS, LLC
757 THIRD AVENUE, 3RD FLOOR
NEW YORK, NY 10017**

EXHIBIT B-2

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:) Chapter 11
)
) Case No. 09-11296 (KJC)
ABITIBIBOWATER INC., *et al.*,¹)
) (Jointly Administered)
)

**BALLOT FOR HOLDERS OF
CLASS 7[●] CLAIMS (CONVENIENCE CLAIMS
AGAINST [DEBTOR]) TO ACCEPT OR REJECT THE
DEBTORS' SECOND AMENDED JOINT PLAN OF REORGANIZATION**

COMPLETE, SIGN AND DATE THE BALLOT AND RETURN IT IN THE ENCLOSED ENVELOPE TO EPIQ BANKRUPTCY SOLUTIONS, LLC (THE "CLAIMS AND NOTICING AGENT"), BY 12:00 NOON PREVAILING EASTERN TIME ON [SEPTEMBER 13], 2010 (THE "VOTING DEADLINE"). DO NOT MAIL BALLOTS DIRECTLY TO THE DEBTORS. THE DEBTORS SHALL ONLY BE OBLIGATED TO ACCEPT ORIGINAL BALLOTS THAT ARE ACTUALLY RECEIVED BY THE CLAIMS AND NOTICING AGENT PRIOR TO THE VOTING DEADLINE.

Please use this ballot (the "Ballot") to cast your vote to accept or reject the Second Amended Joint Plan of Reorganization for AbitibiBowater and Its Debtor Subsidiaries

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: AbitibiBowater Inc. (6415), AbitibiBowater US Holding 1 Corp. (N/A), AbitibiBowater US Holding LLC (N/A), AbitibiBowater Canada Inc. (N/A), Abitibi-Consolidated Alabama Corporation (4396), Abitibi-Consolidated Corporation (9050), Abitibi-Consolidated Finance LP (4528), Abitibi Consolidated Sales Corporation (7144), Alabama River Newsprint Company (7247), Augusta Woodlands, LLC (9050), Bowater Alabama LLC (7106), Bowater America Inc. (8645), Bowater Canada Finance Corporation (N/A), Bowater Canadian Forest Products Inc. (N/A), Bowater Canadian Holdings Incorporated (N/A), Bowater Canadian Limited (N/A), Bowater Finance Company Inc. (1715), Bowater Finance II LLC (7886), Bowater Incorporated (1803), Bowater LaHave Corporation (N/A), Bowater Maritimes Inc. (N/A), Bowater Newsprint South LLC (1947), Bowater Newsprint South Operations LLC (0168), Bowater Nuway Inc. (8073), Bowater Nuway Mid-States Inc. (8290), Bowater South American Holdings Incorporated (N/A), Bowater Ventures Inc. (8343), Catawba Property Holdings, LLC (N/A), Coosa Pines Golf Club Holdings LLC (8702), Donohue Corp. (9051), Lake Superior Forest Products Inc. (9305) and Tenex Data Inc. (5913). On December 21, 2009, ABH LLC 1 (2280) and ABH Holding Company LLC (2398) (the "SPV Debtors") commenced chapter 11 cases, which cases are jointly administered with the above-captioned Debtors. The Debtors' and SPV Debtors' corporate headquarters are located at, and the mailing address for each Debtor is, 1155 Metcalfe Street, Suite 800, Montreal, Quebec H3B 5H2, Canada.

AbitibiBowater, Inc.
Ballot for Class [] Convenience Claims
Against [Debtor]

(as may be amended and supplemented, the "Plan"),² which is proposed by the above-captioned debtors and debtors-in-possession (the "Debtors"). The Plan is Exhibit A to the Disclosure Statement for the Plan (as may be amended and supplemented, the "Disclosure Statement"), which accompanies this Ballot on CD-ROM. Any party may request, at the Debtors' expense, hard copies of the Disclosure Statement, together with the Plan and other exhibits annexed thereto, from the Claims and Noticing Agent.

You should review the Disclosure Statement and the Plan before you vote. In addition, on [____], 2010, the United States Bankruptcy Court for the District of Delaware signed an order (the "Voting Procedures Order"), which accompanies this Ballot on CD-ROM, that establishes certain procedures for the solicitation and tabulation of votes to accept or reject the Plan. The Voting Procedures Order contains important information regarding the balloting process. Please read the Voting Procedures Order and the instructions sent with this Ballot prior to submitting this Ballot.

For purposes of voting on the Plan, your Claims have been placed in the following Class:

CLASS 7[●] (CONVENIENCE CLAIMS AGAINST [DEBTOR])

If you hold Claims in other Classes that you are entitled to vote, you will receive a Ballot for each such other Class.

You may not split your vote on the Plan. You must vote all of your Claims in this Class to either accept or reject the Plan.

If the Plan is confirmed by the Bankruptcy Court it will be binding on you whether or not you vote.

The Debtors have requested that the Bankruptcy Court adopt a presumption that if no holder of a Claim in a Class of Claims eligible to vote in a particular Class timely submits a ballot to accept or reject the Plan, then the applicable Class will be deemed to have accepted the Plan. Accordingly, if you do not wish such a presumption to become effective with respect to any Class for which you hold a Claim, you should timely submit a ballot accepting or rejecting the Plan for any such Class.

ITEM 1. AGGREGATE AMOUNT OF CLAIMS IN THE CLASS IDENTIFIED ABOVE.
The undersigned certifies that as of [June 30], 2010 (the "Record Date"), the undersigned was the holder of Claims in the aggregate unpaid amount set forth below.

\$ _____

² All capitalized terms used herein but not otherwise defined shall have the meaning ascribed to them in the Plan or the Voting Procedures Order, as applicable.

The preprinted amount of your Claim as set forth above controls for voting purposes only and is without prejudice to your rights or the rights of the Debtors in respect of the amount and classification of your Claim that is ultimately Allowed for purposes of distribution under the Plan, all of which are expressly reserved.

ITEM 2. VOTE ON THE PLAN. The holder of the Claims set forth in Item 1 above hereby votes with respect to his, her or its Claims as follows (check one box only):

☐ to ACCEPT the Plan

☐ to REJECT the Plan

ITEM 3. OPTIONAL RELEASE ELECTION. Check this box if you elect not to grant the releases contained in Section 8.5 of the Plan and elect not to consent to the related injunction. Election to withhold consent is at your option. If you submit your Ballot without this box checked, you will be deemed to consent to the releases set forth in Section 8.5 of the Plan and the related injunction to the fullest extent permitted by applicable law.

☐ The undersigned elects not to grant the releases contained in Section 8.5 of the Plan and elects not to consent to the related injunction.

ITEM 4. CERTIFICATION. By signing this Ballot, the holder of the Claims identified in Item 1 above certifies that he, she or it:

1. is the holder of the Claims to which this Ballot pertains or is an authorized signatory, and has full power and authority to vote to accept or reject the Plan;
2. has been provided with a copy of the Plan, Disclosure Statement and Voting Procedures Order and that it acknowledges that the vote set forth on this Ballot is subject to all the terms and conditions set forth in the Plan, Disclosure Statement and Voting Procedures Order; and
3. has not submitted any other Ballots relating to this Class of Claims that are inconsistent with the votes as set forth in this Ballot or that, as limited by the terms of the Voting Procedures Order and the instructions attached hereto, if such other Ballots were previously submitted, they either have been or are hereby revoked or changed to reflect the vote set forth herein.

AbitibiBowater, Inc.
Ballot for Class [] Convenience Claims
Against [Debtor]

Name: _____
(Print or Type)

Signature: _____

By: _____
(If Appropriate)

Title: _____
(If Appropriate)

Street Address: _____

City, State, Zip Code: _____

Telephone Number: _____

Date Completed: _____

No fees, commissions, or other remuneration will be payable to any broker, dealer, or other person for soliciting votes on the Plan. This Ballot is not a letter of transmittal and may not be used for any purpose other than to cast votes to accept or reject the Plan. Moreover, this Ballot shall not constitute or be deemed to be a Proof of Claim or Interest or an assertion of a Claim against or Interest in the Debtors.

YOUR ORIGINAL BALLOT MUST BE ACTUALLY RECEIVED BY THE CLAIMS AND NOTICING AGENT AT THE ADDRESS LISTED BELOW ON OR BEFORE 12:00 NOON PREVAILING EASTERN TIME ON THE VOTING DEADLINE ([SEPTEMBER 13], 2010), OR YOUR VOTE WILL NOT BE COUNTED. BALLOTS SUBMITTED BY FACSIMILE OR OTHER ELECTRONIC SUBMISSION WILL NOT BE COUNTED.

**ABITIBIBOWATER BALLOT PROCESSING CENTER
C/O EPIQ BANKRUPTCY SOLUTIONS, LLC
757 THIRD AVENUE, 3RD FLOOR
NEW YORK, NY 10017**

IF YOU HAVE ANY QUESTIONS REGARDING THIS BALLOT OR THE VOTING PROCEDURES, OR IF YOU NEED AN ADDITIONAL BALLOT OR ADDITIONAL COPIES OF THE DISCLOSURE STATEMENT OR OTHER ENCLOSED MATERIALS, PLEASE CONTACT THE CLAIMS AND NOTICING AGENT AT 1-888-266-9280 (FOR U.S. / CANADA CALLS) OR (503) 597-7698 (FOR NON-U.S. / CANADA CALLS).

VOTING INSTRUCTIONS

1. All capitalized terms used in the Ballot or these instructions but not otherwise defined therein shall have the meaning ascribed to them in the Plan or Voting Procedures Order, as applicable.
2. Please read and follow these instructions carefully. Your Ballot must be actually received by the Claims and Noticing Agent by (a) first class mail in the preaddressed return envelope provided with the Ballot or (b) personal delivery, overnight courier, or first class mail to AbitibiBowater Ballot Processing Center, c/o Epiq Bankruptcy Solutions, LLC, 757 Third Avenue, 3rd Floor, New York, NY 10017, no later than 12:00 noon prevailing Eastern Time on [September 13], 2010, unless such time is extended, or your Ballot will not be counted.
3. In order for your vote to count, you must:
 - a. Verify the amount set forth in Item 1;
 - b. Cast ONE vote to accept or reject the Plan by checking the proper box in Item 2 (NOTE: if you check both boxes or do not check either box, your vote will not be counted);
 - c. Check the box in Item 3 if you elect not to grant the releases contained in Section 8.5 of the Plan and elect not to consent to the related injunction. Election to withhold consent is at your option. If you submit your Ballot without the box in Item 3 checked, you will be deemed to consent to the releases set forth in Section 8.5 of the Plan and the related injunction to the fullest extent permitted by applicable law;
 - d. Review and complete the certifications in Item 4;
 - e. Sign the Ballot — your original signature is required on the Ballot in order for your vote to count;
 - f. If you are completing the Ballot on behalf of an entity, indicate your relationship with such entity and the capacity in which you are signing, and if requested provide proof of your authorization to so sign. In addition, please provide your name and mailing address if different from that set forth on the Ballot; and
 - g. Return the completed Ballot to the Claims and Noticing Agent (a) in the preaddressed envelope enclosed with this Ballot or (b) via personal delivery, overnight courier, or first class mail to AbitibiBowater Ballot Processing Center, c/o Epiq Bankruptcy Solutions, LLC, 757 Third Avenue, 3rd Floor, New York, NY 10017, so that it is actually received no later than 12:00 noon prevailing Eastern Time on [September 13], 2010.
4. If you believe you received the wrong form of Ballot, or if you need additional Ballots, please immediately contact the Claims and Noticing Agent.

5. If you wish to have your Claim allowed for purposes of voting on the Plan in a manner that is inconsistent with the Ballot you received or if you did not receive a Ballot and wish to have your Claim temporarily allowed for voting purposes only, you must serve on the Debtors and file with the Bankruptcy Court, on or before [August 16], 2010, a motion for an order pursuant to Bankruptcy Rule 3018(a) temporarily allowing such Claim for purposes of voting (the "Rule 3018 Motion"). A Rule 3018 Motion must set forth with particularity the amount and classification that you believe your Claim should be allowed for voting purposes, and the evidence in support of your belief. In respect of any timely-filed Rule 3018 Motion, the Ballot in question shall be counted (a) in the amount established in an order entered by the Bankruptcy Court or (b) if such an order has not been entered by the Bankruptcy Court and unless the Debtors and you have come to an agreement as to the relief requested in the Rule 3018 Motion, in an amount equal to the preprinted amount on the Ballot, or in the event the moving party did not receive a Ballot, such party shall not have a Ballot counted at all. All Rule 3018 Motions must be scheduled for hearing no later than the date scheduled to consider confirmation of the Plan (September 24, 2010 at 10:00 a.m.).
6. If multiple Ballots are received from the same person with respect to the same Claims prior to the Voting Deadline, the latest dated, validly executed Ballot timely received will supersede and revoke any earlier received Ballot. However, if a holder of Claims casts Ballots received by the Claims and Noticing Agent dated with the same date, but which are voted inconsistently, such Ballots will not be counted.
7. Any Ballot that is illegible or contains insufficient information to permit the identification of the claimant shall not be counted.
8. Any Ballot that attempts to partially accept and partially reject the Plan will not be counted.
9. After the Voting Deadline, no Ballot may be withdrawn or modified without the prior consent of the Debtors.
10. This Ballot does not constitute, and shall not be deemed to be, a Proof of Claim or an assertion or admission of a Claim.
11. If you hold Claims in more than one Class under the Plan, you may receive more than one Ballot for each different Class. Each Ballot votes only your Claims indicated on that Ballot. Please complete and return each Ballot you receive.

**PLEASE MAIL YOUR BALLOT PROMPTLY. BALLOTS SUBMITTED BY
FACSIMILE OR OTHER ELECTRONIC SUBMISSION WILL NOT BE COUNTED.**

**IF YOU HAVE ANY QUESTIONS REGARDING THE BALLOT OR THE PROCEDURES
GENERALLY, OR IF YOU NEED ADDITIONAL COPIES OF THE BALLOT OR OTHER
ENCLOSED MATERIALS, PLEASE CALL THE CLAIMS AND NOTICING AGENT AT
1-888-266-9280 (FOR U.S. / CANADA CALLS) OR (503) 597-7698 (FOR NON-U.S. /
CANADA CALLS).**

**YOU MAY USE THE RETURN ENVELOPE PROVIDED WITH THE BALLOT, OR YOU
MAY RETURN YOUR BALLOT BY PERSONAL DELIVERY, OVERNIGHT COURIER,**

AbitibiBowater, Inc.
Ballot for Class [] Convenience Claims
Against [Debtor]

OR FIRST CLASS MAIL TO THE CLAIMS AND NOTICING AGENT AT THE
FOLLOWING ADDRESS:

ABITIBIBOWATER BALLOT PROCESSING CENTER
C/O EPIQ BANKRUPTCY SOLUTIONS, LLC
757 THIRD AVENUE, 3RD FLOOR
NEW YORK, NY 10017

EXHIBIT B-3

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:) Chapter 11
)
) Case No. 09-11296 (KJC)
ABITIBIBOWATER INC., *et al.*,¹)
) (Jointly Administered)
)

**BALLOT FOR HOLDERS OF
[CLASS AND NOTE DESCRIPTION]
TO ACCEPT OR REJECT THE DEBTORS'
SECOND AMENDED JOINT PLAN OF REORGANIZATION**

THIS BALLOT IS TO BE USED BY REGISTERED HOLDERS OF NOTES, DEBENTURES AND INDUSTRIAL REVENUE BOND CLAIMS (EACH A "NOTEHOLDER CLAIM") AND COLLECTIVELY, THE "NOTEHOLDER CLAIMS"). PLEASE COMPLETE, SIGN AND DATE THIS BALLOT AND RETURN IT IN THE ENCLOSED ENVELOPE TO EPIQ BANKRUPTCY SOLUTIONS, LLC (THE "CLAIMS AND NOTICING AGENT"), BY 12:00 NOON PREVAILING EASTERN TIME ON [SEPTEMBER 13, 2010] (THE "VOTING DEADLINE"). DO NOT MAIL BALLOTS DIRECTLY TO THE DEBTORS. THE DEBTORS SHALL ONLY BE OBLIGATED TO ACCEPT ORIGINAL BALLOTS THAT ARE ACTUALLY RECEIVED BY THE CLAIMS AND NOTICING AGENT PRIOR TO THE VOTING DEADLINE.

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: AbitibiBowater Inc. (6415), AbitibiBowater US Holding 1 Corp. (N/A), AbitibiBowater US Holding LLC (N/A), AbitibiBowater Canada Inc. (N/A), Abitibi-Consolidated Alabama Corporation (4396), Abitibi-Consolidated Corporation (9050), Abitibi-Consolidated Finance LP (4528), Abitibi Consolidated Sales Corporation (7144), Alabama River Newsprint Company (7247), Augusta Woodlands, LLC (9050), Bowater Alabama LLC (7106), Bowater America Inc. (8645), Bowater Canada Finance Corporation (N/A), Bowater Canadian Forest Products Inc. (N/A), Bowater Canadian Holdings Incorporated (N/A), Bowater Canadian Limited (N/A), Bowater Finance Company Inc. (1715), Bowater Finance II LLC (7886), Bowater Incorporated (1803), Bowater LaHave Corporation (N/A), Bowater Maritimes Inc. (N/A), Bowater Newsprint South LLC (1947), Bowater Newsprint South Operations LLC (0168), Bowater Nuway Inc. (8073), Bowater Nuway Mid-States Inc. (8290), Bowater South American Holdings Incorporated (N/A), Bowater Ventures Inc. (8343), Catawba Property Holdings, LLC (N/A), Coosa Pines Golf Club Holdings LLC (8702), Donohue Corp. (9051), Lake Superior Forest Products Inc. (9305) and Tenex Data Inc. (5913). On December 21, 2009, ABH LLC 1 (2280) and ABH Holding Company LLC (2398) (the "SPV Debtors") commenced chapter 11 cases, which cases are jointly administered with the above-captioned Debtors. The Debtors' and SPV Debtors' corporate headquarters are located at, and the mailing address for each Debtor is, 1155 Metcalfe Street, Suite 800, Montreal, Quebec H3B 5H2, Canada.

Please use this ballot (the "Ballot") to cast your vote to accept or reject the Debtors' Second Amended Joint Plan of Reorganization (as may be amended and supplemented, the "Plan"),² which is proposed by the above-captioned debtors and debtors-in-possession (the "Debtors"). The Plan is Exhibit A to the Disclosure Statement for the Plan (as may be amended and supplemented, the "Disclosure Statement"), which accompanies this Ballot.

You should review the Disclosure Statement and the Plan before you vote. In addition, on [_____, 2010], the United States Bankruptcy Court for the District of Delaware signed an order (the "(the "Voting Procedures Order")", which accompanies this Ballot, that establishes certain procedures for the solicitation and tabulation of votes to accept or reject the Plan. The Voting Procedures Order contain important information regarding the balloting process. Please read the voting procedures and the instructions sent with this Ballot prior to submitting this Ballot.

You have been identified as a holder of an Unsecured Note Claim. If you hold Claims in other Classes that you are entitled to vote or Claims that are not Unsecured Note Claims, you will receive a Ballot for each such other Class of Claims.

You may not split your vote on the Plan. You must vote all of your Noteholder Claims in the same Class to either accept or reject the Plan.

If the Plan is confirmed by the Bankruptcy Court it will be binding on you whether or not you vote.

The Debtors have requested that the Bankruptcy Court adopt a presumption that if no holder of a Claim in a Class of Claims eligible to vote in a particular Class timely submits a ballot to accept or reject the Plan, then the applicable Class will be deemed to have accepted the Plan. Accordingly, if you do not wish such a presumption to become effective with respect to any Class for which you hold a Claim, you should timely submit a ballot accepting or rejecting the Plan for any such Class.

ITEM 1. PRINCIPAL AMOUNT OF NOTEHOLDER CLAIMS IN CLASS [_____]

The undersigned certifies that as of [June 30], 2010 (the "Record Date"), the undersigned was the Registered Holder of debt securities arising under [Note Description] in the aggregate unpaid principal amount set forth below.

\$ _____

ITEM 2. VOTE ON THE PLAN. The Registered Holder of the aggregate principal amount of Noteholder Claims set forth above in Item 1 hereby votes with respect to his, her or its Claims as follows (check one box only):

² All capitalized terms used herein but not otherwise defined shall have the meaning ascribed to them in the Plan or the Voting Procedures Order, as applicable.

☐ to ACCEPT the Plan

☐ to REJECT the Plan

ITEM 3. **OPTIONAL RELEASE ELECTION.** Check this box if you elect not to grant the releases contained in Section 8.5 of the Plan and elect not to consent to the related injunction. Election to withhold consent is at your option. If you submit your Ballot without this box checked, you will be deemed to consent to the releases set forth in Section 8.5 of the Plan and the related injunction to the fullest extent permitted by applicable law.

☐ The undersigned elects not to grant the releases contained in Section 8.5 of the Plan and elects not to consent to the related injunction.

ITEM 4. **CERTIFICATION AS TO NOTES HELD IN ADDITIONAL ACCOUNTS.** By signing this Ballot, the undersigned certifies that either (a) this Ballot is the only Ballot submitted by the undersigned in Class 6[●] Unsecured Claims or (b) in addition to this Ballot, one or more Ballots ("Additional Ballots") for this Class of Unsecured Claims have been submitted as follows (please use additional sheets of paper if necessary).

**COMPLETE THIS SECTION ONLY IF YOU HAVE VOTED OTHER
CLASS [] BALLOTS**

Account Number of Notes	Name of Registered Holder or Voting Nominee of Notes	CUSIP Number of Other Noteholder Claims Voted in this Class	Principal Amount of Noteholder Claims Voted in Additional Ballot(s) in this Class

To be counted, a Noteholder must vote all of its Noteholder Claims in this Class to either accept or reject the Plan. No split votes will be permitted. Accordingly, if a Noteholder casts conflicting votes on this Ballot and other Ballots in respect of Noteholder Claims, those votes will not be counted.

ITEM 5. CERTIFICATION. By signing this Ballot, the registered owner of the Claim identified in Item 1 above certifies that he, she or it:

1. is the holder of the Claim to which this Ballot pertains or is an authorized signatory, and has full power and authority to vote to accept or reject the Plan;
2. has been provided with a copy of the Plan, Disclosure Statement and the Voting Procedures Order and acknowledges that the vote set forth on this Ballot is subject to all the terms and conditions set forth in the Plan, Disclosure Statement and Voting Procedures Order; and
3. has not submitted any other Ballots relating to this Class of Claims that are inconsistent with the votes as set forth in this Ballot or that, as limited by the terms of the Voting Procedures Order and the instructions attached hereto, if such other Ballots were previously submitted, they either have been or are hereby revoked or changed to reflect the vote set forth herein.

Name: _____
(Print or Type)

Signature: _____

By: _____
(If Appropriate)

Title: _____
(If Appropriate)

Street Address: _____

City, State, Zip Code: _____

Telephone Number: _____

Date Completed: _____

No fees, commissions, or other remuneration will be payable to any broker, dealer, or other person for soliciting votes on the Plan. This Ballot is not a letter of transmittal and may not

be used for any purpose other than to cast votes to accept or reject the Plan. Moreover, this Ballot shall not constitute or be deemed to be a Proof of Claim or Interest or an assertion of a Claim against or Interest in the Debtors.

YOUR ORIGINAL BALLOT MUST BE ACTUALLY RECEIVED BY THE CLAIMS AND NOTICING AGENT AT THE ADDRESS LISTED BELOW ON OR BEFORE 12:00 NOON PREVAILING EASTERN TIME ON THE VOTING DEADLINE [SEPTEMBER 13, 2010], OR YOUR VOTE WILL NOT BE COUNTED. BALLOTS SUBMITTED BY FACSIMILE OR OTHER ELECTRONIC SUBMISSION WILL NOT BE COUNTED.

**ABITIBIBOWATER BALLOT PROCESSING CENTER
C/O EPIQ BANKRUPTCY SOLUTIONS, LLC
757 THIRD AVENUE, 3RD FLOOR
NEW YORK, NY 10017**

IF YOU HAVE ANY QUESTIONS REGARDING THIS BALLOT OR THE VOTING PROCEDURES, OR IF YOU NEED AN ADDITIONAL BALLOT OR ADDITIONAL COPIES OF THE DISCLOSURE STATEMENT OR OTHER ENCLOSED MATERIALS, PLEASE CONTACT THE CLAIMS AND NOTICING AGENT AT 1-888-266-9280 (FOR U.S. / CANADA CALLS) OR (503) 597-7698 (FOR NON-U.S. / CANADA CALLS).

VOTING INSTRUCTIONS

1. Please read and follow these instructions carefully. Your Ballot must be actually received by the Claims and Noticing Agent by (a) first class mail in the preaddressed return envelope provided with the Ballot or (b) personal delivery, overnight courier, or first class mail to AbitibiBowater Ballot Processing Center, c/o Epiq Bankruptcy Solutions, LLC, 757 Third Avenue, 3rd Floor, New York, NY 10017, no later than 12:00 noon prevailing Eastern Time on [September 13], 2010, unless such time is extended, or your Ballot will not be counted.
2. In order for your vote to count, you must:
 - a. Verify the amount set forth in Item 1;
 - b. Cast ONE vote to accept or reject the Plan by checking the proper box in Item 2 (NOTE: if you check both boxes or do not check either box, your vote will not be counted);
 - c. Check the box in Item 3 if you elect not to grant the releases contained in Section 8.5 of the Plan and elect not to consent to the related injunction. Election to withhold consent is at your option. If you submit your Ballot without the box in Item 3 checked, you will be deemed to consent to the releases set forth in Section 8.5 of the Plan and the related injunction to the fullest extent permitted by applicable law;
 - d. Review and complete the certification in Item 4, if necessary;
 - e. Review and complete the certifications in Item 5;
 - f. Sign the Ballot — your original signature is required on the Ballot in order for your vote to count;
 - g. If you are completing the Ballot on behalf of an entity, indicate your relationship with such entity and the capacity in which you are signing, and if requested provide proof of your authorization to so sign. In addition, please provide your name and mailing address if different from that set forth on the Ballot; and
 - h. Return the completed Ballot to the Claims and Noticing Agent (a) in the preaddressed envelope enclosed with this Ballot or (b) via personal delivery, overnight courier, or first class mail to AbitibiBowater Ballot Processing Center, c/o Epiq Bankruptcy Solutions, LLC, 757 Third Avenue, 3rd Floor, New York, NY 10017, so that it is actually received no later than 12:00 noon prevailing Eastern Time on [September 13], 2010.
3. If you believe you received the wrong form of Ballot, or if you need additional Ballots, please immediately contact the Claims and Noticing Agent.

4. If you wish to have your Claim allowed for purposes of voting on the Plan in a manner that is inconsistent with the Ballot you received or if you did not receive a Ballot and wish to have your Claim temporarily allowed for voting purposes only, you must serve on the Debtors and file with the Bankruptcy Court, on or before [August 16], 2010, a motion for an order pursuant to Bankruptcy Rule 3018(a) temporarily allowing such Claim for purposes of voting (the "Rule 3018 Motion"). A Rule 3018 Motion must set forth with particularity the amount and classification that you believe your Claim should be allowed for voting purposes, and the evidence in support of your belief. In respect of any timely-filed Rule 3018 Motion, the Ballot in question shall be counted (a) in the amount established in an order entered by the Bankruptcy Court or (b) if such an order has not been entered by the Bankruptcy Court and unless the Debtors and you have come to an agreement as to the relief requested in the Rule 3018 Motion, in an amount equal to the preprinted amount on the Ballot, or in the event the moving party did not receive a Ballot, such party shall not have a Ballot counted at all. All Rule 3018 Motions must be scheduled for hearing no later than the date scheduled to consider confirmation of the Plan (September 24, 2010 at 10:00 a.m.).
5. If multiple Ballots are received from the same person with respect to the same Claims prior to the Voting Deadline, the latest dated, validly executed Ballot timely received will supersede and revoke any earlier received Ballot. However, if a holder of Claims casts Ballots received by the Claims and Noticing Agent dated with the same date, but which are voted inconsistently, such Ballots will not be counted
6. Any Ballot that is illegible or contains insufficient information to permit the identification of the claimant shall not be counted
7. Any Ballot that attempts to partially accept and partially reject the Plan will not be counted.
8. After the Voting Deadline, no Ballot may be withdrawn or modified without the prior consent of the Debtors.
9. This Ballot does not constitute, and shall not be deemed to be, a Proof of Claim or an assertion or admission of a Claim.
10. If you hold Claims in more than one Class under the Plan, you may receive more than one Ballot for each different Class. Each Ballot votes only your Claims indicated on that Ballot. Please complete and return each Ballot you receive.

**PLEASE MAIL YOUR BALLOT PROMPTLY. BALLOTS SUBMITTED BY
FACSIMILE OR OTHER ELECTRONIC SUBMISSION WILL NOT BE COUNTED.**

**IF YOU HAVE ANY QUESTIONS REGARDING THE BALLOT OR THE PROCEDURES
GENERALLY, OR IF YOU NEED ADDITIONAL COPIES OF THE BALLOT OR OTHER
ENCLOSED MATERIALS, PLEASE CALL THE CLAIMS AND NOTICING AGENT AT
1-888-266-9280 (FOR U.S. / CANADA CALLS) OR (503) 597-7698 (FOR NON-U.S. /
CANADA CALLS).**

AbitibiBowater, Inc.
Class [] Registered Noteholder Ballot

**YOU MAY USE THE RETURN ENVELOPE PROVIDED WITH THE BALLOT, OR YOU
MAY RETURN YOUR BALLOT BY PERSONAL DELIVERY, OVERNIGHT COURIER,
OR FIRST CLASS MAIL TO THE CLAIMS AND NOTICING AGENT AT THE
FOLLOWING ADDRESS:**

**ABITIBIBOWATER BALLOT PROCESSING CENTER
C/O EPIQ BANKRUPTCY SOLUTIONS, LLC
757 THIRD AVENUE, 3RD FLOOR
NEW YORK, NY 10017**

EXHIBIT B-4

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:) Chapter 11
)
ABITIBIBOWATER INC., *et al.*,¹) Case No. 09-11296 (KJC)
)
) (Jointly Administered)
)

**BALLOT FOR BENEFICIAL HOLDERS OF AN UNSECURED NOTE CLAIM TO
ACCEPT OR REJECT THE DEBTORS' SECOND AMENDED
JOINT PLAN OF REORGANIZATION**

THIS BALLOT IS TO BE USED BY HOLDERS OF CLASS [] CLAIMS (EACH A "NOTEHOLDER CLAIM") AND COLLECTIVELY, THE "NOTEHOLDER CLAIMS"). PLEASE COMPLETE, SIGN AND DATE THE BALLOT AND RETURN IT IN THE ENCLOSED ENVELOPE TO YOUR BROKER, BANK, COMMERCIAL BANK, TRUST COMPANY, DEALER, OR OTHER AGENT OR NOMINEE (THE "VOTING NOMINEE") TO PERMIT YOUR VOTING NOMINEE TO COMPLETE AND RETURN A MASTER BALLOT ("MASTER BALLOT") TO EPIQ BANKRUPTCY SOLUTIONS, LLC (THE "CLAIMS AND NOTICING AGENT") BY 12:00 NOON PREVAILING EASTERN TIME ON [SEPTEMBER 13], 2010 (THE "VOTING DEADLINE"). DO NOT MAIL BALLOTS DIRECTLY TO THE DEBTORS, THE CLAIMS AND NOTICING AGENT OR THE INDENTURE TRUSTEE. PLEASE RETURN YOUR ORIGINAL BALLOT TO THE VOTING NOMINEE SO THAT IT IS ACTUALLY RECEIVED BY THE DATE SET BY THE VOTING NOMINEE.

Please use this ballot (the "Ballot") to cast your vote to accept or reject the Debtors' Second Amended Joint Plan of Reorganization for AbitibiBowater and Its Debtor

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: AbitibiBowater Inc. (6415), AbitibiBowater US Holding 1 Corp. (N/A), AbitibiBowater US Holding LLC (N/A), AbitibiBowater Canada Inc. (N/A), Abitibi-Consolidated Alabama Corporation (4396), Abitibi-Consolidated Corporation (9050), Abitibi-Consolidated Finance LP (4528), Abitibi Consolidated Sales Corporation (7144), Alabama River Newsprint Company (7247), Augusta Woodlands, LLC (9050), Bowater Alabama LLC (7106), Bowater America Inc. (8645), Bowater Canada Finance Corporation (N/A), Bowater Canadian Forest Products Inc. (N/A), Bowater Canadian Holdings Incorporated (N/A), Bowater Canadian Limited (N/A), Bowater Finance Company Inc. (1715), Bowater Finance II LLC (7886), Bowater Incorporated (1803), Bowater LaHave Corporation (N/A), Bowater Maritimes Inc. (N/A), Bowater Newsprint South LLC (1947), Bowater Newsprint South Operations LLC (0168), Bowater Nuway Inc. (8073), Bowater Nuway Mid-States Inc. (8290), Bowater South American Holdings Incorporated (N/A), Bowater Ventures Inc. (8343), Catawba Property Holdings, LLC (N/A), Coosa Pines Golf Club Holdings LLC (8702), Donohue Corp. (9051), Lake Superior Forest Products Inc. (9305) and Tenex Data Inc. (5913). On December 21, 2009, ABH LLC 1 (2280) and ABH Holding Company LLC (2398) (the "SPV Debtors") commenced chapter 11 cases, which cases are jointly administered with the above-captioned Debtors. The Debtors' and SPV Debtors' corporate headquarters are located at, and the mailing address for each Debtor is, 1155 Metcalfe Street, Suite 800, Montreal, Quebec H3B 5H2, Canada.

Subsidiaries (as may be amended and supplemented, the "Plan"),² which is proposed by the above-captioned debtors and debtors-in-possession (the "Debtors"). The Plan is Exhibit A to the Disclosure Statement for the Plan (as may be amended and supplemented, the "Disclosure Statement"), which accompanies this Ballot on CD-ROM. Any party may request, at the Debtors' expense, hard copies of the Disclosure Statement, together with the Plan and other exhibits annexed thereto, from the Claims and Noticing Agent.

You should review the Disclosure Statement and the Plan before you vote. In addition, on [], 2010, the United States Bankruptcy Court for the District of Delaware signed an order (the "Voting Procedures Order"), which accompanies this Ballot on CD-ROM, that establishes certain procedures for the solicitation and tabulation of votes to accept or reject the Plan. The Voting Procedures Order contains important information regarding the balloting process. Please read the Voting Procedures Order and the instructions sent with this Ballot prior to submitting this Ballot.

You have been identified as a holder of an Unsecured Note Claim. If you hold other Unsecured Note Claims that you are entitled to vote or hold Claims that are not Unsecured Note Claims, you will receive a Ballot for each such other Class of Claims.

You may not split your vote on the Plan. You must vote all of your Noteholder Claims in a single Class to either accept or reject the Plan.

If the Plan is confirmed by the Bankruptcy Court it will be binding on you whether or not you vote.

The Debtors have requested that the Bankruptcy Court adopt a presumption that if no holder of a Claim in a Class of Claims eligible to vote in a particular Class timely submits a ballot to accept or reject the Plan, then the applicable Class will be deemed to have accepted the Plan. Accordingly, if you do not wish such a presumption to become effective with respect to any Class for which you hold a Claim, you should timely submit a ballot accepting or rejecting the Plan for any such Class.

ITEM 1. PRINCIPAL AMOUNT OF NOTEHOLDER CLAIMS. The undersigned certifies that as of [June 30], 2010 (the "Record Date"), the undersigned was the Beneficial Holder of debt securities maintained by the Voting Nominee in the aggregate unpaid principal amount set forth below.

\$ _____

² All capitalized terms used herein but not otherwise defined shall have the meaning ascribed to them in the Plan or the Voting Procedures Order, as applicable.

ITEM 2. VOTE ON THE PLAN. The Beneficial Holder of the aggregate principal amount of Noteholder Claims set forth above in Item 1 hereby votes with respect to his, her or its Claims as follows (check one box only):

☐ to ACCEPT the Plan ☐ to REJECT the Plan

ITEM 3. OPTIONAL RELEASE ELECTION. Check this box if you elect not to grant the releases contained in Section 8.5 of the Plan and elect not to consent to the related injunction. Election to withhold consent is at your option. If you submit your Ballot without this box checked, you will be deemed to consent to the releases set forth in Section 8.5 of the Plan and the related injunction to the fullest extent permitted by applicable law.

☐ The undersigned elects not to grant the releases contained in Section 8.5 of the Plan and elects not to consent to the related injunction.

ITEM 4. CERTIFICATION AS TO NOTES HELD IN ADDITIONAL ACCOUNTS. By signing this Ballot, the undersigned certifies that either (a) this Ballot is the only Ballot submitted by the undersigned for this Class of Noteholder Claims or (b) in addition to this Ballot, one or more Ballots ("Additional Ballots") for this Class of Noteholder Claims have been submitted to other Voting Nominees as follows (please use additional sheets of paper if necessary).

**COMPLETE THIS SECTION ONLY IF YOU HAVE VOTED OTHER
BALLOTS IN THIS CLASS**

Account Number of Notes	Name of Registered Holder or Voting Nominee of Notes	CUSIP Number of Other Noteholder Claims Voted	Principal Amount of Noteholder Claims Voted in Additional Ballot(s)

To be counted, a Beneficial Holder must vote all of its Noteholder Claims in this Class to either accept or reject the Plan. No split votes will be permitted. Accordingly, if a Beneficial Holder casts conflicting votes on this Ballot and other Ballots in respect of Claims in the same Class, those votes will not be counted.

ITEM 5. CERTIFICATION. By signing this Ballot, the Beneficial Holder of the Claim identified in Item 1 above certifies that he, she or it:

- (a) is the holder of the Noteholder Claim to which this Ballot pertains or is an authorized signatory, and has full power and authority to vote to accept or reject the Plan;
- (b) has been provided with a copy of the Plan, Disclosure Statement and Voting Procedures Order and acknowledges that the vote set forth on this Ballot is subject to all the terms and conditions set forth in the Plan, Disclosure Statement and Voting Procedures Order;
- (c) has not submitted any other Ballots relating to its Noteholder Claims that are inconsistent with the votes as set forth in this Ballot or that, as limited by the terms of the Voting Procedures Order and the instructions attached hereto, if such other Ballots were previously submitted, they either have been or are hereby revoked or changed to reflect the vote set forth herein; and
- (d) is deemed to have consented to the submission of a Master Ballot to the Debtors' agent, the Claims and Noticing Agent.

Name: _____
(Print or Type)

Signature: _____

By: _____
(If Appropriate)

Title: _____
(If Appropriate)

Street Address: _____

City, State, Zip Code: _____

Telephone Number: _____

Date Completed: _____

No fees, commissions, or other remuneration will be payable to any Voting Nominee for soliciting votes on the Plan. This Ballot is not a letter of transmittal and may not be used for any purpose other than to cast votes to accept or reject the Plan. Moreover, this Ballot shall not constitute an assertion of a Claim or Interest.

THE VOTING DEADLINE IS 12:00 NOON PREVAILING EASTERN TIME ON [SEPTEMBER 13], 2010 UNLESS SUCH TIME IS EXTENDED. PLEASE RETURN YOUR BALLOT TO THE VOTING NOMINEE SO THAT IT IS RECEIVED BY THE VOTING NOMINEE NO LATER THAN THE DATE SET BY THE VOTING NOMINEE.

IF YOU HAVE ANY QUESTIONS REGARDING THIS BALLOT OR THE VOTING PROCEDURES, OR IF YOU NEED AN ADDITIONAL BALLOT OR ADDITIONAL COPIES OF THE DISCLOSURE STATEMENT OR OTHER ENCLOSED MATERIALS, PLEASE CONTACT THE CLAIMS AND NOTICING AGENT AT 1-888-266-9280 (FOR U.S. / CANADA CALLS) OR (503) 597-7698 (FOR NON-U.S. / CANADA CALLS).

VOTING INSTRUCTIONS

1. All capitalized terms used in the Ballot or these instructions but not otherwise defined therein shall have the meaning ascribed to them in the Plan or Voting Procedures Order, as applicable.
2. Please read and follow these instructions carefully. Your Ballot must be sent to your Voting Nominee so that it is actually received by the date set by your Voting Nominee, or your Ballot will not be counted.
3. If you hold debt securities through more than one Voting Nominee, you may receive more than one Ballot. You should execute a separate Ballot for each block of debt securities that you hold through any Voting Nominee and return the Ballot to the respective Voting Nominee that holds the debt securities in street name.
4. You must vote all of your Noteholder Claims in a single class under the Plan in the same manner, either to accept or reject the Plan. Accordingly, if you return more than one Ballot to more than one Voting Nominee voting different Noteholder Claims in the same class and the Ballots are not voted in the same manner, as reflected by the separate Master Ballots, such votes will not be counted.
5. In order for your vote to count, you must:
 - a. Complete Item 1;
 - b. Cast ONE vote to accept or reject the Plan by checking the proper box in Item 2 (NOTE: if you check both boxes or do not check either box, your vote will not be counted);
 - c. Check the box in Item 3 if you elect not to grant the releases contained in Section 8.5 of the Plan and elect not to consent to the related injunction. Election to withhold consent is at your option. If you submit your Ballot without the box in Item 3 checked, you will be deemed to consent to the releases set forth in Section 8.5 of the Plan and the related injunction to the fullest extent permitted by applicable law;
 - d. Only complete Item 4 if you are the Beneficial Holder of Noteholder Claims in other accounts or other record names and only if you have voted Ballots other than this Ballot;
 - e. Review and complete the certifications in Item 5;
 - f. Sign the Ballot — your original signature is required on the Ballot in order for your vote to count;
 - g. If you are completing the Ballot on behalf of an entity, indicate your relationship with such entity and the capacity in which you are signing, and if requested provide proof of your authorization to so sign. In addition, please provide your name and mailing address if different from that set forth on the Ballot; and

- h. Return the original completed Ballot to the Voting Nominee and NOT to the Debtors, the Claims and Noticing Agent or to the Indenture Trustee. Do not return any debt instrument with your Ballot.
6. If you believe you received the wrong Ballot, or if you need additional Ballots, please immediately contact your Voting Nominee or the Claims and Noticing Agent.
7. To the extent that conflicting votes or "overvotes" are submitted by a Voting Nominee, the Claims and Noticing Agent, in good faith, will attempt to reconcile discrepancies with the Voting Nominee.
8. To the extent that overvotes on a Master Ballot are not reconcilable prior to the preparation of the vote certification, the Claims and Noticing Agent will apply the votes to accept and to reject the Plan in the same proportion as the votes to accept or reject the Plan submitted on the Master Ballot that contained the overvote, but only to the extent of the Voting Nominee's position in the applicable security.
9. Any Ballot that is illegible or that contains insufficient information to permit the identification of the holder will not be counted.
10. Properly executed Ballots that attempt to partially accept and partially reject the Plan will not be counted.
11. After the Voting Deadline, no Ballot may be withdrawn or modified without the prior consent of the Debtors unless by order of the Bankruptcy Court.
12. This Ballot does not constitute, and shall not be deemed to be, a Proof of Claim or an assertion or admission of a Claim.
13. If you hold Claims in more than one Class under the Plan or Noteholder and non-Noteholder Claims in the same class, you may receive more than one Ballot. Each Ballot votes only your Claims indicated on that Ballot. Please complete and return each Ballot you receive.

**PLEASE MAIL YOUR BALLOT PROMPTLY.
BALLOTS SUBMITTED BY FACSIMILE OR OTHER
ELECTRONIC SUBMISSION WILL NOT BE COUNTED.**

**IF YOU HAVE ANY QUESTIONS REGARDING THE BALLOT OR THE PROCEDURES
GENERALLY, OR IF YOU NEED ADDITIONAL COPIES OF THE BALLOT OR OTHER
ENCLOSED MATERIALS, PLEASE CALL THE CLAIMS AND NOTICING AGENT AT
1-888-266-9280 (FOR U.S. / CANADA CALLS) OR (503) 597-7698 (FOR NON-U.S. /
CANADA CALLS).**

**PLEASE RETURN YOUR BALLOT IN THE ENVELOPE PROVIDED OR
OTHERWISE FOLLOW THE INSTRUCTIONS OF YOUR NOMINEE**

EXHIBIT C

UNIMPAIRED PARTY NOTICE

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

ABITIBIBOWATER INC., *et al.*,¹

) Chapter 11
)
) Case No. 09-11296 (KJC)
)
) (Jointly Administered)
)

**NOTICE OF (I) APPROVAL OF DISCLOSURE STATEMENT,
(II) DEADLINE FOR VOTING ON THE DEBTORS' SECOND AMENDED JOINT
PLAN OF REORGANIZATION, (III) HEARING TO CONSIDER CONFIRMATION
OF THE PLAN, AND (IV) LAST DATE AND PROCEDURES FOR FILING
OBJECTIONS TO CONFIRMATION OF THE PLAN**

TO: ALL HOLDERS OF ADMINISTRATIVE EXPENSE CLAIMS, PRIORITY TAX
CLAIMS, DIP FACILITY CLAIMS, SECURITIZATION CLAIMS, ADEQUATE
PROTECTION CLAIMS AND CLAIMS AND INTERESTS IN CLASSES 1, 2, 3, 4
AND 5

APPROVAL OF DISCLOSURE STATEMENT

PLEASE TAKE FURTHER NOTICE that, by Order dated [_____, 2010], the United States Bankruptcy Court for the District of Delaware (the "Court") approved the *Disclosure Statement for Debtors' Second Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code*, dated [_____, 2010 (the "Disclosure Statement"), as containing adequate information within the meaning of section 1125 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code").

CONFIRMATION HEARING

PLEASE TAKE FURTHER NOTICE that on [September 24, 2010 at 10:00 a.m.] prevailing Eastern Time or as soon thereafter as counsel may be heard, a hearing will be held before the

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: AbitibiBowater Inc. (6415), AbitibiBowater US Holding 1 Corp. (N/A), AbitibiBowater US Holding LLC (N/A), AbitibiBowater Canada Inc. (N/A), Abitibi-Consolidated Alabama Corporation (4396), Abitibi-Consolidated Corporation (9050), Abitibi-Consolidated Finance LP (4528), Abitibi Consolidated Sales Corporation (7144), Alabama River Newsprint Company (7247), Augusta Woodlands, LLC (9050), Bowater Alabama LLC (7106), Bowater America Inc. (8645), Bowater Canada Finance Corporation (N/A), Bowater Canadian Forest Products Inc. (N/A), Bowater Canadian Holdings Incorporated (N/A), Bowater Canadian Limited (N/A), Bowater Finance Company Inc. (1715), Bowater Finance II LLC (7886), Bowater Incorporated (1803), Bowater LaHave Corporation (N/A), Bowater Maritimes Inc. (N/A), Bowater Newsprint South LLC (1947), Bowater Newsprint South Operations LLC (0168), Bowater Nuway Inc. (8073), Bowater Nuway Mid-States Inc. (8290), Bowater South American Holdings Incorporated (N/A), Bowater Ventures Inc. (8343), Catawba Property Holdings, LLC (N/A), Coosa Pines Golf Club Holdings LLC (8702), Donohue Corp. (9051), Lake Superior Forest Products Inc. (9305) and Tenex Data Inc. (5913). On December 21, 2009, ABH LLC 1 (2280) and ABH Holding Company LLC (2398) (the "SPV Debtors") commenced chapter 11 cases, which cases are jointly administered with the above-captioned Debtors. The Debtors' and SPV Debtors' corporate headquarters are located at, and the mailing address for each Debtor is, 1155 Metcalfe Street, Suite 800, Montreal, Quebec H3B 5H2, Canada.

Honorable Kevin J. Carey, at the United States Bankruptcy Court for the District of Delaware, 824 N. Market St., 5th Floor, Wilmington, Delaware 19801 to consider confirmation of the *Debtors' Second Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code*, dated [], 2010 (the "Plan"), as the same may be further amended or modified, and for such other and further relief as may be just and proper (the "Confirmation Hearing").

PLEASE TAKE FURTHER NOTICE that the Confirmation Hearing may be adjourned from time to time by the Court without further notice except for an announcement of the adjourned date made at the Confirmation Hearing. Additionally, the Plan may be modified in accordance with the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure and other applicable law, without further notice, prior to or as a result of the Confirmation Hearing.

CLASSES OF CLAIMS ENTITLED TO VOTE

PLEASE TAKE FURTHER NOTICE that, in accordance with the terms of the Plan and the Bankruptcy Code, holders of Administrative Expense Claims, Priority Tax Claims, DIP Facility Claims, Securitization Claims, Adequate Protection Claims and Claims and Interests in Classes 1, 2, 3, 4 and 5 are unimpaired, are conclusively presumed to have accepted the Plan and, thus, are not entitled to vote on the Plan. Only the holders of impaired Claims in Classes 6 and 7 are entitled to vote to accept or to reject the Plan. You have been sent this notice because you are either a holder of an Administrative Expense Claim, a Priority Tax Claim, a DIP Facility Claim, a Securitization Claim, an Adequate Protection Claim or a Claim or Interest in Class 1, 2, 3, 4 or 5.

SUMMARY OF PLAN TREATMENT OF CLAIMS AND INTERESTS

PLEASE TAKE FURTHER NOTICE that the Plan proposes to modify the rights of certain creditors and equity securities holders of the Debtors. The Plan establishes the following classes of Claims and Interests² with the following treatment:³

Unclassified — Administrative Claims

Subject to the provisions of Article IV of the Plan and unless otherwise agreed to by the holder of an Allowed Administrative Claim (in which event such other agreement shall govern), each holder of an Allowed Administrative Claim shall be paid in full in Cash (i) at the sole option of the Debtors (before the Effective Date) or the Reorganized Debtors (on or after the Effective Date), (a) in the ordinary course of business as the Claim becomes due and owing or (b) on the Initial Distribution Date, or (ii) on such other date as the Bankruptcy Court may order; provided, however, any payment proposed to be made pursuant to subsection (i) above in the aggregate amount of \$500,000 or greater, that does not relate to an Allowed Administrative Claim incurred in the ordinary course of business, shall not be paid without the prior consent of the Creditors Committee, such consent not to be unreasonably withheld.

To the extent that an Administrative Claim is Allowed against the Estate of more than one Debtor, there shall be only a single recovery on account of such Allowed Administrative Claim. In addition, to the extent that any obligation that would otherwise

² Unless otherwise defined herein, all capitalized terms shall have the meanings ascribed to them in the Plan.

³ For a complete description of the Plan provisions reference should be made to the Plan and Disclosure Statement, copies of which can be obtained by the methods described at the end of this Notice.

constitute an Administrative Claim is paid as a CCAA Charge in the CCAA Proceedings, the payment of such CCAA Charge in the CCAA Proceedings shall be the only payment to be made on account of such Administrative Claim in the Chapter 11 Cases and the CCAA Proceedings.

Unclassified — Priority Tax Claims

Unless otherwise agreed to by the holder of an Allowed Priority Tax Claim (in which event such other agreement shall govern), each holder of an Allowed Priority Tax Claim shall receive, at the sole option of the Reorganized Debtors, (a) Cash in an amount equal to such Allowed Priority Tax Claim on the later of the Effective Date and the date such Priority Tax Claim becomes an Allowed Priority Tax Claim, or as soon thereafter as is practicable, but no later than thirty (30) days after the Effective Date, or (b) through equal annual installment payments in Cash (i) of a total value, as of the Effective Date of the Plan, equal to the allowed amount of such Claim; (ii) over a period ending not later than 5 years after the Petition Date; and (iii) in a manner not less favorable than the most favored nonpriority unsecured claim provided for by the Plan. All Allowed Priority Tax Claims against any of the Debtors that are not due and payable on the Effective Date shall be paid in the ordinary course of business by the Reorganized Debtors in accordance with the applicable non-bankruptcy law governing such Claims.

Unclassified — DIP Facility Claims

On the Effective Date, if not previously repaid in full, all DIP Facility Claims shall be paid in full in Cash, or otherwise satisfied in a manner acceptable to the DIP Agent and each DIP Lender.

Unclassified — Securitization Claims

On the Effective Date, all outstanding receivables interests purchased under the Securitization Facility will be repurchased in Cash for a price equal to the par amount thereof plus accrued yield and fees and servicing fees payable under the Securitization Facility, and any unpaid fees and expenses or other amounts payable under the Securitization Facility, whether by a Debtor or an affiliate of the Debtors, if any, and any Securitization Claims shall be paid in full in Cash. On the Effective Date, after all such receivables interests are repurchased and all such payments are made, the Securitization Facility shall be terminated, and all Securitization Claims and any claims against, or obligations of, Abitibi-Consolidated U.S. Funding Corp. arising under the Securitization Facility or under the Securitization Order shall be deemed fully satisfied and released.

Unclassified — Adequate Protection Claims

On the Effective Date, Adequate Protection Claims shall be deemed satisfied in full by all interest payments and professional fee payments made by the applicable Debtors pursuant to, and in accordance with, the DIP Facility Order and the Securitization Order (as applicable).

Class 1 — Priority Non-Tax Claims

Classes 1A through 1HH (collectively, the “Class 1 Claims”), as set forth on Exhibit B1 to the Plan, consist of all Priority Non-Tax Claims. Class 1 Claims shall be allowed or disallowed in accordance with Article IV of the Plan and applicable provisions of the Bankruptcy Code and Bankruptcy Rules. Unless otherwise agreed to by the holder of an Allowed Priority Non-Tax Claim (in which event such agreement shall govern), each holder of an Allowed Class 1 Claim, in full satisfaction of such Claim, shall be paid in full in Cash on the later of the Initial Distribution Date and a date that is as soon as practicable after the date upon which such Claim becomes an Allowed Priority Non-Tax Claim. Class 1 Claims are unimpaired and the holders thereof are not entitled to vote on the Plan.

Class 2 — Bowater Secured Bank Claims

Class 2A through 2G (collectively, the “Class 2 Claims”), as set forth on Exhibit B2 to the Plan, consist of all Bowater Secured Bank Claims. Class 2 Claims shall be Allowed Claims pursuant to the Plan in the principal amount as set forth on Exhibit B2 to the Plan plus any amounts, all to the extent not otherwise included in the amount set forth on Exhibit B2 to the Plan, for interest, fees and other amounts outstanding (including (i) reimbursement obligations for Bowater Secured Bank Letters of Credit; (ii) accrued interest at the default rate plus reasonable professional fees; and (iii) Obligations as such term is defined in the Bowater Secured Bank Documents) under the Bowater Secured Bank Documents. Holders of Class 2 Claims, in full satisfaction of such Claims (other than Claims in respect of Bowater Secured Bank Letters of Credit), shall (i) be paid in full in Cash on, or as soon as practicable after but in any event, not later than five (5) business days after, the Effective Date, or (ii) receive such treatment as otherwise agreed to by the Debtors and the holders of such Claims. In addition, in full satisfaction of Claims in respect of Bowater Secured Bank Letters of Credit, holders of Class 2 Claims shall receive on, or as soon as practicable after, the Effective Date, the return of the original letters of credit marked “cancelled”, or “back up” letters of credit or cash collateral provided to or held by the Issuing Lender (as defined in the Bowater Secured Bank Documents), in each case in the amount of 105% of the face amount of the Bowater Secured Bank Letters of Credit, or treatment on such other terms as the Debtors and holders of such Claims may agree; provided, however, that any “back up” letters of credit provided under the Plan must be issued by financial institutions that are reasonably satisfactory to the Debtor or Reorganized Debtors and the Bowater Secured Bank Agent and the Issuing Lender; provided further, however, that the Bowater Secured Bank Documents shall govern the amount of any fees or other costs and expenses (if any) payable on account of the Bowater Secured Bank Letters of Credit. In no event shall holders of Class 2 Claims receive aggregate distributions on account of Class 2 Claims under the Plan or the CCAA Plan in excess of the Allowed amount of the Bowater Secured Bank Claims. Class 2 Claims are unimpaired and the holders thereof are not entitled to vote on this Plan.

Class 3 — BCFPI Secured Bank Claims

Class 3A through 3G (collectively, the “Class 3 Claims”), as set forth on Exhibit B3 to the Plan, consist of all BCFPI Secured Bank Claims. Class 3 Claims shall be Allowed Claims pursuant to the Plan in the principal amount as set forth on Exhibit B3 to the Plan plus

any amounts, all to the extent not otherwise included in the amount set forth on Exhibit B3 to the Plan, for interest, fees and other amounts outstanding (including (i) reimbursement obligations for BCFPI Secured Bank Letters of Credit; (ii) accrued interest at the default rate plus reasonable professional fees; and (iii) Obligations as such term is defined in the BCFPI Secured Bank Documents) under the BCFPI Secured Bank Documents. Holders of Class 3 Claims, in full satisfaction of such Claims (other than Claims in respect of BCFPI Secured Bank Letters of Credit), shall (i) be paid in full in Cash on, or as soon as practicable after, but in any event not later than five (5) business days after, the Effective Date and in the currency as set forth in paragraph L(vii) of the Final DIP Order, or (ii) receive such treatment as otherwise agreed to by the Debtors and the holders of such Claims. In addition, in full satisfaction of Claims in respect of BCFPI Secured Bank Letters of Credit, either (i) holders of Class 3 Claims shall receive on, or as soon as practicable after, but in any event not later than five (5) business days after, the Effective Date, cash collateral in the aggregate face amount of the BCFPI Secured Bank Letters of Credit plus an amount sufficient to cover all fees for the term of each BCFPI Secured Bank Letter of Credit and in the currency of such BCFPI Secured Bank Letter of Credit, (ii) the BCFPI Secured Bank Agent shall have received undrawn the original BCFPI Secured Bank Letters of Credit marked "cancelled" and such BCFPI Secured Bank Letters of Credit shall be extinguished, or (iii) the holders of Class 3 Claims shall receive such other treatment with respect to the BCFPI Secured Bank Letters of Credit on such other terms as to which the Debtors and holders of such Claims may agree. In no event shall holders of Class 3 Claims receive aggregate distributions on account of such Class 3 Claims under the Plan or the CCAA Plan in excess of the Allowed amount of the BCFPI Secured Bank Claims. Class 3 Claims are unimpaired and the holders thereof are not entitled to vote on the Plan.

Class 4 — ACCC Term Loan Secured Guaranty Claims

Classes 4A through 4G (collectively, the "Class 4 Claims"), as set forth on Exhibit B4 to the Plan, consist of all ACCC Term Loan Secured Guaranty Claims. Subject to Section 9 of the Plan, Class 4 Claims shall be Allowed Claims pursuant to the Plan in the principal amount of \$346,898,769.39, together with all accrued and unpaid interest (including default rate interest), costs, fees, expenses and other amounts outstanding to the extent provided under the ACCC Term Loan Documents, calculated through and including the date on which the distributions are actually made to the holders of the Class 4 Claims. Holders of Class 4 Claims, in full satisfaction of such Claims, shall (i) be paid in full in Cash (including through the release of Cash held in escrow by the ACCC Term Loan Agent in the amount of \$3,285,902.23 pursuant to the terms of the Securitization Order) on, or as soon as practicable after, the Effective Date, or (ii) receive such treatment as otherwise agreed by the Debtors and the holders of such Claims. Class 4 Claims are unimpaired and the holders thereof are not entitled to vote on the Plan.

Class 5 — Other Secured Claims

Classes 5A through 5HH (collectively, the "Class 5 Claims"), as set forth on Exhibit B5 to the Plan, consist of all Other Secured Claims. Class 5 Claims shall be allowed or disallowed to the extent permitted by section 506 of the Bankruptcy Code and other applicable provisions of the Bankruptcy Code and Bankruptcy Rules in accordance with Article IV of the Plan. Each holder of an Allowed Class 5 Claim shall, in full satisfaction of such Claim, at the sole option of the Debtors, be (i) paid in full in Cash on the Initial Distribution Date, (ii)

reinstated according to the terms of the relevant instrument, (iii) paid on such other terms as the Debtors and the holder of such Claim may agree, or (iv) satisfied through the surrender by the applicable Debtors of the collateral securing the Claim to the holder thereof. Class 5 Claims are unimpaired and the holders thereof are not entitled to vote on the Plan.

Class 6 — Unsecured Claims

Classes 6A through 6HH (collectively, the “Class 6 Claims”), as set forth on Exhibit B6 to the Plan, consist of all Unsecured Claims. Class 6 Claims shall be allowed or disallowed in accordance with Article IV of the Plan and applicable provisions of the Bankruptcy Code and Bankruptcy Rules; provided, however, that, notwithstanding anything in the Debtors’ Schedules to the contrary, and unless otherwise agreed to by the Debtors or ordered by the Bankruptcy Court, the Unsecured Note Claims set forth on Exhibit B6 to the Plan shall be Allowed Class 6 Claims solely in the amount set forth, and against the applicable Debtor(s) identified, in Exhibit B6. Section 2.13(b)(ii) of the Plan further provides that Bowater acknowledges that at least one of the BCFC Contribution Claim or the 7.95% Notes Guaranty Claim will be an Allowed Claim in Class 6S against Bowater. Subject to Bowater’s rights to settle such Claims, the Court shall determine whether such Allowed Claim is on account of (i) the BCFC Contribution Claim and/or (ii) the 7.95% Notes Guaranty. This acknowledgment shall not be interpreted to prejudice the rights, if any, of any party in interest to seek to have Allowed the 7.95% Notes Guaranty Claim or the BCFC Contribution Claim or both, or the rights of any party in interest to object to one or both of such Claims on any basis. Subject to Section 9 of the Plan, each holder of an Allowed Class 6 Claim shall, in full satisfaction of such Claim, (i) receive its Pro Rata Share of the number of shares of New ABH Common Stock allocated to the Debtor against which such Claim is Allowed as set forth in Exhibit B6 to the Plan, subject to Dilution; and (ii) to the extent eligible, be entitled to participate in the portion of the Rights Offering allocated to the Debtor against which such Claim is Allowed based on the allocations of New ABH Common Stock allocated to such Debtor as set forth in Exhibit B6 to the Plan. The provisions of the Plan relating to distributions on account of the 13.75% Senior Secured Note Guaranty Claims shall not apply to the extent that the 13.75% Senior Secured Notes Claims are paid in full in the CCAA Proceedings on or before the Effective Date of the Plan. To the extent Allowed, the BCFC Contribution Claim shall be classified and treated as a Class 6 Claim against Bowater for purposes of this Plan, and any portion of the Rights Offering allocated on account of such Claim shall be allocated for the benefit of creditors of BCFC to be exercised by such creditors as if such creditors were the holders of the BCFC Contribution Claim. Class 6 Claims are impaired and the holders thereof are entitled to vote on the Plan.

Class 7 — Convenience Claims

Classes 7A through 7HH (collectively, the “Class 7 Claims”), as set forth on Exhibit B7 to the Plan, consist of all Convenience Claims. Class 7 Claims shall be allowed or disallowed in accordance with Article IV of the Plan and applicable provisions of the Bankruptcy Code and Bankruptcy Rules. Each holder of an Allowed Class 7 Claim shall, in full satisfaction of such Claim, be paid in Cash in an amount equal to the lesser of 50% of (i) \$5,000 or (ii) the amount of its Allowed Class 7 Claim; provided, however, that if the holders of Class 7 Claims against any Debtor do not accept the Plan by the requisite majorities set forth in section 1126(c) of the Bankruptcy Code, then the holders of Allowed Convenience Claims for such Debtor shall

be treated as holders of Class 6 Claims against such Debtor, and shall be treated in accordance with Section 2.13 of the Plan. Class 7 Claims are impaired and the holders thereof are entitled to vote on the Plan.

Class 8 — Intercompany Claims and Interests

Classes 8A through 8HH (collectively, the “Class 8 Claims”), consist of all Intercompany Claims and Intercompany Interests. Subject to Sections 6.2, 6.3 and 6.17 of the Plan, and except as otherwise ordered by the Bankruptcy Court with respect to a particular Intercompany Claim or Intercompany Interest, on the Effective Date, at the option of the Debtors or the Reorganized Debtors, the Intercompany Claims shall either be (a) Reinstated, in full or in part, and treated in the ordinary course of business, or (b) cancelled and discharged, in full or in part; provided, however, that any election by the Debtors or the Reorganized Debtors thereunder shall not impact any recoveries under the Plan. Unless otherwise ordered by the Bankruptcy Court with respect to a particular Intercompany Claim or Intercompany Interest, and subject to Sections 6.2, 6.3 and 6.17 of the Plan, holders of Intercompany Claims and Intercompany Interests shall not receive or retain any property on account of such Intercompany Claims and Intercompany Interests to the extent such claim is cancelled and discharged as provided in Section 2.15(b) of the Plan. Class 8 Claims and Interests are impaired, shall be deemed to accept the Plan and shall not vote on the Plan.

Class 9 — Common Stock Claims and Interests

Classes 9A through 9HH (collectively, the “Class 9 Claims and Interests”) consist of all Common Stock Claims and Interests. Common Stock Claims and Interests shall be cancelled, and the holders of Common Stock Claims and Interests shall not be entitled to receive or retain any property on account of such Claims and Interests. Class 9 Claims and Interests are impaired and deemed to reject the Plan, and the holders thereof are not entitled to vote to accept or reject the Plan.

PLEASE TAKE FURTHER NOTICE that the Plan contains the release, injunctive and exculpation provisions set forth below:

Mutual Releases.

On the Effective Date, (i) the Debtors and the Reorganized Debtors, on behalf of themselves and their Estates, any Person seeking to exercise any rights of the Debtors, the Reorganized Debtors or their Estates, including any successor to the Debtors or the Reorganized Debtors or any estate representative appointed or selected pursuant to section 1123 of the Bankruptcy Code and all of their respective officers, directors and employees, and all of their respective partners, advisors, attorneys, financial advisors, accountants and other professionals (collectively, the “Debtor Releasing Parties”), (ii) the members of, and counsel and financial advisors to, the Creditors Committee, (iii) the members of, and counsel and financial advisors to, the Ad Hoc Unsecured Noteholders Committee, as well as Avenue Capital Management II, L.P. and its managed funds, in their individual capacities, (iv) the DIP Agent and the DIP Lenders, each in their capacities as such, and their respective legal counsel and financial advisors, (v) Citibank, N.A., Barclays Bank PLC and Barclays Capital Inc., in their respective capacities under the Securitization Facility, (vi) the Indenture Trustees, each in their capacities as such, and their respective current officers and directors, and their respective legal counsel and financial advisors (collectively, the

"Indenture Trustee Parties"), (vii) the Monitor in its capacity as such, its current officers and directors, and its legal counsel and financial advisors, (viii) the Secured Funded Debt Administrative Agents and Secured Funded Debt Lenders, each in their capacity as such, and their counsel and financial advisors, and (ix) the Backstop Parties, each in their capacities as such, and their respective legal counsel and financial advisors (collectively clauses (i) through (ix) being the "Released Parties," and each a "Released Party"), shall be deemed to and shall unconditionally and irrevocably release each other from any and all claims, obligations, suits, judgments, damages, rights, Causes of Action and liabilities whatsoever, whether known or unknown, foreseen or unforeseen, existing or hereafter arising, in law, equity or otherwise, based in whole or in part upon actions taken in their respective capacities described above or any omission, transaction, event or other occurrence taking place on or prior to the Effective Date in any way relating to the Debtors, the Chapter 15 Debtors, the CCAA Debtors, the Chapter 11 Cases, the Chapter 15 Cases, the CCAA Proceedings, the Rights Offering, the Plan, and the CCAA Plan, except that (i) no individual shall be released from any act or omission that constitutes gross negligence or willful misconduct, (ii) the Reorganized Debtors shall not relinquish or waive the right to assert any of the foregoing as a legal or equitable defense or right of setoff or recoupment against any Claims of any such Persons asserted against the Debtors or the Reorganized Debtors, (iii) the foregoing release shall not apply to any express contractual or financial obligations owed to the Debtors or Reorganized Debtors or any obligation arising under the Plan or an agreement entered into pursuant to, or contemplated by, the Plan; (iv) the foregoing release shall not apply to any Claims for indemnification under the Secured Funded Debt Agreements; (v) the foregoing releases shall not apply to any Employee Transferee Actions; and (vi) the Debtor Releasing Parties shall not release any Indenture Trustee (and any related Indenture Trustee Party) that serves as Indenture Trustee for any Unsecured Notes issued by a Debtor for which this Plan is not confirmed in these Chapter 11 Cases, and to the same extent, such Indenture Trustee (and any such related Indenture Trustee Party) shall not release any Debtor Releasing Party).

Releases By Non-Debtors.

On and as of the Effective Date, all Persons who (a) directly or indirectly have held, hold, or may hold Claims or Interests, (b) vote to accept the Plan as set forth on the relevant Ballot, and (c) do not mark their Ballot to indicate their refusal to grant the releases described in the Plan, shall be deemed, by virtue of their receipt of distributions and/or other treatment contemplated under the Plan, to have absolutely, unconditionally, irrevocably, and forever released and covenanted with the Reorganized Debtors and the other Released Parties not to (y) sue or otherwise seek recovery from any of the Reorganized Debtors or any other Released Party on account of any Claim or Interest, including but not limited to any Claim based upon tort, breach of contract, violations of federal or state securities laws or otherwise, based upon any act, occurrence, or failure to act from the beginning of time through the Effective Date in any way relating to the Debtors or their business and affairs or (z) assert against any of the Reorganized Debtors or any other Released Party any claim, obligation, right, Cause of Action or liability that any holder of a Claim or Equity Interest may be entitled to assert, whether known or unknown, foreseen or unforeseen, existing or thereafter arising, based in whole or in part on any act or omission, transaction, or occurrence from the beginning of time through the Effective Date in any way relating to the Debtors, the CCAA Debtors, the Chapter 15 Debtors, the Chapter 11 Cases, the Chapter 15 Cases, the CCAA Proceedings, the Rights Offering, the Plan or the CCAA Plan; provided, however, that (i) none of the Released Parties shall be released from any claim based on any act or omission that constitutes gross negligence or willful misconduct, (ii) such release shall not apply to Ordinary Course Administrative Claims and Fee Claims or obligations arising under the Plan, (iii) such release shall not be construed to prohibit a party in interest from seeking to enforce the terms of the Plan, and (iv) the foregoing release shall not apply to any Claims for indemnification under the Secured Funded Debt Arrangements.

Exculpation and Limitation of Liability.

Except for Claims for indemnification under the Secured Funded Debt Agreements, the Debtors, the Reorganized Debtors and the other Released Parties (a) shall have no liability whatsoever to one another or any holder or purported holder of a Claim or Equity Interest, or any other party-in-interest, or any of their respective agents, employees, representatives, financial advisors, attorneys, or Affiliates, or any of their successors or assigns, for any act or omission in connection with, or arising out of, the Plan, the Disclosure Statement, the settlement of Claims or renegotiation of executory contracts and leases, the negotiation of the Plan, the negotiation of the Plan Supplement Documents, the Exit Facility Documents, the Rights Offering, the Rights Offering Documents, the pursuit of approval of the Disclosure Statement or the Plan, or the solicitation of votes for confirmation of the Plan, the Chapter 11 Cases, the Chapter 15 Cases, the consummation of the Plan or the CCAA Plan, the administration of the Plan or the property to be distributed under the Plan, or any transaction contemplated by the Plan or Disclosure Statement, or in furtherance thereof, or any obligations that they have under or in connection with the Plan or the transactions contemplated by the Plan (collectively, the "Exculpated Claims"), except for any act or omission that constitutes willful misconduct or gross negligence as determined by a Final Order, and (b) in all respects, shall be entitled to rely upon the advice of counsel with respect to their duties and responsibilities under the Plan. No holder of any Claim or Interest, or other party-in-interest, none of their respective agents, employees, representatives, financial advisors, attorneys, or Affiliates, and no successors or assigns of the foregoing, shall have any right of action against the Released Parties with respect to the Exculpated Claims. This exculpation shall be in addition to, and not in limitation of, all other releases, indemnities, exculpations and any other applicable law or rules protecting such Released Parties from liability.

DEADLINE FOR OBJECTIONS TO CONFIRMATION OF THE PLAN

PLEASE TAKE FURTHER NOTICE that objections, if any, to confirmation of the Plan, including any supporting memoranda, must be in writing, must be filed with the Clerk of the United States Bankruptcy Court for the District of Delaware, 3rd Floor, 824 North Market Street, Wilmington, Delaware 19801 together with proof of service, and shall state the name and address of the objector, all grounds for the objection and the amount of the Claim(s) or other Interest(s) held by the objector. Any such objection must be filed with the Court and served so that it is actually received by the Court, the following parties, and all other parties requesting or entitled to receive notice in these cases, on or before [September 13, 2010] at 12:00 noon prevailing Eastern Time.:

AbitibiBowater, Inc.
1155 Metcalfe Street, Suite 800
Montreal, Quebec H3B 5H2
Canada
Attn: Stéphanie Leclaire

Paul, Weiss, Rifkind, Wharton & Garrison LLP
Co-Counsel to the Debtors and Debtors in
Possession
1285 Avenue of the Americas
New York, NY 10019-6064
Attn: Kelley A. Cornish, Esq.
Alice Belisle Eaton, Esq.

Young Conaway Stargatt & Taylor, LLP
Co-Counsel to the Debtors and Debtors in
Possession
1000 West Street, 17th Floor
P.O. Box 391
Wilmington, DE 19801
Attn: Pauline K. Morgan, Esq.
Sean T. Greecher, Esq.

Paul, Hastings, Janofsky & Walker LLP
Co-Counsel to the Official Creditors' Committee
75 East 55th Street
New York, NY 10022
Attn: Luc Despina, Esq.
Robert E. Winter, Esq.

Bayard, P.A.
Co-Counsel to the Official Creditors Committee
222 Delaware Avenue, Suite 900
Wilmington, DE 19899
Attn: Neil B. Glassman, Esq.
Jamie L. Edmonson, Esq.

Office of the United States Trustee for
the District of Delaware
J. Caleb Boggs Federal Building
844 King Street, Lockbox 35
Wilmington, DE 19801
Attn: David M. Klauder, Esq.

Ernst & Young Inc.
Monitor
800 René-Lévesque Blvd. West
Suite 1900
Montréal, QC, H3B 1X0
Attn: Alex F. Morrison
Morgan Lewis & Bockius LLP
Co-Counsel to Wells Fargo Bank, National
Association (as successor to Wachovia Bank,
N.A.),
as the Bowater Secured Bank Agent
101 Park Avenue
New York, New York 10178-0600
Facsimile: (212) 309-6001
Attn: Richard S. Toder, Esq.

Allen & Overy LLP
Counsel to the Monitor
1221 Avenue of the Americas
New York, New York 10020
Attn: Rowena White

Connolly Bove Lodge & Hutz LLP
Co-Counsel to Wells Fargo Bank, National
Association (as successor to Wachovia Bank, N.A.),
as the Bowater Secured Bank Agent
1007 North Orange Street
8th Floor
Wilmington, DE 19899
Facsimile: (302) 658-5614
Attn: Jeffrey C. Wisler, Esq.

Any objection not filed and served as set forth above will be deemed waived and will not be considered by the Court.

COPIES OF THE PLAN AND DISCLOSURE STATEMENT

PLEASE TAKE FURTHER NOTICE that copies of the Plan and Disclosure Statement have been filed with the Bankruptcy Court and may be obtained by parties in interest at the Debtors' expense upon written request to Epiq Bankruptcy Solutions, LLC, 757 Third Avenue, 3rd Floor, New York, NY 10017, Attention: AbitibiBowater Ballot Processing Center or may be accessed for viewing, downloading or printing at <http://dm.epiq11.com/abitibi>. In addition, copies of the Disclosure Statement and the Plan may be found on the Bankruptcy Court's website, www.deb.uscourts.gov, and are on file with the Clerk of the Bankruptcy Court, 3rd Floor, 824 North Market Street, Wilmington, Delaware 19801.

Dated: Wilmington, Delaware
_____, 2010

YOUNG CONAWAY STARGATT & TAYLOR, LLP
Pauline K. Morgan (No. 3650)
Sean T. Greecher (No. 4484)
The Brandywine Building
1000 West Street, 17th Floor
Wilmington, DE 19801
Telephone: (302) 571-6600
Facsimile: (302) 571-1253

-and-

PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP
Kelley A. Cornish
Alice Belisle Eaton
Claudia Tobler
1285 Avenue of the Americas
New York, NY 10019-6064
Telephone: (212) 373-3000
Facsimile: (212) 757-3990

Counsel for the Debtors and Debtors in Possession

EXHIBIT D
IMPAIRED NON-VOTING NOTICE

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:) Chapter 11
)
) Case No. 09-11296 (KJC)
ABITIBIBOWATER INC., et al.,¹)
) (Jointly Administered)
)

**NOTICE OF (I) APPROVAL OF DISCLOSURE STATEMENT,
(II) DEADLINE FOR VOTING ON THE DEBTORS' SECOND AMENDED
JOINT PLAN OF REORGANIZATION, (III) HEARING TO CONSIDER
CONFIRMATION OF THE PLAN, AND (IV) LAST DATE AND PROCEDURES
FOR FILING OBJECTIONS TO CONFIRMATION OF THE PLAN**

TO: HOLDERS OF CLAIMS IN CLASS 9

APPROVAL OF DISCLOSURE STATEMENT

PLEASE TAKE FURTHER NOTICE that, by Order dated [_____, 2010], the United States Bankruptcy Court for the District of Delaware (the "Court") approved the *Disclosure Statement for Debtors' Second Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code*, dated [_____, 2010] (the "Disclosure Statement"), as containing adequate information within the meaning of section 1125 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code").

CONFIRMATION HEARING

PLEASE TAKE FURTHER NOTICE that on [September 24, 2010 at 10:00 a.m.] prevailing Eastern Time or as soon thereafter as counsel may be heard, a hearing will be held before the Honorable Kevin J. Carey, at the United States Bankruptcy Court for the District of Delaware, 824 N.

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: AbitibiBowater Inc. (6415), AbitibiBowater US Holding 1 Corp. (N/A), AbitibiBowater US Holding LLC (N/A), AbitibiBowater Canada Inc. (N/A), Abitibi-Consolidated Alabama Corporation (4396), Abitibi-Consolidated Corporation (9050), Abitibi-Consolidated Finance LP (4528), Abitibi Consolidated Sales Corporation (7144), Alabama River Newsprint Company (7247), Augusta Woodlands, LLC (9050), Bowater Alabama LLC (7106), Bowater America Inc. (8645), Bowater Canada Finance Corporation (N/A), Bowater Canadian Forest Products Inc. (N/A), Bowater Canadian Holdings Incorporated (N/A), Bowater Canadian Limited (N/A), Bowater Finance Company Inc. (1715), Bowater Finance II LLC (7886), Bowater Incorporated (1803), Bowater LaHave Corporation (N/A), Bowater Maritimes Inc. (N/A), Bowater Newsprint South LLC (1947), Bowater Newsprint South Operations LLC (0168), Bowater Nuway Inc. (8073), Bowater Nuway Mid-States Inc. (8290), Bowater South American Holdings Incorporated (N/A), Bowater Ventures Inc. (8343), Catawba Property Holdings, LLC (N/A), Coosa Pines Golf Club Holdings LLC (8702), Donohue Corp. (9051), Lake Superior Forest Products Inc. (9305) and Tenex Data Inc. (5913). On December 21, 2009, ABH LLC 1 (2280) and ABH Holding Company LLC (2398) (the "SPV Debtors") commenced chapter 11 cases, which cases are jointly administered with the above-captioned Debtors. The Debtors' and SPV Debtors' corporate headquarters are located at, and the mailing address for each Debtor is, 1155 Metcalfe Street, Suite 800, Montreal, Quebec H3B 5H2, Canada.

Market St., 5th Floor, Wilmington, Delaware 19801 to consider confirmation of the Debtors' *Second Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code*, dated [], 2010 (the "Plan"), as the same may be further amended or modified, and for such other and further relief as may be just and proper (the "Confirmation Hearing").

PLEASE TAKE FURTHER NOTICE that the Confirmation Hearing may be adjourned from time to time by the Court without further notice except for an announcement of the adjourned date made at the Confirmation Hearing. Additionally, the Plan may be modified in accordance with the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure and other applicable law, without further notice, prior to or as a result of the Confirmation Hearing.

CLASSES OF CLAIMS ENTITLED TO VOTE

PLEASE TAKE FURTHER NOTICE that, in accordance with the terms of the Plan and the Bankruptcy Code, holders of Claims and Interests in Class 9 shall receive no distribution under the Plan and are conclusively presumed to have rejected the Plan and thus are not entitled to vote. Only the holders of impaired Claims in Classes 6 and 7 are entitled to vote to accept or to reject the Plan. You have been sent this notice because you are in Class 9. According to the Plan, because you are receiving no distribution and are presumed to have rejected the Plan, you are not entitled to vote to accept or reject the Plan.

SUMMARY OF PLAN TREATMENT OF CLAIMS AND INTERESTS

PLEASE TAKE FURTHER NOTICE that the Plan proposes to modify the rights of certain creditors and equity securities holders of the Debtors. The Plan establishes the following classes of Claims and Interests² with the following treatment:³

Unclassified — Administrative Claims

Subject to the provisions of Article IV of the Plan and unless otherwise agreed to by the holder of an Allowed Administrative Claim (in which event such other agreement shall govern), each holder of an Allowed Administrative Claim shall be paid in full in Cash (i) at the sole option of the Debtors (before the Effective Date) or the Reorganized Debtors (on or after the Effective Date), (a) in the ordinary course of business as the Claim becomes due and owing or (b) on the Initial Distribution Date, or (ii) on such other date as the Bankruptcy Court may order; provided, however, any payment proposed to be made pursuant to subsection (i) above in the aggregate amount of \$500,000 or greater, that does not relate to an Allowed Administrative Claim incurred in the ordinary course of business, shall not be paid without the prior consent of the Creditors Committee, such consent not to be unreasonably withheld.

To the extent that an Administrative Claim is Allowed against the Estate of more than one Debtor, there shall be only a single recovery on account of such Allowed Administrative Claim. In addition, to the extent that any obligation that would otherwise constitute an Administrative Claim is paid as a CCAA Charge in the CCAA Proceedings, the

² Unless otherwise defined herein, all capitalized terms shall have the meanings ascribed to them in the Plan.

³ For a complete description of the Plan provisions reference should be made to the Plan and Disclosure Statement, copies of which can be obtained by the methods described at the end of this Notice.

payment of such CCAA Charge in the CCAA Proceedings shall be the only payment to be made on account of such Administrative Claim in the Chapter 11 Cases and the CCAA Proceedings.

Unclassified — Priority Tax Claims

Unless otherwise agreed to by the holder of an Allowed Priority Tax Claim (in which event such other agreement shall govern), each holder of an Allowed Priority Tax Claim shall receive, at the sole option of the Reorganized Debtors, (a) Cash in an amount equal to such Allowed Priority Tax Claim on the later of the Effective Date and the date such Priority Tax Claim becomes an Allowed Priority Tax Claim, or as soon thereafter as is practicable, but no later than thirty (30) days after the Effective Date, or (b) through equal annual installment payments in Cash (i) of a total value, as of the Effective Date of the Plan, equal to the allowed amount of such Claim; (ii) over a period ending not later than 5 years after the Petition Date; and (iii) in a manner not less favorable than the most favored nonpriority unsecured claim provided for by the Plan. All Allowed Priority Tax Claims against any of the Debtors that are not due and payable on the Effective Date shall be paid in the ordinary course of business by the Reorganized Debtors in accordance with the applicable non-bankruptcy law governing such Claims.

Unclassified — DIP Facility Claims

On the Effective Date, if not previously repaid in full, all DIP Facility Claims shall be paid in full in Cash, or otherwise satisfied in a manner acceptable to the DIP Agent and each DIP Lender.

Unclassified — Securitization Claims

On the Effective Date, all outstanding receivables interests purchased under the Securitization Facility will be repurchased in Cash for a price equal to the par amount thereof plus accrued yield and fees and servicing fees payable under the Securitization Facility, and any unpaid fees and expenses or other amounts payable under the Securitization Facility, whether by a Debtor or an affiliate of the Debtors, if any, and any Securitization Claims shall be paid in full in Cash. On the Effective Date, after all such receivables interests are repurchased and all such payments are made, the Securitization Facility shall be terminated, and all Securitization Claims and any claims against, or obligations of, Abitibi-Consolidated U.S. Funding Corp. arising under the Securitization Facility or under the Securitization Order shall be deemed fully satisfied and released.

Unclassified — Adequate Protection Claims

On the Effective Date, Adequate Protection Claims shall be deemed satisfied in full by all interest payments and professional fee payments made by the applicable Debtors pursuant to, and in accordance with, the DIP Facility Order and the Securitization Order (as applicable).

Class 1 — Priority Non-Tax Claims

Classes 1A through 1HH (collectively, the "Class 1 Claims"), as set forth on Exhibit B1 to the Plan, consist of all Priority Non-Tax Claims. Class 1 Claims shall be allowed

or disallowed in accordance with Article IV of the Plan and applicable provisions of the Bankruptcy Code and Bankruptcy Rules. Unless otherwise agreed to by the holder of an Allowed Priority Non-Tax Claim (in which event such agreement shall govern), each holder of an Allowed Class 1 Claim, in full satisfaction of such Claim, shall be paid in full in Cash on the later of the Initial Distribution Date and a date that is as soon as practicable after the date upon which such Claim becomes an Allowed Priority Non-Tax Claim. Class 1 Claims are unimpaired and the holders thereof are not entitled to vote on the Plan.

Class 2 — Bowater Secured Bank Claims

Class 2A through 2G (collectively, the “Class 2 Claims”), as set forth on Exhibit B2 to the Plan, consist of all Bowater Secured Bank Claims. Class 2 Claims shall be Allowed Claims pursuant to the Plan in the principal amount as set forth on Exhibit B2 to the Plan plus any amounts, all to the extent not otherwise included in the amount set forth on Exhibit B2 to the Plan, for interest, fees and other amounts outstanding (including (i) reimbursement obligations for Bowater Secured Bank Letters of Credit; (ii) accrued interest at the default rate plus reasonable professional fees; and (iii) Obligations as such term is defined in the Bowater Secured Bank Documents) under the Bowater Secured Bank Documents. Holders of Class 2 Claims, in full satisfaction of such Claims (other than Claims in respect of Bowater Secured Bank Letters of Credit), shall (i) be paid in full in Cash on, or as soon as practicable after but in any event, not later than five (5) business days after, the Effective Date, or (ii) receive such treatment as otherwise agreed to by the Debtors and the holders of such Claims. In addition, in full satisfaction of Claims in respect of Bowater Secured Bank Letters of Credit, holders of Class 2 Claims shall receive on, or as soon as practicable after, the Effective Date, the return of the original letters of credit marked “cancelled”, or “back up” letters of credit or cash collateral provided to or held by the Issuing Lender (as defined in the Bowater Secured Bank Documents), in each case in the amount of 105% of the face amount of the Bowater Secured Bank Letters of Credit, or treatment on such other terms as the Debtors and holders of such Claims may agree; provided, however, that any “back up” letters of credit provided under the Plan must be issued by financial institutions that are reasonably satisfactory to the Debtor or Reorganized Debtors and the Bowater Secured Bank Agent and the Issuing Lender; provided further, however, that the Bowater Secured Bank Documents shall govern the amount of any fees or other costs and expenses (if any) payable on account of the Bowater Secured Bank Letters of Credit. In no event shall holders of Class 2 Claims receive aggregate distributions on account of Class 2 Claims under the Plan or the CCAA Plan in excess of the Allowed amount of the Bowater Secured Bank Claims. Class 2 Claims are unimpaired and the holders thereof are not entitled to vote on this Plan.

Class 3 — BCFPI Secured Bank Claims

Class 3A through 3G (collectively, the “Class 3 Claims”), as set forth on Exhibit B3 to the Plan, consist of all BCFPI Secured Bank Claims. Class 3 Claims shall be Allowed Claims pursuant to the Plan in the principal amount as set forth on Exhibit B3 to the Plan plus any amounts, all to the extent not otherwise included in the amount set forth on Exhibit B3 to the Plan, for interest, fees and other amounts outstanding (including (i) reimbursement obligations for BCFPI Secured Bank Letters of Credit; (ii) accrued interest at the default rate plus reasonable professional fees; and (iii) Obligations as such term is defined in the BCFPI Secured Bank

Documents) under the BCFPI Secured Bank Documents. Holders of Class 3 Claims, in full satisfaction of such Claims (other than Claims in respect of BCFPI Secured Bank Letters of Credit), shall (i) be paid in full in Cash on, or as soon as practicable after, but in any event not later than five (5) business days after, the Effective Date and in the currency as set forth in paragraph L(vii) of the Final DIP Order, or (ii) receive such treatment as otherwise agreed to by the Debtors and the holders of such Claims. In addition, in full satisfaction of Claims in respect of BCFPI Secured Bank Letters of Credit, either (i) holders of Class 3 Claims shall receive on, or as soon as practicable after, but in any event not later than five (5) business days after, the Effective Date, cash collateral in the aggregate face amount of the BCFPI Secured Bank Letters of Credit plus an amount sufficient to cover all fees for the term of each BCFPI Secured Bank Letter of Credit and in the currency of such BCFPI Secured Bank Letter of Credit, (ii) the BCFPI Secured Bank Agent shall have received undrawn the original BCFPI Secured Bank Letters of Credit marked "cancelled" and such BCFPI Secured Bank Letters of Credit shall be extinguished, or (iii) the holders of Class 3 Claims shall receive such other treatment with respect to the BCFPI Secured Bank Letters of Credit on such other terms as to which the Debtors and holders of such Claims may agree. In no event shall holders of Class 3 Claims receive aggregate distributions on account of such Class 3 Claims under the Plan or the CCAA Plan in excess of the Allowed amount of the BCFPI Secured Bank Claims. Class 3 Claims are unimpaired and the holders thereof are not entitled to vote on the Plan.

Class 4 — ACCC Term Loan Secured Guaranty Claims

Classes 4A through 4G (collectively, the "Class 4 Claims"), as set forth on Exhibit B4 to the Plan, consist of all ACCC Term Loan Secured Guaranty Claims. Subject to Section 9 of the Plan, Class 4 Claims shall be Allowed Claims pursuant to the Plan in the principal amount of \$346,898,769.39, together with all accrued and unpaid interest (including default rate interest), costs, fees, expenses and other amounts outstanding to the extent provided under the ACCC Term Loan Documents, calculated through and including the date on which the distributions are actually made to the holders of the Class 4 Claims. Holders of Class 4 Claims, in full satisfaction of such Claims, shall (i) be paid in full in Cash (including through the release of Cash held in escrow by the ACCC Term Loan Agent in the amount of \$3,285,902.23 pursuant to the terms of the Securitization Order) on, or as soon as practicable after, the Effective Date, or (ii) receive such treatment as otherwise agreed by the Debtors and the holders of such Claims. Class 4 Claims are unimpaired and the holders thereof are not entitled to vote on the Plan.

Class 5 — Other Secured Claims

Classes 5A through 5HH (collectively, the "Class 5 Claims"), as set forth on Exhibit B5 to the Plan, consist of all Other Secured Claims. Class 5 Claims shall be allowed or disallowed to the extent permitted by section 506 of the Bankruptcy Code and other applicable provisions of the Bankruptcy Code and Bankruptcy Rules in accordance with Article IV of the Plan. Each holder of an Allowed Class 5 Claim shall, in full satisfaction of such Claim, at the sole option of the Debtors, be (i) paid in full in Cash on the Initial Distribution Date, (ii) reinstated according to the terms of the relevant instrument, (iii) paid on such other terms as the Debtors and the holder of such Claim may agree, or (iv) satisfied through the surrender by the applicable Debtors of the collateral securing the Claim to the holder thereof. Class 5 Claims are unimpaired and the holders thereof are not entitled to vote on the Plan.

Class 6 — Unsecured Claims

Classes 6A through 6HH (collectively, the “Class 6 Claims”), as set forth on Exhibit B6 to the Plan, consist of all Unsecured Claims. Class 6 Claims shall be allowed or disallowed in accordance with Article IV of the Plan and applicable provisions of the Bankruptcy Code and Bankruptcy Rules; provided, however, that, notwithstanding anything in the Debtors’ Schedules to the contrary, and unless otherwise agreed to by the Debtors or ordered by the Bankruptcy Court, the Unsecured Note Claims set forth on Exhibit B6 to the Plan shall be Allowed Class 6 Claims solely in the amount set forth, and against the applicable Debtor(s) identified, in Exhibit B6. Section 2.13(b)(ii) of the Plan further provides that Bowater acknowledges that at least one of the BCFC Contribution Claim or the 7.95% Notes Guaranty Claim will be an Allowed Claim in Class 6S against Bowater. Subject to Bowater’s rights to settle such Claims, the Court shall determine whether such Allowed Claim is on account of (i) the BCFC Contribution Claim and/or (ii) the 7.95% Notes Guaranty. This acknowledgment shall not be interpreted to prejudice the rights, if any, of any party in interest to seek to have Allowed the 7.95% Notes Guaranty Claim or the BCFC Contribution Claim or both, or the rights of any party in interest to object to one or both of such Claims on any basis. Subject to Section 9 of the Plan, each holder of an Allowed Class 6 Claim shall, in full satisfaction of such Claim, (i) receive its Pro Rata Share of the number of shares of New ABH Common Stock allocated to the Debtor against which such Claim is Allowed as set forth in Exhibit B6 to the Plan, subject to Dilution; and (ii) to the extent eligible, be entitled to participate in the portion of the Rights Offering allocated to the Debtor against which such Claim is Allowed based on the allocations of New ABH Common Stock allocated to such Debtor as set forth in Exhibit B6 to the Plan. The provisions of the Plan relating to distributions on account of the 13.75% Senior Secured Note Guaranty Claims shall not apply to the extent that the 13.75% Senior Secured Notes Claims are paid in full in the CCAA Proceedings on or before the Effective Date of the Plan. To the extent Allowed, the BCFC Contribution Claim shall be classified and treated as a Class 6 Claim against Bowater for purposes of this Plan, and any portion of the Rights Offering allocated on account of such Claim shall be allocated for the benefit of creditors of BCFC to be exercised by such creditors as if such creditors were the holders of the BCFC Contribution Claim. Class 6 Claims are impaired and the holders thereof are entitled to vote on the Plan.

Class 7 — Convenience Claims

Classes 7A through 7HH (collectively, the “Class 7 Claims”), as set forth on Exhibit B7 to the Plan, consist of all Convenience Claims. Class 7 Claims shall be allowed or disallowed in accordance with Article IV of the Plan and applicable provisions of the Bankruptcy Code and Bankruptcy Rules. Each holder of an Allowed Class 7 Claim shall, in full satisfaction of such Claim, be paid in Cash in an amount equal to the lesser of 50% of (i) \$5,000 or (ii) the amount of its Allowed Class 7 Claim; provided, however, that if the holders of Class 7 Claims against any Debtor do not accept the Plan by the requisite majorities set forth in section 1126(c) of the Bankruptcy Code, then the holders of Allowed Convenience Claims for such Debtor shall be treated as holders of Class 6 Claims against such Debtor, and shall be treated in accordance with Section 2.13 of the Plan. Class 7 Claims are impaired and the holders thereof are entitled to vote on the Plan.

Class 8 — Intercompany Claims and Interests

Classes 8A through 8HH (collectively, the “Class 8 Claims”), consist of all Intercompany Claims and Intercompany Interests. Subject to Sections 6.2, 6.3 and 6.17 of the Plan, and except as otherwise ordered by the Bankruptcy Court with respect to a particular Intercompany Claim or Intercompany Interest, on the Effective Date, at the option of the Debtors or the Reorganized Debtors, the Intercompany Claims shall either be (a) Reinstated, in full or in part, and treated in the ordinary course of business, or (b) cancelled and discharged, in full or in part; provided, however, that any election by the Debtors or the Reorganized Debtors thereunder shall not impact any recoveries under the Plan. Unless otherwise ordered by the Bankruptcy Court with respect to a particular Intercompany Claim or Intercompany Interest, and subject to Sections 6.2, 6.3 and 6.17 of the Plan, holders of Intercompany Claims and Intercompany Interests shall not receive or retain any property on account of such Intercompany Claims and Intercompany Interests to the extent such claim is cancelled and discharged as provided in Section 2.15(b) of the Plan. Class 8 Claims and Interests are impaired, shall be deemed to accept the Plan and shall not vote on the Plan.

Class 9 — Common Stock Claims and Interests

Classes 9A through 9HH (collectively, the “Class 9 Claims and Interests”) consist of all Common Stock Claims and Interests. Common Stock Claims and Interests shall be cancelled, and the holders of Common Stock Claims and Interests shall not be entitled to receive or retain any property on account of such Claims and Interests. Class 9 Claims and Interests are impaired and deemed to reject the Plan, and the holders thereof are not entitled to vote to accept or reject the Plan.

PLEASE TAKE FURTHER NOTICE that the Plan contains the release, injunctive and exculpation provisions set forth below:

Mutual Releases.

On the Effective Date, (i) the Debtors and the Reorganized Debtors, on behalf of themselves and their Estates, any Person seeking to exercise any rights of the Debtors, the Reorganized Debtors or their Estates, including any successor to the Debtors or the Reorganized Debtors or any estate representative appointed or selected pursuant to section 1123 of the Bankruptcy Code and all of their respective officers, directors and employees, and all of their respective partners, advisors, attorneys, financial advisors, accountants and other professionals (collectively, the “Debtor Releasing Parties”), (ii) the members of, and counsel and financial advisors to, the Creditors Committee, (iii) the members of, and counsel and financial advisors to, the Ad Hoc Unsecured Noteholders Committee, as well as Avenue Capital Management II, L.P. and its managed funds, in their individual capacities, (iv) the DIP Agent and the DIP Lenders, each in their capacities as such, and their respective legal counsel and financial advisors, (v) Citibank, N.A., Barclays Bank PLC and Barclays Capital Inc., in their respective capacities under the Securitization Facility, (vi) the Indenture Trustees, each in their capacities as such, and their respective current officers and directors, and their respective legal counsel and financial advisors (collectively, the “Indenture Trustee Parties”), (vii) the Monitor in its capacity as such, its current officers and directors, and its legal counsel and financial advisors, (viii) the Secured Funded Debt Administrative Agents and Secured Funded Debt Lenders, each in their capacity as such, and their counsel and financial advisors, and (ix) the Backstop Parties, each in their capacities as such, and their respective legal counsel and financial advisors (collectively clauses (i) through (ix) being the “Released Parties,” and each a “Released

Party"), shall be deemed to and shall unconditionally and irrevocably release each other from any and all claims, obligations, suits, judgments, damages, rights, Causes of Action and liabilities whatsoever, whether known or unknown, foreseen or unforeseen, existing or hereafter arising, in law, equity or otherwise, based in whole or in part upon actions taken in their respective capacities described above or any omission, transaction, event or other occurrence taking place on or prior to the Effective Date in any way relating to the Debtors, the Chapter 15 Debtors, the CCAA Debtors, the Chapter 11 Cases, the Chapter 15 Cases, the CCAA Proceedings, the Rights Offering, the Plan, and the CCAA Plan, except that (i) no individual shall be released from any act or omission that constitutes gross negligence or willful misconduct, (ii) the Reorganized Debtors shall not relinquish or waive the right to assert any of the foregoing as a legal or equitable defense or right of setoff or recoupment against any Claims of any such Persons asserted against the Debtors or the Reorganized Debtors, (iii) the foregoing release shall not apply to any express contractual or financial obligations owed to the Debtors or Reorganized Debtors or any obligation arising under the Plan or an agreement entered into pursuant to, or contemplated by, the Plan; (iv) the foregoing release shall not apply to any Claims for indemnification under the Secured Funded Debt Agreements; (v) the foregoing releases shall not apply to any Employee Transferee Actions; and (vi) the Debtor Releasing Parties shall not release any Indenture Trustee (and any related Indenture Trustee Party) that serves as Indenture Trustee for any Unsecured Notes issued by a Debtor for which this Plan is not confirmed in these Chapter 11 Cases, and to the same extent, such Indenture Trustee (and any such related Indenture Trustee Party) shall not release any Debtor Releasing Party).

Releases By Non-Debtors.

On and as of the Effective Date, all Persons who (a) directly or indirectly have held, hold, or may hold Claims or Interests, (b) vote to accept the Plan as set forth on the relevant Ballot, and (c) do not mark their Ballot to indicate their refusal to grant the releases described in the Plan, shall be deemed, by virtue of their receipt of distributions and/or other treatment contemplated under the Plan, to have absolutely, unconditionally, irrevocably, and forever released and covenanted with the Reorganized Debtors and the other Released Parties not to (y) sue or otherwise seek recovery from any of the Reorganized Debtors or any other Released Party on account of any Claim or Interest, including but not limited to any Claim based upon tort, breach of contract, violations of federal or state securities laws or otherwise, based upon any act, occurrence, or failure to act from the beginning of time through the Effective Date in any way relating to the Debtors or their business and affairs or (z) assert against any of the Reorganized Debtors or any other Released Party any claim, obligation, right, Cause of Action or liability that any holder of a Claim or Equity Interest may be entitled to assert, whether known or unknown, foreseen or unforeseen, existing or thereafter arising, based in whole or in part on any act or omission, transaction, or occurrence from the beginning of time through the Effective Date in any way relating to the Debtors, the CCAA Debtors, the Chapter 15 Debtors, the Chapter 11 Cases, the Chapter 15 Cases, the CCAA Proceedings, the Rights Offering, the Plan or the CCAA Plan; provided, however, that (i) none of the Released Parties shall be released from any claim based on any act or omission that constitutes gross negligence or willful misconduct, (ii) such release shall not apply to Ordinary Course Administrative Claims and Fee Claims or obligations arising under the Plan, (iii) such release shall not be construed to prohibit a party in interest from seeking to enforce the terms of the Plan, and (iv) the foregoing release shall not apply to any Claims for indemnification under the Secured Funded Debt Arrangements.

Exculpation and Limitation of Liability.

Except for Claims for indemnification under the Secured Funded Debt Agreements, the Debtors, the Reorganized Debtors and the other Released Parties (a) shall have no liability whatsoever to one another or any holder or purported holder of a Claim or Equity Interest, or any other party-in-interest, or any of their respective agents, employees, representatives, financial advisors,

attorneys, or Affiliates, or any of their successors or assigns, for any act or omission in connection with, or arising out of, the Plan, the Disclosure Statement, the settlement of Claims or renegotiation of executory contracts and leases, the negotiation of the Plan, the negotiation of the Plan Supplement Documents, the Exit Facility Documents, the Rights Offering, the Rights Offering Documents, the pursuit of approval of the Disclosure Statement or the Plan, or the solicitation of votes for confirmation of the Plan, the Chapter 11 Cases, the Chapter 15 Cases, the consummation of the Plan or the CCAA Plan, the administration of the Plan or the property to be distributed under the Plan, or any transaction contemplated by the Plan or Disclosure Statement, or in furtherance thereof, or any obligations that they have under or in connection with the Plan or the transactions contemplated by the Plan (collectively, the "Exculpated Claims"), except for any act or omission that constitutes willful misconduct or gross negligence as determined by a Final Order, and (b) in all respects, shall be entitled to rely upon the advice of counsel with respect to their duties and responsibilities under the Plan. No holder of any Claim or Interest, or other party-in-interest, none of their respective agents, employees, representatives, financial advisors, attorneys, or Affiliates, and no successors or assigns of the foregoing, shall have any right of action against the Released Parties with respect to the Exculpated Claims. This exculpation shall be in addition to, and not in limitation of, all other releases, indemnities, exculpations and any other applicable law or rules protecting such Released Parties from liability.

DEADLINE FOR OBJECTIONS TO CONFIRMATION OF THE PLAN

PLEASE TAKE FURTHER NOTICE that objections, if any, to confirmation of the Plan, including any supporting memoranda, must be in writing, must be filed with the Clerk of the United States Bankruptcy Court for the District of Delaware, 3rd Floor, 824 North Market Street, Wilmington, Delaware 19801 together with proof of service, and shall state the name and address of the objector, all grounds for the objection and the amount of the Claim(s) or other Interest(s) held by the objector. Any such objection must be filed with the Court and served so that it is actually received by the Court, the following parties, and all other parties requesting or entitled to receive notice in these cases, on or before [September 13, 2010] at 12:00 noon prevailing Eastern Time:

AbitibiBowater, Inc.
1155 Metcalfe Street, Suite 800
Montreal, Quebec H3B 5H2
Canada
Attn: Stéphanie Leclaire

Paul, Weiss, Rifkind, Wharton & Garrison LLP
Co-Counsel to the Debtors and Debtors in
Possession
1285 Avenue of the Americas
New York, NY 10019-6064
Attn: Kelley A. Cornish, Esq.
Alice Belisle Eaton, Esq.

Young Conaway Stargatt & Taylor, LLP
Co-Counsel to the Debtors and Debtors in
Possession
1000 West Street, 17th Floor
P.O. Box 391
Wilmington, DE 19801
Attn: Pauline K. Morgan, Esq.
Sean T. Greecher, Esq.

Paul, Hastings, Janofsky & Walker LLP
Co-Counsel to the Official Creditors' Committee
75 East 55th Street
New York, NY 10022
Attn: Luc Despins, Esq.
Robert E. Winter, Esq.

Bayard, P.A.
Co-Counsel to the Official Creditors Committee
222 Delaware Avenue, Suite 900
Wilmington, DE 19899
Attn: Neil B. Glassman, Esq.
Jamie L. Edmonson, Esq.

Office of the United States Trustee for
the District of Delaware
J. Caleb Boggs Federal Building
844 King Street, Lockbox 35
Wilmington, DE 19801
Attn: David M. Klauder, Esq.

Ernst & Young Inc.
Monitor
800 René-Lévesque Blvd. West
Suite 1900
Montréal, QC, H3B 1X0
Attn: Alex F. Morrison
Morgan Lewis & Bockius LLP
Co-Counsel to Wells Fargo Bank, National
Association (as successor to Wachovia Bank,
N.A.),
as the Bowater Secured Bank Agent
101 Park Avenue
New York, New York 10178-0600
Facsimile: (212) 309-6001
Attn: Richard S. Toder, Esq.

Allen & Overy LLP
Counsel to the Monitor
1221 Avenue of the Americas
New York, New York 10020
Attn: Rowena White

Connolly Bove Lodge & Hutz LLP
Co-Counsel to Wells Fargo Bank, National
Association (as successor to Wachovia Bank, N.A.),
as the Bowater Secured Bank Agent
1007 North Orange Street
8th Floor
Wilmington, DE 19899
Facsimile: (302) 658-5614
Attn: Jeffrey C. Wisler, Esq.

Any objection not filed and served as set forth above will be deemed waived and will not be considered by the Court.

COPIES OF THE PLAN AND DISCLOSURE STATEMENT

PLEASE TAKE FURTHER NOTICE that copies of the Plan and Disclosure Statement have been filed with the Bankruptcy Court and may be obtained by parties in interest at the Debtors' expense upon written request to Epiq Bankruptcy Solutions, LLC, 757 Third Avenue, 3rd Floor, New York, NY 10017, Attention: AbitibiBowater Ballot Processing Center or may be accessed for viewing, downloading or printing at <http://dm.epiq11.com/abitibi>. In addition, copies of the Disclosure Statement and the Plan may be found on the Bankruptcy Court's website, www.deb.uscourts.gov, and are on file with the Clerk of the Bankruptcy Court, 3rd Floor, 824 North Market Street, Wilmington, Delaware 19801.

Dated: Wilmington, Delaware
_____, 2010

YOUNG CONAWAY STARGATT & TAYLOR, LLP
Pauline K. Morgan (No. 3650)
Sean T. Greecher (No. 4484)
The Brandywine Building
1000 West Street, 17th Floor
Wilmington, DE 19801
Telephone: (302) 571-6600
Facsimile: (302) 571-1253

-and-

PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP
Kelley A. Cornish
Alice Belisle Eaton

Claudia Tobler
1285 Avenue of the Americas
New York, NY 10019-6064
Telephone: (212) 373-3000
Facsimile: (212) 757-3990
Counsel for the Debtors and Debtors in Possession

EXHIBIT E

MASTER BALLOT

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
)
ABITIBIBOWATER INC., *et al.*,¹) Case No. 09-11296 (KJC)
)
) (Jointly Administered)

**MASTER BALLOT FOR HOLDERS OF CLASS 6[●] CLAIMS ARISING FROM [Insert Specific
Note/IRBs] NOTEHOLDER CLAIMS TO ACCEPT OR REJECT THE SECOND AMENDED
JOINT PLAN OF REORGANIZATION FOR ABITIBIBOWATER
AND ITS DEBTOR SUBSIDIARIES**

PLEASE READ AND FOLLOW THE INSTRUCTIONS CAREFULLY.

**PLEASE COMPLETE, SIGN AND DATE THIS MASTER BALLOT AND RETURN IT TO EPIQ
BANKRUPTCY SOLUTIONS, LLC (THE “CLAIMS AND NOTICING AGENT”), AT THE
FOLLOWING ADDRESS: ABITIBIBOWATER BALLOT PROCESSING CENTER, C/O EPIQ
BANKRUPTCY SOLUTIONS, LLC, 757 THIRD AVENUE, THIRD FLOOR, NEW YORK, NEW
YORK 10017. IF THIS MASTER BALLOT HAS NOT BEEN ACTUALLY RECEIVED BY THE
CLAIMS AND NOTICING AGENT BY [SEPTEMBER 13], 2010 AT 12:00 NOON PREVAILING
EASTERN TIME, UNLESS SUCH TIME IS EXTENDED (THE “VOTING DEADLINE”), THE VOTES
AND RELEASE ELECTIONS OF YOUR CUSTOMERS WILL NOT BE COUNTED. THEREFORE,
YOU MUST ALLOW SUFFICIENT TIME TO BE SURE THAT THE MASTER BALLOT IS
RECEIVED BY THE CLAIMS AND NOTICING AGENT BEFORE THE VOTING DEADLINE.**

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: AbitibiBowater Inc. (6415), AbitibiBowater US Holding I Corp. (N/A), AbitibiBowater US Holding LLC (N/A), AbitibiBowater Canada Inc. (N/A), Abitibi-Consolidated Alabama Corporation (4396), Abitibi-Consolidated Corporation (9050), Abitibi-Consolidated Finance LP (4528), Abitibi Consolidated Sales Corporation (7144), Alabama River Newsprint Company (7247), Augusta Woodlands, LLC (9050), Bowater Alabama LLC (7106), Bowater America Inc. (8645), Bowater Canada Finance Corporation (N/A), Bowater Canadian Forest Products Inc. (N/A), Bowater Canadian Holdings Incorporated (N/A), Bowater Canadian Limited (N/A), Bowater Finance Company Inc. (1715), Bowater Finance II LLC (7886), Bowater Incorporated (1803), Bowater LaHave Corporation (N/A), Bowater Maritimes Inc. (N/A), Bowater Newsprint South LLC (1947), Bowater Newsprint South Operations LLC (0168), Bowater Nuway Inc. (8073), Bowater Nuway Mid-States Inc. (8290), Bowater South American Holdings Incorporated (N/A), Bowater Ventures Inc. (8343), Catawba Property Holdings, LLC (N/A), Coosa Pines Golf Club Holdings LLC (8702), Donohue Corp. (9051), Lake Superior Forest Products Inc. (9305) and Tenex Data Inc. (5913). On December 21, 2009, ABH LLC I (2280) and ABH Holding Company LLC (2398) (the “SPV Debtors”) commenced chapter 11 cases, which cases are jointly administered with the above-captioned Debtors. The Debtors' and SPV Debtors' corporate headquarters are located at, and the mailing address for each Debtor is, 1155 Metcalfe Street, Suite 800, Montreal, Quebec H3B 5H2, Canada.

This master ballot (the "Master Ballot") is to be used by you, as a broker, bank, commercial bank, trust company, dealer, or other agent or nominee (each of the foregoing, a "Voting Nominee"), for Beneficial Holders of the Noteholder Claims, to transmit the votes of such holders in respect of their Claims to accept or reject the Second Amended Joint Plan of Reorganization for AbitibiBowater and Its Debtor Subsidiaries (as may be amended, the "Plan"),² which is proposed by the above-captioned debtors and debtors-in-possession (the "Debtors").

On [], 2010, the United States Bankruptcy Court for the District of Delaware signed an order (the "Voting Procedures Order") that approved the Debtors' Disclosure Statement for the Plan (as may be amended, the "Disclosure Statement") and establishes certain procedures for the solicitation and tabulation of votes to accept or reject the Plan. The Plan, Disclosure Statement, and Voting Procedures Order are contained on the CD-ROM sent previously as part of the Solicitation Packages provided for the Beneficial Holders of the Class [] Claims. Any party may request, at the Debtors' expense, hard copies of the Disclosure Statement, together with the Plan and other exhibits annexed thereto, from the Claims and Noticing Agent. The Voting Procedures Order contains important information regarding the balloting process. Please read the Voting Procedures Order and the instructions sent with this Master Ballot prior to submitting this Master Ballot.

This Master Ballot is being sent to Voting Nominees to use to cast votes to accept or reject the Plan on behalf of and in accordance with the Beneficial Ballots cast by the Beneficial Holders of Class [] Claims arising from [Insert Specific Note/IRB].

You must deliver the completed, executed Master Ballot so that it is actually received by the Claims and Noticing Agent on or before the Voting Deadline. For each completed, executed Beneficial Ballot returned to you by a Beneficial Holder, you must retain a copy of such Beneficial Ballot in your files for at least one year from the Voting Deadline.

Item 1 - CERTIFICATION OF AUTHORITY TO VOTE. The Undersigned certifies that as of [June 30], 2010, (the "Record Date"), the Undersigned (please check applicable box):

- ☐ Is a broker, bank, or other agent or nominee for the Beneficial Holder of the aggregate principal amount of Claims listed in Items 2 and 3 below, and is the registered holder of such securities; or
- ☐ Is acting under a power of attorney and/or agency (a copy of which will be provided upon request) granted by a broker, bank, or other agent or nominee that is the registered holder of the aggregate principal amount of Claims listed in Items 2 and 3 below; or
- ☐ Has been granted a proxy (an original of which is attached hereto) from a broker, bank, or other nominee, or a Beneficial Holder, that is the registered holder of the aggregate principal amount of Claims listed in Items 2 and 3 below and accordingly, has full power and authority to vote to accept or reject the Plan on behalf of the Beneficial Holder of the Claims listed in Items 2 and 3 below.

² All capitalized terms used in the Master Ballot or these instructions but not otherwise defined therein shall have the meaning ascribed to them in the Plan or Voting Procedures Order, as applicable.

Items 2 and 3 – TRANSMITTAL OF VOTES FROM INDIVIDUAL NOTEHOLDER

BENEFICIAL BALLOTS. The undersigned transmits the following votes of Beneficial Holders of the Claims below and certifies that the following are Beneficial Holders, as of the Record Date, and have delivered to the undersigned, as Voting Nominee, Beneficial Ballots casting such votes (indicate in each column the aggregate principal amount voted for each account - please note that each Beneficial Holder must vote all of his, her, or its Claims to accept or reject the Plan and may not split such vote):

Your Customer Name or Account Number for Each Beneficial Holder Voting on the Plan	Principal Amount of Claims Voted to ACCEPT the Plan*	Principal Amount of Claims Voted to REJECT the Plan*	Check if the Beneficial Holder checked the Box in Item 3 of the Individual Beneficial Ballot
1.	\$	\$	☐
2.	\$	\$	☐
3.	\$	\$	☐
4.	\$	\$	☐
5.	\$	\$	☐
6.	\$	\$	☐
7.	\$	\$	☐
8.	\$	\$	☐
9.	\$	\$	☐
10.	\$	\$	☐
TOTALS	\$	\$	

If space provided is insufficient, attach additional sheets in same format.

* Please note that each Beneficial Holder must vote all of his, her, or its Claims to accept or reject the Plan and may not split such vote.

Item 4 – ADDITIONAL BALLOTS SUBMITTED BY BENEFICIAL HOLDERS

The undersigned certifies that the following information is a true and accurate schedule on which the undersigned has transcribed the information, if any, provided in Item 4 of each Beneficial Ballot received from a Beneficial Holder. Please use additional sheets of paper if necessary.

Information to be transcribed from Item 4 of the Beneficial Ballots regarding other Beneficial Ballots cast in respect of Claims arising in this Class

[illegible]

If space provided is insufficient, attach additional sheets in the same format.

Item 5 - CERTIFICATION. By signing this Master Ballot, the undersigned certifies that: (a) each Beneficial Holder whose votes are being transmitted by this Master Ballot has been provided with a copy of the Plan, Disclosure Statement, Voting Procedures Order and a Beneficial Ballot for voting their Claims; and (b) it is the registered holder of Claims to which this Master Ballot pertains and/or has full power and authority to vote to accept or reject the Plan. The undersigned also acknowledges that this solicitation of votes to accept or reject the Plan is subject to all the terms and conditions set forth in the Voting Procedures Order, dated [], 2010.

Name of Voting Nominee

Participant Number

Signature

If by Authorized Agent, Name and Title

Street Address

City, State and Zip Code

Telephone Number

Date Complete

PLEASE COMPLETE, SIGN, AND DATE THIS MASTER BALLOT AND RETURN IT TO THE CLAIMS AND NOTICING AGENT AT THE FOLLOWING ADDRESS: ABITIBOWATER BALLOT PROCESSING CENTER, C/O EPIQ BANKRUPTCY SOLUTIONS, LLC, 757 THIRD AVENUE, THIRD FLOOR, NEW YORK, NEW YORK 10017. IF THIS MASTER BALLOT HAS NOT BEEN ACTUALLY RECEIVED BY THE CLAIMS AND NOTICING AGENT BY [SEPTEMBER 13], 2010 AT 12:00 NOON PREVAILING EASTERN TIME, UNLESS SUCH TIME IS EXTENDED, THE VOTES AND RELEASE ELECTIONS OF YOUR CUSTOMERS WILL NOT BE COUNTED. THEREFORE, YOU MUST ALLOW SUFFICIENT TIME TO BE SURE THAT THE MASTER BALLOT IS RECEIVED BY THE CLAIMS AND NOTICING AGENT BEFORE THE VOTING DEADLINE.

BALLOTS RECEIVED BY FACSIMILE OR OTHER ELECTRONIC MEANS OR RECEIVED AFTER THE VOTING DEADLINE WILL NOT BE COUNTED.

VOTING INSTRUCTIONS

VOTING DEADLINE:

The Voting Deadline is [September 13], 2010 at 12:00 noon Prevailing Eastern Time, unless such time is extended. To have the vote of your customers count, you must complete, sign, and return this master ballot (the "Master Ballot") so that it is received by the Claims and Noticing Agent at the address set forth in the Master Ballot on or before the Voting Deadline.³

HOW TO VOTE:

If you are transmitting the votes of any Beneficial Holders of Claims other than yourself, you must deliver the Beneficial Ballot to the Beneficial Holder, along with the Plan (provided on CD-ROM), Disclosure Statement (provided on CD-ROM), Voting Procedures Order (provided on CD-ROM), Confirmation Hearing Notice, and other materials requested to be forwarded, and take the necessary actions to enable such Beneficial Holders to complete and execute such Beneficial Ballot, and to return the completed, executed Beneficial Ballot to you in sufficient time to enable you to complete the Master Ballot and deliver it to the Claims and Noticing Agent before the Voting Deadline.

With respect to all of the Beneficial Ballots returned to you, you must properly complete the Master Ballot, as follows:

- i. Check the appropriate box in Item 1 on the Master Ballot;
- ii. Transcribe the votes from the Beneficial Ballots in Items 2 and 3 and indicate whether the Beneficial Holder voted to accept or reject the Plan and whether the Beneficial Holder of the Claim arising from [Insert Specific Note/IRB] elected not to grant the releases contained in Section 8.5 of the Plan and elected not to consent to the related injunctions in Items 2 and 3 of the Master Ballot;

IMPORTANT: BENEFICIAL HOLDERS MAY NOT SPLIT THEIR VOTES. EACH BENEFICIAL HOLDER MUST VOTE ALL OF HIS, HER, OR ITS CLAIMS EITHER TO ACCEPT OR REJECT THE PLAN. IF ANY BENEFICIAL HOLDER HAS ATTEMPTED TO SPLIT SUCH VOTE, PLEASE CONTACT THE BENEFICIAL HOLDER TO CORRECT ITS BALLOT OR THE CLAIMS AND NOTICING AGENT IMMEDIATELY.

- iii. Transcribe from Item 4 of the Beneficial Ballot the information provided by the Beneficial Holders into Item 4;
- iv. Review the certification in Item 5 of the Master Ballot;
- v. Ensure that the Beneficial Ballot is signed and the certification is complete;
- vi. Sign and date the Master Ballot;
- vii. If additional space is required to respond to any item on the Master Ballot, please use additional sheets of paper clearly marked to indicate the applicable Item of the Master Ballot to which you are responding;

³ All capitalized terms used in the Master Ballot or these instructions but not otherwise defined therein shall have the meaning ascribed to them in the Plan or Voting Procedures Order, as applicable.

- viii. You must deliver the completed, executed Master Ballot so that it is actually received by the Claims and Noticing Agent on or before the Voting Deadline. For each completed, executed Beneficial Ballot returned to you by a Beneficial Holder, you must retain a copy of such Beneficial Ballot in your files for at least one year from the Voting Deadline;
- ix. Votes cast by Beneficial Holders through a Voting Nominee will be applied against the positions held by such entities in the applicable security as of the Record Date, as evidenced by the record and depository listings. Votes submitted by a Voting Nominee will not be counted in excess of the Record Amount of such securities held by such Voting Nominee;
- x. For the purpose of tabulating votes, each Beneficial Holder shall be deemed to have voted the principal amount of its securities, although any principal amounts may be adjusted by the Claims and Noticing Agent to reflect the amount of the Claim actually voted, including prepetition interest;
- xi. To the extent that conflicting votes or "overvotes" are submitted by a Voting Nominee, the Claims and Noticing Agent, in good faith, will attempt to reconcile discrepancies with the Voting Nominees;
- xii. To the extent that overvotes on a Master Ballot are not reconcilable prior to the preparation of the vote certification, the Claims and Noticing Agent will apply the votes to accept and to reject the Plan in the same proportion as the votes to accept and reject the Plan submitted on the Master Ballot that contained the overvote, but only to the extent of the Voting Nominee's position in the applicable security; and
- xiii. After the Voting Deadline, no vote or Master Ballot may be withdrawn or modified without the prior consent of the Debtors.

PLEASE NOTE:

This Master Ballot is not a letter of transmittal and may not be used for any purpose other than to cast votes to accept or reject the Plan. Holders should not surrender debt instruments at this time. The Claims and Noticing Agent will not accept delivery of any such instruments surrendered together with a Master Ballot or Beneficial Ballot.

No Beneficial Ballot or Master Ballot shall constitute or be deemed to be a Proof of Claim or Interest or an assertion of a Claim or Interest.

No fees or commissions or other remuneration will be payable to any Voting Nominee. Upon written request, however, the Debtors will reimburse you for reasonable, actual, and necessary out-of-pocket expenses associated with the distribution of the Solicitation Packages to your clients, the tabulation of the Beneficial Ballots and the completion of this Master Ballot.

IF YOU BELIEVE THAT YOU ARE MISSING ANY MATERIALS FROM THE SOLICITATION PACKAGE OR THAT YOU HAVE RECEIVED THE WRONG BALLOT AND/OR MASTER BALLOT, OR IF YOU HAVE QUESTIONS REGARDING THIS MASTER BALLOT, OR THE VOTING PROCEDURES, OR IF YOU NEED ADDITIONAL COPIES OF THE MASTER BALLOT OR OTHER ENCLOSED MATERIALS, PLEASE CONTACT THE CLAIMS AND NOTICING AGENT AT 1-888-266-9280 (FOR U.S. / CANADA CALLS) OR (503) 597-7698 (FOR NON-U.S. / CANADA CALLS).

PLEASE COMPLETE, SIGN, AND DATE THIS MASTER BALLOT AND RETURN IT TO THE CLAIMS AND NOTICING AGENT AT THE FOLLOWING ADDRESS:

AbitibiBowater, Inc.
Class [] Master Ballot

ABITIBIBOWATER BALLOT PROCESSING CENTER,
C/O EPIQ BANKRUPTCY SOLUTIONS, LLC,
757 THIRD AVENUE, THIRD FLOOR,
NEW YORK, NEW YORK 10017

EXHIBIT F

CROSS-BORDER CLAIMS VOTING PROTOCOL

CROSS-BORDER VOTING PROTOCOL

This cross-border claims voting protocol (the “**Cross-Border Voting Protocol**”) is intended to set forth the procedures to be applied with respect to the voting of claims against the Cross-Border Debtors in the Insolvency Proceedings (each as defined below).

The Cross-Border Voting Protocol is also intended to supplement (i) the Order of the Superior Court of Quebec (the “**Canadian Court**”) dated July 9, 2010, as amended on July 21, 2010 which, among other things, sets the Creditors’ Meeting Date and establishes the meeting procedures (the “**CCAA Meeting Order**”) and (ii) the Order of the United States Bankruptcy Court for the District of Delaware (the “**U.S. Court**”) dated [July 30], 2010 which, among other things, establishes procedures for the solicitation of votes to accept or reject the U.S. Debtors’ (as defined below) plan of reorganization (the “**U.S. Solicitation Order**”).

Capitalized terms used herein and not otherwise defined shall have the meanings set forth in the CCAA Meeting Order and the U.S. Solicitation Order (each as defined herein).

1. On April 16, 2009, AbitibiBowater Inc., Bowater Inc. and certain of their direct and indirect U.S. and Canadian subsidiaries listed in Appendix “A” hereto (collectively, the “**U.S. Debtors**”) filed voluntary petitions for relief under Chapter 11 of the U.S. Bankruptcy Code, 11 U.S.C. §§ 101 et seq. in the U.S. Court (collectively, the “**Chapter 11 Cases**”). For purposes of this Cross-Border Voting Protocol, the meaning of “**U.S. Debtors**” does not include the Cross-Border Debtors (as defined below), but does include Abitibi Consolidated Finance, L.P. (“**ACFLP**”).
2. On April 17, 2009, Abitibi-Consolidated Inc. (“**ACI**”) and its subsidiaries listed in Appendix “B” hereto (collectively with ACI, the “**ACI Petitioners**”) and Bowater Canadian Holdings Inc. (“**BCHI**”) and its subsidiaries listed in Appendix “C” hereto (collectively with BCHI, the “**Bowater Petitioners**”) (the ACI Petitioners and the Bowater Petitioners are collectively referred to herein as the “**Canadian Petitioners**”) filed for and obtained protection from their creditors under the *Companies’ Creditors Arrangement Act* (the “**CCAA**” and the “**CCAA Proceedings**”) pursuant to an Order issued by the Canadian Court (the “**Initial Order**”).

3. The Canadian Petitioners include BCHI, Bowater Canada Finance Corporation, Bowater Canadian Limited, AbitibiBowater Canada Inc., Bowater Canadian Forest Products Inc., Bowater LaHave Corporation and Bowater Maritimes Inc., each of which filed for protection under the CCAA and commenced Chapter 11 Cases (collectively, the "**Cross-Border Debtors**", and the Cross-Border Debtors together with the U.S. Debtors the "**Chapter 11 Debtors**").
4. Pursuant to the Initial Order, Ernst & Young Inc. was appointed as Monitor of the Canadian Petitioners (the "**Monitor**") under the CCAA.
5. The "**Partnerships**" include Bowater Canada Finance Limited Partnership, Bowater Pulp and Paper Canada Holdings Limited Partnership and ACFLP, but for the purposes of this Cross-Border Voting Protocol, the meaning of "Partnerships" shall not include ACFLP.
6. For convenience, the Chapter 11 Cases and the CCAA Proceedings shall be referred to herein collectively as the "**Insolvency Proceedings**".
7. The Canadian Court has issued three claims procedure orders in the CCAA Proceedings (collectively referred to herein as the "**Canadian Claims Orders**"):
 - (a) the Canadian Court approved the procedures for proving claims in the CCAA Proceedings on August 26, 2009;
 - (b) the Canadian Court established the procedures for reviewing and determining claims in the CCAA Proceedings, including the review and determination of claims against the Cross-Border Debtors pursuant to a cross-border claims reconciliation protocol (the "**Claims Reconciliation Protocol**"), on January 18, 2010; and
 - (c) the Canadian Court established procedures for soliciting, reviewing and determining certain previously excluded claims on February 23, 2010.
8. The Canadian Claims Orders apply to claims filed against the Canadian Petitioners, including the Cross-Border Debtors, and the Partnerships.

9. The U.S. Court has issued three claims procedure orders in the Chapter 11 Cases (collectively referred to herein as the “U.S. Claims Orders” and, together with the Canadian Claims Orders, the “Claims Orders”):
 - (a) on September 3, 2009, the U.S. Court approved the procedures for filing claims and established a claims bar date for filing proofs of claim;
 - (b) on January 19, 2010, the U.S. Court entered an order approving the Claims Reconciliation Protocol in the Chapter 11 Cases; and
 - (c) on February 18, 2010, the U.S. Court established procedures for soliciting, reviewing and determining certain previously excluded claims.
10. Pursuant to the Claims Orders, the claims bar dates in both Canada and the U.S. were November 13, 2009 and April 7, 2010 for voting and distribution purposes, with the exception of Restructuring Claims (as defined in the Canadian Claims Orders) which have a rolling bar date subsequent to April 7, 2010.
11. Pursuant to the Canadian Claims Orders, any claims asserted against the Canadian Petitioners or the Partnerships were to have been filed in the CCAA Proceedings in accordance with the procedures set forth therein. This includes any claims asserted against the Cross-Border Debtors.
12. Pursuant to the U.S. Claims Orders, subject to certain exceptions, any person or entity (including any governmental unit) asserting a claim against a debtor in the Chapter 11 Cases must have filed a proof of claim so that it was actually received by the U.S. claims agent on or before the relevant claims bar date; provided, however, that any person or entity asserting a claim against a Cross-Border Debtor in the Chapter 11 Cases was permitted to file a timely proof of claim pursuant to the Canadian Claims Orders so that it was actually received by the Monitor on or before the relevant claims bar date. The U.S. Claims Orders further provide that proofs of claim timely filed against any Cross-Border Debtor with the Monitor shall be deemed timely filed claims against the applicable Cross-Border Debtor(s) in the Chapter 11 Cases. Pursuant to the Claims Orders, the U.S.

claims agent has assimilated the proofs of claim filed against the Cross-Border Debtors that were filed with the Monitor into the U.S. claims register.

13. The Canadian Claims Orders provide that a proof of claim timely filed against a Cross-Border Debtor in accordance with the U.S. Claims Orders is deemed to be a Canadian proof of claim that has been timely delivered to the Monitor in accordance with the Canadian Claims Orders. If a Canadian proof of claim is delivered to the Monitor in accordance with the Canadian Claims Orders and a U.S. proof of claim is also filed in accordance with the U.S. Claims Orders in respect of the same claim against the same Cross-Border Debtor, the last timely filed claim shall govern.

Plans of Reorganization

14. The Canadian Petitioners, including the Cross-Border Debtors, have filed a Plan of Reorganization and Compromise accepted for filing on July 9, 2010, which may be amended or modified prior to final approval by the Canadian Court (the “**CCAA Plan**”).
15. The Chapter 11 Debtors have filed a Second Amended Joint Plan of Reorganization dated July 20, 2010, which may be amended or modified prior to confirmation by the U.S. Court (the “**U.S. Plan**”).
16. The purpose of this Cross-Border Voting Protocol is to establish efficient and consistent procedures with respect to the voting of claims in the Insolvency Proceedings against the Cross-Border Debtors only with respect to both the CCAA Plan and the U.S. Plan.

Classification of Creditors

17. For the purposes of voting on the CCAA Plan, the Affected Claims (as defined in the CCAA Plan) have been divided into classes as set forth in the CCAA Plan (collectively, the “**Affected Unsecured Creditors**”), which classes include holders of Claims against the Cross-Border Debtors. Holders of Excluded Claims in the CCAA Proceedings are classified as Unaffected Creditors (as both such terms are defined in the CCAA Plan) and are not entitled to vote on the CCAA Plan.

18. The U.S. Plan constitutes a separate plan for each of the Chapter 11 Debtors, including the Cross-Border Debtors. The Chapter 11 Debtors are seeking votes to accept or reject the U.S. Plan from the holders of Claims in Classes 6A-6HH and 7A-7HH. This includes holders of Claims against the Cross-Border Debtors. Holders of unimpaired claims in the Chapter 11 Cases are not entitled to vote on the U.S. Plan.

Voting of Claims against the Canadian Petitioners or the Partnerships

19. The meeting and voting procedures with respect to claims filed against the Canadian Petitioners shall be subject to the CCAA Meeting Order. This Cross-Border Voting Protocol applies only to holders of Claims against the Cross-Border Debtors entitled to vote on both the CCAA Plan and U.S. Plan (such creditors, the **"Cross-Border Voting Creditors"**).

Voting of Claims against the U.S. Debtors

20. A separate voting and solicitation procedure will apply to holders of Claims against the U.S. Debtors entitled to vote on the U.S. Plan (the **"Chapter 11 Solicitation Materials"**). This Cross-Border Voting Protocol applies only to holders of Claims against the Cross-Border Debtors entitled to vote on both the U.S. Plan and the CCAA Plan.

Voting of Claims against the Cross-Border Debtors

21. Cross-Border Voting Creditors are entitled to vote to accept or reject the U.S. Plan and the CCAA Plan. Accordingly, to facilitate the voting and solicitation procedures with respect to these creditors, the Cross-Border Voting Protocol intends to provide Cross-Border Voting Creditors with a single form of combined ballot and proxy (the **"Proxy/Ballot"**, substantially in the forms attached hereto as Exhibit 1) that will satisfy the voting and solicitation procedures in both the CCAA Proceeding and Chapter 11 Cases as set forth below.

A. Notice to Creditors

22. The Monitor shall cause the Meeting Materials (defined below) to be sent to all Cross-Border Voting Creditors as of the record date established in and pursuant to the CCAA Meeting Order and the U.S. Solicitation Order to the address appearing on each Cross-

Border Voting Creditor's Proof of Claim or such other address subsequently provided to the Monitor pursuant to the CCAA Meeting Order. The Monitor shall also publish copies of the Meeting Materials (defined below) on its website at www.ey.com/ca/abitibowater.

23. The Meeting Materials shall include each of the following documents, any of which may be translated into French as the Monitor deems appropriate, and some of which may be distributed on a CD-Rom:
- (a) the CCAA Plan;
 - (b) the U.S. Plan;
 - (c) the Information Circular for the CCAA Plan;
 - (d) the Disclosure Statement, Confirmation Hearing Notice, U.S. Solicitation Order and Committee statement of support for the U.S. Plan;
 - (e) the CCAA Meeting Order;
 - (f) the relevant form of combined Proxy/Ballot and accompanying instructions which shall be deemed a ballot for purposes of soliciting votes from Cross-Border Voting Creditors to accept or reject the U.S. Plan and a proxy for purposes of soliciting votes from Cross-Border Voting Creditors to accept or reject the CCAA Plan;
 - (g) a notice of rights offering; and
 - (h) a subscription form (a "**Subscription Form**") and accompanying instructions for those creditors who are eligible to participate in the Rights Offering.²⁰

²⁰ The U.S. Solicitation Order and the CCAA Meeting Order provide that the Monitor shall distribute the Subscription Form to eligible holders of claims against the Cross-Border Debtors; provided, however, that all Subscription Forms must be returned to Epiq or Computershare Investor Services Inc., as the case may be, acting in its capacity as solicitation and subscription agent for the Rights Offering, as further described in the instruction letter accompanying the Subscription Forms.

B. *The Creditors' Meetings in the CCAA Proceedings*

24. The Canadian Petitioners, including the Cross-Border Debtors, shall call, hold and conduct a meeting in respect of each Affected Unsecured Creditors Class, for the purpose of considering and, if deemed advisable, adopting, with or without variation, a resolution in respect of each Affected Unsecured Creditors Class to approve the CCAA Plan (the "**CCAA Creditors Meetings**").
25. The conduct of the CCAA Creditors' Meetings and voting at the CCAA Creditors' Meetings shall be governed by and in accordance with the CCAA Meeting Order and shall apply to voting by Cross-Border Voting Creditors, as modified by this Cross-Border Voting Protocol.
26. Affected Unsecured Creditors (which includes Cross-Border Voting Creditors) with Proven Claims or their Proxyholders are entitled to vote at the CCAA Creditors' Meetings as provided in the CCAA Meeting Order. Each Affected Unsecured Creditor with a Proven Claim is entitled to one vote, which vote shall have the value of such Affected Unsecured Creditors Proven Claim as determined in accordance with the Canadian Claims Orders.

C. *Voting in the Chapter 11 Cases*

27. In the Chapter 11 Cases, no meeting is held. Instead, Cross-Border Voting Creditors shall vote on the U.S. Plan by way of combined Proxy/Ballot, as provided for herein. Under the U.S. Plan, only holders of Claims in Classes 6A through 6HH and Classes 7A through 7HH are entitled to vote on the U.S. Plan.

D. *Voting - Generally*

(i) *Unresolved and Disputed Claims*

28. If the amount of a Cross-Border Voting Creditor's Claim has not been resolved and remains disputed by the Voting Record Date ("**Disputed Claims**"), it shall be temporarily allowed solely for the purposes of voting in accordance with the following:

- (a) If the Disputed Claim has been valued in the notice of disallowance sent by the Monitor at \$0, then the Disputed Claim shall be allowed to vote to accept or reject the CCAA Plan or the U.S. Plan in the amount of \$1.00.
- (b) If the Disputed Claim has been valued in the notice of disallowance sent by the Monitor in any amount other than \$0 (the “**Valued Amount**”), then the Disputed Claim shall be allowed to vote to accept or reject the CCAA Plan or the U.S. Plan in the Valued Amount.
- (c) The holder of a Disputed Claim may either (a) request that the Monitor refer, on an expedited basis, the Disputed Claim to a claims officer appointed under the Canadian Claims Orders to fix the amount of the Disputed Claim for voting purposes only, or (b) file a motion in the U.S. court under Rule 3018 of the U.S. Federal Rules of Bankruptcy Procedure seeking an estimation of the amount of the Disputed Claim for voting purposes only so as to be heard and determined prior to the Voting Record Date. Any determination made by the Canadian claims officer or the U.S. Court pursuant to this paragraph shall be binding in both the CCAA Proceedings and the Chapter 11 Cases and shall be binding for voting purposes only.
- (d) For the avoidance of doubt, any timely filed proof of claim against a Cross-Border Debtor or any claim scheduled by a Cross-Border Debtor to which the Canadian Petitioners or the Monitor have not objected or filed a notice of disallowance, and which are not unliquidated and contingent by their nature, shall be allowed to vote in the liquidated face amount of such claim.

(ii) *Unliquidated/Contingent Claims*

29. Subject to the Monitor’s review, any Claims against the Cross-Border Debtors that are filed as contingent, unliquidated, or undetermined on the face of the Claim, or that by their nature are unliquidated or contingent claims, shall vote in the amount of \$1.00 (such claims, “Unliquidated Claims”) unless the Monitor and Debtors determine, after reasonable review, that such Unliquidated Claim should be allowed for voting purposes in a different amount, in which case the Monitor shall notify the holder of such

Unliquidated Claim as to such different amount. The holder of an Unliquidated Claim may either (a) request that the Monitor refer, on an expedited basis, the Unliquidated Claim to a claims officer appointed under the Canadian Claims Orders to fix the amount of the Unliquidated Claim for voting purposes only, or (b) file a motion in the U.S. court under Rule 3018 of the U.S. Federal Rules of Bankruptcy Procedure seeking an estimation of the amount of the Unliquidated Claim for voting purposes only so as to be heard prior to the CCAA Creditors' Meetings. Any determination made by the Canadian claims officer or the U.S. Court pursuant to this paragraph shall be binding in both the CCAA Proceedings and the Chapter 11 Cases and shall be binding for voting purposes only.

30. With respect to proceedings for the determination of the value of Disputed Claims and/or Unliquidated Claims for voting purposes, the Monitor has standing to participate in any U.S. proceeding and the Unsecured Creditors Committee (the "**Unsecured Creditors Committee**") has standing to participate in any CCAA proceeding.

(iii)Liquidated/Partially Liquidated Claims

31. Subject to the Monitor's review, Affected Claims as defined in the CCAA Plan and Claims as defined in the U.S. Plan scheduled by the Cross-Border Debtors in a liquidated or partially liquidated amount, or Affected Claims as defined in the CCAA Plan and Claims as defined in the U.S. Plan filed by Cross-Border Voting Creditors in a liquidated or partially liquidated amount, in both cases only if such claims are not Disputed Claims, shall be entitled to vote in such liquidated or partially liquidated amount (collectively, a "Partially Liquidated Claim").

(iv)Transfers of Claims

32. An assignee, transferee or purchaser of any Voting Claim against a Cross-Border Debtor who complies with the transfer provisions of the CCAA Meeting Order or Rule 3001(e) of the Federal Rules of Bankruptcy Procedures, with notice to the Monitor, shall be entitled to vote at the CCAA Creditors' Meeting held in respect of the Affected Unsecured Creditor Class to which such Voting Claim belongs and shall be entitled to vote such Voting Claim pursuant to this Cross-Border Voting Protocol.

E. Convenience Class Election

33. The convenience claim thresholds under the CCAA Plan (CDN\$6,073) and the U.S. Plan (US\$5,000) account for differences caused by the foreign exchange rate between the U.S. and Canadian dollars on April 17, 2009 using the Bank of Canada noon spot rate of exchange for exchanging currency to Canadian dollars (US\$1 = Cdn\$1.2146) as provided in the Claims Orders. Only with respect to Cross-Border Debtors, for purposes of determining whether a Claim is a Convenience Claim as defined in the U.S. Plan or a Cross-Border Convenience Claim as defined in the CCAA Plan, (a) all eligible Claims will be valued in Canadian dollars using the Petition Date conversion rate set forth in the Claims Orders; (b) will be determined in reference to the dollar thresholds established for such treatment under the CCAA Plan (CDN\$6,073); and (c) cash distributions on account of such Claims, once allowed, will be made in Canadian dollars. A classification or valid election to participate as (x) a Convenience Claim as defined in the U.S. Plan or (y) a Cross-Border Convenience Claim as defined in the CCAA Plan will be binding for purposes of voting and distributions under both Plans.

F. Proxy/Ballots

34. Any Proxy/Ballot substantially in the form of the Proxy/Ballot attached hereto as Exhibit 1 that a Cross-Border Voting Creditor wishes to submit must be complete and shall be:
- (a) received by the Monitor prior to 5:00 p.m. (EST) on September 13, 2010;
 - (b) received by the Monitor prior to 5:00 p.m. (EST) on the business day immediately preceding any adjournment, postponement or any rescheduling of the CCAA Creditors' Meetings; or
 - (c) deposited with the Chair at the CCAA Creditors' Meetings (or any adjournment, postponement or rescheduling thereof) before the beginning of the relevant CCAA Creditors' Meeting.

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35. If a Cross-Border Voting Creditor submits a Proxy/Ballot to the Monitor in the CCAA Proceedings and to Epiq Bankruptcy Solutions LCC ("Epiq") in the Chapter 11 Cases, the last timely filed vote will govern.
 36. Epiq shall provide to the Monitor a copy of each Proxy/Ballot that it receives in respect of a Cross-Border Debtor at or prior to the commencement of the CCAA Creditors' Meetings.

G. Results of the Vote

37. A vote to accept the CCAA Plan by a Cross-Border Voting Creditor in respect of a Cross-Border Debtor shall be deemed to be a vote to accept the U.S. Plan with respect to such Cross-Border Debtor in the Chapter 11 Cases. A vote to reject the CCAA Plan by a Cross-Border Voting Creditor against a Cross-Border Debtor shall be deemed to be a vote to reject the U.S. Plan with respect to such Cross-Border Debtor in the Chapter 11 Cases.
38. A vote to accept the U.S. Plan by a Cross-Border Voting Creditor in respect of a Cross-Border Debtor shall be deemed to be a vote to accept the CCAA Plan with respect to such Cross-Border Debtor in the CCAA Proceedings. A vote to reject the U.S. Plan by a Cross-Border Voting Creditor shall be deemed to be a vote to reject the CCAA Plan with respect to such Cross-Border Debtor in the CCAA Proceedings.
39. A Cross-Border Voting Creditor that submits a Proxy/Ballot for voting at the CCAA Creditors Meetings in respect of a Cross-Border Debtor will be deemed to submit such Proxy/Ballot as a vote to accept or reject both the U.S. Plan and the CCAA Plan with respect to such Cross-Border Debtor and shall be bound by the results of such Proxy/Ballot for purposes of both plans.
40. The Canadian Petitioners and the Monitor shall have discretion to accept Proxy/Ballots not entirely consistent with the procedures set forth herein.

41. The results of the vote conducted at the CCAA Creditors' Meetings shall be binding on all Cross-Border Voting Creditors whether or not any particular Cross-Border Voting Creditor is present in person or by proxy while voting at the CCAA Creditors' Meetings.
42. Following the vote, the Monitor shall tally the votes and determine whether the CCAA Plan has been accepted by the requisite majority of each class of Affected Creditors.
43. On the business day immediately following the CCAA Creditors' Meetings or any adjournment, postponement or rescheduling thereof, the Monitor shall provide a certified report to Epiq with respect to the results of the vote with respect to the Cross-Border Debtors, including whether the CCAA Plan has been accepted by the requisite majorities in respect of claims against the Cross-Border Debtors. Such tabulation report will also detail any defective, irregular or otherwise invalid Ballots that were counted or not counted by the Monitor.
44. In addition to reporting the voting results to Epiq, the Monitor shall also report to the Canadian Court with respect to the results of the vote in accordance with the CCAA Meeting Order.

Amendments to the Cross-Border Voting Protocol

45. The Canadian Petitioners, including the Cross-Border Debtors, the Partnerships and the U.S. Debtors reserve the right to amend and revise the Cross-Border Voting Protocol.

Choice of Law

46. Nothing herein shall determine:
 - (a) the choice of law applicable to the determination and ultimate allowance of claims filed in the Insolvency Proceedings;
 - (b) the priority to which such claims are entitled under the U.S. Bankruptcy Code and/or the CCAA; or

-
- (c) the distribution to which such claims shall be entitled under any plan of compromise, arrangement or reorganization approved in the Insolvency Proceedings.

Comity and Independence of the Courts

47. The approval and implementation of this Cross-Border Voting Protocol shall not divest or diminish the U.S. Courts' and the Canadian Courts' respective independent jurisdiction over the subject matter of the Chapter 11 Cases and the CCAA Proceedings, respectively. By approving and implementing this Cross-Border Voting Protocol, neither the U.S. Court, the Canadian Court, the Canadian Petitioners, the Partnerships, the U.S. Debtors, nor any creditor or any other interested party shall be deemed to have approved or engaged in any infringement on the sovereignty of the United States or Canada.

Effectiveness; Modification

48. This Cross-Border Voting Protocol shall become effective only upon its approval by both the U.S. Court and the Canadian Court
49. This Cross-Border Voting Protocol may not be supplemented, modified, terminated or replaced in any manner except upon the approval of both the U.S. Court and the Canadian Court after notice and a hearing. Notice of any legal proceeding to supplement, modify, terminate or replace this Cross-Border Voting Protocol shall be given in accordance with the cross-border insolvency protocol approved by the U.S. Court on July 27, 2009 and the Canadian Court on July 28, 2009 (the "**Court Cooperation Protocol**").
50. This Cross-Border Voting Protocol does not supersede, amend or modify the Court Cooperation Protocol or the Claims Reconciliation Protocol, both of which remain in place in full and all parties' rights thereunder remain unaffected by this Cross-Border Voting Protocol.

Procedure for Resolving Disputes under the Cross-Border Voting Protocol

51. Disputes relating to the terms, intent or application of this Cross-Border Voting Protocol may be addressed by interested parties to the U.S. Court, the Canadian Court or both Courts upon notice in accordance with the Court Cooperation Protocol.

Preservation of Rights

52. Nothing in this Cross-Border Voting Protocol shall prejudice the right of the Canadian Petitioners, the Partnerships, the U.S. Debtors, the Unsecured Creditors Committee or any other party in interest to dispute or assert offsets or defenses to any claim filed in the Insolvency Proceedings.
53. Nothing in this Cross-Border Voting Protocol shall prejudice the right of the Monitor to perform all of its responsibilities and obligations as required under the Canadian Proceedings, under applicable order of the Canadian Court or otherwise under applicable law, and the provisions of this Cross-Border Voting Protocol are intended by the parties and the Courts to facilitate the performance of such responsibilities and obligations by the Monitor.
54. Except as specifically provided herein, neither the terms of this Cross-Border Voting Protocol nor any actions taken under this Cross-Border Voting Protocol shall: (i) prejudice or affect the powers, rights, claims and defenses of the Canadian Petitioners, the Partnerships, the U.S. Debtors and their respective estates or creditors, the Unsecured Creditors Committee, the U.S. Trustee, the Monitor or any of the foregoing parties' representatives or professionals under applicable law, including, without limitation, the U.S. Bankruptcy Code, the CCAA and orders of the Courts, or require any of such foregoing parties to take any action or refrain from taking any action that would result in a breach of any duty imposed upon them by any applicable law; or (ii) preclude or prejudice the rights of any person to assert or pursue such person's substantive rights against any other person under the applicable laws of Canada or the United States.

EXHIBIT 1

Joint Proxy/Ballot for Holders of Affected Unsecured Claims
and holders of Class 6 and 7 Voting Claims

Joint Proxy/Ballot for Holders of Non-registered Noteholders

**IN THE MATTER OF THE PROPOSED
CCAA PLAN OF REORGANIZATION AND COMPROMISE
Involving
ABITIBIBOWATER INC. AND CERTAIN OF ITS SUBSIDIARIES**

- AND -

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 11
	)	
	)	Case No. 09-11296 (KJC)
	)	
ABITIBIBOWATER INC., <i>et al.</i>	)	
	)	(Jointly Administered)

**PROXY FOR HOLDERS OF AFFECTED UNSECURED CLAIMS TO VOTE ON THE
CCAA PLAN**

- AND -

**BALLOT FOR HOLDERS OF CLASSES 6D, 6M, 6N, 6O, 6P, 6T AND 6U CLAIMS
(UNSECURED CLAIMS AGAINST THE CROSS-BORDER DEBTORS) AND
7D, 7M, 7N, 7O, 7P, 7T AND 7U CLAIMS (CONVENIENCE CLAIMS AGAINST THE
CROSS-BORDER DEBTORS)
TO ACCEPT OR REJECT THE DEBTORS' JOINT PLAN OF REORGANIZATION**

You have received this Proxy/Ballot because you have been identified as a Cross-border Voting Creditor. Please refer to the Cross-Border Voting Protocol which may be found at www.ey.com/ca/abitibibowater.

COMPLETE, SIGN AND DATE THIS PROXY/BALLOT AND RETURN IT TO ERNST & YOUNG INC., IN ITS CAPACITY AS MONITOR, BY 5:00 P.M. EASTERN TIME ON SEPTEMBER 13, 2010 OR PRIOR TO 5:00 P.M. (EST) ON THE BUSINESS DAY IMMEDIATELY PRECEDING ANY ADJOURNMENT, POSTPONEMENT OR ANY RESCHEDULING OF THE CCAA CREDITORS' MEETINGS (THE "VOTING DEADLINE"), EXCEPT IF YOU WISH TO ELECT IN ITEM 3B NOT TO RECEIVE A CASH DISTRIBUTION, IN WHICH CASE YOU ARE TO RETURN YOUR PROXY/BALLOT BY AUGUST 17, 2010. DO NOT MAIL PROXY/BALLOTS DIRECTLY TO THE DEBTORS OR TO EPIQ BANKRUPTCY SOLUTIONS, LLC. PLEASE RETURN YOUR PROXY/BALLOT TO THE MONITOR SO THAT IT IS ACTUALLY RECEIVED ON OR BEFORE THE VOTING DEADLINE. This Proxy/Ballot may also be deposited with the Chair at your CCAA Creditors' Meeting before the beginning of such CCAA Creditors' Meeting.

LA VERSION FRANÇAISE DE CETTE PROCURATION ET DE CE BULLETIN DE VOTE SERA DISPONIBLE SUR LE SITE WEB DU CONTRÔLEUR DÉSIGNÉ AUX TERMES DE LA LACC, À L'ADRESSE www.ey.com/ca/abitibibowater

On April 16, 2010, AbitibiBowater Inc., Bowater Inc. and certain of their subsidiaries (the "Chapter 11 Debtors") filed voluntary petitions for relief under Chapter 11 of the Bankruptcy Code in the Bankruptcy Court for the District of Delaware (the "U.S. Bankruptcy Court") (collectively, the "Chapter 11 Cases"). On April 17, 2010, Abitibi-Consolidated Inc., Bowater Canadian Holdings Inc. and certain of their subsidiaries (the "Canadian Petitioners") obtained protection from their creditors pursuant to the Canadian *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCAA Proceedings"). The following Canadian Petitioners and Chapter 11 Debtors have filed for both protection under the CCAA and commenced Chapter 11 Cases (the "Cross-Border Debtors"):

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

The Chapter 11 Debtors, including the Cross-Border Debtors, have filed a Second Amended Joint Plan of Reorganization dated July 20, 2010 (the "U.S. Plan"). The Canadian Petitioners, including the Cross-Border Debtors, have filed a Plan of Reorganization and Compromise accepted for filing on July 9, 2010 (the "CCAA Plan", and collectively with the U.S. Plan, the "Plans").

In the CCAA Proceedings, a meeting of each class of Affected Unsecured Creditors (the "CCAA Creditors' Meeting") will be held on September 14, 2010 at 10:00a.m. (Montreal time) at the Hilton Montreal Bonaventure, 900 de La Gauchetière West, Montréal, Québec, H5A 1E4, Canada, or at such date, time and place as may be set by the Chair of your CCAA

Creditors' Meeting for any adjournment, postponement or rescheduling thereof by notice posted at www.ey.com/ca/abitibibowater.

Voting takes place at the CCAA Creditors' Meetings (or any adjournment, postponement or rescheduling thereof) in person or by proxy. In the Chapter 11 Cases, no meeting is held. Instead, holders of Claims²¹ entitled to vote on the U.S. Plan do so by way of ballot.

Affected Unsecured Creditors of Cross-Border Debtors and holders of Claims against the Cross-Border Debtors entitled to vote on the U.S. Plan will be eligible to vote to accept or reject the U.S. Plan and the CCAA Plan. A vote to accept the CCAA Plan will be deemed to be a vote to accept the U.S. Plan and a vote to reject the CCAA Plan will be deemed to be a vote to reject the U.S. Plan. A vote to accept the U.S. Plan will be deemed to be a vote to accept the CCAA Plan and a vote to reject the U.S. Plan will be deemed to be a vote to reject the CCAA Plan. This form constitutes a form of proxy (in the event that you do not wish to attend your CCAA Creditors' Meeting to vote in person) ("Proxy") and a ballot ("Ballot") for voting on the U.S. Plan (the "Proxy/Ballot").

Please use this Proxy/Ballot (a) if you do not wish to attend your CCAA Creditors' Meeting to vote in person but wish to appoint a proxyholder to attend your CCAA Creditors' Meeting, vote your Claim to accept or reject the CCAA Plan in the CCAA Proceedings and otherwise act for and on your behalf at your CCAA Creditors' Meeting and any adjournment(s), postponement(s) or rescheduling(s) thereof; and (b) to cast your vote to accept or reject the U.S. Plan for purposes of the Chapter 11 Cases.

The U.S. Plan is Exhibit A to the Disclosure Statement for the Plan (as may be amended and supplemented, the "Disclosure Statement"), which accompanies this Proxy/Ballot on CD-ROM. The CCAA Plan is Appendix C to the Circular which you have also received as part of the Solicitation Package and Meeting Materials. Any party may request, at the Debtors' expense, hard copies of the Disclosure Statement, together with the U.S. Plan and other exhibits annexed thereto, from the Monitor. Such materials are also available on the Monitor's website at www.ey.com/ca/abitibibowater.

You should review the Disclosure Statement, the U.S. Plan, the Circular and the CCAA Plan before you vote. In addition, on July 9, 2010, the Québec Superior Court (Commercial Division) issued an order, as amended on July 21, 2010, establishing certain procedures for the conduct of the CCAA Creditors' Meetings (the "CCAA Meeting Order"), a copy of which is Appendix D to the Circular. Similarly, on [July 30, 2010], the U.S. Bankruptcy Court approved an order (the "U.S. Solicitation Order"), which is included in the Solicitation Package and Meeting Materials, that establishes certain procedures for the solicitation and tabulation of votes to accept or reject the U.S. Plan including the approval of the Cross-Border Voting Protocol which establishes the procedures applicable for creditors holding claims against the Cross-Border Debtors. The Cross-Border Voting Protocol, CCAA Meeting Order, and the U.S. Solicitation Order, contain important information regarding the voting process with respect to the Cross-Border Debtors. Please read the Cross-Border Voting Protocol, the CCAA Meeting Order,

²¹ All capitalized terms used herein but not otherwise defined shall have the meanings ascribed to them in the Cross-Border Voting Protocol, the U.S. Solicitation Order, or the CCAA Meeting Order, as applicable.

the U.S. Solicitation Order and the instructions sent with this Proxy/Ballot prior to submitting this Proxy/Ballot.

Your Claim(s) have been placed in the following class for purposes of the Chapter 11 Cases:

CLASS 6 [▶] (UNSECURED CLAIM AGAINST [DEBTOR])

CLASS 7 [▶] (CONVENIENCE CLAIM AGAINST [DEBTOR])

If you hold Claims in other classes that you are entitled to vote, you will receive a Proxy/Ballot or Ballot for each such other class. You may not split your vote on the Plans. You must vote all Claims in this Class to either accept or reject the Plans.

If the CCAA Plan is sanctioned by the Québec Superior Court and the U.S. Plan is confirmed by the U.S. Bankruptcy Court, they will be binding on you whether or not you vote.

ITEM 1. APPOINTMENT OF PROXYHOLDER (CCAA PROCEEDINGS) and VOTE ON THE PLAN (CHAPTER 11 CASES).

By checking one of the two boxes below, the undersigned Affected Unsecured Creditor hereby revokes all proxies previously given and nominates, constitutes and appoints either or a representative of Ernst & Young Inc., in its capacity as Monitor, as proxyholder (if you would like the Monitor to act as your proxyholder, leave space blank) with full power of substitution, to attend, vote and otherwise act for and on behalf of the undersigned at the undersigned's CCAA Creditors' Meeting and any adjournment(s) thereof, and to vote the amount of the Creditors' Claim. Without limiting the generality of the power hereby conferred, the person named as proxyholder is specifically directed to vote as shown below. The person named as proxyholder is also directed to vote at the proxyholder's discretion and otherwise act for and on behalf of the undersigned with respect to any amendments or variations to the Plans and to any matters that may come before the undersigned's CCAA Creditors' Meeting or any adjournment thereof.

By checking one of the two boxes below, the undersigned hereby votes with respect to his, her or its Claims in the Chapter 11 Cases, and directs the person named as proxyholder to vote as shown below (check one box only):

☐ to ACCEPT the Plans

☐ to REJECT the Plans

Please note that if no specification is made hereinabove, you will be deemed to have voted to ACCEPT the Plans.

ITEM 2.

OPTIONAL RELEASE ELECTION [U.S. Plan only]. Check this box if you elect not to grant the releases contained in Section 8.5 of the U.S. Plan and elect not to consent to the related injunction in the Chapter 11 Cases. Election to withhold consent is at your option. If you submit your Proxy/Ballot without this box checked, you will be deemed to consent to the releases set forth in Section 8.5 of

the U.S. Plan and the related injunction to the fullest extent permitted by applicable law.

- ☐ The undersigned elects not to grant the releases contained in Section 8.5 of the U.S. Plan and elects not to consent to the related injunction.

ITEM 3.

CONVENIENCE CLAIM ELECTIONS.

A. If your Claim exceeds CDN\$6,073 or US\$5,000, by checking the box below, you may irrevocably **elect to reduce your Claim to an amount equal to CDN\$6,073 or US\$5,000** and thereby receive payment, if the Claim is allowed under the U.S. Plan or becomes a Proven Claim under the CCAA Plan, in cash of CDN\$3,036.50 (being 50% of your reduced Claim) in full satisfaction of such Claim. **If you fail to check the box below, you will be deemed not to have made such election.**

- ☐ **ELECT TO** make this election and reduce your Claim that is greater than CDN\$6,073 or US\$5,000 to a Claim of CDN\$6,073 or US\$5,000 and thereby receive payment in cash of CDN\$3,036.50 in full satisfaction of such Claim. This election once delivered to the Monitor will be final, unconditional and irrevocable and no creditor shall be entitled to change, revoke or withdraw this election after receipt by the Monitor of this Proxy/Ballot.

B. If your Claim is equal to or less than CDN\$6,073 or US\$5,000, by checking the box below, you may elect not to receive a cash distribution on account of your Claim and, if applicable, receive your Pro Rata share of New ABH Common Stock. **If your Claim is equal to or less than CDN\$6,073 or US\$5,000 and you do not check the box below, you will receive a cash distribution if the claim is allowed under the U.S. Plan or becomes a Proven Claim under the CCAA Plan.**

- ☐ **ELECT NOT TO** receive a cash distribution AND accordingly receive, if applicable, your Pro Rata share of New ABH Common Stock in accordance with the CCAA Plan AND, if this election is received before August 17, 2010, become entitled to participate in the Rights Offering. This election once delivered to the Monitor will be final, unconditional and irrevocable and no creditor shall be entitled to change, revoke or withdraw this election after receipt by the Monitor of this Proxy/Ballot.

ITEM 4.

CERTIFICATION. By signing this Proxy/Ballot, the undersigned certifies that he, she or it:

1. is the holder of the Claims to which this Proxy/Ballot pertains or is an authorized signatory, and has full power and authority to vote to accept or reject the Plans;
2. has been provided with a copy of the U.S. Plan, the CCAA Plan, Disclosure Statement, Notice of CCAA Creditors' Meetings, CCAA Meeting Order, U.S. Solicitation Order and acknowledges that the vote set forth on

this Proxy/Ballot is subject to all the terms and conditions set forth in the Plans, Disclosure Statement, CCAA Meeting Order and U.S. Solicitation Order; and

3. has not submitted any other Proxy/Ballots relating to this Class of Claims that are inconsistent with the proxyholder appointment and vote set forth in this Proxy/Ballot or that, as limited by the terms of the CCAA Meeting Order and U.S. Solicitation Order and the instructions attached hereto, if such other Proxy/Ballots were previously submitted, they either have been or are hereby revoked or changed to reflect the vote set forth herein.

Claim No(s). _____
(may be found on the Voting Claims Schedule found on the Monitor's Website at www.ey.com/ca/abitibibowater or on your Subscription Form)

Name: _____
(Print or Type)

Signature: _____

By: _____
(If Signing on Behalf of a Corporation or other Entity)

Title: _____
(If Appropriate)

Street Address: _____

City, State/Province, Zip/Postal Code: _____

Country: _____

Telephone Number: _____

Date Completed: _____

No fees, commissions, or other remuneration will be payable to any broker, dealer, or other person for soliciting votes on the Plans. This Proxy/Ballot is not a letter of transmittal and may not be used for any purpose other than to appoint a proxyholder and to cast votes to accept or reject the Plans. Moreover, this Proxy/Ballot shall not constitute or be deemed to be a Proof of Claim or Interest or an assertion of a Claim or Interest against the Debtors.

YOUR PROXY/BALLOT MUST BE ACTUALLY RECEIVED BY THE MONITOR AT THE COORDINATES LISTED BELOW ON OR BEFORE 5:00 P.M. EASTERN TIME ON THE VOTING DEADLINE (5:00 P.M. EASTERN TIME ON SEPTEMBER 13, 2010 OR PRIOR TO 5:00 P.M. (EST) ON THE BUSINESS DAY IMMEDIATELY PRECEDING ANY ADJOURNMENT, POSTPONEMENT OR ANY RESCHEDULING OF THE CCAA CREDITORS' MEETINGS), OR YOUR PROXYHOLDER APPOINTMENT AND VOTE, AND ELECTIONS, IF ANY, WILL NOT BE COUNTED, EXCEPT IF YOU WISH TO ELECT IN ITEM 3B NOT TO RECEIVE A CASH DISTRIBUTION, IN WHICH CASE YOU ARE TO RETURN YOUR PROXY/BALLOT BY AUGUST 17, 2010.

By mail:

**ERNST & YOUNG INC.
MONITOR OF ABITIBIBOWATER INC. *et al.*
800 René-Lévesque Blvd. West
Suite 2000**

**Montreal, Québec
H3B 1X9 Canada**

Attention: ABH et al. Creditors' Meeting

By facsimile:

514-879-3992

By email:

abitibibowater@ca.ey.com

This Proxy/Ballot may also be hand-delivered to the Chair of your CCAA Creditors' Meeting prior to the commencement of such CCAA Creditors' Meeting.

IF YOU HAVE ANY QUESTIONS REGARDING THIS PROXY/BALLOT OR THE VOTING PROCEDURES, OR IF YOU NEED AN ADDITIONAL PROXY/BALLOT OR ADDITIONAL COPIES OF THE DISCLOSURE STATEMENT OR OTHER ENCLOSED MATERIALS, PLEASE CONTACT THE MONITOR AT 1-866-246-7889 OR VISIT THE MONITOR'S WEBSITE AT www.ey.com/ca/abitibibowater

VOTING INSTRUCTIONS

1. All capitalized terms used in the Proxy/Ballot or these instructions but not otherwise defined therein shall have the meaning ascribed to them in the Plans, the CCAA Meeting Order or the U.S. Solicitation Order, as applicable.
2. Please read and follow these instructions carefully. Your Proxy/Ballot must be actually received by the Monitor by (a) first class mail in the pre-paid, pre-addressed return envelope provided with the Proxy/Ballot or (b) personal delivery, overnight courier, or first class mail, or (c) by facsimile or email at the coordinates set out below no later than 5:00 p.m. Eastern Time on September 13, 2010, unless such time is extended, or your Proxy/Ballot will not be counted. Proxies/Ballots may also be accepted if deposited with the Chair at your CCAA Creditors' Meeting before the beginning of such CCAA Creditors' Meeting, or, for purposes of voting at an adjourned, postponed or other rescheduled CCAA Creditors' Meeting, if received by the Monitor prior to 5:00 p.m. Eastern Time on the Business Day immediately preceding any adjournment, postponement or other rescheduling thereof. However, if you wish to elect in Item 3B not to receive a cash distribution in which case you are to return your Proxy/Ballot by August 17, 2010.

By registered mail: Ernst & Young Inc.
800 René-Lévesque Blvd. West
Suite 2000
Montréal, Québec
H3B 1X9
Canada

Attention: ABH et al. Creditors' Meeting

By facsimile: 514-879-3992

By email: abitibibowater@ca.ey.com

3. The aggregate amount of your Claim in respect of which you are entitled to vote is set out in the document entitled "Voting Claims Schedule" found on AbitibiBowater Inc.'s website at www.abitibibowater.com and on the Monitor's website (the "**Voting Claims Schedule**") at www.ey.com/ca/abitibibowater. If no amount is set out in the Voting Claims Schedule in respect of your Claim or if you disagree with the amount of your Claim listed in the Voting Claims Schedule, you should immediately contact the Monitor at the telephone number below. If your Claim is disputed and cannot be resolved prior to the date on which your Proxy/Ballot must be delivered to the Monitor, your Claim (or such disputed portion thereof) will be treated as a Disputed Claim and your Proxy/Ballot will be dealt with as set out in the Cross-Border Protocol.
4. In order to appoint a proxyholder for your CCAA Creditors' Meeting using this Proxy/Ballot and for your vote to accept or reject the Plan to count for purposes of the Chapter 11 Cases, you must:

- a. If you wish to vote by proxy rather than in person at your CCAA Creditors' Meeting for purposes of the CCAA Proceedings, either write in the name of your proxyholder in Item 1 or, if you would like a representative of the Monitor to act as your proxyholder, leave the space blank;
- b. Check the appropriate box in Item 1 if you wish to vote by proxy rather than in person at your CCAA Creditors' Meeting for purposes of the CCAA Proceedings and you wish to vote by ballot to accept or reject the U.S. Plan for purposes of the Chapter 11 Cases (NOTE: if you do not check either box, you will be deemed to have voted to ACCEPT the Plans)
- c. Check the box in Item 2 if you elect not to grant the releases contained in Section 8.5 of the U.S. Plan and elect not to consent to the related injunction for purposes of the Chapter 11 Cases. Election to withhold consent is at your option. If you submit your Proxy/Ballot without the box in Item 3 checked, you will be deemed to consent to the releases set forth in Section 8.5 of the U.S. Plan and the related injunction to the fullest extent permitted by applicable law;
- d. Check the boxes in Item 3 if you elect to make the Convenience Claim Elections. All such elections once delivered to the Monitor will be final, unconditional and irrevocable and no creditor shall be entitled to change, revoke or withdraw its elections after receipt by the Monitor of such Proxy/Ballot. You may not subdivide your CCAA Claim/Class 6 [►] Claim into multiple Unsecured Claims of CDN\$6,073 or US\$5,000 or less for purposes of receiving treatment as a Convenience Class Claim.
- e. Review and complete the certifications in Item 4;
- f. Sign the Proxy/Ballot — your original signature is required on the Proxy/Ballot in order to appoint a proxyholder for your CCAA Creditors' Meeting and for your vote to count for purposes of the Chapter 11 Cases;
- g. If you are completing the Proxy/Ballot as a duly authorized representative of a corporation or other entity, indicate your relationship with such corporation or other entity and the capacity in which you are signing, and if subsequently requested, provide proof of your authorization to so sign. In addition, please provide your name and mailing address if different from that set forth on the Proxy/Ballot; and
- h. Return the completed Proxy/Ballot to the Monitor (a) in the pre-paid, pre-addressed return envelope enclosed with this Proxy/Ballot or (b) via personal delivery, overnight courier, or first class mail, or (c) by facsimile or email at the coordinates set out below, so that it is actually received no later than 5:00 p.m. eastern time on September 13, 2010 or prior to 5:00 p.m. (EST) on the business day immediately preceding any adjournment, postponement or any rescheduling of the CCAA Creditors' Meetings, except if you wish to elect in Item 3B not to receive a cash distribution, in which case you are to return your Proxy/Ballot by August 17, 2010.

By registered mail: Ernst & Young Inc.
800 René-Lévesque Blvd. West
Suite 2000
Montréal, Québec
H3B 1X9
Canada

Attention: ABH et al. Creditors' Meeting

By facsimile: 514-879-3992

By email: abitibowater@ca.ey.com

5. Each Affected Unsecured Creditor who has a right to vote at its CCAA Creditors' Meeting has the right to appoint a person (who need not be an Affected Unsecured Creditor) to attend, act and vote for and on behalf of the Affected Unsecured Creditor and such right may be exercised by inserting in the space provided the name of the person to be appointed. If no name has been inserted in the space provided, the Affected Unsecured Creditor will be deemed to have appointed any officer of Ernst & Young Inc., in its capacity as Monitor, or such other person as Ernst & Young Inc. may designate, as proxy holder of the Affected Unsecured Creditor, with power of substitution, to attend on behalf of and act for the Affected Unsecured Creditor at its CCAA Creditors' Meeting to be held in connection with the CCAA Plan and at any and all adjournments, postponements or other rescheduling thereof.
6. If you elected in Item 3A to receive a cash distribution, you will receive in full and final satisfaction of your Claim, payment in cash of CDN\$3,036,50 and will be deemed to have waived your right to participate in the Rights Offering.
7. If you elected in Item 3B not to receive a cash distribution (or if you are not eligible to do so) you will receive, in full and final satisfaction of your Claim, your Pro Rata share of the number of shares of New ABH Common Stock set forth against the relevant Affected Unsecured Creditor Class in Schedule "B" to the CCAA Plan, in accordance with the provisions of the CCAA Plan, in the event that the CCAA Plan is accepted by the Required Majorities of Affected Unsecured Creditors and approved by the Court, provided, however, that each Affected Unsecured Creditor with Proven Claims in respect of a 15.5% Senior Unsecured Note Claim against a Canadian Petitioner will ultimately receive, in full and final satisfaction of such Proven Claims, its 15.5% Pro Rata share of the number of shares of New ABH Common Stock set forth against the name of the relevant Canadian Petitioner in Schedule "C" to the CCAA Plan.
8. If you believe you received the wrong form of Proxy/Ballot, or if you need additional Proxy/Ballots, please immediately contact the Monitor.
9. If you wish to have your Claim allowed for purposes of voting on the Plans in a manner that is inconsistent with the Proxy/Ballot you received or if you did not receive a Proxy/Ballot and wish to have your Claim temporarily allowed for voting purposes only, you must bring

a motion and have it determined prior to September 7, 2010 in accordance with the procedures set forth in the Cross-Border Voting Protocol.

10. If multiple Proxies/Ballots are received from the same person with respect to the same Claims prior to the Voting Deadline, the latest dated, validly executed Proxy/Ballot timely received will supersede and revoke any earlier received Proxy/Ballot. However, if a holder of Claims casts Proxies/Ballots received by the Monitor dated with the same date, but which are voted inconsistently, such Proxies/Ballots will not be counted. If a Proxy/Ballot is not dated in the space provided, it shall be deemed dated as of the date it is received by the Monitor.
11. If the Creditor validly submits a Proxy/Ballot to the Monitor and subsequently attends its CCAA Creditors' Meeting and votes in person inconsistently, the Creditors' vote at its CCAA Creditors' Meeting will supersede and revoke the earlier received Proxy/Ballot.
12. Any Proxy/Ballot that is illegible or contains insufficient information to permit the identification of the claimant shall not be counted.
13. Any Proxy/Ballot that attempts to partially accept and partially reject the Plans will not be counted.
14. After the Voting Deadline, no Proxy/Ballot may be withdrawn or modified, except by Proxy/Ballot deposited with the Chair at your CCAA Creditors' Meeting or by voting in person at your CCAA Creditors' Meeting, without the prior consent of the Debtors.
15. This Proxy/Ballot does not constitute, and shall not be deemed to be, a Proof of Claim or an assertion or admission of a Claim.
16. If you hold Claims in more than one Class under the Plans, you may receive more than one Proxy/Ballot, Ballot, or Proxy, as the case may be, for each different Class. Each Proxy/Ballot or Ballot votes only your Claims indicated on that Proxy/Ballot or Ballot. Please complete and return each Proxy/Ballot, Ballot, or Proxy you receive.

**IF YOU HAVE ANY QUESTIONS REGARDING THE PROXY/BALLOT OR THE
PROCEDURES GENERALLY, OR IF YOU NEED ADDITIONAL COPIES OF THE
PROXY/BALLOT OR OTHER ENCLOSED MATERIALS, PLEASE CALL THE CCAA
MONITOR AT 1-866-246-7889 OR**

VISIT THE MONITOR'S WEBSITE AT

www.ey.com/ca/abitibowater

**YOU MAY USE THE PRE-PAID, PRE-ADDRESSED RETURN ENVELOPE PROVIDED
WITH THE PROXY/BALLOT, OR YOU MAY RETURN YOUR PROXY/BALLOT BY
PERSONAL DELIVERY, OVERNIGHT COURIER, OR FIRST CLASS MAIL OR YOU
MAY SEND YOUR PROXY/BALLOT BY FACSIMILE OR EMAIL TO THE MONITOR
AT THE FOLLOWING COORDINATES:**

By registered mail: Ernst & Young Inc.
800 René-Lévesque Blvd. West
Suite 2000
Montréal, Québec

H3B 1X9
Canada

Attention: ABH et al. Creditors' Meeting

By facsimile: 514-879-3992

By email: abitibowater@ca.ey.com

**IN THE MATTER OF THE PROPOSED
CCAA PLAN OF REORGANIZATION AND COMPROMISE**

Involving

ABITIBIBOWATER INC. AND CERTAIN OF ITS SUBSIDIARIES

- AND -

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 11
	)	
	)	Case No. 09-11296 (KJC)
	)	
ABITIBIBOWATER INC., <i>et al.</i>	)	
	)	(Jointly Administered)

PROXY FOR NON-REGISTERED NOTEHOLDERS TO VOTE ON THE CCAA PLAN

- AND -

**BALLOT FOR NON-REGISTERED NOTEHOLDERS OF THE CROSS-BORDER
DEBTORS IN CLASSES 6D, 6M, 6N, 6O, 6T, AND 6U TO VOTE TO ACCEPT OR
REJECT THE DEBTORS' SECOND AMENDED JOINT PLAN OF
REORGANIZATION UNDER CHAPTER 11 OF THE BANKRUPTCY CODE
TO ACCEPT OR REJECT THE DEBTORS' JOINT PLAN OF REORGANIZATION**

You have received this Proxy/Ballot because you have been identified as a Cross-border Voting Creditor. Please refer to the Cross-Border Voting Protocol which may be found at www.ey.com/ca/abitibibowater.

COMPLETE, SIGN AND DATE THIS PROXY/BALLOT AND RETURN IT TO ERNST & YOUNG INC., IN ITS CAPACITY AS MONITOR, BY 5:00 P.M. EASTERN TIME ON SEPTEMBER 13, 2010 OR PRIOR TO 5:00 P.M. (EST) ON THE BUSINESS DAY IMMEDIATELY PRECEDING ANY ADJOURNMENT, POSTPONEMENT OR ANY RESCHEDULING OF THE CCAA CREDITORS' MEETINGS (THE "VOTING DEADLINE"). DO NOT MAIL PROXY/BALLOTS DIRECTLY TO THE DEBTORS OR TO EPIQ BANKRUPTCY SOLUTIONS, LLC. YOU SHOULD NOT SEND THE PROXY/BALLOT TO YOUR PARTICIPANT HOLDER. PLEASE RETURN YOUR PROXY/BALLOT TO THE MONITOR SO THAT IT IS ACTUALLY RECEIVED ON OR BEFORE THE VOTING DEADLINE. This Proxy/Ballot may also be deposited with the Chair at your CCAA Creditors' Meeting before the beginning of such CCAA Creditors' Meeting.

LA VERSION FRANÇAISE DE CETTE PROCURATION ET DE CE BULLETIN DE VOTE SERA DISPONIBLE SUR LE SITE WEB DU CONTRÔLEUR DÉSIGNÉ AUX TERMES DE LA LACC, À L'ADRESSE www.ey.com/ca/abitibibowater.

On April 16, 2010, AbitibiBowater Inc., Bowater Inc. and certain of their subsidiaries (the "Chapter 11 Debtors") filed voluntary petitions for relief under Chapter 11 of the Bankruptcy Code in the Bankruptcy Court for the District of Delaware (the "U.S. Bankruptcy Court") (collectively, the "Chapter 11 Cases"). On April 17, 2010, Abitibi-Consolidated Inc., Bowater Canadian Holdings Inc. and certain of their subsidiaries (the "Canadian Petitioners") obtained protection from their creditors pursuant to the Canadian *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCAA Proceedings"). The following Canadian Petitioners and Chapter 11 Debtors have filed for both protection under the CCAA and commenced Chapter 11 Cases (the "Cross-Border Debtors"):

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

The Chapter 11 Debtors, including the Cross-Border Debtors, have filed a Second Amended Joint Plan of Reorganization dated July 20, 2010 (the "U.S. Plan"). The Canadian Petitioners, including the Cross-Border Debtors, have filed a Plan of Reorganization and Compromise accepted for filing on July 9, 2010 (the "CCAA Plan"), and collectively with the U.S. Plan, the "Plans").

In the CCAA Proceedings, a meeting of each class of Affected Unsecured Creditors (the "CCAA Creditors' Meeting") will be held on September 14, 2010 at 10:00a.m. (Montreal time) at the Hilton Montreal Bonaventure, 900 de La Gauchetière West, Montréal, Québec, H5A 1E4, Canada, or at such date, time and place as may be set by the Chair of your CCAA Creditors' Meeting for any adjournment, postponement or rescheduling thereof by notice posted at www.ey.com/ca/abitibibowater.

Voting takes place at the CCAA Creditors' Meetings (or any adjournment, postponement or rescheduling thereof) in person or by proxy. In the Chapter 11 Cases, no

meeting is held. Instead, holders of Claims¹ entitled to vote on the U.S. Plan do so by way of ballot.

Affected Unsecured Creditors of Cross-Border Debtors and holders of Claims against the Cross-Border Debtors entitled to vote on the U.S. Plan will be eligible to vote to accept or reject the U.S. Plan and the CCAA Plan. A vote to accept the CCAA Plan will be deemed to be a vote to accept the U.S. Plan and a vote to reject the CCAA Plan will be deemed to be a vote to reject the U.S. Plan. A vote to accept the U.S. Plan will be deemed to be a vote to accept the CCAA Plan and a vote to reject the U.S. Plan will be deemed to be a vote to reject the CCAA Plan. This form constitutes a form of proxy (in the event that you do not wish to attend your CCAA Creditors' Meeting to vote in person) ("Proxy") and a ballot ("Ballot") for voting on the U.S. Plan (the "Proxy/Ballot").

Please use this Proxy/Ballot (a) if you do not wish to attend your CCAA Creditors' Meeting to vote in person but wish to appoint a proxyholder to attend your CCAA Creditors' Meeting, vote your Claim to accept or reject the CCAA Plan in the CCAA Proceedings and otherwise act for and on your behalf at your CCAA Creditors' Meeting and any adjournment(s), postponement(s) or rescheduling(s) thereof; and (b) to cast your vote to accept or reject the U.S. Plan for purposes of the Chapter 11 Cases.

The U.S. Plan is Exhibit A to the Disclosure Statement for the Plan (as may be amended and supplemented, the "Disclosure Statement"), which accompanies this Proxy/Ballot on CD-ROM. The CCAA Plan is Appendix C to the Circular which you have also received as part of the Solicitation Package and Meeting Materials. Any party may request, at the Debtors' expense, hard copies of the Disclosure Statement, together with the U.S. Plan and other exhibits annexed thereto, from the Monitor. Such materials are also available on the Monitor's website at www.e-y.com/ca/abitibibowater.

You should review the Disclosure Statement, the U.S. Plan, the Circular and the CCAA Plan before you vote. In addition, on July 9, 2010, the Québec Superior Court (Commercial Division) issued an order, as amended on July 21, 2010, establishing certain procedures for the conduct of the CCAA Creditors' Meetings (the "CCAA Meeting Order"), a copy of which is Appendix D to the Circular. Similarly, on [July 30, 2010], the U.S. Bankruptcy Court approved an order (the "U.S. Solicitation Order"), which is included in the Solicitation Package and Meeting Materials, that establishes certain procedures for the solicitation and tabulation of votes to accept or reject the U.S. Plan including the approval of the Cross-Border Voting Protocol which establishes the procedures applicable for creditors holding claims against the Cross-Border Debtors. The Cross-Border Voting Protocol, CCAA Meeting Order, and the U.S. Solicitation Order, contain important information regarding the voting process with respect to the Cross-Border Debtors. Please read the Cross-Border Voting Protocol, the CCAA Meeting Order, the U.S. Solicitation Order and the instructions sent with this Proxy/Ballot prior to submitting this Proxy/Ballot.

Your Claim(s) have been placed in the following class for purposes of the Chapter 11 Cases:

¹ All capitalized terms used herein but not otherwise defined shall have the meanings ascribed to them in the Cross-Border Voting Protocol, the U.S. Solicitation Order, or the CCAA Meeting Order, as applicable.

Class 6[●] - Unsecured Note Claims Against [Debtor]

If you hold Claims in other classes that you are entitled to vote, you will receive a Proxy/Ballot or Ballot for each such other class. You may not split your vote on the Plans. You must vote all Claims in this Class to either accept or reject the Plans.

If the CCAA Plan is sanctioned by the Québec Superior Court and the U.S. Plan is confirmed by the U.S. Bankruptcy Court, they will be binding on you whether or not you vote.

TO BE COMPLETED AND SIGNED BY THE PARTICIPANT HOLDER PRIOR TO SENDING THIS PROXY/BALLOT TO THE NON-REGISTERED NOTEHOLDER

Name of Non-registered

Noteholder:

Name of Participant Holder for this
Non-registered Noteholder:

Account Number:

Type (please check) and principal
amount of Canadian Unsecured
Notes held for this Non-registered
Noteholder:

☐ 7.95% Notes due November 15, 2011 issued by BCFC

(Amount)

☐ 10.26% Senior Notes (Series D) due January 15, 2011 issued by BCFPI
(f/k/a Canadian Pacific Forest Products Limited)

(Amount)

☐ 10.50% Senior Notes (Series B) due June 15, 2010 issued by BCFPI (f/k/a
Canadian Pacific Forest Products Limited)

(Amount)

☐ 10.60% Senior Notes (Series C) due January 15, 2011 issued by BCFPI
(f/k/a Canadian Pacific Forest Products Limited)

(Amount)

☐ 10.625% Senior Notes (Series A) due June 15, 2010 issued by BCFPI (f/k/a
Canadian Pacific Forest Products Limited)

(Amount)

☐ 10.85% Debentures due November 30, 2014 issued by BCFPI (f/k/a
Canadian Pacific Forest Products Limited)

(Amount)

Participant Holder Signature:

Phone Number of Participant
Holder:

(Print Name of Contact at Participant Holder)

By:

(Signature of authorized signing officer of Participant Holder)

BCFC = Bowater Canada Finance Corporation; BCFPI = Bowater Canadian Forest Products Inc.

REMAINDER OF PROXY/BALLOT TO BE COMPLETED BY THE NON-REGISTERED NOTEHOLDER

ITEM 1. APPOINTMENT OF PROXYHOLDER (CCAA PROCEEDINGS) and VOTE ON THE PLAN (CHAPTER 11 CASES).

By checking one of the two boxes below, the undersigned Non-registered Noteholder hereby revokes all proxies previously given and nominates, constitutes and appoints either _____ or a representative of Ernst & Young Inc., in its capacity as Monitor, as proxyholder (if you would like the Monitor to act as your proxyholder, leave space blank) with full power of substitution, to attend, vote and otherwise act for and on behalf of the undersigned at the undersigned's CCAA Creditors' Meeting and any adjournment(s) thereof, and to vote the amount of the Creditors' Claim. Without limiting the generality of the power hereby conferred, the person named as proxyholder is specifically directed to vote as shown below. The person named as proxyholder is also directed to vote at the proxyholder's discretion and otherwise act for and on behalf of the undersigned with respect to any amendments or variations to the Plans and to any matters that may come before the undersigned's CCAA Creditors' Meeting or any adjournment thereof.

By checking one of the two boxes below, the undersigned hereby votes with respect to his, her or its Claims in the Chapter 11 Cases, and directs the person named as proxyholder to vote as shown below (check one box only):

☐ to ACCEPT the Plans

☐ to REJECT the Plans

Please note that if no specification is made hereinabove, you will be deemed to have voted to ACCEPT the Plans.

ITEM 2. OPTIONAL RELEASE ELECTION [U.S. Plan only]. Check this box if you elect not to grant the releases contained in Section 8.5 of the U.S. Plan and elect not to consent to the related injunction in the Chapter 11 Cases. Election to withhold consent is at your option. If you submit your Proxy/Ballot without this box checked, you will be deemed to consent to the releases set forth in Section 8.5 of the U.S. Plan and the related injunction to the fullest extent permitted by applicable law.

☐ The undersigned elects not to grant the releases contained in Section 8.5 of the U.S. Plan and elects not to consent to the related injunction.

ITEM 3. CERTIFICATION. By signing this Proxy/Ballot, the undersigned certifies that he, she or it:

1. is the holder of the Claims to which this Proxy/Ballot pertains or is an authorized signatory, and has full power and authority to vote to accept or reject the Plans;

2. has been provided with a copy of the U.S. Plan, the CCAA Plan, Disclosure Statement, Notice of CCAA Creditors' Meetings, CCAA Meeting Order, U.S. Solicitation Order and acknowledges that the vote set forth on this Proxy/Ballot is subject to all the terms and conditions set forth in the Plans, Disclosure Statement, CCAA Meeting Order and U.S. Solicitation Order; and
3. has not submitted any other Proxy/Ballots relating to this Class of Claims that
are inconsistent with the proxyholder appointment and vote set forth in this Proxy/Ballot or that, as limited by the terms of the CCAA Meeting Order and U.S. Solicitation Order and the instructions attached hereto, if such other Proxy/Ballots were previously submitted, they either have been or are hereby revoked or changed to reflect the vote set forth herein.

Name: _____
(Print or Type)

Signature: _____

By: _____
(If Signing on Behalf of a Corporation or other Entity)

Title: _____
(If Appropriate)

Street Address: _____

City, State/Province, Zip/Postal Code: _____

Country: _____

Telephone Number: _____

Date Completed: _____

YOUR PROXY/BALLOT MUST BE ACTUALLY RECEIVED BY THE MONITOR AT THE COORDINATES LISTED BELOW ON OR BEFORE 5:00 P.M. EASTERN TIME ON THE VOTING DEADLINE (5:00 P.M. EASTERN TIME ON SEPTEMBER 13, 2010 OR PRIOR TO 5:00 P.M. (EST) ON THE BUSINESS DAY IMMEDIATELY PRECEDING ANY ADJOURNMENT, POSTPONEMENT OR ANY RESCHEDULING OF THE CCAA CREDITORS' MEETINGS), OR YOUR PROXYHOLDER APPOINTMENT AND VOTE, AND ELECTIONS, IF ANY, WILL NOT BE COUNTED. YOU SHOULD NOT SEND THE PROXY/BALLOT TO YOUR PARTICIPANT HOLDER.

This Proxy/Ballot may also be hand-delivered to the Chair of your CCAA Creditors' Meeting prior to the commencement of such CCAA Creditors' Meeting.

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VOTING INSTRUCTIONS

1. All capitalized terms used in the Proxy/Ballot or these instructions but not otherwise defined therein shall have the meaning ascribed to them in the Plans, the CCAA Meeting Order or the U.S. Solicitation Order, as applicable.
2. You are considered a Non-registered Noteholder because your Canadian Unsecured Notes are shown by the books and records of the trustee under your Canadian Unsecured Notes Indenture to be held by your broker, DTC, CDS, or another similar holder (a "Participant Holder") on your behalf.
3. The box on page 5 of your Proxy/Ballot should have been completed and signed by your Participant Holder. If it has not been completed and signed, please contact your Participant Holder to arrange for it to be completed and signed.
4. Please read and follow these instructions carefully. Your Proxy/Ballot must be actually received by the Monitor by (a) first class mail in the pre-paid, pre-addressed return envelope provided with the Proxy/Ballot or (b) personal delivery, overnight courier, or first class mail, or (c) by facsimile or email at the coordinates set out below no later than 5:00 p.m. Eastern Time on September 13, 2010, unless such time is extended, or your Proxy/Ballot will not be counted. Proxies/Ballots may also be accepted if deposited with the Chair at your CCAA Creditors' Meeting before the beginning of such CCAA Creditors' Meeting, or, for purposes of voting at an adjourned, postponed or other rescheduled CCAA Creditors' Meeting, if received by the Monitor prior to 5:00 p.m. Eastern Time on the Business Day immediately preceding any adjournment, postponement or other rescheduling thereof.

By registered mail:

Ernst & Young Inc.
800 René-Lévesque Blvd. West
Suite 2000
Montréal, Québec
H3B 1X9
Canada

Attention: ABH et al. Creditors' Meeting

By facsimile:

514-879-3992

By email:

abitibibowater@ca.ey.com

5. THE TOTAL AMOUNT OF ALL CANADIAN UNSECURED NOTES CLAIMS HAS BEEN DETERMINED AND ACCEPTED BY THE PETITIONERS. THEREFORE, YOU DO NOT HAVE TO PROVIDE A PROOF OF CLAIM IN ORDER TO RECEIVE A DISTRIBUTION UNDER THE PLANS.

6. In order to appoint a proxyholder for your CCAA Creditors' Meeting using this Proxy/Ballot and for your vote to accept or reject the Plan to count for purposes of the Chapter 11 Cases, you must:
- a. If you wish to vote by proxy rather than in person at your CCAA Creditors' Meeting for purposes of the CCAA Proceedings, either write in the name of your proxyholder in Item 1 or, if you would like a representative of the Monitor to act as your proxyholder, leave the space blank;
 - b. Check the appropriate box in Item 1 if you wish to vote by proxy rather than in person at your CCAA Creditors' Meeting for purposes of the CCAA Proceedings and you wish to vote by ballot to accept or reject the U.S. Plan for purposes of the Chapter 11 Cases (NOTE: if you do not check either box, you will be deemed to have voted to ACCEPT the Plans)
 - c. Check the box in Item 2 if you elect not to grant the releases contained in Section 8.5 of the U.S. Plan and elect not to consent to the related injunction for purposes of the Chapter 11 Cases. Election to withhold consent is at your option. If you submit your Proxy/Ballot without the box in Item 3 checked, you will be deemed to consent to the releases set forth in Section 8.5 of the U.S. Plan and the related injunction to the fullest extent permitted by applicable law;
 - d. Review and complete the certifications in Item 3;
 - e. Sign the Proxy/Ballot — your original signature is required on the Proxy/Ballot in order to appoint a proxyholder for your CCAA Creditors' Meeting and for your vote to count for purposes of the Chapter 11 Cases;
 - f. If you are completing the Proxy/Ballot as a duly authorized representative of a corporation or other entity, indicate your relationship with such corporation or other entity and the capacity in which you are signing, and if subsequently requested, provide proof of your authorization to so sign. In addition, please provide your name and mailing address if different from that set forth on the Proxy/Ballot; and
 - g. Return the completed Proxy/Ballot to the Monitor (a) in the pre-paid, pre-addressed return envelope enclosed with this Proxy/Ballot or (b) via personal delivery, overnight courier, or first class mail, or (c) by facsimile or email at the coordinates set out below, so that it is actually received no later than 5:00 p.m. eastern time on September 13, 2010 or prior to 5:00 p.m. (EST) on the business day immediately preceding any adjournment, postponement or any rescheduling of the CCAA Creditors' Meetings.

By registered mail: Ernst & Young Inc.
800 René-Lévesque Blvd. West
Suite 2000
Montréal, Québec
H3B 1X9
Canada

Attention: ABH et al. Creditors' Meeting

By facsimile: 514-879-3992

By email: abitibibowater@ca.ey.com

7. Each Non-registered Noteholder who has a right to vote at its CCAA Creditors' Meeting has the right to attend or to appoint a person to attend, act and vote for and on behalf of the Non-registered Noteholder and such right may be exercised by inserting in the space provided the name of the Non-registered Noteholder or of the person to be appointed, as the case may be. If no name has been inserted in the space provided, the Non-registered Noteholder will be deemed to have appointed any officer of Ernst & Young Inc., in its capacity as Monitor, or such other person as Ernst & Young Inc. may designate, as proxy holder of the Non-registered Noteholder, with power of substitution, to attend on behalf of and act for the Non-registered Noteholder at its CCAA Creditors' Meeting to be held in connection with the CCAA Plan and at any and all adjournments, postponements or other rescheduling thereof.
8. You will receive, in full and final satisfaction of your Claims, your Pro Rata share of the number of shares of New ABH Common Stock set forth against the relevant Affected Unsecured Creditor Class in Schedule "B" to the CCAA Plan, in accordance with the provisions of the CCAA Plan, in the event that the CCAA Plan is accepted by the Required Majorities of Affected Unsecured Creditors and approved by the Court, provided, however, that each Affected Unsecured Creditor with Proven Claims in respect of a 15.5% Senior Unsecured Note Claim against a Canadian Petitioner will ultimately receive, in full and final satisfaction of such Proven Claims, its 15.5% Pro Rata share of the number of shares of New ABH Common Stock set forth against the name of the relevant Canadian Petitioner in Schedule "C" to the CCAA Plan.
9. If you believe you received the wrong form of Proxy/Ballot, or if you need additional Proxy/Ballots, please immediately contact the Monitor.
10. If multiple Proxies/Ballots are received from the same person with respect to the same Claims prior to the Voting Deadline, the latest dated, validly executed Proxy/Ballot timely received will supersede and revoke any earlier received Proxy/Ballot. However, if a holder of Claims casts Proxies/Ballots received by the Monitor dated with the same date, but which are voted inconsistently, such Proxies/Ballots will not be counted. If a Proxy/Ballot is not dated in the space provided, it shall be deemed dated as of the date it is received by the Monitor.

11. If the Creditor validly submits a Proxy/Ballot to the Monitor and subsequently attends its CCAA Creditors' Meeting and votes in person inconsistently, the Creditors' vote at its CCAA Creditors' Meeting will supersede and revoke the earlier received Proxy/Ballot.
12. Any Proxy/Ballot that is illegible or contains insufficient information to permit the identification of the claimant shall not be counted.
13. Any Proxy/Ballot that attempts to partially accept and partially reject the Plans will not be counted.
14. After the Voting Deadline, no Proxy/Ballot may be withdrawn or modified, except by Proxy/Ballot deposited with the Chair at your CCAA Creditors' Meeting or by voting in person at your CCAA Creditors' Meeting, without the prior consent of the Debtors.
15. This Proxy/Ballot does not constitute, and shall not be deemed to be, a Proof of Claim or an assertion or admission of a Claim.
16. If you hold Claims in more than one Class under the Plans, you may receive more than one Proxy/Ballot, Ballot, or Proxy, as the case may be, for each different Class. Each Proxy/Ballot votes only your Claims indicated on that Proxy/Ballot or Ballot. Please complete and return each Proxy/Ballot, Ballot, or Proxy, as the case may be, you receive.

**IF YOU HAVE ANY QUESTIONS REGARDING THE PROXY/BALLOT OR THE
PROCEDURES GENERALLY, OR IF YOU NEED ADDITIONAL COPIES OF THE
PROXY/BALLOT OR OTHER ENCLOSED MATERIALS, PLEASE CALL THE CCAA
MONITOR AT 1-866-246-7889 OR
VISIT THE MONITOR'S WEBSITE AT
www.ey.com/ca/abitibowater**

**YOU MAY USE THE PRE-PAID, PRE-ADDRESSED RETURN ENVELOPE PROVIDED
WITH THE PROXY/BALLOT, OR YOU MAY RETURN YOUR PROXY/BALLOT BY
PERSONAL DELIVERY, OVERNIGHT COURIER, OR FIRST CLASS MAIL TO THE
MONITOR OR YOU MAY SEND YOUR PROXY/BALLOT BY FACSIMILE OR EMAIL AT
THE FOLLOWING COORDINATES:**

By registered mail: Ernst & Young Inc.
800 René-Lévesque Blvd. West
Suite 2000
Montréal, Québec
H3B 1X9
Canada

Attention: ABH et al. Creditors' Meeting

By facsimile: 514-879-3992

By email: abitibowater@ca.ey.com

**YOU SHOULD NOT SEND THE PROXY/BALLOT TO YOUR PARTICIPANT HOLDER. YOUR
PROXY/BALLOT SHOULD BE SENT DIRECTLY TO ERNST & YOUNG INC.**

EXHIBIT G

NOTICE OF RIGHTS OFFERING

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:) Chapter 11
)
) Case No. 09-11296 (KJC)
ABITIBIBOWATER INC., *et al.*,¹)
) (Jointly Administered)
)

AND

**IN THE MATTER OF THE PROPOSED
CCAA PLAN OF REORGANIZATION AND COMPROMISE**

Involving

ABITIBIBOWATER INC. AND CERTAIN OF ITS SUBSIDIARIES

NOTICE OF COMMENCEMENT OF RIGHTS OFFERING

TO CREDITORS IN CLASS 6 OF THE U.S. PLAN AND AFFECTED UNSECURED CREDITORS UNDER THE CCAA PLAN, WHO WILL NOT, OR HAVE ELECTED TO NOT, RECEIVE A CASH DISTRIBUTION UNDER THE CCAA PLAN, PLEASE TAKE NOTICE THAT:

1. **Approval of Disclosure Statement.** On August [2], 2010, the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court") entered an order (the "Order") authorizing AbitibiBowater Inc. and certain of its subsidiaries and affiliates in the above-captioned chapter 11 cases (collectively, the "U.S. Debtors") to solicit votes with regard to the approval or rejection of the *Debtors' Second Amended Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code* (the "U.S. Plan"). To solicit votes, the Debtors will mail a

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: AbitibiBowater Inc. (6415), AbitibiBowater US Holding I Corp. (N/A), AbitibiBowater US Holding LLC (N/A), AbitibiBowater Canada Inc. (N/A), Abitibi-Consolidated Alabama Corporation (4396), Abitibi-Consolidated Corporation (9050), Abitibi-Consolidated Finance LP (4528), Abitibi Consolidated Sales Corporation (7144), Alabama River Newsprint Company (7247), Augusta Woodlands, LLC (9050), Bowater Alabama LLC (7106), Bowater America Inc. (8645), Bowater Canada Finance Corporation (N/A), Bowater Canadian Forest Products Inc. (N/A), Bowater Canadian Holdings Incorporated (N/A), Bowater Canadian Limited (N/A), Bowater Finance Company Inc. (1715), Bowater Finance II LLC (7886), Bowater Incorporated (1803), Bowater LaHave Corporation (N/A), Bowater Maritimes Inc. (N/A), Bowater Newsprint South LLC (1947), Bowater Newsprint South Operations LLC (0168), Bowater Nuway Inc. (8073), Bowater Nuway Mid-States Inc. (8290), Bowater South American Holdings Incorporated (N/A), Bowater Ventures Inc. (8343), Catawba Property Holdings, LLC (N/A), CoosaPines Golf Club Holdings LLC (8702), Donohue Corp. (9051), Lake Superior Forest Products Inc. (9305) and Tenex Data Inc. (5913). On December 21, 2009, ABH LLC I (2280) and ABH Holding Company LLC (2398) (the "SPV Debtors") commenced chapter 11 cases, which cases are jointly administered with the above-captioned Debtors. The Debtors' and SPV Debtors' corporate headquarters are located at, and the mailing address for each Debtor is, 1155 Metcalfe Street, Suite 800, Montreal, Quebec H3B 5H2, Canada.

disclosure statement that describes the terms of the U.S. Plan (the "Disclosure Statement"), among other materials, to their creditors.

2. **Acceptance for Filing of Information Circular.** On July 9, 2010, the Quebec Superior Court of Justice, Commercial Division, for the Judicial District of Montreal, Canada (the "Canadian Court") entered an order (as amended on July 21, 2010, the "CCAA Order") authorizing AbitibiBowater Inc. and certain of its subsidiaries and affiliates who have filed for and obtained protection from their creditors under the *Companies' Creditors Arrangement Act* (collectively, the "CCAA Debtors" and, together with the U.S. Debtors, the "Debtors") to solicit votes with regard to the approval or rejection of the *Plan of Reorganization and Compromise of AbitibiBowater Inc. and Certain of Its Subsidiaries* (the "CCAA Plan" and, together with the U.S. Plan, the "Plans"). To solicit votes, the CCAA Debtors will mail an information circular that describes the terms of the CCAA Plan (the "Information Circular"), among other materials, to their creditors.

3. **Rights Offering.** As part of the Plans, holders of claims in Class 6 under the Plan and holders of Affected Unsecured Claims under the CCAA Plan (in each case, excluding those who will receive a cash distribution) as of June 30, 2010 (the "Record Date") (collectively, the "Eligible Holders") will receive rights ("Subscription Rights") to subscribe for, in the aggregate, up to \$500 million of Convertible Unsecured Subordinated Notes (the "Notes"), which amount may be increased or decreased by the Debtors in accordance with the terms of the backstop commitment agreement (the "Backstop Commitment Agreement"), pursuant to a rights offering conducted under the Plans (the "Rights Offering"). The Rights Offering includes an oversubscription feature, as described below. Details regarding the Rights Offering are available in the U.S. Plan at section 6.12 and in the Disclosure Statement at sections 1.F, 6.E.12 and 8.E-F, in the CCAA Plan at section 6.1(a)(vi) and in the Information Circular at section VII, and in the Backstop Commitment Agreement, which is attached as an exhibit to the Disclosure Statement which is available at www.ey.com/ca/abitibibowater. As an Eligible Holder, you have the right, **but not the obligation**, to participate in the Rights Offering. **Neither this notice, the Subscription Form nor any other document related to the Rights Offering has been approved or disapproved by the Securities and Exchange Commission ("SEC"), the securities regulators of any state or the securities regulatory authorities of any Canadian jurisdiction. You should evaluate such documents in light of the purpose for which they were prepared.**

4. **Allocation of Subscription Rights.** Each Eligible Holder shall be offered a Subscription Right to purchase Notes at a purchase price of \$1.00 per Note for up to such integral number of Notes equal to its proportionate share of the estimated amount of all Common Shares to be issued under the Plans on account of all Class 6 claims under the U.S. Plan, excluding holders that receive distributions in cash pursuant to any convenience class, and Affected Unsecured Claims under the CCAA Plan, other than those who will receive a cash distribution, in each case as of June 30, 2010 (i) based on the amount of such claims allowed for voting purposes pursuant to the Order, an order approving the Disclosure Statement, or any other order of the Bankruptcy Court entered on or before the June 30, 2010 and (ii) as set forth on the claims database maintained by the Monitor that records Affected Unsecured Claims under the CCAA Plan determined in accordance with the applicable orders of the Canadian Court and takes into account claims accepted or revised by the Monitor or determined by a claims officer or

pursuant to an order of the Canadian Court, and also records disallowed and disputed claims. The number of Subscription Rights and the total number of Notes that each Eligible Holder may elect to purchase through the Rights Offering is identified on the subscription form sent to each such holder (the "Subscription Form"). Such amounts are subject to adjustment as discussed below.

5. Oversubscription Amount. Eligible Holders with Allowed claims against certain U.S. Debtors as of the Record Date can exercise rights to purchase additional Notes (an "Oversubscription Amount"). The Oversubscription Amount and the total number of Notes that each Eligible Holder may elect to purchase through the Rights Offering is identified on the Subscription Forms. Eligible Holders with claims subject to the CCAA Plan are not entitled to an Oversubscription Amount.

6. Class 7 Convenience Claims and Affected Unsecured Creditors that Receive a Cash Distribution Do Not Participate in the Rights Offering. Holders of claims in Class 6 that elect to have some or all of their claims treated as Class 7 convenience claims and Affected Unsecured Creditors that receive a cash distribution will not be eligible to participate in the Rights Offering described herein, on account of such claims, and any Subscription Rights and Oversubscription Amount, if any, allocated to a holder on account of such claims shall be deemed relinquished and, such holder shall be deemed to have irrevocably waived its right to participate in the Rights Offering on account of such claims

7. Subscription Commencement Date. The Rights Offering shall commence on August 9, 2010, or as soon as reasonably practicable thereafter (the "Subscription Commencement Date"), when the Debtors will mail a Subscription Form, together with instructions on how to validly exercise Subscription Rights and Oversubscription Amounts, to each Eligible Holder.

8. Exercise of Subscription Rights. To exercise your Subscription Rights and Oversubscription Amounts, if applicable, on or before **4:00 PM, prevailing Eastern Time on September 10, 2010** (the "Rights Offering Expiration Date"), you must (i) deliver a completed Subscription Form to Epiq Bankruptcy Solutions, LLC ("Epiq") and (ii) pay or arrange for payment to an escrow agent engaged by the Debtors (the "Escrow Agent"), identified in the Subscription Form instructions, of the purchase price for the Notes you are electing to purchase (the "Total Subscription Purchase Price") in accordance with the wire instructions set forth on the Subscription Form. Only payment of the Total Subscription Purchase Price by wire transfer of U.S. dollars will be accepted. If you own securities that are held through The Depository Trust Company ("DTC") or through CDS Clearing and Depository Services Inc. ("CDS") and choose to subscribe in the Rights Offering, you must send the Subscription Form to your bank or brokerage firm (or otherwise follow your voting nominee's instructions), with enough time for your subscription to be effected through DTC or CDS. In each case, whether submitted directly or through DTC or CDS, all subscription instructions must actually be received on or before the Rights Offering Expiration Date. In the case of direct subscriptions, payment of the Total Subscription Purchase Price funds must actually be received by the Escrow Agent on or before the Rights Offering Expiration Date. In the case of subscriptions processed through DTC or CDS, full payment of the Total Subscription Purchase Price to the Escrow Agent will be automatically made through the relevant depository when subscription instructions are processed. **Only Eligible**

Holders that receive Subscription Forms and voting nominees of such Eligible Holders, and not transferees, may submit completed Subscription Forms.

9. **Cancellation of Rights.** If (i) Epiq for any reason does not receive your duly completed Subscription Form or equivalent instructions from DTC or CDS, as applicable, on or prior to the Rights Offering Expiration Date and (ii) the Escrow Agent for any reason does not receive immediately available funds in an amount equal to your Total Subscription Purchase Price, through payment by DTC or CDS, if applicable, on or prior to the Rights Offering Expiration Date you shall be deemed to have relinquished and irrevocably waived your right to participate in the Rights Offering.

10. **Withdrawal or Reduction of the Rights Offering.** In accordance with the Backstop Commitment Agreement, the Debtors have the right, in their sole discretion, to reduce the total amount of the Rights Offering, or cancel it entirely, at any time until the Effective Date.

11. **Modification of Number of Subscription Rights.** Under certain circumstances, on or before August 17, 2010, the number of Subscription Rights that are allocated to a particular Eligible Holder may increase or decrease. To the extent that a reallocation increases the total number of Notes that you may elect to purchase, the Debtors will send you a supplemental Subscription Form that sets forth the additional number of Notes that you may elect to purchase. To the extent a reallocation decreases the total number of Notes that you may elect to purchase and you provide payment on account of Subscription Rights in excess of the modified amount, such payment will be returned as described below. However, the Debtors are also authorized, but not required, to refrain from modifying an Eligible Holder's Subscription Rights in the event that the amount of Notes that such Eligible Holder could otherwise subscribe for would be increased or decreased by \$10,000 or less, or as otherwise determined by the Debtors. The Oversubscription Amounts included in an initial Subscription Form will not be modified by a Supplemental Subscription Form.

12. **Supplemental Subscription Form.** If you receive a supplemental Subscription Form with respect to additional Subscription Rights (as described immediately above), you will have until the Rights Offering Expiration Date to exercise those additional Subscription Rights and (i) deliver the completed supplemental Subscription Form to Epiq and (ii) pay or arrange for payment of the Total Subscription Purchase Price with respect to the additional Notes you are electing to purchase to the Escrow Agent. **Only Eligible Holders that receive supplemental Subscription Forms and voting nominees of such Eligible Holders, and not transferees, may submit completed Subscription Forms.** If (i) Epiq for any reason does not receive your duly completed supplemental Subscription Form or equivalent instructions from DTC or CDS, as applicable, on or prior to the Rights Offering Expiration Date and (ii) the Escrow Agent for any reason does not receive immediately available funds in an amount equal to your Total Subscription Purchase Price, through payment by DTC or CDS, if applicable, on or prior to the Rights Offering Expiration Date you shall be deemed to have relinquished and irrevocably waived your right to participate in the Rights Offering.

13. **Unsubscribed Notes.** Any Notes that are not subscribed for by Eligible Holders by the Rights Offering Expiration Date will be deemed to be "Unsubscribed Notes". To ensure that the Rights Offering raises the full amount of capital required by the Company, a group of the

Company's bondholders (collectively, the "Backstop Investors") has agreed to purchase any such Unsubscribed Notes in accordance with the terms of the Backstop Commitment Agreement and a portion of Unsubscribed Notes may be available for purchase by Eligible Holders who elect to participate in the Oversubscription Amount.

14. Escrowed Rights. For the benefit of certain creditors (each an "Unresolved Claimholder") who validly participated in the Rights Offering but whose claims (each an "Unresolved Claim") are not allowed as of the effective date of the U.S. Plan, the Company will deposit a certain amount of the Notes into escrow where they will be held until such claims are allowed under the U.S. Plan (the "Escrowed Notes"). **Eligible Holders with claims subject to the CCAA Plan are not affected by these escrow procedures.** Any Subscription Purchase Price paid on account of Escrowed Notes will be held in an escrow account by the Company until such time as the related Escrowed Notes are distributed or until such Total Subscription Purchase Price is otherwise returned pursuant to the Rights Offering Procedures. Distribution of the Escrowed Notes and return of related Total Subscription Purchase Price is dependent on resolution of Unresolved Claims and may not occur until after the Effective Date. Escrowed Notes will be subject to the same fundamental change offers, mandatory redemptions and other terms applicable to the Rights Offering Notes issued and outstanding to Eligible Holders.

15. Transfer Restriction/Revocation. Subscription Rights (including the Oversubscription Amount) are not transferable. Only Eligible Holders that receive Subscription Forms and voting nominees of such Eligible Holders may submit completed Subscription Forms. If an Eligible Claim is transferred after rights have been allocated the transferee must receive the benefit of any exercise of the related Subscription Rights and the benefit of such Subscription Rights are not separable from the underlying Eligible Claim. The Subscription Form includes a certification that each Eligible Holder (a) understands that the Subscription Rights and the Oversubscription Amounts are not transferable, and the benefit of such Subscription Rights and Oversubscription Amounts, if any, are not separable from such Eligible Holder's Claim with respect to which Subscription Rights and Oversubscription Amounts, if any, have been granted and (b) has not entered into and agreed that, prior to the Effective Date of the U.S. Plan and the Implementation Date of the CCAA Plan, it shall not enter into any transaction involving a direct or indirect transfer of Subscription Rights and Oversubscription Amounts in which any other person receives a Subscription Right or Oversubscription Amount (except as permitted by clause (a) above). This certification must be completed by each Eligible Holder in order for such holder's exercise of the Subscription Rights and Subscription Rights, if applicable, to be valid. This Certification will be deemed made by Eligible Holders that exercise their Subscription Rights and Oversubscription Amounts, if any, other than pursuant to the Subscription Form. **Once Subscription Rights and Oversubscription Amounts, if any, have been validly and timely exercised, such exercise may be only revoked, rescinded or annulled in the sole discretion of the Debtors or Reorganized Debtors and will be binding on any transferee of an Eligible Holder's Claims.**

16. Distribution of Notes Under Rights Offering. Except for Escrowed Notes to be held in an escrow account, on or as soon as reasonably practicable after the Effective Date of the U.S. Plan and the Implementation Date of the CCAA Plan, whichever is later in time, the Reorganized Company will issue the Notes in accordance with the terms of the Plans and the Backstop Commitment Agreement to those Eligible Holders who have validly and timely

exercised their Subscription Rights and submitted the appropriate Total Subscription Purchase Price. Until an Unresolved Claimholder's claim is allowed under the U.S. Plan interest and all other payments and distributions allocable to the Escrowed Notes of such Unresolved Claimholder will be paid into the escrow account. When an Unresolved Claimholder's claim is allowed under the U.S. Plan, the applicable Escrowed Notes will be released to the applicable Unresolved Claimholder and the Subscription Price (as defined in the Backstop Commitment Agreement) will be released to the Company. The Total Subscription Price will be returned to the Unresolved Claimholder to the extent an Unresolved Claim is ultimately disallowed.

17. Escrowed Notes shall not include Rights Offering Notes purchasable on account of any Oversubscription Amount, and any Oversubscription Amount allocated to an Unresolved Claimholder is subject to cancellation.

18. **Return of Payment.** Under certain circumstances, it may be necessary to return to an Eligible Holder some or all of its Total Subscription Purchase Price, including, but not limited to, if the Rights Offering is not consummated, if an Eligible Holder's Claim is decreased after the Eligible Holder submits its Total Subscription Purchase Price, or if the Subscription Form and/or the wire payment of the Total Subscription Purchase Price are not properly completed or timely submitted. Unless otherwise agreed by the Eligible Holder, the Company will return such payments, if necessary, without interest, as soon as reasonably practicable following the Subsequent Rights Offering Expiration Time, which may be as late as, or after, the Effective Date of the U.S. Plan and the Implementation Date of the CCAA Plan.

19. **Reservation of Rights.** All questions concerning the timeliness, viability, form and eligibility of any exercise of Subscription Rights and Oversubscription Amounts will be determined by the Debtors, in consultation with the Official Committee of Unsecured Creditors and Ernst & Young, Inc. or any successor thereto appointed as monitor (the "Monitor") as required, whose good faith determinations will be final and binding. The Debtors may waive any defect or irregularity, or permit a defect or irregularity to be corrected within such times as the Debtors determine, or reject the purported exercise of any Subscription Rights. Subscription Forms will be deemed not to have been received or accepted until all irregularities have been waived or corrected within such time as the Debtors determine in their reasonable discretion. Neither the Debtors, Epiq or the Monitor in accordance with any order by the Canadian Court will be under any duty to give notification of any fact or irregularity in connection with the submission of Subscription Forms or incur any liability for failure to give such notification.

20. **Modification of Backstop Commitment Agreement Procedures and Rights Offering.** In accordance with the terms of the Backstop Commitment Agreement, the Debtors are permitted to modify or adopt additional procedures to effectuate the Rights Offering, to distribute the Notes to Eligible Holders, and to comply with the terms and conditions of the Backstop Commitment Agreement. The Debtors may also enter into amendments to the Backstop Commitment Agreement to make modifications to its terms and the terms of the Notes. The Debtors may execute and enter into agreements and take further action that the Debtors determine, in consultation with the Official Committee of Unsecured Creditors appointed in the above-captioned chapter 11 cases and the Monitor, are necessary and appropriate to effect and implement the Rights Offering and the distribution of the Notes to Eligible Holders consistent with the terms of the Backstop Commitment Agreement.

21. Inquiries. Any holder of Claims in Class 6 under the U.S. Plan wishing to obtain (i) information about the Rights Offering procedures; or (ii) copies of the Disclosure Statement or the U.S. Plan should telephone Epiq at 1-888-266-9280 (for U.S. / Canada calls) or (503) 597-7694 (for non-U.S. / Canada calls). Any holder of Affected Unsecured Claims under the CCAA Plan wishing to obtain (i) information about the Rights Offering procedures; or (ii) copies of the Information Circular or the CCAA Plan should telephone Ernst & Young Inc. (the Monitor) at 1-866-246-7889. Parties may also view such documents by accessing the Bankruptcy Court's Electronic Case Filing System which can be found at www.deb.uscourts.gov, the official website for the Bankruptcy Court, or the Debtors' restructuring website at <http://dm.epiq11.com/abitibibowater> or at www.ey.com/ca/abitibibowater.

EXHIBIT H

SUBSCRIPTION FORMS

EXHIBIT H-1

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:) Chapter 11
)
) Case No. 09-11296 (KJC)
ABITIBIBOWATER INC., *et al.*,¹)
) (Jointly Administered)
)

AND

**IN THE MATTER OF THE PROPOSED
CCAA PLAN OF REORGANIZATION AND COMPROMISE**

Involving

ABITIBIBOWATER INC. AND CERTAIN OF ITS SUBSIDIARIES

INSTRUCTIONS FOR RIGHTS SUBSCRIPTION FORM

**All Subscription Forms² must be received by Epiq Bankruptcy Solutions
no later than 4:00 p.m., Eastern Time on September 10, 2010
(the "Rights Offering Expiration Date")**

**THE ATTACHED RIGHTS SUBSCRIPTION FORM
SHOULD ONLY BE SUBMITTED BY RECIPIENT AND
SHOULD NOT BE SUBMITTED IF THE RECIPIENT HAS ELECTED
TO HAVE THE BELOW-REFERENCED CLAIM TREATED AS A CLASS 7 CONVENIENCE CLAIM**

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: AbitibiBowater Inc. (6415), AbitibiBowater US Holding I Corp. (N/A), AbitibiBowater US Holding LLC (N/A), AbitibiBowater Canada Inc. (N/A), Abitibi-Consolidated Alabama Corporation (4396), Abitibi-Consolidated Corporation (9050), Abitibi-Consolidated Finance LP (4528), Abitibi Consolidated Sales Corporation (7144), Alabama River Newsprint Company (7247), Augusta Woodlands, LLC (9050), Bowater Alabama LLC (7106), Bowater America Inc. (8645), Bowater Canada Finance Corporation (N/A), Bowater Canadian Forest Products Inc. (N/A), Bowater Canadian Holdings Incorporated (N/A), Bowater Canadian Limited (N/A), Bowater Finance Company Inc. (1715), Bowater Finance II LLC (7886), Bowater Incorporated (1803), Bowater LaHave Corporation (N/A), Bowater Maritimes Inc. (N/A), Bowater Newsprint South LLC (1947), Bowater Newsprint South Operations LLC (0168), Bowater Nuway Inc. (8073), Bowater Nuway Mid-States Inc. (8290), Bowater South American Holdings Incorporated (N/A), Bowater Ventures Inc. (8343), Catawba Property Holdings, LLC (N/A), Coosa Pines Golf Club Holdings LLC (8702), Donohue Corp. (9051), Lake Superior Forest Products Inc. (9305) and Tenex Data Inc. (5913). On December 21, 2009, ABH LLC 1 (2280) and ABH Holding Company LLC (2398) (the "SPV Debtors") commenced chapter 11 cases, which cases are jointly administered with the above-captioned Debtors. The Debtors' and SPV Debtors' corporate headquarters are located at, and the mailing address for each Debtor is, 1155 Metcalfe Street, Suite 800, Montreal, Quebec H3B 5H2, Canada.

² Unless otherwise defined herein, all capitalized terms shall have the meaning ascribed to them in the Plans or in the rights offering notice sent contemporaneously herewith.

OR IS AN AFFECTED UNSECURED CREDITOR THAT HAS ELECTED TO RECEIVE A CASH DISTRIBUTION

To the Holders of Class 6 Claims in the U.S. Plan and Affected Unsecured Claims that will not, or have elected to not, receive a cash distribution in the CCAA Plan:

On [], 2010, AbitibiBowater Inc. and its affiliated debtors and debtors-in-possession in the above-captioned cases (each a "U.S. Debtor" and collectively, the "U.S. Debtors"), filed AbitibiBowater's *Second Amended Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code* (the "U.S. Plan"). AbitibiBowater Inc. and certain of its subsidiaries and affiliates who have filed for and obtained protection from their creditors under the *Companies' Creditors Arrangement Act* (collectively, the "CCAA Debtors" and together with the U.S. Debtors, the "Debtors") filed AbitibiBowater's *Plan of Reorganization and Compromise of AbitibiBowater Inc. and Certain of Its Subsidiaries* accepted for filing on July 9, 2010 (the "CCAA Plan" and, together with the U.S. Plan, the "Plans"). The Plans provide holders of Class 6 Claims in the U.S. Plan, excluding holders that receive distributions in cash pursuant to any convenience class, and holders of Affected Unsecured Claims in the CCAA Plan other than those who will receive a cash distribution (each an "Eligible Holder") with the right to subscribe for its proportionate share, based on an Eligible Holder's Claims in the amount allowed for voting purposes, of Convertible Unsecured Subordinated Notes allocated to the Debtor or CCAA Debtor based on the allocation of common stock in the Reorganized Debtors to the Debtor or CCAA Debtor against which such Eligible Holders have claims (as described in Item 1 of the Subscription Form, the "Rights Participation Claim Amount") in accordance with the backstop commitment agreement (the "Backstop Commitment Agreement"). In addition, Eligible Holders that are creditors of certain Debtors under the U.S. Plan will be given rights to subscribe for additional Convertible Unsecured Subordinated Notes (such rights, the "Oversubscription Amount"). Convertible Unsecured Subordinated Notes will only be distributed on account of Oversubscription Amounts if the underlying claims are Allowed as of the effective date of the U.S. Plan. For a complete description of the Rights Offering see Sections I.F, VI.E.12, VIII.E-F and Exhibits D and E of the disclosure statement approved by the U.S. Bankruptcy Court with respect to the U.S. Plan or the information circular mailed to Eligible Holders pursuant to an order by the Canadian Court with respect to the CCAA Plan, as applicable, and the Backstop Commitment Agreement, each of which can be obtained from Epiq Bankruptcy Solutions, LLC, 757 Third Avenue, 3rd Floor, New York, NY 10017 or at <http://dm.epiq11.com/abitibibowater>, or from Ernst & Young Inc. (the "Monitor") at 800 Rene-Levesque Blvd. West, Suite 2000, Montreal, Quebec, H3B 1X9 Canada or at www.ey.com/ca/abitibibowater.

You have received the attached Subscription Form because you have been identified as a holder of a Class 6 Claim in the U.S. Plan or a holder of an Affected Unsecured Claim in the CCAA Plan that is eligible to participate in the Rights Offering. If you would like to participate in the Rights Offering, please follow the instructions provided below to (i) complete and submit the attached Subscription Form to Epiq Bankruptcy Solutions, LLC and (ii) pay the Total Subscription Purchase Price by wire transfer to the escrow agent identified below (the "Escrow Agent"), so that each is actually received **on or before 4:00 P.M. on September 10, 2010** (the "Rights Offering Expiration Date").

Questions. If you have any questions about the Subscription Form or the exercise procedures described herein, please contact Epiq Bankruptcy Solutions, LLC at 1-888-266-9280 (for U.S. / Canada calls) or (503)-597-7698 (for non-U.S. / Canada calls) or the Monitor at 1-866-246-7889.

To purchase Convertible Unsecured Subordinated Notes pursuant to the Rights Offering:

1. Review the amount in Item 1 below
 2. Review the calculation of your “Maximum Number of Convertible Unsecured Subordinated Notes” in Item 2a below.
 3. Complete Item 2b, indicating the whole number of Subscription Rights (not greater than your Maximum Number of Convertible Unsecured Subordinated Notes) which you wish to exercise and the Subscription Purchase Price for such notes.
 4. Review the calculation of your “Maximum Oversubscription Amount” in item 2c below.
 5. Complete, if applicable; Item 2d, if you have elected to exercise the full amount of your Subscription Rights (equal to your Maximum Number of Convertible Unsecured Subordinated Notes), you may indicate the whole number of the Oversubscription Amount (not greater than your Maximum Oversubscription Amount) which you wish to exercise and the Purchase Price for such additional Convertible Unsecured Subordinated Notes.
 6. Review Item 2e and take note of the Rights Reference Number provided therein.
 7. Complete Item 2f, providing wire transfer or account payment information for the return of any funds.
 8. Read and Complete the certifications in Item 3 and provide your fax number and email address in the spaces provided.
 9. Mail the Subscription Form in the pre-addressed envelope or at the address below so that it is received by Epiq on or before the Rights Offering Expiration Date. **Do not fax or email Subscription Forms.** Forms received after the Rights Offering Expiration Date may be rejected.
- Epiq Bankruptcy Solutions, LLC
757 Third Avenue, 3rd Floor
New York, New York 10017
10. Pay or Arrange to Pay the Total Subscription Price in respect of the rights that you wish to exercise. *Payment must be made only by wire transfer in U.S. dollars to the account listed below.* Your payment of the Total Subscription Purchase Price must be received by the Escrow Agent on or before the Rights Offering Expiration Date. Your wire transfer must include the Rights Reference Number listed in Item 2e of the Subscription Form. *Failure to include this Rights Reference Number could result in cancellation of your Subscription Rights.*

[Account Information]

If your completed Subscription Form is not received by Epiq and your Total Subscription Purchase Price is not received by the Escrow Agent, in each case, on or before the Rights Offering Expiration Date, your Subscription Rights will terminate and be cancelled. Once an Eligible Holder has properly exercised its Subscription Rights and any Oversubscription Amount, if applicable, such exercise will be binding on any transferee and may only be amended, revoked, rescinded or modified in the sole discretion of the Debtors or Reorganized Debtors.

All questions concerning the timeliness, viability, form and eligibility of any exercise of Subscription Rights and Oversubscription Amounts will be determined by the Debtors in consultation with the Monitor where appropriate, whose good faith determinations will be final and binding. The Debtors may waive any defect or irregularity, or permit a defect or irregularity to be corrected within such times as the Debtors determine, or reject the purported exercise of any Subscription Rights and any Oversubscription

Amount. Subscription Forms will be deemed not to have been received or accepted until all irregularities have been waived or corrected within such time as the Debtors determine in their reasonable discretion in consultation with the Monitor. Neither the Debtors, the Monitor nor Epiq will be under any duty to give notification of any fact or irregularity in connection with the submission of Subscription Forms or incur any liability for failure to give such notification.

Before exercising any Subscription Rights and Oversubscription Amounts: Eligible Holders under the U.S. Plan should read the Disclosure Statement, including the sections entitled "Risks Related to the Rights Offering," "Risks Related to the Rights Offering Notes," "Certain Tax Consequences of the Plan" and the valuation of the Reorganized Debtors contained therein; and Eligible Holders under the CCAA Plan should read the Information Circular, including the sections entitled "Rights Offering", "Risk Factors – Risk Factors Relating to the Rights Offering – Generally", and "Income Tax Considerations."

The Debtors reserve the right to seek amendments of the Backstop Commitment Agreement and terms of the Convertible Unsecured Subordinated Notes, without any additional disclosure. Subject to agreement among the requisite Backstop Investors and the Debtors, such amendments may include changes to the material terms of the Convertible Unsecured Subordinated Notes, including increasing the principal amount of Convertible Unsecured Subordinated Notes outstanding, changing the maturity date and redemption terms.

Neither these instructions, the Subscription Form nor any other document related to the Rights Offering has been approved or disapproved by the Securities and Exchange Commission, the securities regulators of any state or the securities regulatory authorities of any Canadian jurisdiction. You should evaluate such documents in light of the purpose for which they were prepared.

Summary of Convertible Unsecured Subordinated Notes³

The following is a summary of certain key terms of the Convertible Unsecured Subordinated Notes available for purchase through the Rights Offering. Further details regarding the Convertible Unsecured Subordinated Notes are set forth in the Backstop Commitment Agreement, which is attached as an exhibit to the Disclosure Statement and which may be found on the Monitor's website at www.ey.com/ca/abitibibowater.

Terms of New Notes	
Issuer:	AbitibiBowater Inc., a holding company incorporated under the laws of the United States or Canada, as formed or reorganized pursuant to the Plans (the " <u>Company</u> ").
Form of Offering:	The Debtors will issue rights to purchase new notes (the " <u>New Notes</u> ") of the Company (the " <u>Rights</u> ") to Eligible Holders of Eligible Claims against the Debtors in connection with the Plans (the " <u>Rights Offering</u> "). The Rights Offering terms are described in the Backstop Commitment Agreement.
Issue Amount:	§1145 Notes and Backstop Notes, collectively, shall be issued in an amount (the "<u>Amount</u>") not to exceed the lesser of: A) US\$500 million; and B) the sum of: (i) US\$325 million; and (ii) US\$1,400 million less the sum of the Available Cash (as defined below) of the Company as of the Effective Date and aggregate principal amount of term indebtedness outstanding under the Exit Financing Facilities (as described in the Plans) and any other available facilities at such time. The Amount is subject to further reduction by the amount of Liquidity (as defined below) of the Company at the Effective Date in excess of \$600 million. Any such reduction will be made as provided by the Backstop Commitment Agreement. Available Cash and Liquidity shall have the meaning set forth in the Backstop Commitment Agreement. The Company is allowed to issue Escrowed Notes incremental and in addition to the §1145 Notes and Backstop Notes, up to the maximum principal amount as described in the Backstop Commitment Agreement.

³ The Debtors reserve the right to seek amendments of the Backstop Commitment Agreement and terms of the Convertible Unsecured Subordinated Notes, without any additional disclosure. Subject to agreement among the requisite Backstop Investors and the Debtors, such amendments may include changes to the material terms of the Convertible Unsecured Subordinated Notes, including increasing the principal amount of Convertible Unsecured Subordinated Notes outstanding, changing the maturity date and redemption terms.

	Therefore, the total aggregate principal amount of the New Notes may exceed the Amount by the aggregate principal amount of the Escrowed Notes issued. Escrowed Notes subscribed for and issued to Unresolved Claimholders in accordance with the terms of the Backstop Commitment Agreement shall be issued under the same indenture and on the same terms as the §1145 Notes. References to the “New Notes” shall include the §1145 Notes, the Backstop Notes and the Escrowed Notes, unless the context otherwise requires.
Purchase Price:	100% of the principal amount.
Upfront Payment:	The Company will pay to each Eligible Holder that exercises its Rights to purchase New Notes an amount equal to 4% of the aggregate principal amount of such New Notes on the Effective Date, upon issuance of the New Notes.
Coupon:	10%, payable semi-annually in arrears commencing on the date that is six months after the Closing Date, computed on the basis of a 360-day year composed of twelve 30-day months. Subject to any required regulatory approval and provided no event of default has occurred and is continuing, with respect to any interest period, the Company shall have the option to pay half (i.e., 5%) of such interest by issuing additional New Notes (“<u>PIK Notes</u>”), <i>provided</i> that if the Company so elects to pay half of the coupon in PIK Notes, the portion of the coupon so payable with respect to such interest period shall be 6% rather than the 5% that would have been payable by the Company had it paid in cash.
Use of Proceeds:	The proceeds from the issuance and sale of the New Notes shall be used to fund the Debtors’ cash needs in connection with consummation of the Plans.
Closing Date:	The date of the consummation of the Plans in form and substance reasonably acceptable to the Investors and consistent with the Backstop Commitment Agreement, and this New Notes Term Sheet (the “ <u>Closing</u> ”), which date shall be the later to occur of (A) October 15, 2010 and (B) the date that is the earlier to occur of (x) December 31, 2010 and (y) the latest date on which any of the Company’s commitments for Exit Financing Facilities are scheduled to expire so long as the Company’s commitments for the Exit Financing Facilities are acceptable to Majority Investors (as defined in the Backstop Commitment Agreement).
Investors:	The Company shall offer New Notes to the Eligible Holders (such New Notes being collectively referred to as the “ <u>§1145 Notes</u> ”), with each of the

	Eligible Holders entitled to purchase the New Notes (such purchasing Eligible Holders, collectively, the “<u>New Notes Investors</u>”) on the terms set forth in the Backstop Commitment Agreement. The Investors shall enter into agreement(s) to subscribe, in accordance with <u>Schedule 1(h)</u> to the Backstop Commitment Agreement, for any portion of the New Notes not subscribed for by the Eligible Holders (the “<u>Backstop Notes</u>”). As consideration for their commitment to subscribe for such Backstop Notes, the Investors shall be entitled to receive the payments as set forth in, and in accordance with the terms of, the Backstop Commitment Agreement. The Company may issue Escrowed Notes to the Unresolved Claimholders who elect to subscribe for such notes on the terms set forth in the Backstop Commitment Agreement. All references herein to the New Notes Investors shall include the Unresolved Claimholders, unless the context requires otherwise.
Exemptions / Transfer:	The issuance of Rights to the creditors and the exercise of the Rights are intended to be exempt from registration under the Securities Act pursuant to Section 1145 of the Bankruptcy Code and exempt from any prospectus requirement under corresponding Canadian securities laws exemptions. The amount of New Rights that each Eligible Holder may subscribe for in the Rights Offering may be decreased by the Issuer to the extent required to allow the Rights Offering to be exempt from registration under the Securities Act pursuant to Section 1145 of the Bankruptcy Code. After the consummation of the Rights Offering, subject to applicable securities laws, the New Notes Investors and their respective permitted transferees shall have the right to transfer freely the §1145 Notes or the Common Shares received upon conversion of the §1145 Notes at any time. The issuance of Backstop Notes to the Investors pursuant to the Backstop Commitment Agreement is intended to be exempt from Securities Act registration under Section 4(2) of the Securities Act and exempt from any prospectus requirement under Canadian securities laws. The Backstop Notes are intended to be eligible for resale under Rule 144A under the Securities Act. After consummation of the Rights Offering, the Backstop Notes may not be offered or sold except pursuant to an exemption from the registration requirements of the Securities Act or any applicable state laws or pursuant to a registration statement.
Denomination:	New Notes shall be issued in a minimum denomination of US\$1.00 per New Note (and integral multiples thereof).

Conversion Price:	The New Notes shall be convertible as described below into the common stock, par value \$0.001 per share, of the Company (the "<u>Common Shares</u>") at the Conversion Price. The "<u>Conversion Price</u>" shall equal (x) \$1,800 million (plus any consideration to be received upon issuance of Common Shares pursuant to the terms of any instrument included in the denominator of this conversion price calculation) divided by (y) the number of Common Shares outstanding on a fully diluted basis on the Effective Date after giving effect to the consummation of the Plans, other than Common Shares issuable upon conversion of the New Notes and any Common Shares issued as part of the backstop payment described below and Common Shares, the issuance of which would be anti-dilutive as of the Effective Date.
Maturity Date:	The New Notes will mature seven (7) years from the date of Closing (the " <u>Issue Date</u> ").
Guarantees:	The New Notes will be guaranteed by the wholly-owned U.S. subsidiaries of the Company (the " <u>Guarantees</u> ").
Ranking:	The New Notes and the Guarantees shall be subordinated in right of payment to the Company's and the Guarantors' obligations under the Company's Exit Financing Facilities, which may include unsecured financings (or replacements or refinancings thereof), and any other unsecured or secured senior debt in an amount not to exceed \$200 million in the aggregate. Except as provided in the preceding sentence, the New Notes and the Guarantees shall be pari passu in right of payment with all senior unsecured obligations of the Company or the relevant Guarantor.
Conversion Rights:	The New Notes will be convertible at the option of the holder (i) in the event of a redemption at the option of the Company, and otherwise, (ii) after the 6-month period following the Issue Date, and in each case, prior to the close of business on the earlier of the Maturity Date and the last business day immediately preceding any date fixed for redemption, into a number of Common Shares based on the Conversion Price, as adjusted from time to time. Holders of the Backstop Notes will receive restricted Common Shares under U.S. securities laws upon conversion of the Backstop Notes and will not be able to convert unless they are eligible to receive the Common Shares in accordance with applicable law. Upon conversion, holders of New Notes will receive a separate payment for accrued and unpaid interest to, but excluding, the date of conversion, except as described below. If New Notes are converted after a regular record date for the payment of interest, holders of record of such New Notes will receive all of the interest payable on such New Notes on the corresponding interest payment date

	notwithstanding the conversion. New Notes, upon surrender for conversion during the period beginning after any record date to the immediately following interest payment date, must be accompanied by funds equal to the amount of interest that would accrue from the date of conversion to, but excluding, the interest payment date, unless (i) such New Notes have been called for redemption by the Company or (ii) such interest payment date is the maturity date of the New Notes.
Conversion Adjustments:	The indenture will provide for the adjustment of the Conversion Price in certain events including, without limitation, (i) the subdivision or consolidation of the outstanding Common Shares; (ii) the issue of Common Shares or securities convertible into Common Shares by way of stock dividend or other distribution; (iii) the issue of rights, options or warrants with an exercise period of less than 60 days to all of the holders of Common Shares entitling them to acquire Common Shares or other securities convertible into Common Shares at less than 95% of the then market price; (iv) the distribution to all holders of Common Shares of any other securities or assets (including through a spin-off); (v) the payment to all holders of Common Shares in respect of an issuer tender offer or exchange offer for Common Shares by the Company to the extent that the market value of the payment exceeds the then market price of the Common Shares on the date of expiry of the bid; and (vi) the payment of cash dividends that exceed ordinary-course periodic dividends on the Common Shares.
Redemption:	<u>Mandatory:</u> On the six month anniversary of the Issue Date (the “<u>Mandatory Redemption Date</u>”), in the event of an Asset Sale (to be defined) with more than \$100 million of net cash proceeds from such Asset Sale occurring before the Mandatory Redemption Date or, if no Asset Sale occurs prior to the Mandatory Redemption Date but the Company receives before such date at least \$20 million of Subscription Price on account of the Escrowed Notes (as defined in the Backstop Commitment Agreement) issued to holders of Allowed Disputed Claims (as defined in the Backstop Commitment Agreement), the Company shall apply the net cash proceeds from any such Asset Sale and the aggregate Subscription Price (if any) received by the Company after the Issue Date but before the Mandatory Redemption Date to redeem New Notes (for the avoidance of doubt, including Escrowed Notes in the Escrowed Notes Account) at a price equal to 105% of the par value of the New Notes, plus accrued and unpaid interest to the redemption date; provided that (i) the Company has minimum Liquidity, after giving effect to such Asset Sale and application of the net cash proceeds thereof and repayment of Subscription Price (as applicable), of at least \$600 million, and (ii) the Company is permitted to make such redemption by the agreements governing its outstanding

	indebtedness, which the Company will use commercially reasonable efforts to permit such redemption, subject to compliance with the foregoing liquidity requirement. The net cash proceeds received from an Asset Sale and any Subscription Price received by the Company on account of Escrowed Notes prior to the Mandatory Redemption Date will be deposited by the Company into escrow until the Mandatory Redemption Date. <u>Optional</u>: During the period commencing on the 61st day following the Issue Date and ending on the first interest payment date, if US\$100 million or less of the New Notes are outstanding, the Company may, from time to time, optionally redeem such New Notes at a price of 105% of the par value of the New Notes, plus accrued and unpaid interest to the redemption date. Otherwise, three-year non-call, callable at the greater of Market and 110% of par in year 4, 112% of par in year 5, 115% of par in year 6 and par thereafter, in each case, plus accrued and unpaid interest to the redemption date. “<u>Market</u>” means a value to be determined by the Board, which will retain a nationally recognized investment bank to make a reasonable determination of market value, which will assume, among other factors, a 35% volatility and a market price for the Common Share based on the trailing 20-day VWAP on the Primary Trading Market immediately prior to the date of the notice of the call.
Fundamental Change:	Upon a Fundamental Change (as defined below), holders of the New Notes will have the right to require the Company to repurchase their New Notes, in whole or in part, at a price equal to the accreted value of the principal amount of the New Notes based on the original issue price (less the Upfront Payment) plus accrued and unpaid interest thereon to such repurchase date. A “<u>Fundamental Change</u>” shall mean the occurrence of any of the following: (i) the acquisition of 50% or more of the Common Shares by any person or group, (ii) a merger, sale of all or substantially all of the Company’s assets, share exchange or recapitalization the result of which less than 50% of common equity of the continuing entity is held by holders of the common equity of the Company immediately prior to such transaction, (iii) a majority of directors cease to be “continuing directors” as customarily defined, (iv) stockholders of the Company approve a plan of liquidation or dissolution of the Company, or (v) after the Common Shares are listed, they cease to be listed, <u>provided, however</u>, a Fundamental Change under clause (i) or (ii) shall not be deemed to have occurred if at least 90% of the consideration received or to be received by holders of Common Shares, excluding cash payments for fractional shares, in connection with the transaction or transactions constituting the Fundamental Change consists of shares of common stock, American Depositary Receipts, American Depositary Shares (or other similar instruments) traded on a national securities exchange in the United States or Canada or which will be so traded or quoted when issued or exchanged in

	connection with a Fundamental Change (these securities being referred to as “<u>Publicly Traded Securities</u>”) and as a result of this transaction or transactions the debentures become convertible into such Publicly Traded Securities, excluding cash payments for fractional shares. If the holders of the majority of the aggregate principal amount of the New Notes outstanding (for the avoidance of doubt, excluding any Escrowed Notes, if any remain at such time) elect to exercise their right to require the Company to repurchase their New Notes upon a Fundamental Change, as more fully described in the first paragraph above, then all Unresolved Claimholders whose Escrowed Notes are held in the Escrowed Notes Account will be deemed to have exercised the same right as if they were the holders of the New Notes, except that the proceeds resulting from the repurchase by the Company of the Escrowed Notes will be held in the Escrowed Notes Account pending their distribution to the Unresolved Claimholders in accordance with the Backstop Commitment Agreement.
Covenants; Events of Default:	Will contain a customary SEC and Canadian Commission reporting covenant. Will contain events of default customary for market converts. Will permit the Company to elect that the sole remedy for a default caused by a failure to comply with the reporting covenant be the payment of additional interest on the Notes for up to 180 days, rather than acceleration.
Registration Rights for the Backstop Notes:	With respect to the Backstop Notes and the Common Shares issuable upon conversion thereof, the Company will: • file with SEC within 30 days after the earlier of (i) the date the Company becomes S-3 eligible (and has filed the information required by Part III of Form 10-K) and (ii) April 30, 2011, and • use commercially reasonable efforts to cause to become effective within 75 days after the earlier of (i) the date the Company becomes S-3 eligible (and has filed the information required by Part III of Form 10-K) and (ii) April 30, 2011, a shelf registration statement with respect to the resale of the Backstop Notes and the underlying Common Shares upon conversion of the Backstop Notes. If the Company fails to file such shelf registration statement or register the Backstop Notes and the underlying Common Shares upon conversion of the Backstop Notes by the dates set forth above, the Company will be required to pay additional interest of 0.25% per annum to the holders of the Backstop Notes until such time as the registration statement becomes

	effective. The Company will keep the registration statement effective until the date that is two years from the date of effectiveness of the registration statement.
Voting:	For purposes of any vote, waiver or consent under the indenture governing the New Notes, Escrowed Notes held in the Escrowed Notes Account shall not vote and shall not be included in the aggregate principal amount of issued and outstanding Notes permitted to vote.
Documentation and Listing:	The terms of the indenture, the form of New Notes, and other applicable documentation related to the New Notes are to be proposed by and in form and substance reasonably satisfactory to the Company and the Investors. Company will make an application to list the Common Shares to be issued pursuant to the Plans and upon conversion or otherwise on (i) either the NASDAQ or the NYSE and (ii) the TSX.
Choice of Law:	New York.
Backstop Payment:	If as of the Effective Date the Backstop Commitment Agreement has not been terminated, the Backstop Payment shall be paid on the Effective Date in an amount equal to the greater of (x) \$15 million (payable in cash) and (y) 6% of the Amount (50% paid in cash and 50% in the form of Common Shares, based on the Conversion Price).
Termination Payment:	For termination after the date on which the Bankruptcy Court approves the Termination Payment but on or before the date on which the Bankruptcy Court or the Canadian Court approves the Backstop Commitment Agreement or an alternative transaction (such date, the "<u>Approval Date</u>"), the Termination Payment shall be an amount (not to be less than \$7.5 million) equal to the lesser of (x) \$15 million and (y) 5% of the capital raised in the alternative transaction. For termination after the Approval Date but on or before October 15, 2010, the Termination Payment shall be \$15 million. For termination after October 15, 2010, the Termination Payment shall be an amount equal to the greater of (x) \$15 million and (y) 6% of the Amount as in effect as of October 15, 2010 (payable in cash). In each case, the Termination Payment shall be payable upon consummation of the Plans or, if applicable, consummation of the alternative transaction. Additional conditions to payment of the Termination Payment shall be specified in the Backstop Commitment Agreement.

SUBSCRIPTION FORM FOR RIGHTS OFFERING

DO NOT COMPLETE FORM IF YOU ARE NOT THE ORIGINAL RECIPIENT OF THIS FORM, IF YOUR CLAIM IS TO BE TREATED AS A CLASS 7 CONVENIENCE CLAIM IN THE U.S. PLAN OR IF YOU ARE AN AFFECTED UNSECURED CREDITOR THAT HAS ELECTED TO RECEIVE A CASH DISTRIBUTION IN THE CCAA PLAN

Please consult the Disclosure Statement or the Information Circular for additional information with respect to this Subscription Form.

THE RIGHTS OFFERING EXPIRATION DATE IS 4:00 P.M., EASTERN TIME ON SEPTEMBER 10, 2010, UNLESS EXTENDED BY THE DEBTORS.

Please provide your email address and fax number in Item 3 to ensure you receive any notices regarding your Subscription Rights in a timely manner.

Item 1. Rights Participation Claim Amount. Pursuant to the Plans, and in accordance with the terms of the Backstop Commitment Agreement, you are entitled to participate in the Rights Offering to the extent of your "Rights Participation Claim Amount." Your Rights Participation Claim Amount is the amount of your Class 6 Claim in the U.S. Plan or Affected Unsecured Claim in the CCAA Plan that is allowed for voting purposes as of June 30, 2010, or as otherwise determined by the Monitor with respect to Claims under the CCAA Plan. Specifically, for purposes of this Subscription Form, your Rights Participation Claim Amount is:

US\$ _____

CAN\$ _____

Holders of Class 6 Claims in the U.S. Plan who wish to challenge the allowance of their Claim for voting purposes and determination of their Rights Participation Claim Amount should refer to the voting instructions set forth in the Ballot for instructions with regard to the procedures for doing so.

A holder of Affected Unsecured Claims under the CCAA Plan who receives a Notice of Revision or Disallowance and wishes to dispute it shall, within 10 business days of the Notice of Revision or Disallowance, send by registered mail or courier a Notice of Dispute to the Monitor setting out the basis for its dispute.

Item 2.

2a. Calculation of Maximum Number of Convertible Unsecured Subordinated Notes.⁴ Review the calculation of the maximum number of Convertible Unsecured Subordinated Notes for which you may subscribe set forth below:

U.S.\$ _____	X	[_____] ⁵	=	_____
Rights Participation Claim Amount (in U.S. dollars, from Item 1 above,				Maximum Number of Convertible Unsecured Subordinated Notes

⁴ To be completed as of the Record Date.

⁵ This rate has been calculated to include the benefit of any guarantees issued by a Debtor or CCAA Debtor on behalf of your claim.

or as converted into U.S. dollars from
Item 1 using the applicable conversion rate)

(rounded down to nearest whole number)

2b. Exercise Amount. By completing the following section, you are agreeing to purchase the number of Convertible Unsecured Subordinated Notes specified below (specify a whole number of Convertible Unsecured Subordinated Notes not greater than the figure in Item 2a), at a price of US\$1.00 per note, on the terms of and subject to the conditions set forth in the Plans and the Backstop Commitment Agreement.

_____ X US\$1.00 = \$ _____
(Indicate number of Convertible Subscription Purchase Price
Unsecured Subordinated Notes you elect
to purchase)

Modification of Number of Subscription Rights. Under certain circumstances, on or before August, 17, 2010, the number of Subscription Rights that are allocated to a particular Eligible Holder may increase or decrease. To the extent that a reallocation increases the total number of Notes that you may elect to purchase, the Debtors will send you a supplemental Subscription Form that sets forth the additional number of Notes that you may elect to purchase. To the extent a reallocation decreases the total number of Notes that you may elect to purchase and you provide payment on account of Subscription Rights in excess of the modified amount, such payment will be returned as described below. However, the Debtors are also authorized, but not required, to refrain from modifying an Eligible Holder's Subscription Rights in the event that the amount of Notes that such Eligible Holder could otherwise subscribe for would be increased or decreased by \$10,000 or less, or as otherwise determined by the Debtors.

2c. Calculation of Maximum Oversubscription Amount.⁶ Review the calculation of the maximum number of Convertible Unsecured Subordinated Notes for which you may subscribe pursuant to your Oversubscription Amounts, if any (please note, that if such amount has been calculated as zero (0) then you have not been allocated any Oversubscription Amounts pursuant to the Backstop Commitment Agreement) set forth below:

U.S.\$ _____ X [_____]⁷ = _____
Rights Participation Claim Amount Maximum Oversubscription Amount
(in U.S. dollars, from Item 1 above, (rounded down to nearest whole number)
or as converted into U.S. dollars from
Item 1 using the applicable conversion rate)

2d. Oversubscription Exercise Amount. If you have validly exercised your Subscription Rights in full by indicating that you are interested in purchasing (in Item 2b) the maximum number of Convertible Unsecured Subordinated Notes for which you may subscribe (as calculated in Item 2a), you are entitled to exercise any applicable Oversubscription Amounts that have been allocated to you. By completing the following section, you are agreeing to purchase the number of Convertible Unsecured Subordinated Notes specified below (specify a whole number of Convertible Unsecured Subordinated Notes not greater than the figure in Item 2c), at a price of US\$1.00 per note, on the terms of and subject to the conditions set forth in the Plans and the Backstop Commitment Agreement.

⁶ To be completed as of the Record Date.

⁷ This rate has been calculated to include the benefit of any guarantees issued by a Debtor or CCAA Debtor on behalf of your claim.

_____ X US\$1.00 = \$ _____

(Indicate number of Convertible
Unsecured Subordinated Notes you elect
to purchase)

Oversubscription Purchase Price

2e. Rights Reference Number. The Rights Reference Number contained in this section is a unique number which has been assigned to the Rights Claim upon which Subscription Rights and Oversubscription Amounts, if any, have been allocated to you and will be used to track the Total Subscription Purchase Price you submit along with this form. Failure to include this Rights Reference Number as part of the wire of the Total Subscription Purchase Price will result in cancellation of your Subscription Rights and any Oversubscription Amount. Please maintain the Rights Reference Number for your records.

Rights Reference Number: _____

**THIS RIGHTS REFERENCE NUMBER MUST BE INCLUDED IN YOUR WIRE TRANSFER
INSTRUCTIONS**

2f. Return of Funds. If it is necessary to return some or all of the Total Subscription Purchase Price that you have submitted because, for instance, the number of Subscription Rights you have been allocated has been decreased or because you have not fully complied with the terms of the Rights Offering, the Debtors will return such payments, if necessary as soon as reasonably practicable after such a determination is made. Accordingly, please provide wire transfer or account payment information for any return of funds:

Beneficiary Account Name: _____
(Print or Type)

Beneficiary Account Number: _____

Bank Name: _____

ABA Routing Number: _____

FFC Account Name: _____

FFC Account Number: _____

Your Reference (if any): _____

Item 3. Certifications.

By returning the Subscription Form, I certify to the Debtors that (A) I am the Eligible Holder, or the authorized signatory of an Eligible Holder, of the Claim identified in Item 1 as of the Subscription Rights Record Date; (B) I agree, or such Eligible Holder agrees, to be bound by all the terms and conditions described in the instructions and as set forth in this Subscription Form; (C) I have, or such Eligible Holder has, received a copy of the Disclosure Statement (including the exhibits thereto) or the Information Circular (including the exhibits thereto) and understand that the exercise of Subscription Rights pursuant to the Rights Offering is subject to all the terms and conditions set forth therein and in the Plans. This certification is not an admission by me, the Eligible Holder, or the Debtors, the CCAA Debtors or their estates as to the ultimate allowed amount of my claim.

By returning this Subscription Form, I further certify that I recognize and understand that the rights to subscribe for Convertible Unsecured Subordinated Notes are not transferable. The benefit of the Subscription Rights and Oversubscription Amounts, if any, are not separable from the claim with respect to which the Subscription Rights and Oversubscription Amounts, if any, have been granted (a "Rights Claim").

By returning this Subscription Form, I represent and warrant that I have not entered into and agree that, prior to the Effective Date of the U.S. Plan and the Implementation Date of the CCAA Plan, I will not enter into any transaction involving a direct or indirect transfer of rights, including (i) derivatives, options, swaps, pledges, forward sales or other transactions in which any person receives the right to own or acquire a right, a Rights Claim or a Convertible Unsecured Subordinated Note; any current or future interest in any such right, Rights Claim or a Convertible Unsecured Subordinated Note or the right to receive any economic benefit in respect of any such right, Rights Claim or a Convertible Unsecured Subordinated Note other than through a sale of a Rights Claim together with the rights related thereto and (ii) any direct or indirect transfer of a Rights Claim, whether through a direct transfer or through a derivative, option, swap, pledge, forward sale or other transaction, in which the transferor would retain (or, in connection with such transfer, repurchase or agree to repurchase), directly or indirectly, any related rights, Convertible Unsecured Subordinated Notes or otherwise have the right, directly or indirectly, to acquire or own any current or future interest in any related rights, Convertible Unsecured Subordinated Notes or economic benefit in respect of any related rights. I represent and warrant that I will not accept a distribution of Convertible Unsecured Subordinated Notes, if at such time, I do not own the Rights Claim and by accepting a distribution of Convertible Unsecured Subordinated Notes, I will be deemed to be the owner of the Rights Claim. For avoidance of doubt, if a transferor who held a Rights Claim as of the record date for the Rights Offering has transferred such Rights Claim, the benefit of the rights related thereto must be transferred as well, and cannot be transferred independently, but the initial Eligible Holder of the Rights Claim is the only party that can validly exercise the rights, and such transferor shall not be in violation of the foregoing so long as, immediately following the Effective Date of the U.S. Plan and the Implementation Date of the CCAA Plan, it transfers to the transferee of such Rights Claim (i) any and all Convertible Unsecured Subordinated Notes issued in respect of any such validly exercised rights and (ii) any and all shares issued in respect of such Rights Claim.

Item 4. Distributions.

On or before the Effective Date, a notice will be sent to you setting forth the number of Convertible Unsecured Subordinated Notes you have validly elected to purchase.

NOTE TO ELIGIBLE HOLDERS WHOSE CLAIMS ARE SUBJECT TO THE U.S. PLAN: TO THE EXTENT YOUR RIGHTS CLAIM IS NOT FULLY ALLOWED UNDER THE U.S. PLAN AS OF THE EFFECTIVE DATE ALL OR A PORTION OF YOUR SUBSCRIPTION PURCHASE PRICE AND ALL OR A PORTION OF THE SUBSCRIPTION NOTES YOU HAVE VALIDLY ELECTED TO PURCHASE MAY BE PLACED INTO ESCROW PENDING ALLOWANCE OF YOUR RIGHTS CLAIM. TO THE EXTENT YOUR RIGHTS CLAIM IS DISALLOWED UNDER THE U.S. PLAN YOUR SUBSCRIPTION PURCHASE PRICE WILL BE RETURNED AND ANY NOTES HELD IN ESCROW ON ACCOUNT OF YOUR CLAIM WILL BE CANCELLED. THERE CANNOT BE ANY ASSURANCE OF THE TIME PERIOD NECESSARY TO RESOLVE CLAIMS, ISSUE ESCROWED NOTES (IF ANY) OR RETURN PURCHASE PRICE, AS APPLICABLE.

TO THE EXTENT YOUR RIGHTS CLAIM IS NOT FULLY ALLOWED UNDER THE U.S. PLAN AS OF THE EFFECTIVE DATE ALL OF YOUR OVERSUBSCRIPTION PURCHASE PRICE WILL BE RETURNED.

Notwithstanding the foregoing, any Convertible Unsecured Subordinated Notes to be distributed in connection with the submission of this Subscription Form will be distributed to the holder of the Rights Claim associated with the Rights Reference Number located in Item 2e above on the Distribution Record Date, as reflected in the Claims register maintained by the Claims and Noticing Agent, the Debtors or the Monitor, as applicable.

Date: _____, 2010

Name of Holder: _____

(Print or Type)

Social Security or Federal Tax I.D. No.: _____

Signature: _____

Name of Person Signing: _____

(If other than holder)

Title (if corporation, partnership or LLC): _____

Facsimile Number⁸: _____

Email Address: _____

Street Address: _____

City, State/Province: _____

Zip Code/Postal Code: _____

Telephone Number: _____

PLEASE NOTE: NO EXERCISE OF SUBSCRIPTION RIGHTS OR OVERSUBSCRIPTION AMOUNTS WILL BE VALID UNLESS (1) EPIQ ACTUALLY RECEIVES A PROPERLY COMPLETED AND SIGNED SUBSCRIPTION FORM AND (2) THE ESCROW AGENT ACTUALLY RECEIVES FULL PAYMENT OF THE TOTAL SUBSCRIPTION PURCHASE PRICE FOR THE SUBSCRIPTION RIGHTS AND ANY OVERSUBSCRIPTION AMOUNTS ELECTED, IF ANY, YOU ARE CHOOSING TO EXERCISE, IN EACH CASE, ON OR BEFORE 4:00 P.M. EASTERN TIME, ON SEPTEMBER 10, 2010 TO THE ACCOUNT LISTED BELOW, REFERENCING THE RIGHTS REFERENCE NUMBER PRINTED AT ITEM 2E.

[ACCOUNT INFORMATION]

If your completed Subscription Form is not received by Epiq and your Total Subscription Purchase Price is not received by the Escrow Agent, in each case, on or before the Rights Offering Expiration Date, your Subscription Rights and any Oversubscription Amount allocated to you will terminate and be cancelled. Once an Eligible Holder has properly exercised its Subscription Rights and elected to participated in the Oversubscription Amount, such exercise will be binding on any transferee and may only be amended, revoked, rescinded or modified in the sole discretion of the Debtors or Reorganized Debtors.

⁸ To ensure receipt of the notice regarding the Subscription Rights you are eligible to purchase, please provide your fax number and email address.

EXHIBIT H-2

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:) Chapter 11
)
) Case No. 09-11296 (KJC)
ABITIBIBOWATER INC., *et al.*,¹)
) (Jointly Administered)
)

AND

**IN THE MATTER OF THE PROPOSED
CCAA PLAN OF REORGANIZATION AND COMPROMISE**

Involving

ABITIBIBOWATER INC. AND CERTAIN OF ITS SUBSIDIARIES

**INSTRUCTIONS TO RIGHTS OFFERING SUBSCRIPTION FORM
FOR ELIGIBLE BENEFICIAL HOLDERS OF SECURITIES THROUGH VOTING
NOMINEES AND HOLDERS OF SERIES A-D NOTES UNDER THE U.S. PLAN AND
NON-REGISTERED NOTEHOLDERS UNDER THE CCAA PLAN**

**All Subscriptions must be effected in accordance with the directions
contained herein by no later than 4:00 PM Eastern Time on September 10, 2010**

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: AbitibiBowater Inc. (6415), AbitibiBowater US Holding 1 Corp. (N/A), AbitibiBowater US Holding LLC (N/A), AbitibiBowater Canada Inc. (N/A), Abitibi-Consolidated Alabama Corporation (4396), Abitibi-Consolidated Corporation (9050), Abitibi-Consolidated Finance LP (4528), Abitibi Consolidated Sales Corporation (7144), Alabama River Newsprint Company (7247), Augusta Woodlands, LLC (9050), Bowater Alabama LLC (7106), Bowater America Inc. (8645), Bowater Canada Finance Corporation (N/A), Bowater Canadian Forest Products Inc. (N/A), Bowater Canadian Holdings Incorporated (N/A), Bowater Canadian Limited (N/A), Bowater Finance Company Inc. (1715), Bowater Finance II LLC (7886), Bowater Incorporated (1803), Bowater LaHave Corporation (N/A), Bowater Maritimes Inc. (N/A), Bowater Newsprint South LLC (1947), Bowater Newsprint South Operations LLC (0168), Bowater Nuway Inc. (8073), Bowater Nuway Mid-States Inc. (8290), Bowater South American Holdings Incorporated (N/A), Bowater Ventures Inc. (8343), Catawba Property Holdings, LLC (N/A), Coosa Pines Golf Club Holdings LLC (8702), Donohue Corp. (9051), Lake Superior Forest Products Inc. (9305) and Tenex Data Inc. (5913). On December 21, 2009, ABH LLC 1 (2280) and ABH Holding Company LLC (2398) (the "SPV Debtors") commenced chapter 11 cases, which cases are jointly administered with the above-captioned Debtors. The Debtors' and SPV Debtors' corporate headquarters are located at, and the mailing address for each Debtor is, 1155 Metcalfe Street, Suite 800, Montreal, Quebec H3B 5H2, Canada.

**THE ATTACHED RIGHTS SUBSCRIPTION FORM
SHOULD ONLY BE SUBMITTED BY RECIPIENT OR THE
VOTING NOMINEE OF THE ORIGINAL RECIPIENT**

To the Holders of Class 6 Claims in the U.S. Plan and Affected Unsecured Claims that will not, or have elected to not, receive a cash distribution in the CCAA Plan:

On [], 2010, AbitibiBowater Inc. and its affiliated debtors and debtors-in-possession in the above-captioned cases (each a "U.S. Debtor" and collectively, the "U.S. Debtors"), filed AbitibiBowater's *Second Amended Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code* (the "U.S. Plan"). AbitibiBowater Inc. and certain of its subsidiaries and affiliates who have filed for and obtained protection from their creditors under the *Companies' Creditors Arrangement Act* (collectively, the "CCAA Debtors") and together with the U.S. Debtors, the "Debtors") filed AbitibiBowater's *Plan of Reorganization and Compromise of AbitibiBowater Inc. and Certain of Its Subsidiaries* accepted for filing on July 9, 2010 (the "CCAA Plan" and, together with the U.S. Plan, the "Plans"). The Plans provide holders of Class 6 Claims in the U.S. Plan, excluding holders that receive distributions in cash pursuant to any convenience class, and holders of Affected Unsecured Claims in the CCAA Plan other than those who will receive a cash distribution (each an "Eligible Holder") with the right to subscribe for its proportionate share, based on an Eligible Holder's Claims in the amount allowed for voting purposes, of Convertible Unsecured Subordinated Notes allocated to the Debtor or CCAA Debtor based on the allocation of common stock in the Reorganized Debtors to the Debtor or CCAA Debtor against which such Eligible Holders have claims (as described in Item 1 of the Subscription Form, the "Rights Participation Claim Amount") in accordance with the backstop commitment agreement (the "Backstop Commitment Agreement"). In addition, Eligible Holders that are creditors of certain Debtors under the U.S. Plan will be given rights to subscribe for additional Convertible Unsecured Subordinated Notes (such rights, the "Oversubscription Amount"). Convertible Unsecured Subordinated Notes will only be distributed on account of Oversubscription Amounts if the underlying claims are Allowed as of the effective date of the U.S. Plan. For a complete description of the Rights Offering see Sections I.F, VI.E.12, VIII.E-F and Exhibits D and E of the disclosure statement approved by the U.S. Bankruptcy Court with respect to the U.S. Plan or the information circular mailed to Eligible Holders pursuant to an order by the Canadian Court with respect to the CCAA Plan, as applicable, and the Backstop Commitment Agreement, each of which can be obtained from Epiq Bankruptcy Solutions, LLC, 757 Third Avenue, 3rd Floor, New York, NY 10017 or at <http://dm.epiq11.com/abitibibowater>, or from Ernst & Young Inc. (the "Monitor") at 800 Rene-Levesque Blvd. West, Suite 2000, Montreal, Quebec, H3B 1X9 Canada or at www.ey.com/ca/abitibibowater.

You have received the attached Subscription Form² because you have been identified as the Beneficial Holder of record of Class 6 Claims in the U.S. Plan or a Non-registered Noteholder in the CCAA Plan as of June 30, 2010 held for your account by a bank, broker or other nominee (each of the foregoing, a "Voting Nominee") that is eligible to participate in the Rights Offering.

To participate in the Rights Offering, you must complete and return the attached Subscription Form to your Voting Nominee (or otherwise follow your Voting Nominee's instructions with regards to subscribing and paying the Total Subscription Price) in sufficient time for your instructions to be processed and delivered to The Depository Trust Company ("DTC") or CDS Clearing and Depository

² Unless otherwise defined herein, all capitalized terms shall have the meanings ascribed to them in the Plans or in the rights offering notice sent contemporaneously herewith.

Services Inc. ("CDS") on or before 4:00 P.M. on September 10, 2010 (the "Rights Offering Expiration Date").

Questions. If you have any questions about this Subscription Form or the subscription procedures described herein, please contact Epiq Bankruptcy Solutions LLC, at 1-888-266-9280 (for U.S. / Canada calls) or (503) 597-7698 (for non-U.S. / Canada calls) or (503)-597-7698 (for non-U.S. / Canada calls) or the Monitor at 1-866-246-7889.

If the subscription and payment submitted by you or on your behalf is not received in sufficient time for the Voting Nominee to convey your subscription through DTC's Automated Subscription Offer Program ("ASOP"), or, if applicable, in accordance with the rules and procedures of CDS, by the Rights Offering Expiration Date, your Subscription Rights and Oversubscription Amounts, if any, will terminate and be cancelled. Once an Eligible Holder has properly exercised its Subscription Rights and Oversubscription Amounts, such exercise will be binding on any transferee and may only be amended, revoked, rescinded or modified in the sole discretion of the Debtors or Reorganized Debtors.

To purchase Convertible Unsecured Subordinated Notes pursuant to the Rights Offering:

1. Review the principal amount in Item 1.
2. Calculate your "Maximum Number of Convertible Unsecured Subordinated Notes" in Item 2a.
3. Complete Item 2b by indicating the whole number of Convertible Unsecured Subordinated Notes (not greater than your Maximum Number of Convertible Unsecured Subordinated Notes) for which you wish to subscribe and the Subscription Purchase Price with respect to such notes.
4. Calculate your "Maximum Oversubscription Amount" in item 2c below.
5. Complete Item 2d, if you have elected to exercise the full amount of your Subscription Rights (equal to your Maximum Number of Convertible Unsecured Subordinated Notes), you may indicate the number of the whole number of the Oversubscription Amount (not greater than your Maximum Oversubscription Amount) which you wish to exercise and the Oversubscription Purchase Price for such additional Convertible Unsecured Subordinated Notes.
6. Read and Complete the certification in Item 3.
7. Return the Subscription Form to your Voting Nominee (or otherwise follow your Voting Nominee's instructions with respect to submitting instructions to them) in sufficient time for the Voting Nominee, on or before the Rights Offering Expiration Date, to convey your subscription through DTC's ASOP or CDSX (the clearing and settlement system utilized by CDS and its participants). Forms received after the Rights Offering Expiration Date may be rejected.
8. Payment Note payment of the Subscription Purchase Price and, if applicable, the Oversubscription Purchase Price (collectively with the Subscription Price, the "Total Subscription Price") is automatically taken when subscriptions are processed through DTC or CDS; please confirm with your Voting Nominee whether any special arrangements are needed in connection with your subscription.

All questions concerning the timeliness, viability, form and eligibility of any exercise of Subscription Rights and Oversubscription Amounts will be determined by the Debtors in consultation with the Monitor where appropriate, whose good faith determinations will be final and binding. The

Debtors may waive any defect or irregularity, or permit a defect or irregularity to be corrected within such times as the Debtors determine, or reject the purported exercise of any Subscription Rights and any Oversubscription Amounts. Subscription Forms will be deemed not to have been received or accepted until all irregularities have been waived or corrected within such time as the Debtors determine in their reasonable discretion in consultation with the Monitor. Neither the Debtors, the Monitor or Epiq will be under any duty to give notification of any fact or irregularity in connection with the submission of Subscription Forms or incur any liability for failure to give such notification.

Before exercising any Subscription Rights and Oversubscription Amounts: Eligible Holders under the U.S. Plan should read the Disclosure Statement, including the sections entitled "Risks Related to the Rights Offering," "Risks Related to the Rights Offering Notes," "Certain Tax Consequences of the Plan" and the valuation of the Reorganized Debtors contained therein; and Eligible Holders under the CCAA Plan should read the Information Circular, including the sections entitled "Rights Offering", "Risk Factors – Risk Factors Relating To The Rights Offering – Generally", and "Income Tax Considerations."

The Debtors reserve the right to seek amendments of the Backstop Commitment Agreement and terms of the Convertible Unsecured Subordinated Notes, without any additional disclosure. Subject to agreement among the requisite Backstop Investors and the Debtors, such amendments may include changes to the material terms of the Convertible Unsecured Subordinated Notes, including increasing the principal amount of Convertible Unsecured Subordinated Notes outstanding, changing the maturity date and redemption terms.

Neither these instructions, the Subscription Form nor any other document related to the Rights Offering has been approved or disapproved by the Securities and Exchange Commission, the securities regulators of any state or the securities regulatory authorities of any Canadian jurisdiction. You should evaluate such documents in light of the purpose for which they were prepared.

Summary of Convertible Unsecured Subordinated Notes³

The following is a summary of certain key terms of the Convertible Unsecured Subordinated Notes available for purchase through the Rights Offering. Further details regarding the Convertible Unsecured Subordinated Notes are set forth in the Backstop Commitment Agreement, which is attached as an exhibit to the Disclosure Statement and may be found on the Monitor's website at www.ey.com/ca/abitibibowater.

Terms of New Notes	
Issuer:	AbitibiBowater Inc., a holding company incorporated under the laws of the United States or Canada, as formed or reorganized pursuant to the Plans (the " <u>Company</u> ").
Form of Offering:	The Debtors will issue rights to purchase new notes (the " <u>New Notes</u> ") of the Company (the " <u>Rights</u> ") to Eligible Holders of Eligible Claims against the Debtors in connection with the Plans (the " <u>Rights Offering</u> "). The Rights Offering terms are described in the Backstop Commitment Agreement.
Issue Amount:	§1145 Notes and Backstop Notes, collectively, shall be issued in an amount (the "<u>Amount</u>") not to exceed the lesser of: A) US\$500 million; and B) the sum of: (i) US\$325 million; and (ii) US\$1,400 million less the sum of the Available Cash (as defined below) of the Company as of the Effective Date and aggregate principal amount of term indebtedness outstanding under the Exit Financing Facilities (as described in the Plans) and any other available facilities at such time. The Amount is subject to further reduction by the amount of Liquidity (as defined below) of the Company at the Effective Date in excess of \$600 million. Any such reduction will be made as provided by the Backstop Commitment Agreement. Available Cash and Liquidity shall have the meaning set forth in the Backstop Commitment Agreement. The Company is allowed to issue Escrowed Notes incremental and in

³ The Debtors reserve the right to seek amendments of the Backstop Commitment Agreement and terms of the Convertible Unsecured Subordinated Notes, without any additional disclosure. Subject to agreement among the requisite Backstop Investors and the Debtors, such amendments may include changes to the material terms of the Convertible Unsecured Subordinated Notes, including increasing the principal amount of Convertible Unsecured Subordinated Notes outstanding, changing the maturity date and redemption terms.

	addition to the §1145 Notes and Backstop Notes, up to the maximum principal amount as described in the Backstop Commitment Agreement. Therefore, the total aggregate principal amount of the New Notes may exceed the Amount by the aggregate principal amount of the Escrowed Notes issued. Escrowed Notes subscribed for and issued to Unresolved Claimholders in accordance with the terms of the Backstop Commitment Agreement shall be issued under the same indenture and on the same terms as the §1145 Notes. References to the “New Notes” shall include the §1145 Notes, the Backstop Notes and the Escrowed Notes, unless the context otherwise requires.
Purchase Price:	100% of the principal amount.
Upfront Payment:	The Company will pay to each Eligible Holder that exercises its Rights to purchase New Notes an amount equal to 4% of the aggregate principal amount of such New Notes on the Effective Date, upon issuance of the New Notes.
Coupon:	10%, payable semi-annually in arrears commencing on the date that is six months after the Closing Date, computed on the basis of a 360-day year composed of twelve 30-day months. Subject to any required regulatory approval and provided no event of default has occurred and is continuing, with respect to any interest period, the Company shall have the option to pay half (i.e., 5%) of such interest by issuing additional New Notes (“PIK Notes”), <i>provided</i> that if the Company so elects to pay half of the coupon in PIK Notes, the portion of the coupon so payable with respect to such interest period shall be 6% rather than the 5% that would have been payable by the Company had it paid in cash.
Use of Proceeds:	The proceeds from the issuance and sale of the New Notes shall be used to fund the Debtors’ cash needs in connection with consummation of the Plans.
Closing Date:	The date of the consummation of the Plans in form and substance reasonably acceptable to the Investors and consistent with the Backstop Commitment Agreement, and this New Notes Term Sheet (the “Closing”), which date shall be the later to occur of (A) October 15, 2010 and (B) the date that is the earlier to occur of (x) December 31, 2010 and (y) the latest date on which any of the Company’s commitments for Exit Financing Facilities are scheduled to expire so long as the Company’s commitments for the Exit Financing Facilities are acceptable to Majority Investors (as defined in the Backstop Commitment Agreement).

Investors:	The Company shall offer New Notes to the Eligible Holders (such New Notes being collectively referred to as the “§1145 Notes”), with each of the Eligible Holders entitled to purchase the New Notes (such purchasing Eligible Holders, collectively, the “New Notes Investors”) on the terms set forth in the Backstop Commitment Agreement. The Investors shall enter into agreement(s) to subscribe, in accordance with <u>Schedule 1(h)</u> to the Backstop Commitment Agreement, for any portion of the New Notes not subscribed for by the Eligible Holders (the “Backstop Notes”). As consideration for their commitment to subscribe for such Backstop Notes, the Investors shall be entitled to receive the payments as set forth in, and in accordance with the terms of, the Backstop Commitment Agreement. The Company may issue Escrowed Notes to the Unresolved Claimholders who elect to subscribe for such notes on the terms set forth in the Backstop Commitment Agreement. All references herein to the New Notes Investors shall include the Unresolved Claimholders, unless the context requires otherwise.
Exemptions / Transfer:	The issuance of Rights to the creditors and the exercise of the Rights are intended to be exempt from registration under the Securities Act pursuant to Section 1145 of the Bankruptcy Code and exempt from any prospectus requirement under corresponding Canadian securities laws exemptions. The amount of New Rights that each Eligible Holder may subscribe for in the Rights Offering may be decreased by the Issuer to the extent required to allow the Rights Offering to be exempt from registration under the Securities Act pursuant to Section 1145 of the Bankruptcy Code. After the consummation of the Rights Offering, subject to applicable securities laws, the New Notes Investors and their respective permitted transferees shall have the right to transfer freely the §1145 Notes or the Common Shares received upon conversion of the §1145 Notes at any time. The issuance of Backstop Notes to the Investors pursuant to the Backstop Commitment Agreement is intended to be exempt from Securities Act registration under Section 4(2) of the Securities Act and exempt from any prospectus requirement under Canadian securities laws. The Backstop Notes are intended to be eligible for resale under Rule 144A under the Securities Act. After consummation of the Rights Offering, the Backstop Notes may not be offered or sold except pursuant to an exemption from the registration requirements of the Securities Act or any applicable state laws or pursuant to a registration statement.
Denomination:	New Notes shall be issued in a minimum denomination of US\$1.00 per New Note (and integral multiples thereof).

Conversion Price:	The New Notes shall be convertible as described below into the common stock, par value \$0.001 per share, of the Company (the "<u>Common Shares</u>") at the Conversion Price. The "<u>Conversion Price</u>" shall equal (x) \$1,800 million (plus any consideration to be received upon issuance of Common Shares pursuant to the terms of any instrument included in the denominator of this conversion price calculation) divided by (y) the number of Common Shares outstanding on a fully diluted basis on the Effective Date after giving effect to the consummation of the Plans, other than Common Shares issuable upon conversion of the New Notes and any Common Shares issued as part of the backstop payment described below and Common Shares, the issuance of which would be anti-dilutive as of the Effective Date.
Maturity Date:	The New Notes will mature seven (7) years from the date of Closing (the "<u>Issue Date</u>").
Guarantees:	The New Notes will be guaranteed by the wholly-owned U.S. subsidiaries of the Company (the "<u>Guarantees</u>").
Ranking:	The New Notes and the Guarantees shall be subordinated in right of payment to the Company's and the Guarantors' obligations under the Company's Exit Financing Facilities, which may include unsecured financings (or replacements or refinancings thereof), and any other unsecured or secured senior debt in an amount not to exceed \$200 million in the aggregate. Except as provided in the preceding sentence, the New Notes and the Guarantees shall be pari passu in right of payment with all senior unsecured obligations of the Company or the relevant Guarantor.
Conversion Rights:	The New Notes will be convertible at the option of the holder (i) in the event of a redemption at the option of the Company, and otherwise, (ii) after the 6-month period following the Issue Date, and in each case, prior to the close of business on the earlier of the Maturity Date and the last business day immediately preceding any date fixed for redemption, into a number of Common Shares based on the Conversion Price, as adjusted from time to time. Holders of the Backstop Notes will receive restricted Common Shares under U.S. securities laws upon conversion of the Backstop Notes and will not be able to convert unless they are eligible to receive the Common Shares in accordance with applicable law. Upon conversion, holders of New Notes will receive a separate payment for accrued and unpaid interest to, but excluding, the date of conversion, except as described below.

	If New Notes are converted after a regular record date for the payment of interest, holders of record of such New Notes will receive all of the interest payable on such New Notes on the corresponding interest payment date notwithstanding the conversion. New Notes, upon surrender for conversion during the period beginning after any record date to the immediately following interest payment date, must be accompanied by funds equal to the amount of interest that would accrue from the date of conversion to, but excluding, the interest payment date, unless (i) such New Notes have been called for redemption by the Company or (ii) such interest payment date is the maturity date of the New Notes.
Conversion Adjustments:	The indenture will provide for the adjustment of the Conversion Price in certain events including, without limitation, (i) the subdivision or consolidation of the outstanding Common Shares; (ii) the issue of Common Shares or securities convertible into Common Shares by way of stock dividend or other distribution; (iii) the issue of rights, options or warrants with an exercise period of less than 60 days to all of the holders of Common Shares entitling them to acquire Common Shares or other securities convertible into Common Shares at less than 95% of the then market price; (iv) the distribution to all holders of Common Shares of any other securities or assets (including through a spin-off); (v) the payment to all holders of Common Shares in respect of an issuer tender offer or exchange offer for Common Shares by the Company to the extent that the market value of the payment exceeds the then market price of the Common Shares on the date of expiry of the bid; and (vi) the payment of cash dividends that exceed ordinary-course periodic dividends on the Common Shares.
Redemption:	<u>Mandatory:</u> On the six month anniversary of the Issue Date (the “<u>Mandatory Redemption Date</u>”), in the event of an Asset Sale (to be defined) with more than \$100 million of net cash proceeds from such Asset Sale occurring before the Mandatory Redemption Date or, if no Asset Sale occurs prior to the Mandatory Redemption Date but the Company receives before such date at least \$20 million of Subscription Price on account of the Escrowed Notes (as defined in the Backstop Commitment Agreement) issued to holders of Allowed Disputed Claims (as defined in the Backstop Commitment Agreement), the Company shall apply the net cash proceeds from any such Asset Sale and the aggregate Subscription Price (if any) received by the Company after the Issue Date but before the Mandatory Redemption Date to redeem New Notes (for the avoidance of doubt, including Escrowed Notes in the Escrowed Notes Account) at a price equal to 105% of the par value of the New Notes, plus accrued and unpaid interest to the redemption date; provided that (i) the Company has minimum Liquidity, after giving effect to such Asset Sale and application

	of the net cash proceeds thereof and repayment of Subscription Price (as applicable), of at least \$600 million, and (ii) the Company is permitted to make such redemption by the agreements governing its outstanding indebtedness, which the Company will use commercially reasonable efforts to permit such redemption, subject to compliance with the foregoing liquidity requirement. The net cash proceeds received from an Asset Sale and any Subscription Price received by the Company on account of Escrowed Notes prior to the Mandatory Redemption Date will be deposited by the Company into escrow until the Mandatory Redemption Date. <u>Optional:</u> During the period commencing on the 61st day following the Issue Date and ending on the first interest payment date, if US\$100 million or less of the New Notes are outstanding, the Company may, from time to time, optionally redeem such New Notes at a price of 105% of the par value of the New Notes, plus accrued and unpaid interest to the redemption date. Otherwise, three-year non-call, callable at the greater of Market and 110% of par in year 4, 112% of par in year 5, 115% of par in year 6 and par thereafter, in each case, plus accrued and unpaid interest to the redemption date. “<u>Market</u>” means a value to be determined by the Board, which will retain a nationally recognized investment bank to make a reasonable determination of market value, which will assume, among other factors, a 35% volatility and a market price for the Common Share based on the trailing 20-day VWAP on the Primary Trading Market immediately prior to the date of the notice of the call.
Fundamental Change:	Upon a Fundamental Change (as defined below), holders of the New Notes will have the right to require the Company to repurchase their New Notes, in whole or in part, at a price equal to the accreted value of the principal amount of the New Notes based on the original issue price (less the Upfront Payment) plus accrued and unpaid interest thereon to such repurchase date. A “<u>Fundamental Change</u>” shall mean the occurrence of any of the following: (i) the acquisition of 50% or more of the Common Shares by any person or group, (ii) a merger, sale of all or substantially all of the Company’s assets, share exchange or recapitalization the result of which less than 50% of common equity of the continuing entity is held by holders of the common equity of the Company immediately prior to such transaction, (iii) a majority of directors cease to be “continuing directors” as customarily defined, (iv) stockholders of the Company approve a plan of liquidation or dissolution of the Company, or (v) after the Common Shares are listed, they cease to be listed, <i>provided, however</i>, a Fundamental Change under clause (i) or (ii) shall not be deemed to have occurred if at least 90% of the consideration received or to be received by holders of Common Shares, excluding cash payments for fractional shares, in connection with the transaction or transactions constituting the Fundamental Change consists of shares of common stock, American

	Depository Receipts, American Depositary Shares (or other similar instruments) traded on a national securities exchange in the United States or Canada or which will be so traded or quoted when issued or exchanged in connection with a Fundamental Change (these securities being referred to as "<u>Publicly Traded Securities</u>") and as a result of this transaction or transactions the debentures become convertible into such Publicly Traded Securities, excluding cash payments for fractional shares. If the holders of the majority of the aggregate principal amount of the New Notes outstanding (for the avoidance of doubt, excluding any Escrowed Notes, if any remain at such time) elect to exercise their right to require the Company to repurchase their New Notes upon a Fundamental Change, as more fully described in the first paragraph above, then all Unresolved Claimholders whose Escrowed Notes are held in the Escrowed Notes Account will be deemed to have exercised the same right as if they were the holders of the New Notes, except that the proceeds resulting from the repurchase by the Company of the Escrowed Notes will be held in the Escrowed Notes Account pending their distribution to the Unresolved Claimholders in accordance with the Backstop Commitment Agreement.
Covenants; Events of Default:	Will contain a customary SEC and Canadian Commission reporting covenant. Will contain events of default customary for market converts. Will permit the Company to elect that the sole remedy for a default caused by a failure to comply with the reporting covenant be the payment of additional interest on the Notes for up to 180 days, rather than acceleration.
Registration Rights for the Backstop Notes:	With respect to the Backstop Notes and the Common Shares issuable upon conversion thereof, the Company will: • file with SEC within 30 days after the earlier of (i) the date the Company becomes S-3 eligible (and has filed the information required by Part III of Form 10-K) and (ii) April 30, 2011, and • use commercially reasonable efforts to cause to become effective within 75 days after the earlier of (i) the date the Company becomes S-3 eligible (and has filed the information required by Part III of Form 10-K) and (ii) April 30, 2011, a shelf registration statement with respect to the resale of the Backstop Notes and the underlying Common Shares upon conversion of the Backstop Notes. If the Company fails to file such shelf registration statement or register the Backstop Notes and the underlying Common Shares upon conversion of the Backstop Notes by the dates set forth above, the Company will be required

	to pay additional interest of 0.25% per annum to the holders of the Backstop Notes until such time as the registration statement becomes effective. The Company will keep the registration statement effective until the date that is two years from the date of effectiveness of the registration statement.
Voting:	For purposes of any vote, waiver or consent under the indenture governing the New Notes, Escrowed Notes held in the Escrowed Notes Account shall not vote and shall not be included in the aggregate principal amount of issued and outstanding Notes permitted to vote.
Documentation and Listing:	The terms of the indenture, the form of New Notes, and other applicable documentation related to the New Notes are to be proposed by and in form and substance reasonably satisfactory to the Company and the Investors. Company will make an application to list the Common Shares to be issued pursuant to the Plans and upon conversion or otherwise on (i) either the NASDAQ or the NYSE and (ii) the TSX.
Choice of Law:	New York.
Backstop Payment:	If as of the Effective Date the Backstop Commitment Agreement has not been terminated, the Backstop Payment shall be paid on the Effective Date in an amount equal to the greater of (x) \$15 million (payable in cash) and (y) 6% of the Amount (50% paid in cash and 50% in the form of Common Shares, based on the Conversion Price).
Termination Payment:	For termination after the date on which the Bankruptcy Court approves the Termination Payment but on or before the date on which the Bankruptcy Court or the Canadian Court approves the Backstop Commitment Agreement or an alternative transaction (such date, the "Approval Date"), the Termination Payment shall be an amount (not to be less than \$7.5 million) equal to the lesser of (x) \$15 million and (y) 5% of the capital raised in the alternative transaction. For termination after the Approval Date but on or before October 15, 2010, the Termination Payment shall be \$15 million. For termination after October 15, 2010, the Termination Payment shall be an amount equal to the greater of (x) \$15 million and (y) 6% of the Amount as in effect as of October 15, 2010 (payable in cash). In each case, the Termination Payment shall be payable upon consummation of the Plans or, if applicable, consummation of the alternative transaction. Additional conditions to payment of the Termination Payment shall be specified in the Backstop Commitment Agreement.

SUBSCRIPTION FORM FOR RIGHTS OFFERING

**THE RIGHTS OFFERING EXPIRATION DATE IS 4:00 P.M., EASTERN TIME
ON SEPTEMBER 10, 2010, UNLESS EXTENDED BY THE DEBTORS.**

**THIS FORM SHOULD BE USED BY ELIGIBLE BENEFICIAL HOLDERS OF SECURITIES THROUGH VOTING NOMINEES
UNDER THE U.S. PLAN OR NON-REGISTERED NOTEHOLDERS UNDER THE CCAA PLAN**

**Please leave sufficient time for your Subscription Form
to reach your Voting Nominee and be processed by the required deadline.**

**DO NOT COMPLETE FORM IF YOU ARE NOT THE ORIGINAL RECIPIENT OF THIS FORM OR THE VOTING NOMINEE
OF THE ORIGINAL RECIPIENT**

**Please consult the Disclosure Statement or the Information Circular
for additional information with respect to this Subscription Form.**

Item 1. Amount of Notes. I certify that, as of the Subscription Rights Record Date of June 30, 2010, I held Notes in the following principal amount or that I am the authorized signatory of that beneficial holder. (If a Voting Nominee holds your Claims on your behalf and you do not know the amount, please contact your Voting Nominee immediately). For purposes of this Subscription Form, the principal amount is not adjusted for any accrued or unmatured interest or any accretion factor.

US\$ _____

CAN\$ _____

Holders of Class 6 Claims in the U.S. Plan who wish to challenge the allowance of their Class 6 Claim for voting purposes and determination of their Rights Participation Claim Amount should refer to the voting instructions set forth in the Ballot for instructions with regard to the procedures for doing so.

Item 2.

Subscription Rights. Each Eligible Holder is entitled to participate in the Rights Offering for up to each Eligible Holder's Rights Offering Pro Rata Share of \$500 million of Convertible Unsecured Subordinated Notes, which amount may thereafter be increased by the Debtors in accordance with the terms of the Backstop Commitment Agreement. To subscribe, fill out Items 2a, 2b, 2c, 2d and 3 below.

2a. Calculation of Maximum Number of Convertible Unsecured Subordinated Notes. Calculate the Maximum Number of Convertible Unsecured Subordinated Notes for which you may subscribe:

Rights Participation Claim Amount (in
U.S. dollars from Item 1 above or as
converted into U.S. dollars from Item 1
using the applicable conversion rate)

X []⁴

= _____
Maximum Number of Convertible
Unsecured Subordinated Notes

(rounded down to nearest whole number)

2b. Subscription Amount. By filling in the following blanks, you are agreeing to purchase the number of Convertible Unsecured Subordinated Notes specified below (specify a whole number not greater than the figure in Item 2a), at a price of US\$1.00 per note, on the terms of and subject to the conditions set forth in the Plans and the Backstop Commitment Agreement.

_____ X US\$1.00 = US\$ _____

(Indicate number of Convertible
Unsecured Subordinated Notes You
Elect to Purchase)

(Subscription Purchase Price)

Modification of Number of Subscription Rights. Under certain circumstances, on or before August, 17, 2010, the number of Subscription Rights that are allocated to a particular Eligible Holder may increase or decrease. To the extent that a reallocation increases the total number of Notes that you may elect to purchase, the Debtors will send you a supplemental Subscription Form that sets forth the additional number of Notes that you may elect to purchase. To the extent a reallocation decreases the total number of Notes that you may elect to purchase and you provide payment on account of Subscription Rights in excess of the modified amount, such payment will be returned as described below. However, the Debtors are also authorized, but not required, to refrain from modifying an Eligible Holder's Subscription Rights in the event that the amount of Notes that such Eligible Holder could otherwise subscribe for would be increased or decreased by \$10,000 or less, or as otherwise determined by the Debtors.

Oversubscription Amount. Certain Eligible Holders are entitled to participate in the Rights Offering in excess of the amount of Subscription Rights set forth above, which amount may thereafter be decreased by the Debtors in accordance with the terms of the Backstop Commitment Agreement. To exercise your Oversubscription Amount, fill out Items 2c, 2d, 2f and 3 below.

2c. Calculation of Maximum Oversubscription Amount. Calculate the Maximum Oversubscription Amount for which you may subscribe (please note, that if such amount has been calculated as zero (0) then you have not been allocated any additional Subscription Rights pursuant to the Backstop Commitment Agreement) set forth below):

⁴ This rate has been calculated to include the benefit of any guarantees issued by a Debtor or CCAA Debtor on behalf of your claim.

	X	[] ⁵	=	
Rights Participation Claim Amount (in U.S. dollars from Item 1 above or as converted into U.S. dollars from Item 1 using the applicable conversion rate)				Maximum Oversubscription Amount (rounded down to nearest whole number)

2d. Oversubscription Amount. If you have validly exercised your Subscription Rights in full by indicating that you are interested in purchasing (in Item 2b) the maximum number of Convertible Unsecured Subordinated Notes for which you may subscribe (as calculated in Item 2a), you are entitled to exercise any Oversubscription Amount that have been allocated to you. By completing the following section, you are agreeing to purchase the number of Convertible Unsecured Subordinated Notes specified below (specify a whole number of Convertible Unsecured Subordinated Notes not greater than the figure in Item 2c), at a price of US\$1.00 per note, on the terms of and subject to the conditions set forth in the Plans and the Backstop Commitment Agreement.

	X	US\$1.00	=	
(Indicate number of Convertible Unsecured Subordinated Notes You Elect to Purchase)				(Oversubscription Purchase Price)

Item 3. Subscription Certifications. By returning the Subscription Form, I certify to the Debtors that (A) I am the Eligible Holder, or the authorized signatory of an Eligible Holder, of the Claim identified in Item 1 as of the Subscription Rights Record Date; (B) I agree, or such Eligible Holder agrees, to be bound by all the terms and conditions described in the instructions and as set forth in this Subscription Form; (C) I have, or such Eligible Holder has, received a copy of the Disclosure Statement (including the exhibits thereto) or the Information Circular (including the exhibits thereto) and understand that the exercise of Subscription Rights pursuant to the Rights Offering is subject to all the terms and conditions set forth in the Plans. This certification is not an admission by me, the Eligible Holder, or the Debtors, the CCAA Debtors or their estates as to the ultimate allowed amount of my claim. By electing to subscribe for the number of Convertible Unsecured Subordinated Notes designated above, I am hereby instructing my Voting Nominee, or agent or proxy holder, as applicable, to arrange for the proper payment either through DTC or CDS.

By returning this Subscription Form, I further certify that I recognize and understand that the rights to subscribe for Convertible Unsecured Subordinated Notes are not transferable. The benefit of the Subscription Rights and Oversubscription Amounts, if any, are not separable from the claim with respect to which the Subscription Rights and Oversubscription Amounts, if any, have been granted (a "Rights Claim").

⁵ This rate has been calculated to include the benefit of any guarantees issued by a Debtor or CCAA Debtor on behalf of your claim.

By returning this Subscription Form, I represent and warrant that I have not entered into and agree that, prior to the Effective Date of the U.S. Plan or the Implementation Date of the CCAA Plan, I will not enter into any transaction involving a direct or indirect transfer of rights, including (i) derivatives, options, swaps, pledges, forward sales or other transactions in which any Person receives the right to own or acquire a right, a Rights Claim or a Convertible Unsecured Subordinated Note; any current or future interest in any such right, Rights Claim or a Convertible Unsecured Subordinated Note or the right to receive any economic benefit in respect of any such right, Rights Claim or a Convertible Unsecured Subordinated Note other than through a sale of a Rights Claim together with the rights related thereto and (ii) any direct or indirect transfer of a Rights Claim, whether through a direct transfer or through a derivative, option, swap, pledge, forward sale or other transaction, in which the transferor would retain (or, in connection with such transfer, repurchase or agree to repurchase), directly or indirectly, any related rights, Convertible Unsecured Subordinated Notes or otherwise have the right, directly or indirectly, to acquire or own any current or future interest in any related rights, Convertible Unsecured Subordinated Notes or economic benefit in respect of any related rights. I represent and warrant that I will not accept a distribution of Convertible Unsecured Subordinated Notes, if at such time, I do not own the Rights Claim and by accepting a distribution of Convertible Unsecured Subordinated Notes, I will be deemed to be the owner of the Rights Claim. For avoidance of doubt, if a transferor who held a Rights Claim as of the record date for the Rights Offering has transferred such Rights Claim, the benefit of the rights related thereto must be transferred as well, and cannot be transferred independently, but the initial Eligible Holder of the Rights Claim is the only party that can validly exercise the rights, such transferor shall not be in violation of the foregoing so long as, immediately following the Effective Date of the U.S. Plan and the Implementation Date of the CCAA Plan, it transfers to the transferee of such Rights Claim (i) any and all Convertible Unsecured Subordinated Notes issued in respect of any such validly exercised rights.

Item 4. Distributions.

On or before the Effective Date, a notice will be sent to you or to DTC or CDS setting forth the number of Convertible Unsecured Subordinated Notes that holders have validly elected to purchase.

NOTE TO ELIGIBLE HOLDERS WHOSE CLAIMS ARE SUBJECT TO THE U.S. PLAN: TO THE EXTENT A RIGHTS CLAIM IS NOT FULLY ALLOWED AS OF THE EFFECTIVE DATE ALL OR A PORTION OF THE SUBSCRIPTION PURCHASE PRICE AND ALL OR A PORTION OF THE SUBSCRIPTION NOTES THAT HAVE BEEN VALIDLY ELECTED TO PURCHASE MAY BE PLACED INTO ESCROW PENDING ALLOWANCE OF THE RIGHTS CLAIM. TO THE EXTENT THE RIGHTS CLAIM IS DISALLOWED THE SUBSCRIPTION PURCHASE PRICE WILL BE RETURNED AND ANY NOTES HELD IN ESCROW ON ACCOUNT OF THE CLAIM WILL BE CANCELLED. THERE CANNOT BE ANY ASSURANCE OF THE TIME PERIOD NECESSARY TO RESOLVE CLAIMS, ISSUE ESCROWED NOTES (IF ANY) OR RETURN PURCHASE PRICE, AS APPLICABLE.

TO THE EXTENT A RIGHTS CLAIM IS NOT FULLY ALLOWED AS OF THE EFFECTIVE DATE ALL OF THE OVERSUBSCRIPTION PURCHASE PRICE TRANSFERRED ON ACCOUNT OF SUCH RIGHTS CLAIM WILL BE RETURNED.

To exercise your Subscription Rights and Oversubscription Amount, if any, you must complete and return this completed Subscription Form to your Voting Nominee (or otherwise follow your Voting Nominee's instructions) in sufficient time for your instructions to be processed and delivered to DTC or CDS on or before the Rights Offering Expiration Date. Late submitted Subscription Forms or late transferred Total Subscription Purchase Price may result in cancellation of your Subscription Rights and Oversubscription Rights, if any.

If Subscription Rights and Oversubscription Amounts are exercised other than pursuant to the Subscription Form, the Beneficial Holders will be deemed to have made the certification regarding the transferability of Subscription Rights and Oversubscription Amounts in Item 3.

Date: _____, 2010

Subscriber Full Legal Account

Name: _____

(Print or Type)

Signature: _____

Name of Person Signing: _____

(If other than holder)

Title (if corporation, partnership or LLC): _____

Street Address: _____

City, State/Province: _____

Street Address: _____

Zip Code/Postal Code: _____

Telephone Number: _____

Email Address: _____

**THIS FORM SHOULD BE RETURNED ONLY TO YOUR VOTING NOMINEE.
DO NOT RETURN TO EPIQ.**

If the subscription and payment submitted by you or on your behalf is not received in sufficient time for the Voting Nominee to convey your subscription through DTC's Automated Subscription Offer Program, or, if applicable, CDSX (the clearing and settlement system utilized by CDS and its participants), by the Rights Offering Expiration Date, your Subscription Rights and any Oversubscription Amount allocated to you, will terminate and be cancelled. Once an Eligible Holder has properly exercised its Subscription Rights and elected to participate in the Oversubscription Amount, such exercise will be binding on any transferee and may only be amended, revoked, rescinded or modified in the sole discretion of the Debtors or Reorganized Debtors.

EXHIBIT H-3

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:) Chapter 11
)
) Case No. 09-11296 (KJC)
ABITIBIBOWATER INC., *et al.*,¹)
) (Jointly Administered)
)

AND

**IN THE MATTER OF THE PROPOSED
CCAA PLAN OF REORGANIZATION AND COMPROMISE**

Involving

ABITIBIBOWATER INC. AND CERTAIN OF ITS SUBSIDIARIES

INSTRUCTIONS FOR RIGHTS SUBSCRIPTION FORM

**All Subscription Forms² must be received by Epiq Bankruptcy Solutions
no later than 4:00 p.m., Eastern Time on September 10, 2010
(the “Rights Offering Expiration Date”)**

**THE ATTACHED RIGHTS SUBSCRIPTION FORM
SHOULD ONLY BE SUBMITTED BY RECIPIENT**

¹ The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: AbitibiBowater Inc. (6415), AbitibiBowater US Holding 1 Corp. (N/A), AbitibiBowater US Holding LLC (N/A), AbitibiBowater Canada Inc. (N/A), Abitibi-Consolidated Alabama Corporation (4396), Abitibi-Consolidated Corporation (9050), Abitibi-Consolidated Finance LP (4528), Abitibi Consolidated Sales Corporation (7144), Alabama River Newsprint Company (7247), Augusta Woodlands, LLC (9050), Bowater Alabama LLC (7106), Bowater America Inc. (8645), Bowater Canada Finance Corporation (N/A), Bowater Canadian Forest Products Inc. (N/A), Bowater Canadian Holdings Incorporated (N/A), Bowater Canadian Limited (N/A), Bowater Finance Company Inc. (1715), Bowater Finance II LLC (7886), Bowater Incorporated (1803), Bowater LaHave Corporation (N/A), Bowater Maritimes Inc. (N/A), Bowater Newsprint South LLC (1947), Bowater Newsprint South Operations LLC (0168), Bowater Nuway Inc. (8073), Bowater Nuway Mid-States Inc. (8290), Bowater South American Holdings Incorporated (N/A), Bowater Ventures Inc. (8343), Catawba Property Holdings, LLC (N/A), Coosa Pines Golf Club Holdings LLC (8702), Donohue Corp. (9051), Lake Superior Forest Products Inc. (9305) and Tenex Data Inc. (5913). On December 21, 2009, ABH LLC 1 (2280) and ABH Holding Company LLC (2398) (the “SPV Debtors”) commenced chapter 11 cases, which cases are jointly administered with the above-captioned Debtors. The Debtors’ and SPV Debtors’ corporate headquarters are located at, and the mailing address for each Debtor is, 1155 Metcalfe Street, Suite 800, Montreal, Quebec H3B 5H2, Canada.

² Unless otherwise defined herein, all capitalized terms shall have the meaning ascribed to them in the Plans or in the rights offering notice sent contemporaneously herewith.

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1

[Note Description, if applicable]
[CUSIP Number [], if applicable]

To the Registered Holders of Class 6 Notes Claims under the U.S. Plan and Registered Holders of Canadian Unsecured Notes under the CCAA Plan:

On [], 2010, AbitibiBowater Inc. and its affiliated debtors and debtors-in-possession in the above-captioned cases (each a "U.S. Debtor" and collectively, the "U.S. Debtors"), filed AbitibiBowater's *Second Amended Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code* (the "U.S. Plan"). AbitibiBowater Inc. and certain of its subsidiaries and affiliates who have filed for and obtained protection from their creditors under the *Companies' Creditors Arrangement Act* (collectively, the "CCAA Debtors") and together with the U.S. Debtors, the "Debtors") filed AbitibiBowater's *Plan of Reorganization and Compromise of AbitibiBowater Inc. and Certain of Its Subsidiaries* accepted for filing on July 9, 2010 (the "CCAA Plan" and, together with the U.S. Plan, the "Plans"). The Plans provide holders of Class 6 Claims in the U.S. Plan, excluding holders that receive distributions in cash pursuant to any convenience class, and holders of Affected Unsecured Claims in the CCAA Plan other than those who will receive a cash distribution (each an "Eligible Holder") with the right to subscribe for its proportionate share, based on an Eligible Holder's Claims in the amount allowed for voting purposes, of Convertible Unsecured Subordinated Notes allocated to the Debtor or CCAA Debtor based on the allocation of common stock in the Reorganized Debtors to the Debtor or CCAA Debtor against which such Eligible Holders have claims (as described in Item 1 of the Subscription Form, the "Rights Participation Claim Amount") in accordance with the backstop commitment agreement (the "Backstop Commitment Agreement"). In addition, Eligible Holders that are creditors of certain Debtors under the U.S. Plan will be given rights to subscribe for additional Convertible Unsecured Subordinated Notes (such rights, the "Oversubscription Amount"). Convertible Unsecured Subordinated Notes will only be distributed on account of Oversubscription Amounts if the underlying claims are Allowed as of the effective date of the U.S. Plan. For a complete description of the Rights Offering see Sections I.F, V.I.E.12, VIII.E-F and Exhibits D and E of the disclosure statement approved by the U.S. Bankruptcy Court with respect to the U.S. Plan or the information circular mailed to Eligible Holders pursuant to an order by the Canadian Court with respect to the CCAA Plan, as applicable, and the Backstop Commitment Agreement, each of which can be obtained from Epiq Bankruptcy Solutions, LLC, 757 Third Avenue, 3rd Floor, New York, NY 10017 or at <http://dm.epiq11.com/abitibibowater>, or from Ernst & Young Inc. (the "Monitor") at 800 Rene-Levesque Blvd. West, Suite 2000, Montreal, Quebec, H3B 1X9 Canada or at www.ey.com/ca/abitibibowater.

You have received the attached Subscription Form because you have been identified as the registered holder of a Class 6 Notes Claim in the U.S. Plan or a registered holder of Canadian Unsecured Notes in the CCAA Plan that is eligible to participate in the Rights Offering. If you would like to participate in the Rights Offering, please follow the instructions provided below to (i) complete and submit the attached Subscription Form to Epiq Bankruptcy Solutions, LLC and (ii) pay the Total Subscription Purchase Price by wire transfer to the escrow agent identified below (the "Escrow Agent"), so that each is actually received **on or before 4:00 P.M. on September 10, 2010** (the "Rights Offering Expiration Date").

Questions. If you have any questions about the Subscription Form or the exercise procedures described herein, please contact Epiq Bankruptcy Solutions, LLC at 1-888-266-9280 (for U.S. / Canada calls) or (503)-597-7698 (for non-U.S. / Canada calls) or the Monitor at 1-866-246-7889.

To purchase Convertible Unsecured Subordinated Notes pursuant to the Rights Offering:

11. Review the amount in Item 1 below
12. Review the calculation of your "Maximum Number of Convertible Unsecured Subordinated Notes" in Item 2a below.

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[Note Description, if applicable]
[CUSIP Number [], if applicable]

13. Complete Item 2b, indicating the whole number of Subscription Rights (not greater than your Maximum Number of Convertible Unsecured Subordinated Notes) which you wish to exercise and the Subscription Purchase Price for such notes.
14. Review the calculation of your "Maximum Oversubscription Amount" in item 2c below.
15. Complete, if applicable, Item 2d, if you have elected to exercise the full amount of your Subscription Rights (equal to your Maximum Number of Convertible Unsecured Subordinated Notes), you may indicate the whole number of the Oversubscription Amount (not greater than your Maximum Oversubscription Amount) which you wish to exercise and the Purchase Price for such additional Convertible Unsecured Subordinated Notes.
16. Review Item 2e and take note of the Rights Reference Number provided therein.
17. Complete Item 2f, providing wire transfer or account payment information for the return of any funds.
18. Read and Complete the certifications in Item 3 and provide your fax number and email address in the spaces provided.
19. Mail the Subscription Form in the pre-addressed envelope or at the address below so that it is received by Epiq on or before the Rights Offering Expiration Date. **Do not fax or email Subscription Forms.** Forms received after the Rights Offering Expiration Date may be rejected.

Epiq Bankruptcy Solutions, LLC
757 Third Avenue, 3rd Floor
New York, New York 10017

20. Pay or Arrange to Pay the Total Subscription Price in respect of the rights that you wish to exercise. ***Payment must be made only by wire transfer in U.S. dollars to the account listed below.*** Your payment of the Total Subscription Purchase Price must be received by the Escrow Agent on or before the Rights Offering Expiration Date. Your wire transfer must include the Rights Reference Number listed in Item 2e of the Subscription Form. ***Failure to include this Rights Reference Number could result in cancellation of your Subscription Rights.***

[Account Information]

If your completed Subscription Form is not received by Epiq and your Total Subscription Purchase Price is not received by the Escrow Agent, in each case, on or before the Rights Offering Expiration Date, your Subscription Rights will terminate and be cancelled. Once an Eligible Holder has properly exercised its Subscription Rights and any Oversubscription Amount, if applicable, such exercise will be binding on any transferee and may only be amended, revoked, rescinded or modified in the sole discretion of the Debtors or Reorganized Debtors.

All questions concerning the timeliness, viability, form and eligibility of any exercise of Subscription Rights and Oversubscription Amounts will be determined by the Debtors in consultation with the Monitor where appropriate, whose good faith determinations will be final and binding. The Debtors may waive any defect or irregularity, or permit a defect or irregularity to be corrected within such times as the Debtors determine, or reject the purported exercise of any Subscription Rights and any Oversubscription Amount. Subscription Forms will be deemed not to have been received or accepted until all irregularities have been waived or corrected within such time as the Debtors determine in their reasonable discretion in consultation with the Monitor. Neither the Debtors, the Monitor nor Epiq will be under any duty to give notification of any fact or irregularity in connection with the submission of Subscription Forms or incur any liability for failure to give such notification.

Before exercising any Subscription Rights and Oversubscription Amounts: Eligible Holders under the U.S. Plan should read the Disclosure Statement, including the sections entitled "Risks Related to the Rights Offering," "Risks Related to the Rights Offering Notes," "Certain Tax Consequences of the Plan" and the valuation of the Reorganized Debtors contained therein; and Eligible Holders under the CCAA Plan should read the Information Circular, including the sections entitled "Rights Offering", "Risk Factors – Risk Factors Relating to the Rights Offering – Generally", and "Income Tax Considerations."

The Debtors reserve the right to seek amendments of the Backstop Commitment Agreement and terms of the Convertible Unsecured Subordinated Notes, without any additional disclosure. Subject to agreement among the requisite Backstop Investors and the Debtors, such amendments may include changes to the material terms of the Convertible Unsecured Subordinated Notes, including increasing the principal amount of Convertible Unsecured Subordinated Notes outstanding, changing the maturity date and redemption terms.

Neither these instructions, the Subscription Form nor any other document related to the Rights Offering has been approved or disapproved by the Securities and Exchange Commission, the securities regulators of any state or the securities regulatory authorities of any Canadian jurisdiction. You should evaluate such documents in light of the purpose for which they were prepared.

Summary of Convertible Unsecured Subordinated Notes³

The following is a summary of certain key terms of the Convertible Unsecured Subordinated Notes available for purchase through the Rights Offering. Further details regarding the Convertible Unsecured Subordinated Notes are set forth in the Backstop Commitment Agreement, which is attached as an exhibit to the Disclosure Statement and which may be found on the Monitor's website at www.ey.com/ca/abibowater.

Terms of New Notes	
Issuer:	AbitibiBowater Inc., a holding company incorporated under the laws of the United States or Canada, as formed or reorganized pursuant to the Plans (the " <u>Company</u> ").
Form of Offering:	The Debtors will issue rights to purchase new notes (the " <u>New Notes</u> ") of the Company (the " <u>Rights</u> ") to Eligible Holders of Eligible Claims against the Debtors in connection with the Plans (the " <u>Rights Offering</u> "). The Rights Offering terms are described in the Backstop Commitment Agreement.
Issue Amount:	§1145 Notes and Backstop Notes, collectively, shall be issued in an amount (the "<u>Amount</u>") not to exceed the lesser of: A) US\$500 million; and B) the sum of: (i) US\$325 million; and (ii) US\$1,400 million less the sum of the Available Cash (as defined below) of the Company as of the Effective Date and aggregate principal amount of term indebtedness outstanding under the Exit Financing Facilities (as described in the Plans) and any other available facilities at such time. The Amount is subject to further reduction by the amount of Liquidity (as defined below) of the Company at the Effective Date in excess of \$600 million. Any such reduction will be made as provided by the Backstop Commitment Agreement. Available Cash and Liquidity shall have the meaning set forth in the Backstop Commitment Agreement. The Company is allowed to issue Escrowed Notes incremental and in addition to the §1145 Notes and Backstop Notes, up to the maximum principal amount as described in the Backstop Commitment Agreement.

³ The Debtors reserve the right to seek amendments of the Backstop Commitment Agreement and terms of the Convertible Unsecured Subordinated Notes, without any additional disclosure. Subject to agreement among the requisite Backstop Investors and the Debtors, such amendments may include changes to the material terms of the Convertible Unsecured Subordinated Notes, including increasing the principal amount of Convertible Unsecured Subordinated Notes outstanding, changing the maturity date and redemption terms.

	Therefore, the total aggregate principal amount of the New Notes may exceed the Amount by the aggregate principal amount of the Escrowed Notes issued. Escrowed Notes subscribed for and issued to Unresolved Claimholders in accordance with the terms of the Backstop Commitment Agreement shall be issued under the same indenture and on the same terms as the §1145 Notes. References to the “New Notes” shall include the §1145 Notes, the Backstop Notes and the Escrowed Notes, unless the context otherwise requires.
Purchase Price:	100% of the principal amount.
Upfront Payment:	The Company will pay to each Eligible Holder that exercises its Rights to purchase New Notes an amount equal to 4% of the aggregate principal amount of such New Notes on the Effective Date, upon issuance of the New Notes.
Coupon:	10%, payable semi-annually in arrears commencing on the date that is six months after the Closing Date, computed on the basis of a 360-day year composed of twelve 30-day months. Subject to any required regulatory approval and provided no event of default has occurred and is continuing, with respect to any interest period, the Company shall have the option to pay half (i.e., 5%) of such interest by issuing additional New Notes (“<u>PIK Notes</u>”), <i>provided</i> that if the Company so elects to pay half of the coupon in PIK Notes, the portion of the coupon so payable with respect to such interest period shall be 6% rather than the 5% that would have been payable by the Company had it paid in cash.
Use of Proceeds:	The proceeds from the issuance and sale of the New Notes shall be used to fund the Debtors’ cash needs in connection with consummation of the Plans.
Closing Date:	The date of the consummation of the Plans in form and substance reasonably acceptable to the Investors and consistent with the Backstop Commitment Agreement, and this New Notes Term Sheet (the “ <u>Closing</u> ”), which date shall be the later to occur of (A) October 15, 2010 and (B) the date that is the earlier to occur of (x) December 31, 2010 and (y) the latest date on which any of the Company’s commitments for Exit Financing Facilities are scheduled to expire so long as the Company’s commitments for the Exit Financing Facilities are acceptable to Majority Investors (as defined in the Backstop Commitment Agreement).
Investors:	The Company shall offer New Notes to the Eligible Holders (such New Notes being collectively referred to as the “ <u>§1145 Notes</u> ”), with each of the

	Eligible Holders entitled to purchase the New Notes (such purchasing Eligible Holders, collectively, the “<u>New Notes Investors</u>”) on the terms set forth in the Backstop Commitment Agreement. The Investors shall enter into agreement(s) to subscribe, in accordance with <u>Schedule 1(h)</u> to the Backstop Commitment Agreement, for any portion of the New Notes not subscribed for by the Eligible Holders (the “<u>Backstop Notes</u>”). As consideration for their commitment to subscribe for such Backstop Notes, the Investors shall be entitled to receive the payments as set forth in, and in accordance with the terms of, the Backstop Commitment Agreement. The Company may issue Escrowed Notes to the Unresolved Claimholders who elect to subscribe for such notes on the terms set forth in the Backstop Commitment Agreement. All references herein to the New Notes Investors shall include the Unresolved Claimholders, unless the context requires otherwise.
Exemptions / Transfer:	The issuance of Rights to the creditors and the exercise of the Rights are intended to be exempt from registration under the Securities Act pursuant to Section 1145 of the Bankruptcy Code and exempt from any prospectus requirement under corresponding Canadian securities laws exemptions. The amount of New Rights that each Eligible Holder may subscribe for in the Rights Offering may be decreased by the Issuer to the extent required to allow the Rights Offering to be exempt from registration under the Securities Act pursuant to Section 1145 of the Bankruptcy Code. After the consummation of the Rights Offering, subject to applicable securities laws, the New Notes Investors and their respective permitted transferees shall have the right to transfer freely the §1145 Notes or the Common Shares received upon conversion of the §1145 Notes at any time. The issuance of Backstop Notes to the Investors pursuant to the Backstop Commitment Agreement is intended to be exempt from Securities Act registration under Section 4(2) of the Securities Act and exempt from any prospectus requirement under Canadian securities laws. The Backstop Notes are intended to be eligible for resale under Rule 144A under the Securities Act. After consummation of the Rights Offering, the Backstop Notes may not be offered or sold except pursuant to an exemption from the registration requirements of the Securities Act or any applicable state laws or pursuant to a registration statement.
Denomination:	New Notes shall be issued in a minimum denomination of US\$1.00 per New Note (and integral multiples thereof).

Conversion Price:	The New Notes shall be convertible as described below into the common stock, par value \$0.001 per share, of the Company (the “<u>Common Shares</u>”) at the Conversion Price. The “<u>Conversion Price</u>” shall equal (x) \$1,800 million (plus any consideration to be received upon issuance of Common Shares pursuant to the terms of any instrument included in the denominator of this conversion price calculation) divided by (y) the number of Common Shares outstanding on a fully diluted basis on the Effective Date after giving effect to the consummation of the Plans, other than Common Shares issuable upon conversion of the New Notes and any Common Shares issued as part of the backstop payment described below and Common Shares, the issuance of which would be anti-dilutive as of the Effective Date.
Maturity Date:	The New Notes will mature seven (7) years from the date of Closing (the “ <u>Issue Date</u> ”).
Guarantees:	The New Notes will be guaranteed by the wholly-owned U.S. subsidiaries of the Company (the “ <u>Guarantees</u> ”).
Ranking:	The New Notes and the Guarantees shall be subordinated in right of payment to the Company’s and the Guarantors’ obligations under the Company’s Exit Financing Facilities, which may include unsecured financings (or replacements or refinancings thereof), and any other unsecured or secured senior debt in an amount not to exceed \$200 million in the aggregate. Except as provided in the preceding sentence, the New Notes and the Guarantees shall be pari passu in right of payment with all senior unsecured obligations of the Company or the relevant Guarantor.
Conversion Rights:	The New Notes will be convertible at the option of the holder (i) in the event of a redemption at the option of the Company, and otherwise, (ii) after the 6-month period following the Issue Date, and in each case, prior to the close of business on the earlier of the Maturity Date and the last business day immediately preceding any date fixed for redemption, into a number of Common Shares based on the Conversion Price, as adjusted from time to time. Holders of the Backstop Notes will receive restricted Common Shares under U.S. securities laws upon conversion of the Backstop Notes and will not be able to convert unless they are eligible to receive the Common Shares in accordance with applicable law. Upon conversion, holders of New Notes will receive a separate payment for accrued and unpaid interest to, but excluding, the date of conversion, except as described below. If New Notes are converted after a regular record date for the payment of interest, holders of record of such New Notes will receive all of the interest payable on such New Notes on the corresponding interest payment date

	notwithstanding the conversion. New Notes, upon surrender for conversion during the period beginning after any record date to the immediately following interest payment date, must be accompanied by funds equal to the amount of interest that would accrue from the date of conversion to, but excluding, the interest payment date, unless (i) such New Notes have been called for redemption by the Company or (ii) such interest payment date is the maturity date of the New Notes.
Conversion Adjustments:	The indenture will provide for the adjustment of the Conversion Price in certain events including, without limitation, (i) the subdivision or consolidation of the outstanding Common Shares; (ii) the issue of Common Shares or securities convertible into Common Shares by way of stock dividend or other distribution; (iii) the issue of rights, options or warrants with an exercise period of less than 60 days to all of the holders of Common Shares entitling them to acquire Common Shares or other securities convertible into Common Shares at less than 95% of the then market price; (iv) the distribution to all holders of Common Shares of any other securities or assets (including through a spin-off); (v) the payment to all holders of Common Shares in respect of an issuer tender offer or exchange offer for Common Shares by the Company to the extent that the market value of the payment exceeds the then market price of the Common Shares on the date of expiry of the bid; and (vi) the payment of cash dividends that exceed ordinary-course periodic dividends on the Common Shares.
Redemption:	<u>Mandatory:</u> On the six month anniversary of the Issue Date (the "<u>Mandatory Redemption Date</u>"), in the event of an Asset Sale (to be defined) with more than \$100 million of net cash proceeds from such Asset Sale occurring before the Mandatory Redemption Date or, if no Asset Sale occurs prior to the Mandatory Redemption Date but the Company receives before such date at least \$20 million of Subscription Price on account of the Escrowed Notes (as defined in the Backstop Commitment Agreement) issued to holders of Allowed Disputed Claims (as defined in the Backstop Commitment Agreement), the Company shall apply the net cash proceeds from any such Asset Sale and the aggregate Subscription Price (if any) received by the Company after the Issue Date but before the Mandatory Redemption Date to redeem New Notes (for the avoidance of doubt, including Escrowed Notes in the Escrowed Notes Account) at a price equal to 105% of the par value of the New Notes, plus accrued and unpaid interest to the redemption date; provided that (i) the Company has minimum Liquidity, after giving effect to such Asset Sale and application of the net cash proceeds thereof and repayment of Subscription Price (as applicable), of at least \$600 million, and (ii) the Company is permitted to make such redemption by the agreements governing its outstanding

	indebtedness, which the Company will use commercially reasonable efforts to permit such redemption, subject to compliance with the foregoing liquidity requirement. The net cash proceeds received from an Asset Sale and any Subscription Price received by the Company on account of Escrowed Notes prior to the Mandatory Redemption Date will be deposited by the Company into escrow until the Mandatory Redemption Date. <u>Optional</u>: During the period commencing on the 61st day following the Issue Date and ending on the first interest payment date, if US\$100 million or less of the New Notes are outstanding, the Company may, from time to time, optionally redeem such New Notes at a price of 105% of the par value of the New Notes, plus accrued and unpaid interest to the redemption date. Otherwise, three-year non-call, callable at the greater of Market and 110% of par in year 4, 112% of par in year 5, 115% of par in year 6 and par thereafter, in each case, plus accrued and unpaid interest to the redemption date. “<u>Market</u>” means a value to be determined by the Board, which will retain a nationally recognized investment bank to make a reasonable determination of market value, which will assume, among other factors, a 35% volatility and a market price for the Common Share based on the trailing 20-day VWAP on the Primary Trading Market immediately prior to the date of the notice of the call.
Fundamental Change:	Upon a Fundamental Change (as defined below), holders of the New Notes will have the right to require the Company to repurchase their New Notes, in whole or in part, at a price equal to the accreted value of the principal amount of the New Notes based on the original issue price (less the Upfront Payment) plus accrued and unpaid interest thereon to such repurchase date. A “<u>Fundamental Change</u>” shall mean the occurrence of any of the following: (i) the acquisition of 50% or more of the Common Shares by any person or group, (ii) a merger, sale of all or substantially all of the Company’s assets, share exchange or recapitalization the result of which less than 50% of common equity of the continuing entity is held by holders of the common equity of the Company immediately prior to such transaction, (iii) a majority of directors cease to be “continuing directors” as customarily defined, (iv) stockholders of the Company approve a plan of liquidation or dissolution of the Company, or (v) after the Common Shares are listed, they cease to be listed, <u>provided, however</u>, a Fundamental Change under clause (i) or (ii) shall not be deemed to have occurred if at least 90% of the consideration received or to be received by holders of Common Shares, excluding cash payments for fractional shares, in connection with the transaction or transactions constituting the Fundamental Change consists of shares of common stock, American Depositary Receipts, American Depositary Shares (or other similar instruments) traded on a national securities exchange in the United States or Canada or which will be so traded or quoted when issued or exchanged in

	connection with a Fundamental Change (these securities being referred to as “Publicly Traded Securities”) and as a result of this transaction or transactions the debentures become convertible into such Publicly Traded Securities, excluding cash payments for fractional shares. If the holders of the majority of the aggregate principal amount of the New Notes outstanding (for the avoidance of doubt, excluding any Escrowed Notes, if any remain at such time) elect to exercise their right to require the Company to repurchase their New Notes upon a Fundamental Change, as more fully described in the first paragraph above, then all Unresolved Claimholders whose Escrowed Notes are held in the Escrowed Notes Account will be deemed to have exercised the same right as if they were the holders of the New Notes, except that the proceeds resulting from the repurchase by the Company of the Escrowed Notes will be held in the Escrowed Notes Account pending their distribution to the Unresolved Claimholders in accordance with the Backstop Commitment Agreement.
Covenants; Events of Default:	Will contain a customary SEC and Canadian Commission reporting covenant. Will contain events of default customary for market converts. Will permit the Company to elect that the sole remedy for a default caused by a failure to comply with the reporting covenant be the payment of additional interest on the Notes for up to 180 days, rather than acceleration.
Registration Rights for the Backstop Notes:	With respect to the Backstop Notes and the Common Shares issuable upon conversion thereof, the Company will: • file with SEC within 30 days after the earlier of (i) the date the Company becomes S-3 eligible (and has filed the information required by Part III of Form 10-K) and (ii) April 30, 2011, and • use commercially reasonable efforts to cause to become effective within 75 days after the earlier of (i) the date the Company becomes S-3 eligible (and has filed the information required by Part III of Form 10-K) and (ii) April 30, 2011, a shelf registration statement with respect to the resale of the Backstop Notes and the underlying Common Shares upon conversion of the Backstop Notes. If the Company fails to file such shelf registration statement or register the Backstop Notes and the underlying Common Shares upon conversion of the Backstop Notes by the dates set forth above, the Company will be required to pay additional interest of 0.25% per annum to the holders of the Backstop Notes until such time as the registration statement becomes

	effective. The Company will keep the registration statement effective until the date that is two years from the date of effectiveness of the registration statement.
Voting:	For purposes of any vote, waiver or consent under the indenture governing the New Notes, Escrowed Notes held in the Escrowed Notes Account shall not vote and shall not be included in the aggregate principal amount of issued and outstanding Notes permitted to vote.
Documentation and Listing:	The terms of the indenture, the form of New Notes, and other applicable documentation related to the New Notes are to be proposed by and in form and substance reasonably satisfactory to the Company and the Investors. Company will make an application to list the Common Shares to be issued pursuant to the Plans and upon conversion or otherwise on (i) either the NASDAQ or the NYSE and (ii) the TSX.
Choice of Law:	New York.
Backstop Payment:	If as of the Effective Date the Backstop Commitment Agreement has not been terminated, the Backstop Payment shall be paid on the Effective Date in an amount equal to the greater of (x) \$15 million (payable in cash) and (y) 6% of the Amount (50% paid in cash and 50% in the form of Common Shares, based on the Conversion Price).
Termination Payment:	For termination after the date on which the Bankruptcy Court approves the Termination Payment but on or before the date on which the Bankruptcy Court or the Canadian Court approves the Backstop Commitment Agreement or an alternative transaction (such date, the " <u>Approval Date</u> "), the Termination Payment shall be an amount (not to be less than \$7.5 million) equal to the lesser of (x) \$15 million and (y) 5% of the capital raised in the alternative transaction. For termination after the Approval Date but on or before October 15, 2010, the Termination Payment shall be \$15 million. For termination after October 15, 2010, the Termination Payment shall be an amount equal to the greater of (x) \$15 million and (y) 6% of the Amount as in effect as of October 15, 2010 (payable in cash). In each case, the Termination Payment shall be payable upon consummation of the Plans or, if applicable, consummation of the alternative transaction. Additional conditions to payment of the Termination Payment shall be specified in the Backstop Commitment Agreement.

SUBSCRIPTION FORM FOR RIGHTS OFFERING

DO NOT COMPLETE FORM IF YOU ARE NOT THE ORIGINAL RECIPIENT OF THIS FORM

Please consult the Disclosure Statement or the Information Circular for additional information with respect to this Subscription Form.

THE RIGHTS OFFERING EXPIRATION DATE IS 4:00 P.M., EASTERN TIME ON SEPTEMBER 10, 2010, UNLESS EXTENDED BY THE DEBTORS.

Please provide your email address and fax number in Item 3 to ensure you receive any notices regarding your Subscription Rights in a timely manner.

Item 1. Amount of Notes. I certify that, as of the Subscription Rights Record Date of June 30, 2010, I held Notes in the following principal amount or that I am the authorized signatory of that beneficial holder. For purposes of this Subscription Form, the principal amount is not adjusted for any accrued or unmatured interest or any accretion factor.

US\$ _____

CAN\$ _____

Holders of Class 6 Claims in the U.S. Plan who wish to challenge the allowance of their Class 6 Claim for voting purposes and determination of their Rights Participation Claim Amount should refer to the voting instructions set forth in the Ballot for instructions with regard to the procedures for doing so.

Item 2.

2a. Calculation of Maximum Number of Convertible Unsecured Subordinated Notes.⁴ Review the calculation of the maximum number of Convertible Unsecured Subordinated Notes for which you may subscribe set forth below:

U.S.\$ _____ Rights Participation Claim Amount (in U.S. dollars, from Item 1 above, or as converted into U.S. dollars from Item 1 using the applicable conversion rate)	X [] ⁵	= _____ Maximum Number of Convertible Unsecured Subordinated Notes (rounded down to nearest whole number)
---	--------------------	--

⁴ To be completed as of the Record Date.

⁵ This rate has been calculated to include the benefit of any guarantees issued by a Debtor or CCAA Debtor on behalf of your claim.

2b. Exercise Amount. By completing the following section, you are agreeing to purchase the number of Convertible Unsecured Subordinated Notes specified below (specify a whole number of Convertible Unsecured Subordinated Notes not greater than the figure in Item 2a), at a price of US\$1.00 per note, on the terms of and subject to the conditions set forth in the Plans and the Backstop Commitment Agreement.

_____ X US\$1.00 = \$ _____

(Indicate number of Convertible
Unsecured Subordinated Notes you elect
to purchase)

Subscription Purchase Price

Modification of Number of Subscription Rights. Under certain circumstances, on or before August, 17, 2010, the number of Subscription Rights that are allocated to a particular Eligible Holder may increase or decrease. To the extent that a reallocation increases the total number of Notes that you may elect to purchase, the Debtors will send you a supplemental Subscription Form that sets forth the additional number of Notes that you may elect to purchase. To the extent a reallocation decreases the total number of Notes that you may elect to purchase and you provide payment on account of Subscription Rights in excess of the modified amount, such payment will be returned as described below. However, the Debtors are also authorized, but not required, to refrain from modifying an Eligible Holder's Subscription Rights in the event that the amount of Notes that such Eligible Holder could otherwise subscribe for would be increased or decreased by \$10,000 or less, or as otherwise determined by the Debtors.

2c. Calculation of Maximum Oversubscription Amount.⁶ Review the calculation of the maximum number of Convertible Unsecured Subordinated Notes for which you may subscribe pursuant to your Oversubscription Amounts, if any (please note, that if such amount has been calculated as zero (0) then you have not been allocated any Oversubscription Amounts pursuant to the Backstop Commitment Agreement) set forth below:

U.S.\$ _____ X []⁷ = _____
Rights Participation Claim Amount
(in U.S. dollars, from Item 1 above,
or as converted into U.S. dollars from
Item 1 using the applicable conversion rate) Maximum Oversubscription Amount
(rounded down to nearest whole number)

2d. Oversubscription Exercise Amount. If you have validly exercised your Subscription Rights in full by indicating that you are interested in purchasing (in Item 2b) the maximum number of Convertible Unsecured Subordinated Notes for which you may subscribe (as calculated in Item 2a), you are entitled to exercise any applicable Oversubscription Amounts that have been allocated to you. By completing the following section, you are agreeing to purchase the number of Convertible Unsecured Subordinated Notes specified below (specify a whole number of Convertible Unsecured Subordinated Notes not greater than the figure in Item 2c), at a price of US\$1.00 per note, on the terms of and subject to the conditions set forth in the Plans and the Backstop Commitment Agreement.

⁶ To be completed as of the Record Date.

⁷ This rate has been calculated to include the benefit of any guarantees issued by a Debtor or CCAA Debtor on behalf of your claim.

_____ X US\$1.00 = \$ _____
(Indicate number of Convertible Unsecured Subordinated Notes you elect to purchase) Oversubscription Purchase Price

2e. Rights Reference Number. The Rights Reference Number contained in this section is a unique number which has been assigned to the Rights Claim upon which Subscription Rights and Oversubscription Amounts, if any, have been allocated to you and will be used to track the Total Subscription Purchase Price you submit along with this form. Failure to include this Rights Reference Number as part of the wire of the Total Subscription Purchase Price will result in cancellation of your Subscription Rights and any Oversubscription Amount. Please maintain the Rights Reference Number for your records.

Rights Reference Number: _____

THIS RIGHTS REFERENCE NUMBER MUST BE INCLUDED IN YOUR WIRE TRANSFER INSTRUCTIONS

2f. Return of Funds. If it is necessary to return some or all of the Total Subscription Purchase Price that you have submitted because, for instance, the number of Subscription Rights you have been allocated has been decreased or because you have not fully complied with the terms of the Rights Offering, the Debtors will return such payments, if necessary as soon as reasonably practicable after such a determination is made. Accordingly, please provide wire transfer or account payment information for any return of funds:

Beneficiary Account Name: _____
(Print or Type)
Beneficiary Account Number: _____
Bank Name: _____
ABA Routing Number: _____
FFC Account Name: _____
FFC Account Number: _____
Your Reference (if any): _____

Item 3. Certifications.

By returning the Subscription Form, I certify to the Debtors that (A) I am the Eligible Holder, or the authorized signatory of an Eligible Holder, of the Claim identified in Item 1 as of the Subscription Rights Record Date; (B) I agree, or such Eligible Holder agrees, to be bound by all the terms and conditions described in the instructions and as set forth in this Subscription Form; (C) I have, or such Eligible Holder has, received a copy of the Disclosure Statement (including the exhibits thereto) or the Information Circular (including the exhibits thereto) and understand that the exercise of Subscription Rights pursuant to the Rights Offering is subject to all the terms and conditions set forth therein and in the Plans. This certification is not an admission by me, the Eligible Holder, or the Debtors, the CCAA Debtors or their estates as to the ultimate allowed amount of my claim.

By returning this Subscription Form, I further certify that I recognize and understand that the rights to subscribe for Convertible Unsecured Subordinated Notes are not transferable. The benefit of the Subscription Rights and Oversubscription Amounts, if any, are not separable from the claim with respect to which the Subscription Rights and Oversubscription Amounts, if any, have been granted (a "Rights Claim").

By returning this Subscription Form, I represent and warrant that I have not entered into and agree that, prior to the Effective Date of the U.S. Plan and the Implementation Date of the CCAA Plan, I will not enter into any transaction involving a direct or indirect transfer of rights, including (i) derivatives, options, swaps, pledges, forward sales or other transactions in which any person receives the right to own or acquire a right, a Rights Claim or a Convertible Unsecured Subordinated Note; any current or future interest in any such right, Rights Claim or a Convertible Unsecured Subordinated Note or the right to receive any economic benefit in respect of any such right, Rights Claim or a Convertible Unsecured Subordinated Note other than through a sale of a Rights Claim together with the rights related thereto and (ii) any direct or indirect transfer of a Rights Claim, whether through a direct transfer or through a derivative, option, swap, pledge, forward sale or other transaction, in which the transferor would retain (or, in connection with such transfer, repurchase or agree to repurchase), directly or indirectly, any related rights, Convertible Unsecured Subordinated Notes or otherwise have the right, directly or indirectly, to acquire or own any current or future interest in any related rights, Convertible Unsecured Subordinated Notes or economic benefit in respect of any related rights. I represent and warrant that I will not accept a distribution of Convertible Unsecured Subordinated Notes, if at such time, I do not own the Rights Claim and by accepting a distribution of Convertible Unsecured Subordinated Notes, I will be deemed to be the owner of the Rights Claim. For avoidance of doubt, if a transferor who held a Rights Claim as of the record date for the Rights Offering has transferred such Rights Claim, the benefit of the rights related thereto must be transferred as well, and cannot be transferred independently, but the initial Eligible Holder of the Rights Claim is the only party that can validly exercise the rights, and such transferor shall not be in violation of the foregoing so long as, immediately following the Effective Date of the U.S. Plan and the Implementation Date of the CCAA Plan, it transfers to the transferee of such Rights Claim (i) any and all Convertible Unsecured Subordinated Notes issued in respect of any such validly exercised rights and (ii) any and all shares issued in respect of such Rights Claim.

Item 4. Distributions.

On or before the Effective Date, a notice will be sent to you setting forth the number of Convertible Unsecured Subordinated Notes you have validly elected to purchase.

NOTE TO ELIGIBLE HOLDERS WHOSE CLAIMS ARE SUBJECT TO THE U.S. PLAN: TO THE EXTENT YOUR RIGHTS CLAIM IS NOT FULLY ALLOWED UNDER THE U.S. PLAN AS OF THE EFFECTIVE DATE ALL OR A PORTION OF YOUR SUBSCRIPTION PURCHASE PRICE AND ALL OR A PORTION OF THE SUBSCRIPTION NOTES YOU HAVE VALIDLY ELECTED TO PURCHASE MAY BE PLACED INTO ESCROW PENDING ALLOWANCE OF YOUR RIGHTS CLAIM. TO THE EXTENT YOUR RIGHTS CLAIM IS DISALLOWED UNDER THE U.S. PLAN YOUR SUBSCRIPTION PURCHASE PRICE WILL BE RETURNED AND ANY NOTES HELD IN ESCROW ON ACCOUNT OF YOUR CLAIM WILL BE CANCELLED. THERE CANNOT BE ANY ASSURANCE OF THE TIME PERIOD NECESSARY TO RESOLVE CLAIMS, ISSUE ESCROWED NOTES (IF ANY) OR RETURN PURCHASE PRICE, AS APPLICABLE.

TO THE EXTENT YOUR RIGHTS CLAIM IS NOT FULLY ALLOWED UNDER THE U.S. PLAN AS OF THE EFFECTIVE DATE ALL OF YOUR OVERSUBSCRIPTION PURCHASE PRICE WILL BE RETURNED.

Notwithstanding the foregoing, any Convertible Unsecured Subordinated Notes to be distributed in connection with the submission of this Subscription Form will be distributed to the holder of the Rights Claim associated with the Rights Reference Number located in Item 2e above on the Distribution Record Date, as reflected in the Claims register maintained by the Claims and Noticing Agent, the Debtors or the Monitor, as applicable.

Date: _____, 2010

Name of Holder: _____

(Print or Type)

Social Security or Federal Tax I.D. No.: _____

Signature: _____

Name of Person Signing: _____

(If other than holder)

Title (if corporation, partnership or LLC): _____

Facsimile Number⁸: _____

Email Address: _____

Street Address: _____

City, State/Province: _____

Zip Code/Postal Code: _____

Telephone Number: _____

PLEASE NOTE: NO EXERCISE OF SUBSCRIPTION RIGHTS OR OVERSUBSCRIPTION AMOUNTS WILL BE VALID UNLESS (1) EPIQ ACTUALLY RECEIVES A PROPERLY COMPLETED AND SIGNED SUBSCRIPTION FORM AND (2) THE ESCROW AGENT ACTUALLY RECEIVES FULL PAYMENT OF THE TOTAL SUBSCRIPTION PURCHASE PRICE FOR THE SUBSCRIPTION RIGHTS AND ANY OVERSUBSCRIPTION AMOUNTS ELECTED, IF ANY, YOU ARE CHOOSING TO EXERCISE, IN EACH CASE, ON OR BEFORE 4:00 P.M. EASTERN TIME, ON SEPTEMBER 10, 2010 TO THE ACCOUNT LISTED BELOW, REFERENCING THE RIGHTS REFERENCE NUMBER PRINTED AT ITEM 2E.

[ACCOUNT INFORMATION]

If your completed Subscription Form is not received by Epiq and your Total Subscription Purchase Price is not received by the Escrow Agent, in each case, on or before the Rights Offering Expiration Date, your Subscription Rights and any Oversubscription Amount allocated to you will terminate and be cancelled. Once an Eligible Holder has properly exercised its Subscription Rights and elected to participated in the Oversubscription Amount, such exercise will be binding on any transferee and may only be amended, revoked, rescinded or modified in the sole discretion of the Debtors or Reorganized Debtors

⁸ To ensure receipt of the notice regarding the Subscription Rights you are eligible to purchase, please provide your fax number and email address.

EXHIBIT I
PUBLICATION NOTICE

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 11
	)	
ABITIBIBOWATER INC., <i>et al.</i> , ¹	)	Case No. 09-11296 (KJC)
	)	
	)	(Jointly Administered)
	)	

**NOTICE OF (I) APPROVAL OF DISCLOSURE STATEMENT,
(II) HEARING TO CONSIDER CONFIRMATION OF THE PLAN,
AND (III) LAST DATE AND PROCEDURES FOR FILING
OBJECTIONS TO CONFIRMATION OF THE PLAN**

PLEASE TAKE FURTHER NOTICE that, by Order dated [_____, 2010], the United States Bankruptcy Court for the District of Delaware (the "Court") approved the *Disclosure Statement for Debtors' Second Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code*, dated [_____, 2010 (as amended, the "Disclosure Statement")], as containing adequate information within the meaning of section 1125 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code").

CONFIRMATION HEARING

PLEASE TAKE FURTHER NOTICE that on [September 24, 2010 at 10:00 a.m.] prevailing Eastern Time or as soon thereafter as counsel may be heard, a hearing will be held before the Honorable Kevin J. Carey, at the United States Bankruptcy Court for the District of Delaware, 824 N. Market St., 5th Floor, Wilmington, Delaware 19801 to consider confirmation of the *Debtors' Second Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code*, dated [_____, 2010 (the "Plan")], as the same may be further amended or modified, and for such other and further relief as may be just and proper (the "Confirmation Hearing").

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: AbitibiBowater Inc. (6415), AbitibiBowater US Holding 1 Corp. (N/A), AbitibiBowater US Holding LLC (N/A), AbitibiBowater Canada Inc. (N/A), Abitibi-Consolidated Alabama Corporation (4396), Abitibi-Consolidated Corporation (9050), Abitibi-Consolidated Finance LP (4528), Abitibi Consolidated Sales Corporation (7144), Alabama River Newsprint Company (7247), Augusta Woodlands, LLC (9050), Bowater Alabama LLC (7106), Bowater America Inc. (8645), Bowater Canada Finance Corporation (N/A), Bowater Canadian Forest Products Inc. (N/A), Bowater Canadian Holdings Incorporated (N/A), Bowater Canadian Limited (N/A), Bowater Finance Company Inc. (1715), Bowater Finance II LLC (7886), Bowater Incorporated (1803), Bowater LaHave Corporation (N/A), Bowater Maritimes Inc. (N/A), Bowater Newsprint South LLC (1947), Bowater Newsprint South Operations LLC (0168), Bowater Nuway Inc. (8073), Bowater Nuway Mid-States Inc. (8290), Bowater South American Holdings Incorporated (N/A), Bowater Ventures Inc. (8343), Catawba Property Holdings, LLC (N/A), Coosa Pines Golf Club Holdings LLC (8702), Donohue Corp. (9051), Lake Superior Forest Products Inc. (9305) and Tenex Data Inc. (5913). On December 21, 2009, ABH LLC 1 (2280) and ABH Holding Company LLC (2398) (the "SPV Debtors") commenced chapter 11 cases, which cases are jointly administered with the above-captioned Debtors. The Debtors' and SPV Debtors' corporate headquarters are located at, and the mailing address for each Debtor is, 1155 Metcalfe Street, Suite 800, Montreal, Quebec H3B 5H2, Canada.

PLEASE TAKE FURTHER NOTICE that the Confirmation Hearing may be adjourned from time to time by the Court without further notice except for an announcement of the adjourned date made at the Confirmation Hearing. Additionally, the Plan may be modified in accordance with the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure and other applicable law, without further notice, prior to or as a result of the Confirmation Hearing.

DEADLINE FOR OBJECTIONS TO CONFIRMATION OF THE PLAN

PLEASE TAKE FURTHER NOTICE that objections, if any, to confirmation of the Plan, including any supporting memoranda, must be in writing, must be filed with the Clerk of the United States Bankruptcy Court for the District of Delaware, 3rd Floor, 824 North Market Street, Wilmington, Delaware 19801 together with proof of service, and shall state the name and address of the objector, all grounds for the objection and the amount of the Claim(s) or other Interest(s) held by the objector. Any such objection must be filed with the Court and served so that it is actually received by the Court, the following parties, and all other parties requesting or entitled to receive notice in these cases, on or before [September 13, 2010] at 12:00 noon prevailing Eastern Time:

AbitibiBowater, Inc.
1155 Metcalfe Street, Suite 800
Montreal, Quebec H3B 5H2
Canada
Attn: Stéphanie Leclaire

Paul, Weiss, Rifkind, Wharton & Garrison LLP
Co-Counsel to the Debtors and Debtors in Possession
1285 Avenue of the Americas
New York, NY 10019-6064
Attn: Kelley A. Cornish, Esq.
Alice Belisle Eaton, Esq.

Young Conaway Stargatt & Taylor, LLP
Co-Counsel to the Debtors and Debtors in Possession
1000 West Street, 17th Floor
P.O. Box 391
Wilmington, DE 19801
Attn: Pauline K. Morgan, Esq.
Sean T. Greecher, Esq.

Paul, Hastings, Janofsky & Walker LLP
Co-Counsel to the Official Creditors' Committee
75 East 55th Street
New York, NY 10022
Attn: Luc Despins, Esq.
Robert E. Winter, Esq.

Bayard, P.A.
Co-Counsel to the Official Creditors Committee
222 Delaware Avenue, Suite 900
Wilmington, DE 19899
Attn: Neil B. Glassman, Esq.
Jamie L. Edmonson, Esq.

Office of the United States Trustee for the District of Delaware
J. Caleb Boggs Federal Building
844 King Street, Lockbox 35
Wilmington, DE 19801
Attn: David M. Klauder, Esq.

Ernst & Young Inc.
Monitor
800 René-Lévesque Blvd. West
Suite 1900
Montréal, QC, H3B 1X0
Attn: Alex F. Morrison

Allen & Overy LLP
Counsel to the Monitor
1221 Avenue of the Americas
New York, New York 10020
Attn: Rowena White

Morgan Lewis & Bockius LLP
Co-Counsel to Wells Fargo Bank, National
Association (as successor to Wachovia Bank,
N.A.),
as the Bowater Secured Bank Agent
101 Park Avenue
New York, New York 10178-0600
Facsimile: (212) 309-6001
Attn: Richard S. Toder, Esq.

Connolly Bove Lodge & Hutz LLP
Co-Counsel to Wells Fargo Bank, National
Association (as successor to Wachovia Bank, N.A.),
as the Bowater Secured Bank Agent
1007 North Orange Street
8th Floor
Wilmington, DE 19899
Facsimile: (302) 658-5614
Attn: Jeffrey C. Wisler, Esq.

Any objection not filed and served as set forth above will be deemed waived and will not be considered by the Court.

COPIES OF THE PLAN AND DISCLOSURE STATEMENT

PLEASE TAKE FURTHER NOTICE that copies of the Plan and Disclosure Statement have been filed with the Bankruptcy Court and may be obtained by parties in interest at the Debtors' expense upon written request to Epiq Bankruptcy Solutions, LLC, 757 Third Avenue, 3rd Floor, New York, NY 10017, Attention: AbitibiBowater Ballot Processing Center or may be accessed for viewing, downloading or printing at <http://dm.epiq11.com/abitibi>. In addition, copies of the Disclosure Statement and the Plan may be found on the Bankruptcy Court's website, www.deb.uscourts.gov, and are on file with the Clerk of the Bankruptcy Court, 3rd Floor, 824 North Market Street, Wilmington, Delaware 19801.

Dated: Wilmington, Delaware
_____, 2010

YOUNG CONAWAY STARGATT & TAYLOR, LLP
Pauline K. Morgan (No. 3650)
Sean T. Greecher (No. 4484)
The Brandywine Building
1000 West Street, 17th Floor
Wilmington, DE 19801
Telephone: (302) 571-6600
Facsimile: (302) 571-1253

-and-

PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP
Kelley A. Cornish
Alice Belisle Eaton
Claudia Tobler
1285 Avenue of the Americas
New York, NY 10019-6064
Telephone: (212) 373-3000
Facsimile: (212) 757-3990

Counsel for the Debtors and Debtors in Possession

EXHIBIT J

CURE NOTICE

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 11
	)	
ABITIBIBOWATER INC., <i>et al.</i> , ¹	)	Case No. 09-11296 (KJC)
	)	
	)	(Jointly Administered)
	)	

**NOTICE OF (I) POSSIBLE ASSUMPTION OF EXECUTORY
CONTRACTS AND UNEXPIRED LEASES (II) FIXING OF CURE
AMOUNTS AND (III) DEADLINE TO OBJECT THERETO**

PLEASE TAKE NOTICE that on [_____], 2010, AbitibiBowater Inc.

(“AbitibiBowater”) and its affiliated debtors and debtors-in-possession (each a “Debtor,” and collectively, the “Debtors”), filed in the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”) the *Debtors’ Motion for an Order (i) Approving the Disclosure Statement; (ii) Approving the Form and Contents of the Solicitation Package; (iii) Approving the Form and Manner of Notice of the Confirmation Hearing; (iv) Approving Procedures for Distribution of Solicitation Packages; (v) Approving Procedures for Participating in a Rights Offering; (vi) Approving Procedures for Vote Tabulations; (vii) Approving the Form and Contents of Subscription Packages for the Rights Offering; (viii)*

¹ The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: AbitibiBowater Inc. (6415), AbitibiBowater US Holding 1 Corp. (N/A), AbitibiBowater US Holding LLC (N/A), AbitibiBowater Canada Inc. (N/A), Abitibi-Consolidated Alabama Corporation (4396), Abitibi-Consolidated Corporation (9050), Abitibi-Consolidated Finance LP (4528), Abitibi Consolidated Sales Corporation (7144), Alabama River Newsprint Company (7247), Augusta Woodlands, LLC (9050), Bowater Alabama LLC (7106), Bowater America Inc. (8645), Bowater Canada Finance Corporation (N/A), Bowater Canadian Forest Products Inc. (N/A), Bowater Canadian Holdings Incorporated (N/A), Bowater Canadian Limited (N/A), Bowater Finance Company Inc. (1715), Bowater Finance II LLC (7886), Bowater Incorporated (1803), Bowater LaHave Corporation (N/A), Bowater Maritimes Inc. (N/A), Bowater Newsprint South LLC (1947), Bowater Newsprint South Operations LLC (0168), Bowater Nuway Inc. (8073), Bowater Nuway Mid-States Inc. (8290), Bowater South American Holdings Incorporated (N/A), Bowater Ventures Inc. (8343), Catawba Property Holdings, LLC (N/A), Coosa Pines Golf Club Holdings LLC (8702), Donohue Corp. (9051), Lake Superior Forest Products Inc. (9305) and Tenex Data Inc. (5913). On December 21, 2009, ABH LLC 1 (2280) and ABH Holding Company LLC (2398) (the “SPV Debtors”) commenced chapter 11 cases, which cases are jointly administered with the above-captioned Debtors. The Debtors’ and SPV Debtors’ corporate headquarters are located at, and the mailing address for each Debtor is, 1155 Metcalfe Street, Suite 800, Montreal, Quebec H3B 5H2, Canada.

Approving the Cross-Border Voting Protocol; (ix) Establishing a Record Date, a Voting Deadline for Receipt of Ballots and Expiration Dates for the Rights Offering; (x) Establishing the Deadline and Procedures for Filing Objections to Confirmation of the Plan and Asserted Cure Amounts for Executory Contracts and Unexpired Leases that may be Assumed as Part of Plan; and (xi) Granting Related Relief [Docket No. 2460] (the “Voting Procedures Motion”).

The Voting Procedures Motion sought approval of, among other things, procedures for the fixing of Cure Amounts (as defined below) in connection with the potential assumption of certain executory contracts and unexpired leases (collectively, the “Subject Contracts”) pursuant to the Debtors’ Second Amended Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code (the “Plan”)², and the deadline to object to such Cure Amounts (as defined below) or assumptions.

PLEASE TAKE FURTHER NOTICE that on the schedule annexed hereto as Schedule 1, the Debtors have indicated the cure amounts that the Debtors believe must be paid to compensate the non-Debtor parties for any actual pecuniary losses arising from any defaults under the Debtors’ Subject Contracts with such non-Debtor parties (in each instance, the “Cure Amount”).

PLEASE TAKE FURTHER NOTICE that any party objecting to the Cure Amounts, whether or not such party previously has filed a proof of claim with respect to amounts due under the applicable agreement, or objecting to the potential assumption of such Subject Contract(s), shall be required to file and serve an objection, in writing, setting forth with specificity any and all cure obligations that the objecting party asserts must be cured or satisfied in respect of the Subject

² Terms not otherwise defined herein shall have the meaning ascribed to them in the Plan or the Voting Procedures Motion.

Contracts and/or any and all objections to the potential assumption of such agreements, together with all documentation supporting such cure claim or objection. Any objections to the proposed assumption of the Subject Contract(s) and/or the corresponding Cure Amount(s), must be filed with the Clerk of the Bankruptcy Court for the District of Delaware, Third Floor, 824 Market Street, Wilmington, Delaware 19801, and served upon each of the following notice parties so that the objection is received no later than [September 13], 2010 at 4:00 p.m. (the "Cure Objection Deadline"):

AbitibiBowater, Inc.
1155 Metcalfe Street, Suite 800
Montreal, Quebec H3B 5H2
Canada
Attn: Stéphanie Leclaire

Paul, Weiss, Rifkind, Wharton & Garrison LLP
Co-Counsel to the Debtors and Debtors in Possession
1285 Avenue of the Americas
New York, NY 10019-6064
Attn: Kelley A. Cornish, Esq.
Alice Belisle Eaton, Esq.

Young Conaway Stargatt & Taylor, LLP
Co-Counsel to the Debtors and Debtors in Possession
1000 West Street, 17th Floor
P.O. Box 391
Wilmington, DE 19801
Attn: Pauline K. Morgan, Esq.
Sean T. Greecher, Esq.

Paul, Hastings, Janofsky & Walker LLP
Co-Counsel to the Official Creditors' Committee
75 East 55th Street
New York, NY 10022
Attn: Luc Despina, Esq.
Robert E. Winter, Esq.

Bayard, P.A.
Co-Counsel to the Official Creditors Committee
222 Delaware Avenue, Suite 900
Wilmington, DE 19899
Attn: Neil B. Glassman, Esq.
Jamie L. Edmonson, Esq.

Office of the United States Trustee for the District of Delaware
J. Caleb Boggs Federal Building
844 King Street, Lockbox 35
Wilmington, DE 19801
Attn: David M. Klauder, Esq.

Ernst & Young Inc.
Monitor
800 René-Lévesque Blvd. West
Suite 1900
Montréal, QC, H3B 1X0
Attn: Alex F. Morrison

Allen & Overy LLP
Counsel to the Monitor
1221 Avenue of the Americas
New York, New York 10020
Attn: Rowena White

Morgan Lewis & Bockius LLP
Co-Counsel to Wells Fargo Bank, National
Association (as successor to Wachovia Bank,
N.A.),
as the Bowater Secured Bank Agent
101 Park Avenue
New York, New York 10178-0600
Facsimile: (212) 309-6001
Attn: Richard S. Toder, Esq.

Connolly Bove Lodge & Hutz LLP
Co-Counsel to Wells Fargo Bank, National
Association (as successor to Wachovia Bank, N.A.),
as the Bowater Secured Bank Agent
1007 North Orange Street
8th Floor
Wilmington, DE 19899
Facsimile: (302) 658-5614
Attn: Jeffrey C. Wisler, Esq.

PLEASE TAKE FURTHER NOTICE that if an objection is timely filed and the parties are unable to settle such objection, a hearing with respect to the assumption of your Subject Contract and/or your Cure Amount will be held on [_____, 2010 at __:__.m.] prevailing Eastern Time before the Honorable Kevin J. Carey in the United States Bankruptcy Court for the District of Delaware, 5th Floor, 824 Market Street, Wilmington, Delaware 19801.

PLEASE TAKE FURTHER NOTICE that in the event that no Cure Objection is timely filed with respect to a Subject Contract, the counterparty to such Subject Contract shall be deemed to have consented to the Cure Amount proposed by the Debtors and shall be forever enjoined and barred from seeking any additional amount(s) on account of the Debtors' cure obligations under section 365 of the Bankruptcy Code or otherwise from the Debtors, their estates or the Reorganized Debtors. In addition, if no timely Cure Objection is filed with respect to a Subject Contract, upon the Effective Date of the Plan, the Reorganized Debtors and the counterparty to such Subject Contract shall enjoy all of the rights and benefits under the Subject Contract without the necessity of obtaining any party's written consent to the Debtors' assumption of the Subject Contract, and such counterparty shall be deemed to have waived any right to object, consent, condition or otherwise restrict the Debtors' assumption of the Subject Contract.

PLEASE TAKE FURTHER NOTICE that if you agree with assumption of your Subject Contract and the Cure Amount indicated, you need not take any further action.

PLEASE TAKE FURTHER NOTICE that inclusion herein is without prejudice to the Debtors' right to modify their election to assume or to reject any Subject Contract prior to the entry of a final, non-appealable order (which order may be the confirmation order) deeming any such Subject Contract assumed or rejected, and inclusion herein is not a final determination that any Subject Contract will, in fact, be assumed.

PLEASE TAKE FURTHER NOTICE that the inclusion of a Subject Contract herein shall not constitute or be deemed to be a determination or admission by the Debtors that such document is, in fact, an executory contract or unexpired lease within the meaning of section 365 of the Bankruptcy Code (all rights with respect thereto being expressly reserved).

Dated: Wilmington, Delaware
_____, 2010

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SCHEDULE 1

CURE AMOUNTS

[forthcoming]

[INSERT CURE AMOUNTS]