

CANADA

PROVINCE OF QUEBEC
DISTRICT OF MONTRÉAL

No. : 500-11-036133-094

SUPERIOR COURT

Commercial Division
(Sitting as a court designated pursuant to the
Companies' Creditors Arrangement Act,
R.S.C., c. C-36, as amended)

IN THE MATTER OF THE PLAN OF
COMPROMISE OR ARRANGEMENT OF:

ABITIBIBOWATER INC.,

and

ABITIBI-CONSOLIDATED INC.,

and

BOWATER CANADIAN HOLDINGS INC.,

and

the other Applicants listed herein

Petitioners

and

ERNST & YOUNG INC.,

Monitor

CERTIFICATE OF THE MONITOR PURSUANT TO THE SECOND
AMENDED AND RESTATED PLAN OF REORGANIZATION AND COMPROMISE OF
ABITIBIBOWATER INC. ET AL., DATED NOVEMBER 1, 2010 (THE "PLAN")
PLAN IMPLEMENTATION

WHEREAS on April 17, 2009, the Superior Court of Québec (the "Court") issued an order (as subsequently restated and amended from time to time the "Initial Order") pursuant to the *Companies' Creditors Arrangement Act* (the "CCAA" and the "CCAA Proceedings") in respect of (i) Abitibi-Consolidated Inc. and subsidiaries thereof¹ (the "Abitibi Petitioners") (ii) Bowater

¹ These subsidiaries are Abitibi-Consolidated Company of Canada, 3224112 Nova Scotia Limited, Marketing Donohue Inc., Abitibi-Consolidated Canadian Office Products Holdings Inc., 3834328 Canada Inc., 6169678 Canada Incorporated., 4042140 Canada Inc., Donohue Recycling Inc., 1508756 Ontario Inc., 3217925 Nova Scotia Company, La Tuque Forest Products Inc., Abitibi-Consolidated Nova Scotia Incorporated, Saguenay Forest Products Inc., Terra Nova Explorations Ltd., The Jonquière Pulp Company, The International Bridge and Terminal Company, Scramble Mining Ltd. and 9150-3383 Québec Inc. Abitibi-Consolidated (U.K.) Inc. was added as a CCAA Petitioner on November 10, 2009.

Canadian Holdings Inc. and subsidiaries and affiliates thereof² (the "**Bowater Petitioners**") and (iii) certain partnerships³ (the "**Partnerships**");

AND WHEREAS the Abitibi Petitioners and Bowater Petitioners are referred together in this Motion as the "**Petitioners**" and, without Bowater Canada Finance Corporation ("**BCFC**"), as the "**Applicants**";

AND WHEREAS pursuant to the Initial Order, Ernst & Young Inc. was appointed as monitor of the Petitioners (the "**Monitor**");

AND WHEREAS on July 9, 2010, this Court issued an order (as amended, the "**Creditors' Meeting Order**") pursuant to which a meeting of all classes of creditors of the Petitioners was to be held and convened on September 14, 2010 (the "**Creditors' Meeting**").

AND WHEREAS at the Creditors' Meeting, the resolution approving the *Plan of Reorganization and Compromise* (as amended, and together with the *Second Amended and Restated Plan of Reorganization and Compromise*, dated November 1, 2010, the "**CCAA Plan**") was overwhelmingly approved by the Affected Unsecured Creditors (as such term is defined in the CCAA Plan) of the Petitioners, save in except for the Affected Unsecured Creditors of BCFC.

AND WHEREAS on September 23, 2010, this Court issued an order approving the CCAA Plan (the "**Sanction Order**") in respect of the Applicants;

AND WHEREAS the CCAA Plan provides for the filing with this Court of a certificate of the Monitor confirming that the Implementation Date has occurred;

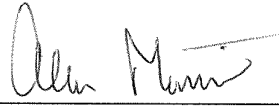
THE MONITOR HEREBY CONFIRMS that the Implementation Date has occurred and the CCAA Plan has been implemented.

Montreal, December 9, 2010

² These subsidiaries and affiliates are Bowater Canada Finance Corporation, Bowater Canadian Limited, 3231378 Nova Scotia Company, AbitibiBowater Canada Inc., Bowater Canada Treasury Corporation, Bowater Canadian Forest Products Inc., Bowater Shelburne Corporation, Bowater LaHave Corporation, St. Maurice River Drive Company Limited, Bowater Treated Wood Inc., Canoxel Hardboard Inc., 9068-9050 Québec Inc., Alliance Forest Products (2001) Inc., Bowater Belledune Sawmill Inc., Bowater Maritimes Inc., Bowater Mitis Inc., Bowater Guérette Inc. and Bowater Couturier Inc.

³ These partnerships are Bowater Canada Finance Limited Partnership, Bowater Pulp and Paper Canada Holdings Limited Partnership and Abitibi-Consolidated Finance LP.

ERNST & YOUNG INC. in its capacity as the monitor for the restructuring proceedings under the CCAA undertaken by AbitibiBowater Inc., Abitibi-Consolidated Inc., Bowater Canadian Holdings Inc. and the other Petitioners listed herein, and not in its personal capacity.

Per: 

Name: Alex Morrison

Title: Senior Vice President