CANADA	**SUPERIOR COURT**
PROVINCE OF QUEBEC **DISTRICT OF MONTRÉAL**	Commercial Division *Sitting as a court designated pursuant to the Companies' Creditors Arrangement Act, R.S.C., c. C-36, as amended*
No.: 500-11-036133-094	

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

ABITIBIBOWATER INC., a legal person incorporated under the laws of the State of Delaware, having its principal executive offices at 1155 Metcalfe Street, in the City and District of Montréal, Province of Quebec, H3B 5H2;

And

ABITIBI-CONSOLIDATED INC., a legal person incorporated under the laws of Canada, having its principal executive offices at 1155 Metcalfe Street, in the City and District of Montréal, Province of Quebec, H3B 5H2;

And

BOWATER CANADIAN HOLDINGS INC., a legal person incorporated under the laws of the Province of Nova Scotia, having its principal executive offices at 1155 Metcalfe Street, in the City and District of Montréal, Province of Quebec, H3B 5H2;

And

the other Petitioners listed on Appendices "A", "B" and "C";

Petitioners

And

ERNST & YOUNG INC., a legal person under the laws of Canada, having a place of business at 800 René-Lévesque Blvd. West, Suite 1900, in the City and District of Montréal, Province of Quebec, H3B 1X9;

Monitor

TWENTY-FOURTH REPORT OF THE MONITOR

December 4, 2009,

INTRODUCTION

1. On April 17, 2009, Abitibi-Consolidated Inc. ("**ACI**") and its subsidiaries listed in Appendix "A" hereto (collectively with ACI, the "**ACI Petitioners**") and Bowater Canadian Holdings Incorporated ("**BCHI**") and its subsidiaries listed in Appendix "B" hereto (collectively with BCHI, the "**Bowater Petitioners**") (the ACI Petitioners and the Bowater Petitioners are collectively referred to herein as the "**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 of this Honourable Court (the "**Initial Order**"). Pursuant to an Order of this Honourable Court dated November 10, 2009, Abitibi-Consolidated (U.K.) Inc., a subsidiary of ACI, was added to the list of ACI Petitioners.

2. Pursuant to the Initial Order, Ernst & Young Inc. ("**EYI**") was appointed as monitor of the Petitioners (the "**Monitor**") under the CCAA and a stay of proceedings in favour of the Petitioners was granted until May 14, 2009 (the "**Stay Period**"). The Stay Period has been extended until December 15, 2009 pursuant to further Orders of this Honourable Court.

3. On April 16, 2009, AbitibiBowater Inc. ("**ABH**"), Bowater Inc. ("**BI**"), and certain of their direct and indirect U.S. and Canadian subsidiaries, including BCHI and Bowater Canadian Forest Products Inc. ("**BCFPI**") (collectively referred to herein as "**U.S. Debtors**"), filed voluntary petitions (collectively, the "**Chapter 11 Proceedings**") for relief under Chapter 11 of the U.S. Bankruptcy Code, 11 U.S.C. §§ 101 et seq. (the "**U.S. Bankruptcy Code**") in the United States Bankruptcy Court for the District of Delaware (the "**U.S. Bankruptcy Court**").

4. The Petitioners are all subsidiaries of ABH (ABH, collectively with its subsidiaries, are referred to as the "**ABH Group**").

5. On April 17, 2009, ABH and the petitioners listed on Appendix "C" hereto (collectively with ABH, the "**18.6 Petitioners**") obtained Orders under Section 18.6 of the CCAA in respect of voluntary proceedings initiated under Chapter 11 and EYI was appointed as the information officer in respect of the 18.6 Petitioners.

6. On April 16, 2009, ACI and ACCC filed petitions for recognition under Chapter 15 of the U.S. Bankruptcy Code. On April 21, 2009, the U.S. Bankruptcy Court granted the recognition orders under Chapter 15 of the U.S. Bankruptcy Code.

7. On April 22, 2009, the Court amended the Initial Order to extend the stay of proceedings to the partnerships listed in Appendix "D" hereto.

BACKGROUND

8. ABH is one of the world's largest publicly traded pulp and paper manufacturers. It produces a wide range of newsprint and commercial printing papers, market pulp and wood products. The ABH Group owns interests in or operates pulp and paper facilities, wood products facilities and recycling facilities located in Canada, the United States, the United Kingdom and South Korea.

9. Incorporated in Delaware and headquartered in Montreal, Quebec, ABH functions as a holding company and its business is conducted principally through four direct subsidiaries: BI, Bowater Newsprint South LLC ("**Newsprint South**") (BI, Newsprint South and their respective subsidiaries are collectively referred to as the "**BI Group**"), ACI (ACI and its subsidiaries are collectively referred to as the "**ACI Group**") and AbitibiBowater US Holding LLC ("**ABUSH**") (ABUSH and its respective subsidiaries are collectively referred to as the "**DCorp Group**").

10. ACI is a direct and indirect wholly-owned subsidiary of ABH. ABH wholly owns BI which in turn, wholly owns BCHI which, in turn, indirectly owns BCFPI which carries on the main Canadian operations of BI.

11. ACCC, a wholly-owned subsidiary of ACI, and BCFPI hold the majority of ABH's Canadian assets and operations.

PURPOSE

12. This is the twenty-fourth report of the Monitor (the "**Twenty-Fourth Report**") in the CCAA Proceedings, the purpose of which is to report to this Honourable Court with respect to:

    (i) the Petitioners' request for an Order:

        (a) authorizing ACCC to sell the assets of the permanently closed Saint-Raymond sawmill facility located at 175, rue Saint-Alexis, Saint-Raymond, Quebec (the "**Sawmill**");

        (b) authorizing ACI to sell certain of ACI's timberlands which supply the Sawmill (the "**Saint-Raymond Timberlands**");

        (c) authorizing ACCC and ACI to enter into the Sawmill Sale Agreement and the Saint-Raymond Timberlands Sale Agreement (each as defined herein), respectively;

        (d) vesting all right, title and interest in and to the Sawmill and the Saint-Raymond Timberlands in and to the Purchasers (as defined herein) free and clear of any and all claims;

        (e) authorizing and directing the Petitioners to implement and complete the Proposed Transactions (as defined herein) with such alterations, amendments, deletions or additions as the parties agree, with the consent of the Monitor; and

        (f) instructing the Monitor to hold the escrowed funds pursuant to the terms and conditions set forth in paragraph 6.6 of the Sale Agreements (as defined herein) and in accordance with the terms and conditions set forth in the Escrow Agreement (as defined herein);

(ii) the Monitor's view of the proposed sale of the Sawmill and the Saint-Raymond Timberlands (collectively referred to herein as the "**Proposed Transactions**"); and

(iii) the Monitor's recommendation regarding the Proposed Transactions.

TERMS OF REFERENCE

13. In preparing this Twenty-Fourth Report, the Monitor has been provided with and, in making comments herein, has relied upon unaudited financial information, the ABH Group's books and records, financial information and projections prepared by the ABH Group and discussions with management of the ABH Group and its advisers (the "**Management**"). The Monitor has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of such information and, accordingly, the Monitor expresses no opinion or other form of assurance in respect of such information contained in this Twenty-Fourth Report. Some of the information referred to in this Twenty-Fourth Report consists of forecasts and projections. An examination or review of the financial forecast and projections, as outlined in the Canadian Institute of Chartered Accountants Handbook, has not been performed. Future-oriented financial information referred to in this Twenty-Fourth Report was prepared by the ABH Group based on Management's estimates and assumptions. Readers are cautioned that, since these projections are based upon assumptions about future events and conditions, the actual results will vary from the projections, even if the assumptions materialize, and the variations could be significant.

14. Capitalized terms not defined in this Twenty-Fourth Report are as defined in the previous reports of the Monitor and the Initial Order. All references to dollars are in U.S. currency unless otherwise noted.

15. Copies of all of the Monitor's Reports, in both English and French, including a copy of this Twenty-Fourth Report, and all motion records and Orders in the CCAA Proceedings will be available on the Monitor's website at www.ey.com/ca/abitibibowater. The Monitor has also established a bilingual toll-free telephone number that is referenced on the Monitor's website so that parties may contact the Monitor if they have questions with respect to the CCAA Proceedings.

16. Copies of all of the U.S. Bankruptcy Court's orders are posted on the website for Epiq Bankruptcy Solutions LCC (**"Epiq"**) at http://chapter11.epiqsystems.com/abitibibowater. The Monitor has included a link to Epiq's website from the Monitor's website.

BACKGROUND TO THE PROPOSED TRANSACTIONS

17. Located 35 minutes outside of Quebec City, the Sawmill has a production capacity of approximately 48 million board feet (**"bf"**) and the on-site planer mill has an annual production capacity of approximately 50 million bf.

18. Management has advised the Monitor that the Sawmill was closed in February 2008 as it was considered to be a high cost mill and demand for lumber had declined. The following factors contributed to the high costs associated with the Sawmill:

(i) the expensive stumpage fees and high fixed costs due to the fact that the annual allowable cut (**"AAC"**) on crown lands was small and not easily accessible; and

(ii) the Sawmill does not have on-site drying capabilities and, historically, 75% to 80% of wood cut at the Sawmill had to be first transported to a third party for drying and then returned to the Sawmill to be planed, which added significantly to the production costs.

19. The Petitioners have advised the Monitor that, in August 2008, ACCC decided to sell the Sawmill for the following reasons:

(i) it would require a material investment in equipment to be competitive;

(ii) ACCC had significant excess sawmill capacity and, as at the date hereof, it is operating at only 48% of capacity;

(iii) the Sawmill has significant carrying costs of approximately CDN $360,000 per annum for property taxes, insurance and other costs; and

(iv) the Sawmill was not considered part of the Petitioners' strategic plan.

20. The Saint-Raymond Timberlands, consisting of three small timberland parcels owned by ACI, are also included in the Proposed Transactions. The Saint-Raymond Timberlands, which are located in the nearby regions of Saint-Raymond and Stoneham-Tewkesbury, consist of approximately 642 hectares in total. The Monitor has been informed by the Petitioners that the Saint-Raymond Timberlands are located in areas that are difficult to access and are not strategic to ACI.

THE SALES PROCESS

21. As indicated, the Petitioners decided to sell the Sawmill and Saint-Raymond Timberlands in August 2008 which was well before the CCAA Proceedings. The Petitioners advised the Monitor of the following sales process it undertook in soliciting interest for the Sawmill and Saint-Raymond Timberlands.

22. It was the Petitioners' view that, as the AAC allocated to the Sawmill was very small and difficult to access, the market for the Sawmill was limited to (i) local sawmill operators that have wood allocations from crown lands in the same region so as to have sufficient wood supply for the Sawmill or (ii) those potential purchasers which may wish to have access to the Sawmill's AAC to supplement their own wood allocations.

23. The Petitioners identified eleven parties (excluding ACCC) that had wood allocations on the same three crown lands as the Sawmill:

(i) three parties had an AAC for other species of wood and, as a result, would not have an interest in the Sawmill's AAC;

(ii) two parties were owned by large Canadian forest products companies who were divesting their own sawmills throughout the country; and

(iii) two parties were considered too small to have an interest in the Sawmill;

24. As a result, the remaining four parties were solicited by the Petitioners and, with the exception of Scierie Dion et Fils Inc. ("**Dion**"), all declined the opportunity.

25. In September, 2008, the Petitioners also informed another potential purchaser in September 2008 of the opportunity as the potential purchaser had purchased a Quebec based sawmill operation. It declined the opportunity.

26. ACCC also solicited a U.S. based newsprint manufacturer with paper mills in the Quebec City area and other parts of the Province. However, this potential purchaser decided to sell its sawmills and its timberlands and purchase woodchips on the open market for the purposes of supplying its paper-making operations.

27. As indicated, Dion expressed interest in the Sawmill and the Saint-Raymond Timberlands and commenced discussions with ACCC. This led to the negotiation of a draft purchase offer in October 2008, but was never signed as the parties were not able to reach a final agreement with respect to the terms at that point in time.

28. ACCC then entered into discussions with a group that owns a sawmill in Quebec (the "**Alternative Purchaser**") which lead to the signing of a letter of intent in the fall of 2008.

29. The Monitor was advised by the Petitioners that a condition imposed by both the Alternative Purchaser and Dion was that the Sawmill's AAC be transferred to the eventual purchaser. The Monitor was advised that the parties involved in the

transfer of the AAC include: (a) the local Indian band; (b) a committee of mayors from local towns called the Conférence régionale des élus de la Capitale-Nationale (the "**CRE**"); and (c) the Ministère des Ressources Naturelles et de la Faune (the "**Ministère**").

30. The Monitor was also advised by the Petitioners that: (a) during the month of April 2009, Konrad Sioui, Grand Chief of the Huron Wedet Nation, and the CRE issued letters indicating their support for the transfer of the Sawmill's AAC to Dion; and (b) in a letter dated May 20, 2009, the Ministère indicated that it would not support the transfer of the AAC to the Alternative Purchaser.

31. The Petitioners advised the Monitor that, once it became clear that the AAC could not be transferred to the Alternative Purchaser and that there was no resolution to other deal terms with the Alternative Purchaser, ACCC resumed discussions with Dion, culminating in an executed letter of intent with respect to both the Sawmill and the Saint-Raymond Timberlands on June 10, 2009.

THE SALE AGREEMENTS

32. On November 27, 2009, ACCC entered into a purchase and sale agreement, which is subject to Court approval, with 9213-3933 Quebec Inc. ("**Quebec Co.**") for the purchase of the Sawmill (the "**Sawmill Sale Agreement**").

33. On the same date, ACI entered into a purchase and sale agreement, which is also subject to Court approval, with Gestion Dion et Frère Inc. for the purchase of the Saint-Raymond Timberlands (the "**Saint-Raymond Timberlands Sale Agreement**", and collectively with the Sawmill Sale Agreement, the "**Sale Agreements**").

34. Quebec Co. and Gestion Dion et Frère Inc. are related entities of Dion and collectively referred to herein as the "**Purchasers**".

35. Executed copies of the Sale Agreements are attached as Appendices "E" and "F", respectively, to this Twenty-Fourth Report. Due to the confidential nature of the

information set forth in the Sale Agreements and the potential impact they could have on the current and any future marketing of other ACCC sawmills, the Monitor requests this Honourable Court's permission to seal the contents of Appendices "E" and "F".

The Sawmill Sale Agreement

36. Quebec Co. is purchasing assets that consist of land and buildings (the "**Immoveable**"), equipment, rolling stock, machinery, tools and furniture located on or in the Immoveable (the "**Equipment**" and, together with the Immoveable, the "**Property**").

37. The sale of the Property is subject to the following significant closing conditions:

(i) there shall be no adverse entries in the relevant land register in respect of the Immoveable, certain identified hypothecs shall have been expunged and no other adverse entries shall have been registered;

(ii) there shall be no adverse entries relating to the Equipment appearing in the register of personal and moveable real rights, certain identified hypothecs shall have been removed and no other adverse entries shall have been registered;

(iii) the approval of this Honourable Court with respect to the Proposed Transaction and the issuance of a vesting order;

(iv) the AAC related to the Sawmill shall have been transferred to Dion by the Ministère, as confirmed in letters dated October 30, 2009, by way of registration in the public register maintained pursuant to Article 38 of the *Forest Act* (Quebec); and

(v) the payment of the net purchase price being made by the Purchasers to ACCC, and the aggregate amount of CDN$250,000 being deposited in trust with the Monitor to satisfy the indemnification obligations described below.

38. The Sawmill Sale Agreement includes the following representations and warranties by ACCC, which, in the Monitor's view, are not typical in a sale by an insolvent entity in CCAA proceedings:

(i) ACCC has received no notice from any competent authority to the effect that the property is not in compliance with the laws and regulations in effect and pursuant to which it has failed to remedy any such alleged breach;

(ii) since it has been the owner of the property, ACCC has received no notice or claim or procedure whatsoever contesting its possession or proprietary right to the property or any part whatsoever of the said property, or limiting in any way one or another of these said rights;

(iii) all the buildings, structures, improvements and accessories making up the property comply in all material respects with the laws and statutes in effect;

(iv) ACCC has received no written notice, formal notice, demand, brief, grievance, request or procedure of any nature charging it with any breach whatsoever of any agreement or contract relating to the property or to any law that might affect the property;

(v) no part of the property is under expropriation by a government authority, no notice or procedure to that effect has been given or brought and ACCC is not aware of any intention or plan to give such notice or to bring such procedure;

(vi) ACCC, to the best of its knowledge, is not in default with respect to any judgment, decision, ruling, injunction or decree issued by a government authority relating to the property or to the transfer contemplated by the Sawmill Sale Agreement;

(vii) no defect exists that would render the property unfit for the use for which it is intended or that would be likely to reduce such usage in any material way;

(viii) there exists no liability of ACCC, whether cumulative, potential, absolute, determinate or determinable, in respect of which Quebec Co. might reasonably become liable on completion of the transactions contemplated by the Sawmill Sale Agreement;

(ix) ACCC has received no written notice or written communication from any party whatsoever to the effect that the property is the subject of a land claim, in particular a native claim;

(x) with the exception of defaults that are not material when taken separately or together, (i) ACCC holds, as of the date of the Sawmill Sale Agreement, all authorizations and permits required to own the property and ACCC owns the property in compliance with all laws and regulations in effect; and (ii) ACCC is not in breach of fulfilment of any of the obligations to which it might be held in respect of owning the property;

(xi) the property is not subject to a purchase option or preferential purchase right; and

(xii) the property is not the subject of a lease or other agreement allowing occupancy.

39. ACCC's representations and warranties listed above will survive for 12 months following the closing date which the Petitioners have advised will occur no later than ten (10) days after the closing conditions have been fulfilled or waived by Quebec Co. (the "**Closing Date**").

40. In addition and subject to certain *de minimis* deductibles, ACCC has agreed to indemnify Quebec Co. for any breaches of the representations and warranties listed above and for any and all violations of the terms and conditions of the

Sawmill Sale Agreement. This indemnification does not extend to any environmental claims.

41. The indemnification obligation is capped at $250,000 and also covers any claims that Gestion Dion et Frère Inc. may have with respect to the Saint-Raymond Timberlands.

42. The Monitor will hold an amount equal to the maximum amount of the indemnification obligation for a period of 12 months subsequent to the Closing Date. A separate escrow agreement will be signed by ACCC, the Purchasers and the Monitor.

The Saint-Raymond Timberlands Sale Agreement

43. The Saint-Raymond Timberlands Sale Agreement is substantially similar to the Sawmill Sale Agreement and includes the same closing conditions, representations and warranties. The indemnification provided to the Purchasers is limited to the aggregate amount to be held in escrow for the totality of the Proposed Transactions.

THE MONITOR'S VIEW

The Sale Process

44. The sale process with respect to the Sawmill and the Saint-Raymond Timberlands commenced in August 2008. The Monitor has been kept apprised and has been consulted in respect of the ongoing negotiations with Dion since the commencement of the CCAA Proceedings.

45. Although ACCC and ACI did not undertake a formal process to market the Sawmill and Saint-Raymond Timberlands, the Monitor is of the view that it has adequately canvassed the potential market for the Property given that:

(i) the Petitioners have advised that ACCC and ACI contacted all parties which Management believed would have an interest in purchasing the Sawmill and the Saint-Raymond Timberlands;

(ii) the Monitor compiled a list of publicly disclosed sawmill transactions during the last four years in Canada and reviewed the list with Management. Management did not identify any additional potential purchasers that could have been approached with respect to the Proposed Transactions; and

(iii) the Monitor understands that the market for sawmill assets in Quebec remains soft and that there continues to be excess sawmill capacity in Quebec in light of the current state of the overall forest products industry throughout Canada.

The Purchase Price

46. The Monitor has compiled a list of publicly disclosed transactions involving the acquisition of sawmills in Canada during the last four years and has researched transactions involving the acquisition of 100% interests in closed and/or idled sawmills.

47. One such transaction was identified, being the sale of a sawmill located in British Columbia (the "**BC Transaction**") which closed in July 2008. The purchase price being offered for the Sawmill is comparable to the price achieved in the BC Transaction based on the implied multiple of CDN$/bf of annual capacity.

48. Given the limited number of comparables, the Monitor also inquired about any transactions by ABH in recent years that involved closed sawmills. The Monitor understands that the only closed sawmill recently sold by ABH was located in Price, Quebec which was sold to Groupe Lebel in April 2008.

49. The Monitor was advised by the Petitioners that its former sawmill in Price, Quebec is not comparable to the Sawmill because it had a more easily accessible

AAC, a much lower operating cost/m^3, two sawmill lines, a stud line and on-site drying capabilities. Additionally, negotiations regarding the sale of ABH's former sawmill in Price, Quebec commenced in December 2007 when the market was more favourable.

50. The Monitor was also advised by the Petitioners that the price/hectare implied by ACI's sale of the Pertius timberlands in February 2009 and ACCC's sale of the Mauricie timberlands included in the July 2009 sale of the Quebec Timberlands (as defined in the Twelfth Report of the Monitor) served as the basis for negotiations between the parties, but the parties later agreed upon a lower amount as a result of the negotiations for the sale of the Sawmill and the Saint-Raymond Timberlands en bloc.

RECOMMENDATION

51. The Monitor believes that the total purchase price is reasonable taking into account:

(i) current financial conditions in the forestry sector;
(ii) precedent transactions; and
(iii) limited interest in these assets by prospective purchasers.

52. The Proposed Transactions will also eliminate ongoing facility maintenance costs for an asset no longer deemed to be core to the Petitioners' business which on an annual basis have totalled CDN$360,000. In addition, it will eliminate any remediation costs if the Sawmill facility is dismantled.

53. Based on the foregoing, the Monitor recommends that this Honourable Court grant the Petitioners' Motion for an Order:

(i) authorizing ACCC to sell the Sawmill and ACI to sell the Saint-Raymond Timberlands;

(ii) authorizing ACCC and ACI to enter into the Sawmill Sale Agreement and the Saint-Raymond Timberlands Sale Agreement respectively;

(iii) vesting all right, title and interest in and to the Sawmill and Saint-Raymond Timberlands in and to the Purchasers free and clear of any and all claims;

(iv) authorizing and directing the Petitioners to implement and complete the Proposed Transactions with such alterations, amendments, deletions or additions as the parties agree, with the consent of the Monitor; and

(v) instructing the Monitor to hold the escrowed funds pursuant to the terms and conditions set out in the paragraph 6.6 of the Sale Agreements and in accordance with the terms and conditions set forth in the Escrow Agreement.

All of which is respectfully submitted.

ERNST & YOUNG INC.
in its capacity as the Court Appointed Monitor
of the Petitioners

Per:

Alex Morrison, CA, CIRP
Senior Vice President

Greg Adams, CA, CIRP
Senior Vice President

Ken Brooks
Senior Vice President

APPENDIX "A"

ABITIBI PETITIONERS

1. Abitibi-Consolidated Company of Canada
2. Abitibi-Consolidated Inc.
3. 3224112 Nova Scotia Limited
4. Marketing Donohue Inc.
5. Abitibi-Consolidated Canadian Office Products Holding Inc.
6. 3834328 Canada Inc.
7. 6169678 Canada Inc.
8. 4042140 Canada Inc.
9. Donohue Recycling Inc.
10. 1508756 Ontario Inc.
11. 3217925 Nova Scotia Company
12. La Tuque Forest Products Inc.
13. Abitibi-Consolidated Nova Scotia Incorporated
14. Saguenay Forest Products Inc.
15. Terra Nova Explorations Ltd.
16. The Jonquière Pulp Company
17. The International Bridge and Terminal Company
18. Scramble Mining Ltd.
19. 9150-3383 Quebec Inc.
20. Abitibi-Consoldiated (U.K.) Inc.

APPENDIX "B"

BOWATER PETITIONERS

1. Bowater Canada Finance Corporation
2. Bowater Canadian Limited
3. Bowater Canadian Holdings. Inc.
4. 3231378 Nova Scotia Company
5. AbitibiBowater Canada Inc.
6. Bowater Canada Treasury Corporation
7. Bowater Canadian Forest Products Inc.
8. Bowater Shelburne Corporation
9. Bowater LaHave Corporation
10. St-Maurice River Drive Company Limited
11. Bowater Treated Wood Inc.
12. Canexel Hardboard Inc.
13. 9068-9050 Quebec Inc.
14. Alliance Forest Products Inc. (2001)
15. Bowater Belledune Sawmill Inc.
16. Bowater Maritimes Inc.
17. Bowater Mitis Inc.
18. Bowater Guérette Inc.
19. Bowater Couturier Inc.

APPENDIX "C"

18.6 PETITIONERS

1. AbitibiBowater US Holding 1 Corp.
2. AbitibiBowater Inc.
3. Bowater Ventures Inc.
4. Bowater Incorporated
5. Bowater Nuway Inc.
6. Bowater Nuway Mid-States Inc.
7. Catawba Property Holdings LLC
8. Bowater Finance Company Inc.
9. Bowater South American Holdings Incorporated
10. Bowater America Inc.
11. Lake Superior Forest Products Inc.
12. Bowater Newsprint South LLC
13. Bowater Newsprint South Operations LLC
14. Bowater Finance II, LLC
15. Bowater Alabama LLC
16. Coosa Pines Golf Club Holdings, LLC

APPENDIX "D"

PARTNERSHIPS

1. Bowater Canada Finance Limited Partnership

2. Bowater Pulp and Paper Canada Holdings Limited Partnership

3. Abitibi-Consolidated Finance LP

APPENDIX "E"

TO BE FILED UNDER SEAL

APPENDIX "F"

TO BE FILED UNDER SEAL