CANADA

PROVINCE OF QUÉBEC
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., 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

FIFTH REPORT OF THE MONITOR
May 13, 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**").

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**").

3. On April 16, 2009, AbitbiBowater Inc. ("**ABH**"), Bowater Inc. ("**BI**"), and certain of their direct and indirect U.S. and Canadian subsidiaries, including BCHI, 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**"). On April 17, 2009, the U.S. Bankruptcy Court granted certain interim and final orders (the "**First Day Orders**") and set dates for the final hearing of the motions for which the U.S. Bankruptcy Court granted the interim orders.

4. The Petitioners are all subsidiaries of ABH (ABH, collectively with its subsidiaries, 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 (the "**Information Officer**").

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 and granted a recognition order under Section 18.6 of the CCAA in respect of the Interim DIP Order issued on April 17, 2009 by the U.S. Bankruptcy Court.

PURPOSE

8. This is the fifth report (the "**Fifth Report**") of the Monitor in the CCAA Proceedings. The purpose of the Fifth Report is to advise this Honourable Court with respect to:

    (i) the status of the CCAA Proceedings;

    (ii) the status of the Chapter 11 Proceedings;

    (iii) the post-filing operations of the ABH Group;

    (iv) the status of the process by which the ACI Group and the DCorp Group (as defined herein) intend to replace the Securitization Program (as defined herein) to finance their accounts receivable;

    (v) the motion brought by the DCorp Group for an order from the U.S. Bankruptcy Court granting an adequate protection charge on certain assets of the DCorp Group which have been secured by liens and security interests with respect to ACCC's obligations to lenders (the "**ACCC Term Lenders**") under the 364-day senior secured term loan in the amount of $347 million (the "**Term Loan**") which is guaranteed by certain entities comprising the DCorp Group;

    (vi) the current liquidity and cash flow forecasts of the Petitioners; and

    (vii) the Petitioners' request for an Order to extend the Stay Period until September 4, 2009.

TERMS OF REFERENCE

9. In preparing this 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 (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 Report. Some of the information referred to in this 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 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.

10. Capitalized terms not defined in this Fifth 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.

11. Copies of all of the Monitor's Reports, in both English and French, including a copy of this Fifth 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.

12. 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

13. ABH is one of the world's largest publicly traded paper and forest product companies. It produces a wide range of newsprint and commercial printing papers, market pulp and wood products. As at December 31, 2008, the ABH Group employed approximately 15,800 people, approximately 11,300 of which work in ACI's and BI's Canadian operations. The ABH Group owns interests in or operates 35 pulp and paper mills, 24 sawmills (others have been

permanently closed), 5 wood products facilities and 32 recycling facilities located in Canada, the United States, the United Kingdom and South Korea.

14. 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**").

15. 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.

16. Abitibi-Consolidated Company of Canada ("**ACCC**"), a wholly-owned subsidiary of ACI, and BCFPI hold the majority of ABH's Canadian assets and operations.

STATUS OF CCAA PROCEEDINGS

17. On April 17, 2009 this Honourable Court issued the Initial Order which, among other things, declared that the Petitioners are debtor companies to which the CCAA applies and granted certain relief to the Petitioners while they prepare one or more plans of arrangement pursuant to the CCAA.

18. On April 27, 2009, the Monitor prepared and sent a notice of the CCAA Proceedings (the "**CCAA Notice**") to all known creditors of the Petitioners in accordance with the Initial Order. A copy of the CCAA Notice is attached hereto as Appendix "E".

19. In addition, on April 27, 2009 the Monitor sent, together with the CCAA Notice, a notice of the Chapter 15 recognition orders (the "**Chapter 15 Notice**") to creditors of ACI and ACCC. A copy of the Chapter 15 Notice is attached hereto as Appendix "F".

20. The Monitor has also established a toll-free telephone number and an email address to allow creditors and other interested parties in Canada and the U.S. to contact the Monitor to obtain additional information concerning the CCAA Proceedings and the Chapter 11 Proceedings.

The toll-free telephone number and the email address are provided on the CCAA Notice, the Chapter 15 Notice and on the Monitor's website. As of the date of this Fifth Report approximately 300 parties have contacted the Monitor using the toll-free number and/or e-mail address.

DIP Financing

21. On May 6, 2009, this Honourable Court approved the DIP financing agreement (the "**ACI DIP Agreement**") between the ACI Group and DCorp Group with the Bank of Montreal as lender (the "**ACI DIP Lender**") and Investissement Quebec ("**IQ**") as guarantor. The ACI DIP Lender is providing senior secured super-priority DIP term loans of $100 million to the borrowers (the "**ACI DIP Facility**").

22. On May 6, 2009, ACI requested from the ACI DIP Lender a draw of $30 million pursuant to the terms of the ACI DIP Facility to provide the ACI Group with sufficient working capital to fund operations which is reflected in the ACI cash flow forecast, a copy of which attached as an Appendix to the Monitor's Third Report.

Past Service Pension Funding

23. On May 8, 2009, this Honourable Court granted the Petitioners' motion and authorized the Petitioners to suspend the past service special payments due under their defined benefit pension plans.

STATUS OF CHAPTER 11 PROCEEDINGS

24. On April 28, 2009, the U.S. Trustee appointed the following as members comprising the Official Committee of Unsecured Creditors (the "**UCC**") of the U.S. Debtors:

(i) HSBC Bank as Indenture Trustee

(ii) Wilmington Trust as Indenture Trustee

(iii) Computershare as Indenture Trustee

(iv) The Pension Benefit Guaranty Corp.

(v) United Association of Steelworkers

(vi) Imerys Clays Inc.

(vii) Andretta Inc.

25. The UCC has hired two financial advisor firms, Lazard Ltd. and FTI Consulting LLC, both of which have been in contact with the Petitioners, as well as the Petitioners' legal and financial advisors and the Monitor, seeking financial and other information with respect to the U.S. Debtors.

26. Management has advised the Monitor that the U.S. Debtors have been operating in the normal course and in compliance with the First Day Orders. The U.S. Debtors have filed a number of pending motions in respect of the Chapter 11 Proceedings.

27. The Monitor notes, in particular, the following motions that are currently pending in the Chapter 11 Proceedings:

(i) motion for a final order which authorizes ABH, BI and BCFPI (as the borrowers under the BI/BCFPI DIP Facility) to execute the loan documents in respect of the BI/BCFPI DIP Facility of up to $600 million and obtain ancillary relief with respect to the BI/BCFPI DIP Facility;

(ii) motion for entry of the Cross-Border Protocol that will provide the U.S. and Canadian Courts with a framework for the coordination of the administration of the Chapter 11 Proceedings and the CCAA Proceedings. A date has not yet been set for the hearing of this motion;

(iii) motion for an order prohibiting utility providers from altering, refusing, or discontinuing services during the first 30 days of the Chapter 11 case;

(iv) motion for an order modifying the reporting requirement of U.S. Bankruptcy Rule 2015.3(a) that requires the debtor to file periodic financial reports of the value, profitability and operations of each entity;

(v) application for an order approving the retention and employment of Blackstone Advisory Services L.P. as financial advisor;

(vi) motion for an order approving a settlement agreement concerning a power supply contract and subsequent lawsuit between Bowater Alabama LLC and Alabama Power Company; and

(vii) motion for a final order authorizing the continued use of existing cash management systems, the continuation of certain intercompany transactions and granting administrative priority status to post-petition intercompany claims.

28. As described later in this Fifth Report, the U.S. Debtors have been in discussions with the ACCC Term Lenders regarding an adequate protection order in the Chapter 11 Proceedings, which will also impact the ACI Group due to the consolidation of the cash management system between the ACI Group and the DCorp Group.

OVERVIEW OF POST-FILING OPERATIONS

General

29. To date, the Petitioners have provided the Monitor with full co-operation and unrestricted access to their premises, books and records and to Management. The Monitor has implemented procedures for the daily and weekly monitoring of receipts and disbursements and is working with Management to review Management's cash flow forecasts, which are updated on a weekly basis.

30. The Petitioners prepared and executed a communication plan subsequent to the issuance of the Initial Order to address the information needs of suppliers, customers, employees and retirees. The Petitioners sent out press releases advising of the CCAA Proceedings and advising the various stakeholder groups of the toll free telephone number established by the Petitioners to answer enquiries.

31. The Petitioners have also begun, with the assistance of the Monitor, a comprehensive review of potential cost savings, including a review of all of their contracts and leases to determine the economic impact with respect to each of these contracts. As of the date of the Fifth

Report, the Petitioners have disclaimed only two contracts, but the Monitor expects that the Petitioners will seek to disclaim more contracts upon the completion of this review and analysis.

32. The Petitioners are working, with the assistance of the Monitor, to review all intercompany transactions during the CCAA and Chapter 11 Proceedings.

Suppliers

33. Since the commencement of the CCAA and Chapter 11 Proceedings, the Petitioners, with the assistance of the Monitor, have focused primarily on stabilizing operations and returning, as close as possible, to business as usual.

34. While there have been numerous issues to resolve with suppliers of goods and services, the Petitioners have maintained the continuity and functionality of their various businesses. Management, with the assistance of the Monitor (when requested by Management), has been (and continues to be) in discussions with suppliers to re-establish supply arrangements and to negotiate payment terms under which suppliers will continue to provide goods and services during the Stay Period.

Customers

35. Immediately upon the issuance of the Initial Order, the Petitioners implemented a communication plan to advise their customers of the CCAA Proceedings and to discuss the Petitioners' commitments to their customers and their day-to-day operations during the CCAA Proceedings.

36. The Petitioners continue to be in regular contact with key customers to assure them that all customer programs, including volume rebate programs, will continue to be respected during the CCAA Proceedings.

37. As of the date of this Fifth Report, the Monitor is not aware of any significant customer disruption or order cancellation due to the commencement of the CCAA Proceedings.

THE SECURITIZATION PROGRAM – THE ACI GROUP

38. As described in greater detail in the Monitor's First Report, the ACI Group participates in a securitization program (the "**Securitization Program**") with Citibank, N.A. ("**Citibank**"), as the lead arranger and administrative agent, to help fund the working capital requirements of the ACI Group and the DCorp Group.

39. As described in the First Report and the Supplemental Third Report of the Monitor, the ACI Group and the DCorp Group entered into a waiver ("**Amendment No. 5**") which enabled the ACI Group and the DCorp Group to continue to use the existing Securitization Program for a period of no more than 45 days following the issuance of the Initial Order and the filing of the Chapter 11 Proceedings. As a result, the ACI Group commenced a process to secure a longer term arrangement with a replacement financial institution to continue to fund the equivalent of the Securitization Program on a more permanent basis during these CCAA Proceedings.

40. The Monitor has been advised that the ACI Group and the DCorp Group have entered into an engagement letter with Citibank wherein Citibank has agreed to provide a partial commitment for financing under an amended Securitization Program (the "**Amended Securitization Program**") pursuant to a term sheet and to arrange the remaining financing with other lenders. The Amended Securitization Program could provide the ACI Group and the DCorp Group with up to $300 million of liquidity based on the collateral formula and the amount of accounts receivable which will be eligible under the terms of the Amended Securitization Program.

41. The ACI Group will seek the approval of this Honourable Court of the Amended Securitization Program and the DCorp Group will seek the approval of the U.S. Bankruptcy Court of the Amended Securitization Program, and consummation of the Amended Securitization Program will be subject to syndication and finalization of definitive documentation.

DCORP GROUP ADEQUATE PROTECTION ORDER

42. On April 17, 2009, certain of the ACCC Term Lenders filed a limited objection in the U.S. Bankruptcy Court during the initial hearings with respect to the approval of the Securitization

Program on the basis that the Petitioners purportedly sought to utilize the DCorp Group's collateral (the "**U.S. Pre-Petition Collateral**") of the ACCC Term Lenders without providing adequate protection under the U.S. Bankruptcy Code.

43. In order to resolve the limited objection of the ACCC Term Lenders, the Monitor has been advised that the DCorp Group has agreed to provide certain forms of adequate protection to the ACCC Term Lenders for the period from April 16, 2009 to June 1, 2009 or until the Securitization Program is replaced (the "**Adequate Protection Period**").

44. The ACCC Term Lenders will be granted replacement liens on post petition assets of the DCorp Group of the same nature, scope and type as the assets that comprised the U.S. Pre-Petition Collateral. During the Adequate Protection Period, the ACCC Term Lenders will also be granted first priority liens on, and security interests in, all unencumbered assets of the DCorp Group and junior liens on encumbered assets of the DCorp Group. Such liens are intended to protect the ACCC Term Lenders to the extent of any diminution in the value of the U.S. Pre-Petition Collateral during the Adequate Protection Period.

45. The ACCC Term Lenders will also be paid all pre-filing accrued but unpaid interest from March 1, 2009 until April 16, 2009 as well as all interest accruing, at the default rate, during the Adequate Protection Period by the DCorp Group. The Monitor has been advised by the ACI Group that it has estimated that the payment for pre-filing interest will be approximately $5.2 million and the payment in respect of the interest for the Adequate Protection Period will be approximately $5.9 million for a total payment of approximately $11.1 million. In addition, the DCorp Group will pay certain reasonable fees and expenses of the ACCC Term Agent.

46. As described in the Monitor's First Report, the ACI Group and the DCorp Group operate an integrated cash management system (the "**CMS**"), including the management of their respective accounts receivable through the Securitization Program. The CMS is the vehicle for transferring funds between the entities within the ACI Group and the DCorp Group.

47. The Monitor has been advised that, through the CMS, the ACI Group funds any operating losses incurred by the DCorp Group as the DCorp Group has no separate funding source other than through the Securitization Program. As a result, the ACI Group will be indirectly

funding the DCorp Group's interest payments to the ACCC Term Lenders during the Adequate Protection Period through intercompany advances to the DCorp Group. This funding will be accorded an administrative priority status in the Chapter 11 Proceedings. The payment of these amounts has been included in the cash flow forecasts discussed later in this Fifth Report.

CURRENT LIQUIDITY POSITION AND AN OVERVIEW OF WEEKLY CASH FLOW FORECAST

Current Liquidity Position

48. As at May 3, 2009, the ACI Group had cash on hand and investments of approximately $78.8 million and BCFPI had cash on hand of approximately $43.3 million. During the period from April 17, 2009 to May 3, 2009, the ACI Group had receipts of $129.3 million and disbursements of $148.8 million (including $33.4 million in payments to the Securitization Program) with a net negative cash flow of $19.5 million and BCFPI had receipts of $55.9 million (including $40 million in funding pursuant to the BI/BCFPI DIP Facility) and disbursements of $25.1 million with a net cash flow of $30.8 million.

49. Attached as Appendices "G" and "H" to this Fifth Report, are statements summarizing the actual receipts and disbursements for the ACI Group and BCFPI for the period April 17, 2009 to May 3, 2009, respectively.

The ACI Group

50. The ACI Group has prepared an 18-week cash flow forecast (the "**ACI Group Forecast**") for the period May 4, 2009 to September 6, 2009, a copy of which is attached as Appendix "I" to this Fifth Report.

51. The ACI Group Forecast assumes that the Securitization Program is refinanced after 45 days as required in the Amendment No. 5 and assumes that the net liquidity available from the Amended Securitization Program is not significantly different from what would otherwise have been available from the Securitization Program, as more fully described in the notes to the ACI Group Forecast.

52. The ACI Group Forecast indicates that ACI Group has sufficient liquidity resources under the Securitization Program, or the expected Amended Securitization Program, and the DIP Facility to meet its operational needs and post-filing obligations during the period of the ACI Group Forecast. The ACI Group Forecast does not project further draws on the ACI DIP Facility.

BCFPI

53. BCFPI has prepared an 18 week cash flow forecast (the "**BCFPI Forecast**") for the period May 4, 2009 to September 6, 2009, a copy of which is attached as Appendix "J" to this Fifth Report. The BCFPI Forecast indicates that BCFPI has sufficient cash resources under its BCFPI DIP Facility to meet its post-filing obligations and operational requirements during the period of the BCFPI Forecast.

EXTENSION OF STAY OF PROCEEDINGS

54. The stabilization process during the first stage of the CCAA Proceedings is well underway. The Petitioners will now begin the process of developing their business and restructuring plans and begin the process of sharing information with key stakeholders. It is expected that this stage will take a number of months to complete. As a result, the Petitioners have made a motion for an extension of the Stay Period to September 4, 2009.

55. As described earlier in this Fifth Report, the Company has prepared the ACI Group Forecast and the BCFPI Forecast, which cover the period May 4, 2009 to September 6, 2009 and which indicate that both the ACI Group and BCFPI should have sufficient liquidity to sustain ordinary course operations during the proposed extended Stay Period.

RECOMMENDATION

56. In the Monitor's view, the Petitioners have acted in accordance with the Initial Order, as amended, and are working to complete their restructuring with due dispatch. Accordingly, the Monitor is satisfied that the Petitioners are acting in good faith and with due diligence.

57. The Monitor recommends that this Honourable Court grant the Petitioners' motion for extension of the Stay Period to September 4, 2009.

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

John F. Barrett, CA, CIRP
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 Québec 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 Québec 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”

APPENDIX E

ERNST & YOUNG

Ernst & Young Inc.
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22 April, 2009

TO THE CREDITORS OF:

AbitibiBowater Inc.

And

Abitibi-Consolidated Inc.

And

Bowater Canadian Holdings Inc.

And

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

(collectively referred to as the "Companies")

RE: Proceedings under the *Companies' Creditors Arrangement Act*

The Companies were subject to an application to the Quebec Superior Court Commercial Division (the "Court") pursuant to the *Companies' Creditors Arrangement Act* ("CCAA"). The Court made an order (the "Initial Order") on April 17, 2009 protecting the Companies from their creditors while they restructure their affairs under the CCAA.

The Initial Order appointed Ernst & Young Inc. as Monitor of the Companies.

A copy of the Initial Order has been posted and is available on the Monitor's website at http://www.ey.com/ca/abitibibowater . If you are unable to access the Initial Order by this means, please contact our offices at (866) 246-7889 to arrange for delivery of a copy of the Initial Order.

Yours very truly,

ERNST & YOUNG INC.
In its capacity as Court appointed Monitor of the Companies

Per:

Greg Adams
Senior Vice-President

ERNST & YOUNG

SCHEDULE "A" – ABITIBI PETITIONERS

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

Ernst & Young

SCHEDULE "B" – BOWATER PETITIONERS

1. Bowater Canadian Holdings Inc.
2. Bowater Canada Finance Corporation
3. Bowater Canadian Limited
4. 323379 Nova Scotia Company
5. AbitibiBowater Canada Inc.
6. Bowater Canada Treasury Corporation
7. Bowater Canadian Forest Products Inc.
8. Bowater Shelburne Corporation
9. Bowater LaHave Corporation
10. St-Maurice River Drive Company Limited
11. Bowater Treated Wood Inc.
12. Canexel Hardboard Inc.
13. 9068-9050 Québec Inc.
14. Alliance Forest Products (2001) Inc.
15. Bowater Belledune Sawmill Inc.
16. Bowater Maritimes Inc.
17. Bowater Mitis Inc.
18. Bowater Guérette Inc.
19. Bowater Couturier Inc.

ERNST & YOUNG

SCHEDULE C - 18.6 CCAA PETITIONERS

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

APPENDIX “F”

APPENDIX F

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 15
ABITIBI-CONSOLIDATED INC., *et al.*,[1]	)	Case No. 09-11348 (KJC)
Debtors in a Foreign Proceeding.	)	Jointly Administered

NOTICE OF FILING OF PETITION AND HEARING FOR RECOGNITION OF CANADIAN PROCEEDING AS FOREIGN PROCEEDING UNDER CHAPTER 15 OF THE UNITED STATES BANKRUPTCY CODE

PLEASE TAKE NOTICE that on April 17, 2009, Abitibi-Consolidated Inc. ("ACI"), in its capacity as foreign representative (in such capacity, the "Foreign Representative") of ACI and Abitibi-Consolidated Company of Canada ("ACCC" and together with ACI, the "Debtors") in a proceeding (the "Canadian Proceeding") under Canada's *Companies' Creditors Arrangement Act,* R.S.C. 1985, c. C-36, as amended (the "CCAA") pending before the Superior Court, Commercial Division, for the Judicial District of Montreal, Canada (the "Canadian Court"), filed petitions (collectively, the "Chapter 15 Petitions") in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court") under chapter 15 of title 11 of the United States Code (the "Bankruptcy Code") commencing the Debtors' chapter 15 cases ancillary to the Canadian Proceeding and seeking: (a) recognition of the Canadian Proceeding as a foreign main proceeding; (b) enforcing the Initial Order of the Canadian Court dated April 17, 2009 (the "Initial CCAA Initial Order") in the United States; and (c) granting such other and further relief as is appropriate under the circumstances.

PLEASE TAKE FURTHER NOTICE that on April 21, 2009, the Bankruptcy Court entered an Order Directing Joint Administration of the Debtors' cases under Case No. 09-11348 (KJC).

PLEASE TAKE FURTHER NOTICE that on April 21, 2009, the Bankruptcy Court entered an Order scheduling a hearing on the Chapter 15 Petitions and recognition of the Canadian Proceeding on **May 15, 2009 at 10:00 a.m. (ET)** before the Honorable Kevin J. Carey, United States Bankruptcy Court, 824 Market Street, 5th Floor, Wilmington, Delaware 19801 (the "Hearing").

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[1] The Debtors in these cases, along with the last four digits of each Debtor's tax identification number, are: Abitibi-Consolidated Inc. (1273) and Abitibi-Consolidated Company of Canada (5537). The 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 any party-in-interest wishing to submit a response or objection to the Chapter 15 Petitions or the relief requested by the Foreign Representative must do so pursuant to the Bankruptcy Code and the Local and Federal Rules of Bankruptcy Procedure, including, without limitation, Rule 1011 of the Federal Rules of Bankruptcy Procedure, in writing and setting forth the bases therefor and the nature and extent of respondent's interests in the Debtors' cases. Such response must: (a) be filed with the Office of the Clerk of the Court, 824 Market Street, Third Floor, Wilmington, Delaware 19801; and (b) be served upon (i) Paul, Weiss, Rifkind, Wharton & Garrison LLP, 1285 Avenue of the Americas, New York, New York 10019-6064, Attention: Kelley A. Cornish; (ii) Stikeman Elliott, LLP, 1155 René-Lévesque Blvd. West, Suite 4000, Montreal, QC H3B 3V2, Canada, Attention: Guy Martel; and (iii) ThorntonGroutFinnigan LLP, Suite 3200, Canadian Pacific Tower, 100 Wellington Street West, P.O. Box 329, Toronto-Dominion Centre, Toronto, M5K 1K7, Canada, Attention: Robert I. Thornton, so as to be received by them no later than **May 8, 2009 on or before 5:00 p.m. (ET).**

PLEASE TAKE FURTHER NOTICE that copies of the Chapter 15 Petitions and related filings in this case are available: (a) on the Bankruptcy Court's Electronic Case Filing System, which can be accessed from the Bankruptcy Court's website at http://www.ecf.deb.uscourts.gov (a PACER login and a password are required to retrieve a document); (b) from the Foreign Representative through its website at http://chapter11.epiqsystems.com; or (3) upon written request to the Foreign Representative's counsel (including by email) addressed to: Paul, Weiss, Rifkind, Wharton & Garrison LLP, 1285 Avenue of the Americas, New York, New York 10019-6064, Attention: Samantha G. Amdursky (samdursky@paulweiss.com).

PLEASE TAKE FURTHER NOTICE that all parties-in-interest opposed to the Chapter 15 Petitions or the Foreign Representative's request for relief must appear at the Hearing at the time and place set forth above.

PLEASE TAKE FURTHER NOTICE that the Hearing may be adjourned from time to time without further notice other than an announcement in open court at the Hearing of the adjourned date or dates or any further adjourned hearing.

PLEASE TAKE FURTHER NOTICE that if no response or objection is timely filed and served as provided above, the Bankruptcy Court may grant the recognition and relief requested by the Foreign Representative without further notice or hearing.

PLEASE TAKE FURTHER NOTICE that if no response or objection is timely filed and served as provided above, the Bankruptcy Court may grant the recognition and relief requested by the Foreign Representative without further notice or hearing.

Dated: Wilmington, Delaware
April 22, 2009

YOUNG CONAWAY STARGATT & TAYLOR, LLP

/s/ Sean T. Greecher
Pauline K. Morgan (No. 3650)
Sean T. Greecher (No. 4484)
The Brandywine Building
1000 West Street, 17th Floor
Wilmington, Delaware 19801
Telephone: (302) 571-6600
Facsimile: (302) 571-1253

- and -

PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP
Kelley A. Cornish
Jeffery D. Saferstein
Claudia R. Tobler
Samantha G. Amdursky
1285 Avenue of the Americas
New York, New York 10019-6064
Telephone: (212) 373-3000
Facsimile: (212) 757-3990

Counsel for Abitibi-Consolidated Inc., as Foreign Representative for Abitibi-Consolidated Inc. and Abitibi-Consolidated Company of Canada

File a Notice:

09-11348-KJC Abitibi-Consolidated Inc.

Type: bk	Chapter: 15 v	Office: 1 (Delaware)
Assets: y	Judge: KJC	Case Flag: LEAD

U.S. Bankruptcy Court

District of Delaware

Notice of Electronic Filing

The following transaction was received from Sean T. Greecher entered on 4/22/2009 at 8:43 PM EDT and filed on 4/22/2009
Case Name: Abitibi-Consolidated Inc.
Case Number: 09-11348-KJC
Document Number: 21

Docket Text:
Notice of Hearing // *Notice of Filing of Petition and Hearing for Recognition of Canadian Proceeding as Foreign Proceeding Under Chapter 15 of the United States Bankruptcy Code* Filed by Abitibi-Consolidated Inc.. Hearing scheduled for 5/15/2009 at 10:00 AM at US Bankruptcy Court, 824 Market St., 5th Fl., Courtroom #5, Wilmington, Delaware. Objections due by 5/8/2009. (Greecher, Sean)

The following document(s) are associated with this transaction:

Document description: Main Document
Original filename: N:\Bankruptcy\AbitibiBowater\To Be Filed\Abitibi Cons. - Notice of Filing of Petition.pdf
Electronic document Stamp:
[STAMP bkecfStamp_ID=983460418 [Date=4/22/2009] [FileNumber=7165188-0]
[a26eee859ab6e7dc66b03bf9e91c9cb27faa67c89e966789db29ed04eeb5df225450
c964284f9be1ed57a082d221accbc197a57628beccd807e3d07523e0dd7b]]

09-11348-KJC Notice will be electronically mailed to:

Sean T. Greecher on behalf of Debtor Abitibi-Consolidated Inc.
bankfilings@ycst.com

Pauline K. Morgan on behalf of Debtor Abitibi-Consolidated Inc.
bankfilings@ycst.com

United States Trustee
USTPREGION03.WL.ECF@USDOJ.GOV

Joanne Bianco Wills on behalf of Interested Party The Bank of Nova Scotia
jwills@klehr.com

09-11348-KJC Notice will not be electronically mailed to:

B 1 (Official Form 1) (1/08)

United States Bankruptcy Court District of Delaware	Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Abitibi-Consolidated Company of Canada	Name of Joint Debtor (Spouse) (Last, First, Middle): N/A
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): (see attached)	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names): N/A
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): 98-0175537	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): N/A
Street Address of Debtor (No. and Street, City, and State): 1155 Metcalfe St., Suite 800 Montreal, Quebec, Canada ZIP CODE H3B 5H2	Street Address of Joint Debtor (No. and Street, City, and State): N/A ZIP CODE
County of Residence or of the Principal Place of Business: N/A	County of Residence or of the Principal Place of Business: N/A
Mailing Address of Debtor (if different from street address): ZIP CODE	Mailing Address of Joint Debtor (if different from street address): N/A ZIP CODE

Location of Principal Assets of Business Debtor (if different from street address above):
ZIP CODE

Type of Debtor (Form of Organization) (Check one box.)	Nature of Business (Check one box.)	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box.)
☐ Individual (includes Joint Debtors) *See Exhibit D on page 2 of this form.* ☑ Corporation (includes LLC and LLP) ☐ Partnership ☐ Other (If debtor is not one of the above entities, check this box and state type of entity below.)	☐ Health Care Business ☐ Single Asset Real Estate as defined in 11 U.S.C. § 101(51B) ☐ Railroad ☐ Stockbroker ☐ Commodity Broker ☐ Clearing Bank ☑ Other	☐ Chapter 7 ☐ Chapter 9 ☐ Chapter 11 ☐ Chapter 12 ☐ Chapter 13 ☑ Chapter 15 Petition for Recognition of a Foreign Main Proceeding ☐ Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding
	Tax-Exempt Entity (Check box, if applicable.) ☐ Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	**Nature of Debts** (Check one box.) ☐ Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or house-hold purpose." ☑ Debts are primarily business debts.

Filing Fee (Check one box.)	Chapter 11 Debtors
☑ Full Filing Fee attached. ☐ Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. ☐ Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.	**Check one box:** ☐ Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). ☑ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). **Check if:** ☐ Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than $2,190,000. **Check all applicable boxes:** ☐ A plan is being filed with this petition. ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).

Statistical/Administrative Information

☑ Debtor estimates that funds will be available for distribution to unsecured creditors.
☐ Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.

THIS SPACE IS FOR COURT USE ONLY

Estimated Number of Creditors

☐	☐	☐	☐	☐	☑	☐	☐	☐	☐
1-49	50-99	100-199	200-999	1,000-5,000	5,001-10,000	10,001-25,000	25,001-50,000	50,001-100,000	Over 100,000

Estimated Assets

☐	☐	☐	☐	☐	☐	☐	☐	☐	☑
$0 to $50,000	$50,001 to $100,000	$100,001 to $500,000	$500,001 to $1 million	$1,000,001 to $10 million	$10,000,001 to $50 million	$50,000,001 to $100 million	$100,000,001 to $500 million	$500,000,001 to $1 billion	More than $1 billion

Estimated Liabilities

☐	☐	☐	☐	☐	☐	☐	☐	☐	☑
$0 to $50,000	$50,001 to $100,000	$100,001 to $500,000	$500,001 to $1 million	$1,000,001 to $10 million	$10,000,001 to $50 million	$50,000,001 to $100 million	$100,000,001 to $500 million	$500,000,001 to $1 billion	More than $1 billion

Voluntary Petition *(This page must be completed and filed in every case.)*	Name of Debtor(s): Abitibi-Consolidated Company of Canada	
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)		
Location Where Filed: N/A	Case Number: N/A	Date Filed: N/A
Location Where Filed: N/A	Case Number: N/A	Date Filed: N/A
Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet.)		
Name of Debtor: (see attached)	Case Number:	Date Filed:
District: District of Delaware	Relationship:	Judge:

Exhibit A

(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)

☐ Exhibit A is attached and made a part of this petition.

Exhibit B

(To be completed if debtor is an individual whose debts are primarily consumer debts.)

I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. § 342(b).

X N/A

Signature of Attorney for Debtor(s) (Date)

Exhibit C

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

☐ Yes, and Exhibit C is attached and made a part of this petition.

☑ No.

Exhibit D

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

☐ Exhibit D completed and signed by the debtor is attached and made a part of this petition.

If this is a joint petition:

☐ Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.

Information Regarding the Debtor - Venue
(Check any applicable box.)

☐ Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.

☑ There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.

☑ Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property
(Check all applicable boxes.)

☐ Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

(Name of landlord that obtained judgment)

(Address of landlord)

☐ Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and

☐ Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.

☐ Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

Voluntary Petition
(This page must be completed and filed in every case.)

Name of Debtor(s):
Abitibi-Consolidated Company of Canada

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.
[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.
[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X ______________________
Signature of Debtor

X ______________________
Signature of Joint Debtor

____
Telephone Number (if not represented by attorney)

____
Date

Signature of Attorney*

X *Pauline K. Morgan*
Signature of Attorney for Debtor(s)
Pauline K. Morgan
Printed Name of Attorney for Debtor(s)
Young Conaway Stargatt & Taylor, LLP
Firm Name
1000 West Street, 17th Floor
Address Wilmington, Delaware 19801

(302) 571-6600
Telephone Number
4-17-09
Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests the relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X ______________________
Signature of Authorized Individual

____
Printed Name of Authorized Individual

____
Title of Authorized Individual

____
Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

☑ I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.

☐ Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X *[signature]*
(Signature of Foreign Representative)
William G. Harvey
(Printed Name of Foreign Representative)

____
Date

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

____
Printed Name and title, if any, of Bankruptcy Petition Preparer

____
Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social-Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

____
Address

____

X ______________________

____
Date

Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social-Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.

ATTACHMENT TO VOLUNTARY PETITION
OF ABITIBI-CONSOLIDATED COMPANY OF CANADA

All Other Names Used by the Debtor in the Last 8 Years

Compagnie Abitibi-Consolidated du Canada
Produits Forestiers Donohue Inc.
Donohue Forest Products Inc.
Donohue St-Félicien Inc.
Donohue Normick Inc.
Donohue Quno Inc.
Donohue Acquisition Inc.
Corporation Quno
Quno Corporation
2842-7235 Quebec Inc.
Compagnie de Papier Quebec et Ontario Ltée
Quebec and Ontario Paper Company Ltd.
La Compagnie de Papier Q.N.S. Limitée
Q.N.S. Paper Company Limited
La Compagnie Baie Comeau Limitée
Baie-Comeau Company Limited
Scierie St-Félicien Inc.
Scieries St-Félicien Inc.
Les Scieries St-Félicien Inc.
André Bernier Entrepreneur Forestier Inc.
Gestion André Bernier Inc.
Gestion André Theriault Inc.
Scierie des Outardes
Baie Comeau Company

Pending Bankruptcy Cases filed by Affiliates of this Debtor

1. On April 16, 2009, the following affiliates of the Debtor each filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"):

Affiliate	Case No.
AbitibiBowater Inc.	09-11296 (KJC)
Abitibi Consolidated Alabama Corporation	09-11300 (KJC)
Abitibi Consolidated Sales Corporation	09-11299 (KJC)
AbitibiBowater US Holding 1 Corp.	09-11331 (KJC)
AbitibiBowater US Holding LLC	09-11297 (KJC)
Abitibi-Consolidated Corporation	09-11302 (KJC)
Abitibi-Consolidated Finance LP	09-11305 (KJC)
Alabama River Newsprint Company	09-11301 (KJC)
Augusta Woodlands, LLC	09-11303 (KJC)
Bowater Alabama LLC	09-11309 (KJC)
Bowater America Inc.	09-11316 (KJC)
Bowater Finance Company Inc.	09-11314 (KJC)
Bowater Finance II LLC	09-11308 (KJC)
Bowater Incorporated	09-11311 (KJC)
Bowater Newsprint South LLC	09-11306 (KJC)
Bowater Newsprint South Operations LLC	09-11307 (KJC)
Bowater Nuway Inc.	09-11328 (KJC)
Bowater Nuway Mid-States Inc.	09-11329 (KJC)
Bowater South American Holdings Incorporated	09-11315 (KJC)
Bowater Ventures Inc.	09-11330 (KJC)
Catawba Property Holdings, LLC	09-11312 (KJC)
Coosa Pines Golf Club Holdings LLC	09-11310 (KJC)
Donohue Corp.	09-11298 (KJC)
Lake Superior Forest Products Inc.	09-11317 (KJC)
Tenex Data Inc.	09-11304 (KJC)
Bowater Canada Finance Corporation	09-11319 (KJC)
Bowater Canadian Holdings Incorporated	09-11320 (KJC)
AbitibiBowater Canada Inc.	09-11321 (KJC)
Bowater Canadian Forest Products Inc.	09-11322 (KJC)
Bowater Maritimes Inc.	09-11324 (KJC)
Bowater LaHave Corporation	09-11325 (KJC)
Bowater Canadian Limited	09-11326 (KJC)

2. On April 17, 2009, the following affiliate of the Debtor filed a petition for recognition of a foreign proceeding under chapter 15 of the Bankruptcy Code:

Abitibi-Consolidated Inc.

B 1 (Official Form 1) (1/08)

United States Bankruptcy Court
District of Delaware

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Abitibi-Consolidated Inc.	Name of Joint Debtor (Spouse) (Last, First, Middle): N/A
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): (see attached)	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names): N/A
Last four digits of Soc. Sec. or Indvidual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): 98-0171273	Last four digits of Soc. Sec. or Indvidual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): N/A
Street Address of Debtor (No. and Street, City, and State): 1155 Metcalfe St., Suite 800 Montreal, Quebec, Canada ZIP CODE H3B 5H2	Street Address of Joint Debtor (No. and Street, City, and State): N/A ZIP CODE
County of Residence or of the Principal Place of Business: N/A	County of Residence or of the Principal Place of Business: N/A
Mailing Address of Debtor (if different from street address): ZIP CODE	Mailing Address of Joint Debtor (if different from street address): N/A ZIP CODE

Location of Principal Assets of Business Debtor (if different from street address above): ZIP CODE

Type of Debtor
(Form of Organization)
(Check one box.)

- ☐ Individual (includes Joint Debtors) *See Exhibit D on page 2 of this form.*
- ☑ Corporation (includes LLC and LLP)
- ☐ Partnership
- ☐ Other (If debtor is not one of the above entities, check this box and state type of entity below.)

Nature of Business
(Check one box.)

- ☐ Health Care Business
- ☐ Single Asset Real Estate as defined in 11 U.S.C. § 101(51B)
- ☐ Railroad
- ☐ Stockbroker
- ☐ Commodity Broker
- ☐ Clearing Bank
- ☑ Other

Tax-Exempt Entity
(Check box, if applicable.)

- ☐ Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).

Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box.)

- ☐ Chapter 7
- ☐ Chapter 9
- ☐ Chapter 11
- ☐ Chapter 12
- ☐ Chapter 13
- ☑ Chapter 15 Petition for Recognition of a Foreign Main Proceeding
- ☐ Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding

Nature of Debts
(Check one box.)

- ☐ Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose."
- ☑ Debts are primarily business debts.

Filing Fee (Check one box.)

- ☑ Full Filing Fee attached.
- ☐ Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A.
- ☐ Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.

Chapter 11 Debtors

Check one box:
- ☐ Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).
- ☑ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).

Check if:
- ☐ Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than $2,190,000.

Check all applicable boxes:
- ☐ A plan is being filed with this petition.
- ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).

Statistical/Administrative Information

- ☑ Debtor estimates that funds will be available for distribution to unsecured creditors.
- ☐ Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.

THIS SPACE IS FOR COURT USE ONLY

Estimated Number of Creditors

☐ 1-49	☐ 50-99	☐ 100-199	☐ 200-999	☑ 1,000-5,000	☐ 5,001-10,000	☐ 10,001-25,000	☐ 25,001-50,000	☐ 50,001-100,000	☐ Over 100,000

Estimated Assets

☐ $0 to $50,000	☐ $50,001 to $100,000	☐ $100,001 to $500,000	☐ $500,001 to $1 million	☐ $1,000,001 to $10 million	☐ $10,000,001 to $50 million	☐ $50,000,001 to $100 million	☐ $100,000,001 to $500 million	☐ $500,000,001 to $1 billion	☑ More than $1 billion

Estimated Liabilities

☐ $0 to $50,000	☐ $50,001 to $100,000	☐ $100,001 to $500,000	☐ $500,001 to $1 million	☐ $1,000,001 to $10 million	☐ $10,000,001 to $50 million	☐ $50,000,001 to $100 million	☐ $100,000,001 to $500 million	☐ $500,000,001 to $1 billion	☑ More than $1 billion

Voluntary Petition *(This page must be completed and filed in every case.)*	Name of Debtor(s): Abitibi-Consolidated Inc.	
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)		
Location Where Filed: N/A	Case Number: N/A	Date Filed: N/A
Location Where Filed: N/A	Case Number: N/A	Date Filed: N/A
Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet.)		
Name of Debtor: (see attached)	Case Number:	Date Filed:
District: District of Delaware	Relationship:	Judge:

Exhibit A

(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)

☐ Exhibit A is attached and made a part of this petition.

Exhibit B

(To be completed if debtor is an individual whose debts are primarily consumer debts.)

I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. § 342(b).

X N/A
Signature of Attorney for Debtor(s) (Date)

Exhibit C

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

☐ Yes, and Exhibit C is attached and made a part of this petition.

☑ No.

Exhibit D

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

☐ Exhibit D completed and signed by the debtor is attached and made a part of this petition.

If this is a joint petition:

☐ Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.

Information Regarding the Debtor - Venue
(Check any applicable box.)

☐ Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.

☑ There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.

☑ Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property
(Check all applicable boxes.)

☐ Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

(Name of landlord that obtained judgment)

(Address of landlord)

☐ Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and

☐ Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.

☐ Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

Voluntary Petition
(This page must be completed and filed in every case.)

Name of Debtor(s):
Abitibi-Consolidated Inc.

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.
[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.
[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X
Signature of Debtor

X
Signature of Joint Debtor

Telephone Number (if not represented by attorney)

Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

☑ I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.

☐ Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X *Wo Ha*
(Signature of Foreign Representative)
William G. Harvey
(Printed Name of Foreign Representative)
4-17-09
Date

Signature of Attorney*

X *Pauline K Morgan*
Signature of Attorney for Debtor(s)
/ Pauline K. Morgan
Printed Name of Attorney for Debtor(s)
Young Conaway Stargatt & Taylor, LLP
Firm Name
1000 West Street, 17th Floor
Address Wilmington, Delaware 19801

(302) 571-6600
Telephone Number
4-17-09
Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests the relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X
Signature of Authorized Individual

Printed Name of Authorized Individual

Title of Authorized Individual

Date

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social-Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

Address

X

Date

Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social-Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.

ATTACHMENT TO VOLUNTARY PETITION
OF ABITIBI-CONSOLIDATED INC.

All Other Names Used by the Debtor in the Last 8 Years

Stone-Consolidated Corporation
Corporation Stone-Consolidated
Abitibi-Price Inc.
Holdco Abitibi Inc.
Retallack Insurance Brokers Ltd.
Rainy River Forest Products Inc.
2931664 Canada Inc.
Abitibi Paper Company Ltd.
Compagnie de Papier Abitibi Ltée
Ediwise Société Abitibi-Consolidated
Boise Cascade Canada Ltd.
Abitibi Power & Paper Company, Limited
Retallack Insurance Agency Ltd.
The Fort Frances Pulp and Paper Company, Limited
The Fort Frances Pulp & Paper Co. Ltd.
Kenora Paper Mills, Limited
Kenora Paper Mills, Ltd.
The Keewatin Power Company, Limited
Keewatin Power Co. Ltd.
The Keewatin Lumber Company Limited
Keewatin Lumber Co. Ltd.
The Ontario and Minnesota Power Co. Ltd.
The Ontario and Minnesota Power Company Limited
The Ontario-Minnesota Pulp and Paper Company Limited
Ontario Minnesota Power Co. Ltd.

Pending Bankruptcy Cases filed by Affiliates of this Debtor

1. On April 16, 2009, the following affiliates of the Debtor each filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"):

Affiliate	Case No.
AbitibiBowater Inc.	09-11296 (KJC)
Abitibi Consolidated Alabama Corporation	09-11300 (KJC)
Abitibi Consolidated Sales Corporation	09-11299 (KJC)
AbitibiBowater US Holding 1 Corp.	09-11331 (KJC)
AbitibiBowater US Holding LLC	09-11297 (KJC)
Abitibi-Consolidated Corporation	09-11302 (KJC)
Abitibi-Consolidated Finance LP	09-11305 (KJC)
Alabama River Newsprint Company	09-11301 (KJC)
Augusta Woodlands, LLC	09-11303 (KJC)
Bowater Alabama LLC	09-11309 (KJC)
Bowater America Inc.	09-11316 (KJC)
Bowater Finance Company Inc.	09-11314 (KJC)
Bowater Finance II LLC	09-11308 (KJC)
Bowater Incorporated	09-11311 (KJC)
Bowater Newsprint South LLC	09-11306 (KJC)
Bowater Newsprint South Operations LLC	09-11307 (KJC)
Bowater Nuway Inc.	09-11328 (KJC)
Bowater Nuway Mid-States Inc.	09-11329 (KJC)
Bowater South American Holdings Incorporated	09-11315 (KJC)
Bowater Ventures Inc.	09-11330 (KJC)
Catawba Property Holdings, LLC	09-11312 (KJC)
Coosa Pines Golf Club Holdings LLC	09-11310 (KJC)
Donohue Corp.	09-11298 (KJC)
Lake Superior Forest Products Inc.	09-11317 (KJC)
Tenex Data Inc.	09-11304 (KJC)
Bowater Canada Finance Corporation	09-11319 (KJC)
Bowater Canadian Holdings Incorporated	09-11320 (KJC)
AbitibiBowater Canada Inc.	09-11321 (KJC)
Bowater Canadian Forest Products Inc.	09-11322 (KJC)
Bowater Maritimes Inc.	09-11324 (KJC)
Bowater LaHave Corporation	09-11325 (KJC)
Bowater Canadian Limited	09-11326 (KJC)

2. On April 17, 2009, the following affiliate of the Debtor filed a petition for recognition of a foreign proceeding under chapter 15 of the Bankruptcy Code:

Abitibi-Consolidated Company of Canada

APPENDIX "G"

Appendix G

Abitibi-Consolidated Inc. and its Subsidiaries (the "ACI Group")
April 17, 2009 to May 3, 2009
Receipts and Disbursements
US$000s

	Notes	
Opening Balance - April 17, 2009		**$ 98,304**
Receipts		
A/R Collections		92,264
A/R Collections - Joint Ventures		4,558
A/R Collections - Affiliates	1	11,968
Intercompany Receipts	2	11,146
Other Inflows		9,383
Total Receipts		**129,319**
Disbursements		
Trade Payables		(45,090)
Capital Expenditures		(66)
Freight - Marine		(4,194)
Utility Payments		(14,157)
Payroll & Benefits		(25,921)
Payments to Affiliates	3	(15,644)
Restructuring and Other Items		(122)
Joint Venture Remittances		(9,238)
Securitization Program Inflows/(Outflows)		(33,431)
Foreign Exchange Translation	4	(986)
Total Disbursements		**(148,848)**
Net Cash Flow		**(19,529)**
Opening Cash Balance		**98,304**
Net Cash Flow		(19,529)
Closing Cash Balance	4	**$ 78,775**

Notes

1. Represents amounts collected on behalf of other AbitibiBowater entities.
2. Represents reimbursements for payments made on behalf of other AbitibiBowater entities.
3. Represents payments made to other AbitibiBowater entities for amounts disbursed on ACI's behalf.
4. Closing cash is translated at CDN$1=US$0.80. Differences from the forecast rate and the actual rate on conversions of cash between $CDN and $US are reflected on the Foreign Exchange Translation line.

Note: The above totals are subject to rounding adjustments in the underlying balances.

APPENDIX "H"

Appendix H

Bowater Canadian Forest Products Inc.
April 16,2009 to May 3, 2009
Receipts and Disbursements
US$000s

	Notes	
Opening Balance - April 16, 2009		**$ 12,547**
Receipts		
A/R Collections		7,531
DIP Financing		40,000
Other Inflows		8,338
Total Receipts		**55,869**
Disbursements		
Trade Payables		(14,252)
Intercompany Payments	1	(2,273)
Freight		(425)
Payroll		(6,324)
Pension & Retiree Benefits		(1,463)
Restructuring Costs		(38)
Foreign Exchange Translation	2	(302)
Total Disbursements		**(25,077)**
Net Cash Flow		**30,792**
Opening Cash Balance		**12,547**
Net Cash Flow		30,792
Closing Cash Balance		**$ 43,339**

Notes

1. Intercompany payments represent the reimbursement of BCFPI costs paid by other related companies.
2. Closing cash is translated at CDN$1=US$.80. Differences from the forecast rate and the actual rate on conversions of cash between $CDN and $US are reflected on the Foreign Exchange Translation line.

Note: The above totals are subject to rounding adjustments in the underlying balances.

APPENDIX “I”

Appendix I

Abitibi-Consolidated Inc. ("ACI")
Weekly Cash Flow Forecast
18 Weeks Ended September 6, 2009
US$000s

Week ended	Notes	10-May-09	17-May-09	24-May-09	31-May-09	7-Jun-09	14-Jun-09	21-Jun-09	28-Jun-09	5-Jul-09
Opening Cash	1	78,775	82,977	95,201	99,204	101,085	95,406	99,740	104,426	98,318
Receipts										
Total A/R Collections	3	36,042	46,156	36,042	75,495	42,348	54,291	40,110	29,939	46,991
Collections on Behalf of Joint Ventures	4	3,323	3,323	3,323	3,323	4,089	4,089	4,089	4,089	4,360
Other Inflows	5	1,933	1,933	1,933	1,933	1,933	1,933	1,933	1,933	1,933
Total Receipts		41,299	51,412	41,298	80,752	48,370	60,313	46,133	35,961	53,285
Disbursements										
Trade Payables	6	(27,393)	(21,893)	(21,893)	(29,893)	(32,345)	(22,345)	(22,345)	(22,345)	(30,144)
Capital Expenditures	7	(1,406)	(1,406)	(1,406)	(1,406)	(1,453)	(1,453)	(1,453)	(1,453)	(1,407)
Marine Freight Payments	8	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)
Utility Payments	9	(3,400)	(7,400)	(7,400)	(7,400)	(3,400)	(7,400)	(7,400)	(7,400)	(4,543)
Payroll & Benefits	10	(1,931)	(8,150)	(1,931)	(10,605)	(1,882)	(7,675)	(2,232)	(7,675)	(4,669)
Joint Venture Remittances, Net	11	-	(16,774)	(3,274)	(4,074)	(4,028)	(4,028)	(4,028)	(4,828)	(2,295)
Restructuring & Other Items	12	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Total Disbursements		(36,180)	(57,673)	(37,954)	(55,428)	(45,158)	(44,951)	(39,508)	(45,751)	(45,107)
Financing										
Securitization Inflows / (Outflows)	13	(917)	(7,108)	658	(23,442)	2,174	(10,885)	(1,938)	3,682	(5,163)
Adequate Protection by DCorp to ACCC Term Lenders	14	-	-	-	-	(11,065)	-	-	-	-
DIP Drawings / (Repayments)	15	-	30,000	-	-	-	-	-	-	-
DIP Interest & Fees	15	-	(4,406)	-	-	-	(143)	-	-	-
Debt Repayments		-	-	-	-	-	-	-	-	-
Total Change In Cash		4,202	12,225	4,002	1,882	(5,680)	4,334	4,686	(6,108)	3,015
Ending Cash Balance (with ACI DIP Facility Draws)		82,977	95,201	99,204	101,085	95,406	99,740	104,426	98,318	101,333
Available Liquidity (Cash and Undrawn DIP)	16	82,977	152,701	156,704	158,585	152,906	157,240	161,926	155,818	158,833
Securitization Schedule	17									
Allowable Receivable Pool Balance		123,224	116,940	117,598	94,156	96,330	86,192	84,254	87,936	82,773
Interest & Fees	18	-	(825)	-	-	-	(747)	-	-	-
Amount Drawn Under Facility		124,141	123,224	116,940	117,598	94,156	96,330	86,192	84,254	87,936
Availability / (Required Repayment)		(917)	(7,108)	658	(23,442)	2,174	(10,885)	(1,938)	3,682	(5,163)

Note: The above totals are subject to rounding errors in the underlying balances.

The information and analysis in this document have not been audited or reviewed and, according, no assurances are provided thereon. In addition, because forecasts are dependent upon numerous assumptions regarding future events, actual results will be different than forecast, and such differences may be material.

Abitibi-Consolidated Inc. ("ACI")
Weekly Cash Flow Forecast
18 Weeks Ended September 6, 2009
US$000s

Week ended	Notes	12-Jul-09	19-Jul-09	26-Jul-09	2-Aug-09	9-Aug-09	16-Aug-09	23-Aug-09	30-Aug-09	6-Sep-09	Total
Opening Cash	1	101,333	99,781	100,195	98,988	98,045	103,388	100,952	100,796	97,584	78,775
Receipts											
Total A/R Collections	3	34,537	33,923	42,727	43,654	32,337	39,523	37,455	36,857	33,635	742,063
Collections on Behalf of Joint Ventures	4	4,469	4,469	4,469	4,529	4,678	4,678	4,678	4,678	4,836	75,495
Other Inflows	5	1,933	1,933	1,933	1,933	1,933	1,933	1,933	1,933	1,933	34,797
Total Receipts		40,939	40,325	49,129	50,116	38,948	46,135	44,066	43,469	40,404	852,355
Disbursements											
Trade Payables	6	(25,264)	(25,264)	(25,264)	(23,923)	(24,947)	(24,947)	(24,947)	(24,947)	(25,897)	(455,998)
Capital Expenditures	7	(1,388)	(1,388)	(1,388)	(1,388)	(1,388)	(1,388)	(1,388)	(1,388)	(1,427)	(25,375)
Marine Freight Payments	8	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(18,900)
Utility Payments	9	(3,400)	(7,400)	(7,400)	(6,257)	(3,400)	(7,400)	(7,400)	(7,400)	(3,971)	(109,771)
Payroll & Benefits	10	(7,608)	(2,208)	(1,858)	(10,413)	(1,861)	(7,881)	(1,861)	(7,531)	(4,678)	(92,646)
Joint Venture Remittances, Net	11	(4,402)	(4,402)	(5,202)	(4,461)	(4,608)	(4,608)	(4,608)	(5,408)	(4,763)	(85,789)
Restructuring & Other Items	12	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(18,000)
Total Disbursements		(44,111)	(42,711)	(43,161)	(48,492)	(38,254)	(48,274)	(42,254)	(48,724)	(42,787)	(806,480)
Financing											
Securitization Inflows / (Outflows)	13	1,769	2,800	(7,174)	(2,567)	4,648	(142)	(1,969)	2,043	4,185	(39,347)
Adequate Protection by DCorp to ACCC Term Lender:	14	-	-	-	-	-	-	-	-	-	(11,065)
DIP Drawings / (Repayments)	15	-	-	-	-	-	-	-	-	-	30,000
DIP Interest & Fees	15	(150)	-	-	-	-	(155)	-	-	-	(4,853)
Debt Repayments		-	-	-	-	-	-	-	-	-	-
Total Change in Cash		(1,552)	414	(1,207)	(943)	5,343	(2,436)	(156)	(3,212)	1,801	20,610
Ending Cash Balance (with ACI DIP Facility Draws)		99,781	100,195	98,988	98,045	103,388	100,952	100,796	97,584	99,385	99,385
Available Liquidity (Cash and Undrawn DIP)	16	157,281	157,695	156,488	155,545	160,888	158,452	158,296	155,084	156,885	156,885
Securitization Schedule	17										
Allowable Receivable Pool Balance		85,218	88,017	80,843	78,276	82,924	83,417	81,448	83,491	87,677	87,677
Interest & Fees	18	(676)	-	-	-	-	(635)	-	-	-	(2,882)
Amount Drawn Under Facility		82,773	85,218	88,017	80,843	78,276	82,924	83,417	81,448	83,491	124,141
Availability / (Required Repayment)		1,769	2,800	(7,174)	(2,567)	4,648	(142)	(1,969)	2,043	4,185	(39,347)

Note: The above totals are subject to rounding errors in the underlying balances.

The information and analysis in this document have not been audited or reviewed and, according, no assurances are provided thereon. In addition, because forecasts are dependent upon numerous assumptions regarding future events, actual results will be different than forecast, and such differences may be material.

Abitibi Consolidated Inc. and its subsidiaries (the "ACI Group")
Notes to Weekly Cash Flow Forecast
18 Weeks Ended September 6, 2009
US$000s

1. **Opening Cash** in the forecast includes cash on hand and money in lockboxes.
2. The cash flow forecast includes mills owned by the ACI Group and its subsidiaries and includes the operations of the DCorp Group.
3. **Total A/R Collections** represent amounts estimated to be collected from the ACI Group's customers. The timing of collections is based on the ACI Group's collection terms with its customers and the latest sales forecast.
4. **Collections on Behalf of Joint Ventures** represent amounts estimated to be collected by the ACI Group on behalf of its joint venture partners. The ACI Group has agreements with its joint venture partners whereby the ACI Group collects the joint venture partners' accounts receivable (for a fee) and remits these funds to the joint venture in accordance with their agreement.
5. **Other Inflows** represent miscellaneous receipts, including, but not limited to such items as tax refunds or insurance proceeds, as estimated by the ACI Group.
6. **Trade Payables** represent amounts estimated to be paid to suppliers for the purchase of the ACI Group's raw materials, repairs and maintenance and other goods and services related to production. This line also includes amounts necessary to fund the DCorp Group's recycling operations.
7. **Capital Expenditures** represent amounts estimated to be paid pursuant to the ACI Group's most recent capital expenditure budget.
8. **Marine Freight Payments** represent amounts estimated to be paid to the ACI Group's outbound marine freight suppliers.
9. **Utility Payments** represent amounts estimated to be payable to the ACI Group's hydroelectricity suppliers.
10. **Payroll and Benefits** represent estimated amounts for salaries, wages and current service pension costs.
11. **Joint Venture Remittances, Net** represent the estimated payment of accounts receivable funds collected by the ACI Group on behalf of the respective joint venture, net of any collection/management fees.
12. **Restructuring and Other Items** represent amounts estimated by the ACI Group for restructuring costs and other miscellaneous payments.
13. **Securitization Inflows/(Outflows)** represent the estimated net availability or repayment (including interest) of funds under the ACI Group's Securitization Program. It is assumed for the purposes of the cash flow forecast that the ACI Group's new securitization program takes effect after the week ended May 31, 2009 and has no material impact on liquidity.
14. Amounts for **Adequate Protection by DCorp to ACCC Term Lenders** represents payments pursuant to the adequate protection order granted by the U.S. Bankruptcy Court in favour of the ACCC Term Lenders and will be paid by the DCorp Group. Given that the ACI Group funds losses at the DCorp Group it has been shown as a disbursement of the ACI Group.
15. The **DIP Drawings/(Repayments)** and the **DIP Interest & Fees** represent cash flows related to the ACI Group's new $100 million DIP term loan. This term loan may be drawn in increments to enable the ACI Group to maintain a adequate amount of working capital.
16. **Available Liquidity** is calculated as cash on hand plus the undrawn portion of the ACI DIP Facility. Drawings on the ACI DIP Facility are limited to $87.5 million per the terms of the ACI DIP Agreement. As a result of the $30 million ACI DIP Facility draw during the week ended May 17, 2009, the undrawn amount under the ACI DIP Facility is $57.5 million through September 6, 2009.
17. The **Securitization Summary** represents the ACI Group's estimated calculation of amounts owing or available under the Securitization Program based on the eligible accounts receivable (net of any fees, interest or allowances).
18. The **Interest & Fees** represent interest and fees related to the Securitization Program.

APPENDIX "J"

Appendix J

Bowater Canadian Forest Products Inc.
Weekly Cash Flow Forecast
18 Week Period Ended September 6, 2009
US$000s

Week Ended	Notes	10-May-09	17-May-09	24-May-09	31-May-09	7-Jun-09	14-Jun-09	21-Jun-09	28-Jun-09	5-Jul-09	12-Jul-09
Receipts											
Trade Receipts	1, 10	10,642	17,712	17,428	25,728	11,025	12,976	11,453	14,315	12,687	12,310
Total Receipts		10,642	17,712	17,428	25,728	11,025	12,976	11,453	14,315	12,687	12,310
Disbursements											
Trade Payables	2	(9,317)	(9,317)	(9,317)	(11,317)	(10,012)	(10,012)	(10,012)	(11,512)	(9,869)	(9,812)
Intercompany SG&A Allocation	3	-	(1,948)	(472)	(472)	(517)	(517)	(517)	(517)	(479)	(464)
Freight	4	(1,920)	(1,920)	(1,298)	(1,298)	(1,424)	(1,424)	(1,424)	(1,424)	(1,396)	(1,384)
Payroll and Benefits	5	(1,196)	(4,088)	(1,196)	(4,697)	(1,199)	(2,576)	(2,713)	(2,576)	(3,320)	(2,574)
Capital Expenditures	6	(452)	(452)	(452)	(452)	(467)	(467)	(467)	(467)	(456)	(452)
Interest	7	(879)	(130)	(325)	(303)	-	-	(338)	-	(1,026)	-
Restructuring Costs	8	(260)	(2,260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)
Total Disbursements		(14,024)	(20,115)	(13,320)	(18,799)	(13,878)	(15,256)	(15,729)	(16,756)	(16,806)	(14,946)
Cash Flow from Operations		(3,382)	(2,403)	4,108	6,929	(2,853)	(2,280)	(4,276)	(2,441)	(4,118)	(2,635)
Opening Bank Balance		43,338	39,956	37,553	41,661	48,590	45,738	43,458	39,181	36,741	32,622
Cash Flow		(3,382)	(2,403)	4,108	6,929	(2,853)	(2,280)	(4,276)	(2,441)	(4,118)	(2,635)
Closing Bank Balance	9	39,956	37,553	41,661	48,590	45,738	43,458	39,181	36,741	32,622	29,987
Intercompany A/R Balance	10										
Ending Balance		54,815	56,154	57,579	54,408	56,342	57,148	58,688	58,697	59,867	61,347

Amounts in the above table are subject to rounding adjustments from the underlying balances

The information and analysis in this document have not been audited or reviewed and, according, no assurances are provided thereon. In addition, because forecasts are dependent upon numerous assumptions regarding future events, actual results will be different than forecast, and such differences may be material.

Appendix J

Bowater Canadian Forest Products Inc.
Weekly Cash Flow Forecast
18 Week Period Ended September 6, 2009
US$000s

Week Ended	19-Jul-09	26-Jul-09	2-Aug-09	9-Aug-09	16-Aug-09	23-Aug-09	30-Aug-09	6-Sep-09	Total
Receipts									
Trade Receipts	12,642	13,101	14,116	13,879	13,998	14,027	14,280	14,218	256,538
Total Receipts	12,642	13,101	14,116	13,879	13,998	14,027	14,280	14,218	256,538
Disbursements									
Trade Payables	(9,812)	(9,812)	(9,243)	(10,322)	(10,322)	(10,322)	(10,322)	(10,548)	(181,198)
Intercompany SG&A Allocation	(464)	(464)	(467)	(474)	(474)	(474)	(474)	(475)	(9,667)
Freight	(1,384)	(1,384)	(1,396)	(1,424)	(1,424)	(1,424)	(1,424)	(1,504)	(26,274)
Payroll and Benefits	(2,710)	(2,574)	(3,319)	(2,574)	(2,710)	(2,574)	(2,710)	(3,185)	(48,493)
Capital Expenditures	(452)	(452)	(452)	(452)	(452)	(452)	(452)	(465)	(8,206)
Interest	-	(422)	(880)	-	-	(338)	(880)	-	(5,521)
Restructuring Costs	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(6,680)
Total Disbursements	(15,082)	(15,368)	(16,016)	(15,505)	(15,641)	(15,842)	(16,521)	(16,437)	(286,039)
Cash Flow from Operations	(2,440)	(2,267)	(1,900)	(1,626)	(1,643)	(1,815)	(2,241)	(2,219)	(29,501)
Opening Bank Balance	29,987	27,547	25,280	23,380	21,754	20,112	18,297	16,056	43,338
Cash Flow	(2,440)	(2,267)	(1,900)	(1,626)	(1,643)	(1,815)	(2,241)	(2,219)	(29,501)
Closing Bank Balance	27,547	25,280	23,380	21,754	20,112	18,297	16,056	13,837	13,837

Intercompany A/R Balance									
Ending Balance	62,660	63,666	64,168	64,704	65,155	65,585	65,860	66,645	66,645

Amounts in the above table are subject to rounding adjustments from the underlying balances

The information and analysis in this document have not been audited or reviewed and, according, no assurances are provided thereon. In addition, because forecasts are dependent upon numerous assumptions regarding future events, actual results will be different than forecast, and such differences may be material.

Bowater Canadian Forest Products Inc. ("BCFPI")
Notes to Weekly Cash Flow Forecast
18 Week Period Ended September 6, 2009
US$000s

1. **Trade Receipts** are based on BCFPI's estimate of collection terms and BCFPI's latest sales forecast and includes both third party and intercompany receipts.
2. **Trade Payables** represent payments for raw materials, repairs and maintenance, utilities and other production items.
3. **Intercompany SG&A Allocation** represents expenses incurred by BCFPI's parent company on behalf of BCFPI which are charged to BCFPI starting the week ended May 17, 2009, pursuant to its normal process for the allocation of such costs. These intercompany SG&A costs are assumed to be settled in cash on a weekly basis.
4. **Freight** represents disbursements in respect of costs to deliver product to customers.
5. **Payroll and Benefits** represent amounts paid to employees for salaries and wages (including the related withholdings), pension payments and other benefits due under employee benefit programs. The forecast assumes that only those pension payments in respect of current service costs will be paid.
6. **Capital Expenditures** are costs scheduled to be made in accordance with agreements with BCFPI's various capital equipment suppliers and reflect requirements pursuant to BCFPI's most recent capital expenditure budget.
7. **Interest** represents interest costs for the company's senior secured revolving facility, the existing secured term loan and the new DIP facility.
8. **Restructuring Costs** represent costs related to the restructuring including closing fees related to the new BCFPI DIP facility.
9. The cash flows included in the forecast include only those BCFPI mills in Canada. No funding or dividends from foreign subsidiaries are included in the forecast.
10. The intercompany accounts receivable balance represents pre-filing and post-filing sales to customers in the United States by BCFPI through Bowater America Inc. This amount is assumed not to be stayed and is collected by BCFPI from Bowater America Inc. in the normal course.