

CANADA

PROVINCE OF QUEBEC
DISTRICT OF MONTRÉAL

No.: 500-11-036133-094

SUPERIOR COURT

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

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

ABITIBIBOWATER INC., 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

THIRTIETH REPORT OF THE MONITOR

January 15, 2010

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. (“**EYT**”) 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 March 15, 2010 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 (the “**Partnerships**”).

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 thirtieth report of the Monitor (the "**Thirtieth Report**") in the CCAA Proceedings, the purpose of which is to report to this Honourable Court with respect to the following:
 - (a) an update on the Claims Process (as defined herein);
 - (b) the Petitioners' request for an Order (the "**Claims Review and Determination Order**") approving the procedures for reviewing and determining claims required to be filed pursuant to the Claims Procedure Order (as herein defined), including Claims, Subsequent Claims and Former Employee Grievances but excluding certain Excluded Claims and Restructuring Claims, all as defined in the Claims Review and Determination Order (the "**Claims Review and Determination Procedures**"); and
 - (c) the Petitioners' request for an Order approving the cross-border protocol (the "**Cross-Border Claims Protocol**") with respect to the review and determination of claims filed against the Cross-Border Petitioners in the Insolvency Proceedings (each as defined herein).

TERMS OF REFERENCE

13. In preparing this Thirtieth 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 Thirtieth Report. Some of the information referred to in this Thirtieth 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 Thirtieth 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 Thirtieth Report are as defined in the previous reports of the Monitor and the Initial Order or in the Claims Review and Determination 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 Thirtieth Report, and all motion records and Orders in the CCAA Proceedings will be available on the Monitor's website at www.ey.com/ca/abitibowater. 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/abitibowater>. The Monitor has included a link to Epiq's website from the Monitor's website.

CLAIMS PROCESS UPDATE

Background

17. On August 26, 2009 this Honourable Court issued an Order (the “**Claims Procedure Order**”) setting out the procedures for the filing of certain claims against the Petitioners (the “**Claims Process**”). A copy of the Claims Procedure Order is attached hereto as Appendix “E”.
18. Pursuant to the Claims Procedure Order, November 13, 2009 was established as the claims bar date (the “**Claims Bar Date**”) with respect to the filing of claims with the Monitor, with the exception of certain specifically excluded claims (the “**Excluded Claims**”) and the Restructuring Claims.
19. The Excluded Claims include, among others, any claim (i) of an employee of any of the Petitioners or the Partnerships who was employed by that Petitioner or Partnership as of April 16, 2009; (ii) asserted by any person, including pension plan administrators, or pension authorities, in respect of the twenty registered pension plans for the Petitioners’ Canadian employees; (iii) of the pre-petition lenders; (iv) that is an intercompany claim; or (v) secured by administration charges, D&O charges and DIP charges as set out in the Initial Order.
20. By order dated September 3, 2009, the U.S. Bankruptcy Court entered an order establishing the same Claims Bar Date in the Chapter 11 Proceedings and approving the form and manner of notice thereof (the “**U.S. Claims Order**”).
21. As reported in the Seventeenth Report of the Monitor dated October 5, 2009, the Monitor mailed approximately 47,000 proof of claim packages to creditors, in both English and French. The proof of claim packages included proof of claim forms for both the CCAA Proceedings and the Chapter 11 Proceedings (together, the “**Insolvency Proceedings**”), together with instruction letters. French and English versions of the notice to creditors were also placed in various newspapers

and posted on the Monitor's website in accordance with the Claims Procedure Order.

The Filing of Claims

22. Pursuant to the Claims Procedure Order, claims asserted against the Petitioners or the Partnerships were required to be filed in the CCAA Proceedings. This included any claims asserted against those Petitioners that have filed for protection under the CCAA and also commenced Chapter 11 Proceedings (the "**Cross-Border Petitioners**").
23. Pursuant to the U.S. Claims Order, subject to certain exceptions, any person or entity (including any governmental unit) asserting a claim against a U.S. Debtor in the Chapter 11 Proceedings was required to file a proof of claim so that it was actually received by the U.S. claims agent on or before the Claims Bar Date; provided, however, that any person or entity asserting a claim against a Cross-Border Petitioner in the Chapter 11 Proceedings could file a timely proof of claim pursuant to the Claims Procedure Order with the Monitor on or before the Claims Bar Date. The U.S. Claims Order further provided that proofs of claim timely filed against any Cross-Border Petitioner with the Monitor shall be deemed timely filed claims against the applicable Cross-Border Petitioner(s) in the Chapter 11 Proceedings.
24. The Claims Procedure Order also provided that a proof of claim timely filed against a Cross-Border Petitioner in accordance with the U.S. Claims Order is deemed to be a Canadian proof of claim that has been timely delivered to the Monitor in accordance with the Claims Procedure Order.

Claims Filed by the Claims Bar Date

25. The Petitioners and the Monitor are currently in the process of reviewing and recording the Claims (as defined in the Claims Procedure Order) filed with the Monitor as at the Claims Bar Date, including segregating duplicate claims that may have been filed against multiple Petitioners and/or Partnerships. The

Petitioners and the Monitor are also reviewing the claims received from Epiq with respect to the Cross-Border Petitioners. In addition, the Petitioners have commenced the reconciliation process for certain Claims.

26. Based on the Monitor's preliminary review of the Claims to date, the following table summarizes the Claims filed with the Monitor:

Category (see note below)	ACI Petitioners*		Bowater Petitioners**		Total	
	Count	Current (CDN \$)	Count	Current (CDN \$)	Count	Current (CDN \$)
Bondholder Claims	12	4,267,002,085	7	1,501,622,394	19	5,768,624,479
Subsequent Claims	27	580,733,490	8	124,750,251	35	705,483,741
Trade Claim	2,286	192,999,979	969	66,335,643	3,255	259,335,622
Employee Claims (see note below)	772	178,001,055	486	94,224,835	1,258	272,225,890
Other	19	178,339,172	3	23,454,689	22	201,793,860
Litigation / Contingent Claims	21	89,594,381	3	9,195,504	24	98,789,885
Secured Debt Claims	57	9,398,580	7	424,673	64	9,823,252
Tax / Government Claims	24	4,815,737	17	2,798,979	41	7,614,715
Late Claims (see note below)	62	1,320,497	31	2,266,438	93	3,586,935
Grand Total	3,280	5,502,204,976	1,531	1,825,073,405	4,811	7,327,278,380
Likely Duplicate Claims (see note below)	293	13,467,135,312	285	5,313,343,584	578	18,780,478,896
Total Including Likely Duplicate Claims	3,573	18,969,340,288	1,816	7,138,416,989	5,389	26,107,757,277

*Includes claims received by the Monitor for the partnership Abitibi-Consolidated Finance LP

**Includes claims filed against the partnerships Bowater Canada Finance Limited Partnership and Bowater Pulp and Paper Canada Holdings Limited Partnership

27. Based on the Monitor's preliminary review, it has identified 578 claims for a total of approximately CDN \$18.8 billion that likely are duplicate claims filed against multiple Petitioners. The Monitor's estimate of the likely duplicate claims will be further refined as the claims reconciliation and determination process continues.
28. The categorization of claims is based on a preliminary analysis conducted by the Monitor but is subject to change.
29. The Monitor has received 93 claims subsequent to the Claims Bar Date (the "**Late Claims**"). This does not include any late claims filed by former employees who

were not employed as of April 16, 2009 (the “**Inactive Employees**”). As reported in the Monitor’s Twenty-Seventh Report dated December 9, 2009, the Monitor mailed out pre-populated proof of claim forms to the Inactive Employees who had not filed a claim and advised them to complete and submit the claim by January 15, 2010. These claims have been included in Employee Claims in the chart above.

30. The Monitor is in the process of reviewing the Late Claims and will report further on these claims to this Honourable Court in due course.
31. The Petitioners and the Partnerships have not yet called for the filing of Restructuring Claims (as defined in the Claims Procedure Order), including repudiation claims arising after August 31, 2009, or any of the Excluded Claims.

THE PROPOSED CLAIMS REVIEW AND DETERMINATION PROCEDURES

Review and Determination of Claims and Subsequent Claims

32. For the purposes of the Cross-Border Claims Protocol and the Claims Review and Determination Order, the meaning of “Partnerships” does not include Abitibi-Consolidated Finance LP (“**ACFLP**”). Rather, ACFLP shall be included in the definition of U.S. Debtors. ACFLP is a financing entity which is a Delaware Limited Partnership, the limited partner of which is ACCC.
33. Subject to the provisions of the Cross-Border Claims Protocol (which is described in detail below), the following procedures shall apply where a creditor files a Claim or Subsequent Claim (not including a Former Employee Grievance), on or before the Claims Bar Date against any of the Petitioners or the Partnerships:
 - (a) the Monitor, together with the Petitioners or the Partnerships, shall review the proof of claim and the terms set out therein;
 - (b) where applicable, the Monitor shall send the creditor a Notice of Revision or Disallowance by mail, telecopier, courier or other means of electronic communication;

- (c) any creditor who receives a Notice of Revision or Disallowance and wishes to dispute it shall, within ten (10) Business Days of the Notice of Revision or Disallowance, send by registered mail or courier a Notice of Dispute to the Monitor setting out the basis for its dispute;
- (d) unless otherwise authorized by this Court, if the creditor does not provide a Notice of Dispute within the time period provided for above, such creditor shall be deemed to have accepted the determination of its claim as set out in the Notice of Revision or Disallowance;
- (e) the Monitor, with the assistance of the Petitioners, shall attempt to consensually resolve any disputed claim following receipt by the Monitor of the Notice of Dispute;
- (f) if, after the expiration of such period of time as the Monitor believes appropriate, the disputed claim has not been resolved:
 - (i) the Monitor, after consultation with the Petitioners or the Partnerships, shall refer the claim to a Claims Officer (as defined herein) and the Monitor shall deliver a copy of the related proof of claim, Notice of Revision or Disallowance and Notice of Dispute (a “**Dispute Package**”) to the Claims Officer; or
 - (ii) the Monitor, after consultation with the Petitioners or Partnerships, shall refer the claim to the Court, and either the creditor, the Monitor or the Canadian Petitioners or Partnerships may bring a motion for the resolution of such claim by the Court;
- (g) the Monitor shall not be required to send any creditor a confirmation of receipt by the Monitor of any document provided by a creditor pursuant to this Order and each creditor shall be responsible for obtaining proof of delivery, if they so require, through their choice of delivery method; and

- (h) the Monitor shall not accept, amend or disallow any Threshold Claim (as defined herein) against any Cross-Border Petitioner unless, prior to such acceptance, amendment or disallowance the Monitor shall have consulted with the Unsecured Creditors Committee appointed in the Chapter 11 Proceedings (the “UCC”) in the manner described in the Cross-Border Claims Protocol.
34. All Claims and Subsequent Claims shall be determined pursuant to the procedures set forth in the Claims Review and Determination Order and the resulting award shall determine the amount of the Claim or Subsequent Claim for voting and distribution purposes under any plan of arrangement or compromise to be filed.

Claims Officers

35. The Petitioners and the Partnerships have advised the Monitor that they are seeking the authority, from time to time, to appoint one or more individuals to act as a claims officer to attempt to resolve any disputed claims (the “**Claims Officer**”), provided that the Monitor shall have provided its prior written consent to such appointment.
36. Upon receipt of a Dispute Package, the Claims Officer shall schedule and conduct a hearing to settle the disputed portion of the Claim and shall, as soon as practicable thereafter, notify the Petitioners or the Partnerships, the Monitor and the creditor of his or her determination.
37. The Claims Officer shall have the authority to determine the procedure for adjudication of disputed Claims that are referred to him or her, including the manner of presenting evidence and the conduct of any hearing before him or her, provided that a creditor may request that such adjudication be conducted in either English or French.
38. In addition, the Petitioners or the Partnerships, the creditor or the UCC (in the case of a Threshold Claim), may appeal a Claims Officer’s determination to this Honourable Court within ten (10) business days of notification of the Claims

Officer's determination of the disputed portion of such creditor's Claim by serving upon the Petitioners or the Partnerships, the creditor, the UCC (in the case of a Threshold Claim), as applicable, and the Monitor, and filing with this Honourable Court a motion returnable on a date to be fixed by this Honourable Court.

Review and Determination Procedures for Former Employee Grievances

39. As reported in the Monitor's Supplemental Fifteenth Report dated September 3, 2009, the Petitioners intended to seek an Order establishing a specialized process for dealing with employee claims.
40. The Claims Review and Determination Order includes a procedure for reviewing and determining any claim of former unionized employees of the Petitioners or the Partnerships as of April 16, 2009 relating to a grievance in respect of events, actions or circumstances arising out of or under any collective agreement (the **"Former Employee Grievances"**).
41. Subject to the Cross-Border Claims Protocol, the following procedures shall apply to proofs of claim filed against any of the Canadian Petitioners or the Partnerships in respect of Former Employee Grievances:
 - (a) the Monitor, together with the Canadian Petitioners or the Partnerships, shall review the Former Employee Grievance and the terms set out therein;
 - (b) where applicable, the Monitor shall send the affected union a Notice of Revision or Disallowance by email, mail, telecopier or courier;
 - (c) any union who receives a Notice of Revision or Disallowance and wishes to dispute it shall, within ten (10) Business Days of the Notice of Revision or Disallowance, send by registered mail or courier a Notice of Dispute to the Monitor setting out the basis for its dispute;

- (d) unless otherwise authorized by this Court, if the affected union does not provide a Notice of Dispute within the time period provided for above, such union shall be deemed to have accepted on behalf of itself and its members the determination of the Former Employee Grievance as set out in the Notice of Revision or Disallowance;
- (e) the Monitor, with the assistance of the Petitioners, shall attempt to consensually resolve the Former Employee Grievance following the receipt by the Monitor of the Notice of Dispute;
- (f) if, after the expiration of such period of time as the Monitor believes appropriate, the Former Employee Grievance has not been resolved, the Monitor, after consultation with the Canadian Petitioners or the Partnerships, shall refer the Former Employee Grievance to a Grievance Claims Officer (as defined herein) and the Monitor shall deliver a Dispute Package to the Grievance Claims Officer;
- (g) the Monitor shall not be required to send any union a confirmation of receipt by the Monitor of any document provided by a union pursuant to this Order and each union shall be responsible for obtaining proof of delivery, if they so require, through their choice of delivery method; and
- (h) the Monitor shall not accept, amend or disallow any Former Employee Grievance which constitutes a Threshold Claim (as defined herein) against any Cross-Border Petitioner unless, prior to such acceptance, amendment or disallowance the Monitor shall have consulted with the UCC in the manner described in the Cross-Border Claims Protocol.

42. All Former Employee Grievances shall be determined pursuant to the procedures set forth in the Claims Review and Determination Order and the resulting award shall determine the amount of the Former Employee Grievance, if applicable, for voting and distribution purposes under a plan or arrangement or compromise to be filed.

Grievance Claims Officers

43. The Petitioners and the Partnerships have advised the Monitor that they intend to appoint Madam Justice Louise Otis and may, from time to time, appoint other additional individuals to act as a claims officer to attempt to resolve any Former Employee Grievances (the “**Grievance Claims Officer**”), provided that the Monitor shall have given its prior written consent to such appointment. The Petitioners have advised the Monitor that any Grievance Claims Officer appointed in these proceedings shall have a background in the mediation and arbitration of employee grievances.
44. The Petitioners have advised the Monitor that Madam Justice Otis was appointed to the Quebec Court of Appeal in 1993 and served until 2009, when she retired. Prior to that Madam Justice Otis served at the Superior Court of Quebec since 1990. As a lawyer, Madam Otis practised labour law and administrative law. She is a highly regarded jurist and has agreed to act as a Grievance Claims Officer.
45. Following the Monitor’s referral of a Former Employee Grievance, the Grievance Claims Officer shall schedule a hearing according to a timetable to be set in consultation with the Canadian Petitioners and Partnerships, the Monitor, the unions and, in the case of a Threshold Claim, the UCC, to hear, determine and adjudicate the Former Employee Grievance. Failing agreement of the affected parties to the scheduling of the Former Employee Grievance, the Grievance Claims Officer shall set the hearing schedule.
46. The Grievance Claims Officer shall have the powers of an arbitrator appointed pursuant to the Quebec *Labour Code*, the Ontario *Labour Relations Act*, the British Columbia *Labour Relations Code*, the New Brunswick *Industrial Relations Act*, the Nova Scotia *Labour Relations Act*, Newfoundland and Labrador *Labour Relations Act* or the Canada *Labour Code* (as the case may be) and under the collective agreement under which the Former Employee Grievance arose, and may act as a mediator in respect of any Former Employee Grievance

without thereby being disqualified from adjudicating upon such grievance with the consent of the parties.

47. In the event the Grievance Claims Officer determines that written submissions should be made, the affected union and any party to arbitration proceedings shall be notified of the date scheduled for the arbitration hearing at least ten (10) business days prior to such hearing. No later than five (5) business days prior to any such arbitration hearing, the affected union, the Canadian Petitioner and Partnership party to that arbitration and, in the case of a Threshold Claim, the UCC, shall serve on the party opposite and the Monitor, and file with the Grievance Claims Officer, written submissions not exceeding seven (7) pages in length in support of their position and request for relief, if any, together with all documents (and authorities) relevant to the arbitration which have not been filed by the other party to the arbitration, and witness statements, not exceeding five (5) pages in length, summarizing the evidence to be tendered at the arbitration hearing by any individual from whom a party intends to elicit evidence.
48. The Grievance Claims Officers shall determine the manner, if any, in which evidence may be brought before them by the parties as well as any other procedural matters which may arise in respect of the determination of any Former Employee Grievance, provided that a union may request that such adjudication be conducted in either English or French.
49. Any submission made or position taken by a party in any proceedings conducted pursuant to the Claims Review and Determination Order are without prejudice to any arbitrations conducted under the applicable Collective Agreement to which the Claims Review and Determination Order does not apply.
50. In addition, any mediated settlement, award rendered or Former Employee Grievance determined in accordance with the Claims Review and Determination Order shall not constitute a precedent and shall not be referred to or relied upon in any subsequent proceeding, including any arbitration.

51. Further, the Petitioners or the Partnerships, the union or the UCC (in the case of a Threshold Claim), may appeal a Grievance Claims Officer's determination to this Honourable Court within ten (10) business days of notification of the Grievance Claims Officer's determination of the disputed portion of such union's Former Employee Grievance by serving upon the Petitioners or the Partnerships, the union, the UCC (in the case of a Threshold Claim), as applicable, and the Monitor, and filing with this Honourable Court a Notice of Motion returnable on a date to be fixed by this Honourable Court.

THE CROSS-BORDER CLAIMS PROTOCOL

52. With respect to Cross-Border Petitioners, the Petitioners, with the assistance of the Monitor and in consultation with the UCC, have prepared the Cross-Border Claims Protocol. A copy of the Cross-Border Claims Protocol is attached hereto as Appendix "F".
53. As previously mentioned in this Thirtieth Report, pursuant to the Claims Procedure Order, any claims asserted against the Petitioners or the Partnerships were to have been filed in the CCAA Proceedings in accordance with the Claims Procedure Order. This includes any claims asserted against the Cross-Border Petitioners.
54. The Cross-Border Claims Protocol is intended to supplement the Claims Review and Determination Order in an effort to establish an efficient and consistent procedure with respect to the review and determination of claims in the Insolvency Proceedings against the Cross-Border Petitioners only.
55. The Monitor is of the view that the Cross-Border Protocol is necessary to coordinate the claims processes in each of the Chapter 11 Proceedings and the CCAA Proceedings, which, although similar in purpose, are different in a number of important respects. In particular, the claims processes in the two jurisdictions differ in respect of the dissemination of claim information and the roles to be

performed by the Monitor and the UCC in the CCAA and Chapter 11 Proceedings, respectively.

56. The Petitioners and the Monitor have been in discussions with the UCC with respect to the content of the Cross-Border Claims Protocol and with respect to information sharing generally.

57. In summary, the Cross-Border Claims Protocol provides as follows:

- (a) claims filed against the Petitioners (not including the Cross-Border Petitioners) or the Partnerships only shall be subject to the procedures for allowance or disallowance of Claims established by this Honourable Court and shall be determined in the CCAA Proceedings.
- (b) claims filed against the U.S. Debtors only shall be subject to the procedures for allowance or disallowance in the Chapter 11 Proceedings and shall be determined by the U.S. Bankruptcy Court.
- (c) With respect to claims filed against the Cross-Border Petitioners in the CCAA Proceedings and/or the Chapter 11 Proceedings:
 - (i) The Monitor, together with the Petitioners, shall review each proof of claim and, subject to paragraphs 17(b) and (c) of the Cross-Border Claims Protocol, the Claims Review and Determination Order shall govern the allowance or disallowance of such proofs of claim.
 - (ii) The Monitor shall not accept, amend or disallow any claim or part thereof filed against the Cross-Border Petitioners for an amount in excess of CDN \$100,000 (such claim, a “**Threshold Claim**”) unless, prior to such intended treatment, the Monitor shall have consulted with the UCC concerning the subject claim.
 - (iii) In the case of a Threshold Claim in excess of CDN \$1,000,000 for which a creditor has also filed a proof of claim against any ACI

Petitioner based upon similar grounds of liability or arising from or related to the same underlying debt or claim as that asserted in such Threshold Claim (such Threshold Claim, a “**Special Notice Claim**” and such claim against the ACI Petitioner, a “**Duplicate Claim**”), the Monitor shall also provide the UCC with a copy of the Duplicate Claim form with all supporting documentation, or if such supporting documentation is voluminous in the opinion of the Monitor, a summary of the Duplicate Claim, along with the Monitor’s recommendation as to whether the Duplicate Claim shall be accepted, amended or disallowed in the CCAA Proceedings, together with the Monitor’s analysis for such recommendation.

- (iv) The Monitor may accept, amend or disallow any Threshold Claim (including any Special Notice Claim) if, within the period of fifteen (15) business days, the UCC has not provided the Monitor with its written objection to the proposed treatment of such claim. While the UCC’s consideration of a Special Notice Claim is pending or, if the UCC objects to the treatment of a Special Notice Claim, until such time as an objection is resolved, the Monitor will not accept, amend or disallow the relevant Duplicate Claim. Notwithstanding the foregoing, the Monitor reserves its right to participate fully in the determination of any claim made in the CCAA Proceedings, including any claims against the Cross-Border Petitioners.
- (v) The Monitor may accept, amend or disallow any claim filed against the Cross-Border Petitioners for less than CDN \$100,000 without advance notice to the UCC; provided, however, that the Monitor shall provide the UCC with reports identifying such claims at the earlier of either (a) a monthly basis or (b) at such time as the aggregate amount of such claims filed against the

Cross-Border Petitioners in any thirty day period exceeds CDN \$5,000,000.

- (vi) The Monitor shall not accept, amend or disallow any claim or part thereof which has been filed by or on behalf of, or deemed filed by or on behalf of, any of the Petitioners, the Partnerships or the U.S. Debtors against any of the Cross-Border Petitioners without first consulting with the UCC (ie. intercompany claims).
- (vii) The Monitor and the UCC shall reasonably cooperate in exchanging information on terms agreed by the parties, or, failing agreement, as directed by this Honourable Court.
- (viii) If an objection to the Monitor's allowance, amendment or disallowance of a Threshold Claim (including a Special Notice Claim) is made by the UCC or a creditor objects to the determination of its Threshold Claim, the creditor, the UCC, the Monitor and the Cross-Border Petitioners shall seek to agree and stipulate to the determination of the objection in either the U.S. Bankruptcy Court or this Honourable Court, whereupon the Court so stipulated to may determine the objection in accordance with the procedures established by, or applicable to, such determination in such Court and the determination of such objection by such Court shall be binding on all parties in the Insolvency Proceedings.
- (ix) If such creditor, the Cross-Border Petitioners, the UCC and the Monitor fail to agree on the appropriate forum to determine the objection or any proposed resolution thereof, then the Canadian Court shall determine the appropriate forum for determination of the objection; provided, however, that prior to any such determination by this Honourable Court, such creditor, the Cross-Border Petitioners or the Monitor may seek a Joint Hearing

pursuant to the Court Cooperation Protocol to determine the appropriate forum for determination of the objection, or whether a joint hearing on the merits of the objection or proposed resolution thereof is appropriate; provided further, however, that if the UCC is the party objecting to the selected forum to determine the objection or any proposed resolution thereof, then the Cross-Border Petitioners or the Monitor shall seek a Joint Hearing pursuant to the Court Cooperation Protocol to determine the appropriate forum for determination of the objection, or whether a joint hearing on the merits of the objection or proposed resolution thereof is appropriate.

- (x) In the event a claim is referred to this Honourable Court for determination pursuant to this provision of the Claims Determination Protocol, the Claims Review and Determination Order will govern its allowance, amendment or disallowance and the UCC shall have standing to participate in such determination as provided therein.

- 58. Nothing set forth in the Cross-Border Claims Protocol is intended to affect the substantive rights of the Petitioners, including the Cross-Border Petitioners, the Partnerships, the U.S. Debtors, the UCC or any other party in interest and all such parties' rights are expressly preserved in the Cross-Border Claims Protocol.
- 59. In addition, nothing in the Cross-Border Claims Protocol shall determine the (i) choice of law applicable to the determination and ultimate allowance of claims filed in the Insolvency Proceedings, (ii) priority to which such claims are entitled under the U.S. Bankruptcy Code and/or the CCAA, (iii) distribution to which such claims shall be entitled under any plan of compromise, arrangement or reorganization approved in the Insolvency Proceedings and (iv) validity, enforceability, characterization, allowance, priority, valuation, and/or value

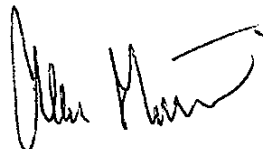
allocation of any prepetition or post-petition intercompany claims or equity interests.

RECOMMENDATION

56. The Monitor is of the view that the establishment and commencement of a process with respect to the review and determination of the claims filed in both Canada and the United States will assist in advancing the Petitioners' restructuring efforts.
57. The Monitor is also of the view that the Cross-Border Claims Protocol establishes an efficient and consistent procedure to address the determination of claims against the Cross-Border Petitioners in the Insolvency Proceedings.
58. Accordingly, the Monitor recommends that this Honourable Court:
- (a) approve the Claims Review and Determination Procedures; and
 - (b) approve the Cross-Border Claims Protocol.

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

Martin Daigneault, CA, CIRP
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-Consolidated (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. Canoxel 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”
CLAIMS PROCEDURE ORDER

SUPERIOR COURT

CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTREAL

No: 500-11-036133-094

DATE: **AUGUST 26, 2009**

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

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

ABITIBIBOWATER INC.

And

ABITIBI-CONSOLIDATED INC.

And

BOWATER CANADIAN HOLDINGS INC.

And

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

Petitioners

And

ERNST & YOUNG INC.

Monitor

CLAIMS PROCEDURE ORDER

[1] **CONSIDERING** the Petitioners' Motion for the Approval of a Claims Procedure Order;

[2] **CONSIDERING** the representations of the parties;

THE COURT:

[1] **GRANTS** this Motion for the Approval of a Claims Procedure Order.

[2] **ISSUES** this Order divided under the following headings:

- (a) Definitions
- (b) Notice of Claims
- (c) Filing of Canadian Proofs of Claim
- (d) Form of Canadian Proofs of Claim
- (e) Determination of Claims, Subsequent Claims and Restructuring Claims
- (f) Notice of Transferees
- (g) General Provisions

Definitions

[3] **ORDERS** that, for purposes of this Order, the following terms shall have the following meanings:

- (a) **"ACCC"** means Abitibi-Consolidated Company of Canada;
- (b) **"ACI"** means Abitibi-Consolidated Inc.;
- (c) **"BCFPI"** means Bowater Canadian Forest Products Inc.;
- (d) **"BI"** means Bowater Incorporated;
- (e) **"Business Day"** means a day, other than a Saturday or a Sunday, on which banks are generally open for business in Montreal, Quebec;
- (f) **"Canadian Claims Package"** means the document package which shall include French and English versions of the Notice to Creditors, Canadian Instruction Letter, a Canadian Proof of Claim and such other materials as the Canadian Petitioners and Partnerships consider necessary or appropriate;
- (g) **"Canadian Claims Procedure"** means the procedures outlined in this Order in connection with the assertion of Claims, Subsequent Claims and Restructuring Claims against one or more of the Canadian Petitioners or Partnerships, as amended or supplemented by further Order of the Court;
- (h) **"Canadian Credit Facility"** means the revolving and term credit facilities pursuant to a 364-day credit agreement among BCFPI as borrower, BI as guarantor, the lenders from time-to-time party thereto and The Bank of Nova Scotia as administrative agent (collectively, the **"Canadian Credit Lenders"**);

- (i) **"Canadian Credit Lenders"** has the meaning ascribed to it in paragraph 3(h), above;
- (j) **"Canadian Filing Date"** means April 17, 2009;
- (k) **"Canadian Instruction Letter"** means the French and English versions of the letter regarding completion of a Canadian Proof of Claim against the Canadian Petitioners or Partnerships, which letter shall be substantially in the form attached hereto as Appendix "D";
- (l) **"Canadian Petitioners"** means (i) Abitibi-Consolidated Inc. and the other petitioners listed on Appendix "A" hereto; and (ii) Bowater Canadian Holdings Inc. and the other petitioners listed on Appendix "B" hereto; provided that **"Canadian Petitioners"** shall not include the 18.6 Petitioners listed on Appendix "C" hereto;
- (m) **"Canadian Proof of Claim"** means the French and English versions of the form to be completed and filed by a Creditor setting forth its purported Claim, Subsequent Claim or Restructuring Claim, which proof of claim shall be substantially in the form attached hereto as Appendix "E";
- (n) **"Canadian Secured Notes"** means those U.S. \$413 million 13.75% senior secured notes due April 1, 2011 issued by ACCC;
- (o) **"Canadian Unsecured Notes"** means those U.S. \$102 million 10.50% notes due June 15, 2010 issued by BCFPI; those U.S. \$98 million 10.63% notes due June 15, 2010 issued by BCFPI; those U.S. \$22 million 10.26% notes due January 15, 2011 issued by BCFPI; those U.S. \$70 million 10.60% notes due January 15, 2011 issued by BCFPI; those U.S. \$600 million 7.95% notes due November 15, 2011 issued by Bowater Canada Finance Corporation; those U.S. \$125 million 10.85% debentures due November 30, 2014 issued by BCFPI; those U.S. \$500 million 8.55% notes due August 1, 2010 issued by ACI; those U.S. \$293 million 15.5% exchange notes due July 15, 2010 issued by ACCC; those U.S. \$200 million 7.75% notes due June 15, 2011 issued by ACCC; those U.S. \$200 million floating rate notes due June 15, 2011 issued by ACCC; those U.S. \$350 million 6.00% notes due June 20, 2013 issued by ACCC; those U.S. \$450 million 8.375% notes due April 1, 2015 issued by ACCC; those U.S. \$100 million 7.40% debentures due April 1, 2018 issued by ACI; those U.S. \$250 million 7.50% debentures due April 1, 2028 issued by ACI; those U.S. \$250 million 8.50% debentures due August 1, 2029 issued by ACI; and those U.S. \$450 million 8.85% debentures due April 1, 2030 issued by ACI;
- (p) **"CCAA"** means the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended;

- (q) **"Chapter 11 Creditor Matrix"** means the Chapter 11 Debtors' creditor matrix transmitted to the Clerk of the U.S. Court at the commencement of the U.S. Proceedings.
- (r) **"Chapter 11 Debtors"** means the U.S. Debtors and the Cross-Border Petitioners.
- (s) **"Chapter 11 Schedules"** means the schedules and statements prepared in the U.S. Proceedings setting forth the assets and liabilities of the Chapter 11 Debtors and which are posted on the website of Epiq Bankruptcy Solutions, LLC (at <http://chapter11.epiqsystems.com/ABH>);
- (t) **"Claim"** means any right or claim of any Person against one or more of the Canadian Petitioners or Partnerships in connection with any indebtedness, liability or obligation of any kind whatsoever of one or more of the Canadian Petitioners or Partnerships, whether reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, present, future, known or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, including without limitation any claim arising from or caused by the repudiation by a Canadian Petitioner or Partnership of any contract, lease or other agreement, whether written or oral, the commission of a tort (intentional or unintentional), any breach of duty (legal, statutory, equitable, fiduciary or otherwise), any right of ownership or title to property, employment, contract, a trust or deemed trust, howsoever created, any claim made or asserted against any one or more of the Canadian Petitioners or Partnerships through any affiliate, or any right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any grievance, matter, action, cause or chose in action, whether existing at present or commenced in the future, based in whole or in part on facts which existed on the Canadian Filing Date, together with any other claims of any kind that, if unsecured, would constitute a debt provable in bankruptcy within the meaning of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3; provided that "Claim" shall not include any Excluded Claim;
- (u) **"Claims Bar Date"** means 4:00 p.m. (Eastern Standard Time) on November 13, 2009 or such other date as may be ordered by the Court;
- (v) **"Court"** means the Superior Court of Quebec;
- (w) **"Creditor"** means any Person asserting a Claim, Subsequent Claim or Restructuring Claim;
- (x) **"Cross-Border Petitioners"** means Bowater Canadian Holdings Inc., Bowater Canada Finance Corporation, Bowater Canadian Limited,

AbitibiBowater Canada Inc., BCFPI, Bowater LaHave Corporation and Bowater Maritimes Inc. who filed for protection under the CCAA and commenced U.S. Proceedings;

- (y) **"Excluded Claim"** means (i) any Claim, Secured Claim or Restructuring Claim secured by the Abitibi Administration Charge, the Bowater Administration Charge, the Abitibi D&O Charge, the Bowater D&O Charge, the ACI DIP Charge or the BI DIP Lenders Charge (as each term is defined in the Second Amended Initial Order); (ii) any Claim, Subsequent Claim or Restructuring Claim of the Pre-Petition Lenders or any other Person under the Pre-Petition Facilities (a **"Pre-Petition Lender Claim"**); (iii) subject to paragraphs 11 and 12 of this Order, any Claim, Subsequent Claim or Restructuring Claim of a Noteholder for principal, interest and other applicable fees and charges under any Canadian Unsecured Notes and/or any Canadian Secured Notes (a **"Noteholder Claim"**); (iv) any Intercompany Claim including those secured by the ACI Inter-Company Advances Charge and the BI Inter-Company Advances Charge (as each term is defined in the Second Amended Initial Order); (v) any Claim, Subsequent Claim or Restructuring Claim of an employee of any of the Canadian Petitioners or Partnerships who was employed by that Canadian Petitioner or Partnership as of April 16, 2009; (vi) any Claim, Subsequent Claim or Restructuring Claim asserted by any person, including pension plan administrators, or pension authorities, in respect of the 20 registered pension plans for the Canadian Petitioners' Canadian employees; or (vii) any other Claim, Subsequent Claim or Restructuring Claim ordered by the Court to be treated as an Excluded Claim;
- (z) **"Governmental Agency"** means any federal, provincial, state or local government, agency or instrumentality thereof or similar entity, howsoever designated or constituted exercising executive, legislative, judicial, regulatory or administrative functions in Canada, the United States, or elsewhere;
- (aa) **"Intercompany Claim"** means any Claim, Subsequent Claim or Restructuring Claim of a Canadian Petitioner, a Partnership or one of the U.S. Debtors against a Canadian Petitioner or Partnership;
- (bb) **"Known Creditors"** means (i) those Creditors to whom the Canadian Petitioners or Partnerships owed money as of the Canadian Filing Date, which obligation remains unpaid in whole or in part as evidenced by the books and records of the Canadian Petitioners and Partnerships; and (ii) those Creditors with Subsequent Claims;
- (cc) **"Monitor"** means Ernst & Young Inc., in its capacity as the Court-appointed Monitor of the Canadian Petitioners and Partnerships;

- (dd) **"Noteholder"** means the holder of Canadian Secured Notes and/or Canadian Unsecured Notes;
- (ee) **"Noteholder Claim"** has the meaning ascribed to it in paragraph 3(y), above;
- (ff) **"Notice to Creditors"** means the French and English versions of the notice substantially in the form attached hereto as Appendix "F";
- (gg) **"Partnerships"** means Bowater Canada Finance Limited Partnership, Bowater Pulp and Paper Canada Holdings Limited Partnership and Abitibi-Consolidated Finance LP;
- (hh) **"Person"** means any individual, partnership, firm, joint venture, trust, entity, corporation, body corporate, unincorporated association, or organization, trade union, employee or other association, Governmental Agency, or similar entity, howsoever designated or constituted and any individual or other entity owned or controlled by or which is the agent of any of the foregoing;
- (ii) **"Plan"** means any plan of compromise or arrangement filed by one or more of the Canadian Petitioners pursuant to the CCAA;
- (jj) **"Pre-Petition Facilities"** means the credit facilities available pursuant to the Term Loan Facility, the U.S. Credit Facility and the Canadian Credit Facility;
- (kk) **"Pre-Petition Lenders"** means the Term Loan Lenders, the U.S. Credit Lenders and the Canadian Credit Lenders;
- (ll) **"Pre-Petition Lender Claim"** has the meaning ascribed to it in paragraph 3(y), above;
- (mm) **"Restructuring Claim"** means any Claim arising as a result of or in connection with the repudiation, termination or restructuring by the Canadian Petitioners or Partnerships of any contract, lease, employment or other agreement after August 31, 2009; provided that **"Restructuring Claim"** shall not include an Excluded Claim;
- (nn) **"Second Amended Initial Order"** means the Second Amended Initial Order of the Honourable Mr. Justice Clement Gascon, J.S.C. of the Court dated May 6, 2009;
- (oo) **"Subsequent Claim"** means any Claim arising as a result of or in connection with the repudiation, termination or restructuring by the Canadian Petitioners or Partnerships of any contract, lease or other agreement after the Canadian Filing Date but on or before August 31,

2009; provided that **"Subsequent Claim"** shall not include an Excluded Claim;

- (pp) **"Term Loan Facility"** means the term loan facility pursuant to the Credit and Guaranty Agreement dated as of April 1, 2008 between ACCC as borrower, ACI as guarantor and the other guarantors party thereto, the lenders party thereto and Wells Fargo, N.A. as administrative agent (collectively, the **"Term Loan Lenders"**);
- (qq) **"Term Loan Lenders"** has the meaning ascribed to it in paragraph 3(pp), above;
- (rr) **"U.S. Claims Package"** means the document package which shall include a copy of an instruction letter, a U.S. Proof of Claim and such other materials as the U.S. Debtors consider necessary or appropriate;
- (ss) **"U.S. Claims Procedure"** means the claims process approved by the U.S. Court to be conducted within the U.S. Proceedings in respect of the U.S. Debtors;
- (tt) **"U.S. Court"** means the United States Bankruptcy Court for the District of Delaware;
- (uu) **"U.S. Credit Facility"** means the revolving credit facility pursuant to a 5-year credit agreement among BI, Bowater Newsprint South LLC, Bowater Alabama LLC and Bowater Newsprint South Operations LLC as borrowers, the lenders from time-to-time party thereto and Wachovia as administrative agent (collectively, the **"U.S. Credit Lenders"**);
- (vv) **"U.S. Credit Lenders"** has the meaning ascribed to it in paragraph 3(uu), above;
- (ww) **"U.S. Debtors"** means AbitibiBowater Inc., AbitibiBowater US Holding LLC, Donohue Corp., Abitibi Consolidated Sales Corporation, Abitibi-Consolidated Alabama Corporation, Alabama River Newsprint Company, Abitibi-Consolidated Corporation, Augusta Woodlands, LLC, Tenex Data Inc., AbitibiBowater US Holding 1 Corp., Bowater Ventures Inc., Bowater Incorporated, Bowater Nuway Inc., Bowater Nuway Mid-States Inc., Catawba Property Holdings LLC, Bowater Finance Company Inc., Bowater South American Holdings Incorporated, Bowater America Inc., Lake Superior Forest Products Inc., Bowater Newsprint South LLC, Bowater Newsprint South Operations LLC, Bowater Finance II LLC, Bowater Alabama LLC, Coosa Pines Golf Club Holdings LLC and Abitibi-Consolidated Finance LP; provided that **"U.S. Debtors"** shall not include the Cross-Border Petitioners;

- (xx) **"U.S. Proceedings"** means the proceedings commenced on April 16, 2009 by the Chapter 11 Debtors under chapter 11 of title 11 of the United States Bankruptcy Code in the U.S. Court; and
- (yy) **"U.S. Proof of Claim"** means a proof of claim filed in the U.S. Claims Procedure.

Notice of Claims

[4] **ORDERS** that the Monitor shall cause a Canadian Claims Package to be sent to each Known Creditor by regular prepaid mail within 20 days from the date of this Order.

[5] **ORDERS** that the Monitor and Epiq Bankruptcy Solutions, LLC shall cause a U.S. Claims Package to be sent to each entity that is listed on the Chapter 11 Creditor Matrix that may hold a claim, as such term is defined in the U.S. Bankruptcy Code, against the Canadian Petitioners (including the Cross-Border Petitioners) by regular prepaid mail within 20 days from the date of this Order but in no event less than 60 days from the Claims Bar Date.

[6] **ORDERS** that the Monitor shall cause (i) the French and English versions of the Notice to Creditors to be placed in the Montreal Gazette and the Globe and Mail (National Edition); (ii) the English version of the Notice to Creditors to be placed in the Wall Street Journal and USA Today; and (iii) the French version of the Notice to Creditors to be placed in La Presse, Le Soleil and Le Quotidien, one day per week for two weeks within 20 days from the date of this Order.

[7] **ORDERS** that the Monitor shall cause the Canadian Claims Package, which includes the Notice to Creditors, to be posted on the Monitor's French and English bilingual website (at www.ey.com/ca/abitiibowater) within 20 days from the date of this Order.

[8] **ORDERS** that the Monitor shall cause a copy of the Canadian Claims Package to be sent to any Person requesting such material within 7 days from the date of the request.

[9] **ORDERS** that, in the event that the Monitor believes that any action taken by a Canadian Petitioner or Partnership may give rise to a Claim, Subsequent Claim or a Restructuring Claim or the Monitor is advised by any Person that such Person believes it has a Claim, Subsequent Claim or a Restructuring Claim, the Monitor shall thereafter cause a copy of the Canadian Claims Package to be sent to the Creditor.

Filing of Canadian Proofs of Claim***Claims and Subsequent Claims***

[10] **ORDERS** that every Creditor asserting a Claim or Subsequent Claim, other than an Excluded Claim, against a Canadian Petitioner (including the Cross-Border Petitioners) or Partnership shall set out its aggregate Claim or Subsequent Claim in a Canadian Proof of Claim and deliver that Canadian Proof of Claim to the Monitor so that it is actually received by the Monitor by no later than the Claims Bar Date.

[11] **ORDERS** that the indenture trustee(s) or similar agent(s) under the Canadian Secured Notes and the Canadian Unsecured Notes shall be required each to deliver one aggregate Canadian Proof of Claim on behalf of the Noteholders in respect of the aggregate amount owed to the Noteholders for which such indenture trustee or similar agent acts. Subject to paragraph 12 hereof, individual Noteholders are not required to file individual Canadian Proofs of Claim.

[12] **ORDERS** that any Noteholder that wishes to assert a Claim or Subsequent Claim other than a Noteholder Claim shall be required to deliver a Canadian Proof of Claim.

[13] **ORDERS** that any Pre-Petition Lender that wishes to assert a Claim or Subsequent Claim other than a Pre-Petition Lender Claim shall be required to deliver a Canadian Proof of Claim.

[14] **ORDERS** that a U.S. Proof of Claim timely filed against a Cross-Border Petitioner in accordance with the U.S. Claims Procedure will be deemed to be a Canadian Proof of Claim that has been timely delivered to the Monitor in accordance with the Canadian Claims Procedure. If a Canadian Proof of Claim is delivered to the Monitor in accordance with the Canadian Claims Procedure and a U.S. Proof of Claim is also filed in accordance with the U.S. Claims Procedure in respect of the same Claim or Subsequent Claim against the same Cross-Border Petitioner, the last timely filed Claim or Subsequent Claim shall govern in the Canadian Claims Procedure. For greater certainty, if a Creditor (i) does not file a Canadian Proof of Claim in respect of a Claim or Subsequent Claim against a Canadian Petitioner or Partnership; and (ii) does not file a U.S. Proof of Claim in respect of a Claim or Subsequent Claim against a Canadian Petitioner or Partnership; and (iii) that Creditor's Claim or Subsequent Claim in the amount provided for in the Chapter 11 Schedules is deemed accepted in accordance with the U.S. Claims Procedure and the U.S. Proceedings, then that Claim or Subsequent Claim is deemed accepted only for the purposes of the U.S. Proceedings and does not constitute a timely filed Canadian Proof of Claim in accordance with the Canadian Claims Procedure and these proceedings.

[15] **ORDERS** that, subject to paragraph 14 and unless otherwise ordered by this Court, any Creditor who does not deliver a Canadian Proof of Claim in respect of a Claim or Subsequent Claim in accordance with paragraphs 10, 12 and 13 shall be forever barred from asserting such Claim or Subsequent Claim against any of the

Canadian Petitioners or Partnerships and such Claim or Subsequent Claim shall be forever extinguished and any holder of such Claim or Subsequent Claim shall not be entitled to participate as a Creditor in these proceedings or receive any further notice in respect of these proceedings, the Canadian Claims Procedure or any Plan and shall not be entitled to vote on any Plan or receive any distribution from any Plan or otherwise from the Canadian Petitioners or Partnerships, or the Monitor on behalf of the Canadian Petitioners or Partnerships, in respect of such Claim or Subsequent Claim.

Restructuring Claims

[16] **ORDERS** that every Creditor asserting a Restructuring Claim, other than an Excluded Claim, against a Canadian Petitioner (including the Cross-Border Petitioners) or Partnership shall set out its aggregate Restructuring Claim in a Canadian Proof of Claim and deliver that Canadian Proof of Claim to the Monitor so that it is actually received by the Monitor by such later date to be established for such purpose by the Court.

[17] **ORDERS** that paragraphs 11 to 15 of this Order apply to Canadian Proofs of Claim delivered in respect of Restructuring Claims.

Form of Canadian Proofs of Claim

[18] **ORDERS** that each Creditor shall file a separate Canadian Proof of Claim in respect of each Canadian Petitioner or Partnership against which it purports to have a Claim, Subsequent Claim or Restructuring Claim.

[19] **ORDERS** that any Claim, Subsequent Claim or Restructuring Claim denominated in any currency other than Canadian dollars shall, for the purposes of this Order, be converted to and shall constitute obligations in Canadian dollars, such calculation to be effected using the Bank of Canada's noon spot rate as of the Canadian Filing Date (U.S. dollar claims are to be converted at the rate of US\$1 = CDN\$1.2146).

[20] **ORDERS** that each Creditor shall reduce its Claim, Subsequent Claim or Restructuring Claim by the amount of (a) any payment thereon made by a Canadian Petitioner or Partnership to the Creditor; (b) the application of any volume or other discount in reduction of such Claim, Subsequent Claim or Restructuring Claim by a Canadian Petitioner or Partnership; and (c) any other subsequent credit applied by a Canadian Petitioner or Partnership against such Claim, Subsequent Claim or Restructuring Claim or the Creditor.

Determination of Claims, Subsequent Claims and Restructuring Claims

[21] **ORDERS** that the applicable procedures for reviewing and determining Claims, Subsequent Claims and Restructuring Claims shall be established by further Order of the Court. Proper notice of all motions for any Orders to approve such procedures shall

be provided to the service list in these proceedings and any Person who has timely filed a Canadian Proof of Claim against the Canadian Petitioners or Partnerships in accordance with the Canadian Claims Procedure.

Notice of Transferees

[22] **ORDERS** that, if a Creditor or any subsequent holder of a Claim, Subsequent Claim or Restructuring Claim, who has been acknowledged by the Canadian Petitioners or Partnerships and the Monitor as the holder of the Claim, Subsequent Claim or Restructuring Claim, transfers or assigns that Claim, Subsequent Claim or Restructuring Claim to another Person, neither the Canadian Petitioners nor Partnerships nor the Monitor shall be required to give notice to or to otherwise deal with the transferee or assignee of the Claim, Subsequent Claim or Restructuring Claim as the holder of such Claim, Subsequent Claim or Restructuring Claim unless and until actual notice of transfer or assignment, together with satisfactory evidence of such transfer or assignment, has been delivered to the Canadian Petitioners or Partnerships and the Monitor. Thereafter, such transferee or assignee shall, for all purposes hereof, constitute the holder of such Claim, Subsequent Claim or Restructuring Claim and shall be bound by notices given and steps taken in respect of such Claim, Subsequent Claim or Restructuring Claim.

[23] **ORDERS** that, if a Creditor or any subsequent holder of a Claim, Subsequent Claim or Restructuring Claim who has been acknowledged by the Canadian Petitioners or Partnerships and the Monitor as the holder of the Claim, Subsequent Claim or Restructuring Claim transfers or assigns the whole of such Claim, Subsequent Claim or Restructuring Claim to more than one Person or part of such Claim, Subsequent Claim or Restructuring Claim to another Person or Persons, such transfers or assignments shall not create separate Claims, Subsequent Claims or Restructuring Claims and such Claims, Subsequent Claims or Restructuring Claims shall continue to constitute and be dealt with as a single Claim, Subsequent Claim or Restructuring Claim notwithstanding such transfers or assignments. Neither the Canadian Petitioners nor Partnerships nor the Monitor shall, in each such case, be required to recognize or acknowledge any such transfers or assignments and shall be entitled to give notices to and to otherwise deal with such Claim, Subsequent Claim or Restructuring Claim only as a whole and then only to and with the Person last holding such Claim, Subsequent Claim or Restructuring Claim provided such Creditor may, by notice in writing delivered to the Canadian Petitioners or Partnerships and the Monitor, direct that subsequent dealings in respect of such Claim, Subsequent Claim or Restructuring Claim, but only as a whole, shall be dealt with by a specified Person and in such event, such Person shall be bound by any notices given or steps taken in respect of such Claim, Subsequent Claim or Restructuring Claim with such Creditor.

General Provisions

[24] **ORDERS** that the Monitor, in addition to its prescribed rights and obligations under the CCAA and under the Second Amended Initial Order, shall assist the

Canadian Petitioners and Partnerships in connection with the matters described herein, and is hereby authorized and directed to take such other actions and fulfill such other roles as are contemplated by this Order and such other roles in keeping with its position as an officer of this Court.

[25] **ORDERS** that any notice or communication (including, without limitation, Canadian Proofs of Claim) to be given under this Order by a Creditor to the Monitor or the Canadian Petitioners or Partnerships shall be in writing and, where applicable, in substantially the form provided for in this Order and will be sufficiently given only if delivered by electronic mail, facsimile, courier or registered mail addressed to:

Ernst & Young Inc., Monitor of Abitibi-Consolidated Inc., Bowater
Canadian Forest Products Inc. et al.
800 Rene-Levesque Blvd. West
Suite 2000
Montreal, QC H3B 1X9
Telephone: 1-866-246-7889
Fax: 514-879-3992
Email: abitibibowater@ca.ey.com
Attention: Ms. Donna Comerford

Any such notice or other communication by a Creditor shall be deemed received only upon actual receipt thereof during normal business hours on a Business Day.

[26] **ORDERS** that any notice or other communication to be given in connection with this Order by the Canadian Petitioners or Partnerships or the Monitor to a Creditor, other than the Notice to Creditors to be published as provided in paragraph 6 herein, shall be in writing. Such notice or other communication will be sufficiently given to a Creditor if given by prepaid ordinary mail, by courier, by delivery or by facsimile transmission or electronic mail to the Creditor to such address, facsimile number or e-mail address appearing in the books and records of the Canadian Petitioners or Partnerships or in any Canadian Proof of Claim filed by the Creditor. Any such notice or other communication (a) if given by prepaid ordinary mail, shall be deemed received on the third (3rd) Business Day after mailing within Quebec, the fifth (5th) Business Day after mailing elsewhere within Canada or to the United States and the tenth (10th) Business Day after mailing internationally; (b) if given by courier or delivery, shall be deemed received on the next Business Day following dispatch; (c) if given by facsimile transmission or electronic mail before 5:00 p.m. on a Business Day, shall be deemed received on such Business Day; and (d) if given by facsimile transmission or electronic mail after 5:00 p.m. on a Business Day, shall be deemed received on the following Business Day.

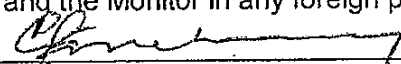
[27] **ORDERS** that, in the event that the day on which any notice or communication required to be delivered pursuant to the Canadian Claims Procedure is not a Business Day, then such notice or communication shall be required to be delivered on the next Business Day.

[28] **ORDERS** that, if during any period during which notices or other communication are being given pursuant to this Order a postal strike or postal work stoppage of general application should occur, such notices or other communications then not received or deemed received shall not, absent further Order of this Court, be effective. Notices and other communications given hereunder during the course of any such postal strike or postal work stoppage of general application shall only be effective if given by electronic mail, courier, delivery or facsimile transmission in accordance with this Order.

[29] **ORDERS** that references to the singular shall include the plural, references to the plural shall include the singular and to any gender shall include the other gender.

[30] **ORDERS** that, in the event of a conflict between the French and English versions of any of the documents approved by this Order, the English version shall prevail.

[31] **REQUESTS** the aid and recognition of any court or any judicial, regulatory or administrative body in any province or territory of Canada and the Federal Court of Canada and any judicial, regulatory or administrative tribunal or other court constituted pursuant to the Parliament of Canada or the legislature of any province and any court or any judicial, regulatory or administrative body of the United States and the states or other subdivisions of the United States and of any other nation or state, including the U.S. Court, to assist the Canadian Petitioners and Partnerships and the Monitor and their respective agents in carrying out the terms of this Order and any other Order in these proceedings, to make such orders and to provide such assistance to the Canadian Petitioners, Partnerships and the Monitor, as an officer of the Court, as may be necessary or desirable to give effect to this Order and to grant representative status to the Canadian Petitioners, the Partnerships and the Monitor in any foreign proceeding.

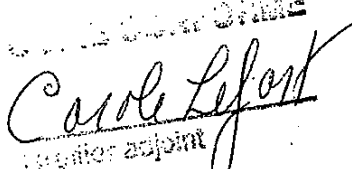

CLEMENT GASCON, J.S.C. J.S.C.

Me Guy P. Martel et Me Stéphanie Bergeron
STIKEMAN, ELLIOTT
Attorneys for Petitioners

Me Alain Tardif et Me Philippe H. Bélanger
McCARTHY, TÉTRAULT
Attorneys for Petitioners

Me Avram Fishman
FLANZ FISHMAN MELAND PAQUIN
Attorneys for the Monitor

Me Patrice Benoît
GOWLING LAFLEUR HENDERSON LLP
Attorneys for Investissement Québec


Carol Lefort
Greener adjoint

Me Guillaume-Pierre Michaud
FASKEN MARTINEAU Du MOULIN
Attorneys for Silver Oak Capital LLC et al., DDJ Capital Management, LLC et al.

Me Jean-Yves Simard
LAVERY, DE BILLY
Attorneys for the Ad hoc Committee of Bondholders

Me François D. Gagnon
BORDEN, LADNER, GERVAIS
Attorneys for the Ad hoc Committee of the Senior Secured Noteholders and U.S. Bank
National Association, Indenture Trustee for the Senior Secured Noteholders

Date of hearing August 26, 2009

SCHEDULE "A"
ABITIBI PETITIONERS

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

SCHEDULE "B"
BOWATER PETITIONERS

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

SCHEDULE "C"

18.6 CCAA PETITIONERS

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

APPENDIX "D"

**CANADIAN INSTRUCTION LETTER FOR COMPLETING CANADIAN PROOFS OF
CLAIM AGAINST ABITIBI-CONSOLIDATED INC. AND THE OTHER CANADIAN
PETITIONERS AND PARTNERSHIPS LISTED BELOW**

**2:CANADIAN INSTRUCTION LETTER WITH RESPECT TO
CANADIAN PROOFS OF CLAIMS AGAINST THE CANADIAN PETITIONERS, PARTNERSHIPS
AND CROSS-BORDER PETITIONERS
(AS ATTACHED)**

A. Background

Canada

On April 17, 2009, Abitibi-Consolidated Inc. and the other Canadian Petitioners, Cross-Border Petitioners and Partnerships (see schedule attached for a listing of each) commenced court-supervised proceedings in the Superior Court of Quebec and obtained protection from their creditors under the *Companies' Creditors Arrangement Act* R.S.C. 1985, c. C-36, as amended (the "CCAA"). Ernst & Young Inc. was appointed as the Monitor in the court-supervised CCAA proceedings (the "Monitor"). Information regarding the Canadian Petitioners', Cross-Border Petitioners' and Partnerships' CCAA proceedings may be obtained from the Monitor's website at www.ey.com/ca/abitibibowater.

On August 26, 2009, the Honourable Mr. Justice Clément Gascon of the Superior Court of Quebec made an Order (the "Claims Procedure Order") authorizing the Canadian Petitioners, Cross-Border Petitioners and Partnerships to conduct a claims process (the "Canadian Claims Procedure"). A copy of the Claims Procedure Order may be obtained from the Monitor's website at www.ey.com/ca/abitibibowater. All capitalized terms used in this Information Letter that are not otherwise defined have the same meaning given to them in the Claims Procedure Order.

Enclosed please find a package which includes the Canadian claims materials (the "Canadian Material"). The Canadian Material is printed on yellow paper and includes the following documents in both English and French:

- Notice to Creditors
- Guide to Completing the Proof of Claim Form
- Site List
- Proof of Claim Form

United States

On April 16, 2009, the U.S. Debtors (see schedule attached for a listing of each) and the Cross-Border Petitioners (together, the "Chapter 11 Debtors") commenced proceedings in the United States Bankruptcy Court for the District of Delaware under chapter 11 of title 11 of the United States Bankruptcy Code (the "U.S. Proceedings"). Epiq Bankruptcy Solutions, LLC has been appointed as the claims agent (the "Claims Agent") in the U.S. Proceedings. Information regarding the U.S. Proceedings may be obtained from the Claims Agent's website at <http://chapter11.epiqsystems.com/ABH>.

On [August 26, 2009], the Chapter 11 Debtors obtained an Order (the "U.S. Claims Procedure Order") approving procedures and establishing deadlines to file proofs of claim for all claims against the Chapter 11 Debtors that arose prior to April 16, 2009.

Enclosed please find a package which includes the U.S. claims materials (the "U.S. Material"). The U.S. Material is printed on blue paper and includes the following documents:

- Notice of Entry of Bar Date Order Establishing Deadlines and Instructions for Filing Proofs of Claim Against the Debtors
- Proof of Claim Form

B. Canadian Claims Procedure

The Canadian Claims Procedure is intended for any Person asserting (a) a claim of any kind or nature whatsoever against one or more of a Canadian Petitioner, Cross-Border Petitioner or Partnership arising prior to April 17, 2009 (a "Claim"); and/or (b) a subsequent claim arising as a result of the repudiation or termination by any Canadian Petitioner, Cross-Border Petitioner or Partnership of any contract, lease or other agreement between April 17, 2009 and August 31, 2009 (a "Subsequent Claim").

For your information, the Canadian Petitioners, Cross-Border Petitioners or Partnerships have not yet proposed any plan of arrangement or compromise in the CCAA proceedings. This Information Letter serves to provide you with the details necessary for you to prove your Claim or Subsequent Claim against a Canadian Petitioner, Cross-Border Petitioner or Partnership by completing a Proof of Claim form in the CCAA proceedings and filing it with the Monitor in the Canadian Claims Procedure.

If you have any questions regarding the Canadian Claims Procedure, please contact the Monitor at the address provided below:

Ernst & Young Inc., Monitor of Abitibi-Consolidated Inc.,
Bowater Canadian Forest Products Inc., et al.
800 Rene-Levesque Blvd. West
Suite 1900
Montreal, QC H3B 1X9

Telephone: 1-866-246-7889
Fax: 514-879-3992
Email: abitibibowater@ca.ey.com

Attention: Ms. Donna Comerford

If you are unsure which Canadian Petitioner or Cross-Border Petitioner you may have a Claim or Subsequent Claim against, a list of sites operated by the Canadian Petitioners and Cross-Border Petitioners is attached to the Guide to Completing the Proof of Claim Form for your reference. This list sets out which mill is operated by which Canadian Petitioner or Cross-Border Petitioner. Please consult this list when completing your Proof of Claim in the CCAA proceedings.

IF YOU HAVE ANY QUESTIONS REGARDING THE CANADIAN CLAIMS PROCEDURE, PLEASE CALL THE MONITOR
AT 1-866-246-7889. FRENCH AND ENGLISH SPEAKING REPRESENTATIVES ARE AVAILABLE TO ASSIST YOU.

PROOF(S) OF CLAIM IN THE CCAA PROCEEDINGS FOR CLAIMS AND SUBSEQUENT CLAIMS MUST BE RECEIVED BY THE MONITOR BY NO LATER THAN 4:00 P.M. (EASTERN STANDARD TIME) ON FRIDAY NOVEMBER 13, 2009.

You may submit your Proof(s) of Claim for the CCAA proceedings to the Monitor by way of electronic mail, facsimile, courier, or registered mail to the Monitor's address listed above.

IF YOU FAIL TO FILE YOUR PROOF(S) OF CLAIM IN ACCORDANCE WITH THE CANADIAN CLAIMS PROCEDURE, THEN YOUR CLAIM OR SUBSEQUENT CLAIM WILL BE EXTINGUISHED AND YOU WILL BE FOREVER BARRED FROM ASSERTING YOUR CLAIM OR SUBSEQUENT CLAIM AGAINST THE CANADIAN PETITIONERS OR CROSS-BORDER PETITIONERS.

Furthermore, you will not be entitled to participate as a creditor in these CCAA proceedings, receive any further notice of these CCAA proceedings or participate in any plan of arrangement or compromise proposed by a Canadian Petitioner, Cross-Border Petitioner or Partnership, including receiving any distribution under any such plan.

C. Excluded Claims

Certain Claims or Subsequent Claims are excluded from this Canadian Claims Procedure and will be dealt with in a subsequent process. The Excluded Claims are as defined in the Claims Procedure Order and include, but are not limited to:

1. any Claim or Subsequent Claim of the holders of Canadian Secured Notes and the Term Loan Lenders (as defined in the Claims Procedure Order) that hold security over assets that are subject to a DIP Charge;
2. any Claim or Subsequent Claim held by the Term Loan Lenders, the U.S. Credit Lenders and the Canadian Credit Lenders;
3. any individual Claim or Subsequent Claim for principal, interest, fees and charges of the holders of any Canadian Unsecured Notes and any Canadian Secured Notes. Please note that the indenture trustee(s) for the Canadian Unsecured Notes and Canadian Secured Notes will be required to file a Canadian Proof of Claim on your behalf in this process;
4. employees of a Canadian Petitioner, Cross-Border Petitioner or Partnership as at April 16, 2009 are not required to submit a Canadian Proof of Claim at this time. Any potential claims from these employees will be called for in a future claims process. **Former employees whose employment was terminated prior to April 16, 2009 are required to submit a Proof of Claim in the CCAA proceedings to the Monitor at this time;** and
5. any Claim or Subsequent Claim asserted by any person, including pension plan administrators or pension authorities, in respect of registered pension plans for an employee of a Canadian Petitioner, Cross-Border Petitioner or Partnership.

IF YOU HAVE ANY QUESTIONS REGARDING THE CANADIAN CLAIMS PROCEDURE, PLEASE CALL THE MONITOR AT 1-866-246-7889. FRENCH AND ENGLISH SPEAKING REPRESENTATIVES ARE AVAILABLE TO ASSIST YOU.

If your Claim or Subsequent Claim against a Canadian Petitioner, Cross-Border Petitioner or Partnership falls within one of the above Excluded Claims, then you do not need to submit a Proof of Claim in the CCAA proceedings to the Monitor at this time. A process to call for such claims will be commenced at a later date.

D. U.S. Claims Procedure

The U.S. Claims Procedure is intended for any person asserting a Claim of any kind or nature whatsoever against one or more of the Chapter 11 Debtors arising prior to April 16, 2009. If you have a Claim or Subsequent Claim against a Cross-Border Petitioner, you should complete a **yellow** Canadian Proof of Claim and submit it to the Monitor in accordance with the procedures set out above.

IF YOU BELIEVE YOU HAVE A CLAIM AGAINST ONE OF THE U.S. DEBTORS YOU SHOULD COMPLETE THE BLUE PROOF OF CLAIM FORM ENCLOSED AND SUBMIT IT TO THE CLAIMS AGENT AT THE ADDRESS BELOW.

If you have any questions or would like more information regarding the U.S. Claims Procedure, please contact the Claims Agent at the address listed below, or visit the Claims Agent's website at <http://chapter11.epiqsystems.com/ABH>.

AbitibiBowater Inc. Claims Processing Centre
Epiq Bankruptcy Solutions, LLC
757 Third Avenue, 3rd Floor
New York, NY 10017
Telephone: 1-888-266-9280

E. Cross-Border Petitioners

Please note that the following Petitioners are both Canadian Petitioners in the CCAA proceedings and U.S. Debtors in the U.S. Proceedings:

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

IF YOU BELIEVE YOU HAVE A CLAIM AGAINST ONE OF THE CROSS-BORDER PETITIONERS YOU SHOULD COMPLETE THE YELLOW PROOF OF CLAIM FORM ENCLOSED AND SUBMIT IT TO THE MONITOR AT THE ADDRESS NOTED ABOVE.

If you have a claim against a Cross-Border Petitioner, then the U.S. Claims Package enclosed may include a customized proof of claim form that specifies: (a) the identity of the Cross-Border Petitioner against which your claim is scheduled; (b) the amount of the scheduled claim, if any; (c) whether the claim is listed in the U.S.

IF YOU HAVE ANY QUESTIONS REGARDING THE CANADIAN CLAIMS PROCEDURE, PLEASE CALL THE MONITOR AT 1-866-246-7889. FRENCH AND ENGLISH SPEAKING REPRESENTATIVES ARE AVAILABLE TO ASSIST YOU.

Proceedings as disputed, contingent, or unliquidated; and (d) whether the claim is listed in the U.S. Proceedings as a secured, unsecured priority, or unsecured non-priority claim. Pursuant to the U.S. Claims Procedure, and only for purposes of the U.S. Proceedings, if your scheduled claim is not listed as contingent or disputed and you agree with the amount listed for your claim, then only for purposes of the U.S. Proceedings, you do not need to file a U.S. Proof of Claim and your Claim will be deemed allowed in the U.S. Proceedings in the scheduled amount. **HOWEVER, PLEASE BE ADVISED THIS IS NOT THE CASE FOR THE CANADIAN CCAA PROCEEDINGS.** Accordingly, if you have a Claim or Subsequent Claim against a Cross-Border Petitioner you should complete a yellow Proof of Claim form and submit it to the Monitor in accordance with the procedures set out in this letter.

IF YOU FAIL TO FILE YOUR PROOF(S) OF CLAIM IN ACCORDANCE WITH THE CANADIAN CLAIMS PROCEDURE, THEN YOUR CLAIM OR SUBSEQUENT CLAIM WILL BE EXTINGUISHED AND YOU WILL BE FOREVER BARRED FROM ASSERTING YOUR CLAIM OR SUBSEQUENT CLAIM AGAINST THE CROSS-BORDER PETITIONERS.

F. General Information

For greater clarity:

- A. If your Claim is against one or more Canadian Petitioners, Cross-Border Petitioners or Partnerships you should complete a yellow Proof of Claim form and follow the instructions in the Canadian Material for each Claim.
- B. If your Claim is against one or more U.S. Debtors you should complete a blue Proof of Claim form for each Claim and adhere to the instructions included in the U.S. Material.
- C. If your Claim is against one or more Partnerships you should complete a yellow Proof of Claim form and follow the instructions in the Canadian Material for each Claim.

Each completed Proof of Claim form in the CCAA proceedings or Proof of Claim form in the U.S. Proceedings should relate to a claim against only one Canadian Petitioner, Cross-Border Petitioner, Partnership or U.S. Debtor. If you have a claim against more than one Canadian Petitioner, Cross-Border Petitioner, Partnership or U.S. Debtor, additional Proof of Claim forms can be obtained by following the instructions below:

- Proof of Claim forms in the CCAA proceedings may be found on the Monitor's website at www.ey.com/ca/abitibowater or obtained by contacting the Monitor at the address indicated above and providing particulars as to your name, address, facsimile number and e-mail address. Once the Monitor has this information, it will provide you with additional Proof of Claim forms in the CCAA proceedings as soon as possible.
- Proof of Claim forms in the U.S. Proceedings may be found on the Claims Agent's website at <http://chapter11.epiqsystems.com/ABH> or obtained from the Claims Agent at the address indicated above.

IF YOU HAVE ANY QUESTIONS REGARDING THE CANADIAN CLAIMS PROCEDURE, PLEASE CALL THE MONITOR AT 1-866-246-7889. FRENCH AND ENGLISH SPEAKING REPRESENTATIVES ARE AVAILABLE TO ASSIST YOU.

CANADIAN PETITIONERS, CROSS-BORDER PETITIONERS, PARTNERSHIPS AND U.S. DEBTORS

Canadian Petitioners

Abitibi-Consolidated Inc.
Abitibi-Consolidated Company of Canada
3224112 Nova Scotia Limited
Marketing Donohue Inc.
Abitibi-Consolidated Canadian Office Products Holding Inc.
3834328 Canada Inc.
6169678 Canada Inc.
4042140 Canada Inc.
Donohue Recycling Inc.
1508756 Ontario Inc.
3217925 Nova Scotia Company
La Tuque Forest Products Inc.
Abitibi-Consolidated Nova Scotia Incorporated
Saguenay Forest Products Inc.
Terra Nova Explorations Ltd.
The Jonquiere Pulp Company
The International Bridge and Terminal Company
Scramble Mining Ltd.
9150-3383 Quebec Inc.
3231378 Nova Scotia Company
Bowater Canada Treasury Corporation
Bowater Shelburne Corporation
St-Maurice River Drive Company Limited
Bowater Treated Wood Inc.
Canexcel Hardboard Inc.
9068-9050 Quebec Inc.
Alliance Forest Products Inc. (2001)
Bowater Belledune Sawmill Inc.
Bowater Mitis Inc.
Bowater Guerette Inc.
Bowater Couturier Inc.
Bowater Canadian Holdings Incorporated
Bowater Canada Finance Corporation
Bowater Canadian Limited
AbitibiBowater Canada Inc.
Bowater Canadian Forest Products Inc.
Bowater LaHave Corporation
Bowater Maritimes Inc.

Cross Border Petitioners

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

Partnerships

Bowater Canada Finance Limited Partnership
Bowater Pulp and Paper Canada Holdings Limited Partnership
Abitibi-Consolidated Finance LP

U.S. Debtors

AbitibiBowater Inc.
AbitibiBowater US Holding LLC
Donohue Corp.
Abitibi Consolidated Sales Corporation
Alabama River Newsprint Company
Abitibi-Consolidated Corporation
Angusta Woodlands, LLC
Tenex Data Inc.
Abitibi-Consolidated Finance LP
Bowater Newsprint South LLC
Bowater Newsprint South Operations LLC
Bowater Finance II, LLC
Bowater Alabama LLC
Cocosa Pines Golf Club, LLC
Bowater Incorporated
Catawba Property Holdings LLC
Bowater Finance Company Inc.
Bowater South American Holdings, Inc.
Bowater America Inc.
Lake Superior Forest Products Inc.
Bowater Nuway Inc.
Bowater Nuway Mid-States Inc.
Bowater Ventures Inc.
AbitibiBowater US Holding 1 Corp

IF YOU HAVE ANY QUESTIONS REGARDING THE CANADIAN CLAIMS PROCEDURE, PLEASE CALL THE MONITOR
AT 1-866-246-7889. FRENCH AND ENGLISH SPEAKING REPRESENTATIVES ARE AVAILABLE TO ASSIST YOU.

**LETTRE D'INSTRUCTIONS CANADIENNE RELATIVEMENT AUX PREUVES DE
RÉCLAMATION CANADIENNES CONTRE LES REQUÉRANTES CANADIENNES,
REQUÉRANTES TRANSFRONTALIÈRES ET SOCIÉTÉS DE PERSONNES
(VOIR CI-JOINT)**

A. Contexte

Canada

Le 17 avril 2009, Abitibi-Consolidated Inc. et les autres requérantes canadiennes, requérantes transfrontalières et sociétés de personnes (voir la liste en annexe) ont intenté devant la Cour supérieure du Québec une procédure sous la supervision du tribunal et obtenu une protection contre leurs créanciers en vertu de la *Loi sur les arrangements avec les créanciers des compagnies*, L.R.C. 1985, ch. C-36, dans sa version modifiée (la «LACC»). Ernst & Young Inc. a été nommée contrôleur dans la procédure en vertu de la LACC (le «contrôleur»). L'information concernant la procédure intentée par les requérantes canadiennes, requérantes transfrontalières et sociétés de personnes en vertu de la LACC se trouve sur le site Web du contrôleur à l'adresse www.ey.com/ca/abitiibowater.

Le 26 août 2009, l'honorable juge Clément Gascon de la Cour supérieure du Québec a rendu une ordonnance (l'«**ordonnance relative à la procédure de réclamation**») autorisant les requérantes canadiennes, requérantes transfrontalières et sociétés de personnes à tenir un processus de réclamation (la «**procédure de réclamation canadienne**»). Une copie de l'ordonnance relative à la procédure de réclamation se trouve sur le site Web du contrôleur à l'adresse www.ey.com/ca/abitiibowater. Les mots et expressions utilisés dans la présente lettre d'information sans y être définis doivent recevoir le sens qui leur est donné, le cas échéant, dans l'ordonnance relative à la procédure de réclamation.

Vous trouverez ci-joint une trousse comprenant les documents de réclamation canadiens (les «documents canadiens»). Imprimés sur papier jaune, les documents canadiens comprennent les versions française et anglaise :

- d'un avis aux créanciers
- d'un guide pour la préparation du formulaire de preuve de réclamation
- d'une liste des emplacements
- d'un formulaire de preuve de réclamation.

États-Unis

Le 16 avril 2009, les débitrices américaines (voir la liste en annexe) et les requérantes transfrontalières (collectivement les «**débitrices en vertu du chapitre 11**») ont intenté une procédure devant la United States Bankruptcy Court for the District of Delaware en vertu du chapitre 11 du titre 11 du *United States Bankruptcy Code* (la «**procédure américaine**»). Epiq Bankruptcy Solutions, LLC a été nommée agent des réclamations (l'«**agent des réclamations**») dans le cadre de la procédure américaine. L'information concernant la procédure américaine se trouve sur le site Web de l'agent des réclamations à l'adresse <http://chapter11/epiqsystems/ABH>.

Le [26 août 2009], les débitrices en vertu du chapitre 11 ont obtenu une ordonnance (l'«**ordonnance relative à la procédure de réclamation américaine**») approuvant la procédure et établissant les dates limites pour le dépôt des preuves de réclamation pour toutes les réclamations contre les débitrices en vertu du chapitre 11 ayant pris naissance avant le 16 avril 2009.

Vous trouverez ci-joint une trousse comprenant les documents de réclamation américains (les «**documents américains**»). Imprimés sur papier bleu, les documents américains comprennent :

- *Notice of Entry of Bar Date Order Establishing Deadlines and Instructions for Filing Proofs of Claim Against the Debtors*
- *Proof of Claim Form*

B. Procédure de réclamation canadienne

La procédure de réclamation canadienne est destinée à toute personne souhaitant faire valoir a) une réclamation de toute nature que ce soit contre une ou plusieurs requérantes canadiennes, requérantes transfrontalières ou sociétés de personnes ayant pris naissance avant le 17 avril 2009 (une «**réclamation**»); et/ou b) une réclamation ultérieure découlant de la répudiation ou de la résiliation par une requérante canadienne, requérante transfrontalière ou société de personnes d'un contrat, d'un bail ou d'une autre entente entre le 17 avril 2009 et le 31 août 2009 (une «**réclamation ultérieure**»).

À titre informatif, les requérantes canadiennes, requérantes transfrontalières et sociétés de personnes n'ont pas encore proposé de plan d'arrangement ou de transaction dans le cadre de la procédure en vertu de la LACC. La présente lettre d'information a pour objet de vous fournir les renseignements nécessaires pour que vous puissiez prouver votre réclamation ou réclamation ultérieure contre une requérante canadienne, requérante transfrontalière ou société de personnes en remplissant un formulaire de preuve de réclamation dans la procédure en vertu de la LACC et en le déposant auprès du contrôleur dans le cadre de la procédure de réclamation canadienne.

Si vous avez des questions concernant la procédure de réclamation canadienne, veuillez communiquer avec le contrôleur dont voici les coordonnées :

Ernst & Young Inc., contrôleur d'Abitibi-Consolidated Inc.,
Bowater Forest Products Inc., et al.
800, boul. René-Lévesque Ouest
Bureau 1900
Montréal (Québec) H3B 1X9

Téléphone : 1 866 246 7889
Télécopieur : 514 879 3992
Courriel : abitibibowater@ca.ey.com

À l'attention de M^{me} Donna Comerford

SI VOUS AVEZ DES QUESTIONS CONCERNANT LA PROCÉDURE DE RÉCLAMATION CANADIENNE,
VEUILLEZ COMMUNIQUER AVEC LE CONTRÔLEUR AU 1 866 246 7889. DES REPRÉSENTANTS
FRANCOPHONES ET ANGLOPHONES POURRONT VOUS AIDER.

Si vous n'êtes pas certain(e) de la requérante canadienne ou de la requérante transfrontalière contre laquelle vous pouvez avoir une réclamation ou réclamation ultérieure, une liste des emplacements exploités par les requérantes canadiennes et les requérantes transfrontalières est jointe au guide pour la préparation du formulaire de preuve de réclamation. Cette liste indique quelle requérante canadienne ou requérante transfrontalière exploite une usine donnée, et vous êtes invité(e) à la consulter en remplissant votre preuve de réclamation dans la procédure en vertu de la LACC.

LA (LES) PREUVE(S) DE RÉCLAMATION DANS LA PROCÉDURE EN VERTU DE LA LACC POUR LES RÉCLAMATIONS ET RÉCLAMATIONS ULTÉRIEURES DOIT (DOIVENT) PARVENIR AU CONTRÔLEUR AU PLUS TARD À 16 H 00 (HEURE NORMALE DE L'EST) LE VENDREDI 13 NOVEMBRE 2009.

Vous pouvez soumettre votre (vos) preuve(s) de réclamation dans le cadre de la procédure en vertu de la LACC au contrôleur par courrier électronique, télécopie, messenger ou courrier recommandé, à l'adresse ou au numéro susmentionnés.

SI VOUS NE DÉPOSEZ PAS VOTRE (VOS) PREUVE(S) DE RÉCLAMATION CONFORMÉMENT À LA PROCÉDURE DE RÉCLAMATION CANADIENNE, VOTRE RÉCLAMATION OU RÉCLAMATION ULTÉRIEURE SERA ÉTEINTE ET VOUS SEREZ DÉFINITIVEMENT EMPÊCHÉ(E) DE L'INVOQUER CONTRE LES REQUÉRANTES CANADIENNES OU REQUÉRANTES TRANSFRONTALIÈRES.

De plus, vous n'aurez pas le droit de participer à la présente procédure en vertu de la LACC à titre de créancier, de recevoir d'autres avis de la présente procédure en vertu de la LACC ni de participer à un plan d'arrangement ou de transaction proposé par une requérante canadienne, requérante transfrontalière ou société de personnes, étant notamment privé(e) du droit de recevoir quelque distribution dans le cadre d'un tel plan.

C. Réclamations exclues

Certaines réclamations ou réclamations ultérieures sont exclues de la présente procédure de réclamation canadienne et feront l'objet d'une procédure ultérieure. Les réclamations exclues sont définies dans l'ordonnance relative à la procédure de réclamation et comprennent, sans toutefois s'y restreindre, . . .

1. toute réclamation ou réclamation ultérieure des porteurs de billets garantis canadiens et des prêteurs du prêt à terme (comme il est défini dans l'ordonnance relative à la procédure de réclamation) qui détiennent une sûreté sur les actifs grevés par une charge DEP;
2. toute réclamation ou réclamation ultérieure détenue par les prêteurs du prêt à terme, les prêteurs de la facilité de crédit américaine et les prêteurs de la facilité de crédit canadienne;

SI VOUS AVEZ DES QUESTIONS CONCERNANT LA PROCÉDURE DE RÉCLAMATION CANADIENNE, VEUILLEZ COMMUNIQUER AVEC LE CONTRÔLEUR AU 1 866 246 7889. DES REPRÉSENTANTS FRANCOPHONES ET ANGLOPHONES POURRONT VOUS AIDER.

3. toute réclamation ou réclamation ultérieure individuelle au titre du principal, des intérêts, des frais et des charges des porteurs d'un billet non garanti canadien ou d'un billet garanti canadien. Veuillez noter que le(s) fiduciaire(s) désigné(s) par l'acte constitutif à l'égard des billets non garantis canadiens et des billets garantis canadiens devra (devront) déposer une preuve de réclamation canadienne en votre nom dans le cadre de la procédure;
4. les employés d'une requérante canadienne, requérante transfrontalière ou société de personnes en date du 16 avril 2009 ne sont pas tenus de soumettre une preuve de réclamation canadienne à ce stade-ci. Toute réclamation éventuelle de ces employés sera sollicitée dans un processus de réclamation ultérieur. **Les anciens employés dont l'emploi avait pris fin avant le 16 avril 2009 sont tenus de déposer maintenant une preuve de réclamation dans la procédure en vertu de la LACC auprès du contrôleur;** et
5. toute réclamation ou réclamation ultérieure invoquée par une personne, y compris un administrateur de régime de retraite ou un organisme de réglementation en matière de retraite, relativement à des régimes de retraite enregistrés pour un employé d'une requérante canadienne, requérante transfrontalière ou société de personnes.

Si votre réclamation ou réclamation ultérieure contre une requérante canadienne, requérante transfrontalière ou société de personnes correspond à l'une de ces catégories de réclamations exclues, vous n'avez pas à soumettre une preuve de réclamation dans la procédure en vertu de la LACC au contrôleur à ce stade-ci. Une procédure relative à ces réclamations sera intentée à une date ultérieure.

D. Procédure de réclamation américaine

La procédure de réclamation américaine est destinée à toute personne souhaitant faire valoir une réclamation de toute nature que ce soit contre une ou plusieurs débitrices en vertu du chapitre 11 ayant pris naissance avant le 16 avril 2009. Si vous avez une réclamation ou une réclamation ultérieure contre une requérante transfrontalière, vous devez remplir un formulaire de preuve de réclamation canadien imprimé sur papier jaune et le faire parvenir au contrôleur selon la procédure décrite plus haut.

SI VOUS CROYEZ AVOIR UNE RÉCLAMATION CONTRE L'UNE DES DÉBITRICES AMÉRICAINES, VOUS DEVEZ REMPLIR LE FORMULAIRE DE PREUVE DE RÉCLAMATION IMPRIMÉ SUR PAPIER BLEU CI-JOINT ET LE FAIRE PARVENIR À L'AGENT DES RÉCLAMATIONS À L'ADRESSE QUI SUIT.

Si vous avez des questions ou si vous désirez obtenir plus de renseignements concernant la procédure de réclamation américaine, veuillez communiquer avec l'agent des réclamations dont les coordonnées suivent ou visitez son site Web à l'adresse <http://chapter11.epiqsystems.com/ABH> :

SI VOUS AVEZ DES QUESTIONS CONCERNANT LA PROCÉDURE DE RÉCLAMATION CANADIENNE, VEUILLEZ COMMUNIQUER AVEC LE CONTRÔLEUR AU 1 866 246 7889. DES REPRÉSENTANTS FRANCOPHONES ET ANGLOPHONES POURRONT VOUS AIDER.

AbitibiBowater Inc. Claims Processing Centre
Epiq Bankruptcy Solutions, LLC
757 Third Avenue, 3 rd Floor
New York, NY 10017
Téléphone : 1 866 266 9280

E. Requérantes transfrontalières

Veillez prendre note que les requérantes suivantes sont à la fois des requérantes canadiennes dans le cadre de la procédure en vertu de la LACC et des débitrices américaines dans le cadre de la procédure américaine :

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

SI VOUS CROYEZ AVOIR UNE RÉCLAMATION CONTRE L'UNE DES REQUÉRANTES TRANSFRONTALIÈRES, VOUS DEVEZ REMPLIR LE FORMULAIRE DE PREUVE DE RÉCLAMATION IMPRIMÉ SUR PAPIER JAUNE CI-JOINT ET LE FAIRE PARVENIR AU CONTRÔLEUR À L'ADRESSE SUSMENTIONNÉE.

Si vous avez une réclamation contre une requérante transfrontalière, la trousse de réclamation américaine ci-jointe pourrait inclure un formulaire de preuve de réclamation personnalisé indiquant : a) l'identité de la requérante transfrontalière visée par votre réclamation mentionnée dans l'annexe (*scheduled claim*); b) le montant de la réclamation mentionnée dans l'annexe, le cas échéant; c) si la réclamation figure dans le cadre de la procédure américaine parmi les réclamations contestées, éventuelles ou non liquidées; et d) si la réclamation figure dans le cadre de la procédure américaine parmi les réclamations garanties, prioritaires non garanties ou non garanties non prioritaires. Aux termes de la procédure de réclamation américaine, donc aux seules fins de la procédure américaine, si votre réclamation mentionnée dans l'annexe ne figure pas parmi les réclamations éventuelles ou contestées et que vous êtes d'accord avec le montant indiqué pour votre réclamation, vous n'avez pas besoin de déposer une preuve de réclamation américaine, et votre réclamation sera réputée avoir été admise dans le cadre de la procédure américaine selon le montant mentionné dans l'annexe (*scheduled amount*) et ce, uniquement aux fins de la procédure américaine. **SACHEZ CENDANT QU'IL N'EN VA PAS DE MÊME POUR LA PROCÉDURE CANADIENNE EN VERTU DE LA LACC.** Par conséquent, si vous avez une réclamation ou réclamation ultérieure contre une requérante transfrontalière, vous

SI VOUS AVEZ DES QUESTIONS CONCERNANT LA PROCÉDURE DE RÉCLAMATION CANADIENNE, VEUILLEZ COMMUNIQUER AVEC LE CONTRÔLEUR AU 1 866 246 7889. DES REPRÉSENTANTS FRANCOPHONES ET ANGLOPHONES POURRONT VOUS AIDER.

devez remplir le formulaire de preuve de réclamation imprimé sur papier jaune et le déposer auprès du contrôleur conformément à la procédure précisée dans la présente lettre.

SI VOUS NE DÉPOSEZ PAS VOTRE (VOS) PREUVE(S) DE RÉCLAMATION CONFORMÉMENT À LA PROCÉDURE DE RÉCLAMATION CANADIENNE, VOTRE RÉCLAMATION OU RÉCLAMATION ULTÉRIEURE SERA ÉTEINTE ET VOUS SEREZ DÉFINITIVEMENT EMPÊCHÉ(E) DE L'INVOQUER CONTRE LES REQUÉRANTES TRANSFRONTALIÈRES.

F. Généralités

Pour plus de précision :

- A. Si votre réclamation est contre une ou plusieurs requérantes canadiennes, requérantes transfrontalières ou sociétés de personnes, vous devez remplir un formulaire de preuve de réclamation imprimé sur papier jaune et suivre les instructions données dans les documents canadiens pour chaque réclamation.
- B. Si votre réclamation est contre une ou plusieurs débitrices américaines, vous devez remplir un formulaire de preuve de réclamation imprimé sur papier bleu pour chaque réclamation et suivre les instructions données dans les documents américains.
- C. Si votre réclamation est contre une ou plusieurs sociétés de personnes, vous devez remplir un formulaire de preuve de réclamation imprimé sur papier jaune et suivre les instructions données dans les documents canadiens pour chaque réclamation.

Chaque formulaire de preuve de réclamation dûment rempli dans le cadre de la procédure en vertu de la LACC ou de la procédure américaine doit viser une réclamation contre une seule requérante canadienne, requérante transfrontalière, société de personnes ou débitrice américaine. Si vous avez une réclamation contre plus d'une requérante canadienne, requérante transfrontalière, société de personnes ou débitrice américaine, vous pouvez obtenir d'autres formulaires de preuve de réclamation comme suit :

- Vous pouvez vous procurer des formulaires de preuve de réclamation dans la procédure en vertu de la LACC sur le site Web du contrôleur à l'adresse www.ey.com/ca/abitiibowater ou en communiquant avec le contrôleur à l'aide des coordonnées indiquées précédemment en précisant votre nom, votre adresse, votre numéro de télécopieur et votre adresse de courriel. Quand le contrôleur aura ces renseignements, il vous enverra dans les meilleurs délais d'autres formulaires de preuve de réclamation dans la procédure en vertu de la LACC.
- Vous pouvez vous procurer des formulaires de preuve de réclamation dans la procédure américaine sur le site Web de l'agent des réclamations à l'adresse <http://chapter11.epiqsystems.com/ABH> ou en communiquant avec l'agent des réclamations à l'aide des coordonnées indiquées précédemment.

SI VOUS AVEZ DES QUESTIONS CONCERNANT LA PROCÉDURE DE RÉCLAMATION CANADIENNE, VEUILLEZ COMMUNIQUER AVEC LE CONTRÔLEUR AU 1 866 246 7889. DES REPRÉSENTANTS FRANCOPHONES ET ANGLOPHONES POURRONT VOUS AIDER.

**REQUÉRANTES CANADIENNES, REQUÉRANTES TRANSFRONTALIÈRES,
SOCIÉTÉS DE PERSONNES ET DÉBITRICES AMÉRICAINES**

Canadian Petitioners

Abitibi-Consolidated Inc.
Abitibi-Consolidated Company of Canada
3224112 Nova Scotia Limited
Marketing Donohue Inc.
Abitibi-Consolidated Canadian Office Products Holding Inc.
3834328 Canada Inc.
6169678 Canada Inc.
4042140 Canada Inc.
Donohue Recycling Inc.
1508756 Ontario Inc.
3217925 Nova Scotia Company
La Tuque Forest Products Inc.
Abitibi-Consolidated Nova Scotia Incorporated
Saguenay Forest Products Inc.
Terra Nova Explorations Ltd.
The Jonquiere Pulp Company
The International Bridge and Terminal Company
Scramble Mining Ltd.
9150-3383 Quebec Inc.
3231378 Nova Scotia Company
Bowater Canada Treasury Corporation
Bowater Shelburne Corporation
St-Maurice River Drive Company Limited
Bowater Treated Wood Inc.
Canoxel Hardboard Inc.
9068-9050 Quebec Inc.
Alliance Forest Products Inc. (2001)
Bowater Belledune Sawmill Inc.
Bowater Mitis Inc.
Bowater Guereffe Inc.
Bowater Couturier Inc.
Bowater Canadian Holdings Incorporated
Bowater Canada Finance Corporation
Bowater Canadian Limited
AbitibiBowater Canada Inc.
Bowater Canadian Forest Products Inc.
Bowater LaHave Corporation
Bowater Maritimes Inc.

Cross Border Petitioners

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

Partnerships

Bowater Canada Finance Limited Partnership
Bowater Pulp and Paper Canada Holdings Limited Partnership
Abitibi-Consolidated Finance LP

U.S. Debtors

AbitibiBowater Inc.
AbitibiBowater US Holding LLC
Donohue Corp.
Abitibi Consolidated Sales Corporation
Alabama River Newsprint Company
Abitibi-Consolidated Corporation
Augusta Woodlands, LLC
Tenex Data Inc.
Abitibi-Consolidated Finance LP
Bowater Newsprint South LLC
Bowater Newsprint South Operations LLC
Bowater Finance II, LLC
Bowater Alabama LLC
Coosa Pines Golf Club, LLC
Bowater Incorporated
Catawba Property Holdings LLC
Bowater Finance Company Inc.
Bowater South American Holdings, Inc.
Bowater America Inc.
Lake Superior Forest Products Inc.
Bowater Nuway Inc.
Bowater Nuway Mid-States Inc.
Bowater Ventures Inc.
AbitibiBowater US Holding 1 Corp

**SI VOUS AVEZ DES QUESTIONS CONCERNANT LA PROCÉDURE DE RÉCLAMATION CANADIENNE,
VEUILLEZ COMMUNIQUER AVEC LE CONTRÔLEUR AU 1 866 246 7889. DES REPRÉSENTANTS
FRANCOPHONES ET ANGLOPHONES POURRONT VOUS AIDER.**

APPENDIX "E"
CANADIAN CCAA PROOF OF CLAIM

CANADIAN CCAA Proof of Claim

re: AbitibiBowater Inc.

[YELLOW]

1 Name of Canadian Petitioner, Partnership or Cross-Border Petitioner (the "Petitioners")

Petitioner:

2 Original Creditor Identification (the "Creditor")

Legal Name of Creditor			Name of Contact
Address			Phone #
			Fax #
City	Prov / State	Postal/Zip code	e-mail

3 Assignee, if claim has been assigned

Full Legal Name of Assignee			Name of Contact
Address			Phone #
			Fax #
City	Prov / State	Postal/Zip code	e-mail

4 Amount of Claim

The Petitioner was and still is indebted to the Creditor as follows:

Currency	Original Currency Amount	Secured	Unsecured	Subsequent
		☐	☐	☐
		☐	☐	☐
		☐	☐	☐
		☐	☐	☐
		☐	☐	☐
		☐	☐	☐

5 Documentation

Provide all particulars of the Claim including amount, description of transaction(s) or agreement(s) giving rise to the Claim, name of any guarantor which has guaranteed the Claim, and amount of invoices, particulars of all credits, discounts, etc. claimed, description of the security, if any, granted by the affected Petitioner to the Creditor and estimated value of such security, particulars of any subsequent claim and any other supporting documentation.

6 Certification

I hereby certify that:

- I am the Creditor, or authorized Representative of the Creditor.
- I have knowledge of all the circumstances connected with this Claim.
- The Creditor asserts this claim against the Petitioner.
- Complete documentation in support of this claim is attached.

Signature	Name
	Title
Dated	Signed at

This space reserved for use by the Monitor

7 Filing of Claim

This Proof of Claim must be received by the Monitor by no later than 4:00 p.m. (Eastern Standard Time) on **November 13, 2009**, by way of electronic mail, facsimile, courier, or registered mail at the following:

Ernst & Young Inc., Monitor of Abitibi-Consolidated Inc., Bowater Canadian Forest Products Inc., et al.
800 Rene-Levesque Blvd. West
Suite 1900
Montreal, QC H3B 1X9
Attention: Ms. Donna Comerford

Fax: 514-879-3992
Tel: 1-888-246-7889
e-mail: abitibibowater@ca.ey.com

An electronic version of this form is available at www.ey.com/ca/abitibibowater

Preuve de réclamation en vertu de la LACC CANADIENNE
re: AbitibiBowater Inc.
[JAUNE]
1. Nom de la requérante canadienne, de la société de personnes ou de la requérante transfrontalière (les «requérantes»):

Requérante :

2. Identification du créancier initial (le «créancier»):

Nom légal du créancier			Nom de la personne-ressource	
Adresse			N° de téléphone	
			N° de télécopieur	
Ville	Prov. / État	Code postal / Zip	Courriel	

3. Cessionnaire, si la créance a été cédée:

Nom légal complet du cessionnaire			Nom de la personne-ressource	
Adresse			N° de téléphone	
			N° de télécopieur	
Ville	Prov. / État	Code postal / Zip	Courriel	

4. Montant de la réclamation:

La requérante avait et a toujours la dette suivante envers le créancier :

Monnaie	Montant initial dans cette monnaie	Garantie	Non garantie	Ultime
		☐	☐	☐
		☐	☐	☐
		☐	☐	☐
		☐	☐	☐
		☐	☐	☐
		☐	☐	☐

5. Documentation

Donnez tous les détails de la réclamation, dont le montant, la description de la (des) transaction(s) ou de l'entente (des ententes) donnant lieu à la réclamation, le nom de la caution ayant cautionné la créance, le cas échéant, le montant des factures, les détails relatifs à l'ensemble des crédits, escomptes, etc. réclamés, la description de la garantie consentie, le cas échéant, au créancier par la requérante visée et la valeur estimative de la garantie en question et les détails de toute réclamation ultérieure. Joignez les pièces justificatives.

6. Attestation

Espace réservé au contrôleur

J'atteste par la présente que :

- je suis le créancier ou son représentant autorisé;
- j'ai connaissance personnelle de toutes les circonstances entourant la présente réclamation;
- le créancier fait valoir la présente réclamation contre la requérante;
- la documentation complète à l'appui de la présente réclamation est jointe.

Signature	Nom
	Titre
Date	Lieu

7. Dépôt de la preuve de réclamation

La présente preuve de réclamation doit parvenir au contrôleur au plus tard à 16 h 00 (heure normale de l'Est) le 13 novembre 2009, par courrier électronique, télécopie, messenger ou courrier recommandé à l'adresse ou au numéro suivants :

 Ernst & Young Inc., contrôleur d'Abitibi-Consolidated Inc., Bowater Canadian Forest Products Inc., et al.
 800, boul. René-Lévesque Ouest Bureau 1900
 Montréal (Québec) H3B 1X9
 À l'attention de M^{me} Donna Comerford

 Télécopieur : 514 879 3992
 Téléphone : 1 866 246 7889
 Courriel : abilitibowater@ca.ey.com

SCHEDULE "F"

**NOTICE TO CREDITORS OF ABITIBIBOWATER INC. AND THE OTHER CANADIAN
PETITIONERS AND PARTNERSHIPS AND U.S. DEBTORS LISTED BELOW**

**NOTICE TO CREDITORS OF ABITIBI-CONSOLIDATED INC. AND THE CANADIAN PETITIONERS,
CROSS-BORDER PETITIONERS, PARTNERSHIPS AND U.S. DEBTORS (SEE ATTACHED LIST)**

CANADIAN CLAIMS PROCEDURE

On April 17, 2009, the Canadian Petitioners, Cross-Border Petitioners and Partnerships (see attached list) commenced court-supervised proceedings in the Superior Court of Quebec and obtained protection from its creditors under the *Companies' Creditors Arrangement Act* R.S.C. 1985, c. C-36, as amended (the "CCAA"). Ernst & Young Inc. was appointed as the monitor in the court-supervised proceedings (the "Monitor").

On August 26, 2009, the Canadian Petitioners, Cross-Border Petitioners and Partnerships obtained an order (the "Canadian Claims Procedure Order") authorizing a process for creditors to prove (a) a claim against the Canadian Petitioners, Cross-Border Petitioners or Partnerships outstanding as of April 17, 2009 (a "Claim"); and (b) subsequent claims arising as a result of the repudiation or termination by the Canadian Petitioners, Cross-Border Petitioners or Partnerships of any contract, lease or other agreement between April 17, 2009 and August 31, 2009 (a "Subsequent Claim").

Any person who believes that it has a Claim or Subsequent Claim against a Canadian Petitioner, Cross-Border Petitioner or Partnership should file a Proof of Claim in the CCAA proceedings with the Monitor. Information regarding the CCAA proceedings and the Canadian claims process is available on the Monitor's website at:

www.ey.com/ca/abitibibowater

Proofs of Claim for Claims and Subsequent Claims against the Canadian Petitioners, Cross-Border Petitioners or Partnerships must be **received by the Monitor at the address below by no later than 4:00 p.m. (Eastern Standard Time) on November 13, 2009 (the "Claims Bar Date").**

Creditors who have questions or who are unable to download a Proof of Claim form from the Monitor's website listed above should contact the Monitor at the address below:

Ernst & Young Inc., Monitor of Abitibi-Consolidated Inc.,
Bowater Canadian Forest Products Inc., et al.
800 Rene-Levesque Blvd. Ouest
Suite 1900
Montreal, QC H3B 1X9

Attention : Ms. Donna Comerford

Telephone : 1-866-246-7889

Fax: 514-879-3992

Email: abitibibowater@ca.ey.com

U.S. CLAIMS PROCEDURE

On April 16, 2009, the U.S. Debtors and Cross-Border Petitioners (collectively the "Chapter 11 Debtors") (see attached list) commenced proceedings in the United States Bankruptcy Court for the District of Delaware and obtained protection under chapter 11 of title 11 of the United States Bankruptcy Code (the "U.S. Proceedings"). Epiq Bankruptcy Solutions, LLC has been appointed as the claims agent (the "Claims Agent") in these proceedings.

On August 26, 2009, the Chapter 11 Debtors obtained an Order (the "U.S. Claims Procedure Order") approving procedures and establishing deadlines to file proofs of claim for all claims against the Chapter 11 Debtors that arose prior to April 16, 2009 ("U.S. Claims").

Any person who believes that it has a U.S. Claim against a U.S. Debtor should file a Proof of Claim in the U.S. Proceedings with the Claims Agent. Information regarding the U.S. Proceedings and the U.S. claims process is available on the Claim Agent's website at:

<http://chapter11.epiqsystems.com/ABH>

Proofs of Claim for U.S. Claims against the U.S. Debtors must be **received by the Claims Agent at the address below by no later than 4:00 p.m. (Eastern Standard Time) on November 13, 2009.**

Creditors who are unable to download a U.S. Proof of Claim form from the Claims Agent's website above should contact the Claims Agent at the address below:

AbitibiBowater Inc. Claims Processing Center
c/o Epiq Bankruptcy Solutions, LLC
757 Third Avenue, 3rd Floor
New York, NY 10017
Tél phone : 1-866-266-928

CLAIMS WHICH ARE NOT RECEIVED BY THE RESPECTIVE CLAIMS BAR DATES (AS APPLICABLE) WILL BE FOREVER BARRED AND EXTINGUISHED.

CANADIAN PETITIONERS, CROSS-BORDER PETITIONERS, PARTNERSHIPS AND U.S. DEBTORS

Canadian Petitioners

Abitibi-Consolidated Inc.
Abitibi-Consolidated Company of Canada
3224112 Nova Scotia Limited
Marketing Donohue Inc.
Abitibi-Consolidated Canadian Office Products Holding Inc.
3834328 Canada Inc.
6169678 Canada Inc.
4042140 Canada Inc.
Donohue Recycling Inc.
1508756 Ontario Inc.
3217925 Nova Scotia Company
La Tuque Forest Products Inc.
Abitibi-Consolidated Nova Scotia Incorporated
Saguenay Forest Products Inc.
Terra Nova Explorations Ltd.
The Jonquiere Pulp Company
The International Bridge and Terminal Company
Scramble Mining Ltd.
9150-3383 Quebec Inc.
3231378 Nova Scotia Company
Bowater Canada Treasury Corporation
Bowater Shelburne Corporation
St-Maurice River Drive Company Limited
Bowater Treated Wood Inc.
Canoxel Hardboard Inc.
9068-9050 Quebec Inc.
Alliance Forest Products Inc. (2001)
Bowater Belledune Sawmill Inc.
Bowater Mitis Inc.
Bowater Guerette Inc.
Bowater Couturier Inc.
Bowater Canadian Holdings Incorporated
Bowater Canada Finance Corporation
Bowater Canadian Limited
AbitibiBowater Canada Inc.
Bowater Canadian Forest Products Inc.
Bowater LaHave Corporation.
Bowater Maritimes Inc.

Cross Border Petitioners

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

Partnerships

Bowater Canada Finance Limited Partnership
Bowater Pulp and Paper Canada Holdings Limited Partnership
Abitibi-Consolidated Finance LP

U.S. Debtors

AbitibiBowater Inc.
AbitibiBowater US Holding LLC
Donohue Corp.
Abitibi Consolidated Sales Corporation
Alabama River Newsprint Company
Abitibi-Consolidated Corporation
Augusta Woodlands, LLC
Tenex Data Inc.
Abitibi-Consolidated Finance LP
Bowater Newsprint South LLC
Bowater Newsprint South Operations LLC
Bowater Finance II, LLC
Bowater Alabama LLC
Coosa Pines Golf Club, LLC
Bowater Incorporated
Catawba Property Holdings LLC
Bowater Finance Company Inc.
Bowater South American Holdings, Inc.
Bowater America Inc.
Lake Superior Forest Products Inc.
Bowater Nuway Inc.
Bowater Nuway Mid-States Inc.
Bowater Ventures Inc.
AbitibiBowater US Holding 1 Corp

CLAIMS WHICH ARE NOT RECEIVED BY THE RESPECTIVE CLAIMS BAR DATES (AS APPLICABLE) WILL BE FOREVER BARRED AND EXTINGUISHED.

**AVIS AUX CRÉANCIERS D'ABITIBI-CONSOLIDATED INC. ET DES REQUÉRANTES CANADIENNES,
REQUÉRANTES TRANSFRONTALIÈRES, SOCIÉTÉS DE PERSONNES ET DÉBITRICES AMÉRICAINES
(VOIR LISTE CI-JOINTE)**

PROCÉDURE DE RÉCLAMATION CANADIENNE

Le 17 avril 2009, les requérantes canadiennes, requérantes transfrontalières et sociétés de personnes (voir liste ci-jointe) ont intenté devant la Cour supérieure du Québec une procédure sous la supervision du tribunal et obtenu une protection contre leurs créanciers en vertu de la *Loi sur les arrangements avec les créanciers des compagnies*, L.R.C. 1985, ch. C-36, dans sa version modifiée (la «LACC»). Ernst & Young Inc. a été nommée contrôleur dans la procédure sous la supervision du tribunal (le «contrôleur»).

Le 26 août 2009, les requérantes canadiennes, requérantes transfrontalières et sociétés de personnes ont obtenu une ordonnance (l'«ordonnance relative à la procédure de réclamation canadienne») autorisant un processus dans le cadre duquel les créanciers pourront prouver a) une réclamation contre les requérantes canadiennes, requérantes transfrontalières ou sociétés de personnes ayant pris naissance avant le 17 avril 2009 (une «réclamation»); et b) une réclamation ultérieure découlant de la répudiation ou de la résiliation par une requérante canadienne, requérante transfrontalière ou société de personnes d'un contrat, d'un bail ou d'une autre entente entre le 17 avril 2009 et le 31 août 2009 (une «réclamation ultérieure»).

Toute personne croyant avoir une réclamation ou une réclamation ultérieure contre une requérante canadienne, requérante transfrontalière ou société de personnes doit déposer auprès du contrôleur une preuve de réclamation dans la procédure en vertu de la LACC. L'information concernant la procédure en vertu de la LACC et la procédure de réclamation canadienne se trouve sur le site Web du contrôleur à l'adresse :

www.ey.com/ca/abitiibowater

Les preuves de réclamation pour les réclamations et réclamations ultérieures contre les requérantes canadiennes, requérantes transfrontalières ou sociétés de personnes doivent **parvenir au contrôleur dont les coordonnées sont données ci-après au plus tard à 16 h 00 (heure normale de l'Est) le 13 novembre 2009 (la «date limite de réclamation»).**

Les créanciers qui ont des questions ou qui ne peuvent télécharger un formulaire de preuve de réclamation à partir du site Web du contrôleur susmentionné doivent communiquer avec le contrôleur dont voici les coordonnées :

Ernst & Young Inc., contrôleur d'Abitibi-Consolidated Inc.,
Bowater Canadian Forest Products Inc., et al.

800, boul. René-Lévesque Ouest

Bureau 1900

Montréal (Québec) H3B 1X9

À l'attention de M^{me} Donna Comerford

Téléphone : 1 866 246 7889

Télécopieur : 514 879 3992

Courriel : abitiibowater@ca.ey.com

PROCÉDURE DE RÉCLAMATION AMÉRICAINE

Le 16 avril 2009, les débitrices américaines et les requérantes transfrontalières (collectivement les «débitrices en vertu du chapitre 11») (voir liste ci-jointe) ont intenté une procédure devant la United States Bankruptcy Court for the District of Delaware et obtenu une protection en vertu du chapitre 11 du titre 11 du *United States Bankruptcy Code* (la «procédure américaine»). Epiq Bankruptcy Solutions, LLC a été nommée agent des réclamations (l'«agent des réclamations») dans le cadre de cette procédure.

Le 26 août 2009, les débitrices en vertu du chapitre 11 ont obtenu une ordonnance (l'«ordonnance relative à la procédure de réclamation américaine») approuvant la procédure et établissant les dates limites pour le dépôt des preuves de réclamation pour toutes les réclamations contre les débitrices en vertu du chapitre 11 ayant pris naissance avant le 16 avril 2009 (les «réclamations américaines»).

Toute personne croyant avoir une réclamation américaine contre une débitrice américaine doit déposer auprès de l'agent des réclamations une preuve de réclamation dans la procédure américaine. L'information concernant la procédure américaine et la procédure de réclamation américaine se trouve sur le site Web de l'agent des réclamations à l'adresse :

<http://chapter11.epiqsystems.com/ABH>

Les preuves de réclamation pour les réclamations américaines contre les débitrices américaines doivent **parvenir à l'agent des réclamations à l'adresse qui suit au plus tard à 16 h 00 (heure normale de l'Est) le 13 novembre 2009.**

Les créanciers qui ne peuvent télécharger un formulaire de preuve de réclamation américain à partir du site Web de l'agent des réclamations susmentionné doivent communiquer avec l'agent des réclamations à l'adresse suivante :

AbitibiBowater Inc. Claims Processing Center

c/o Epiq Bankruptcy Solutions, LLC.

757 Third Avenue, 3rd Floor

New York, NY 10017

Téléphone : 1-866-266-9280

**LES RÉCLAMATIONS QUI NE SONT PAS REÇUES AU PLUS TARD AUX DATES LIMITES DE RÉCLAMATION
RESPECTIVES APPLICABLES SERONT DÉFINITIVEMENT ÉTEINTES ET PRESCRITES.**

**REQUÉRANTES CANADIENNES, REQUÉRANTES TRANSFRONTALIÈRES, SOCIÉTÉS DE PERSONNES
ET DÉBITRICES AMÉRICAINES**

Canadian Petitioners

Abitibi-Consolidated Inc.
Abitibi-Consolidated Company of Canada
3224112 Nova Scotia Limited
Marketing Donohue Inc.
Abitibi-Consolidated Canadian Office Products Holding Inc.
3834328 Canada Inc.
6169678 Canada Inc.
4042140 Canada Inc.
Donohue Recycling Inc.
1508756 Ontario Inc.
3217925 Nova Scotia Company
La Tuque Forest Products Inc.
Abitibi-Consolidated Nova Scotia Incorporated
Saguenay Forest Products Inc.
Terra Nova Explorations Ltd.
The Jonquiere Pulp Company
The International Bridge and Terminal Company
Scramble Mining Ltd.
9150-3383 Quebec Inc.
3231378 Nova Scotia Company
Bowater Canada Treasury Corporation
Bowater Shelburne Corporation
St-Maurice River Drive Company Limited
Bowater Treated Wood Inc.
Canexel Hardboard Inc.
9068-9050 Quebec Inc.
Alliance Forest Products Inc. (2001)
Bowater Belledune Sawmill Inc.
Bowater Mitis Inc.
Bowater Guerette Inc.
Bowater Couturier Inc.
Bowater Canadian Holdings Incorporated
Bowater Canada Finance Corporation
Bowater Canadian Limited
AbitibiBowater Canada Inc.
Bowater Canadian Forest Products Inc.
Bowater LaHave Corporation
Bowater Maritimes Inc.

Cross Border Petitioners

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

Partnerships

Bowater Canada Finance Limited Partnership
Bowater Pulp and Paper Canada Holdings Limited Partnership
Abitibi-Consolidated Finance LP

U.S. Debtors

AbitibiBowater Inc.
AbitibiBowater US Holding LLC
Donohue Corp.
Abitibi Consolidated Sales Corporation
Alabama River Newsprint Company
Abitibi-Consolidated Corporation
Augusta Woodlands, LLC
Tenex Data Inc.
Abitibi-Consolidated Finance LP
Bowater Newsprint South LLC
Bowater Newsprint South Operations LLC
Bowater Finance II, LLC
Bowater Alabama LLC
Coosa Pines Golf Club, LLC
Bowater Incorporated
Catawba Property Holdings LLC
Bowater Finance Company Inc.
Bowater South American Holdings, Inc.
Bowater America Inc.
Lake Superior Forest Products Inc.
Bowater Nuway Inc.
Bowater Nuway Mid-States Inc.
Bowater Ventures Inc.
AbitibiBowater US Holding I Corp

**LES RÉCLAMATIONS QUI NE SONT PAS REÇUES AU PLUS TARD AUX DATES LIMITES DE RÉCLAMATION
RESPECTIVES APPLICABLES SERONT DÉFINITIVEMENT ÉTEINTES ET PRESCRITES.**

APPENDIX “F”
THE CROSS-BORDER CLAIMS PROTOCOL

APPENDIX “F”

CROSS-BORDER PROTOCOL FOR THE DETERMINATION OF CLAIMS AGAINST THE CROSS-BORDER PETITIONERS

This cross-border protocol (the “**Claims Determination Protocol**”) is intended to supplement the procedures established by each of the Canadian Court and the U.S. Court (each as defined below) with respect to the review and determination of claims against the Cross-Border Petitioners in the Insolvency Proceedings (each as defined below).

Capitalized terms used herein and not otherwise defined shall have the meanings set forth in the Claims Procedure Orders issued by the Superior Court of Quebec (the “**Canadian Court**”) on August 26, 2009 and on January 18, 2010 and by the United States Bankruptcy Court for the District of Delaware (the “**U.S. Court**”) on September 3, 2009 (collectively, the “**Claims Procedure Orders**”).

Background

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

Arrangement Act (the “CCAA” and the “CCAA Proceedings”) pursuant to an Order issued by the Canadian Court (the “Initial Order”).

3. The Canadian Petitioners include BCHI, Bowater Canada Finance Corporation, Bowater Canadian Limited, AbitibiBowater Canada Inc., Bowater Canadian Forest Products Inc., Bowater LaHave Corporation and Bowater Maritimes Inc., each of which filed for protection under the CCAA and commenced Chapter 11 Proceedings (the “**Cross-Border Petitioners**”).
4. Pursuant to the Initial Order, Ernst & Young Inc. was appointed as Monitor of the Canadian Petitioners (the “**Monitor**”) under the CCAA.
5. The “**Partnerships**” include Bowater Canada Finance Limited Partnership, Bowater Pulp and Paper Canada Holdings Limited Partnership and ACFLP, but for the purposes of this Claims Determination Protocol, the meaning of “Partnerships” shall not include ACFLP. The Partnerships are also subject to the provisions set forth in the Claims Procedure Orders.
6. For convenience, the U.S. Proceedings and the CCAA Proceedings shall be referred to herein collectively as the “**Insolvency Proceedings**”.
7. The Cross-Border Court-to-Court Protocol, as amended (the “**Court Cooperation Protocol**”) was approved by the U.S. Court on July 27, 2009 and by the Canadian Court on July 28, 2009. The provisions of the Court Cooperation Protocol, including the defined terms contained therein, are incorporated herein by reference. To the extent of any direct and irreconcilable conflict between the Court Cooperation Protocol and this Claims Determination Protocol with respect to any matter concerning claims administration and claims adjudication procedures in respect of the Cross-Border Petitioners, the term(s) of this Claims Determination Protocol shall govern.
8. By order dated August 26, 2009, the Canadian Court approved the Canadian Petitioners’ motion for the approval of a Canadian claims procedure and on January 18, 2010, the Canadian Court approved the Canadian Petitioners’ motion for the approval of a claims procedure regarding the review and determination of claims (collectively, the “**Canadian**

Claims Order”) in respect of the Canadian Petitioners, including the Cross-Border Petitioners, and the Partnerships.

9. By order dated September 3, 2009, the U.S. Court entered an order establishing a bar date for filing proofs of claim in the U.S. Proceedings and approving the form and manner of notice thereof (the “**U.S. Claims Order**”).
10. The claims bar date in both Canada and the U.S. was November 13, 2009 (the “**Claims Bar Date**”).
11. Pursuant to the Canadian Claims Order, any claims asserted against the Canadian Petitioners or the Partnerships were to have been filed in the CCAA Proceedings in accordance with the Canadian Claims Procedure. This includes any claims asserted against the Cross-Border Petitioners.
12. Pursuant to the U.S. Claims Order, subject to certain exceptions, any person or entity (including any governmental unit) asserting a claim against a debtor in the U.S. Proceedings must have filed a proof of claim so that it was actually received by the U.S. claims agent on or before the Claims Bar Date; provided, however, that any person or entity asserting a claim against a Cross-Border Petitioner in the U.S. Proceedings may file a timely proof of claim pursuant to the Canadian Claims Order so that it is actually received by the Monitor on or before the Claims Bar Date. The U.S. Claims Order further provides that proofs of claim timely filed against any Cross-Border Petitioner with the Monitor shall be deemed timely-filed claims against the applicable Cross-Border Petitioner(s) in the U.S. Proceedings.
13. The Canadian Claims Order provides that a proof of claim timely filed against a Cross-Border Petitioner in accordance with the U.S. Claims Order is deemed to be a Canadian proof of claim that has been timely delivered to the Monitor in accordance with the Canadian Claims Order. If a Canadian proof of claim is delivered to the Monitor in accordance with the Canadian Claims Order and a U.S. proof of claim is also filed in accordance with the U.S. Claims Order in respect of the same claim against the same

Cross-Border Petitioner, the last timely filed claim shall govern in the Canadian Claims Procedure, subject to paragraph 19 hereof.

14. The purpose of this Claims Determination Protocol is to supplement the procedures set forth in the Claims Procedure Orders in an effort to establish an efficient and consistent procedure with respect to the review and determination of claims in the Insolvency Proceedings against the Cross-Border Petitioners only.

Allowance of Claims

(a) Claims against the Canadian Petitioners or the Partnerships

15. Subject to paragraph 17 below, claims filed against the Canadian Petitioners or the Partnerships only shall be subject to the procedures for allowance or disallowance of claims established by the Canadian Court and shall be determined in the CCAA Proceedings.

(b) Claims against the U.S. Debtors

16. Subject to paragraph 17 below, claims filed against the U.S. Debtors only shall be subject to allowance or disallowance of claims in the U.S. Proceedings and shall be determined by the U.S. Court.

(c) Claims against the Cross-Border Petitioners

17. For claims filed against the Cross-Border Petitioners in the CCAA Proceedings and/or the U.S. Proceedings:
 - (a) The Monitor, together with the Canadian Petitioners, shall review each proof of claim and the terms set out therein filed against the Cross-Border Petitioners, and subject to paragraphs 17(b) and (c) hereof, the Canadian Claims Order shall govern the allowance or disallowance of such proofs of claim. Any such claim shall be determined in accordance with the Canadian Claims Order in both the U.S. Proceedings and the CCAA Proceedings if the Monitor accepts, amends or disallows such claim and no objection is filed with respect thereto as provided herein or in the respective proceedings.

- (b) The Monitor shall not accept, amend or disallow any claim or part thereof filed against the Cross-Border Petitioners for an amount in excess of \$100,000 (Canadian dollars) (such claim, a **“Threshold Claim”**) unless, prior to such intended treatment, the Monitor shall have consulted with the UCC concerning the subject claim as provided herein. The Monitor shall provide notice (the **“Threshold Claim Notice”**) of its intended acceptance, amendment or disallowance of a Threshold Claim to counsel for the UCC and such notice shall include a copy of the applicable proof of claim form with all supporting documentation, or if such supporting documentation is voluminous, in the opinion of the Monitor, a summary thereof, in respect of the subject claim that the Monitor recommends be accepted, amended or disallowed (without prejudice to the rights of the UCC to request and examine such further supporting documentation as it deems necessary), along with the Monitor’s analysis for such recommendation. In the case of a Threshold Claim in excess of \$1,000,000 (Canadian dollars) for which a creditor has also filed a proof of claim against any ACI Petitioner based upon similar grounds of liability or arising from or related to the same underlying debt or claim (including, without limitation, any claim in respect of a debt and any guaranty, surety or indemnity in respect of such debt) as that asserted in such Threshold Claim (such Threshold Claim, a **“Special Notice Claim”** and such claim against the ACI Petitioner, a **“Duplicate Claim”**), the Monitor shall include in the Threshold Claim Notice a copy of the Duplicate Claim form with all supporting documentation, or if such supporting documentation is voluminous in the opinion of the Monitor, a summary of the Duplicate Claim (without prejudice to the rights of the UCC to request and examine such further supporting documentation as it deems necessary), along with the Monitor’s recommendation as to whether the Duplicate Claim shall be accepted, amended or disallowed in the CCAA Proceedings, along with the Monitor’s analysis for such recommendation. After review of the Threshold Claim Notice by the UCC, the Monitor shall also provide such additional information relative to the subject claim as the UCC may reasonably request.

- (i) The Monitor may accept, amend or disallow any Threshold Claim (including any Special Notice Claim) if, within the period of fifteen (15) business days following delivery of the Threshold Claim Notice pursuant to paragraph 17(b), the UCC has not provided the Monitor with its written objection to the proposed treatment of such claim. While the UCC's consideration of a Special Notice Claim is pending, or, if the UCC objects to the treatment of a Special Notice Claim, until such time as an objection pursuant to paragraphs 17(c) and 18 is resolved, the Monitor will not accept, amend or disallow the relevant Duplicate Claim. Notwithstanding the foregoing, the Monitor reserves its right to participate fully in the determination of any claim made in the CCAA Proceedings, including any claims against the Cross-Border Petitioners.
- (ii) The Monitor may accept, amend or disallow any claim filed against the Cross-Border Petitioners for less than \$100,000 (Canadian dollars) without advance notice to the UCC; provided, however, that the Monitor shall provide the UCC with reports identifying such claims at the earlier of either (a) a monthly basis or (b) at such time as the aggregate amount of such claims filed against the Cross-Border Petitioners in any thirty day period exceeds \$5,000,000 (Canadian dollars).
- (iii) The Monitor shall not accept, amend or disallow any claim or part thereof which has been filed by or on behalf of, or deemed filed by or on behalf of, any of the Canadian Petitioners, the Partnerships or the U.S. Debtors against any of the Cross-Border Petitioners without first consulting with the UCC.
- (iv) The Monitor and the UCC shall reasonably cooperate in exchanging information, including pursuant to paragraph 17(b) hereof, on the terms previously agreed to by the parties. Any further information sharing between the Monitor and the UCC, including pursuant to paragraph 17(b) hereof, shall be as agreed upon between the Monitor and the UCC or,

failing agreement, as directed by the Canadian Court. All rights of the Monitor and the UCC are expressly reserved, and the failure to specify the terms of information sharing herein shall not be cited against or prejudice either party.

- (c) If an objection to the Monitor's allowance, amendment or disallowance of a Threshold Claim (including a Special Notice Claim) is made by the UCC in accordance with paragraph 17(b) above or a creditor objects to the determination of its claim pursuant to the Canadian Claims Order, the creditor, the UCC, the Monitor and the Cross-Border Petitioners shall seek to agree and stipulate to the determination of the objection in either the U.S. Court or the Canadian Court, whereupon the Court so stipulated to may determine the objection in accordance with the procedures established by, or applicable to, such determination in such Court and the determination of such objection by such Court shall be binding on all parties in the Insolvency Proceedings.
- (i) If such creditor, the Cross-Border Petitioners, the UCC and the Monitor fail to agree on the appropriate forum to determine the objection or any proposed resolution thereof, then the Canadian Court shall determine the appropriate forum for determination of the objection; provided, however, that prior to any such determination by the Canadian Court, such creditor, the Cross-Border Petitioners or the Monitor may seek a Joint Hearing pursuant to the Court Cooperation Protocol to determine the appropriate forum for determination of the objection, or whether a joint hearing on the merits of the objection or proposed resolution thereof is appropriate; provided further, however, that if the UCC is the party objecting to the selected forum to determine the objection or any proposed resolution thereof, then the Cross-Border Petitioners or the Monitor shall seek a Joint Hearing pursuant to the Court Cooperation Protocol to determine the appropriate forum for determination of the objection, or whether a joint hearing on the merits of the objection or proposed resolution thereof is appropriate.

- (ii) In the event a claim is referred to the Canadian Court for determination pursuant to this provision of the Claims Determination Protocol, the Canadian Claims Order and procedures set forth therein will govern its allowance, amendment or disallowance and the UCC shall have standing to participate in such determination as provided therein.

Final Determination

- 18. In the event a claim is determined by the Canadian Court or the U.S. Court pursuant to the procedures established herein, subject to all applicable rights of appeal with respect to such determination in the jurisdiction in which the determination was made, such determination shall be binding upon the Canadian Petitioners, including the Cross-Border Petitioners, the U.S. Debtors, the creditor and the UCC for the purposes of both the U.S. Proceedings and the CCAA Proceedings.

Choice of Law

- 19. Nothing herein shall determine:
 - (a) the choice of law applicable to the determination and ultimate allowance of claims filed in the Insolvency Proceedings;
 - (b) the priority to which such claims are entitled under the U.S. Bankruptcy Code and/or the CCAA;
 - (c) the distribution to which such claims shall be entitled under any plan of compromise, arrangement or reorganization approved in the Insolvency Proceedings; or
 - (d) the validity, enforceability, characterization, allowance, priority, valuation, and/or value allocation of any prepetition or postpetition intercompany claims or equity interests, including, without limitation, wind-up claims, contribution claims, and preferred stock interests.

Comity and Independence of the Courts

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

Effectiveness; Modification

21. This Claims Determination Protocol shall become effective only upon its approval by both the U.S. Court and the Canadian Court pursuant to orders setting forth procedures for filing and determining claims in the Insolvency Proceedings consistent with this Claims Determination Protocol.
22. This Claims Determination Protocol may not be supplemented, modified, terminated or replaced in any manner except upon the approval of both the U.S. Court and the Canadian Court after notice and a hearing; provided, however, that the Monitor and the UCC may, only by mutual written consent and with the written consent of the Cross-border Petitioners, extend the notice period set forth in paragraph 17(b)(i) with respect to any specific Threshold Claim. Notice of any legal proceeding to supplement, modify, terminate or replace this Claims Determination Protocol shall be given in accordance with the Court Cooperation Protocol.

Procedure for Resolving Disputes under the Claims Determination Protocol

23. Disputes relating to the terms, intent or application of this Claims Determination Protocol may be addressed by interested parties to the U.S. Court, the Canadian Court or both Courts upon notice in accordance with the Court Cooperation Protocol.

Preservation of Rights

24. Nothing in this Claims Determination Protocol shall prejudice the right of the Canadian Petitioners, the Partnerships, the U.S. Debtors, the UCC or any other party in interest to dispute or assert offsets or defenses to any claim filed in the Insolvency Proceedings.
25. Subject only to the notice and delay obligations specified in paragraphs 17(b) and (c) hereof, nothing in this Claims Determination Protocol shall prejudice the right of the Monitor to perform all of its responsibilities and obligations as required under the Canadian Proceedings, under applicable order of the Canadian Court or otherwise under applicable law, including with respect to the acceptance, amendment or disallowance of Duplicate Claims, and the provisions of this Claims Determination Protocol are intended by the parties and the Courts to facilitate the performance of such responsibilities and obligations by the Monitor.
26. Except as specifically provided herein, neither the terms of this Claims Determination Protocol nor any actions taken under this Claims Determination Protocol shall: (i) prejudice or affect the powers, rights, claims and defenses of the Canadian Petitioners, the Partnerships, the U.S. Debtors and their respective estates or creditors, the UCC, the U.S. Trustee, the Monitor or any of the foregoing parties' representatives or professionals under applicable law, including, without limitation, the U.S. Bankruptcy Code, the CCAA and orders of the Courts, or require any of such foregoing parties to take any action or refrain from taking any action that would result in a breach of any duty imposed upon them by any applicable law; or (ii) preclude or prejudice the rights of any person to assert or pursue such person's substantive rights against any other person under the applicable laws of Canada or the United States.