CANADA

PROVINCE OF QUÉBEC
DISTRICT OF
MONTRÉAL

No.: 500-11-036133-094

SUPERIOR COURT

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

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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

SEVENTIETH REPORT OF THE MONITOR
December 16, 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 and affiliates 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, as amended on May 6, 2009 (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 the ACI Petitioners.

2. Pursuant to the Initial Order, Ernst & Young Inc. ("**EYI**") was appointed as monitor of the Petitioners (the "**Monitor**") under the CCAA and a stay of proceedings in favour of the Petitioners was granted until May 14, 2009 (the "**Stay Period**"). The Stay Period was subsequently extended to the date of implementation of the CCAA Plan (as defined herein) pursuant to further Orders of this Honourable Court. As described in greater detail herein, the date of implementation of the CCAA Plan was December 9, 2010.

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 the "**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. BCHI, Bowater Canada Finance Corporation, Bowater Canadian Limited, AbitibiBowater Canada Inc., BCFPI, Bowater LaHave Corporation and Bowater Maritimes Inc. commenced both CCAA Proceedings and Chapter 11 Proceedings and are

referred to herein collectively as the "**Cross-Border Petitioners**" and are also included in the definition of "**Petitioners**".

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

6. 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.

7. On April 16, 2009, ACI and Abitibi-Consolidated Company of Canada ("**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.

8. On April 22, 2009, the Court amended the Initial Order to extend the stay of proceedings to the partnerships (the "**Partnerships**") listed in Appendix "D" hereto.

BACKGROUND

9. In October 2007, ACI and BI merged to create ABH which 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 and South Korea. The Petitioners' United Kingdom subsidiary, Bridgewater Paper Company Ltd. ("**Bridgewater**"), filed for administration, pursuant to the United Kingdom's Insolvency Act of 1986 on February 2, 2010. The UK administrator announced on May 19, 2010 that it had sold the property formerly owned by Bridgewater.

10. 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**").

11. ACI is a direct and indirect wholly-owned subsidiary of ABH.

12. 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.

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

PURPOSE

14. The purpose of this seventieth report (the "**Seventieth Report**") of the Monitor is to report to this Honourable Court with respect to:

(a) the implementation of the Petitioners' Amended and Restated Plan of Reorganization and Compromise dated November 1, 2010, as further amended and supplemented (the "**CCAA Plan**") and the U.S. Debtors' Second Amended Joint Plan of Reorganization (the "**U.S. Plan**"); and

(b) the number of shares to be distributed on account of unsecured claims as at the Initial Distribution Date (defined herein) in respect of each Affected Unsecured Creditor Class, including the number of shares to be distributed on account of each series of unsecured bonds as at the Initial Distribution Date.

TERMS OF REFERENCE

15. In preparing this Seventieth Report, the Monitor has been provided with and, in making comments herein, has relied upon unaudited financial information, the ABH Group's books and records, financial information and projections prepared by the ABH Group and discussions with management of the ABH Group (the "**Management**"). The Monitor has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of such information and, accordingly, the Monitor expresses no opinion or other form of

assurance in respect of such information contained in this Seventieth Report. Some of the information referred to in this Seventieth Report consists of forecasts and projections. An examination or review of the financial forecasts and projections, as outlined in the Canadian Institute of Chartered Accountants Handbook, has not been performed. Future-oriented financial information referred to in this Seventieth 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.

16. Capitalized terms not defined in Seventieth Report are as defined in the previous reports of the Monitor and the Initial Order. All references to dollars are in U.S. currency and are translated at a rate of CDN$1.00=US$0.98 unless otherwise noted.

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

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

THE IMPLEMENTATION DATE UNDER THE CCAA PLAN

19. The CCAA Plan was implemented on December 9, 2010 (the "**Implementation Date**"). A copy of the Monitor's Certificate of Implementation, which was filed with this Honourable Court, is attached hereto as Appendix "E".

20. The effective date under the U.S. Plan was December 9, 2010. A copy of the Notice of Effective Date filed in the Chapter 11 Proceedings is attached hereto as Appendix "F".

THE INITIAL DISTRIBUTION

21. As described in greater detail in the Sixty-Ninth Report of the Monitor dated December 7, 2010 (the "**Sixty-Ninth Report**"), the Monitor designated December 2, 2010 as the Initial Distribution Record Date, which is the same date as the Distribution Record Date under the U.S. Plan.

22. The "Initial Distribution Date" in respect of affected unsecured creditors under the CCAA Plan is expected to be December 17, 2010.

23. The Monitor has prepared a summary which details the following in respect of all unsecured claims as at the Initial Distribution Date of each Affected Unsecured Creditor Class (the "**Unsecured Creditor Initial Share Distribution**") :

    (a) the unsecured claim amounts that have been accepted and the corresponding number of shares to be distributed;

    (b) the unsecured claim amounts that (i) remain under review or (ii) are in dispute for all of which a reserve has been established by the Monitor (including ACI SERP claims and Synergy Bonus claims – each as described in the Sixty-Ninth Report);

    (c) the corresponding number of shares that have been set aside in reserve with the Monitor;

    (d) the total number of shares allocated to each Affected Unsecured Creditor Class under the CCAA Plan; and

    (e) the number of shares that will be distributed on the Initial Distribution Date for unsecured claims that have been accepted per CDN$1,000 of claims in each Affected Unsecured Creditor Class.

24. A copy of the Unsecured Creditor Initial Share Distribution is attached hereto as Appendix "G".

25. In addition, the Monitor has prepared a separate summary which details the following in respect of each series of unsecured bonds as at the Initial Distribution Date (the "**Unsecured Bondholder Initial Share Distribution**"):

(a) the number of shares to be distributed on the Initial Distribution Date in respect of unsecured bonds issued by each of ACI, ACCC and BCFPI;

(b) the number of shares to be distributed on the Initial Distribution Date in respect of the 15.5% senior unsecured notes issued by ACCC as required by Schedule "D" of the CCAA Plan; and

(c) the number of shares to be distributed on the Initial Distribution Date per US$1,000 of the principal balance of claims of each series of unsecured bonds.

26. A copy of the Unsecured Bondholder Initial Share Distribution is attached hereto as Appendix "H".

27. In addition, the Monitor has been provided with a copy of the share distribution rates per US$1,000 of the principal balance of the claims of each series of unsecured bonds issued by the Petitioners and the U.S. Debtors. A copy of this schedule is attached hereto as Appendix "I".

28. As set forth in the Sixty-Ninth Report, there are a number of claims still under review as at the Initial Distribution Record Date that will not receive distributions pursuant to the CCAA Plan on the Initial Distribution Date. These claims and the actions being taken in respect of them are described in greater detail in the Sixty-Ninth Report.

29. Creditors with claims under review will not participate in the Initial Distribution but will be included in subsequent distributions once their respective claims have been determined. In addition, any claims that remain in dispute as at the Distribution Record Date will not participate in the Initial Distribution but will be included in subsequent distributions once those disputes have been resolved. In accordance with the CCAA Plan and the Sanction Order, the Petitioners have established reserves with respect to claims under review or in dispute pending resolution.

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 Québec 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. Canexel Hardboard Inc.
13. 9068-9050 Québec Inc.
14. Alliance Forest Products Inc. (2001)
15. Bowater Belledune Sawmill Inc.
16. Bowater Maritimes Inc.
17. Bowater Mitis Inc.
18. Bowater Guérette Inc.
19. Bowater Couturier Inc.

APPENDIX "C"
18.6 PETITIONERS

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

APPENDIX "D"
PARTNERSHIPS

1. Bowater Canada Finance Limited Partnership

2. Bowater Pulp and Paper Canada Holdings Limited Partnership

3. Abitibi-Consolidated Finance LP

APPENDIX "E"
IMPLEMENTATION CERTIFICATE

CANADA

PROVINCE OF QUEBEC
DISTRICT OF MONTRÉAL

No. : 500-11-036133-094

SUPERIOR COURT

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

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

ABITIBIBOWATER INC.,

and

ABITIBI-CONSOLIDATED INC.,

and

BOWATER CANADIAN HOLDINGS INC.,

and

the other Applicants listed herein

Petitioners

and

ERNST & YOUNG INC.,

Monitor

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

PLAN IMPLEMENTATION

WHEREAS on April 17, 2009, the Superior Court of Québec (the "**Court**") issued an order (as subsequently restated and amended from time to time the "**Initial Order**") pursuant to the *Companies' Creditors Arrangement Act* (the "**CCAA**" and the "**CCAA Proceedings**") in respect of (i) Abitibi-Consolidated Inc. and subsidiaries thereof[1] (the "**Abitibi Petitioners**") (ii) Bowater

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

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Canadian Holdings Inc. and subsidiaries and affiliates thereof[2] (the "**Bowater Petitioners**") and (iii) certain partnerships[3] (the "**Partnerships**");

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

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

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

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

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

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

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

Montreal, December 9, 2010

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

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

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

Per: ______________________

Name: Alex Morrison

Title: Senior Vice President

APPENDIX "F"
NOTICE OF EFFECTIVE DATE

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	) Chapter 11
	)
ABITIBIBOWATER INC., *et al.*,[1]	) Case No. 09-11296 (KJC)
	)
Debtors.	) Jointly Administered
	) **Ref. Docket Nos. 2796, 3938, and 3940**

NOTICE OF (A) OCCURRENCE OF THE EFFECTIVE DATE OF THE PLAN AND (B) DEADLINES TO FILE ADMINISTRATIVE CLAIMS, FEE CLAIMS AND REJECTION DAMAGES CLAIMS

TO: ALL KNOWN CREDITORS AND EQUITY INTEREST HOLDERS AND THOSE PARTIES REQUESTING NOTICE IN ACCORDANCE WITH BANKRUPTCY RULE 2002(i) AND LOCAL RULE 2002-1(b)

PLEASE TAKE NOTICE that on **November 23, 2010** (the "Confirmation Date"), the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court") entered its *Finding of Facts, Conclusions of Law, and Order Confirming Debtors' Second Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code (As Amended)* (the "Confirmation Order") [Docket No. 3940]. Unless otherwise defined in this Notice, capitalized terms used herein shall have the meanings ascribed to them in the Debtors' Second Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code (As Amended), filed November 23, 2010 (including the exhibits thereto, and all documents and agreements executed pursuant thereto, and as modified from time-to-time, the "Plan").

PLEASE TAKE FURTHER NOTICE that all conditions precedent to the Effective Date have been satisfied or waived in accordance with the terms of the Plan, and that the Effective Date of the Plan was **December 9, 2010**. In accordance with Section XLI of the Confirmation Order and the terms of the Plan, substantial consummation of the Plan is deemed to have occurred on that date.

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[1] The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: AbitibiBowater Inc. (6415), AbitibiBowater US Holding 1 Corp. (N/A), AbitibiBowater US Holding LLC (N/A), AbitibiBowater Canada Inc. (N/A), Abitibi-Consolidated Alabama Corporation (4396), Abitibi-Consolidated Corporation (9050), Abitibi-Consolidated Finance LP (4528), Abitibi Consolidated Sales Corporation (7144), Alabama River Newsprint Company (7247), Augusta Woodlands, LLC (9050), Bowater Alabama LLC (7106), Bowater America Inc. (8645), Bowater Canada Finance Corporation (N/A), Bowater Canadian Forest Products Inc. (N/A), Bowater Canadian Holdings Incorporated (N/A), Bowater Canadian Limited (N/A), Bowater Finance Company Inc. (1715), Bowater Finance II LLC (7886), Bowater Incorporated (1803), Bowater LaHave Corporation (N/A), Bowater Maritimes Inc. (N/A), Bowater Newsprint South LLC (1947), Bowater Newsprint South Operations LLC (0168), Bowater Nuway Inc. (8073), Bowater Nuway Mid-States Inc. (8290), Bowater South American Holdings Incorporated (N/A), Bowater Ventures Inc. (8343), Catawba Property Holdings, LLC (N/A), Coosa Pines Golf Club Holdings LLC (8702), Donohue Corp. (9051), Lake Superior Forest Products Inc. (9305), Tenex Data Inc. (5913), ABH LLC 1 (2280) and ABH Holding Company LLC (2398). However, Bowater Canada Finance Corporation ("BCFC") has withdrawn its plan of reorganization and is no longer a proponent of the Plan. All references herein to, inter alia, the Debtors, and the Reorganized Debtors exclude BCFC.

PLEASE TAKE FURTHER NOTICE that pursuant to section 1141(a) of the Bankruptcy Code, the provisions of the Plan and the Confirmation Order shall be binding upon the Debtors, the Reorganized Debtors, all Claim and Interest holders and all other Persons that are affected in any manner by the Plan.

PLEASE TAKE FURTHER NOTICE that any party-in-interest wishing to obtain a copy of the Confirmation Order may obtain such copy: (i) at chapter11.epiqsystems.com by clicking on "AbitibiBowater Inc."; or (ii) by contacting Michelle Smith, Paralegal, Young Conaway Stargatt & Taylor, LLP, 1000 West St., 17th Floor, P.O. Box 391, Wilmington, Delaware 19801; (302) 571-6600; msmith@ycst.com. Copies of the Confirmation Order may also be reviewed during regular business hours at the Bankruptcy Court, 824 Market Street, Wilmington, Delaware 19801 or may be obtained at the Bankruptcy Court's website at www.deb.uscourts.gov, by following the directions for accessing the ECF system on such site.

Administrative Claims and Fee Claims; Rejection Damages Claims

PLEASE TAKE FURTHER NOTICE that, as provided in Section 4.1 of the Plan and Section XXX of the Confirmation Order, all applications for final allowance of Fee Claims and all other requests for the payment of Administrative Claims (other than Ordinary Course Administrative Claims) must be filed with the Bankruptcy Court and served on the Reorganized Debtors and their counsel at the addresses set forth in Section 10.14 of the Plan not later than thirty (30) days after the Effective Date (**January 10, 2011**), unless otherwise ordered by the Bankruptcy Court. Any request for the payment of an Administrative Claim (including any Fee Claim) that is not timely filed and served shall be discharged and forever barred and the holder of such Administrative Claim shall be enjoined from commencing or continuing any action, process, or act to collect, offset or recover such Claim.

PLEASE TAKE FURTHER NOTICE that, as provided in Section 5.2 of the Plan and Section XVIII of the Confirmation Order, Proofs of Claim with respect to any Claim arising from the rejection by a Debtor of an executory contract or unexpired lease pursuant to the Plan and by operation of the Confirmation Order must be filed with the Bankruptcy Court and served on the Reorganized Debtors and their counsel at the addresses set forth in Section 10.14 of the Plan not later than thirty (30) days after the Effective Date (**January 10, 2011**), unless otherwise ordered by the Bankruptcy Court. Any Proofs of Claim arising from the rejection by a Debtor or an executory contract or unexpired lease that are not timely filed and served shall be discharged and forever barred and the holder of such Claim shall be enjoined from commencing or continuing any action, process, or act to collect, offset or recover such Claim.

Dated: Wilmington, Delaware
December 9, 2010

BY ORDER OF THE BANKRUPTCY COURT
Kevin J. Carey, Chief United States Bankruptcy Judge

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APPENDIX "G"

UNSECURED CREDITOR INITIAL SHARE DISTRIBUTION

AbitibiBowater Inc. et al.
The Petitioners' Initial Distibution Summary
As of the Initial Distribution Record Date

Affected Unsecured Creditor Class	Unsecured Claims Accepted as at the Initial Distibution (CDN$000's)	Unsecured Claims Reserve as at the Initial Distibution (CDN$000's)	Estimated Unsecured Claims Population Including Reserves as at the Initial Distibution (CDN$000's)	Shares Distributed as at the Inial Distribution	Shares Reserved as at the Initial Distribution	Total Shares to be Issued per the CCAA Plan (Schedules C & D of the CCAA Plan)	Number of Shares per $1,000 of Accepted Claim to be Issued on the Initial Distribution Date
	A	B	C=A+B	D	E	F=D+E	D/A
ACI Affected Unsecured Creditor Class (Note 1)	$ 3,434,074	$ 780,803	$ 4,214,877	3,583,134	814,695	4,397,829	1.04
ACCC Affected Unsecured Creditor Class (Note 1)	3,460,412	444,440	3,904,852	18,165,317	2,333,074	20,498,391	5.25
Saguenay Forest Products Affected Unsecured Creditor Class (Note 1)	5,458	60,119	65,577	495	5,452	5,947	0.09
BCFPI Affected Unsecured Creditor Class	349,079	334,490	683,569	3,495,598	3,349,508	6,845,106	10.01
AbitibiBowater Canada Affected Unsecured Creditor Class	-	71,925	71,925	-	2	2	-
Bowater Maritimes Affected Unsecured Creditor Class	1,322	62,656	63,978	926	43,880	44,806	0.70
ACNSI Affected Unsecured Creditor Class (Note 1)	-	55,797	55,797	-	46,882	46,882	-
Office Products Affected Unsecured Creditor Class (Note 1)	431	56,369	56,800	15	1,940	1,955	0.03
Recycling Affected Unsecured Creditor Class (Note 1)	196	55,797	55,993	1	276	277	0.01
15.5% Senior Unsecured Notes	371,480	-	371,480	4,439,680	-	4,439,680	11.95
				29,685,166	6,595,709	36,280,875	

Note 1: Unsecured Claims Accepted as at the Initial Distribution excludes the 15.5% Senior Unsecured Notes

APPENDIX "H"

UNSECURED BONDHOLDER INITIAL SHARE DISTRIBUTION

AbitibiBowater Inc. et al.
The Petitioners' Initial Distibution Summary
As of the Initial Distribution Record Date

Bond Series	Claim Value (CDN) A	Shares Distibuted as at Initial Distibution: ACI	ACCC	BCFPI	Exchange Notes	Total Shares B	Number of Shares Distributed per CDN $1,000 of Accepted Bond Claim on the Initial Distibution Date B/A*1000	Current Principal (US $000's) C	Number of Shares Distributed per US$1,000 of Bond Principal on the Initial Distibution Date B/C
7.875% Unsecured Notes	$ 9,683,244	10,104	50,832	-	-	60,936	6.29	7,842	7.77
8.55% Unsecured Notes	$ 488,426,794	509,628	2,563,980	-	-	3,073,608	6.29	395,000	7.78
7.75% Unsecured Notes	$ 249,300,023	260,121	1,308,692	-	-	1,568,813	6.29	200,000	7.84
Floating Rate Unsecured Notes	$ 247,298,649	258,033	1,298,186	-	-	1,556,219	6.29	200,000	7.78
6.00% Unsecured Notes	$ 433,399,645	452,212	2,275,117	-	-	2,727,329	6.29	350,000	7.79
8.375% Unsecured Notes	$ 571,492,074	596,298	3,000,029	-	-	3,596,327	6.29	450,000	7.99
7.40% Unsecured Notes	$ 126,353,488	131,838	663,288	-	-	795,126	6.29	100,000	7.95
7.50% Unsecured Notes	$ 316,049,042	329,768	1,659,089	-	-	1,988,857	6.29	250,000	7.96
8.50% Unsecured Notes	$ 309,098,830	322,516	1,622,604	-	-	1,945,120	6.29	250,000	7.78
8.85% Unsecured Notes	$ 556,781,749	580,950	2,922,807	-	-	3,503,757	6.29	450,000	7.79
10.26% Unsecured Notes	$ 5,482,843	-	-	54,904	-	54,904	10.01	4,400	12.48
10.50% Unsecured Notes	$ 25,652,291	-	-	256,876	-	256,876	10.01	20,400	12.59
10.60% Unsecured Notes	$ 87,300,117	-	-	874,204	-	874,204	10.01	70,000	12.49
10.625% Unsecured Notes	$ 3,427,983	-	-	34,327	-	34,327	10.01	2,725	12.60
10.85% Unsecured Notes	$ 130,123,611	-	-	1,303,029	-	1,303,029	10.01	125,000	10.42
15% Senior Unsecured (Exchange Notes)	$ 371,479,989	-	-	-	4,439,680	4,439,680	11.95	292,969	15.15

APPENDIX "I"

SHARE DISTRIBUTION RATES FOR UNSECURED BONDS ISSUED BY THE PETITIONERS AND THE U.S. DEBTORS

ISSUANCES WITH SHARE RATES PER $1,000

Security	Indenture Trustee	CUSIP (Registered)	ISIN	Claim Number	Debtor	Creditor Name	Allowed Claim Amount	Total Initial Share Distribution	Current Principal (in $000s)[1]	Share Rate
DEUTSCHE BANK NATIONAL TRUST COMPANY										
7.875% Senior Notes	DEUTSCHE BANK NATIONAL TRUST COMPANY	003672AA0	US003672AA09	3398	09-11305 (Abitibi-Consolidated Finance LP)	DEUTSCHE BANK NATION TRUST CO, AS	7,972,373	190,990	7,842	24.354756
1							**7,972,373**	**190,990**		
HSBC BANK USA, NATIONAL ASSOCIATION										
7.40% Revenue Bonds (2010) Loan Agreement	HSBC BANK USA, NATIONAL ASSOCIATION	986476AR0	No ISIN Identified	4343	09-11311 (Bowater Incorporated)	HSBC BANK USA, NATIONAL ASSOCIATION, AS	3,320,146	49,620	3,250	15.267692
7.40% Revenue Bonds (2022) Loan Agreement	HSBC BANK USA, NATIONAL ASSOCIATION	582361AA9	US58261AA99	2871	09-11311 (Bowater Incorporated)	HSBC BANK USA, NATIONAL ASSOCIATION, AS	40,596,125	606,715	39,500	15.359873
7.625% Revenue Bonds Loan Agreement	HSBC BANK USA, NATIONAL ASSOCIATION	582359AC9	US582359AC91	2872	09-11311 (Bowater Incorporated)	HSBC BANK USA, NATIONAL ASSOCIATION, AS	30,244,688	452,011	30,000	15.067033
7.75% Revenue Bonds Loan Agreement	HSBC BANK USA, NATIONAL ASSOCIATION	56041HAA3	US56041HAA32	2873	09-11311 (Bowater Incorporated)	HSBC BANK USA, NATIONAL ASSOCIATION, AS	62,200,208	929,591	62,000	14.993403
9.375% Debentures	HSBC BANK USA, NATIONAL ASSOCIATION	102183AEO	US102183AE07	2874	09-11311 (Bowater Incorporated)	HSBC BANK USA, NATIONAL ASSOCIATION, AS	205,669,708	3,073,763	200,000	15.368815
5							**342,030,875**	**5,111,700**		
HSBC BANK USA, NATIONAL ASSOCIATION (BNY)										
6.50% Notes	HSBC BANK USA, NATIONAL ASSOCIATION	102183AK6	US102183AK66	2875	09-11311 (Bowater Incorporated)	HSBC BANK USA, NATIONAL ASSOCIATION, AS	408,071,926	6,098,693	400,000	15.246733
9.00% Debentures	HSBC BANK USA, NATIONAL ASSOCIATION	102183AC4	US102183AC4	2878	09-11311 (Bowater Incorporated)	HSBC BANK USA, NATIONAL ASSOCIATION, AS	252,743,725	3,777,291	248,092	15.225364
9.50% Debentures	HSBC BANK USA, NATIONAL ASSOCIATION	102183AG5	US102183AG54	2876	09-11311 (Bowater Incorporated)	HSBC BANK USA, NATIONAL ASSOCIATION, AS	130,890,924	1,956,183	125,000	15.649464
Floating Rate Notes (2010)	HSBC BANK USA, NATIONAL ASSOCIATION	102183AL4	US102183AL40	2877	09-11311 (Bowater Incorporated)	HSBC BANK USA, NATIONAL ASSOCIATION, AS	235,308,759	3,516,723	234,420	15.001804
4							**1,027,015,334**	**15,348,890**		
LAW DEBENTURE TRUST COMPANY										
8.00% Convertible Notes	LAW DEBENTURE TRUST COMPANY	003687AA8	US003687AA85	3830	09-11296 (AbitibiBowater inc.)	LAW DEBENTURE TRUST COMPANY OF	387,304,167	117,762	387,304	0.304056
8.00% Convertible Notes	LAW DEBENTURE TRUST COMPANY	003687AA8	US003687AA85	3829	09-11311 (Bowater Incorporated)	LAW DEBENTURE TRUST COMPANY OF	387,304,167	5,788,316	387,304	14.945143
2							**774,608,334**	**5,906,078**		
PHELPS DUNBAR										
UDAG Loan	PHELPS DUNBAR	N / A	N/A	7256	09-11307(Bowater Newsprint South Ops LLC)	CITY OF GRENADA, MISSISSIPPI	4,656,250	17,423	N/A	N/A
1							**4,656,250**	**17,423**		
WILMINGTON TRUST COMPANY										
15.50% Senior Notes (Exchange Notes)	WILMINGTON TRUST COMPANY	003669AK4	US003669AK44	7279	09-11298 (Donohue Corp.)	WILMINGTON TRUST COMPANY, SUCCESSOR	305,589,359	3,073,245	292,969	10.490001
15.50% Senior Notes (Exchange Notes)	WILMINGTON TRUST COMPANY	003669AK4	US003669AK44	7276	09-11299 (Abitibi Consolidated Sales Corporation)	WILMINGTON TRUST COMPANY, SUCCESSOR	305,589,359	3,338,031	292,969	11.393803
15.50% Senior Notes (Exchange Notes)	WILMINGTON TRUST COMPANY	003669AK4	US003669AK44	7278	09-11300 (Abitibi-Consolidated Alabama Corporation)	WILMINGTON TRUST COMPANY, SUCCESSOR	305,589,359	-	292,969	0.000000
15.50% Senior Notes (Exchange Notes)	WILMINGTON TRUST COMPANY	003669AK4	US003669AK44	7277	09-11301 (Alabama River Newsprint Co.)	WILMINGTON TRUST COMPANY, SUCCESSOR	305,589,359	49,924	292,969	0.170407
15.50% Senior Notes (Exchange Notes)	WILMINGTON TRUST COMPANY	003669AK4	US003669AK44	7275	09-11302 (Abitibi-Consolidated Corporation)	WILMINGTON TRUST COMPANY, SUCCESSOR	305,589,359	1,303,446	292,969	4.449092
15.50% Senior Notes (Exchange Notes)	WILMINGTON TRUST COMPANY	003669AK4	US003669AK44	7274	09-11303 (Augusta Woodlands, LLC)	WILMINGTON TRUST COMPANY, SUCCESSOR	305,589,359	19,248	292,969	0.065700
15.50% Senior Notes (Exchange Notes)	WILMINGTON TRUST COMPANY	003669AK4	US003669AK44	3662	09-14485 (ABH LLC 1)	WILMINGTON TRUST COMPANY, THE SUCCESSOR	305,589,359	-	292,969	0.000000
7							**2,139,125,511**	**7,783,894**		
7.95% Notes (BCFC)	WILMINGTON TRUST COMPANY	102175AB2	US102175AB26	3676	09-11311 (Bowater Incorporated)	WILMINGTON TRUST COMPANY, THE SUCCESSOR	619,875,000	9,264,120	600,000	15.440200
1							**619,875,000**	**9,264,120**		
							4,915,283,677	**43,623,095**		
DEUTSCHE BANK NATIONAL TRUST COMPANY (CCAA)										
7.875% Senior Notes	DEUTSCHE BANK NATIONAL TRUST COMPANY	003672AA0	US003672AA09	4462	ACI /ACCC	DEUTSCHE BANK NATION TRUST CO, AS	7,972,373	60,936	7,842	7.770467
6.0% Notes due 2013	DEUTSCHE BANK NATIONAL TRUST COMPANY	003669AC2	US003669AC28	4462	ACI /ACCC	DEUTSCHE BANK NATIONAL TRUST COMPANY	356,825,000	2,727,329	350,000	7.792369
7.75% Notes due 2011	DEUTSCHE BANK NATIONAL TRUST COMPANY	003669AF5	US003669AF58	4462	ACI /ACCC	DEUTSCHE BANK NATIONAL TRUST COMPANY	205,252,778	1,568,813	200,000	7.844065
Floating Rate Notes due 2011	DEUTSCHE BANK NATIONAL TRUST COMPANY	003669AG3	US003669AG32	4462	ACI /ACCC	DEUTSCHE BANK NATIONAL TRUST COMPANY	203,605,014	1,556,219	200,000	7.781095

ISSUANCES WITH SHARE RATES PER $1,000

Security	Indenture Trustee	CUSIP (Registered)	ISIN	Claim Number	Debtor	Creditor Name	Allowed Claim Amount	Total Initial Share Distribution	Current Principal (in $000s)[1]	Share Rate
8.375% Senior Notes due 2015	DEUTSCHE BANK NATIONAL TRUST COMPANY	003669AJ7	US003669AJ70	4462	ACI /ACCC	DEUTSCHE BANK NATIONAL TRUST COMPANY	470,518,750	3,596,327	450,000	7.991838
8.5% Senior Unsecured Note due 2029	DEUTSCHE BANK NATIONAL TRUST COMPANY	003924AD9	US003924AD93	4462	ACI /ACCC	DEUTSCHE BANK NATIONAL TRUST COMPANY	254,486,111	1,945,120	250,000	7.780480
8.55% Senior Unsecured Note due 2010	DEUTSCHE BANK NATIONAL TRUST COMPANY	003924AG2	US003924AG25	4462	ACI /ACCC	DEUTSCHE BANK NATIONAL TRUST COMPANY	402,129,750	3,073,608	395,000	7.781286
8.85% Senior Unsecured Note due 2030	DEUTSCHE BANK NATIONAL TRUST COMPANY	003924AH0	US003924AH08	4462	ACI /ACCC	DEUTSCHE BANK NATIONAL TRUST COMPANY	458,407,500	3,503,757	450,000	7.786127
7							**2,359,197,276**	**18,032,109**		
COMPUTERSHARE										
10.26% Senior Notes (Series D)	COMPUTERSHARE (MONTREAL TRUST)	1022149B1	No ISIN Identified	3931	BCFPI	COMPUTERSHARE (MONTREAL TRUST)	4,514,114	54,904	4,400	12.478182
10.50% Senior Notes (Series B)	COMPUTERSHARE (MONTREAL TRUST)	102214AB9	US102214AB94	3931	BCFPI	COMPUTERSHARE (MONTREAL TRUST)	21,119,950	256,876	20,400	12.591961
10.60% Senior Notes (Series C)	COMPUTERSHARE (MONTREAL TRUST)	1029919A6	No ISIN Identified	3931	BCFPI	COMPUTERSHARE (MONTREAL TRUST)	71,875,611	874,204	70,000	12.488629
10.625% Senior Notes (Series A)	COMPUTERSHARE (MONTREAL TRUST)	10299AAV8	No ISIN Identified	3931	BCFPI	COMPUTERSHARE (MONTREAL TRUST)	2,822,315	34,327	2,725	12.597064
10.85% Debentures	COMPUTERSHARE (MONTREAL TRUST)	05356KAB0-CA05:	CA05356KAB04	3931	BCFPI	COMPUTERSHARE (MONTREAL TRUST)	107,872,474	1,303,029	125,000	10.424232
7.4% Debentures due 2018	COMPUTERSHARE (MONTREAL TRUST)	003924AB3	US003924AB38	4895	ACI /ACCC	COMPUTERSHARE (MONTREAL TRUST)	104,028,889	795,126	100,000	7.951260
7.5% Debentures due 2028	COMPUTERSHARE (MONTREAL TRUST)	003924AC1	US003924AC11	4895	ACI /ACCC	COMPUTERSHARE (MONTREAL TRUST)	260,208,333	1,988,857	250,000	7.955428
7							**572,441,686**	**5,307,323**		
WILMINGTON TRUST COMPANY										
15.50% Senior Notes (Exchange Notes)	WILMINGTON TRUST COMPANY	003669AK4	US003669AK44	4433	Abitibi Consolidated Inc.	WILMINGTON TRUST COMPANY, SUCCESSOR	305,589,359	409,436	292,969	1.397540
15.50% Senior Notes (Exchange Notes)	WILMINGTON TRUST COMPANY	003669AK4	US003669AK44	4433	Abitibi Consolidated Company of Canada	WILMINGTON TRUST COMPANY, SUCCESSOR	305,589,359	2,076,508	292,969	7.087808
15.50% Senior Notes (Exchange Notes)	WILMINGTON TRUST COMPANY	003669AK4	US003669AK44	4433	Saguenay Forest Products	WILMINGTON TRUST COMPANY, SUCCESSOR	305,589,359	326,435	292,969	1.114231
15.50% Senior Notes (Exchange Notes)	WILMINGTON TRUST COMPANY	003669AK4	US003669AK44	4433	6169678 Canada Inc.	WILMINGTON TRUST COMPANY, SUCCESSOR	305,589,359	443	292,969	0.001512
15.50% Senior Notes (Exchange Notes)	WILMINGTON TRUST COMPANY	003669AK4	US003669AK44	4433	The Jonquière Pulp Company	WILMINGTON TRUST COMPANY, SUCCESSOR	305,589,359	6,203	292,969	0.021173
15.50% Senior Notes (Exchange Notes)	WILMINGTON TRUST COMPANY	003669AK4	US003669AK44	4433	The International Bridge and Terminal Company	WILMINGTON TRUST COMPANY, SUCCESSOR	305,589,359	7,315	292,969	0.024969
15.50% Senior Notes (Exchange Notes)	WILMINGTON TRUST COMPANY	003669AK4	US003669AK44	4433	Terra-Nova Explorations Ltd.	WILMINGTON TRUST COMPANY, SUCCESSOR	305,589,359	1,902	292,969	0.006492
15.50% Senior Notes (Exchange Notes)	WILMINGTON TRUST COMPANY	003669AK4	US003669AK44	4433	Abitibi-Consolidated (U.K.) Inc.	WILMINGTON TRUST COMPANY, SUCCESSOR	305,589,359	1,564,602	292,969	5.340504
15.50% Senior Notes (Exchange Notes)	WILMINGTON TRUST COMPANY	003669AK4	US003669AK44	4433	Abitibi-Consolidated Nova-Scotia Incorporated	WILMINGTON TRUST COMPANY, SUCCESSOR	305,589,359	46,836	292,969	0.159867
9							**2,750,304,228**	**4,439,680**		
								27,779,112		

1 - Principal amount includes DTC, CDS and Register holder principal.