

Exhibit A

IN RE ABITIBOWATER INC., ET AL, CASE NO. 09-11296 (KJC)

Summary Chart of Responses to Objections to Debtors' Second Amended Joint Plan of Reorganization^{1 2}

| Agenda Item | Objecting Party | Dkt. No. | Objection(s) | Response | Status |
|-------------------|--------------------------------------|----------|---|--|----------|
| Tax/Setoff | | | | | |
| 4-X | Texas Comptroller of Public Accounts | 3145 | <ol style="list-style-type: none"> Setoff prohibition in Art. 8.4 of the Plan should be struck Objects to annual payments of tax payments in Art. 2.4 of the Plan. | <p>The Debtors and the Objector have agreed on language, which will be included in the Plan, preserving the Objector's timely asserted setoff rights. See Plan at 8.4; Confirmation Order at ¶ 171.</p> <p>The Debtors and the Objector have agreed to language providing for quarterly tax payments. See Confirmation Order at ¶ 172.</p> | RESOLVED |
| 4-Y | Missouri Department of Revenue | 3178 | <ol style="list-style-type: none"> Tax payments in Art. 2.4 of the Plan should be made monthly, not annually. Order language requested - if taxes are not paid pursuant to Plan, Debtor will be in default. | <p>This Objection has been resolved.</p> <p>This Objection has been resolved.</p> | RESOLVED |

¹ Capitalized terms used, but not otherwise defined, herein shall have the meanings ascribed to them in the Debtors' Omnibus Reply to Objections to Confirmation of Debtors' Second Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code Dated August 2, 2010 (As Amended) (the "Omnibus Reply") [Docket No. 3378].

² The Debtors received a letter responding to the proposed Cure Amounts from Mark Lloyd. [Dkt No. 3206]. The Debtors have confirmed that no further action need be taken.

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| | | | 3. Setoff rights should be preserved. | Agreed. See Confirmation Order at ¶ 171. | RESOLVED |
| 4-DD | Texas Ad Valorem Taxing Authorities | 3196 | <ol style="list-style-type: none"> 1. Order language requested - if taxes are not paid pursuant to Plan, Debtor will be in default. 2. Seek confirmation that taxes will be paid in full on Effective Date or on monthly basis, with postpetition interest. 3. Tax authorities should retain liens until claims are paid in full. 4. Should not be required to file administrative claim for 2010 Texas property taxes. | <p>Agreed. See Confirmation Order at ¶ 170.</p> <p>Agreed. See Confirmation Order at ¶ 169.</p> <p>Agreed. See Confirmation Order at ¶ 168.</p> <p>Agreed. See Confirmation Order at ¶ 170.</p> | RESOLVED |
| 4-II | Tennessee Department of Revenue | 3221 | <ol style="list-style-type: none"> 1. Seeks confirmation that interest will be included in claims. 2. Plan provisions regarding claims objection deadlines are ambiguous. 3. Plan fails to provide a remedy in the event of a default in payments. | <p>Agreed. See Confirmation Order at ¶169.</p> <p>This Objection has been resolved.</p> <p>This Objection has been resolved.</p> | RESOLVED |

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| Trade/Cure Amounts | | | | | | |
| 4-Z | Custom Mechanical Contractors | | 3192 | 1. Objection to claim classification. Should be unimpaired. | This Objection has been resolved. The Debtors have agreed to make a representation on the record confirming that the Objectors' claims are listed on the claims register as unimpaired. | RESOLVED |
| 4-AA | Stein Construction Company, Inc. | | 3193 | 1. Objection to claim classification. Should be unimpaired. | This Objection has been resolved. The Debtors have agreed to make a representation on the record confirming that the Objectors' claims are listed on the claims register as unimpaired. | RESOLVED |
| 4-EE | Caterpillar Financial Services Corporation | | 3197 | 1. Certain leases of equipment were not listed as assumed or rejected because they have expired. Objects on basis that Debtors are still using equipment and making rental payments. 2. Reservation of rights regarding enforcement of these contracts. | Any liens on the Objector's equipment will not be affected by Plan Confirmation. See Confirmation Order at ¶ 142. | RESOLVED |
| 4-FF | BASF Corporation | | 3198 | 1. Setoff prohibition in Art. 8.4 of the Plan should be struck with respect to retained Causes of Action. 2. Retained Causes of Action list is not specific enough because it does not link any specific potential defendant to a type | Agreed-upon language preserving BASF's setoff rights. See Confirmation Order at ¶ 171. This Objection has been resolved. | RESOLVED |

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| 5-B | | | 3201 | BASF Corporation | | of Cause of Action. 1. Cure amount objection: seeks cure amount of \$2,054,718.19. | | | The parties have agreed on a consensual cure amount. Debtors will correct in the cure amount schedule. | | RESOLVED |
| 5-D | | | 3284 | Woodbridge Company Limited, Woodbridge International Holdings and Woodbridge International Holdings SA | | 1. The cure amount necessary to allow possible assumption of the Call Agreement is moot because the Partnership Agreement cannot be assumed as a matter of law. | | | The Debtors believe that they can assume the Partnership Agreement and have sought authority to do so pursuant to the Plan. Whether the Debtors are entitled to assume the Partnership Agreement, however, can be determined post-confirmation and does not impede confirmation of the Plan. See Omnibus Reply at I.E. ¶ 34. | | |
| 5-E | | | 3306 | Springbank, LLC | | 1. Cure amount objection: seeks cure amount of \$48,995.80. | | | Amount has been agreed upon. Debtors will correct in the cure amount schedule. | | RESOLVED |
| 5-F | | | 3320 | RWDI Air Inc. | | 1. Cure amount objection: seeks cure amount of CDN\$16,763.04 | | | The Debtors have agreed to the Objector's asserted cure claim amount. | | RESOLVED |
| 5-G | | | 3321 | VFS Leasing Co | | 1. Cure amount objection: seeks cure amount of \$34, 552.42 + attorney's fees. | | | This Objection has been resolved. The Objector is withdrawing its Objection. | | RESOLVED |
| 5-H | | | 3323 | AstenJohnson, Inc. | | 1. Cure amount objection: seeks different cure amount for various contracts. | | | This Objection is moot, as the Debtors are not assuming the Objector's contracts. | | MOOT |
| 5-I | | | 3324 | Ace Group of Companies | | 1. Cure amount objection: seeks cure amount of \$13,000.00. | | | This Objection has been resolved based upon the language in section 5.4 of the | | RESOLVED |

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| 5-J | Caterpillar Financial Services Corporation | | 3325 | 1. Cure amount objection: seeks different cure amount for various leases. | Plan. This Objection has been resolved by agreement of the parties as to payment of post-petition obligations. The Objector is withdrawing its Objection. | RESOLVED |
| 5-K | ePlus Group, Inc. | | 3330 | 1. Cure amount objection. | Debtors are reconciling the Cure Objection with their books and records, and have made changes or will make changes to the cure amounts listed in Plan Supplement 11A. If the Debtors are unable to resolve the Cure Objection, the Debtors will reserve cash in the amount the contract counterparty believes is the appropriate cure amount until the Cure Objection can be resolved or litigated. <i>See</i> Omnibus Reply at I.E. ¶ 32. | |
| 5-L/ 5-M | General Electric Capital Corp./GE Capital Transportation Finance | | 3349/ 3350 | 1. Cure amount objection: seeks cure amount of \$23,707.38. | Debtors are reconciling the Cure Objection with their books and records, and have made changes or will make changes to the cure amounts listed in Plan Supplement 11A. If the Debtors are unable to resolve the Cure Objection, the Debtors will reserve cash in the amount the contract counterparty believes is the appropriate cure amount until the Cure Objection can be resolved or litigated. <i>See</i> Omnibus Reply at I.E. ¶ 32. | RESOLVED/ MOOT |

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| | | | 2. Certain leases do not appear on Debtors' cure schedule/Plan Supplement | This Objection is moot, as the Debtors are not assuming the subject contracts. | |
| Labor / Employee | | | | | |
| 4-V | Robert Van Houten³ | 2991 | 1. SERP beneficiaries should be entitled to full recovery in the event that they opt for Convenience Class treatment. 2. Parties should have additional time to consider whether to participate in the new plan or how to vote on the Plan. | The Plan's provisions for Convenience Claims provides similar treatment for all similarly situated creditors. Moreover, Plan Supplements 7A and 7B provide additional information about the SERP elections, including listing each of the Company's various SERP plans, the sponsoring Debtor and Canadian Debtor, and applicable benefit caps and percent reductions under Section 6.9 of the Plan. Finally, a SERP claimant's decision under Section 6.9 to elect reinstatement of his or her benefits is entirely voluntary. Accordingly, the Debtors believe that they have fully addressed Van Houten's objection. <i>See</i> Omnibus Reply at I.D. ¶ 31. | |

³ This letter, filed on August 20, 2010, is being treated as an Objection.

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| 4-W | Robert Wallis | 3138 | 1. | General objection to the course of the chapter 11 cases by PNC employee. | See response to 4-BB, below. | |
| 4-BB | Association of Western Pulp and Paper Workers | 3194 | 1. | Plan should not be approved until the labor dispute at PNC is resolved because it will impact feasibility. | The Objector lacks standing. <i>See</i> Omnibus Reply at I.A., ¶¶ 13-14. Further, possible downtime at the Ponderay Mill does not impact the Plan's feasibility. <i>See</i> Omnibus Reply at I.A., ¶ 16. | |
| | | | 2. | Unfair discrimination against PNC employees because Debtors are seeking a different percentage wage cut in negotiations than is being negotiated with other unions. | The Plan does not impact either the union or their constituents' claims because they are against a non-Debtor third party. <i>See</i> Omnibus Reply at I.A., ¶15. | |
| | | | 3. | Disclosure Statement does not provide adequate disclosure of PNC labor issue. As such, section 1129(a)(1) of the Bankruptcy Code cannot be satisfied since it requires all other sections, such as section 1125, to be satisfied. | The Disclosure Statement has previously been approved by the Bankruptcy Court. <i>See</i> Omnibus Reply at I.A., n. 11. | |
| 4-LL | Paul Planet and Thor Thorsteinson | 3277 | 1. | The Plan discriminates against Planet and Thorsteinson because they have not been designated as Eligible Retirees. | There is no disparate treatment. Rather, this is a claims dispute issue. <i>See</i> Omnibus Reply at I.D ¶ 30.. | |
| United States Trustee | | | | | | |

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| 4-KK | Certain Equity Shareholders (Henry Romero and Elizabeth Romero) | 3224 | <p>to Backstop Investors under Backstop Commitment Agreement are inappropriate.</p> <p>2. Debtors should provide Convertible Notes Indenture to Rights Offering participants.</p> <p>3. Enterprise valuation is flawed.</p> <p>4. No reference is made to 7.75% notes against ACCC.</p> <p>1. Enterprise Valuation is flawed and equity should get a recovery.</p> <p>2. Debtors' management have breached fiduciary duties to shareholders.</p> <p>3. Failure to permit equity holders to participate in the Rights Offering renders the Plan unfair.</p> | <p>and the Backstop Commitment Agreement. See Omnibus Reply at IV, n. 26.</p> <p>The Debtors have filed a notice indicating their intent to reduce the Rights Offering to \$0.00, and will not be issuing the Convertible Notes. See Docket No. 3361.</p> <p>The Debtors believe that the valuation and financial information are accurate. See Omnibus Reply at IV.</p> <p>ACCC is a CCAA Debtor. The Debtors have contacted the Objector to refer him to the Canadian Proceedings with respect to these notes.</p> <p>The Debtors believe that the valuation is accurate and dispute the allegations made by the Objectors with respect to valuation. See Omnibus Reply at IV.</p> <p>The Debtors believe they have soundly exercised their fiduciary duties to maximize value for the benefit of all parties in interest. See Omnibus Reply at IV.</p> <p>The Debtors have filed a notice reducing the size of the Rights Offering to \$0.00.</p> | |

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| 4-MM | Certain Holders of AbitibiBowater's Common Stock (Peter Shah, Jasmine Shah, Niraj Chinoy and DPS Trading LLC) | 3293 | <ol style="list-style-type: none"> Enterprise Valuation is flawed and equity should get a recovery. Debtors failed to provide a detailed liquidation analysis in the Disclosure Statement or the Plan that can confirm that the "best interests" test is satisfied. | <p>Allocation of value, total enterprise value and liquidation analysis is set out in the Disclosure Statement, which was previously approved by the Bankruptcy Court.</p> <p>The Debtors believe that their financial information is accurate and appropriate, and that their disclosures in this respect are adequate.</p> | |
| Aurelius | | | | | |
| 4-GG | Aurelius Capital Management, LP and Contrarian Capital Management, LLC | 3202 | Objections addressed in full in the Reply. | | |
| Wilmington Trust Company | | | | | |
| 4-JJ | Wilmington Trust Company, as Indenture Trustee for the 7.95% BCFC Notes | 3223 | Objections addressed in full in the Reply. | | |