

Exhibit A

(Zero Dollar Claims List)

3797	ACE AMERICAN INSURANCE COMPANY ET AL	AbitibiBowater Inc.	\$	-	AbitibiBowater Inc.
3794	ACE AMERICAN INSURANCE COMPANY ET AL	Abitibi Consolidated Sales Corporation	\$	-	Abitibi Consolidated Sales Corporation
3795	ACE AMERICAN INSURANCE COMPANY ET AL	Donohue Corp.	\$	-	Donohue Corp.
3796	ACE AMERICAN INSURANCE COMPANY ET AL	AbitibiBowater US Holding LLC	\$	-	AbitibiBowater US Holding LLC
3798	ACE AMERICAN INSURANCE COMPANY ET AL	Bowater Newsprint South Operations LLC	\$	-	Bowater Newsprint South Operations LLC
3799	ACE AMERICAN INSURANCE COMPANY ET AL	Bowater Newsprint South LLC	\$	-	Bowater Newsprint South LLC
3800	ACE AMERICAN INSURANCE COMPANY ET AL	Abitibi-Consolidated Finance LP	\$	-	Abitibi-Consolidated Finance LP
3801	ACE AMERICAN INSURANCE COMPANY ET AL	Tenex Data Inc.	\$	-	Tenex Data Inc.
3803	ACE AMERICAN INSURANCE COMPANY ET AL	Abitibi-Consolidated Corporation	\$	-	Abitibi-Consolidated Corporation
3804	ACE AMERICAN INSURANCE COMPANY ET AL	Alabama River Newsprint Company	\$	-	Alabama River Newsprint Company
3805	ACE AMERICAN INSURANCE COMPANY ET AL	Abitibi-Consolidated Alabama Corporation	\$	-	Abitibi-Consolidated Alabama Corporation
3806	ACE AMERICAN INSURANCE COMPANY ET AL	Lake Superior Forest Products Inc.	\$	-	Lake Superior Forest Products Inc.
3807	ACE AMERICAN INSURANCE COMPANY ET AL	Bowater America Inc.	\$	-	Bowater America Inc.
3808	ACE AMERICAN INSURANCE COMPANY ET AL	Bowater South American Holdings, Inc.	\$	-	Bowater South American Holdings, Inc.
3809	ACE AMERICAN INSURANCE COMPANY ET AL	Bowater Finance Company Inc.	\$	-	Bowater Finance Company Inc.
3802	ACE AMERICAN INSURANCE COMPANY, ET AL	Augusta Woodlands, LLC	\$	-	Augusta Woodlands, LLC
3810	ACE AMERICAN INSURANCE COMPANY, ET AL	Catawba Property Holdings LLC	\$	-	Catawba Property Holdings LLC
3811	ACE AMERICAN INSURANCE COMPANY, ET AL	Bowater Incorporated	\$	-	Bowater Incorporated
3812	ACE AMERICAN INSURANCE COMPANY, ET AL	Coosa Pines Golf Club, LLC	\$	-	Coosa Pines Golf Club, LLC
3813	ACE AMERICAN INSURANCE COMPANY, ET AL	Bowater Alabama LLC	\$	-	Bowater Alabama LLC
3814	ACE AMERICAN INSURANCE COMPANY, ET AL	Bowater Finance II, LLC	\$	-	Bowater Finance II, LLC
3815	ACE AMERICAN INSURANCE COMPANY, ET AL	AbitibiBowater US Holding 1 Corp	\$	-	AbitibiBowater US Holding 1 Corp
3816	ACE AMERICAN INSURANCE COMPANY, ET AL	Bowater Ventures Inc.	\$	-	Bowater Ventures Inc.
3817	ACE AMERICAN INSURANCE COMPANY, ET AL	Bowater Nuway Mid-States Inc.	\$	-	Bowater Nuway Mid-States Inc.
3818	ACE AMERICAN INSURANCE COMPANY, ET AL	Bowater Nuway Inc.	\$	-	Bowater Nuway Inc.
2406	ACUSHNET COMPANY (TITLEIST & FOOTJOY)	Coosa Pines Golf Club, LLC	\$	-	Coosa Pines Golf Club, LLC
3847	AIG LIFE INSURANCE COMPANY ET AL	Lake Superior Forest Products Inc.	\$	-	Lake Superior Forest Products Inc.
3850	AIG LIFE INSURANCE COMPANY ET AL	AbitibiBowater US Holding 1 Corp	\$	-	AbitibiBowater US Holding 1 Corp
3851	AIG LIFE INSURANCE COMPANY ET AL	Bowater Ventures Inc.	\$	-	Bowater Ventures Inc.
3852	AIG LIFE INSURANCE COMPANY ET AL	Bowater Nuway Mid-States Inc.	\$	-	Bowater Nuway Mid-States Inc.
3853	AIG LIFE INSURANCE COMPANY ET AL	Bowater Finance Company Inc.	\$	-	Bowater Finance Company Inc.
3854	AIG LIFE INSURANCE COMPANY ET AL	Tenex Data Inc.	\$	-	Tenex Data Inc.
3855	AIG LIFE INSURANCE COMPANY ET AL	Bowater South American Holdings, Inc.	\$	-	Bowater South American Holdings, Inc.
3856	AIG LIFE INSURANCE COMPANY ET AL	Alabama River Newsprint Company	\$	-	Alabama River Newsprint Company
3857	AIG LIFE INSURANCE COMPANY ET AL	Bowater Alabama LLC	\$	-	Bowater Alabama LLC
3860	AIG LIFE INSURANCE COMPANY ET AL	Bowater Incorporated	\$	-	Bowater Incorporated
3861	AIG LIFE INSURANCE COMPANY ET AL	Bowater Nuway Inc.	\$	-	Bowater Nuway Inc.
3862	AIG LIFE INSURANCE COMPANY ET AL	Abitibi-Consolidated Alabama Corporation	\$	-	Abitibi-Consolidated Alabama Corporation
3863	AIG LIFE INSURANCE COMPANY ET AL	Bowater Newsprint South LLC	\$	-	Bowater Newsprint South LLC
3864	AIG LIFE INSURANCE COMPANY ET AL	Bowater Finance II, LLC	\$	-	Bowater Finance II, LLC
3865	AIG LIFE INSURANCE COMPANY ET AL	Catawba Property Holdings LLC	\$	-	Catawba Property Holdings LLC
3866	AIG LIFE INSURANCE COMPANY ET AL	Augusta Woodlands, LLC	\$	-	Augusta Woodlands, LLC
3872	AIG LIFE INSURANCE COMPANY ET AL	Bowater Newsprint South Operations LLC	\$	-	Bowater Newsprint South Operations LLC
3873	AIG LIFE INSURANCE COMPANY ET AL	Donohue Corp.	\$	-	Donohue Corp.
3874	AIG LIFE INSURANCE COMPANY ET AL	AbitibiBowater US Holding LLC	\$	-	AbitibiBowater US Holding LLC
3875	AIG LIFE INSURANCE COMPANY ET AL	Abitibi Consolidated Sales Corporation	\$	-	Abitibi Consolidated Sales Corporation
3876	AIG LIFE INSURANCE COMPANY ET AL	Abitibi-Consolidated Corporation	\$	-	Abitibi-Consolidated Corporation
3877	AIG LIFE INSURANCE COMPANY ET AL	Abitibi-Consolidated Finance LP	\$	-	Abitibi-Consolidated Finance LP
3879	AIG LIFE INSURANCE COMPANY ET AL	Coosa Pines Golf Club, LLC	\$	-	Coosa Pines Golf Club, LLC
3881	AIG LIFE INSURANCE COMPANY ET AL	Bowater America Inc.	\$	-	Bowater America Inc.
3880	AIG LIFE INSURANCE COMPANY ET AL	AbitibiBowater Inc.	\$	-	AbitibiBowater Inc.
3545	ANDERSON, BRIAN G	NO CASE ASSERTED BY CREDITOR	\$	-	AbitibiBowater Inc.
2397	ANDERSON, MARGUERITE E	NO CASE ASSERTED BY CREDITOR	\$	-	AbitibiBowater Inc.
1646	ARGROVES, JAMES W	NO CASE ASSERTED BY CREDITOR	\$	-	AbitibiBowater Inc.
4498	ARP, RUSSELL L.	NO CASE ASSERTED BY CREDITOR	\$	-	AbitibiBowater Inc.
2050	ATKINS, ALVIN W	NO CASE ASSERTED BY CREDITOR	\$	-	AbitibiBowater Inc.
2499	ATRIA, NANCY A	NO CASE ASSERTED BY CREDITOR	\$	-	AbitibiBowater Inc.
2180	AUTOMOBILE SENEX LTEE	NO CASE ASSERTED BY CREDITOR	\$	-	If valid, claim would receive distribution under the CCAA Plan as against a Cross-Border Debtor or CCAA Debtor.
1434	BALZAC PORTES INC	NO CASE ASSERTED BY CREDITOR	\$	-	AbitibiBowater Inc.
1937	BAYARIN, HANNAH	NO CASE ASSERTED BY CREDITOR	\$	-	AbitibiBowater Inc.
1970	BELLEVILLE NEWS DEMOCRAT-OFFICE	Abitibi-Consolidated Corporation	\$	1,717.00	Abitibi-Consolidated Corporation
2390	BENGE PU, BERT	NO CASE ASSERTED BY CREDITOR	\$	1,843.00	Abitibi Consolidated Sales Corporation
3118	BENJUNG, PETER	AbitibiBowater Inc.	\$	-	AbitibiBowater Inc.
3119	BENJUNG, PETER	Abitibi-Consolidated Alabama Corporation	\$	-	Abitibi-Consolidated Alabama Corporation
3120	BENJUNG, PETER	Abitibi Consolidated Sales Corporation	\$	-	Abitibi Consolidated Sales Corporation
3121	BENJUNG, PETER	Donohue Corp.	\$	-	Donohue Corp.
3122	BENJUNG, PETER	AbitibiBowater US Holding LLC	\$	-	AbitibiBowater US Holding LLC
3123	BENJUNG, PETER	Bowater Nuway Mid-States Inc.	\$	-	Bowater Nuway Mid-States Inc.
3124	BENJUNG, PETER	Bowater Nuway Inc.	\$	-	Bowater Nuway Inc.
3132	BENJUNG, PETER	Lake Superior Forest Products Inc.	\$	-	Lake Superior Forest Products Inc.
3133	BENJUNG, PETER	Bowater America Inc.	\$	-	Bowater America Inc.
3134	BENJUNG, PETER	Bowater South American Holdings, Inc.	\$	-	Bowater South American Holdings, Inc.

3135	BENJUNG, PETER	Bowater Finance Company Inc.	\$ -	Bowater Finance Company Inc.
3136	BENJUNG, PETER	Catawba Property Holdings LLC	\$ -	Catawba Property Holdings LLC
3137	BENJUNG, PETER	AbitibiBowater US Holding 1 Corp	\$ -	AbitibiBowater US Holding 1 Corp
3138	BENJUNG, PETER	Bowater Incorporated	\$ -	Bowater Incorporated
3139	BENJUNG, PETER	Coosa Pines Golf Club, LLC	\$ -	Coosa Pines Golf Club, LLC
3140	BENJUNG, PETER	Bowater Alabama LLC	\$ -	Bowater Alabama LLC
3141	BENJUNG, PETER	Bowater Ventures Inc.	\$ -	Bowater Ventures Inc.
3142	BENJUNG, PETER	Bowater Finance II, LLC	\$ -	Bowater Finance II, LLC
3143	BENJUNG, PETER	Bowater Newsprint South Operations LLC	\$ -	Bowater Newsprint South Operations LLC
3144	BENJUNG, PETER	Bowater Newsprint South LLC	\$ -	Bowater Newsprint South LLC
3145	BENJUNG, PETER	Abitibi-Consolidated Finance LP	\$ -	Abitibi-Consolidated Finance LP
3146	BENJUNG, PETER	Tenex Data Inc.	\$ -	Tenex Data Inc.
3147	BENJUNG, PETER	Augusta Woodlands, LLC	\$ -	Augusta Woodlands, LLC
3148	BENJUNG, PETER	Abitibi-Consolidated Corporation	\$ -	Abitibi-Consolidated Corporation
3149	BENJUNG, PETER	Alabama River Newsprint Company	\$ -	Alabama River Newsprint Company
2472	BENNETT, GLADYS E.	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2855	BLACKMON, ERSKINE B	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
7037	BLANCHETTE, MAURICE J.	Bowater Incorporated	\$ -	Bowater Incorporated
3782	BOONE, NEAL R	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
1782.02	BOUCHER, CHARLES H	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
1400	BOUCHEREAU LINGUA INTERNATIONAL INC.	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
4400	BOULONS ABITIBI LTEE (LES)	NO CASE ASSERTED BY CREDITOR	\$ -	If valid, claim would receive distribution under the CCAA Plan as against a Cross-Border Debtor or CCAA Debtor.
3192	BRAD INC	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2465	BRADY, THOMAS	NO CASE ASSERTED BY CREDITOR	\$ 18,852.00	Abitibi Consolidated Sales Corporation
1866	BRAWLEY TIMBER CO.	Bowater Incorporated	\$ -	Bowater Incorporated
3063	BRUCK, ANN	Abitibi Consolidated Sales Corporation	\$ -	Abitibi Consolidated Sales Corporation
3067	BUCKLAND, CHARLES F.	NO CASE ASSERTED BY CREDITOR	\$ 365,901.00	Abitibi Consolidated Sales Corporation
7260	BURGER, TIMOTHY J	Bowater Incorporated	\$ -	Bowater Incorporated
1715	CALVARY UNITED METHODIST CHURCH	Abitibi-Consolidated Corporation	\$ 105.00	Abitibi-Consolidated Corporation
2463	CARAGAY, IGNACIO L	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
3600	CATERPILLAR FINANCIAL SERVICES CORP.	Bowater Alabama LLC	\$ 30,000.00	Bowater Alabama LLC
1538	CHILDERS, JERRY J	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
1539	CHILDERS, MARY F.	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
1976	CLEMONS, CLARENCE	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
7201	COLLINS, TIMOTHY J.	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
3058	CORBETT, DAVID L	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
1497	CREDENTIAL LEASING	NO CASE ASSERTED BY CREDITOR	\$ 12,342.40	AbitibiBowater Inc.
2561	CUMMINGS, BRUCE	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
1315	DART TRANSIT CO	Bowater Incorporated	\$ 124,731.83	Bowater Incorporated
2879	DOMBROWSKI, STEPHEN S	Bowater Incorporated	\$ -	Bowater Incorporated
2880	DOMBROWSKI, STEPHEN S	Bowater Incorporated	\$ -	Bowater Incorporated
2279	DOSTAL, HENRY	Abitibi Consolidated Sales Corporation	\$ 57,131.00	Abitibi Consolidated Sales Corporation
1212	DOUGHERTY, VIOLA L.	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2051	DOVER, JONATHAN	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2672	DUGAS, EDMOND R	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2182.01	DUNCAN, MARY A	Bowater Incorporated	\$ -	Bowater Incorporated
4215	EDWARDS, ROGER A.	Abitibi Consolidated Sales Corporation	\$ 19,394.00	Abitibi Consolidated Sales Corporation
7259	FABINI, ALESA & MIKE	Bowater Incorporated	\$ -	Bowater Incorporated
5204	FICKLING, DAVID M.	NO CASE ASSERTED BY CREDITOR	\$ 6,250.00	Bowater Incorporated
5313	FLYNN, RANDALL	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2290	FLYNN, DAVID H.	Abitibi Consolidated Sales Corporation	\$ 29,540.00	Abitibi Consolidated Sales Corporation
3228	FOSTER, THOMAS A. & LINDA E.	NO DEBTOR ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2187	FOXX, NORMA J	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
3087	FRANTZ, LOIS	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2494	FRISCH, RICHARD F.	Bowater Incorporated	\$ 509,756.00	Bowater Incorporated
1909	GALERIES FORD JONQUIERE	NO CASE ASSERTED BY CREDITOR	\$ -	If valid, claim would receive distribution under the CCAA Plan as against a Cross-Border Debtor or CCAA Debtor.
1941	GANN, JOSEPH R	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2829	GARDNER, JUANITA & THE ESTATE OF CHARLES	Bowater Incorporated	\$ -	Bowater Incorporated
1815	GELINAS, DONNA L	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
1849	GOINS, JOE D	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
1689	GOUSSET, MELANIE	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2420	GRANT, STEVEN	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2820	GREER, NANCY Q	Bowater Incorporated	\$ -	Bowater Incorporated
2646	GRIMES, LARRY J	Bowater Alabama LLC	\$ -	Bowater Alabama LLC
2480	GROOM, LINDA	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
3781	GUIMOND, DANA W	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
1146	HARDT, VICKY W	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2555	HEIRTZLER, DONNA	NO CASE ASSERTED BY CREDITOR	\$ 64,130.00	Abitibi Consolidated Sales Corporation
2908	HENDON, ALTON L	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
4271	HERDMAN, ROBERT	Bowater Incorporated	\$ -	Bowater Incorporated
1774	HILLHOUSE, NEAL D	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
1541	HONAKER, CHARLES	Bowater Incorporated	\$ 152,663.00	Bowater Incorporated
2725	HOPE COAL CO INC	Bowater Alabama LLC	\$ -	Bowater Alabama LLC
1662	HORTON, SANDRA M	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
5792	HUGHES, FRANKLIN	Abitibi-Consolidated Corporation	\$ 4,750.00	Abitibi-Consolidated Corporation
2046	JADIN, EARL D	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
1848	JANDREAU, MILTON	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
1872	KEANE, FRED D	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2481	KELLEY, JR, DAVID D	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2192	KNIGHT, J W	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.

2889	KNORR, ELSE	Abitibi Consolidated Sales Corporation	\$ 1,851.00	Abitibi Consolidated Sales Corporation
2330	LAW OFFICES OF THOMAS J. SKINNER, IV,	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
3414	LIBERTY MUTUAL INSURANCE COMPANY	AbitibiBowater Inc.	\$ -	AbitibiBowater Inc.
3377	LIBERTY MUTUAL INSURANCE COMPANY	Bowater Ventures Inc.	\$ -	Bowater Ventures Inc.
3378	LIBERTY MUTUAL INSURANCE COMPANY	Bowater Nuway Mid-States Inc.	\$ -	Bowater Nuway Mid-States Inc.
3379	LIBERTY MUTUAL INSURANCE COMPANY	Bowater Nuway Inc.	\$ -	Bowater Nuway Inc.
3415	LIBERTY MUTUAL INSURANCE COMPANY	AbitibiBowater US Holding LLC	\$ -	AbitibiBowater US Holding LLC
3416	LIBERTY MUTUAL INSURANCE COMPANY	Donohue Corp.	\$ -	Donohue Corp.
3417	LIBERTY MUTUAL INSURANCE COMPANY	Abitibi Consolidated Sales Corporation	\$ -	Abitibi Consolidated Sales Corporation
3418	LIBERTY MUTUAL INSURANCE COMPANY	Abitibi-Consolidated Alabama Corporation	\$ -	Abitibi-Consolidated Alabama Corporation
3419	LIBERTY MUTUAL INSURANCE COMPANY	Alabama River Newsprint Company	\$ -	Alabama River Newsprint Company
3420	LIBERTY MUTUAL INSURANCE COMPANY	Abitibi-Consolidated Corporation	\$ -	Abitibi-Consolidated Corporation
3421	LIBERTY MUTUAL INSURANCE COMPANY	Augusta Woodlands, LLC	\$ -	Augusta Woodlands, LLC
3422	LIBERTY MUTUAL INSURANCE COMPANY	Tenex Data Inc.	\$ -	Tenex Data Inc.
3424	LIBERTY MUTUAL INSURANCE COMPANY	Bowater Newsprint South LLC	\$ -	Bowater Newsprint South LLC
3425	LIBERTY MUTUAL INSURANCE COMPANY	Bowater Newsprint South Operations LLC	\$ -	Bowater Newsprint South Operations LLC
3426	LIBERTY MUTUAL INSURANCE COMPANY	Bowater Finance II, LLC	\$ -	Bowater Finance II, LLC
3427	LIBERTY MUTUAL INSURANCE COMPANY	Bowater Alabama LLC	\$ -	Bowater Alabama LLC
3428	LIBERTY MUTUAL INSURANCE COMPANY	Coosa Pines Golf Club, LLC	\$ -	Coosa Pines Golf Club, LLC
3429	LIBERTY MUTUAL INSURANCE COMPANY	Bowater Incorporated	\$ -	Bowater Incorporated
3430	LIBERTY MUTUAL INSURANCE COMPANY	Catawba Property Holdings LLC	\$ -	Catawba Property Holdings LLC
3431	LIBERTY MUTUAL INSURANCE COMPANY	Bowater Finance Company Inc.	\$ -	Bowater Finance Company Inc.
3432	LIBERTY MUTUAL INSURANCE COMPANY	Bowater South American Holdings, Inc.	\$ -	Bowater South American Holdings, Inc.
3433	LIBERTY MUTUAL INSURANCE COMPANY	Bowater America Inc.	\$ -	Bowater America Inc.
3434	LIBERTY MUTUAL INSURANCE COMPANY	Lake Superior Forest Products Inc.	\$ -	Lake Superior Forest Products Inc.
3438	LIBERTY MUTUAL INSURANCE COMPANY	AbitibiBowater US Holding 1 Corp	\$ -	AbitibiBowater US Holding 1 Corp
3423	LIBERTY MUTUAL INSURANCE COMPANY	Abitibi-Consolidated Finance LP	\$ -	Abitibi-Consolidated Finance LP
2763	LLOYD, KENNETH	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2167	LONG, MARILEE S	AbitibiBowater Inc.	\$ -	AbitibiBowater Inc.
1868	LOW, THEODORE S	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
1227	LOWE, RONNIE O	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2569	LUECKE, ADRIAN H.	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2689	MACDONALD, MARGOT F	Bowater Incorporated	\$ -	Bowater Incorporated
4218	MAFFUCCI, DAVID G.	AbitibiBowater Inc.	\$ -	AbitibiBowater Inc.
4740	MANESS, DONALD O.	Bowater Alabama LLC	\$ 72,676.00	Bowater Alabama LLC
2924	MARK LLOYD, ET AL.	AbitibiBowater Inc.	\$ -	AbitibiBowater Inc.
1779	MARKEY, CAROL	NO CASE ASSERTED BY CREDITOR	\$ 17,786.00	Abitibi Consolidated Sales Corporation
3780	MARTIN, DANIEL S	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
3495	MAYER, JOANNE C	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
5318	MCCALL, JEFF	Bowater Incorporated	\$ -	Bowater Incorporated
5853	MCCOWAN, MICHAEL C.	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2174	MEDLIN, ED J	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
3036	MERRELL, DENNIS F	Bowater Incorporated	\$ -	Bowater Incorporated
1659	MERRIMAN, RICHARD A.	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
1236	METSO POWER	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
1951	MILLER, DAVID L.	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
1129	MORGAN, ALLEN P	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2385	MORGAN, LARRY F	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2198	MORTON SALT	Bowater Newsprint South Operations LLC	\$ 3,039.30	Bowater Newsprint South Operations LLC
4324	NESBITT, ROBERT	Abitibi Consolidated Sales Corporation	\$ 136,140.00	Abitibi Consolidated Sales Corporation
3074	NEWTON, GAYLE A.	Abitibi-Consolidated Corporation	\$ -	Abitibi-Consolidated Corporation
1688	NICHOLS, RONALD E	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
1258	NICKOLSON, KELLY	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
4391	NICKOLSON, KELLY	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
511	NICOLE RIVET-BEDARD	Abitibi-Consolidated Corporation	\$ -	Abitibi-Consolidated Corporation
4154	NOCITO, MICHAEL F	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
3721	NORKOL CONVERTING CORPORATION	Bowater Incorporated	\$ 5,745.00	Bowater Incorporated
3706	NORKOL CONVERTING CORPORATION	AbitibiBowater Inc.	\$ -	AbitibiBowater Inc.
3707	NORKOL CONVERTING CORPORATION	AbitibiBowater US Holding LLC	\$ -	AbitibiBowater US Holding LLC
3708	NORKOL CONVERTING CORPORATION	Donohue Corp.	\$ -	Donohue Corp.
3709	NORKOL CONVERTING CORPORATION	Abitibi Consolidated Sales Corporation	\$ -	Abitibi Consolidated Sales Corporation
3710	NORKOL CONVERTING CORPORATION	Abitibi-Consolidated Alabama Corporation	\$ -	Abitibi-Consolidated Alabama Corporation
3711	NORKOL CONVERTING CORPORATION	Alabama River Newsprint Company	\$ -	Alabama River Newsprint Company
3712	NORKOL CONVERTING CORPORATION	Abitibi-Consolidated Corporation	\$ -	Abitibi-Consolidated Corporation
3713	NORKOL CONVERTING CORPORATION	Augusta Woodlands, LLC	\$ -	Augusta Woodlands, LLC
3715	NORKOL CONVERTING CORPORATION	Tenex Data Inc.	\$ -	Tenex Data Inc.
3716	NORKOL CONVERTING CORPORATION	Bowater Newsprint South LLC	\$ -	Bowater Newsprint South LLC
3717	NORKOL CONVERTING CORPORATION	Bowater Newsprint South Operations LLC	\$ -	Bowater Newsprint South Operations LLC
3718	NORKOL CONVERTING CORPORATION	Bowater Finance II, LLC	\$ -	Bowater Finance II, LLC
3719	NORKOL CONVERTING CORPORATION	Bowater Alabama LLC	\$ -	Bowater Alabama LLC
3720	NORKOL CONVERTING CORPORATION	Coosa Pines Golf Club, LLC	\$ -	Coosa Pines Golf Club, LLC
3722	NORKOL CONVERTING CORPORATION	Catawba Property Holdings LLC	\$ -	Catawba Property Holdings LLC
3723	NORKOL CONVERTING CORPORATION	Bowater Finance Company Inc.	\$ -	Bowater Finance Company Inc.
3724	NORKOL CONVERTING CORPORATION	Bowater South American Holdings, Inc.	\$ -	Bowater South American Holdings, Inc.
3725	NORKOL CONVERTING CORPORATION	Bowater America Inc.	\$ -	Bowater America Inc.

3726	NORKOL CONVERTING CORPORATION	Lake Superior Forest Products Inc.	\$ -	Lake Superior Forest Products Inc.
3734	NORKOL CONVERTING CORPORATION	Bowater Nuway Inc.	\$ -	Bowater Nuway Inc.
3735	NORKOL CONVERTING CORPORATION	Bowater Nuway Mid-States Inc.	\$ -	Bowater Nuway Mid-States Inc.
3736	NORKOL CONVERTING CORPORATION	Bowater Ventures Inc.	\$ -	Bowater Ventures Inc.
3737	NORKOL CONVERTING CORPORATION	AbitibiBowater US Holding 1 Corp	\$ -	AbitibiBowater US Holding 1 Corp
3714	NORKOL CONVERTING CORPORATION	Abitibi-Consolidated Finance LP	\$ -	Abitibi-Consolidated Finance LP
4229	NORKOL, INC.	Abitibi-Consolidated Finance LP	\$ -	Abitibi-Consolidated Finance LP
4227	NORKOL, INC.	AbitibiBowater Inc.	\$ -	AbitibiBowater Inc.
4177	NORKOL, INC.	Bowater Ventures Inc.	\$ -	Bowater Ventures Inc.
4178	NORKOL, INC.	AbitibiBowater US Holding 1 Corp	\$ -	AbitibiBowater US Holding 1 Corp
4179	NORKOL, INC.	Bowater Nuway Mid-States Inc.	\$ -	Bowater Nuway Mid-States Inc.
4180	NORKOL, INC.	Bowater Nuway Inc.	\$ -	Bowater Nuway Inc.
4223	NORKOL, INC.	Abitibi-Consolidated Alabama Corporation	\$ -	Abitibi-Consolidated Alabama Corporation
4224	NORKOL, INC.	Abitibi Consolidated Sales Corporation	\$ -	Abitibi Consolidated Sales Corporation
4225	NORKOL, INC.	Donohue Corp.	\$ -	Donohue Corp.
4226	NORKOL, INC.	AbitibiBowater US Holding LLC	\$ -	AbitibiBowater US Holding LLC
4228	NORKOL, INC.	Alabama River Newsprint Company	\$ -	Alabama River Newsprint Company
4230	NORKOL, INC.	Tenex Data Inc.	\$ -	Tenex Data Inc.
4231	NORKOL, INC.	Augusta Woodlands, LLC	\$ -	Augusta Woodlands, LLC
4232	NORKOL, INC.	Abitibi-Consolidated Corporation	\$ -	Abitibi-Consolidated Corporation
4233	NORKOL, INC.	Bowater Alabama LLC	\$ -	Bowater Alabama LLC
4234	NORKOL, INC.	Bowater Finance II, LLC	\$ -	Bowater Finance II, LLC
4235	NORKOL, INC.	Bowater Newsprint South Operations LLC	\$ -	Bowater Newsprint South Operations LLC
4236	NORKOL, INC.	Bowater Newsprint South LLC	\$ -	Bowater Newsprint South LLC
4237	NORKOL, INC.	Bowater Incorporated	\$ -	Bowater Incorporated
4238	NORKOL, INC.	Coosa Pines Golf Club, LLC	\$ -	Coosa Pines Golf Club, LLC
4239	NORKOL, INC.	Catawba Property Holdings LLC	\$ -	Catawba Property Holdings LLC
4240	NORKOL, INC.	Lake Superior Forest Products Inc.	\$ -	Lake Superior Forest Products Inc.
4244	NORKOL, INC.	Bowater South American Holdings, Inc.	\$ -	Bowater South American Holdings, Inc.
4245	NORKOL, INC.	Bowater America Inc.	\$ -	Bowater America Inc.
4246	NORKOL, INC.	Bowater Finance Company Inc.	\$ -	Bowater Finance Company Inc.
6633	O'LEARY, FRANCES A.	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
329	OLIN LOMINICK TIMBER INC.	Bowater Incorporated	\$ 10,445.00	Bowater Incorporated
6667	OXFORD, KEITH	Bowater Incorporated	\$ -	Bowater Incorporated
6669	OXFORD, KEITH	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2595	PALMER, GINGER L	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2773	PENSION BENEFIT GUARANTY CORPORATION	AbitibiBowater Inc.	\$ -	AbitibiBowater Inc.
2774	PENSION BENEFIT GUARANTY CORPORATION	AbitibiBowater Inc.	\$ -	AbitibiBowater Inc.
2777	PENSION BENEFIT GUARANTY CORPORATION	AbitibiBowater Inc.	\$ -	AbitibiBowater Inc.
2778	PENSION BENEFIT GUARANTY CORPORATION	AbitibiBowater Inc.	\$ -	AbitibiBowater Inc.
2801	PENSION BENEFIT GUARANTY CORPORATION	AbitibiBowater Inc.	\$ -	AbitibiBowater Inc.
2802	PENSION BENEFIT GUARANTY CORPORATION	AbitibiBowater Inc.	\$ -	AbitibiBowater Inc.
4353	PENSION BENEFIT GUARANTY CORPORATION	AbitibiBowater Inc.	\$ -	AbitibiBowater Inc.
4354	PENSION BENEFIT GUARANTY CORPORATION	AbitibiBowater Inc.	\$ -	AbitibiBowater Inc.
4355	PENSION BENEFIT GUARANTY CORPORATION	AbitibiBowater Inc.	\$ -	AbitibiBowater Inc.
4356	PENSION BENEFIT GUARANTY CORPORATION	AbitibiBowater Inc.	\$ -	AbitibiBowater Inc.
4359	PENSION BENEFIT GUARANTY CORPORATION	AbitibiBowater Inc.	\$ -	AbitibiBowater Inc.
4360	PENSION BENEFIT GUARANTY CORPORATION	AbitibiBowater Inc.	\$ -	AbitibiBowater Inc.
1819	PLYLER, JERRY A	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2384	POPE, JAMES E	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2680	POWERONE LOGISTICS, LLC	AbitibiBowater Inc.	\$ -	AbitibiBowater Inc.
4320	PRECORD, LEONARD M.	NO CASE ASSERTED BY CREDITOR	\$ 6,542.00	Abitibi Consolidated Sales Corporation
2391	PROSSER, SHERRY L	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
6186	REECE, JIM	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
1968	REECE, LOYD V	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2853	REED, ELIZABETH G	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
4455	REPUBLIC WASTE SERVICES OF TEXAS, LTD	AbitibiBowater Inc.	\$ -	AbitibiBowater Inc.
2730	RHODES, CAROL G	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
1392	RICHARDS, ANNIE C	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
3170	RIENER, HARRY	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2882	ROTH, KEITH	Bowater Incorporated	\$ 201,819.00	Bowater Incorporated
2470	RUSS, BARBARA B	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
1069	SAINTS PETER & PAUL	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
3051	SAVILLE, HELEN E	Bowater Incorporated	\$ -	Bowater Incorporated
7068	SCHAEFER, RICHARD	AbitibiBowater Inc.	\$ -	AbitibiBowater Inc.
2495	SCHELL, WENDY C	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
1383	SCOTT PETROLEUM	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
1869	SEGARS, AMY M	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
4452	SISCO, KATHLEEN	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2357	SISCO, KATHLEEN	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2682	SMITH, SYLVIA	AbitibiBowater Inc.	\$ -	AbitibiBowater Inc.
1151	SNEED, ROBERT C	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
4150	SOUTHERN WIRE	AbitibiBowater Inc.	\$ -	AbitibiBowater Inc.
6512	STEELE, RUSSELL	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2613	SUNDBERG, RICHARD	Abitibi Consolidated Sales Corporation	\$ 27,063.00	Abitibi Consolidated Sales Corporation
2795	SZYMANSKI, DANIEL J.	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
1851	SZYMANSKI, MARGARET	NO CASE ASSERTED BY CREDITOR	\$ 5,798.00	Abitibi Consolidated Sales Corporation
180	TALLANT, RAY EDWARD, SR.	Bowater Incorporated	\$ -	Bowater Incorporated
1919	TAYLOR, BRUCE E.	AbitibiBowater Inc.	\$ 8,409.00	Abitibi Consolidated Sales Corporation
2284	TIM HORTONS	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
4327	TOEVS-SPARKS-TOEVS, CONNIE	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.

2920	TREW, JEANNIE K	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
997	TROTTER, D C	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
3288	UNITED STATES ENVIRONMENTAL PROTECTION	Bowater Incorporated	\$ -	Bowater Incorporated
3289	UNITED STATES ENVIRONMENTAL PROTECTION	Alabama River Newsprint Company	\$ -	Alabama River Newsprint Company
3290	UNITED STATES ENVIRONMENTAL PROTECTION	Bowater Alabama LLC	\$ -	Bowater Alabama LLC
4185	U-SAVE AUTO RENTAL	Bowater Alabama LLC	\$ 2,212.78	Bowater Alabama LLC
1281	VAN HOUTEN, ROBERT W.	NO CASE ASSERTED BY CREDITOR	\$ 44,251.00	Abitibi Consolidated Sales Corporation
6968	VARGAS, GILBERT	Abitibi-Consolidated Corporation	\$ 502.00	Abitibi-Consolidated Corporation
4279	VICTORIAVILLE PHYSIOTHERAPY CENTRE	NO CASE ASSERTED BY CREDITOR	\$ -	If valid, claim would receive distribution under the CCAA Plan as against a Cross-Border Debtor or CCAA Debtor.
1850	WARE, STEPHEN L	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
2572	WEILER, GORDON C	Bowater Incorporated	\$ -	Bowater Incorporated
2768	WEST, CAROLYN M	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
3005	WHARTON, SUSAN	Bowater Incorporated	\$ -	Bowater Incorporated
2546	WHEELER, DONALD	NO CASE ASSERTED BY CREDITOR	\$ 184,945.00	Bowater Incorporated
2393	WHITE, ANNA L	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
3454	WOLFE, COLIN R MR. AND MRS.	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.
1235	WOMACK, B. L	NO CASE ASSERTED BY CREDITOR	\$ -	AbitibiBowater Inc.