

CANADA

PROVINCE OF QUÉBEC
DISTRICT OF
MONTRÉAL

No.: 500-11-036133-094

SUPERIOR COURT

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

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

ABITIBIBOWATER INC., a legal person incorporated under the laws of the State of Delaware, having its principal executive offices at 1155 Metcalfe Street, in the City and District of Montréal, Province of Quebec, H3B 5H2;

And

ABITIBI-CONSOLIDATED INC., a legal person incorporated under the laws of Canada, having its principal executive offices at 1155 Metcalfe Street, in the City and District of Montréal, Province of Quebec, H3B 5H2;

And

BOWATER CANADIAN HOLDINGS INC., a legal person incorporated under the laws of the Province of Nova Scotia, having its principal executive offices at 1155 Metcalfe Street, in the City and District of Montréal, Province of Quebec, H3B 5H2;

And

the other Petitioners listed on Appendices "A", "B" and "C";

Petitioners

And

ERNST & YOUNG INC., a legal person under the laws of Canada, having a place of business at 800 René-Lévesque Blvd. West, Suite 1900, in the City and District of Montréal, Province of Quebec, H3B 1X9;

Monitor

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**” or 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 of this Honourable Court, which has been amended and restated from time to time (the “**Initial Order**”).
2. Pursuant to the Initial Order, Ernst & Young Inc. (“**EYI**”) was appointed as monitor of the Petitioners (the “**Monitor**”) under the CCAA and a stay of proceedings in favour of the Petitioners was granted until May 14, 2009 (the “**Stay Period**”). On May 14, 2009, the Stay Period was extended until September 4, 2009 pursuant to an order 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 the “**Chapter 11 Debtors**”), filed voluntary petitions (collectively, the “**Chapter 11 Proceedings**”) for relief under Chapter 11 of the U.S. Bankruptcy Code, 11 U.S.C. §§ 101 et seq. (the “**U.S. Bankruptcy Code**”) in the United States Bankruptcy Court for the District of Delaware (the “**U.S. Bankruptcy Court**”). On April 17, 2009, the U.S. Bankruptcy Court granted certain interim and final orders (the “**First Day Orders**”) and set dates for the final hearing of the motions for which the U.S. Bankruptcy Court granted the interim orders.
4. Certain of the Bowater Petitioners, including BCHI and BCFPI, are also Chapter 11 Debtors (the “**Cross-Border Petitioners**”) and are subject to the CCAA Proceedings and the Chapter 11 Proceedings.

5. The Petitioners are all subsidiaries of ABH (ABH, collectively with its subsidiaries, 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 of the U.S. Bankruptcy Code and EYI was appointed as the information officer in respect of the 18.6 Petitioners (the **"Information Officer"**).
7. On April 16, 2009, ACI 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 listed in Appendix "D" hereto (the **"Partnerships"**).

BACKGROUND

9. ABH is one of the world's largest publicly traded paper and forest product companies. It produces a wide range of newsprint and commercial printing papers, market pulp and wood products. As at December 31, 2008, the ABH Group employed approximately 15,800 people, approximately 11,300 of which work in ACI's and BI's Canadian operations. The ABH Group owns interests in or operates 35 pulp and paper mills, 24 sawmills (others have been permanently closed), 5 wood products facilities and 32 recycling facilities located in Canada, the United States, the United Kingdom and South Korea.
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. 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.
12. Abitibi-Consolidated Company of Canada (“**ACCC**”), a wholly-owned subsidiary of ACI, and BCFPI hold the majority of ABH’s Canadian assets and operations.

PURPOSE

13. The purpose of this Fourteenth Report of the Monitor (the “**Fourteenth Report**”) is to report to this Honourable Court with respect to:
 - (a) the Petitioners’ request for an order:
 - (i) authorizing BCFPI to perform and honour its obligations under a letter agreement dated September 30, 2008 (the “**Letter Agreement**”) with Smurfit-Stone Container Enterprises, Inc. (“**Smurfit U.S.**”) and its wholly-owned Canadian subsidiary, Smurfit-Stone Container Canada Inc. (“**Smurfit Canada**”) (Smurfit Canada and Smurfit U.S. are collectively referred to as “**Smurfit**”). The Letter Agreement is with respect to a proceeds sharing arrangement from the sale of certain timberlands being sold by Smurfit to the Société Générale de Financement du Québec (the “**SGF**”);
 - (ii) authorizing ACI and BCFPI to enter into a new wood fibre supply agreement with Smurfit;
 - (iii) authorizing ACI and BCFPI to terminate their existing agreements with Smurfit in respect of certain cutting rights and wood fibre supply;

- (iv) authorizing BCFPI to enter into a waiver and release agreement and an indemnity agreement with Smurfit Canada; and
- (b) the Petitioners' request for an order (the "**Claims Procedure Order**") approving the Claims Procedure (as defined herein), including the establishment of a claims bar date for creditors to file proofs of claim.

TERMS OF REFERENCE

14. In preparing this Fourteenth 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 Fourteenth Report. Some of the information referred to in this Report consists of forecasts and projections. An examination or review of the financial forecast and projections, as outlined in the Canadian Institute of Chartered Accountants Handbook, has not been performed. Future-oriented financial information referred to in this Report was prepared by the ABH Group based on Management's estimates and assumptions. Readers are cautioned that, since these projections are based upon assumptions about future events and conditions, the actual results will vary from the projections, even if the assumptions materialize, and the variations could be significant.
15. Capitalized terms not defined in this Fourteenth Report are as defined in the previous reports of the Monitor, the Initial Order and the draft Claims Procedure Order. All references to dollars are in U.S. currency unless otherwise noted.
16. Copies of all of the Monitor's Reports, in both English and French, including a copy of this Fourteenth 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.

17. 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 SMURFIT TRANSACTION

Background

18. Pursuant to an agreement of purchase and sale between Avenor Inc. ("**Avenor**") and St. Laurent Paperboard Inc. ("**St. Laurent**") dated June 15, 1994 (the "**1994 Agreement**"), Avenor sold 962,204 acres of timberlands located in the Saguenay-Lac-St-Jean and Mauricie regions of Quebec (the "**Avenor Timberlands**") to St. Laurent. The Avenor Timberlands were separated into three separate blocks known as: (i) the North Block, (ii) the South Block (the North Block and the South Block are collectively referred to as the "**Optioned Lands**") and (iii) the Lower St. Mauricie Block. The Optioned Lands represent approximately 98% of the Avenor Timberlands.
19. In accordance with the terms of the 1994 Agreement, Avenor retained a right of first refusal to repurchase the Optioned Lands in the event that St. Laurent sold the Avenor Timberlands to a third party (the "**Option**"). In addition, St. Laurent agreed to pay Avenor any amount in excess of CDN \$25 per acre realized by St. Laurent upon the sale of the Avenor Timberlands in the event Avenor did not exercise the Option (the "**Avenor Share**").
20. Through a series of mergers and acquisitions subsequent to the date of the 1994 Agreement, BCFPI became a successor of Avenor and, accordingly, held the

rights under the Option and the Avenor Share. Similarly, Smurfit became a successor of St. Laurent.

The Letter Agreement

21. Pursuant to the Letter Agreement, BCFPI agreed to waive its rights under the Option and the Avenor Share for a period of two years. In exchange, Smurfit agreed to undertake a sales process with respect to the Avenor Timberlands and agreed to pay 50% of the net proceeds associated with the sale of the Optioned Lands to BCFPI, provided that the net proceeds were greater than CDN \$50 per acre. In addition, as part of the proceeds sharing arrangement, BCFPI was required to enter into a new wood fibre supply agreement with Smurfit (discussed in greater detail below).

Sale of the Avenor Timberlands by Smurfit

22. Smurfit is subject to Chapter 11 proceedings in the U.S. and CCAA proceedings in Canada. In those proceedings, Court orders were issued approving the sale of the Avenor Timberlands and certain other related assets on August 14 and 17, 2009, respectively. The Monitor reviewed the motion materials filed on behalf of Smurfit in support of its motion. The Monitor understands that Smurfit, with the assistance of Scotia Capital Inc. ("**Scotia Capital**"), conducted a comprehensive marketing process with respect to the Avenor Timberlands. Scotia identified 57 potential interested parties for the Avenor Timberlands and distributed a document summarizing the opportunity to purchase the Avenor Timberlands to 50 prospective purchasers. Smurfit received three non-binding bids and subsequently requested binding offers from each of these three parties. Although the three parties did not submit binding offers, Smurfit was able to negotiate an asset purchase agreement (the "**APA**") with SGF to sell the Avenor Timberlands for CDN \$60.4 million (or approximately CDN \$62 per acre).
23. The Optioned Lands represent approximately 98% of the Avenor Timberlands being sold pursuant to the APA; therefore, the purchase price allocated to the

Optioned Lands amounts to approximately CDN \$59.4 million. BCFPI estimates that, after closing adjustments and closing costs, it will receive approximately CDN \$28.4 million as its share of the net proceeds.

24. In connection with the sale of the Avenor Timberlands, ACI, BCFPI and ABH are required to execute a number of agreements (the “**Ancillary Agreements**”) including:
- (a) a waiver and release (the “**Waiver and Release Agreement**”);
 - (b) an indemnity agreement (the “**Indemnity Agreement**”); and,
 - (c) an agreement terminating existing wood harvesting contracts with respect to the Avenor Timberlands (the “**Termination Agreement**”).

The Ancillary Agreements

The Waiver and Release Agreement

25. As stated above, in accordance with the terms of the Letter Agreement, BCFPI waived its rights under the Option and the Avenor Share for a two year period to permit Smurfit to sell the Avenor Timberlands. As a condition of the APA, SGF requires an order vesting title in the Avenor Timberlands to SGF free and clear of all claims and rights in favour of third parties, including the Option. On August 17, 2009 Smurfit sought and received an order approving the sale of the Avenor Timberlands and vesting title to the Avenor Timberlands in and to SGF. Under the Waiver and Release Agreement, BCFPI agrees to waive all of its rights, title and interest in and to the Optioned Lands under the 1994 Agreement and release Smurfit Canada and certain affiliated entities from any liabilities associated with the 1994 Agreement.
26. The Waiver and Release Agreement is effective upon the receipt by BCFPI its share of proceeds from the sale of the Avenor Timberlands.

The Indemnity Agreement

27. The Indemnity Agreement is between Smurfit and BCFPI. The purpose of the Indemnity Agreement is to allocate the risks associated with the APA and any costs which may be payable to SGF pursuant to the indemnities granted under the APA, as well as the costs of defending or settling any claims.
28. Pursuant to the Indemnity Agreement, BCFPI and Smurfit will share the costs of any defence and any amounts payable to SGF on a 50/50 basis. However, the Indemnity Agreement caps BCFPI's aggregate exposure for claims at CDN \$4.5 million.

The Termination Agreement

29. There are two harvesting contracts which currently grant ACI and BCFPI certain cutting rights on the Avenor Timberlands. It is a condition precedent under the APA that these harvesting contracts be terminated, including the renunciation of all cutting or harvesting rights.

The Wood Fibre Supply Agreement

30. As noted above, BCFPI and ACI have agreed to enter into a new wood fibre supply agreement with Smurfit Canada pursuant to which ACI and BCFPI will supply a certain quantity of jack pine wood chips, soft wood shavings and sawdust to Smurfit Canada for use at its LaTuque mill (the "**Wood Fibre Supply Agreement**").
31. The Wood Fibre Supply Agreement contains the following material terms:
 - (a) the initial term of the agreement is for 7 years, with a minimum extension period of 3 years which is available should both parties desire to utilize the extension option. The effective date of the agreement is October 1, 2008;
 - (b) pricing for the first year of the agreement (October 1, 2008 to September 30, 2009) will be consistent with that contained in the Letter Agreement and will be adjusted to market pricing for each 12-month period thereafter.

If subsequent pricing cannot be agreed upon by the parties, an arbitrator shall be engaged to determine the final price, which price shall be binding on all parties. Either party may terminate the agreement upon two years written notice in the event that it is not satisfied with the pricing terms imposed by the arbitrator; and

- (c) the four existing fibre supply agreements between Smurfit and BCFPI and ACI are to be terminated.

- 32. The Wood Fibre Supply Agreement guarantees ACI and BCFPI a minimum sale of residual wood fibre at prevailing market prices for seven years (with an option for an additional three year term). The Wood Fibre Supply Agreement also contains provisions that protect ACI and BCFPI in the event they are unable to meet the contracted volume if unfavourable market conditions mandating downtime at the relevant mills arise.

Court Approval in the Smurfit Proceedings

- 33. As mentioned above, on August 14, 2009, the U.S. Bankruptcy Court entered an order in Smurfit's Chapter 11 proceedings pursuant to which, among other things, the sale of the Avenor Timberlands to SGF was approved. As part of Smurfit's CCAA proceedings, Smurfit obtained a similar Order from the Ontario Superior Court of Justice on August 17, 2009 including an order vesting title in and to SGF. In addition to approving the sale of the Avenor Timberlands to SGF, both Orders authorize Smurfit to share the proceeds of sale with BCFPI and to enter into the Ancillary Agreements. However, the distribution of the proceeds to BCFPI is conditional upon the issuance of final orders in both the Chapter 11 Proceedings and the CCAA Proceedings authorizing BCFPI and ACI to enter into the Wood Fibre Supply Agreement.

THE CLAIMS PROCEDURE

Overview

34. The Petitioners and the Partnerships have filed a motion with this Honourable Court requesting an order (the “**Claims Procedure Order**”) approving the establishment of a claims procedure to call for claims of certain creditors and to establish a claims bar date by which these creditors must file a claim in these CCAA Proceedings (the “**Claims Procedure**”).
35. The purpose of commencing the Claims Procedure at this stage of the restructuring process is that it is expected, due to the size and scale of ABH’s operations, that there will be a significant volume of claims which will be filed in both the CCAA Proceedings and the Chapter 11 Proceedings. Due to the significant volume of anticipated claims and the potential complexity of certain of the claims, it makes sense for the Claims Procedure to commence now in order that sufficient time be available to reconcile and assess the claims. Further, the establishment of the Claims Procedure will enable the Petitioners to begin to assess the quantum and nature of claims which will assist the Petitioners in ultimately formulating a restructuring plan.
36. The draft Claims Procedure Order sets 4:00 p.m. (EST) on November 13, 2009 as the claims bar date (the “**Claims Bar Date**”) with respect to the filing of any Claims or Subsequent Claims (each as defined below) against the Petitioners, including the Cross-Border Petitioners, and the Partnerships.
37. The Claims Procedure will call for (i) claims of any person (the “**Claims**”) against one or more of the Petitioners or Partnerships in connection with any indebtedness, liability or obligation of any kind of one or more of the Petitioners or the Partnerships based on facts which existed on April 17, 2009 (the “**Canadian Filing Date**”), provided that a Claim shall not include any **Excluded Claim** (as defined in the draft Claims Procedure Order and further described below), and (ii) any claims arising as a result of or in connection with the

repudiation, termination or restructuring by the Petitioners or Partnerships of any contract, lease or other agreement after the Canadian Filing Date but on or before August 31, 2009 (the “**Subsequent Claims**”), provided that a Subsequent Claim shall not include an Excluded Claim.

38. At this time, the Petitioners and the Partnerships are not calling for claims arising as a result of or in connection with the repudiation, termination or restructuring by the Petitioners or Partnerships of any contract, lease, employment or other agreement after August 31, 2009 (the “**Restructuring Claims**”), or as a result of any termination of any employee of the Petitioners or Partnerships subsequent to April 16, 2009. The Petitioners shall return to seek the approval of a claims bar date for the Restructuring Claims at a later date as the Petitioners are continuing to initiate a number of restructuring initiatives which will generate further Restructuring Claims and employee-related claims.
39. The draft Claims Procedure Order only provides for the calling of Claims and Subsequent Claims as against the Canadian Petitioners (including the Cross-Border Petitioners) and the Partnerships, and the establishment of the Claims Bar Date. The procedures for reviewing and determining the Claims, the Subsequent Claims and the Restructuring Claims shall be established by further order of this Honourable Court and notice of such procedures shall be provided to the service list in the CCAA Proceedings and to any person who has filed a Canadian Proof of Claim against the Petitioners or the Partnerships in accordance with the Claims Procedure.

Excluded Claims

40. The Claims Procedure provides that a proof of claim does not need to be filed with respect to the following claims, which may or may not be subject to a further order of this Honourable Court to establish a claims bar date (collectively, the “**Excluded Claims**”):

- (a) any Claim, Subsequent 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** (each as defined in the Second Amended Initial Order);
- (b) subject to paragraphs 11 and 12 of the proposed Claims Procedure Order, any Claim, Subsequent Claim or Restructuring Claim of the noteholders with respect to the 13.5% senior secured notes due April 1, 2011 (the "**Senior Notes**") or lenders pursuant to the 364-day senior secured term loan due March 30, 2009 (the "**Term Loan Lenders**");
- (c) any Claim, Subsequent Claim or Restructuring Claim of the **Pre-Petition Lenders** (which lenders include the Bank of Nova Scotia as administrative agent under a 364-day credit agreement with BCFPI as borrower and BI as guarantor);
- (d) subject to paragraphs 11 and 12 of the proposed Claims Procedure 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** (as defined in the draft Claims Procedure Order);
- (e) any **Intercompany Claim** (as defined in the draft Claims Procedure Order), including those secured by the **ACI Intercompany Advances Charge** and the **BI Intercompany Advances Charge** (as each is defined in the Second Amended Initial Order);
- (f) any Claim, Subsequent Claim or Restructuring Claim of an employee of any of the Petitioners or Partnerships who was employed by that Petitioner or Partnership as of April 16, 2009;
- (g) 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 Petitioners' Canadian employees; or

- (h) any other Claim, Subsequent Claim or Restructuring Claim ordered by the Court to be treated as an Excluded Claim.

- 41. With respect to the Senior Notes and the Canadian Unsecured Notes, the indenture trustee(s) or similar agent(s) under such notes shall be required to deliver a Canadian Proof of Claim in respect of the claims of the noteholders.

The Chapter 11 Proceedings - U.S. Claims Procedure

- 42. The Monitor has been advised by the Petitioners that the Chapter 11 Debtors will be filing a motion with the U.S. Bankruptcy Court for an Order establishing a claims bar date and approving the claims procedure in the Chapter 11 Proceedings (the "**U.S. Claims Procedure**"). As discussed further in this Fourteenth Report, the U.S. Claims Procedure and the Claims Procedure were developed by the Canadian Petitioners, the Cross-Border Petitioners and the Chapter 11 Debtors and their respective Canadian and U.S. counsel and in consultation with the Monitor, to ensure that the claims processes were as consistent as possible, but also respective of jurisdictional differences. The claims bar date proposed in the U.S. Claims Procedure is the same date as the Claims Bar Date proposed in the draft Claims Procedure Order.

Summary of the Claims Procedure

- 43. The Claims Procedure may be summarized as follows:
 - (a) The Monitor shall send:
 - (i) to those creditors to whom the Petitioners or the 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 Petitioners and Partnerships; and (ii) those creditors with Subsequent Claims of whom the Petitioners and Partnerships are

aware (the “**Known Creditors**”), French and English versions of a **Proof of Claim Form** (as defined the draft Claims Procedure Order), a related instruction letter, a notice to creditors (the “**Notice to Creditors**”) and such other materials as the Petitioners and Partnerships consider necessary or appropriate (the “**Canadian Claims Package**”). The Canadian Claims Package shall be substantially in the form of the document package attached as Appendices “D”, “E” and “F” to the Claims Procedure Order. A copy of the Claims Procedure Order is attached hereto as Appendix “E”; and

- (ii) a copy of the proof of claim to be used in the Chapter 11 Proceedings and such other materials as the Chapter 11 Debtors consider necessary or appropriate (a “**U.S. Claims Package**”) to each creditor of the Petitioners, including the Cross-Border Petitioners, that is listed on the Chapter 11 Creditor Matrix (as defined below) by regular prepaid mail within 20 days from the date of the Order approving the Claims Procedure issued by this Honourable Court, but in no event less than 60 days from the Claims Bar Date. The “**Chapter 11 Creditor Matrix**” is a list of all possible creditors of the Chapter 11 Debtors and the Cross-Border Petitioners, that is transmitted to the Clerk of the U.S. Bankruptcy Court in the Chapter 11 Proceedings. The Chapter 11 Creditor Matrix also includes creditors of ACI and, accordingly, to avoid the confusion that may ensue as a result of creditors receiving multiple claims packages at different times, the Monitor will be mailing the Canadian Claims Package and the U.S. Claims Package to those creditors of the Canadian Petitioners that are also listed on the Chapter 11 Creditor Matrix;

- (b) 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 and Le Quotidien,

one day per week for two weeks within 20 days from the date of the approval of the Claims Procedure Order by this Honourable Court;

- (c) the Canadian Claims Package, which includes the Notice to Creditors, will be posted in both French and English on the Monitor's website within 20 days from the date of the Claims Procedure Order;
- (d) a copy of the Canadian Claims Package will be sent to any person requesting such material within 7 days from the date of such request and will be sent to any person which the Monitor believes or for which the Monitor has been advised by the Petitioners has a Claim, Subsequent Claim or a Restructuring Claim;
- (e) each creditor shall file a separate proof of claim in respect of each Petitioner or Partnership against which it purports to have a Claim, Subsequent Claim or Restructuring Claim;
- (f) any Claim, Subsequent Claim or Restructuring Claim denominated in any currency other than the Canadian dollars shall be converted to and shall constitute obligations in Canadian dollars, such calculation to be affected using the noon spot rate per the Bank of Canada as of the Canadian Filing Date;

- (g) all Canadian Proofs of Claim must be received by the Monitor in writing on or prior to the Claims Bar Date and must be delivered by electronic mail, facsimile, courier or registered mail;
 - (h) in an effort to avoid duplication or proofs of claims being forever barred as a result of filing in the wrong jurisdiction, a proof of claim that is filed on time against a Cross-Border Petitioner in accordance with the U.S. Claims Procedure will be deemed to be a proof of claim filed on time in the Claims Procedure. Furthermore, a creditor with a Claim against a Cross-Border Petitioner will not be entitled to rely upon the amount of its Claim as set forth in the Chapter 11 Debtors' Schedules. A creditor must file a proof of claim as the Chapter 11 Schedules do not constitute a claim filed on time in the Claims Procedure;
 - (i) Proofs of Claim must be received by 4:00 p.m. (EST) on November 13, 2009, being the Claims Bar Date; and
 - (j) any creditor who fails to file a proof of claim in the Claims Procedure shall be forever barred from asserting such Claim or Subsequent Claim against any of the Petitioners or Partnerships.
44. In order to simplify and co-ordinate the claims processes with respect to the ABH entities which have filed under both the CCAA Proceedings and the Chapter 11 Proceedings, all Claims and Subsequent Claims against the Cross-Border Petitioners are to be filed with the Monitor in the CCAA Proceedings and not in the Chapter 11 Proceedings. A proof of claim filed on time 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 delivered on time to the Monitor in accordance with the Claims Procedure. If a proof of claim is delivered to the Monitor in accordance with the Claims Procedure and a 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 Claim or Subsequent Claim filed on time shall govern in the Claims Procedure.

45. In the Monitor's view, the identification of Known Creditors, the mailing of the Canadians Claims Package and U.S. Claims Package and newspaper advertisements described above will provide potential creditors with Claims and Subsequent Claims sufficient and timely information to allow them to submit their proofs of claim prior to the Claims Bar Date.

Reviewing and Determining Claims, Subsequent Claims and Restructuring Claims

46. As noted previously in this Fourteenth Report, the proposed Claims Procedure does not include a mechanism for reviewing and determining Claims, Subsequent Claims or Restructuring Claims. The Petitioners and the Partnerships have advised the Monitor that they intend to apply for approval of such procedures at a later date after discussing the mechanisms for reviewing and determining Claims, Subsequent Claims and Restructuring Claims with the Chapter 11 Debtors, their advisors and the Monitor.

RECOMMENDATIONS

47. Completion of the Smurfit transaction will result in net proceeds for BCFPI of approximately CDN \$28.4 million. In addition, ACI and BCFPI will execute contracts to supply wood fibre residue from its sawmills at market rates. These are positive developments for BCFPI and the Option would have minimal, if any, value to BCFPI if the Smurfit transaction is not completed.
48. Accordingly, the Monitor recommends that this Honourable Court:
- (a) authorize BCFPI to perform and honour its obligations under the Letter Agreement with respect to a proceeds sharing arrangement from the sale of the Avenor Timberlands;
 - (b) authorize ACI and BCFPI to enter into the Wood Fibre Supply Agreement;
 - (c) authorize ACI and BCFPI to enter into the Termination Agreement; and

(d) authorize BCFPI to enter into the Waiver and Release Agreement and the Indemnity Agreement with Smurfit Canada.

49. The Monitor is also of the view that the establishment and commencement of the Claims Procedure in both Canada and the U.S. will assist the Petitioners with respect to their restructuring efforts. In addition, it will provide the Petitioners with sufficient time to address issues which arise with respect to the Claims and the Subsequent Claims. Accordingly, the Monitor recommends that this Honourable Court approve the Claims Procedure.

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

Andre Greenwood,
Manager

APPENDIX “A”
ABITIBI PETITIONERS

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

APPENDIX “B”
BOWATER PETITIONERS

1. Bowater Canada Finance Corporation
2. Bowater Canadian Limited
3. Bowater Canadian Holdings. Inc.
4. 3231378 Nova Scotia Company
5. AbitibiBowater Canada Inc.
6. Bowater Canada Treasury Corporation
7. Bowater Canadian Forest Products Inc.
8. Bowater Shelburne Corporation
9. Bowater LaHave Corporation
10. St-Maurice River Drive Company Limited
11. Bowater Treated Wood Inc.
12. Canoxel 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”
CLAIMS PROCEDURE ORDER

SUPERIOR COURT

**CANADA
PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL**

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 Appendices “A”, “B” and “C”

Petitioners

And

ERNST & YOUNG INC.

Monitor

CLAIMS PROCEDURE ORDER

CONSIDERING the Petitioners' Motion for the Approval of a Claims Procedure Order;

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 (the **“Canadian Credit Lenders”**) and The Bank of Nova Scotia as administrative agent;
- (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, 2020 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 Noteholders under the Canadian Secured Notes, the Term Loan Lenders under the Term Loan Facility that each hold security over assets that are subject to the ACI DIP Charge (as that term is defined in the Second Amended Initial Order); (iii) any Claim, Subsequent Claim or Restructuring Claim of the Pre-Petition Lenders under the Pre-Petition Facilities (a **“Pre-Petition Lender Claim”**); (iv) 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”**); (v) 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); (vi) 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; (vii) 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 (viii) 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 (the **"Term Loan Lenders"**) and Wells Fargo, N.A. as administrative agent;
- (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 (the **“U.S. Credit Lenders”**) and Wachovia as administrative agent;
- (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 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/abitibibowater) 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 to deliver a Canadian Proof of Claim in respect of the Noteholder Claims of the Noteholders.
- [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, 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. Notice of 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.
-

APPENDIX “A”

ABITIBI PETITIONERS

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

APPENDIX “B”

BOWATER PETITIONERS

1. Bowater Canada Finance Corporation
2. Bowater Canadian Limited
3. Bowater Canadian Holdings. Inc.
4. 3231378 Nova Scotia Company
5. AbitibiBowater Canada Inc.
6. Bowater Canada Treasury Corporation
7. Bowater Canadian Forest Products Inc.
8. Bowater Shelburne Corporation
9. Bowater LaHave Corporation
10. St-Maurice River Drive Company Limited
11. Bowater Treated Wood Inc.
12. Canoxel 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”

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

**2:CANADIAN INFORMATION 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.

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/abitiibowater 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.

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 I Corp

**LETTRE D'INFORMATION 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/abitibibowater.

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/abitibibowater. 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 CEPENDANT 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/abitibibowater 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.
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
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Bowater Canadian Forest Products Inc.
Bowater LaHave Corporation
Bowater Maritimes Inc.

Cross Border Petitioners

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Bowater Canada Finance Limited Partnership
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Abitibi-Consolidated Finance LP

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Tenex Data Inc.
Abitibi-Consolidated Finance LP
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Bowater Newsprint South Operations LLC
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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 PROOF OF CLAIM

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
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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: 1-866-246-7889
e-mail: abitibibowater@ca.ey.com

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	Ultérieure
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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

Espace réservé au contrôleur

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 : abitibibowater@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
Téléphone : 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.
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 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/abitibibowater

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 : abitibibowater@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 PRÉSCRITES.**

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

Canadian Petitioners

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Abitibi-Consolidated Canadian Office Products Holding Inc.
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6169678 Canada Inc.
4042140 Canada Inc.
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Abitibi-Consolidated Nova Scotia Incorporated
Saguenay Forest Products Inc.
Terra Nova Explorations Ltd.
The Jonquiere Pulp Company
The International Bridge and Terminal Company
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Bowater Mitis Inc.
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Bowater Newsprint South LLC
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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

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