

SUPERIOR COURT

CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTREAL

No: 500-11-036133-094

DATE: JANUARY 18, 2010

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

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

ABITIBIBOWATER INC.

And

ABITIBI-CONSOLIDATED INC.

And

BOWATER CANADIAN HOLDINGS INC.

And

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

Debtors

And

ERNST & YOUNG INC.

Monitor

**CLAIMS PROCEDURE ORDER
(REVIEW AND DETERMINATION OF CLAIMS)
(# 414)**

[1] **CONSIDERING** the Petitioners' *Motion for an Order Establishing a Procedure for the Review and Determination of Claims, Subsequent Claims and Former Employee Grievances against the Petitioners* (the "**Motion**");

[2] **CONSIDERING** the representations of the parties and the absence, in the end, of any contestation on the final wording of this Order;

FOR THESE REASONS, THE COURT:

- [1] **GRANTS** the Motion.
- [2] **ISSUES** this Order divided under the following headings:
 - (a) Definitions
 - (b) Cross-Border Claims Protocol
 - (c) Review and Determination of Claims and Subsequent Claims
 - (d) Review and Determination of Former Employee Grievances
 - (e) Notices and Communications
 - (f) Aid and Assistance of Other Courts
 - (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 Procedure Order"** means the order of this Court dated August 26, 2009 in these proceedings;
- (g) **"Canadian Petitioners"** means (i) ACI 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;

- (h) **"CCAA"** means the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended;
- (i) **"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 for the purposes of the present Order, "Claim" shall not include the following:
 - (a) any Excluded Claim;
 - (b) any Restructuring Claim; and
 - (c) any Former Employee Grievance;
- (j) **"Claims Bar Date"** means, in respect of Claims, Subsequent Claims or Former Employee Grievances 4:00 p.m. (Eastern Standard Time) on November 13, 2009 or such other date as may be ordered by the Court;
- (k) **"Claims Officer"** means the individual(s) appointed as claims officer(s) pursuant to paragraph 9 of the present Order;
- (l) **"Collective Agreement"** means a collective agreement to which the Canadian Petitioners and the Partnerships or any of them and a Union were parties on or before April 17, 2009, and any subsequent amendment and/or renewal thereof;
- (m) **"Court"** means the Superior Court of Quebec;

- (n) **"Creditor"** means any Person asserting a Claim or Subsequent Claim or Restructuring Claim;
- (o) **"Cross-Border Claims Protocol"** means the cross-border claims determination protocol attached hereto as **Appendix "E"**;
- (p) **"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;
- (q) **"Determination Date"** means April 17, 2009;
- (r) **"Dispute Package"** means, with respect to any Claim, Subsequent Claim or Former Employee Grievance, a copy of the related Proof of Claim, Notice of Revision or Disallowance and Notice of Dispute;
- (s) **"Excluded Claim"** means (each otherwise undefined capitalized term as defined in the Canadian Claims Procedure Order) (i) any Claim, Secured Claim or Restructuring Claim secured by the Abitibi Administration Charge, the Bowater Administration Charge, the Abitibi D&O Charge, the Bowater D&O Charge, the ACI DIP Charge or the BI DIP Lenders Charge (as each term is defined in the Second Amended Initial Order); (ii) any Claim, Subsequent Claim or Restructuring Claim of the Pre-Petition Lenders or any other Person under the Pre-Petition Facilities (a **"Pre-Petition Lender Claim"**); (iii) subject to paragraphs 11 and 12 of the Canadian 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 and/or any Canadian Secured Notes (a **"Noteholder Claim"**); (iv) any Intercompany Claim including those secured by the ACI Inter-Company Advances Charge and the BI Inter-Company Advances Charge (as each term is defined in the Second Amended Initial Order); (v) any Claim, Subsequent Claim or Restructuring Claim of an employee of any of the Canadian Petitioners or Partnerships who was employed by that Canadian Petitioner or Partnership as of April 16, 2009; (vi) any Claim, Subsequent Claim or Restructuring Claim asserted by any person, including pension plan administrators, or pension authorities, in respect of the 20 registered pension plans for the Canadian Petitioners' Canadian employees; or (vii) any other Claim, Subsequent Claim or Restructuring Claim ordered by the Court to be treated as an Excluded Claim;
- (t) **"Former Employee Grievance"** means any claim arising from a grievance in respect of events, actions or circumstances arising out of or under any Collective Agreement and which does not constitute an Excluded Claim;

- (u) **"Grievance Claims Officer"** means the individual(s) appointed as grievance claims officer(s) pursuant to paragraph 18 of the present Order;
- (v) **"Grievance Proof of Claim"** means any proof of claim filed by a Union in accordance with the Canadian Claims Procedure Order setting forth its purported Former Employee Grievance with respect to a former employee;
- (w) **"Monitor"** means Ernst & Young Inc., in its capacity as the Court-appointed Monitor of the Canadian Petitioners and Partnerships;
- (x) **"Notice of Dispute"** means the notice that may be delivered by a Creditor who has received a Notice of Revision or Disallowance disputing such Notice of Revision or Disallowance, which notice shall be substantially in the form attached hereto as **Appendix "F"**;
- (y) **"Notice of Revision or Disallowance"** means the notice advising a Creditor or a Union that the Monitor has revised or rejected all or part of such Creditor's or Union's Claim, Subsequent Claim or Former Employee Grievance set out in its Proof of Claim or Grievance Proof of Claim and setting out the reasons for such revision or disallowance, which notice shall be substantially in the form attached hereto as **Appendix "E"**;
- (z) **"Partnerships"** means the entities listed on **Appendix "D"** hereto, excluding however, for the purposes of this Order, Abitibi-Consolidated Finance LP;
- (aa) **"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;
- (bb) **"Plan"** means the plan(s) of arrangement and compromise to be filed in these proceedings in connection with the restructuring efforts of the Canadian Petitioners and Partnerships.
- (cc) **"Proof of Claim"** means any proof of claim filed by a Creditor in accordance with the Canadian Claims Procedure Order setting forth its purported Claim or Subsequent Claim;
- (dd) **"Proven Claim"** means the amount of any Claim, Subsequent Claim or Former Employee Grievance of any Creditor or Union as of 12:01 a.m. on the Determination Date, determined in accordance with the provisions of the CCAA and this Order;

- (ee) **"Restructuring Claim"** means (i) 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 obligation after August 31, 2009; or (ii) any Claim against any of the Canadian Petitioners or Partnerships as a former owner, occupier, person in possession or otherwise in connection with any property (whether moveable or immovable, real or personal) transferred on or after April 17, 2009 provided that **"Restructuring Claim"** shall not include an Excluded Claim or a Subsequent Claim.
- (ff) **"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;
- (gg) **"Threshold Claim"** shall have the meaning set forth in the Cross-Border Claims Protocol;
- (hh) **"UCC"** means the statutory committee of unsecured creditors appointed in the Chapter 11 proceedings, the U.S. Creditors' Committee;
- (ii) **"Union"** means the following unions, in each case comprising any affiliated union(s) representing one or more employees (respectively and collectively, the **"Unions"**):
- Canadian Office and Professional Employees Union (COPE);
 - Centrale des syndicats démocratiques (CSD);
 - Communications, Energy and Paperworkers Union of Canada / Syndicat canadien des communications, de l'énergie et du papier (CEP / SCEP);
 - Confédération des syndicats nationaux / Fédération des travailleurs et des travailleuses du papier et de la forêt / Syndicat national des travailleurs des pâtes et papiers (CSN / FTTPF / SNTTP);
 - Fraternité unie des charpentiers menuisiers d'Amérique (FUCMA);
 - International Association of Machinists & Aerospace Workers (IAMS);
 - International Brotherhood of Electrical Workers (IBEW);
 - International Longshoremen Association (ILA);

- International Union of Operating Engineers (IUOE);
 - Office and Professional Employees International Union (OPEIU);
 - Syndicat des employés et employés professionnels-les et de bureau – Québec (SEPB);
 - United Association of Plumbers and Steamfitters (UAPS); and
 - United Steel Workers (USWA).
- (jj) **"U.S. Court"** means the United States Bankruptcy Court for the District of Delaware;
- (kk) **"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, but, for the purposes of this Order, shall include Abitibi Consolidated Finance, LP; and
- (ll) **"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.

Cross-Border Claims Protocol

[4] **ORDERS** that (i) the Cross-Border Claims Protocol be and is hereby approved and shall become effective upon its approval by the U.S. Bankruptcy Court, (ii) to the extent any terms of this Order are inconsistent with the Cross-Border Claims Protocol, the terms of the Cross-Border Claims Protocol shall govern, (iii) all claims against any Cross-Border Petitioner shall be proven in accordance with the Cross-Border Claims Protocol, and (iv) the parties to these proceedings and any other Person shall be governed by the Cross-Border Claims Protocol and shall comply with same.

[5] **ORDERS** that, notwithstanding paragraphs 8 and 17 hereof, the Monitor shall not accept, amend or disallow any Claim, Subsequent Claim or Former Employee Grievance which constitutes a Threshold Claim against any Cross-Border Petitioner

unless, prior to such acceptance, amendment or disallowance, the Monitor shall have consulted with the UCC in the manner described in the Cross-Border Claims Protocol.

[6] **ORDERS** that notwithstanding anything to the contrary contained therein, the Cross Border Claims Protocol and this Order shall not determine: (a) the choice of law applicable to the determination and ultimate allowance of claims filed in the present proceedings and in the U.S. Proceedings; (b) the priority to which such claims are entitled under the U.S. Bankruptcy Code and/or the CCAA, including whether any claim may be entitled to priority under section 503(b)(9) of the U.S. Bankruptcy Code; (c) the distribution to which such claims shall be entitled under any plan of compromise, arrangement or reorganization approved in the present proceedings and in the U.S. Proceedings; and (d) the validity, enforceability, characterization, allowance, priority, valuation, and/or value allocation of any prepetition or postpetition intercompany claims or equity interests, including, without limitation, wind-up claims, contribution claims, and preferred stock interests.

[6.1] **ORDERS**, notwithstanding paragraph 4 hereof, that the Ad Hoc Unsecured Noteholder Committee of ACI et al. shall have the same rights as the UCC in relation to Special Notice Claims and Duplicate Claims as described in the Cross-Border Claims Protocol.

Review and Determination of Claims and Subsequent Claims

[7] **ORDERS** that all Claims and Subsequent Claims shall be determined pursuant to the procedure contained herein, and the resulting award shall determine the amount of the Claim or Subsequent Claim for voting and distribution purposes under the Plan, in the event that such Claim or Subsequent Claim is subject to compromise under the CCAA and the Plan.

[8] **ORDERS** that, subject to (i) the Claims Bar Date; (ii) paragraph 5 hereof; and (iii) the Cross-Border Claims Protocol, the following procedure shall apply to Proofs of Claim filed against any of the Canadian Petitioners or the Partnerships:

- (a) the Monitor, together with the Canadian Petitioners or the Partnerships, shall review the Proof of Claim and the terms set out therein;
- (b) where applicable, the Monitor shall send the Creditor a Notice of Revision or Disallowance in accordance with paragraph 27 below;
- (c) the Creditor who receives a Notice of Revision or Disallowance and wishes to dispute it shall, within ten (10) Business Days of the Notice of Revision or Disallowance, send by registered mail or courier a Notice of Dispute to the Monitor setting out the basis for its dispute;
- (d) unless otherwise authorized by this Court, if the Creditor does not provide a Notice of Dispute within the time period provided for above, such Creditor

shall be deemed to have accepted the determination of its Claim or Subsequent Claim as set out in the Notice of Revision or Disallowance;

- (e) the Monitor, with the assistance of the Petitioners, shall attempt to consensually resolve the disputed Claim or Subsequent Claim following the receipt by the Monitor of the Notice of Dispute;
- (f) if, after the expiration of such period of time as the Monitor believes appropriate, the disputed Claim or Subsequent Claim has not been resolved:
 - (i) the Monitor, after consultation with the Canadian Petitioners or the Partnerships, shall refer the Claim or Subsequent Claim to a Claims Officer and the Monitor shall deliver a Dispute Package to the Claims Officer; or
 - (ii) the Monitor, after consultation with the Canadian Petitioners or Partnerships, shall refer the Claim or Subsequent Claim to the Court, and either the Creditor, the Monitor or the Canadian Petitioners or Partnerships may bring a motion for the resolution of such Claim or Subsequent Claim by the Court; and
- (g) the Monitor shall not be required to send any Creditor a confirmation of receipt by the Monitor of any document provided by a Creditor pursuant to this Order and each Creditor shall be responsible for obtaining proof of delivery, if they so require, through their choice of delivery method.

[9] **ORDERS** that the Canadian Petitioners or Partnerships shall have the power and authority to appoint from time to time one or more individuals to act as a Claims Officer for the purposes of this claims procedure, provided however that the Monitor and this Court shall have both approved such appointment.

[10] **ORDERS** that upon receipt of a Dispute Package, the Claims Officer shall schedule and conduct a hearing to settle the disputed portion of the Claim or Subsequent Claim and shall, as soon as practicable thereafter, notify the Canadian Petitioners or the Partnerships, the Monitor and the Creditor of his or her determination.

[11] **ORDERS** that the Claims Officer shall have the authority to determine the procedure for adjudication of disputed Claims or Subsequent Claims that are referred to him or her, including the manner of presenting evidence and the conduct of any hearing before him or her, provided that a Creditor may request that such adjudication be conducted in either English or French.

[12] **ORDERS** that each Claims Officer may, with the consent of the parties, act as a mediator in respect of any Claim or Subsequent Claim without thereby being disqualified from adjudicating upon such claim.

[13] **ORDERS** that the Canadian Petitioners or the Partnerships, the Creditor or the UCC (in the case of a Threshold Claim), may appeal a Claims Officer's determination to this Court within ten (10) Business Days of notification of the Claims Officer's determination of the disputed portion of such Creditor's Claim by serving upon the Canadian Petitioners or the Partnerships, the Creditor, the UCC (in the case of a Threshold Claim), as applicable, and the Monitor, and filing with this Court a notice of motion returnable on a date to be fixed by this Court. If an appeal is not filed within such period then the Claims Officer's determination shall, subject to a further order of the Court, be deemed to be final and binding on the Canadian Petitioners or the Partnerships, the UCC and the Creditor and shall be a Proven Claim.

Review and Determination of Former Employee Grievances

[14] **ORDERS** that all Former Employee Grievances shall be determined pursuant to the procedure contained herein, and the resulting award shall determine the amount of the Former Employee Grievance, if applicable, for voting and distribution purposes under the Plan, in the event that such Former Employee Grievance is subject to compromise under the CCAA and the Plan.

[15] **ORDERS** that, in the event that any Former Employee Grievance is subject to compromise under the CCAA and the Plan, each Union shall hereby be authorized to exercise any voting rights in respect of all such Former Employee Grievances as agent for their affected members for the purposes of the Plan.

[16] **ORDERS** that the Monitor shall assist the Canadian Petitioners, Partnerships and Unions in connection with the administration of the claims procedure provided for herein, as requested by the Canadian Petitioners, Partnerships or Unions from time to time, and is hereby directed and empowered to take such other actions and fulfill such other roles as are contemplated by this order.

[17] **ORDERS** that, subject to (i) the Claims Bar Date; (ii) paragraph 5 hereof; and (iii) the Cross-Border Claims Protocol, the following procedure shall apply to Grievance Proofs of Claim filed against any of the Canadian Petitioners or the Partnerships:

- (a) the Monitor, together with the Canadian Petitioners or the Partnerships, shall review the Grievance Proofs of Claim and the terms set out therein;
- (b) where applicable, the Monitor shall send the Union a Notice of Revision or Disallowance in accordance with paragraph 27 below;
- (c) the Union who receives a Notice of Revision or Disallowance and wishes to dispute it shall, within ten (10) Business Days of the Notice of Revision or Disallowance, send by registered mail or courier a Notice of Dispute to the Monitor setting out the basis for its dispute;

- (d) unless otherwise authorized by this Court, if the Union does not provide a Notice of Dispute within the time period provided for above, such Union shall be deemed to have accepted on behalf of itself and of its members the determination of the Former Employee Grievance as set out in the Notice of Revision or Disallowance;
- (e) the Monitor, with the assistance of the Petitioners, shall attempt to consensually resolve the Former Employee Grievance following the receipt by the Monitor of the Notice of Dispute;
- (f) if, after the expiration of such period of time as the Monitor believes appropriate, the Former Employee Grievance has not been resolved the Monitor, after consultation with the Canadian Petitioners or the Partnerships, shall refer the Former Employee Grievance to a Grievance Claims Officer and the Monitor shall deliver a Dispute Package to the Grievance Claims Officer; and
- (g) the Monitor shall not be required to send any Union a confirmation of receipt by the Monitor of any document provided by a Union pursuant to this Order and each Union shall be responsible for obtaining proof of delivery, if they so require, through their choice of delivery method.

[18] **ORDERS** that the Honourable Louise Otis is hereby appointed as Grievance Claims Officer(s) for the purposes of the present claims procedure and that the Canadian Petitioners or Partnerships shall have the power and authority to appoint from time to time one or more additional individual(s) to act as Grievance Claims Officer for the purposes of this claims procedure, provided however that the Monitor and this Court shall have both approved such appointment.

[19] **ORDERS** that following the Monitor's referral of a Former Employee Grievance to a Grievance Claims Officer, the latter shall schedule a hearing according to a timetable to be set in consultation with the Canadian Petitioners and Partnerships, the Monitor, the Unions and, in the case of a Threshold Claim, the UCC, to hear, determine and adjudicate the Former Employee Grievance, including determining the Former Employee Grievance for voting and distribution purposes under the Plan. Failing agreement of the affected parties to the scheduling of the Former Employee Grievance, the Grievance Claims Officer shall set the hearing schedule.

[20] **ORDERS** that each Grievance Claims Officer shall have the powers of an arbitrator appointed pursuant to the *Quebec Labour Code*, the *Ontario Labour Relations Act*, the *British Columbia Labour Relations Code*, the *New Brunswick Industrial Relations Act*, the *Nova Scotia Trade Union Act*, the *Newfoundland and Labrador Labour Relations Act* or the *Canada Labour Code* (as the case may be) and under the Collective Agreement under which the Former Employee Grievance arose, and further, **ORDERS** that each Grievance Claims Officer may, with the consent of the parties, act

as a mediator in respect of any Former Employee Grievance without thereby being disqualified from adjudicating upon such grievance.

[21] **ORDERS** that subject to the terms of this order and directions of this Court, the Grievance Claims Officers shall determine the manner, if any, in which evidence may be brought before them by the parties as well as any other procedural matters which may arise in respect of the determination of any Former Employee Grievance under this order, provided that a Union may request that such mediation or adjudication be conducted in either English or French.

[22] **ORDERS** that in the event the Grievance Claims Officer determines that written submissions should be made, the affected Union and any party to arbitration proceedings pursuant to this order shall be notified of the date scheduled for the arbitration hearing at least fifteen (10) Business Days prior to such hearing. No later than five (5) Business Days prior to any such arbitration hearing, the affected Union, the Canadian Petitioner and Partnership party to that arbitration and, in the case of a Threshold Claim, the UCC, shall serve on the party opposite and the Monitor, and file with the Grievance Claims Officer, written submissions not exceeding seven (7) pages in length in support of their position and request for relief, if any, together with all documents (and authorities) relevant to the arbitration which have not been filed by the other party to the arbitration and witness statements not exceeding five (5) pages in length summarizing the evidence to be tendered at the arbitration hearing by any individual from whom a party intends to elicit evidence.

[23] **ORDERS** that the Canadian Petitioners or the Partnerships, the Union or the UCC (in the case of a Threshold Claim), may appeal a Grievance Claims Officer's determination to this Court within ten (10) Business Days of notification of the Grievance Claims Officer's determination of the disputed portion of such Union's Former Employee Grievance by serving upon the Canadian Petitioners or the Partnerships, the Union, the UCC (in the case of a Threshold Claim), as applicable, and the Monitor, and filing with this Court a notice of motion returnable on a date to be fixed by this Court. If an appeal is not filed within such period then the Grievance Claims Officer's determination shall, subject to a further order of the Court, be deemed to be final and binding on the Canadian Petitioners or the Partnerships, the UCC and the Union and shall be a Proven Claim. For the purposes of such an appeal, the Court shall apply the criteria applicable to judicial reviews.

[24] **ORDERS** that any mediated settlement, award rendered or Former Employee Grievance determined shall not constitute a precedent and shall not be referred to or relied upon in any subsequent proceeding, including any arbitration.

[25] **ORDERS** that any submission made or position taken by a party in any proceedings conducted pursuant to this order are without prejudice to any arbitration conducted under the applicable Collective Agreement to which the present procedure does not apply.

[26] **ORDERS** that notwithstanding any other provision of this order the filing by any party of any Former Employee Grievance shall not, for that reason only, grant any Person any standing or rights under the Plan.

Notices and Communications

[27] **ORDERS** that any document sent by the Monitor or the Canadian Petitioners or the Partnerships pursuant to this Order may be sent by e-mail, ordinary mail, registered mail, courier or facsimile transmission, in either English or French as requested by the Creditor or the Union. A Creditor or Union shall be deemed to have received any document sent pursuant to this Order four (4) Business Days after the document is sent by ordinary mail and one (1) Business Day after the document is sent by registered mail, courier, e-mail or facsimile transmission. Documents shall not be sent by ordinary or registered mail during a postal strike or work stoppage of general application.

Aid and Assistance of Other Courts

[28] **REQUESTS** the aid and recognition of any court or any judicial, regulatory or administrative body in any province or territory 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 or any court or any judicial, regulatory or administrative body of the United States and of any other nation or state to, act in aid of and to be complementary to this Court in carrying out the terms of this Order.

General Provisions

[29] **ORDERS** that, for the purposes of this Order, all Claims and Former Employee Grievances denominated in a foreign currency shall be filed in the currency in which they are incurred but, for purposes of determination of the value of such Claim or Former Employee Grievance for voting and distribution purposes, shall be converted by the Monitor to Canadian dollars at the Bank of Canada noon spot rate of exchange for exchanging currency to Canadian dollars on the Determination Date (U.S. dollar claims are to be converted at the rate of US\$1 = CDN\$1.2146).

[30] **ORDERS** that, for the purposes of this Order, all Subsequent Claims denominated in a foreign currency shall be filed in the currency in which they are incurred but, for purposes of determination of the value of such Subsequent Claims for voting and distribution purposes, shall be converted by the Monitor to Canadian dollars at the Bank of Canada noon spot rate of exchange for exchanging currency to Canadian dollars on the date of the notice of repudiation or termination which gave rise to said Subsequent Claim.

[31] **ORDERS** that the Monitor shall use reasonable discretion as to the adequacy of completion and execution of any document completed and executed pursuant to this Order and, where the Monitor is satisfied that any matter to be proven under this Order

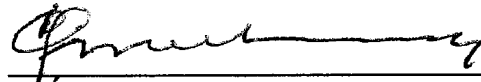
has been adequately proven, the Monitor may waive strict compliance with the requirements of this Order as to the completion and execution of documents.

[32] **ORDERS** that references in this Order to the singular include the plural, to the plural include the singular and to any gender include the other gender.

[33] **ORDERS** that the Monitor may apply to this Court for advice and direction in connection with the discharge or variation of its powers and duties under this Order.

[34] **ORDERS** the provisional execution of this Order notwithstanding appeal.

[35] **THE WHOLE** without costs.


CLÉMENT GASCON, J.S.C. J.S.C.

Me Guy P. Martel and Me Joseph Reynaud
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Me Marc Duchesne
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Me Neil Peden
WOODS
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Date of hearing January 18, 2010

SCHEDULE "A"
ABITIBI PETITIONERS

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

SCHEDULE "B"
BOWATER PETITIONERS

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

SCHEDULE "C"
18.6 CCAA PETITIONERS

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

APPENDIX "D"
PARTNERSHIPS

1. Bowater Canada Finance Limited Partnership
2. Bowater Pulp and Paper Canada Holdings Limited Partnership
3. Abitibi-Consolidated Finance LP

APPENDIX "E"

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

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

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

Background

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

Petitioners") filed for and obtained protection from their creditors under the *Companies' Creditors Arrangement Act* (the "**CCAA**" and the "**CCAA Proceedings**") pursuant to an Order issued by the Canadian Court (the "**Initial Order**").

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

8. By order dated August 26, 2009, the Canadian Court approved the Canadian Petitioners' motion for the approval of a Canadian claims procedure and on January 18, 2010, the Canadian Court approved the Canadian Petitioners' motion for the approval of a claims procedure regarding the review and determination of claims (collectively, the "**Canadian Claims Order**") in respect of the Canadian Petitioners, including the Cross-Border Petitioners, and the Partnerships.
9. By order dated September 3, 2009, the U.S. Court entered an order establishing a bar date for filing proofs of claim in the U.S. Proceedings and approving the form and manner of notice thereof (the "**U.S. Claims Order**").
10. The claims bar date in both Canada and the U.S. was November 13, 2009 (the "**Claims Bar Date**").
11. Pursuant to the Canadian Claims Order, any claims asserted against the Canadian Petitioners or the Partnerships were to have been filed in the CCAA Proceedings in accordance with the Canadian Claims Procedure. This includes any claims asserted against the Cross-Border Petitioners.
12. Pursuant to the U.S. Claims Order, subject to certain exceptions, any person or entity (including any governmental unit) asserting a claim against a debtor in the U.S. Proceedings must have filed a proof of claim so that it was actually received by the U.S. claims agent on or before the Claims Bar Date; provided, however, that any person or entity asserting a claim against a Cross-Border Petitioner in the U.S. Proceedings may file a timely proof of claim pursuant to the Canadian Claims Order so that it is actually received by the Monitor on or before the Claims Bar Date. The U.S. Claims Order further provides that proofs of claim timely filed against any Cross-Border Petitioner with the Monitor shall be deemed timely-filed claims against the applicable Cross-Border Petitioner(s) in the U.S. Proceedings.

13. The Canadian Claims Order provides that a proof of claim timely filed against a Cross-Border Petitioner in accordance with the U.S. Claims Order is deemed to be a Canadian proof of claim that has been timely delivered to the Monitor in accordance with the Canadian Claims Order. If a Canadian proof of claim is delivered to the Monitor in accordance with the Canadian Claims Order and a U.S. proof of claim is also filed in accordance with the U.S. Claims Order in respect of the same claim against the same Cross-Border Petitioner, the last timely filed claim shall govern in the Canadian Claims Procedure, subject to paragraph 19 hereof.
14. The purpose of this Claims Determination Protocol is to supplement the procedures set forth in the Claims Procedure Orders in an effort to establish an efficient and consistent procedure with respect to the review and determination of claims in the Insolvency Proceedings against the Cross-Border Petitioners only.

Allowance of Claims

(a) *Claims against the Canadian Petitioners or the Partnerships*

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

(b) *Claims against the U.S. Debtors*

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

(c) *Claims against the Cross-Border Petitioners*

17. For claims filed against the Cross-Border Petitioners in the CCAA Proceedings and/or the U.S. Proceedings:

- (a) The Monitor, together with the Canadian Petitioners, shall review each proof of claim and the terms set out therein filed against the Cross-Border Petitioners, and subject to paragraphs 17(b) and (c) hereof, the Canadian Claims Order shall govern the allowance or disallowance of such proofs of claim. Any such claim shall be determined in accordance with the Canadian Claims Order in both the U.S. Proceedings and the CCAA Proceedings if the Monitor accepts, amends or disallows such claim and no objection is filed with respect thereto as provided herein or in the respective proceedings.
- (b) The Monitor shall not accept, amend or disallow any claim or part thereof filed against the Cross-Border Petitioners for an amount in excess of \$100,000 (Canadian dollars) (such claim, a **"Threshold Claim"**) unless, prior to such intended treatment, the Monitor shall have consulted with the UCC concerning the subject claim as provided herein. The Monitor shall provide notice (the **"Threshold Claim Notice"**) of its intended acceptance, amendment or disallowance of a Threshold Claim to counsel for the UCC and such notice shall include a copy of the applicable proof of claim form with all supporting documentation, or if such supporting documentation is voluminous, in the opinion of the Monitor, a summary thereof, in respect of the subject claim that the Monitor recommends be accepted, amended or disallowed (without prejudice to the rights of the UCC to request and examine such further supporting documentation as it deems necessary), along with the Monitor's analysis for such recommendation. In the case of a Threshold Claim in excess of \$1,000,000 (Canadian dollars) for which a creditor has also filed a proof of claim against any ACI Petitioner based upon similar grounds of liability or arising from or related to the same underlying debt or claim (including, without limitation, any claim in respect of a debt and any guaranty, surety or indemnity in respect of such debt) as that asserted in such Threshold Claim (such Threshold Claim, a **"Special Notice Claim"** and such claim against the ACI Petitioner, a **"Duplicate**

Claim”), the Monitor shall include in the Threshold Claim Notice a copy of the Duplicate Claim form with all supporting documentation, or if such supporting documentation is voluminous in the opinion of the Monitor, a summary of the Duplicate Claim (without prejudice to the rights of the UCC to request and examine such further supporting documentation as it deems necessary), along with the Monitor’s recommendation as to whether the Duplicate Claim shall be accepted, amended or disallowed in the CCAA Proceedings, along with the Monitor’s analysis for such recommendation. After review of the Threshold Claim Notice by the UCC, the Monitor shall also provide such additional information relative to the subject claim as the UCC may reasonably request.

- (i) The Monitor may accept, amend or disallow any Threshold Claim (including any Special Notice Claim) if, within the period of fifteen (15) business days following delivery of the Threshold Claim Notice pursuant to paragraph 17(b), the UCC has not provided the Monitor with its written objection to the proposed treatment of such claim. While the UCC’s consideration of a Special Notice Claim is pending, or, if the UCC objects to the treatment of a Special Notice Claim, until such time as an objection pursuant to paragraphs 17(c) and 18 is resolved, the Monitor will not accept, amend or disallow the relevant Duplicate Claim. Notwithstanding the foregoing, the Monitor reserves its right to participate fully in the determination of any claim made in the CCAA Proceedings, including any claims against the Cross-Border Petitioners.
- (ii) The Monitor may accept, amend or disallow any claim filed against the Cross-Border Petitioners for less than \$100,000 (Canadian dollars) without advance notice to the UCC; provided, however, that the Monitor shall provide the UCC with reports identifying such claims at the earlier of either (a) a monthly basis or (b) at such time

as the aggregate amount of such claims filed against the Cross-Border Petitioners in any thirty day period exceeds \$5,000,000 (Canadian dollars).

- (iii) The Monitor shall not accept, amend or disallow any claim or part thereof which has been filed by or on behalf of, or deemed filed by or on behalf of, any of the Canadian Petitioners, the Partnerships or the U.S. Debtors against any of the Cross-Border Petitioners without first consulting with the UCC.
 - (iv) The Monitor and the UCC shall reasonably cooperate in exchanging information, including pursuant to paragraph 17(b) hereof, on the terms previously agreed to by the parties. Any further information sharing between the Monitor and the UCC, including pursuant to paragraph 17(b) hereof, shall be as agreed upon between the Monitor and the UCC or, failing agreement, as directed by the Canadian Court. All rights of the Monitor and the UCC are expressly reserved, and the failure to specify the terms of information sharing herein shall not be cited against or prejudice either party.
- (c) If an objection to the Monitor's allowance, amendment or disallowance of a Threshold Claim (including a Special Notice Claim) is made by the UCC in accordance with paragraph 17(b) above or a creditor objects to the determination of its claim pursuant to the Canadian Claims Order, the creditor, the UCC, the Monitor and the Cross-Border Petitioners shall seek to agree and stipulate to the determination of the objection in either the U.S. Court or the Canadian Court, whereupon the Court so stipulated to may determine the objection in accordance with the procedures established by, or applicable to, such determination in such Court and the determination of such objection by such Court shall be binding on all parties in the Insolvency Proceedings.

- (i) If such creditor, the Cross-Border Petitioners, the UCC and the Monitor fail to agree on the appropriate forum to determine the objection or any proposed resolution thereof, then the Canadian Court shall determine the appropriate forum for determination of the objection; provided, however, that prior to any such determination by the Canadian Court, such creditor, the Cross-Border Petitioners or the Monitor may seek a Joint Hearing pursuant to the Court Cooperation Protocol to determine the appropriate forum for determination of the objection, or whether a joint hearing on the merits of the objection or proposed resolution thereof is appropriate; provided further, however, that if the UCC is the party objecting to the selected forum to determine the objection or any proposed resolution thereof, then the Cross-Border Petitioners or the Monitor shall seek a Joint Hearing pursuant to the Court Cooperation Protocol to determine the appropriate forum for determination of the objection, or whether a joint hearing on the merits of the objection or proposed resolution thereof is appropriate.
- (ii) In the event a claim is referred to the Canadian Court for determination pursuant to this provision of the Claims Determination Protocol, the Canadian Claims Order and procedures set forth therein will govern its allowance, amendment or disallowance and the UCC shall have standing to participate in such determination as provided therein.

Final Determination

- 18. In the event a claim is determined by the Canadian Court or the U.S. Court pursuant to the procedures established herein, subject to all applicable rights of appeal with respect to such determination in the jurisdiction in which the determination was made, such determination shall be binding upon the Canadian

Petitioners, including the Cross-Border Petitioners, the U.S. Debtors, the creditor and the UCC for the purposes of both the U.S. Proceedings and the CCAA Proceedings.

Choice of Law

19. Nothing herein shall determine:

- (a) the choice of law applicable to the determination and ultimate allowance of claims filed in the Insolvency Proceedings;
- (b) the priority to which such claims are entitled under the U.S. Bankruptcy Code and/or the CCAA;
- (c) the distribution to which such claims shall be entitled under any plan of compromise, arrangement or reorganization approved in the Insolvency Proceedings; or
- (d) the validity, enforceability, characterization, allowance, priority, valuation, and/or value allocation of any prepetition or postpetition intercompany claims or equity interests, including, without limitation, wind-up claims, contribution claims, and preferred stock interests.

Comity and Independence of the Courts

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

Effectiveness; Modification

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

Procedure for Resolving Disputes under the Claims Determination Protocol

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

Preservation of Rights

24. Nothing in this Claims Determination Protocol shall prejudice the right of the Canadian Petitioners, the Partnerships, the U.S. Debtors, the UCC or any other party in interest to dispute or assert offsets or defenses to any claim filed in the Insolvency Proceedings.
25. Subject only to the notice and delay obligations specified in paragraphs 17(b) and (c) hereof, nothing in this Claims Determination Protocol shall prejudice the right of the Monitor to perform all of its responsibilities and obligations as required

under the Canadian Proceedings, under applicable order of the Canadian Court or otherwise under applicable law, including with respect to the acceptance, amendment or disallowance of Duplicate Claims, and the provisions of this Claims Determination Protocol are intended by the parties and the Courts to facilitate the performance of such responsibilities and obligations by the Monitor.

26. Except as specifically provided herein, neither the terms of this Claims Determination Protocol nor any actions taken under this Claims Determination Protocol shall: (i) prejudice or affect the powers, rights, claims and defenses of the Canadian Petitioners, the Partnerships, the U.S. Debtors and their respective estates or creditors, the UCC, the U.S. Trustee, the Monitor or any of the foregoing parties' representatives or professionals under applicable law, including, without limitation, the U.S. Bankruptcy Code, the CCAA and orders of the Courts, or require any of such foregoing parties to take any action or refrain from taking any action that would result in a breach of any duty imposed upon them by any applicable law; or (ii) preclude or prejudice the rights of any person to assert or pursue such person's substantive rights against any other person under the applicable laws of Canada or the United States.

CROSS BORDER CLAIMS PROTOCOL APPENDIX "A"
U.S. Debtors
(as Defined in the Cross Border Claims Protocol)

1. AbitibiBowater Inc.
2. AbitibiBowater U.S. Holding 1 Corp.
3. AbitibiBowater U.S. Holding LLC
4. Abitibi-Consolidated Alabama Corporation
5. Abitibi-Consolidated Corporation
6. Abitibi-Consolidated Finance LP
7. Abitibi Consolidated Sales Corporation
8. Alabama River Newsprint Company
9. Augusta Woodlands, LLC
10. Bowater Alabama LLC
11. Bowater America Inc.
12. Bowater Finance Company Inc.
13. Bowater Finance II LLC
14. Bowater Incorporated
15. Bowater Newsprint South LLC
16. Bowater Newsprint South Operations LLC
17. Bowater Nuway Inc.
18. Bowater Nuway Mid-States Inc.
19. Bowater South American Holdings Incorporated
20. Bowater Ventures Inc.
21. Catawba Property Holdings, LLC
22. Coosa Pines Golf Club Holdings LLC
23. Donohue Corp.
24. Lake Superior Forest Products Inc.
25. Tenex Data Inc.

CROSS BORDER CLAIMS PROTOCOL APPENDIX "B"
ACI PETITIONERS

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

CROSS BORDER CLAIMS PROTOCOL APPENDIX "C"
BOWATER PETITIONERS

1. Bowater Canada Finance Corporation
2. Bowater Canadian Limited
3. Bowater Canadian Holdings. Inc.
4. 3231378 Nova Scotia Company
5. AbitibiBowater Canada Inc.
6. Bowater Canada Treasury Corporation
7. Bowater Canadian Forest Products Inc.
8. Bowater Shelburne Corporation
9. Bowater LaHave Corporation
10. St-Maurice River Drive Company Limited
11. Bowater Treated Wood Inc.
12. Canoxel Hardboard Inc.
13. 9068-9050 Quebec Inc.
14. Alliance Forest Products Inc. (2001)
15. Bowater Belledune Sawmill Inc.
16. Bowater Maritimes Inc.
17. Bowater Mitis Inc.
18. Bowater Guérette Inc.
19. Bowater Couturier Inc.

APPENDIX "F"**FORM OF NOTICE OF REVISION OR DISALLOWANCE OF A CLAIM, SUBSEQUENT CLAIM OR FORMER EMPLOYEE GRIEVANCE AGAINST ABITIBI CONSOLIDATED INC. AND BOWATER CANADIAN FOREST PRODUCTS INC., et al.**

Name of Creditor: _____

Sent VIA: _____

Claim Reference #: _____

Pursuant to the order issued by the Superior Court of Quebec on _____, 2010 (the "**Claims Determination Order**"), Ernst & Young Inc. in its capacity as Court-appointed Monitor of Abitibi Consolidated Inc. and Bowater Canadian Forest Products Inc. *et al.*, hereby gives you notice that it has reviewed your Proof of Claim or Grievance Proof of Claim against _____ and has revised or rejected your claim or grievance as follows (all undefined capitalized terms herein shall have the meaning attributed to them in the Claims Determination Order):

	Proof of Claim or Grievance Proof of Claim as submitted	Revised Claim or Former Employee Grievance as accepted
Nature of Claim or Subsequent Claim (secured or unsecured)		
Former Employee Grievance		

Reason(s) for the Revision or Disallowance:(to insert particulars of the matter at hand)

If you do not agree with this Notice of Revision or Disallowance please take notice of the following:

1. If you intend to dispute this Notice of Revision or Disallowance, you must, within ten (10) business days of the date of this Notice of Revision or Disallowance, deliver a Notice of Dispute by registered mail or courier at the addresses indicated hereon. The Form of Notice of Dispute is attached to this Notice.

2. Creditors or Unions shall be responsible for obtaining proof of delivery of such Notice of Dispute through their choice of delivery method. No acknowledgement of receipt will be provided by the Monitor.
3. If you do not deliver a Notice of Dispute within the above prescribed time period, the determination of your Claim, Subsequent Claim or Former Employee Grievance shall be deemed to be as set out in this Notice of Revision or Disallowance.

Address for Service of the Notice of Dispute:

Ernst & Young Inc., Court-appointed Monitor of Abitibi Consolidated Inc. and Bowater Canadian Forest Products Inc., *et al.*

By Registered Mail or Courier:

Ernst & Young Inc.
800 Rene-Levesque Blvd. West, Suite 1900
Montréal, Québec
H3B 1X9

Attention: Donna Comerford

Telephone : 866-246-7889

Fax : 514-879-3992

E-mail : abitibibowater@ca.ey.com

IF YOU FAIL TO DELIVER A NOTICE OF DISPUTE WITHIN THE PRESCRIBED TIME PERIOD, THIS NOTICE OF REVISION OR DISALLOWANCE WILL BE BINDING UPON YOU FOR VOTING AND/OR DISTRIBUTION PURPOSES UNDER A PROPOSED PLAN OF COMPROMISE OR ARRANGEMENT.

Dated at Montreal, Quebec this ____ day of _____, 2010.

ERNST & YOUNG INC.

In its capacity as Court-appointed Monitor of Abitibi Consolidated Inc. and Bowater Canadian Forest Products Inc. *et al.*

Per: _____

Encl.

APPENDIX "G"**FORM OF NOTICE OF DISPUTE OF A NOTICE OF REVISION OR DISALLOWANCE OF
A CLAIM, SUBSEQUENT CLAIM OR FORMER EMPLOYEE GRIEVANCE AGAINST
ABITIBI CONSOLIDATED INC. AND BOWATER CANADIAN FOREST PRODUCTS INC.
*et al.***

Pursuant to the order issued by the Superior Court of Quebec on _____, 2010 (the "**Claims Determination Order**"), we hereby give you notice of our intention to dispute the Notice of Revision or Disallowance bearing Reference Number _____ and dated _____ issued by Ernst & Young Inc. in its capacity as Court-appointed Monitor of Abitibi Consolidated Inc. and Bowater Canadian Forest Products Inc., *et al.*, in respect of our [Claim / Subsequent Claim / Former Employee Grievance] (all undefined capitalized terms herein shall have the meaning attributed to them in the Claims Determination Order).

Name of Creditor or Union: _____.

Reason(s) for dispute (*attach additional sheet and copies of all supporting documentation if necessary*):

Signature of Creditor or Union (or representative): _____

(*Please print name*): _____

Date: _____

Telephone number: (____) _____

Facsimile number: (____) _____

Full mailing address:

Email: _____

THIS FORM AND SUPPORTING DOCUMENTATION ARE TO BE RETURNED TO THE MONITOR BY REGISTERED MAIL OR COURIER AT THE ADDRESS INDICATED BELOW IN ORDER TO BE RECEIVED BY THE MONITOR WITHIN TEN (10) BUSINESS DAYS OF RECEIPT BY THE CREDITOR OR UNION OF THE NOTICE OF REVISION OR DISALLOWANCE.

Creditors or Unions shall be responsible for obtaining proof of delivery of such Notice of Dispute through their choice of delivery method. No acknowledgement of receipt will be provided by the Monitor.

Address for Service of the Notice of Dispute:

Ernst & Young Inc., Court-appointed Monitor of Abitibi Consolidated Inc. and Bowater Canadian Forest Products Inc., *et al.*

By Registered Mail or Courier:

Ernst & Young Inc.
800 Rene-Levesque Blvd. West, Suite 1900
Montréal, Québec
H3B 1X9

Attention: Donna Comerford

Telephone : 866-246-7889

Fax : 514-879-3992

E-mail : abitibibowater@ca.ey.com