MATERIAL CHANGE REPORT

Item 1 Name and Address of Company

AbitibiBowater Canada Inc.
1155 Metcalfe Street, Suite 800
Montréal, Québec
H3B 5H2

Item 2 Date of Material Change

April 16, 2009 and April 18, 2009.

Item 3 News Release

Press releases were disseminated via Canada News Wire on April 16, 2009 and April 18, 2009 from Montréal, Québec. A copy of the press releases is attached hereto.

Item 4 Summary of Material Change

On April 16, 2009, AbitibiBowater Inc. ("**AbitibiBowater**") and certain of its U.S. and Canadian subsidiaries filed voluntary petitions (collectively, the "**Chapter 11 Cases**") in the United States Bankruptcy Court for the District of Delaware (the "**U.S. Court**") for relief under Chapter 11 of the United States Bankruptcy Code, as amended ("**Chapter 11**").

In addition, on April 17, 2009, AbitibiBowater and certain of its Canadian subsidiaries, including AbitibiBowater Canada Inc. ("**ABCI**"), sought creditor protection (the "**CCAA Proceedings**") under the Companies' Creditors Arrangement Act (the "**CCAA**") with the Superior Court of Quebec in Canada (the "**Canadian Court**"). On April 17, 2009, Abitibi-Consolidated Inc. ("**Abitibi**") and its wholly-owned subsidiary Abitibi-Consolidated Company of Canada ("**ACCC**") each filed a voluntary petition for provisional and final relief (the "**Chapter 15 Cases**") in the U.S. Court under Chapter 15 of the United States Bankruptcy Code, as amended ("**Chapter 15**"). The Chapter 11 Cases, the Chapter 15 Cases and the CCAA Proceedings are collectively referred to as the "**Creditor Protection Proceedings**".

In addition, on April 16, 2009, AbitibiBowater received a letter from the Toronto Stock Exchange ("**TSX**") to the effect that trading of its common stock and the exchangeable shares of ABCI had been suspended and will be delisted effective at the close of market on May 15, 2009.

Item 5 Full Description of Material Change

Filings for Creditor Protection

On April 16, 2009, AbitibiBowater and certain of its U.S. and Canadian subsidiaries filed the Chapter 11 Cases in the U.S. Court for relief under Chapter 11. In addition, on April 17, 2009, AbitibiBowater and certain of its Canadian subsidiaries, including ABCI, sought CCAA Proceedings under the CCAA with the Canadian Court. On April 17, 2009, Abitibi and its wholly-owned subsidiary ACCC filed the Chapter 15 Cases in the U.S. Court under Chapter 15.

AbitibiBowater initiated the Creditor Protection Proceedings in order to enable AbitibiBowater to pursue reorganization efforts under the protection of Chapter 11 and the CCAA. The Creditor Protection Proceedings will allow AbitibiBowater to reassess its business strategy with a view to developing a comprehensive financial and business restructuring plan. AbitibiBowater remains in possession of its assets and properties, and will continue to operate its business and manage its properties as "**debtors-in-possession**" under the jurisdiction of the U.S. Court and the Canadian Court in accordance with the applicable provisions of Chapter 11 and the CCAA. In general, AbitibiBowater and its subsidiaries, including ABCI, are authorized to continue to operate as ongoing businesses, but may no engage in transactions outside the ordinary course of business without the approval of the relevant court(s).

The U.S. Court and the Canadian Court have issued a variety of orders on either a final or interim basis that will support business continuity for AbitibiBowater throughout the restructuring process. These orders include, among other things, authorization to: (1) make payments relating to certain employees pre-petition wages, salaries and benefit programs in the ordinary course; (2) ensure the continuation of existing cash management systems; (3) honor certain ongoing customer obligations; (4) enter into financing commitments for debtor-in-possession financing totaling approximately $206 million for certain of its Bowater subsidiaries; and (5) enter into an amendment providing for the continuation for 45 days of the existing Abitibi accounts receivable securitization program, in the approximate amount of $210 million. Under the terms of a Canadian order, Ernst & Young Inc. will serve as the Court-appointed Monitor under the CCAA Proceedings and will assist AbitibiBowater in formulating its restructuring plan.

The commencement of the Creditor Protection Proceedings constituted an event of default under substantially all of AbitibiBowater's debt obligations, and those debt obligations became automatically and immediately due and payable, although any actions to enforce such payment obligations are stayed as a result of the filing of the Creditor Protection Proceedings.

Notice of delisting

On April 16, 2009, AbitibiBowater received a letter from the TSX to the effect that trading of its common stock and the exchangeable shares of ABCI had been suspended and will be delisted effective at the close of market on May 15, 2009.

Item 6 Reliance on subsection 7.1(2) of National Instrument 51-102

This report is not being filed on a confidential basis.

Item 7 Omitted Information

None.

Item 8 Executive Officer

Further information regarding the matters described in this report may be obtained from Mr. William G. Harvey, ABCI's Vice President and Treasurer. Mr. Harvey is knowledgeable about the details of the material change and may be contacted at (514) 875-2160.

Item 9 Date of Report

April 27, 2009.

PRESS RELEASE
US$
ABH (NYSE, TSX)

ABITIBIBOWATER FILING FOR CREDITOR PROTECTION IN U.S. AND CANADA

- *AbitibiBowater filing for creditor protection under Chapter 11 and CCAA*
- *Day-to-day operations to continue during restructuring process*
- *DIP financing and continuation of existing receivables securitization program will allow the Company to meet its current operating needs*

MONTREAL, CANADA, April 16, 2009 – AbitibiBowater Inc. ("**AbitibiBowater**" or the "**Company**") today announced that it and certain of its U.S. and Canadian subsidiaries have filed voluntary petitions in the United States under Chapter 11 of the United States Bankruptcy Code ("Chapter 11"). As well, AbitibiBowater and certain of its Canadian subsidiaries will seek creditor protection under the Companies' Creditors Arrangement Act ("CCAA") in Canada. The Company intends to file in Canada on April 17, 2009. AbitibiBowater's subsidiaries located outside the United States and Canada have not commenced Chapter 11, CCAA or similar proceedings.

The Company has concluded that there are no viable alternatives to its previously announced proposed refinancing of its Bowater and Abitibi-Consolidated subsidiaries, and as a result has determined that the best course of action is to pursue its overall restructuring under Court supervision in the United States and Canada. Concurrently with its CCAA filing, the Abitibi-Consolidated subsidiary will request the termination of its previously announced recapitalization transaction under the Canada Business Corporations Act.

AbitibiBowater plans to use this process to deal decisively with its debt burden for the benefit of all stakeholders. The Company's normal day-to-day operations will continue during the restructuring process.

AbitibiBowater's Board of Directors has, after careful deliberation, consultation with its advisors and extensive consideration of all other alternatives, resolved that the Company take this action in the long-term interests of AbitibiBowater, its employees, customers and other stakeholders.

The Company has also announced that it has entered into a financing commitment with Fairfax Financial Holdings Limited and Avenue Management LLC for debtor-in-possession (DIP) financing totaling approximately $200 million for certain of its Bowater subsidiaries. In addition, its Abitibi-Consolidated subsidiary has entered into an amendment providing for the continuation of its existing securitization program for its accounts receivable, in the approximate amount of $210 million. These arrangements are subject to approval of the Courts in both the United States and Canada and will allow the Company to meet current operating needs, including wages, benefits and other operating expenses. Additional financing options are currently under consideration.

“Today’s announced decisions ensure business continuity for AbitibiBowater and were made only after all other viable options to recapitalize our long-term debt were exhausted,” stated David J. Paterson, President and Chief Executive Officer. “The steps we are taking today and the vote of confidence given to us by our restructuring financial partners will enable us to protect the value of the business for our many loyal employees, customers, suppliers and other stakeholders.”

“Over many months, we undertook an exhaustive examination of the Company’s recapitalization options,” said Dick Evans, Chairman of the Board of Directors. “The Board and management believe the actions initiated today will allow the Company to make the necessary changes to ensure the long-term viability of the Company within a process that ensures fair and equitable treatment for all stakeholders, while allowing it to continue to meet the needs of its customers.”

The Company’s financial advisors are Blackstone Advisory Services LP and BMO Capital Markets and its legal advisors are Paul, Weiss, Rifkind, Wharton & Rice LLP, Stikeman Elliott LLP and Troutman Sanders LLP.

More information about AbitibiBowater's restructuring process can be found at www.abitibibowater.com or by calling toll-free 888-266-9280. International callers should dial 503-597-7698.

AbitibiBowater produces a wide range of newsprint, commercial printing papers, market pulp and wood products. It is the eighth largest publicly traded pulp and paper manufacturer in the world. AbitibiBowater owns or operates 23 pulp and paper facilities and 30 wood products facilities located in the United States, Canada, the United Kingdom and South Korea. Marketing its products in more than 90 countries, the Company is also among the world’s largest recyclers of old newspapers and magazines, and has third-party certified 100% of its managed woodlands to sustainable forest management standards. AbitibiBowater's shares trade under the stock symbol ABH on both the New York Stock Exchange and the Toronto Stock Exchange.

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Contacts

Investors	**Media and Others**
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Forward-Looking Statements

Statements in this press release that are not reported financial results or other historical information are "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995. They include, for example, statements about the long term interest of the Company, business continuity and long-term viability, the protection of the value of the business, the proposed financing commitment as well as our overall restructuring plans. Forward-looking statements may be identified by the use of forward-looking terminology such as the words "expect," "ensure", "believe", "will," and other terms with similar meaning indicating possible future events or potential impact on the business or other stakeholders of AbitibiBowater and its subsidiaries.

The reader is cautioned not to place undue reliance on these forward-looking statements, which are not guarantees of future performance. These statements are based on management's current assumptions, beliefs and expectations, all of which involve a number of business risks and uncertainties that could cause actual results to differ materially. These risks and uncertainties include, but are not limited to, the ability to negotiate definitive agreements for the proposed financing arrangements, the ability to obtain additional financing, the ability to obtain court approval for the financing, the ability to continue to meet the needs of our customers, the ability to meet all current operating needs, including wages, benefits and other operating expenses, the ability to ensure business continuity, the ability to protect the value of the business, the ability to make the necessary changes to ensure the long-term viability and the condition of the U.S. credit and capital markets generally. Additional factors are detailed from time to time in AbitibiBowater's and Abitibi-Consolidated's filings with the Securities and Exchange Commission (SEC), including those factors contained in AbitibiBowater's Current Report on Form 8-K filed on February 9, 2009. All forward-looking statements in this news release are expressly qualified by information contained in AbitibiBowater's and Abitibi-Consolidated's filings with the SEC. AbitibiBowater disclaims any obligation to update or revise any forward-looking information except as required by law.

abitibi bowater

PRESS RELEASE
US$
ABWTQ (OTC)
ABH (TSX)

ABITIBIBOWATER RECEIVES COURT ORDERS IN THE UNITED STATES AND CANADA

MONTREAL, CANADA, April 18, 2009 – AbitibiBowater Inc. ("**AbitibiBowater**" or the "**Company**") today announced that further to its press release issued on April 16, 2009, the U.S. Bankruptcy Court for the District of Delaware has granted the relief the Company requested in its "First Day Motions" filed in conjunction with its voluntary petitions under Chapter 11 of the U.S. Bankruptcy Code. As well, AbitibiBowater and its Canadian subsidiaries have obtained an Order from the Quebec Superior Court in Canada for creditor protection pursuant to the Companies' Creditors Arrangement Act ("CCAA"). The Delaware and Quebec Courts issued a variety of orders on either a final or interim basis that will support business continuity for AbitibiBowater throughout the restructuring process.

The U.S. and Canadian orders include, among other things, authorization to (1) continue making payments relating to employees' current wages, salaries and benefit programs in the ordinary course; (2) ensure the continuation of the current cash management systems; (3) honor ongoing customer obligations; (4) enter into financing commitments for debtor-in-possession financing totaling approximately $200 million for certain of its Bowater subsidiaries; and (5) enter into an amendment providing for the continuation of an existing Abitibi-Consolidated subsidiary securitization program for its accounts receivable, in the approximate amount of $210 million. Under the terms of the Canadian Order, Ernst & Young Inc. will serve as the Court-appointed Monitor under the CCAA process and will assist the Company in formulating its restructuring plan.

As a result of these developments, AbitibiBowater's common shares have been removed from listing by the New York Stock Exchange. In addition, the Company has received a letter from the Toronto Stock Exchange to the effect that trading on its common shares and exchangeable shares had been suspended and would be delisted effective at the close of market on May 15, 2009. The Company is now trading on the Pink Sheets under symbol "ABWTQ". Shareholders may contact their financial institutions, brokers or financial advisors to obtain more details on trading alternatives including the Pink Sheets.

More information about AbitibiBowater's restructuring process can be found at www.abitibibowater.com or by calling toll-free 888-266-9280. International callers should dial 503-597-7698.

AbitibiBowater produces a wide range of newsprint, commercial printing papers, market pulp and wood products. It is the eighth largest publicly traded pulp and paper manufacturer in the world. AbitibiBowater owns or operates 23 pulp and paper facilities and 30 wood products facilities located in the United States, Canada, the United Kingdom and South Korea. Marketing its products in more than 90 countries, the Company is also among the world's largest recyclers of old newspapers and magazines, and has third-party certified 100% of its managed woodlands to sustainable forest management standards. AbitibiBowater's shares trade over-the-counter on the Pink Sheets under the stock symbol ABWTQ.

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