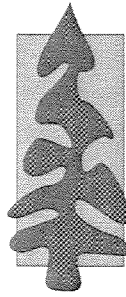




**ABITIBI
CONSOLIDATED**



**Ontario-East
Woodlands**

Iroquois Falls Forest
Nighthawk Forest
Nagagami Forest

December 8, 2006

Attn: James Kekanovich

Re: Trade Show Exhibits

Dear James,

As requested, the following is a letter of recommendation regarding services related to show exhibits.

James Kekanovich has assisted Abitibi-Consolidated with its exhibits for various tradeshow in the past. Although, I have had limited contact with James due to shifts within our business, I would like to say that he is very customer service oriented and takes great pride in what he does. I would recommend to anyone reading this letter, that they consider James and the company he represents as a contender regarding any exhibit opportunities.

Sincerely,

Rod Gemmell
Planning Forester
email: rod_gemmell@abitibiconsolidated.com