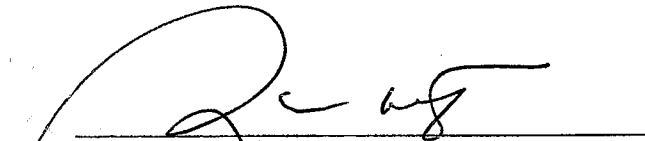


THIS IS EXHIBIT "F" REFERRED TO IN THE
AFFIDAVIT OF **DEAN R. JONES**
SWORN BEFORE ME THIS 28TH DAY OF JULY 28, 2009



A Commission for Taking Affidavits
MYRIAM SARRAZIN, NOTARY
FOR THE PROVINCE OF QUEBEC

WAIVER AND RELEASE

WHEREAS Smurfit-Stone Container Canada Inc. has entered into an asset purchase agreement dated April 30, 2009 (the "APA") with the Société Générale de Financement du Québec for the sale of the Freehold Immoveables (as such expression is defined in that certain Asset Acquisition Agreement made on the 15th of June 1994 by and between Avenor Inc. ("Avenor") and St. Laurent Paperboard Inc./Cartons St-Laurent Inc. ("St-Laurent"), the "1994 Agreement");

WHEREAS AbitibiBowater Inc. ("ABH"), directly or indirectly, is the successor in right, title and interest of Avenor and Smurfit-Stone Container Canada Inc. ("SSCCI") is the successor in right, title and interest of St-Laurent;

WHEREAS ABH, directly or indirectly, holds certain rights in respect of the Freehold Immoveables under the 1994 Agreement; and

WHEREAS ABH, indirectly, and SSCCI have entered into a letter agreement dated September 30, 2008 (the "Letter Agreement") pursuant to which a subsidiary of ABH has agreed, among other matters, to waive all its rights, title and interest, and those of its direct and indirect subsidiaries ("ABH Group") in respect of the Freehold Immoveables in order to permit the sale by SSCCI of the Freehold Immoveables;

NOW THEREFORE KNOW ALL MEN BY THESE PRESENTS that, for valuable consideration the receipt and sufficiency of which is hereby acknowledged, ABH for itself and for and on behalf of ABH Group and their respective successors and assigns, does hereby fully, finally and forever irrevocably:

- (i) waive any and all manners and nature of rights, title and interest in and to the Freehold Immoveables including, without limitation, any and all rights, title and interest under or otherwise in connection with the 1994 Agreement and in particular but without limiting the generality of the foregoing, Section 5.1 of the 1994 Agreement; and
- (ii) remise, release and discharge SSCCI, its shareholders, affiliates, directors and officers of and from, without limitation, all (y) past, present and future manners and nature of action, causes of action, claims, demands, suits and proceedings under contracts, at law, in equity or otherwise, and (z) past, present and future liabilities, deeds, debts, dues, duties, indemnities, contracts, penalties, fines, interest, losses and damages whatsoever, known and unknown, direct and indirect, pursuant to, in any way arising out of or in connection with the APA, any rights, title and interest in and to the Freehold Immoveables, and under the 1994 Agreement.

This Waiver and Release shall become effective concurrently with the closing of the transactions set forth in the APA and payment of amounts due to ABH in accordance with the Letter Agreement.

This contract is a transaction pursuant to articles 2631 and following of the *Civil Code of Québec*.

This Waiver and Release shall in all respects be governed by, and construed in accordance with, the laws in force in the Province of Quebec, to the exclusion of its conflict of laws rules, and federal laws of Canada applicable therein.

The provisions hereof shall be binding upon the undersigned, all of ABH Group and each of their respective successors and assigns.

IN WITNESS WHEREOF the undersigned has duly accepted and executed this Waiver and Release on this 22 day of ~~June~~, 2009 as conclusively evidenced by the signature of its duly authorized representative below. *July*

ABITIBOWATER INC.
for itself and for and on behalf of ABH Group
and their successors and assigns

Claude Starnent
Witness

per. *Walley*