



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

MAIL STOP 3561

December 10, 2008

William G. Harvey  
Vice-President and Treasurer  
Abitibi-Consolidated Inc.  
1155 Metcalfe Street  
Suite 800  
Montreal, Quebec, Canada H3B 5H2

**Re: Abitibi-Consolidated Inc.**  
**Form 20-F for Fiscal Year Ended December 31, 2007**  
**Filed March 31, 2008**  
**File No. 001-14636**  
**Form 20-F/A for Fiscal Year Ended December 31, 2007**  
**Filed April 10, 2008**  
**File No. 001-14636**  
**Form 20-F/A for Fiscal Year Ended December 31, 2007**  
**Filed May 30, 2008**  
**File No. 001-14636**

Dear Mr. Harvey:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director