

Policy on Communications Domtar Corporation

I. Certain Communications from Interested Parties to the Audit Committee

In accordance with the requirements of Rule 10A-3(b)(3) under the Securities Exchange Act of 1934, the Audit Committee has established the following procedures for the receipt, retention and treatment of complaints regarding accounting, internal control over financial reporting, or auditing matters.

Communications to the Audit Committee regarding accounting, internal control over financial reporting or auditing matters should be submitted in writing addressed to the Audit Committee of Domtar Corporation (the "Company") in care of the Corporate Secretary. Such communications should conspicuously state that they are communications regarding accounting, internal control over financial reporting or auditing matters. The Office of the Corporate Secretary will review the communications to ensure that the substance of the communication relates to such matters, and will submit any communication to the Audit Committee, keeping a record thereof. Communications that are lengthy or that repeat the substance of other communications previously received may be summarized for the benefit of the Audit Committee, and concurrently with such summary also be made available to the Committee. Under no circumstances will the Office of the Corporate Secretary fail to give any communication properly submitted and relating to such subject matter to the Audit Committee, or make such communications, or the substance thereof, available to the management of the Company, except as directed by the Audit Committee.

Communications to the Audit Committee which address any of the following will be communicated by the Secretary promptly to the Audit Committee:

- fraud or other intentional violations of the federal securities laws or regulations;
- material issues with respect to the accuracy of the Company's financial statements or records;
- misconduct of senior management or financial management of the Company;
or
- weaknesses in the Company's internal control over financial reporting or disclosure controls and procedures.

II. Procedure for Confidential, Anonymous Submission of Certain Communications by Employees to the Audit Committee

In accordance with the requirements of Rule 10A-3(b)(3) under the Securities Exchange Act of 1934, the Audit Committee has established procedures for the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters. Please see the Company's whistleblower policy.

III. Procedure for Communication with Directors

In accordance with Section 303A.03 of the New York Stock Exchange Listed Company Manual, the Company has established the following method for interested parties to communicate with directors. Communications to the Chairman of the Board, the non-management directors as a group or any Committee chairperson should be submitted in writing. Such communications should be addressed to the Company in care of the Corporate Secretary, and should expressly state that they are communications to the Chairman of the Board, the non-management directors as a group or a Committee chairperson, as the case may be.

The Office of the Corporate Secretary will review the communications to ensure that the substance of the communication relates to such matters as are appropriate to be addressed to such directors, and will submit any communication to the applicable director(s), keeping a record thereof. Communications that are lengthy or that repeat the substance of other communications previously received may be summarized for the benefit of the applicable director(s), and concurrently with such summary also be made available to such director(s). Under no circumstances will the Office of the Corporate Secretary fail to give any communication properly submitted and relating to such subject matter to the applicable director(s), or make such communications, or the substance thereof, available to the management of the Company, except as directed by the applicable director(s).

After review by the Chairman of the Board, the non-management directors as a group or the appropriate Committee chairperson, as the case may be, the Office of the Corporate Secretary may forward correspondence to appropriate parties for resolution, such as to the Customer Service Department or the General Counsel, and should retain or cause to be retained a record of the disposition of items and their resolution.

IV. Procedure for Other Communications with the Board of Directors

Communications to the Board of Directors that are not identified as directed to the Audit Committee, are not identified as communications for members of the Board of Directors, and do not come over the channels established under the Company's whistleblower

policy for confidential and anonymous employee communications, will be directed to the Office of the Corporate Secretary and will be treated as follows:

- Subscription offers, survey requests and conference invitations will be discarded.
- Communications not identified as directed to the Audit Committee, but regarding accounting, internal accounting controls or auditing matters, will be treated as complaints or concerns regarding such matters and forwarded to the Audit Committee in accordance with its policies set forth above.
- Other correspondence that contains substantive allegations of management wrongdoing will be forwarded to the General Counsel and the chairperson of the Nominating and Corporate Governance Committee.
- Shareholder inquiries or complaints, including, but not limited to, questions about dividend payments, address changes, stock transfers, annual meeting materials or arrangements and proxy voting results will be investigated and responded to by the Office of the Corporate Secretary.
- Media inquiries will be referred to the Investor Relations Department.
- Requests for charitable, civic or political contributions will be referred to the General Counsel.
- Correspondence, inquiries or complaints relating to environmental issues will be referred to the General Counsel.