

BOWATER INC  
Form 15-12B  
October 29, 2007

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

**FORM 15**

**CERTIFICATION AND NOTICE OF TERMINATION OF REGISTRATION UNDER  
SECTION 12(g) OF THE SECURITIES EXCHANGE ACT OF 1934 OR SUSPENSION  
OF DUTY TO FILE REPORTS UNDER SECTIONS 13 AND 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934.**

Commission File Number: 001-08712

**Bowater Incorporated**

(Exact name of registrant as specified in its charter)

**55 East Camperdown Way, P.O. Box 1028, Greenville, South Carolina 29602-1028**

**(864) 271-7733**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

**9.50% Debentures due 2012**

(Title of each class of securities covered by this Form)

**None.**

(Titles of all other classes of securities for which a duty to file reports under section 13(a) or 15(d) remains)

Please place an X in the box(es) to designate the appropriate rule provision(s) relied upon to terminate or suspend the duty to file reports:

|                      |                          |                      |                          |
|----------------------|--------------------------|----------------------|--------------------------|
| Rule 12g-4(a)(1)(i)  | <input type="checkbox"/> | Rule 12h-3(b)(1)(i)  | <input type="checkbox"/> |
| Rule 12g-4(a)(1)(ii) | <input type="checkbox"/> | Rule 12h-3(b)(1)(ii) | <input type="checkbox"/> |
| Rule 12g-4(a)(2)(i)  | <input type="checkbox"/> | Rule 12h-3(b)(2)(i)  | <input type="checkbox"/> |
| Rule 12g-4(a)(2)(ii) | <input type="checkbox"/> | Rule 12h-3(b)(2)(ii) | <input type="checkbox"/> |
|                      |                          | Rule 15d-6           | <input type="checkbox"/> |

Approximate number of holders of record as of the certification or notice date: 44

Pursuant to the requirements of the Securities Exchange Act of 1934, Bowater Incorporated has caused this certification/notice to be signed on its behalf by the undersigned duly authorized person.

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Date: October 29, 2007

By: /s/ William G. Harvey  
Name: William G. Harvey

Title: Executive Vice President and  
Chief Financial Officer