

Spraley David A
 Form 4
 October 31, 2007

FORM 4

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549**

OMB APPROVAL

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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
 Spraley David A

(Last) (First) (Middle)
 55 EAST CAMPERDOWN WAY
 (Street)

GREENVILLE, SC 29601

(City) (State) (Zip)

2. Issuer Name and Ticker or Trading Symbol
 BOWATER INC [BOW]

3. Date of Earliest Transaction (Month/Day/Year)
 10/29/2007

4. If Amendment, Date Original Filed(Month/Day/Year)

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

____ Director _____ 10% Owner
 Officer (give title below) _____ Other (specify below)
 SVP - Manufacturing

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)		
			Code	V	Amount	(A) or (D)	Price		
Common Stock	10/29/2007		D		1,168.9505 (2)	D	0	I	401(k) Plan

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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SEC 1474 (9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

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1. Title of Derivative Security (Instr. 3)
 2. Conversion or Exercise Price of Derivative Security
 3. Transaction Date (Month/Day/Year)
 3A. Deemed Execution Date, if any (Month/Day/Year)
 4. Transaction Code (Instr. 8)
 5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)

	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
					Code	V	(A)	(D)
Restricted Stock Units	\$ 27.7	10/29/2007	D	3,611	10/29/2007 ⁽³⁾	02/07/2017	Common Stock	3,611
Restricted Stock Units	\$ 27.87	10/29/2007	D	5,079	⁽⁵⁾	01/30/2017	Common Stock	5,079
Restricted Stock Units	\$ 21.065	10/29/2007	D	5,000	06/27/2009	06/27/2016	Common Stock	5,000

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Spraley David A 55 EAST CAMPERDOWN WAY GREENVILLE, SC 29601			SVP - Manufacturing	

Signatures

/s/ William A. McCormick,
 Attorney-in-Fact
 **Signature of Reporting Person

10/31/2007
 Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
 - (1) Disposed of pursuant to the combination of Bowater Incorporated and Abitibi-Consolidated Inc. (the "Combination"), effected on October 29, 2007. Each share of Bowater common stock was exchanged for 0.52 of a share of AbitibiBowater common stock having a market value of \$36.77 per share on the effective date of the Combination.
 - (2) Represents all securities acquired by the reporting person under the Bowater Incorporated Savings Plan as of October 26, 2007. Additional securities may have accrued to the reporting person's account since that date.
 - (3) These Restricted Stock Units vested upon consummation of the Combination.
 - (4) Assumed by AbitibiBowater in the Combination and replaced with restricted stock units representing a contingent right to receive an amount of AbitibiBowater common stock equal to the number of shares of Bowater common stock subject to the Restricted Stock Units multiplied by 0.52.

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(5) These Restricted Stock Units vest in three equal annual installments beginning January 30, 2007.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

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