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BOWATER Form 4 May 11, 20										
FORM								OMB A	PPROVAL	L
-	UNITED	STATES		RITIES . shingtor			E COMMISSION	OMB Number:	3235-0)287
Check t if no lor subject Section Form 4 Form 5 obligation may con <i>See</i> Inst 1(b).	nger to 16. or Filed put ons ntinue.	suant to S (a) of the F	CHAN ection	NGES IN SECU 16(a) of ti Jtility Ho	BENEI RITIES he Secur lding Co	FICIAL O	WNERSHIP OF unge Act of 1934, t of 1935 or Sectio 1940	Estimated burden hou response	average urs per	y 31, 2005 0.5
(Print or Type	Responses)									
	Address of Reporting L JACQUES		Symbol	er Name an ATER IN			5. Relationship o Issuer			
(Last) 55 EAST C	(First) (of Earliest 7 Day/Year) 2006	Fransaction	1	X Director		e) % Owner her (specify	
GREENVI	(Street) LLE, SC 29601			endment, D onth/Day/Yea	-	al	6. Individual or J Applicable Line) _X_ Form filed by Form filed by	One Reporting P	erson	
							Person			
(City)	(State)	(Zip)	Tab	ole I - Non-	Derivativ	e Securities	Acquired, Disposed o	of, or Beneficia	lly Owned	
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deeme Execution I any (Month/Da	Date, if	3. Transactio Code (Instr. 8) Code V	4. Securi onAcquired Disposed (Instr. 3, Amount	(A) or d of (D) 4 and 5) (A) or	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)	l
Domindan D.	port on a comprete line	for each st-	of of a	unitian har	ficially	unad directly	or indiractly			
Keminder: Ke	port on a separate line	tor each cla	ISS OF SEC	urities bene	Pers infor requ	ons who re mation con ired to resp	or indirectly. spond to the collect tained in this form ound unless the for ently valid OMB col	are not m	SEC 1474 (9-02)	

 Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned

 (e.g., puts, calls, warrants, options, convertible securities)

1. Title of	2.	3. Transaction Date	3A. Deemed	4.	5. Number	6. Date Exercisable and	7. Title and Amount of	8. Pr
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transactio	onof Derivative	Expiration Date	Underlying Securities	Deriv
Security	or Exercise		any	Code	Securities	(Month/Day/Year)	(Instr. 3 and 4)	Secu
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	Acquired			(Inst

number.

	Derivative Security				(A) or Disposed (D) (Instr. 3, and 5)					
			Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares
Restricted Stock Units (1)	(2)	05/09/2006	А		1,450		<u>(1)</u>	<u>(1)</u>	Common Stock	1,450
Report	ting Ow	ners								

Reporting Owner Name / Address		Relationsh		
· · · · · · · · · · · · · · · · · · ·	Director	10% Owner	Officer	Other
MENARD L JACQUES 55 EAST CAMPERDOWN WAY GREENVILLE, SC 29601	Х			
Signatures				
William A. McCormick, Attorney-in-Fact		05/11/200	6	
<u>**</u> Signature of Reporting Person		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) These Restricted Stock Units were granted under the Company's 2004 Non-Employee Director Stock Unit Plan (the "Directors Stock Unit Plan"). These Restricted Stock Units will be settled in cash upon the director's ceasing to be an outside director of the Company.

(2) 1 for 1

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.