

AbitibiBowater Inc.  
Form 425  
July 24, 2007

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**SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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**FORM 8-K**

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**CURRENT REPORT**

**PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934**

**Date of Report (Date of earliest event reported) July 24, 2007**

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**BOWATER INCORPORATED**

(Exact Name of Registrant as Specified in its Charter)

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**Delaware**  
(State or Other Jurisdiction  
of Incorporation)

**1-8712**  
(Commission File Number)

**62-0721803**  
(IRS Employer  
Identification No.)

**55 East Camperdown Way, Greenville, South Carolina**  
(Address of Principal Executive Offices)

**29602**  
(Zip Code)

**Registrant's telephone number, including area code (864) 271-7733**

**Not Applicable**

(Former Name or Former Address, if Changed Since Last Report)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

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- x Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  
  - .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  
  - .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  
  - .. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 2.02. Results of Operations and Financial Condition.**

On July 24, 2007, Bowater Incorporated (the Company ) issued a press release reporting the financial results of the Company for the three and six months ended June 30, 2007. A copy of the press release is attached as Exhibit 99.1 and is incorporated herein by reference.

All of the information in Items 2.02 and 9.01 of this report, including the press release attached as Exhibit 99.1 hereto, with the exception of the fourth paragraph of such press release (which relates to the Company's pending merger with Abitibi-Consolidated Inc.), is being furnished and shall not be deemed to be filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise and shall not be incorporated by reference in any filing under the Securities Act of 1933, as amended, except to the extent expressly set forth by specific reference in such filing. The information in the fourth paragraph of the press release attached hereto as Exhibit 99.1 shall be deemed filed pursuant to Rule 425.

**Item 8.01. Other Events.**

As reported under Item 2.02, the Registrant is filing certain portions of the press release attached hereto as Exhibit 99.1 under Rule 425.

**Item 9.01. Financial Statements and Exhibits.**

(d) *Exhibits.*

99.1 Press release reporting results for the three and six months ended June 30, 2007, issued by the Company on July 24, 2007.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this Report to be signed on its behalf by the undersigned hereunto duly authorized.

BOWATER INCORPORATED

By: /s/ Ronald T. Lindsay  
Name: Ronald T. Lindsay  
Title: Executive Vice President -  
General Counsel and Secretary

Dated: July 24, 2007

**EXHIBIT INDEX**

<b>Exhibit No.</b>	<b>Description of Exhibit</b>
99.1	Press release reporting results for the three and six months ended June 30, 2007, issued by the Company on July 24, 2007