



BOWATER INCORPORATED

55 East Campdown Way
Post Office Box 1028
Greenville, SC 29602-1028
864/271-2733

SECRETARY OF THE SENATE

00 JAN 19 PM 1:31

H.O.

January 14, 2000

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

Clerk of the House of Representatives
Legislative Resource Center
B-106 Cannon Building
Washington, DC 20515

Secretary of the Senate
Office of Public Records
232 Hart Building
Washington, DC 20510

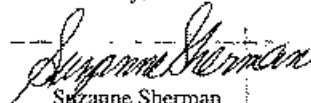
Re: Midyear Lobbying Report - LD-2
House ID#32930000
Senate ID#6768-12

Dear Sir/Madam:

Enclosed is Bowater Incorporated's Form LD-2 for Year End (July 1-December 31) 1999.

If you need further information, please advise.

Sincerely,


Suzanne Sherman
Legal Assistant

/sjs

Enclosures

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LOBBYING REPORT

Lobbying Disclosure Act of 1995 (Section 5) - All Filers Are Required To Complete This Page

1. Registrant Name Bowater Incorporated			
2. Address <input type="checkbox"/> Check if different than previously reported P.O. Box 1028, 55 E. Camperdown Way, Greenville, SC 29601 (P.O. Box zip code 20602)			
3. Principal Place of Business (if different from line 2) City: _____ State/Zip (or Country): _____			
4. Contact Name Gordon R. Manueli	Telephone 864-282-9448	E-mail (optional) manuelgr@bowater.com	5. Senate ID # 6768-12
7. Client Name <input type="checkbox"/> Self	6. House ID # 32930000		

TYPE OF REPORT 8. Year _____ Midyear (January 1-June 30) OR Year End (July 1-December 31)

9. Check if this filing amends a previously filed version of this report

10. Check if this is a Termination Report ⇨ Termination Date _____ 11. No Lobbying Activity

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying Firms N/A INCOME relating to lobbying activities for this reporting period was: Less than \$10,000 <input type="checkbox"/> \$10,000 or more <input type="checkbox"/> ⇨ \$ _____ Income (nearest \$20,000) Provide a good faith estimate, rounded to the nearest \$20,000, of all lobbying related income from the client (including all payments to the registrant by any other entity for lobbying activities on behalf of the client).	13. Organizations EXPENSES relating to lobbying activities for this reporting period were: Less than \$10,000 <input checked="" type="checkbox"/> \$10,000 or more <input type="checkbox"/> ⇨ \$ _____ Expenses (nearest \$20,000) 14. REPORTING METHOD. Check box to indicate expense accounting method. See instructions for description of options. <input checked="" type="checkbox"/> Method A. Reporting amounts using LDA definitions only <input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code <input type="checkbox"/> Method C. Reporting amounts under section 162(c) of the Internal Revenue Code
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Signature Gordon R. Manueli

Printed Name and Title Gordon R. Manuel, Director, Government Affairs

Registrant Name Bowater Incorporated Client Name Self

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed.

15. General issue area code MAN (one per page)

16. Specific lobbying issues

Congressional contacts made regarding various environmental and labor matters

17. House(s) of Congress and Federal agencies contacted Check if None

House, Senate

18. Name of each individual who acted as a lobbyist in this issue area

Name	Covered Official Position (if applicable)	New
Gordon R. Manuel	Director, Government Affairs	<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

19. Interest of each foreign entity in the specific issues listed on line 16 above Check if None

Signature *Gordon R. Manuel* Date 1/13/00

Printed Name and Title Gordon R. Manuel