



BOWATER INCORPORATED

55 East Camperdown Way
Post Office Box 1028
Greenville, SC 29602-1028
864/271-7733

33 AUG 12 AM 9:44

July 28, 1999

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 Midyear (January 1 – June 30) 1999.

If you need further information, please advise.

Sincerely,


Suzanne Sherman
Legal Assistant

/sjs

Enclosures

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

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 SECRETARY OF THE SENATE
 PUBLIC RECORDS

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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 zipcode 29602)			
3. Principal Place of Business (if different from line 2) City: _____ State/Zip (or Country) _____			
4. Contact Name Gordon R. Manuel	Telephone 864-282-9448	E-mail (optional) manuelgr@bowater.com	5. Senate ID # 6768-12
7. Client Name <input checked="" type="checkbox"/> Self			6. House ID # 32930000

TYPE OF REPORT 8. Year 1999 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	
<p>12. Lobbying Firms N/A</p> <p>INCOME relating to lobbying activities for this reporting period was:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> ⇒ \$ _____ <small>Income (nearest \$20,000)</small></p> <p>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).</p>	<p>13. Organizations</p> <p>EXPENSES relating to lobbying activities for this reporting period were:</p> <p>Less than \$10,000 <input checked="" type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> ⇒ \$ _____ <small>Expenses (nearest \$20,000)</small></p> <p>14. REPORTING METHOD. Check box to indicate expense accounting method. See instructions for description of options.</p> <p><input checked="" type="checkbox"/> Method A. Reporting amounts using LDA definitions only</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(c) of the Internal Revenue Code</p>

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

Registrant Name Bowater Incorporated Client Name Self

Information Update Page - Complete ONLY where registration information has changed.

20. Client new address

N/A

21. Client new principal place of business (if different from line 20)

City

State/Zip (or Country)

22. New general description of client's business or activities

manufacture and sale of forest products, pulp and paper

LOBBYIST UPDATE

23. Name of each previously reported individual who is no longer expected to act as a lobbyist for the client

ISSUE UPDATE

24. General lobbying issues previously reported that no longer pertain

N/A

AFFILIATED ORGANIZATIONS

25. Add the following affiliated organization(s)

Name	Address	Principal Place of Business (city and state or country)
N/A		

26. Name of each previously reported organization that is no longer affiliated with the registrant or client

N/A

FOREIGN ENTITIES

27. Add the following foreign entities

Name	Address	Principal place of business (city and state or country)	Amount of contribution for lobbying activities	Ownership percentage in client

28. Name of each previously reported foreign entity that no longer owns, or controls, or is affiliated with the registrant, client or affiliated organization

N/A

Signature *Gordon R. Manuel* Date July 27, 1999

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

10/15/99
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 July 27, 1999

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