



BOWATER INCORPORATED

55 East Camperdown Way
Post Office Box 1028
Greenville, SC 29602
803/271-7733

May 12, 1997

Division of Corporations
Annual Reports
P. O. Box 1500
Tallahassee, FL 32302-1500

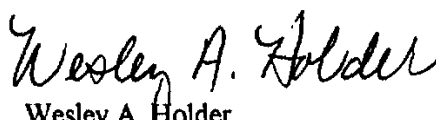
Gentlemen:

Re: BOWATER INCORPORATED
FEIN 62-0721803

Enclosed please find the 1997 Annual Report of the subject company, along with a check in the amount of \$550.00 in full payment of the filing fee.

Kindly acknowledge receipt by stamping and returning the enclosed copy of this letter.

Very truly yours,


Wesley A. Holder
Tax Analyst

WAH/sb
Enclosures