



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

September 22, 2009

Via International Mail and Facsimile (514-875-3111)

David J. Paterson  
President and Chief Executive Officer  
AbitibiBowater, Inc.  
1155 Metcalfe Street  
Suite 800  
Montreal, Quebec, Canada H3B 5H2

**Re: AbitibiBowater, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed April 30, 2009  
File No. 1-33776  
Response Letter dated September 4, 2009**

Dear Mr. Paterson:

We refer you to our comment letters dated June 29, 2009 and August 24, 2009 regarding business contacts with Cuba. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: John Reynolds  
Assistant Director  
Division of Corporation Finance