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Phone: 864/271-7733

August 14, 2002

**VIA FACSIMILE
AND HAND DELIVERY**

Mr. Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, NW
Washington, DC 20549

RECEIVED
OFFICE OF THE SECRETARY
AUG 14 2002

Re: Statement under Oath relating to Exchange Act filings of
Bowater Incorporated

Dear Mr. Katz,

Enclosed you will find the original Statements under Oath by Arnold M. Nemirow, Chairman, President and Chief Executive Officer, and David G. Maffucci, Chief Financial Officer.

Bowater Incorporated filed its Amended Annual Report on Form 10-K/A for the year ended December 31, 2001, its Amended Quarterly Report on Form 10-Q/A for the period ended March 31, 2002, and its Form 10-Q for the period ended June 30, 2002 with the Commission earlier today.

If there are any questions, my telephone number is 864.282.9337.

Very truly yours,
BOWATER INCORPORATED

By: William A. McCormick
Name: William A. McCormick
Title: Assistant General Counsel

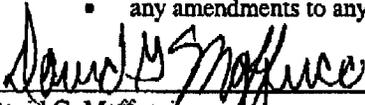
Enclosures

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**Statement Under Oath of the Principal Financial Officer of Bowater Incorporated
Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, David G. Maffucci, Executive Vice President and Chief Financial Officer of Bowater Incorporated, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Bowater Incorporated, and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - Annual Report on Form 10-K for the year ended December 31, 2001 of Bowater Incorporated;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Bowater Incorporated filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.


 David G. Maffucci
 Executive Vice President and
 Chief Financial Officer

Date: August 14, 2002

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AUG 14 2002

Subscribed and sworn to
before me this 14th day of

August 2002.


Notary Public

My Commission Expires: March 26, 2002

