

SECURITIES AND EXCHANGE COMMISSION

FORM SC 13G/A

Schedule filed to report acquisition of beneficial ownership of 5% or more of a class of equity securities by passive investors and certain institutions [amend]

Filing Date: **1999-09-10**
SEC Accession No. **0001011440-99-000120**

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SUBJECT COMPANY

BOWATER INC

CIK: **743368** | IRS No.: **620721803** | State of Incorporation: **DE** | Fiscal Year End: **1231**
Type: **SC 13G/A** | Act: **34** | File No.: **005-35472** | Film No.: **99709750**
SIC: **2621** Paper mills

Mailing Address

*55 EAST CAMPERDOWN WAY
P O BOX 1028
GREENVILLE SC 29601*

Business Address

*55 EAST CAMPERDOWN WAY
P O BOX 1028
GREENVILLE SC 29601
8642717733*

FILED BY

TIGER MANAGEMENT LLC

CIK: **1011440** | IRS No.: **133878064** | State of Incorporation: **DE**
Type: **SC 13G/A**

Business Address

*101 PARK AVE
NEW YORK NY 10178
2129842500*

SCHEDULE 13G
Amendment No. 2
Bowater Incorporated

Common Stock \$1.00 par value

Cusip # 102-183100

Item 1: Reporting Person

Tiger Management L.L.C.

Item 4: Delaware

Item 5: -0-

Item 6: 2,632,400

Item 7: -0-

Item 8: 2,632,400

Item 9: 2,632,400

Item 11: 5.1%

Item 12: IA

Cusip # 102183-100

Item 1: Reporting Person

Tiger Performance L.L.C.

Item 4: Delaware

Item 5: -0-

Item 6: 2,092,200

Item 7: -0-

Item 8: 2,092,200

Item 9: 2,092,200

Item 11: 4.1%

Item 12: IA

Cusip # 102183-10-0

Item 1: Reporting Person

Julian H. Robertson, Jr.

Item 4: U.S.

Item 5: -0-

Item 6: 4,751,600

Item 7: -0-

Item 8: 4,751,600

Item 9: 4,751,600

Item 11: 9.2%

Item 12: IN

Item 1(a)

Bowater Incorporated

Item 1(b) 55 East Camperdown Way,

P.O. Box 1028, Greenville, S.C.

29602

Item 2(a) This statement is filed
on behalf of Tiger Management L.L.C.

("TMLLC") and Tiger Performance L.L.C. ("TPLLC"). Julian H. Robertson, Jr. is the ultimate controlling person of TMLLC and TPLLC.

Item 2(b) The address of each reporting person is 101 Park Avenue, New York, NY 10178

Item 2(c) Incorporated by reference to item (4) of the cover page pertaining to each reporting person.

Item 2(d) Common Stock \$1.00 par value

Item 2(e) 102183-10-0

Item 3. TMLLC and TPLLC are investment advisers registered under Section 203 of the Investment Advisers Act of 1940.

Item 4. Ownership is incorporated by reference to items (5)(9) and (11) of the cover page pertaining to each reporting person.

Item 5. Not applicable

Item 6. Not applicable

Item 7. Not applicable

Item 8. Not applicable

Item 9. Not applicable

Item 10. By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purpose or effect. After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

September 10, 1999

TIGER
MANAGEMENT L.L.C.

/s/ Nolan Altman,
Chief Financial Officer

TIGER PERFORMANCE L.L.C.

/s/ Nolan Altman,
Chief Financial Officer

JULIAN H. ROBERTSON, JR.

By: /s/ Nolan Altman

Under Power of Attorney dated 1/27/95

On File with Schedule 13G for

Kohl's Corp. 2/7/95

AGREEMENT

The undersigned agree that this
Amendment No. 2 to Schedule 13G
dated September 10, 1999 relating
to shares of common stock of Bowater
Incorporated shall be filed on behalf
of each of the undersigned.

TIGER MANAGEMENT L.L.C.

/s/ Nolan Altman,
Chief Financial Officer

TIGER PERFORMANCE L.L.C.

/s/ Nolan Altman,
Chief Financial Officer

JULIAN H. ROBERTSON, JR.

By: /s/ Nolan Altman

Under Power of Attorney dated 1/27/95

On File with Schedule 13G for

Kohl's Corp. 2/7/95