

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