
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): February 18, 2011

ABITIBIBOWATER INC.

(Exact name of Registrant as Specified in Charter)

Delaware
(State or other Jurisdiction of
Incorporation or Organization)

001-33776
(Commission
File Number)

98-0526415
(I.R.S. Employer
Identification Number)

AbitibiBowater Inc.
1155 Metcalfe Street, Suite 800
Montreal, Quebec, Canada
(Address of principal executive offices)

H3B 5H2
(Zip Code)

(514) 875-2160
(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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ITEM 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On February 18, 2011, AbitibiBowater Inc. (the “Company”) released certain financial and statistical information related to the recently-completed fourth quarter and 2010 fiscal year-end. The document containing the information, “AbitibiBowater 2010 Unaudited Financial Information & Operating Statistics”, is being furnished as exhibit 99.1 and is incorporated herein by reference. The document is also available for download in the Financial Reports section of the Company’s website at www.abitibowater.com/investors.

The information furnished pursuant to this Item 2.02, including exhibit 99.1, shall not be deemed “filed” for purposes of Section 18 of the Securities Exchange Act of 1934 (the “Exchange Act”) or otherwise subject to the liabilities under that section, and shall not be deemed to be incorporated by reference into any Company filing under the Securities Act of 1933 or the Exchange Act.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.

<u>Exhibit No.</u>	<u>Description</u>
99.1	AbitibiBowater 2010 Unaudited Financial Information & Operating Statistics, dated February 18, 2011

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this Report to be signed on its behalf by the undersigned hereunto duly authorized.

ABITIBIBOWATER INC.

By: /s/ Jacques P. Vachon

Name: Jacques P. Vachon

Title: Senior Vice President &
Chief Legal Officer

Dated: February 18, 2011

INDEX OF EXHIBITS

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99.1	AbitibiBowater 2010 Unaudited Financial Information & Operating Statistics, dated February 18, 2011

ABITIBIBOWATER
2010
Unaudited Financial
Information & Operating
Statistics

February 18, 2011



Unaudited Financial Information

(Predecessor Company)

<i>(Unaudited, in millions US\$)</i>	2010				
	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Full year
Sales	\$ 1,100	\$ 1,182	\$ 1,192	\$ 1,272	\$ 4,746
Costs and expenses:					
Cost of sales, excluding depreciation, amortization and cost of timber harvested	915	951	892	966	3,724
Depreciation, amortization and cost of timber harvested	132	125	119	117	493
Distribution costs	137	141	133	142	553
Selling and administrative expenses	30	39	40	46	155
Closure costs, impairment and other related charges	5	3	(3)	(2)	3
Net gain on disposition of assets and other	(9)	(4)	(1)	(16)	(30)
Operating (loss) income	\$ (110)	\$ (73)	\$ 12	\$ 19	\$ (152)

Effective upon the commencement of the Creditor Protection Proceedings and through December 31, 2010, we applied the guidance in Financial Accounting Standards Board Accounting Standards Codification 852, "Reorganizations," in preparing our consolidated financial statements. The application of fresh start accounting and the implementation of our Plans of Reorganization materially changed the carrying amounts and classifications reported in our consolidated financial statements and resulted in the Company becoming a new entity for financial reporting purposes. Accordingly, our consolidated statements of operations for periods prior to December 31, 2010 will not be comparable to our consolidated statements of operations for periods subsequent to December 31, 2010. Financial statements for periods prior to December 31, 2010 will be considered "Predecessor" or "Predecessor Company" and our consolidated balance sheet as of December 31, 2010 and our financial statements for periods after December 31, 2010 will be considered "Successor" or "Successor Company."

Unaudited Financial & Operating Statistics (Predecessor Company)

(Unaudited, US\$)

	2010				
	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Full Year
Sales by Segment (in millions)					
Newsprint	\$ 433	\$ 456	\$ 429	\$ 486	\$ 1,804
Coated papers	106	114	128	134	482
Specialty papers	299	329	347	346	1,321
Market pulp	163	172	184	196	715
Wood products	99	111	104	110	424
Total sales	\$ 1,100	\$ 1,182	\$ 1,192	\$ 1,272	\$ 4,746
Shipments to 3rd Parties					
Newsprint (thousands of metric tons)	795	763	694	753	3,005
Coated papers (thousands of short tons)	159	166	175	171	671
Specialty papers (thousands of short tons)	436	488	505	495	1,924
Market pulp (thousands of metric tons)	241	225	236	268	970
Wood products (millions of board feet)	331	334	363	367	1,395
Average Transaction Price					
Newsprint (per metric ton)	\$ 545	\$ 597	\$ 619	\$ 644	\$ 600
Coated papers (per short ton)	668	685	733	781	718
Specialty papers (per short ton)	684	675	687	699	687
Market pulp (per metric ton)	676	767	776	734	737
Wood products (per thousand board feet)	300	329	289	299	304

Unaudited Financial & Operating Statistics (Predecessor Company)

<i>(Unaudited, US\$)</i>	2010				
	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Full Year
Operating (Loss) Income by Segment (in millions)					
Newsprint	\$ (102)	\$ (49)	\$ (8)	\$ (12)	(171)
Coated papers	(4)	5	13	17	31
Specialty papers	(8)	(25)	(6)	(5)	(44)
Market pulp	13	24	55	45	137
Wood products	2	3	(1)	5	9
Corporate and other	(11)	(31)	(41)	(31)	(114)
Total operating (loss) income	\$ (110)	\$ (73)	\$ 12	\$ 19	(152)
Depreciation and Amortization by Segment (in millions)					
Newsprint	\$ 66	\$ 56	\$ 50	\$ 53	225
Coated papers	7	7	8	8	30
Specialty papers	29	34	33	32	128
Market pulp	13	12	12	12	49
Wood products	13	11	9	9	42
Corporate and other	4	5	7	3	19
	\$ 132	\$ 125	\$ 119	\$ 117	493
Operating Cost per Unit					
Newsprint (per metric ton)	\$ 674	\$ 661	\$ 631	\$ 660	657
Coated papers (per short ton)	690	655	661	685	672
Specialty papers (per short ton)	703	727	698	709	709
Market pulp (per metric ton)	621	659	546	565	596
Wood products (per thousand board feet)	295	319	291	286	297