



DIVISION OF  
CORPORATION FINANCE

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

August 30, 2007

Mr. Joseph J. Kwederis  
Chief Financial Officer, Pliant Corporation  
1475 Woodfield Rd., Suite 700  
Schaumburg, IL 60173

**Re: Pliant Corporation**  
**Form 10-K for the fiscal year ended December 31, 2005**  
**Form 10-Q for the period ended March 31, 2006**  
**File No. 333-40067**

Dear Mr. Kwederis:

We have completed our review of the above referenced Form 10-K and related filings and have no further comments at this time.

If you have any questions regarding these comments, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, Anne McConnell, Senior Staff Accountant, at (202) 551-3709 or to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Branch Chief