

**Mail Stop 4561**

January 24, 2007

Charles Smith  
Senior Vice President and  
Chief Financial Officer  
Norampac Inc.  
1061 Parent Street  
Saint-Bruno, Quebec, Canada J3V 6R7

**Re: Norampac Inc.  
Form 20-F for the Fiscal Year Ended  
December 31, 2005  
Filed June 29, 2006  
File No. 333-08550**

Dear Mr. Smith:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Craig Wilson  
Senior Assistant Chief Accountant