



DIVISION OF  
CORPORATION FINANCE

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

January 18, 2012

Via Facsimile and Mail

Mr. Mark R. Richards  
President and Chief Executive Officer  
Paperweight Development Corp.  
Appleton Papers Inc.  
825 East Wisconsin Avenue, P.O. Box 359  
Appleton, Wisconsin 54912-0359

**Re: Paperweight Development Corp.  
Form 10-K for Fiscal Year Ended January 1, 2011  
Filed March 11, 2011  
File No. 333-82084-01**

**Appleton Papers Inc.  
Form 10-K for Fiscal Year Ended January 1, 2011  
Filed March 11, 2011  
File No. 333-82084**

Dear Mr. Richards:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Pamela Howell  
for

John Reynolds  
Assistant Director