

Mail Stop 3561

March 12, 2010

via U.S. mail and facsimile

Jack E. Knott, President  
Exopack Holding Corp.  
3070 Southport Road  
Spartanburg, SC

**RE: Exopack Holding Corp.**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**File No.: 333-136559**

Dear Mr. Knott:

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

Sincerely,

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Health Care Services