



DIVISION OF
CORPORATION FINANCE

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

June 11, 2009

Via U.S. Mail and Facsimile (819-363-5155)

Christian Dube
Vice President and Chief Financial Officer
Cascades, Inc.
404 Marie-Victorin Blvc.
Kingsey Falls, Quebec
Canada, J0A 1B0

Re: Cascades, Inc.
Form 40-F for the Fiscal Year Ended December 31, 2008
Filed March 30, 2009
File No. 333-105024
Response Letter dated May 12, 2009

Dear Mr. Dube:

We refer you to our comment letters dated April 28, 2009 and May 22, 2009 regarding business contacts with Cuba. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: John Reynolds
Assistant Director
Division of Corporation Finance