



DIVISION OF  
CORPORATION FINANCE

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

July 5, 2006

**via U.S. mail and facsimile**

Mr. Robert L. Hulseman  
Chief Executive Officer  
Solo Cup Company  
1700 Old Deerfield Road  
Highland Park, IL 60035

**RE: Solo Cup Company  
Form 10-K for the Fiscal Year Ended January 1, 2006  
Form 10-Q for the Fiscal Quarter Ended April 2, 2006  
File No. 333-116843**

Dear Mr. Hulseman:

We have completed our review of your 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 Meagan Caldwell, Staff Accountant, at (202) 551-3754 or, in her absence, Scott Watkinson, Staff Accountant, at (202) 551-3741.

Sincerely,

Rufus Decker  
Accounting Branch Chief