

Mail Stop 3561

April 2, 2009

Russell C. Taylor, Chief Executive Officer  
Cellu Tissue Holdings, Inc.  
1855 Lockeway Drive, Suite 501  
Alpharetta, Georgia 30004

**Re: Cellu Tissue Holdings, Inc.**  
**Form 10-K for fiscal year ended February 29, 2008**  
**Filed May 19, 2008**  
**File No. 333-118829**

Dear Mr. Taylor:

We have completed our review of your filing and related documents and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director

cc: David J. Morris, CFO  
Fax: (678) 393-2657