



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4628

September 21, 2017

John P. O'Donnell
President, Chief Executive Officer and Director
Neenah Paper, Inc.
3460 Preston Ridge Road
Alpharetta, GA 30005

Re: Neenah Paper, Inc.
Form 10-K for Fiscal Year Ended December 31, 2016
Filed February 24, 2017
File No. 1-32240

Dear Mr. O'Donnell:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/H. Roger Schwall

H. Roger Schwall
Assistant Director
Office of Natural Resources