



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

MAIL STOP 3561

February 22, 2010

Mr. Roger W. Stone, Chief Executive Officer
KapStone Paper and Packaging Corporation
1101 Skokie Boulevard, Suite 300
Northbrook, Illinois 60062

**Re: KapStone Paper and Packaging Corporation
Form 10-K for Fiscal Year Ended December 31, 2008
Filed on March 31, 2009**

**Form 10-Q for the Quarterly Period Ended March 31, 2009
Filed on April 15, 2009**

File No. 1-33494

Dear Mr. Stone:

We have completed our review of your filings and have no further comments.

Sincerely,

John Reynolds
Assistant Director

cc: Mr. Stone
FAX: (847) 205-7551