

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