



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4361

Mail Stop 4361

October 8, 2009

via U.S. mail and facsimile

Michael T. McDonnell, Chief Executive Officer
Pregis Holding II Corporation
1650 Lake Cook Road
Deerfield, IL 60015

**RE: Pregis Holding II Corporation
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 27, 2009
File No. 333-130353-04**

Dear Mr. McDonnell:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien
Accounting Branch Chief