



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 4628

September 19, 2017

Via E-mail

Mr. Daniel Buron  
Chief Financial Officer  
Domtar Corporation  
234 Kingsley Park Drive  
Fort Mill, South Carolina 29715

**Re: Domtar Corporation**  
**Form 10-K for the Fiscal Year ended December 31, 2016**  
**Filed February 24, 2017**  
**File No. 1-33164**

Dear Mr. Buron:

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/ Karl Hiller

Karl Hiller  
Branch Chief  
Office of Natural Resources