



DIVISION OF
CORPORATION FINANCE

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

MAIL STOP 3561

August 27, 2009

Mr. Michael A. Jackson
President and Chief Executive Officer
Verso Paper Corp.
6775 Lenox Center Court, Suite 400
Memphis TN 3811504436

**Re: Verso Paper Corp.
Form 10-K
Filed March 5, 2009
File No. 001-34056
Schedule 14A
Filed April 23, 2009
Verso Paper Holdings LLC
Form 10-K
Filed March 30, 2009
File No. 333-142283**

Dear Mr. Jackson:

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

Sincerely,

John Reynolds
Assistant Director

Cc: St. John Daugherty