



DIVISION OF  
CORPORATION FINANCE

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

July 16, 2015

Via E-mail

David J. Paterson  
President and Chief Executive Officer  
Verso Corporation  
Verso Paper Holdings LLC  
6775 Lenox Center Court, Suite 400  
Memphis, TN 38115-4436

**Re: Verso Corporation  
Verso Paper Holdings LLC  
Form 10-K for the Fiscal Year Ended December 31, 2014  
Filed March 10, 2015  
File No. 1-34056  
File No. 333-142283**

Dear Mr. Paterson:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Ethan Horowitz *for*

H. Roger Schwall  
Assistant Director

cc: David S. Huntington, Esq.  
Paul, Weiss, Rifkind, Wharton & Garrison LLP