



DIVISION OF
CORPORATION FINANCE

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

May 11, 2021

Allen Campbell
Chief Financial Officer
Verso Corp
8540 Gander Creek Drive
Miamisburg, Ohio 45342

Re: Verso Corp
Form 10-K for the Fiscal Year Ended December 31, 2020
Filed March 1, 2021
File No. 001-34056

Dear Mr. Campbell:

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,

Division of Corporation Finance
Office of Manufacturing