

October 14, 2010

Gordon L. Jones, President, CEO, Director
Clearwater Paper Corporation
601 W. Riverside Avenue, Suite 1100
Spokane, Washington 99301

Re: Clearwater Paper Corporation
Form 10-K for Fiscal Year Ended December 31, 2009
Filed February 26, 2010
File No. 001-34146

Dear Mr. Jones:

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

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services