



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

March 5, 2010

Via U.S. Mail and Fax (503) 669-6716

Joseph Pointer
Chief Financial Officer
Cascade Corporation
2201 N.E. 201st Ave.
Fairview, Oregon 97024

Re: Cascade Corporation
Form 10-K for the fiscal year ended January 31, 2009
Filed April 6, 2009
Form 10-Q for the quarter ended October 31, 2009
File No. 001-12557

Dear Mr. Pointer:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian R. Cascio
Accounting Branch Chief