

**Mail Stop 4561**

May 26, 2006

Steven C. Voorhees  
Senior Vice President and  
Chief Financial Officer  
Rock-Tenn Company  
504 Thrasher St.  
Norcross, GA 30071

**Re: Rock-Tenn Company  
Form 10-K for the Fiscal Year Ended  
September 30, 2005  
Filed December 19, 2005  
Form 10-Q for the Quarterly Period Ended  
December 31, 2005  
Form 8-K Filed January 26, 2006  
File No. 001-12613**

Dear Mr. Voorhees:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief