

Mail Stop 3561

March 19, 2010

Mr. James A. Rubright
Chief Executive Officer
Rock-Tenn Company
504 Thrasher Street
Norcross, Georgia 30071

**Re: Rock-Tenn Company
Form 10-K for Fiscal Year Ended
September 30, 2009
File No. 1-12613**

Dear Mr. Rubright:

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

Sincerely,

Brian K Bhandari
Branch Chief
Office of Beverages, Apparel and
Health Care Services

Cc: Robert McIntosh, Esq.
FAX: (770) 248-4402