

Mail Stop 4561

July 21, 2006

Mr. George H. Glatfelter  
Chairman and Chief Executive Officer  
P.H. Glatfelter Company  
96 South George Street  
Suite 500  
York, Pennsylvania 17401

**Re: P.H. Glatfelter Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Form 10-Q for the Quarterly Period Ended March 31, 2006**  
**File No. 001-03560**

Dear Mr. Glatfelter:

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

Sincerely,

Stephen Krikorian  
Accounting Branch Chief