

Mail Stop 3561

August 26, 2008

George H. Glatfelter II, Chairman and CEO
P.H. Glatfelter Company
96 South George Street, Suite 500
York, Pennsylvania 17401

**Re: P.H. Glatfelter Company
Form 10-K for fiscal year ended December 31, 2007
Filed March 13, 2008
File No. 001-03560**

Dear Mr. Glatfelter:

We have no further comments. If you have any questions, please contact Edwin S. Kim at (202) 551-3297.

Sincerely,

John Reynolds
Assistant Director

cc: John P. Jacunski, CFO
Fax: (717) 846-7208