



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

DIVISION OF
CORPORATION FINANCE

July 21, 2010

George H. Glatfelter II, 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, 2009
Filed March 16, 2010
File No. 001-03560
Definitive Proxy Statement on Schedule 14A
Filed March 30, 2010
File No. 001-03560

Dear Mr. Glatfelter:

We have completed our review of your filings and related documents and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director

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