



DIVISION OF
CORPORATION FINANCE

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

January 28, 2014

Via E-mail

John P. Jacunski
Senior Vice President and Chief Financial Officer
P.H. Glatfelter Company
96 South George Street, Suite 520
York, Pennsylvania 17401

Re: P.H. Glatfelter Company
Form 10-K for Fiscal Year Ended December 31, 2012
Filed March 8, 2013
File No. 1-03560

Dear Mr. Jacunski:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ A.N. Parker

Anne Nguyen Parker
Branch Chief