



DIVISION OF  
CORPORATION FINANCE

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

October 13, 2022

Ramesh Shettigar  
Chief Financial Officer  
Glatfelter Corporation  
4350 Congress Street, Suite 600  
Charlotte, North Carolina 28209

**Re: Glatfelter Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**File No. 001-03560**  
**Filed February 25, 2022**

Dear Ramesh Shettigar:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing