



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

**MAIL STOP 3561**

February 4, 2009

*By U.S. Mail and facsimile to 972-4-633-9740*

Mr. Avi Brener  
Chief Executive Officer  
P.O. Box 142  
Hadera 38101, Israel

**Re: Hadera Paper**  
**Form 20-F for Fiscal Year Ended December 31, 2007**  
**Filed June 23, 2008**  
**File No. 001-04212**

Dear Mr. Brener:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services