



DIVISION OF  
CORPORATION FINANCE

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

**MAIL STOP 3561**

August 12, 2009

John B. Crowe  
Chief Executive Officer  
Buckeye Technologies Inc.  
1001 Tillman Street  
Memphis, Tennessee 38112

**Re: Buckeye Technologies Inc.  
Form 10-K for Fiscal Year Ended June 30, 2008  
Filed August 27, 2008  
File No. 001-14030**

Dear Mr. Crowe:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Ryan C. Milne  
Accounting Branch Chief