



September 13, 2024

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Bradley Ecker  
Jennifer Angelini  
Charles Eastman  
Martin James

Re: Glatfelter Corporation  
Registration Statement on Form S-4/A  
Filed September 10, 2024  
File No. 333-281733

Dear Mr. Ecker:

With respect to the above-referenced registration statement (the "Registration Statement"), and pursuant to Rule 461 of Regulation C promulgated under the Securities Act of 1933, as amended, Glatfelter Corporation, a Pennsylvania corporation (the "Registrant"), hereby respectfully requests that the U.S. Securities and Exchange Commission accelerate the effective date of the Registration Statement, so that it is declared effective at 4:00 p.m. (Eastern Time) on September 17, 2024, or as soon as practicable thereafter or at such later time as the Registrant or its counsel may request by telephone.

Please contact our counsel, King & Spalding LLP, by calling Jonathan B. Newton at (713) 276-7382, as soon as the Registration Statement has been declared effective, or if you have any other questions or concerns regarding this matter.

Thank you for your assistance in this matter.

Sincerely,  
GLATFELTER CORPORATION

By: /s/ Jill L. Urey  
Name: Jill L. Urey  
Title: Vice President, General Counsel & Compliance

cc: Jonathan B. Newton, King & Spalding LLP

---