

MAIL STOP 3561

June 12, 2008

By U.S. mail and facsimile

Mr. Paul T. Stecko
Chief Executive Officer
Packaging Corporation of America
1900 West Field Court
Lake Forest, Illinois 60045

**Re: Packaging Corporation of America
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 20, 2008
File No. 1-15399**

Dear Mr. Stecko,

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
Office of Beverages, Apparel
and Health Care Services