October 18, 2006

Richard A. Lozyniak President and Chief Executive Officer Blue Ridge Paper Products Inc. 41 Main Street Canton, North Carolina

**Re:** Blue Ridge Paper Products Inc.

Form 10-K for Fiscal Year Ended December 31, 2005

Forms 10-Q for Fiscal Quarters Ended March 31, 2006 and June 30,

2006

Forms 8-K filed on August 11, 2006

File No. 333-114032

Dear Mr. Lozyniak:

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

Sincerely,

Stephen Krikorian Accounting Branch Chief