



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

January 26, 2009

Via U.S. mail and facsimile

Andrew J. Kohut, President  
Chesapeake Corporation  
1021 East Cary street  
Richmond, VA 23219

**RE: Chesapeake Corporation  
Form 10-K for Fiscal Year Ended December 30, 2007  
File No. 1-3203**

Dear Mr. Kohut:

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

Sincerely,

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Health Care Services