



DIVISION OF
CORPORATION FINANCE

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

October 13, 2022

Ramesh Shettigar
Chief Financial Officer
Glatfelter Corporation
4350 Congress Street, Suite 600
Charlotte, North Carolina 28209

Re: Glatfelter Corporation
Form 10-K for the Fiscal Year Ended December 31, 2021
File No. 001-03560
Filed February 25, 2022

Dear Ramesh Shettigar:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Manufacturing