PACKAGING CORP OF AMERICA Form 8-K October 18, 2006

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 OR 15(d) of The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): October 17, 2006

Packaging Corporation of America

(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation) **1-15399** (Commission File Number) **36-4277050** (IRS Employer Identification No.)

1900 West Field Court, Lake Forest, Illinois (Address of principal executive offices)

60045 (Zip Code)

Registrant s telephone number, including area code: (847) 482-3000

(Former name or former address, if changed since last report.)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02. Results of Operations and Financial Condition.

The following information, including the exhibit described below, shall not be deemed filed hereunder for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Exchange Act), or incorporated by reference in any filing under the Securities Exchange Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

On October 17, 2006, Packaging Corporation of America issued a press release announcing third quarter 2006 financial results and providing earnings guidance for the fourth quarter of 2006. The press release is furnished as Exhibit 99.1 to this report on Form 8-K and is incorporated herein by reference.

Item 9.01. Financial Statements and Exhibits.

- (D) Exhibits
- 99.1 Press Release dated October 17, 2006.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

PACKAGING CORPORATION OF AMERICA	
	(Registrant)
By:	/s/ PAUL T. STECKO
	Chairman and Chief Executive Officer
	(Authorized Officer)
By:	/s/ RICHARD B. WEST
	Senior Vice President, Chief Financial Officer, and
	Corporate Secretary
	(Principal Financial Officer)

Date: October 18, 2006