



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

July 17, 2009

Room 4631

Kenneth D. Mann
Vice President and Chief Financial Officer
Deltic Timber Corporation
210 East Elm Street, PO Box 7200
El Dorado, Arkansas 71731

Re: Deltic Timber Corporation
Annual Report on Form 10-K for the fiscal year ended December 31, 2008
Filed March 6, 2009
Definitive Proxy Statement on Schedule 14A
Filed March 23, 2009
File No. 1-12147

Dear Mr. Mann:

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

Sincerely,

Terence O'Brien
Accounting Branch Chief