



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