



DIVISION OF  
CORPORATION FINANCE

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

November 21, 2022

Kelly E. Hibbs  
Chief Financial Officer  
Boise Cascade Company  
1111 West Jefferson Street Suite 300  
Boise, Idaho 83702-5389

**Re: Boise Cascade Company**  
**Form 10-K for Fiscal Year Ended December 31, 2021**  
**Filed February 22, 2022**  
**File No. 001-35805**

Dear Kelly E. Hibbs:

We have completed our review of your filing. 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 Trade & Services