

Mail Stop 4561

June 5, 2008

VIA U.S. MAIL AND FAX (509) 835-1560

Mr. Michael J. Covey  
Chief Executive Officer  
Potlatch Corporation  
601 West 1<sup>st</sup> Ave., Suite 1600  
Spokane, Washington 99201

**Re: Potlatch Corporation**  
**Form 10-K for the year ended December 31, 2007**  
**Filed February 20, 2008**  
**File No. 001-32729**

Dear Mr. Covey:

We have completed our review of your Form 10-K and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon  
*Branch Chief*