

Mail Stop 3010

February 1, 2010

Mr. Eric J. Cremers  
Vice President, Finance and Chief Financial Officer  
Potlatch Corporation  
601 West 1<sup>st</sup> Ave., Suite 1600  
Spokane, WA 99201

**Re: Potlatch Corporation  
Form 10-K for the Year Ended December 31, 2008  
Forms 10-Q for the Periods Ended March 31, June 30, and September  
30, 2009  
Definitive Proxy Statement on Schedule 14A filed April 2, 2009  
File No. 1-32729**

Dear Mr. Cremers:

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

Sincerely,

Daniel L. Gordon  
Branch Chief