



DIVISION OF  
CORPORATION FINANCE

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

July 18, 2022

Eric J. Cremers  
Chief Executive Officer  
POTLATCHDELTA CORP  
601 West First Avenue, Suite 1600  
Spokane, WA 99201

**Re: POTLATCHDELTA CORP**  
**Registration Statement on Form S-4**  
**Filed July 11, 2022**  
**File No. 333-266076**

Dear Mr. Cremers:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Melanie Singh at 202-551-4074 or Ruairi Regan at 202-551-3269 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Eric A. DeJong, Esq.