



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

MAIL STOP 3561

February 11, 2009

Ms. Karen E. Gowland  
Vice President, General Counsel  
Boise Inc.  
1111 West Jefferson Street, Suite 200  
Boise, ID 83702-5388

**Re: Boise Inc.  
Form 10-K  
Filed February 21, 2008  
File No. 001-33541  
Supplemental Response  
Dated January 22, 2009**

Dear Mr. Toeldte:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Assistant Director

Cc: Craig Walker  
Fax: (312) 827-8179