

Mail Stop 3561

October 21, 2008

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

**Re: Potlatch Forest Products Corporation  
Form 10/A  
Filed October 10, 2008  
File No. 001-34146**

Dear Mr. Covey:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. We note your response to comment 1 of our letter dated October 3, 2008, and we reissue the comment. Please complete the remaining unfinished parts of your filing as soon as possible in order for us to complete our review. In addition, please file your debt agreements as soon as they are finalized and any other outstanding exhibits. Also, please complete your share and per share information.

Mr. Michael J. Covey, CEO  
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2. We reissue comment six of our letter dated October 3, 2008. In providing your analysis, focus specifically on whether disclosure should be required for Messrs. Seamans and DeVleming. In particular we note that they will be performing substantially similar duties and responsibilities following the spin-off.

Closing Comments

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

You may contact Ethan Horowitz at (202) 551-3311 or Brian Bhandari at (202) 551-3390 if you have questions regarding comments on the financial statements and related matters. Please contact Edwin S. Kim at (202) 551-3297 or Pamela Howell at (202) 551-3357 with any other questions.

Sincerely,

John Reynolds  
Assistant Director

cc: Justin D. Hovey, Esq.  
Fax: (415) 983-1200