

Mail Stop 3561

December 10, 2008

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

**Re: Potlatch Forest Products Corporation
Form 10 Amendment No. 5
Filed November 24, 2008
File No. 001-34146**

Dear Mr. Covey:

We have reviewed your filing and have no further comment at this time.

Sincerely,

John Reynolds
Assistant Director

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