

Room 4561

September 8, 2006

Michael Flannery
Chairman, President and CFO
Pope & Talbot, Inc.
1500 SW 1st Avenue, Suite 200
Portland, OR 97201

Re: Pope & Talbot, Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 31, 2006
Form 8-K Filed May 10, 2006
Form 8-K Filed August 3, 2006
File no. 1-07852

Dear Mr. Flannery:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Very truly yours,

Kathleen Collins
Accounting Branch Chief