

Room 4561

September 8, 2006

Michael Flannery  
Chairman, President and CFO  
Pope & Talbot, Inc.  
1500 SW 1<sup>st</sup> 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