

January 29, 2008

Mail Stop 4561

Lee M. Thomas  
President and Chief Executive Officer  
Rayonier Inc.  
50 North Laura Street  
Jacksonville, FL 32202

**Re: Rayonier Inc.  
Definitive 14A  
Filed April 9, 2007  
File No. 001-06780**

Dear Mr. Thomas:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3401.

Sincerely,

Jennifer Gowetski  
Attorney-Advisor

cc: W. Edwin Frazier, III (*via facsimile*)