

July 27, 2009

Mail Stop 3010

Mr. Hans E. Vanden Noort  
Senior Vice President and Chief Financial Officer  
Rayonier Inc.  
50 North Laura Street  
Jacksonville, FL 32202

**Re: Rayonier Inc.**  
**Form 10-K for the year ended December 31, 2008**  
**Filed 2/27/09**  
**File No. 001-06780**

Dear Mr. Vanden Noort:

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

Sincerely,

Daniel L. Gordon  
Branch Chief