



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

August 10, 2010

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

RE: **Rayonier, Inc.**  
**Form 10-K for the year ended December 31, 2009**  
**Filed February 24, 2010**  
**Schedule 14A filed April 5, 2010**  
**File No. 1-06780**

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,

Eric McPhee  
Staff Accountant