

September 15, 2006

Room 4561  
via fax (512) 434-1701

Mr. Kenneth M. Jastrow, II  
Chief Executive Officer  
Temple-Inland, Inc.  
1300 MoPac Expressway South  
Austin, TX 78746

**Re: Temple-Inland, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed March 8, 2006**  
**Form 8-K Filed February 6, 2006**  
**Form 8-K Filed April 26, 2006**  
**Form 8-K Filed July 26, 2006**  
**File No. 001-08634**

Dear Mr. Jastrow,

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief