



DIVISION OF  
CORPORATION FINANCE

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

August 2, 2010

Mr. Doyle Simons  
Chief Executive Officer  
Temple-Inland Inc.  
1300 MoPac Expressway South, 3<sup>rd</sup> Floor  
Austin, TX 78746

**Re: Temple-Inland Inc.  
Form 10-K for Fiscal Year Ended  
January 2, 2010  
Filed February 23, 2010  
File No. 001-08634**

Dear Mr. Simons:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Reynolds  
Assistant Director