



DIVISION OF
CORPORATION FINANCE

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

June 28, 2010

Rick R. Holley
Chief Executive Officer
Plum Creek Timber Company, Inc.
999 Third Avenue, Suite 4300
Seattle, Washington 98104

Re: Plum Creek Timber Company, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 25, 2010
File No. 001-10239

Dear Mr. Holley:

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

Sincerely,

Tom Kluck
Branch Chief

cc: David W. Lambert
Plum Creek Timber Company, Inc.
Via Facsimile: (206) 467-3790