



DIVISION OF  
CORPORATION FINANCE

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

May 5, 2011

Mr. David W. Lambert  
Senior Vice President and Chief Financial Officer  
Plum Creek Timber Company, Inc.  
999 Third Avenue, Suite 4300  
Seattle, Washington 98104-4096

**RE: Plum Creek Timber Company, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2010**  
**Filed February 25, 2011**  
**File No. 1-10239**

Dear Mr. Lambert:

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