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Potlatch

Potlatch Corporation

601 West Riverside Ave., Suite 1100
Spokane, Washington 99201
Telephone (509) 835-1500
FAX (509) 835-1555

August 12, 2002

Mr. Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, NW
Washington, DC 20549

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OFFICE OF THE SECRETARY

AUG 13 2002

Via Overnight Courier

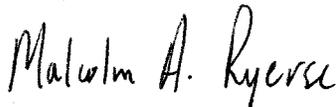
Dear Mr. Katz:

Pursuant to the Order issued by the Securities and Exchange Commission on June 27, 2002, (File No. 4-460), enclosed is the required Statement under Oath of Gerald L. Zuehlke, Vice President, Finance, Chief Financial Officer and Treasurer, with respect to Exchange Act filings for Potlatch Corporation.

Please acknowledge receipt of this letter and enclosed statement by stamping and returning the copy in the self-addressed stamped envelope.

Please contact me at 509.835.1512 with any questions.

Regards,



Malcolm A. Ryerse
Corporate Secretary

Enclosures:

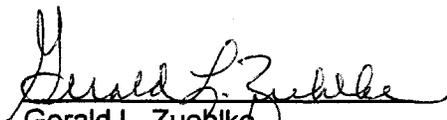
- Written Statement
- Copy of Letter and Written Statement
- Self-addressed Stamped Envelope

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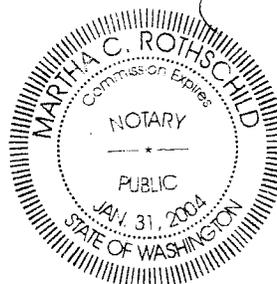
**STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER
REGARDING FACTS AND CIRCUMSTANCES RELATING TO
EXCHANGE ACT FILINGS**

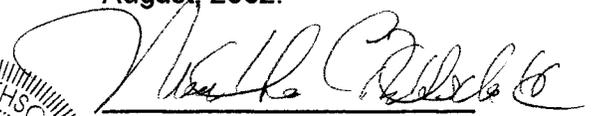
I, Gerald L. Zuehlke, Vice President, Finance, Chief Financial Officer and Treasurer of Potlatch Corporation, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Potlatch Corporation, and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with Potlatch Corporation's Audit Committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement is a "covered report":
 - 2001 Annual Report on Form 10-K filed with the Commission on March 27, 2002, of Potlatch Corporation;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Potlatch Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.


Gerald L. Zuehlke
Vice President, Finance,
Chief Financial Officer
And Treasurer
August 12, 2002

Subscribed and sworn to
before me this 12th day of
August, 2002.




Notary Public

My Commission Expires: 1/31/04

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