

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

DIVISION OF CORPORATION FINANCE

Mail Stop 3233

December 15, 2017

<u>Via E-mail</u> Lorrie D. Scott, Esq. Vice President, General Counsel & Corporate Secretary Potlatch Corporation 601 West First Avenue, Suite 1600 Spokane, WA 99201

Re: Potlatch Corporation Registration Statement on Form S-4 Filed December 7, 2017 File No. 333-221942

Dear Ms. Scott:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Sara von Althann at (202) 551-3207 with any questions.

Sincerely,

/s/ Tom Kluck

Tom Kluck Legal Branch Chief Office of Real Estate and Commodities

cc: Andrew Bor Perkins Coie LLP