



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

DIVISION OF  
CORPORATION FINANCE

February 23, 2021

Via E-mail

Mr. Jerald W. Richards  
Vice President and Chief Financial Officer  
PotlatchDeltic Corporation  
601 W. First Avenue, Suite 1600  
Spokane, WA 99201

**Re: PotlatchDeltic Corporation  
Form 8-K  
Exhibit No. 10.1 Group Annuity Contract  
Filed October 16, 2020  
File No. 001-32729**

Dear Mr. Richards:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance