

Mail Stop 4561

April 17, 2008

Mr. Hans E. Vanden Noort  
Senior Vice President and Chief Financial Officer  
Rayonier Inc.  
50 North Laura Street  
Jacksonville, FL 32202

**Re: Rayonier Inc.  
Form 10-K for the year ended December 31, 2007  
Filed February 28, 2008  
File No. 1-06780**

Dear Mr. Vanden Noort:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Daniel L. Gordon  
Branch Chief