July 27, 2009

Mail Stop 3010

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, 2008 Filed 2/27/09 File No. 001-06780

Dear Mr. Vanden Noort:

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