

Mail Stop 3561

June 16, 2008

Doyle R. Simons
Chairman of the Board and Chief Executive Officer
Temple-Inland Inc.
1300 MoPac Expressway South
3rd Floor
Austin, TX 78746

**Re: Temple-Inland Inc.
Form 10-K for Fiscal Year Ended December 29, 2007
Filed February 27, 2008
File No. 001-08634
Definitive Proxy Statement on Schedule 14A
Filed March 25, 2008
File No. 001-08634**

Dear Mr. Simons:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director
Office of Beverages, Apparel and
Healthcare Services