

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

August 2, 2010

Mr. Doyle Simons 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

January 2, 2010

Filed February 23, 2010

File No. 001-08634

Dear Mr. Simons:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Reynolds Assistant Director