

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

June 28, 2010

Rick R. Holley Chief Executive Officer Plum Creek Timber Company, Inc. 999 Third Avenue, Suite 4300 Seattle, Washington 98104

Re: Plum Creek Timber Company, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2009

Filed February 25, 2010 File No. 001-10239

Dear Mr. Holley:

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

Sincerely,

Tom Kluck Branch Chief

cc: David W. Lambert

Plum Creek Timber Company, Inc. Via Facsimile: (206) 467-3790