

**NASDAQ**

THE NASDAQ STOCK MARKET  
8800 BLACKWELL ROAD  
ROCKVILLE, MD 20850

Received SEC  
DEC 16 2010  
Washington, DC 20549

P. William Slattery  
Vice President  
Listing Qualifications



CERTINAS  
001-32729

By Facsimile and First Class Mail

December 16, 2010

Ms. Cecile Peters  
Chief, IT Services  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Dear Ms. Peters:

This is to certify that on December 16, 2010 The Nasdaq Stock Market (the "Exchange") received from **Potlatch Corporation** (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, \$1.00 par value

We further certify that the security described above has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

*William Slattery*