

March 30, 1994

VIA ELECTRONIC TRANSMISSION

Securities and Exchange Commission
450 Fifth Street N.W.
Washington, D.C. 20549

Gentlemen:

In accordance with the regulations of the Securities and Exchange Commission (the "SEC"), Rayonier Inc. (the "Company") is filing electronically herewith a registration statement on Form 8-A (the "Form 8-A") for the registration of ____% Debentures due _____ of the Company.

A registration fee in the amount of \$250 has been sent by wire transfer to the designated account at the Mellon Bank in Pittsburgh, Pennsylvania.

A Registration Statement on Form S-3 (No. 033-52855) (the "Form S-3") relating to the Debentures was filed by electronic transmission with the SEC on the date hereof. On behalf of the registrant, we request acceleration of the effective date of the Form 8-A to the effective date of the Form S-3.

Very truly yours,

M. Louise Turilli

MLT:hr

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-A

For Registration of Certain Classes of Securities
Pursuant to Section 12(b) or 12(g) of the
Securities Exchange Act of 1934

RAYONIER INC.

(Exact name of registrant as specified in its charter)

North Carolina

(State of Incorporation or Organization)

13-2607329

(I.R.S. Employer
Identification No.)

1177 Summer Street
Stamford, Connecticut

06904
(Zip Code)

Securities to be registered pursuant to Section 12(b) of the Act:

Title of Each Class
to be so Registered

Name of Each Exchange on Which
Each Class is to be Registered

___% Debentures due ___

New York Stock Exchange

Securities to be registered pursuant to Section 12(g) of the Act:

None
(Title of Class)

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Item 1. Description of Registrant's Securities to be Registered

A description of the Registrant's ___ Debentures Due ___ to be registered hereby is contained on pages 5 through 13, inclusive, of the Prospectus, dated March __, 1994, and on pages S-19 and S-20 of the Prospectus Supplement, dated March __, 1994, each of which is filed as part of the Registrant's Registration Statement on Form S-3 (No. 033-52855) (also constituting Amendment No. 1 to the Registrant's Registration Statement on Form S-3 (No. 33-51972)). Such description is, and any Prospectus Supplement to the Prospectus filed hereafter under Rule 424(b) under the Securities Act of 1933, as amended, is deemed to be, incorporated herein by reference and made a part hereof.

Item 2. Exhibits

No.	Document	Page
1	Specimen Form of Debenture (Incorporated by reference to Exhibit 4.4 to the Registrant's Registration Statement on Form S-3 (No. 033-52855)).	
2	Indenture dated as of April 1, 1994 between the Registrant and Chemical Bank, as Trustee	

(Incorporated by reference to Exhibit 4.1 to the Registrant's Registration Statement on Form S-3 (No. 033-52855)).

SIGNATURE

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the Registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized.

RAYONIER INC.

Date: March 29, 1994

By: /s/ George S. Areson
George S. Areson
Acting Corporate Controller