

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

August 10, 2010

Mr. Hans E. Vanden Noort Chief Financial Officer Rayonier, Inc. 50 North Laura Street Jacksonville, FL 32202

RE: Rayonier, Inc.

Form 10-K for the year ended December 31, 2009

Filed February 24, 2010

Schedule 14A filed April 5, 2010

File No. 1-06780

Dear Mr. Vanden Noort:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Eric McPhee Staff Accountant