

POTLATCH CORP  
Form 8-K  
October 28, 2010

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
**WASHINGTON, DC 20549**

**FORM 8-K**

**CURRENT REPORT**  
**PURSUANT TO SECTION 13 OR 15(d) OF THE**  
**SECURITIES EXCHANGE ACT OF 1934**

**Date of Report: October 28, 2010**

**(Date of earliest event reported)**

**POTLATCH CORPORATION**

**(Exact name of registrant as specified in its charter)**

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(State or Other Jurisdiction  
of Incorporation)

(Commission  
File Number)

(I.R.S. Employer  
Identification Number)

601 W. First Avenue, Suite 1600, Spokane WA  
(Address of principal executive offices)

509-835-1500

99201  
(Zip Code)

(Registrant's telephone number,  
Including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

- .. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- .. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 2.02. Results of Operations and Financial Condition.**

On October 28, 2010, Potlatch Corporation announced its results of operations and financial condition for the quarter ended September 30, 2010. The press release containing this announcement is furnished as Exhibit 99.1 hereto.

The information in this Form 8-K and the Exhibit attached hereto shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, except as shall be expressly set forth by specific reference in such filing.

**Item 9.01. Financial Statements and Exhibits**

*(d) Exhibits.*

99.1 Press release issued by Potlatch Corporation, dated October 28, 2010.

POTLATCH REPORTS THIRD QUARTER RESULTS

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: October 28, 2010

POTLATCH CORPORATION

By: /s/ Lorrie D. Scott  
Lorrie D. Scott  
Corporate Secretary

EXHIBIT INDEX

| <b>Exhibit</b> | <b>Description</b>  |
|----------------|---|
| 99.1           | Press release issued by Potlatch Corporation, dated October 28, 2010. |