

POTLATCH CORP  
Form 8-K  
October 23, 2008  
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 23, 2008  
(Date of earliest event reported)

**POTLATCH CORPORATION**

---

(Exact name of registrant as specified in its charter)

<b><u>Delaware</u></b>	<b><u>001-32729</u></b>	<b><u>82-0156045</u></b>
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(I.R.S. Employer Identification Number)
<b><u>601 W. First Avenue, Suite 1600, Spokane WA</u></b>	<b><u>99201</u></b>	
(Address of principal executive offices)	(Zip Code)	
<b><u>509-835-1500</u></b>		
(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 23, 2008, Potlatch Corporation announced its results of operations and financial condition for the quarter ended September 30, 2008. 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 23, 2008.

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 23, 2008

POTLATCH  
CORPORATION

By: /s/ Michael S. Gadd  
Michael S. Gadd  
Corporate Secretary

---

EXHIBIT INDEX

Exhibit   Description

99.1      Press release issued by Potlatch Corporation, dated October 23, 2008.