

December 7, 2007

Ms. Jennifer Gowetski  
Attorney-Advisor  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

Re: Rayonier Inc. Definitive 14A  
Filed April 9, 2007  
File No. 001-06780

Dear Ms. Gowetski:

This will confirm our discussion of this afternoon and your approval of extending the deadline for providing a response to your letter of November 30, 2007 from December 14, 2007 to December 31, 2007.

Sincerely,

/s/W. Edwin Frazier, III

cc: L. M. Thomas