



DIVISION OF
CORPORATION FINANCE

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

November 8, 2010

Mr. Kenneth D. Mann
Chief Financial Officer
Deltic Timber Corporation
210 East Elm Street
P.O. Box 7200
El Dorado, AR 71731

**Re: Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 5, 2010
Definitive Proxy Statement on Schedule 14A
Filed March 19, 2010
Form 10-Q for Fiscal Quarter Ended March 31, 2010
Filed May 6, 2010
Form 10-Q for the Fiscal Quarter Ended June 30, 2010
Filed August 3, 2010
Form 10-Q for the Fiscal Quarter Ended September 30, 2010
Filed November 5, 2010
File No. 001-12147**

Dear Mr. Mann:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jay Ingram
Legal Branch Chief