



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