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POTLATCH CORP Form 8-K October 31, 2006

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 31, 2006
----(Date of earliest event reported)

POTLATCH CORPORATION

(Exact name of registrant as specified in its charter)

Delaware 001-32729 82-0156045
-----(State or Other Jurisdiction (Commission (I.R.S. Employer of Incorporation) File Number) Identification Number)

601 W. Riverside Avenue, Suite 1100, Spokane WA 99201

(Address of principal executive offices) (Zip Code)

509-835-1500

(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:

- |_| 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))

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Item 2.02. Results of Operations and Financial Condition.

On October 31, 2006, Potlatch Corporation announced its results of operations and financial condition for the quarter ended September 30, 2006. 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

- (a) Financial Statements of Businesses Acquired.
 - Not applicable.
- (b) Pro Forma Financial Information.
 - Not applicable.
- (c) Shell Company Transactions.
 - Not applicable.
- (d) Exhibits.
 - 99.1 Press release issued by Potlatch Corporation, dated October 31, 2006.

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 31, 2006

POTLATCH CORPORATION

By: /s/ Pamela A. Mull

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Pamela A. Mull Vice President, General Counsel and Corporate Secretary

EXHIBIT INDEX

Exhibit	Description
99.1	Press release issued by Potlatch Corporation, dated October 31, 2006.