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POTLATCH CORP Form 8-K April 26, 2007

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: April 26, 2007
----(Date of earliest event reported)

POTLATCH CORPORATION

/Funct name of registrant as energified in its sharton)

(Exact name of registrant as specified in its charter)

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

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 April 26, 2007, Potlatch Corporation announced its results of operations and financial condition for the quarter ended March 31, 2007. 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 April 26, 2007.

POTLATCH REPORTS FIRST 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: April 26, 2007

POTLATCH CORPORATION

By: /s/ Pamela A. Mull

Pamela A. Mull Corporate Secretary

EXHIBIT INDEX

Exhibit Description

99.1 Press release issued by Potlatch Corporation, dated April 26, 2007.