

POTLATCH CORP  
Form 8-K  
December 21, 2005

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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
**Washington, D.C. 20549**

**FORM 8-K**

**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the**  
**Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): December 20, 2005

**POTLATCH CORPORATION**

(Exact name of Registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction  
of incorporation)

**1-5313**  
(Commission File Number)

**82-0156045**  
(I.R.S. Employer  
Identification Number)

**601 W. Riverside Avenue, Suite 1100**  
**Spokane, WA**  
(Address of principal executive offices)

**99201**  
(Zip Code)

**509-835-1500**  
(Registrant's telephone number,  
including area code)

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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 (see General Instruction A.2. below):

- 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 8.01. Other Events.**

On December 20, 2005, Potlatch Corporation (the Company ) announced that its Board of Directors approved the final steps necessary for the company to begin operating as a real estate investment trust effective January 1, 2006. A copy of the press release is attached hereto as Exhibit 99.1 and incorporated herein by reference.

**ITEM 9.01. Financial Statements and Exhibits.**

(a) **Financial Statements of Businesses Acquired.**

Not applicable.

(b) **Pro Forma Financial Information.**

Not applicable.

(c) **Exhibits.**

99.1 Potlatch Corporation press release, issued December 20, 2005.

**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: December 21, 2005

POTLATCH CORPORATION

By: /s/ Malcolm A. Ryerse  
Malcolm A. Ryerse  
Corporate Secretary

**EXHIBIT INDEX**

<u>Exhibit No.</u>	<u>Description of Exhibit</u>
99.1	Potlatch Corporation press release, issued December 20, 2005.