

POTLATCH CORPORATION
(Dollars in thousands)

ESTIMATED SEGMENT EBITDA RECONCILIATION

	<u>Wood Products</u>	<u>Pulp & Paperboard</u>	<u>Consumer Products</u>
Year ended December 31, 2006 - Estimate			
Estimated segment net income	\$ 1,000	\$ 21,000	\$ 27,000
Estimated depreciation, depletion & amortization *	<u>15,100</u>	<u>35,300</u>	<u>15,500</u>
Estimated EBITDA	<u>\$ 16,100</u>	<u>\$ 56,300</u>	<u>\$ 42,500</u>

Note: 2006 estimated EBITDA numbers are based on nine months actual and three months estimate. A reconciliation to estimated consolidated net income is not available, therefore a reconciliation is not included.