

**POTLATCHDELTA CORPORATION
AUDIT COMMITTEE
POLICY ON HIRING CURRENT OR FORMER EMPLOYEES
OF THE COMPANY'S INDEPENDENT AUDITORS**

It shall be PotlatchDelta Corporation's policy not to hire any person as its chief executive officer, president, chief financial officer, controller, assistant controller, chief accounting officer, general counsel, internal audit director, treasurer or any equivalent position of the company if, within two years prior to the company extending an offer to such person, he or she was employed by the company's independent auditor and participated in an audit of the company or was a partner, principal or shareholder of the company's independent auditor.

Notwithstanding the foregoing, it shall be the company's policy to comply with the terms and conditions of any engagement letter it shall enter into with its independent auditor from time to time that may contain provisions concerning the hiring of current or former employees of the independent auditor.