

FINANCE COMMITTEE CHARTER

BOARD OF DIRECTORS POTLATCHDELTIC CORPORATION (revised December 5, 2014)

Committee Purpose

The Finance Committee is a standing Committee established by the Board of Directors of PotlatchDeltic Corporation whose purpose is to review and recommend to the Board of Directors matters pertaining to PotlatchDeltic Corporation's financial structure, short- and long-term financing, and related matters.

Committee Membership and Procedures

The Finance Committee shall consist of a minimum of three Directors, as determined from time to time by the Board of Directors, one of whom shall be appointed as Chair of the Committee. The members and the Chair of the Committee will be appointed by the Board and shall serve at the pleasure of the Board. A majority of the members of the Committee shall constitute a quorum. The Chair (or in his or her absence a member designated by the Chair) shall preside at all meetings of the Finance Committee. The Chair shall be responsible for leadership of the Committee, including scheduling meetings, preparing agendas and making reports to the Board of Directors.

The entire Finance Committee or any individual Committee member may be removed from office without any cause by the affirmative vote of a majority of the Board of Directors. Any Committee member may resign effective upon giving oral or written notice to the Chairman of the Board of Directors, the Corporate Secretary or the Board of Directors (unless the notice specifies a later time for the effectiveness of such resignation).

Committee Meetings

The Finance Committee shall meet at the call of the Chair upon notice given in accordance with the By-laws of PotlatchDeltic Corporation. Meetings may also be called, subject to required notice, at any time by any member of the Committee or by the Chairman of the Board or the Vice Chair of the Board. The Committee may include in its meetings or in separate executive sessions members of Management and other persons employed or retained by PotlatchDeltic Corporation or the Committee.

Delegation to Subcommittee

The Finance Committee shall have the authority to delegate to a subcommittee consisting of one or more designated members of the Committee the authority to

conduct such of the Finance Committee's duties and responsibilities as are provided in the resolutions of the Committee, except to the extent that such delegation is limited by applicable law or listing standard. The actions of any subcommittee to whom authority is delegated under this paragraph shall be reported to the full Finance Committee.

Resources and Authority

The Finance Committee shall have the resources and appropriate authority to discharge its duties and responsibilities, including the authority to select, retain, terminate, and approve the fees and other retention terms of consultants and other advisors to assist the Committee or a member of the Committee engaged in conducting the Committee's duties and responsibilities as it deems appropriate, without seeking Board approval.

Duties and Responsibilities

The following shall be the common recurring duties and responsibilities of the Committee in carrying out its oversight role. These duties and responsibilities are set forth below as a guide to the Committee with the understanding that the Committee may alter or supplement them as appropriate under the circumstances to the extent permitted by applicable law, regulation or listing standard:

1. Review and make recommendations to the Board of Directors with respect to long- and short-term financing matters, including matters pertaining to debt, equity or other financing arrangements, significant commitments of contingent liabilities, bank lines of credit, and proposed loans.
2. Review and make recommendations to the Board of Directors with respect to short-term investments, insurance, financial risk management policies, and other financial matters.
3. Review and make recommendations to the Board of Directors regarding the pre-approved capital expenditure limits for the Chief Executive Officer.
4. Review PotlatchDeltic Corporation's financial strategy and make recommendations to the Board of Directors.
5. Authorize PotlatchDeltic Corporation to borrow funds for the purpose of financing capital expenditures and to issue long-term obligations evidencing such borrowings (Long-Term Debt); provided, however, the Committee may not authorize any Long-Term Debt if the principal amount of such Long-Term Debt, when added to the aggregate outstanding principal amount of all prior Long-Term Debt so authorized by the Committee but not ratified by the Board of Directors, would exceed \$10 million.

6. Review and approve the decision by PotlatchDeltic Corporation and its subsidiaries to enter into swaps, as defined in the Commodity Exchange Act and applicable rules and regulations thereunder (the "Act"), as they may be amended from time to time ("Swaps").
7. Review and approve the decision by PotlatchDeltic Corporation and its subsidiaries to enter into Swaps that are exempt from the central clearing requirements of the Act pursuant to the end-user exception under the Act ("End-User Exception").
8. Periodically, and no less frequently than annually, review the PotlatchDeltic Corporation Swap Policy.