



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 4631

August 12, 2009

Ms. Patricia M. Bedient  
Weyerhaeuser Company  
Federal Way, WA 98063-97777

**RE: Weyerhaeuser Company**  
**Form 10-K for the fiscal year ended December 31, 2008 Filed**  
**February 26, 2009**  
**Definitive Proxy Statement on Schedule 14A Filed March 10, 2009**  
**File No. 001-4825**

Dear Ms. Bedient:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

John Cash  
Accounting Branch Chief