

September 8, 2015

Office of the Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090

Re: File No. S7-13-15
Concept Release 33-9862, 34-75344
Possible Revisions to Audit Committee Disclosures

Dear Mr. Secretary:

The Audit Committee of the Board of Directors of Weyerhaeuser Company is writing in response to your SEC Concept Release (the "Release") entitled Possible Revisions to Audit Committee Disclosures (Release No. 33-9862; 34-75344, File Number S7-13-15) issued July 1, 2015. We thank you for the opportunity to provide these comments.

We believe that meaningful disclosure is critical for investors. However, providing too much information to investors, especially when such information is not meaningful to investors in making investment decisions, increases cost and complexity and draws attention away from disclosure that is of importance to investors. To that end, we believe that much of the proposed additional disclosure set forth in the Release would be of limited benefit to investors and would likely evolve into boilerplate language for most issuers.

We also note that while we engage regularly with our investors, we have not received inquiries or requests for additional information regarding external auditor oversight from our investors. Further, we do not believe the additional disclosures described in the concept release will promote enhanced audit quality.

We support effective audit committee oversight over external auditors, though our responsibilities go far beyond this critical role. Expanding disclosures in this one area could serve to minimize the understanding that investors have of the comprehensive responsibilities the audit committee fulfills, including the oversight of the Company's accounting and financial reporting processes and the Internal Audit function.

We understand that most large accelerated filers use top tier audit firms. We expect the independence, quality, specific audit processes and specific audit team members are effectively scrutinized in the PCAOB and firm peer review mechanisms. Summarizing such information in the proxy statement will further add to the length of the proxy statement while providing little in the way of meaningful benefits for investors.

Instead of requiring the disclosures proposed in the Release, we believe the commission should advocate for best practices in additional voluntary disclosure from audit committees, which would result in more meaningful and succinct disclosure that could provide maximum value and insight to shareholders and cover the breadth of activities and responsibilities of the committee's work.

The Audit Committee of the Board of Directors
Weyerhaeuser Company