



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

May 29, 2008

Ms. Patricia M. Bedient  
Weyerhaeuser Company  
Federal Way, Washington 98063-9777

**RE: Weyerhaeuser Company  
Form 10-K for the fiscal year ended December 30, 2007  
Filed February 28, 2008  
File #1-4825**

Dear Ms. Bedient:

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

If you have any questions regarding these comments, please direct them to Dietrick King, Staff Attorney, at (202) 551-3338, Brigitte Lippmann, Senior Attorney, at (202) 551-3713 or, in their absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Accounting Branch Chief