



DIVISION OF  
CORPORATION FINANCE

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

July 27, 2010

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

**RE: Weyerhaeuser Company  
Form 10-K for the fiscal year ended December 31, 2009 filed February 25,  
2010  
File # 1-4825**

Dear Ms. Bedient:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Cash  
Accounting Branch Chief