

## **ELIGIBLE DIVIDEND DESIGNATION**

### **Canadian Resident Shareholders of Exchangeable Shares**

For the purposes of the Income Tax Act (Canada) and any similar provincial and territorial legislation, Weyerhaeuser designates all dividends paid on the Exchangeable Shares issued by its subsidiary, Weyerhaeuser Company Limited, in the 2007 and 2008 calendar years as "eligible dividends."

You should consult your own tax advisor for advice with respect to the income tax consequences of Weyerhaeuser designating dividends paid on the Exchangeable Shares of Weyerhaeuser Company Limited as "eligible dividends."

Learn more at [www.weyerhaeuser.com](http://www.weyerhaeuser.com)