



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

DIVISION OF
CORPORATION FINANCE

August 4, 2023

Christopher Virostek
Chief Financial Officer
West Fraser Timber Co. Ltd.
1500 – 885 West Georgia Street
Vancouver , British Columbia
Canada V6C 3E8

Re: West Fraser Timber Co. Ltd.
Form 40-F for the Year Ended December 31, 2022
File No. 1-39974

Dear Christopher Virostek:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Manufacturing