

DEPARTMENT OF COMMERCE

INTERNATIONAL TRADE ADMINISTRATION

C-122-858

Certain Softwood Lumber Products from Canada: Final Results and Final Rescission, in Part, of the Countervailing Duty Administrative Review, 2020

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce

SUMMARY: The U.S. Department of Commerce (Commerce) determines that producers and exporters of certain softwood lumber products (softwood lumber) from Canada received countervailable subsidies during the period of review (POR), January 1, 2020, through December 31, 2020. With respect to 18 companies, we are rescinding this administrative review because none of the companies had a reviewable entry during the POR.

DATES: Applicable [Insert date of publication in the *Federal Register*].

FOR FURTHER INFORMATION CONTACT: Jonathan Hall-Eastman (Canfor), John Hoffner (JDIL), Kristen Johnson/Samuel Brummitt (Resolute), and Laura Griffith (West Fraser),

AD/CVD Operations, Office III, Enforcement and Compliance, International Trade

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DC 20230; telephone: (202) 482-1468, (202) 482-3315, (202) 482-4793/(202) 482-7851, and (202) 482-6430, respectively.

SUPPLEMENTARY INFORMATION:

Background

Commerce published the preliminary results of this countervailing duty (CVD) administrative review of softwood lumber from Canada on February 4, 2022, and invited

interested parties to comment.¹ For a summary of the events that occurred since the *Preliminary Results* and a full discussion of the issues raised by parties for the final results, *see* the Issues and Decision Memorandum.²

Scope of the Order

The product covered by this order is certain softwood lumber products from Canada. For a complete description of the scope of the *Order*, *see* the Issues and Decision Memorandum.

Final Rescission of Administrative Review, in Part

Based on our analysis of U.S. Customs and Border Protection (CBP) data and comments received from interested parties, we determine that the 18 companies listed below had no reviewable shipments, sales, or entries of subject merchandise during the POR. Absent evidence of shipments on the record, we are rescinding the administrative review of these companies, pursuant to 19 CFR 351.213(d)(3). For further information, *see* “Final Rescission of Administrative Review, in Part” in the Issues and Decision Memorandum.

AA Trading Ltd.
Blanchette & Blanchette Inc.
Canada Pallet Corp.
Careau Bois Inc.
Cedarcoast Lumber Products
CWP—Montreal inc.
Goldband Shake & Shingle Ltd.
Imperial Cedar Products, Ltd.
Les Produits Forestiers D&G Ltée (aka, D&G Forest Products Ltd.)
Marcel Lauzon Inc.
North American Forest Products Ltd. (located in Saint-Quentin, New Brunswick)

¹ *See Certain Softwood Lumber Products from Canada: Preliminary Results, Partial Rescission, and Preliminary Intent to Rescind, in Part, the Countervailing Duty Administrative Review; 2020, 87 FR 6500 (February 4, 2022) (Preliminary Results).*

² *See* Memorandum, “Issues and Decision Memorandum for the Final Results of the Administrative Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada; 2020,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum). The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance’s Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). ACCESS is available to registered users at <https://access.trade.gov>. In addition, members of the public may access the IDM directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Sapphire Lumber Company
Scierie Alexandre Lemay & Fils Inc.
Skeena Sawmills Ltd
Sonora Logging Ltd.
Suncoast Industries Inc.
Western Timber Products, Inc.
WWW Timber Products Ltd.

Analysis of Subsidy Programs and Comments Received

Commerce conducted this CVD administrative review in accordance with section 751(a)(1)(A) of the Tariff Act of 1930, as amended (the Act). The subsidy programs under review, and the issues raised in case and rebuttal briefs submitted by the interested parties, are discussed in the Issues and Decision Memorandum. A list of the issues that the parties raised, and to which we responded in the Issues and Decision Memorandum, is attached to this notice at Appendix I. Based on our analysis of the comments received from the interested parties, we made changes to the subsidy rates calculated for certain respondents. For a discussion of these changes, *see* the Issues and Decision Memorandum.

Rate for Non-Selected Companies Under Review

Because the rates calculated for the companies selected for individual review are above *de minimis* and not based entirely on facts available, we applied a subsidy rate based on a weighted average of the subsidy rates calculated for the reviewed companies using sales data submitted by those companies to calculate a rate for the companies not selected for review. This is consistent with the methodology that we would use in an investigation to establish the all-others rate, pursuant to section 705(c)(5)(A) of the Act. A list of all non-selected companies is included in Appendix II.

For further information on the calculation of the non-selected rate, *see* “Final *Ad Valorem* Rate for Non-Selected Companies under Review” in the Issues and Decision Memorandum. For a list of the non-selected companies, *see* Appendix II to this notice.

Final Results of Administrative Review

In accordance with section 751(a)(1)(A) and of the Act and 19 CFR 351.221(b)(5), we determine that the following total estimated countervailable subsidy rates exist for 2020:

Companies	Subsidy Rate <i>ad valorem</i>
Canfor Corporation and its cross-owned affiliates ³	0.95 percent
J.D. Irving, Limited and its cross-owned affiliates ⁴	2.41 percent
Resolute FP Canada Inc. and its cross-owned affiliates ⁵	10.10 percent
West Fraser Mills Ltd. and its cross-owned affiliates ⁶	3.62 percent
Non-Selected Companies	3.83 percent

Disclosure

Commerce intends to disclose the calculations performed for these final results of review within five days of the date of publication of this notice in the *Federal Register*, in accordance with 19 CFR 351.224(b).

Assessment Rates

Pursuant to section 751(a)(2)(C) of the Act and 19 CFR 351.212(b)(2), Commerce will determine, and CBP shall assess, countervailing duties on all appropriate entries of subject merchandise covered by this review.

³ Commerce finds the following companies to be cross-owned with Canfor Corporation: Canadian Forest Products, Ltd. and Canfor Wood Products Marketing, Ltd.

⁴ Commerce finds the following companies to be cross-owned with J.D. Irving, Limited: Miramichi Timber Holdings Limited, The New Brunswick Railway Company, Rothesay Paper Holdings Ltd., and St. George Pulp & Paper Limited.

⁵ Commerce finds the following companies to be cross-owned with Resolute FP Canada Inc.: Produits Forestiers Maurice S.E.C. and Resolute Forest Products Inc.

⁶ Commerce finds the following companies to be cross-owned with West Fraser Mills Ltd.: West Fraser Timber Co., Ltd., Blue Ridge Lumber Inc., Sunpine Inc., Sundre Forest Products Inc., Manning Forest Products, Ltd., and West Fraser Alberta Holdings, Ltd.

Commerce intends to issue assessment instructions to CBP no earlier than 41 days after the date of publication of the final results of this review in the *Federal Register*, in accordance with 19 CFR 356.8(a).

Cash Deposit Requirements

In accordance with section 751(a)(2)(C) of the Act, Commerce intends to instruct CBP to collect cash deposits of estimated countervailing duties in the amounts shown for the companies subject to this review. For all non-reviewed companies, we will instruct CBP to continue to collect cash deposits of estimated countervailing duties at the most recent company-specific or all-others rate applicable to the company, as appropriate. These cash deposits, when imposed, shall remain in effect until further notice.

Administrative Protective Order (APO)

This notice also serves as a final reminder to parties subject to APO of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3). Timely written notification of the return or destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

Notification to Interested Parties

Commerce is issuing and publishing these final results of administrative review in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.213(d)(4) and 351.221(b)(5).

Dated: August 3, 2022

/S/ Ryan Majerus

Ryan Majerus
Deputy Assistant Secretary
for Policy and Negotiations

Appendix I

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. List of Issues
- III. Case History
- IV. Period of Review
- V. Final Rescission of Administrative Review, in Part
- VI. Scope of the *Order*
- VII. Subsidies Valuation
- VIII. Analysis of Programs
- IX. Final *Ad Valorem* Rate for Non-Selected Companies Under Review
- X. Analysis of Comments

A. General Issues

- Comment 1: Whether Commerce Respects Canadian Sovereignty
- Comment 2: Whether Commerce's Specificity Analysis for Certain Québec Programs Is Consistent With the Law
- Comment 3: Whether Commerce's Countervailable Findings for Québec's Grant Programs Are Appropriate
- Comment 4: Whether Electricity Curtailment Programs Are Countervailable
- Comment 5: Whether Agreements with Consumers to Reduce Energy Consumption and GHG Are Grants
- Comment 6: Whether Commerce Should Rescind Lemay's Review
- Comment 7: Whether Commerce Should Consider Climate Change Goals
- Comment 8: Whether Commerce Should Have Used a Sampling Methodology to Select Respondents for This Review

B. General Stumpage Issues

- Comment 9: Whether Stumpage Is an Untied Subsidy

C. Alberta Stumpage Issues

- Comment 10: Whether the Alberta Stumpage Market Is Distorted
- Comment 11: Whether TDA Survey Prices Are an Appropriate Benchmark for Alberta Crown-Origin Stumpage
- Comment 12: Whether FRIAA Dues are Part of the Alberta Stumpage Price

D. British Columbia Stumpage Issues

- Comment 13: Whether There Is a Useable Tier-One Benchmark in British Columbia

E. New Brunswick Stumpage Issues

- Comment 14: Whether the Private Stumpage Market in New Brunswick Is Distorted and Should be Used as Tier-One Benchmarks

F. Ontario Stumpage Issues

- Comment 15: Whether Ontario's Crown Stumpage Market Is Distorted
- Comment 16: Whether the MNP Ontario Survey Prices May Serve as an Appropriate Tier One Benchmark
- Comment 17: Whether Ontario's Stumpage Prices Distort the Log Market

G. Québec Stumpage Issues

- Comment 18: Whether Québec's Stumpage Market Is Distorted
- Comment 19: Whether Québec's Auction Prices Are an Appropriate Tier-One Benchmark to Measure Whether the GOO and the GOQ Sold Crown-Origin Standing Timber for LTAR

H. British Columbia Stumpage Benchmark Issues

- Comment 20: Whether Commerce Should Use F2M Pricing Data as a Benchmark for BC Stumpage and the BC LER
- Comment 21: Use and Selection of a Beetle-Killed Benchmark Price for the Final Results
- Comment 22: Whether Commerce's Selection of a Log Volume Conversion Factor Was Appropriate
- Comment 23: Whether Commerce Should Adjust the BC Log Benchmark Price for Certain Scaling and G&A Costs
- Comment 24: Whether to Account for BC's "Stand-as-a-Whole" Stumpage Pricing

I. Nova Scotia Stumpage Benchmark Issues

- Comment 25: Whether Private Standing Timber Prices in Nova Scotia Are Available in the Provinces at Issue
- Comment 26: Whether the Tree Size in Nova Scotia, as Measured by Diameter, Is Comparable to Tree Size in Québec, Ontario, and Alberta
- Comment 27: Whether SPF Tree Species in Nova Scotia Are Comparable to SPF Tree Species in Québec, Ontario, and Alberta
- Comment 28: Whether Nova Scotia's Forest Is Comparable to the Forests of New Brunswick, Québec, Ontario, and Alberta
- Comment 29: Whether to Revise the Conversion Factor Used in Calculation of the Nova Scotia Benchmark
- Comment 30: Whether Commerce Should Adjust the Method Used to Index the Nova Scotia Benchmark
- Comment 31: Whether the Nova Scotia Benchmark is Comparable or Should Be Adjusted to Account for Log Product Characteristics
- Comment 32: Reliability of Nova Scotia Private-Origin Standing Timber Benchmark
- Comment 33: Whether Nova Scotia Is Comparable to Québec, Ontario, and Alberta in Terms of Haulage Costs and Whether to Otherwise Adjust the Nova Scotia Benchmark to Account for Such Differences
- Comment 34: Whether to Adjust the Nova Scotia Benchmark to Account for Spruce Budworm-Infested Timber
- Comment 35: Whether to Adjust the Nova Scotia Benchmark to Account for Beetle-Killed-Timber Harvested in Alberta

- Comment 36: Whether Pulp Mill Consumption of Standing Timber in Nova Scotia Creates Unique Market Conditions that Are Not Comparable to Market Conditions in Québec, Ontario, and Alberta
- Comment 37: Whether to Add a C\$3.00/m³ Silviculture Fee to the Nova Scotia Benchmark
- Comment 38: Whether to Compare Government Transaction-Specific Prices to an Average Benchmark Price or Offset the LTAR Benefit Using Negative Benefits
- Comment 39: Whether the Nova Scotia Benchmark Adequately Accounts for Regional and Country-Level Differences
- Comment 40: Whether Commerce Should Publicly Disclose the Anonymized Data that Comprise the 2017-2018 Private Market Survey and the Price Index Used to Calculate the Nova Scotia Benchmark
- Comment 41: Whether Log Pricing Differences Between Nova Scotia and New Brunswick Require an Adjustment to the Nova Scotia Benchmark Utilized in JDIL’s Stumpage Benefit Analysis
- Comment 42: Whether Commerce Should Make Adjustments to Stumpage Rates Paid by the Respondents to Account for “Total Remuneration” in Alberta, New Brunswick, Ontario, and Québec

J. Log Export Restraint Issues

- Comment 43: Whether Commerce Should Find Restrictions on Log Exports in Alberta, New Brunswick, Ontario, and Québec to Be Countervailable Subsidies
- Comment 44: Whether the LER in British Columbia Results in a Financial Contribution
- Comment 45: Whether Log Export Restraints Have an Impact in British Columbia

K. Purchase of Goods for MTAR Issues

• *British Columbia*

- Comment 46: Whether Commerce Correctly Calculated a Benefit for BC Hydro EPAs
- Comment 47: Whether Benefits Under the BC Hydro EPA Program Are Tied to Electricity Production and Not Lumber Products

• *Ontario and Québec*

- Comment 48: Whether Resolute’s Ontario and Québec Electricity PPAs Are Tied to Non-Subject Merchandise
- Comment 49: Whether Commerce Applied the Correct Benchmark to Calculate the Benefit Under the IESO CHP III Program
- Comment 50: Whether the IESO CHP III Program Is Specific
- Comment 51: Whether Commerce Applied the Correct Benchmark to Calculate the Benefit Under the Hydro-Québec PAE 2011-01 Program
- Comment 52: Whether the Hydro-Québec PAE 2011-01 Program Is Specific

L. Grant Program Issues

- *Federal*

Comment 53: Whether Funds West Fraser Received for a Lignin Plant through the SDTC Program are Tied to Non-Subject Merchandise

Comment 54: Whether the SDTC Program Is Specific

Comment 55: Whether the Green Jobs Program Is Countervailable

- *Alberta*

Comment 56: Whether the CES Program Is Specific

Comment 57: Whether the TIER Program Is Countervailable

Comment 58: Whether the Payments Made from AESO to West Fraser for Load Shedding Constitute a Financial Contribution

Comment 59: Whether the AESO Load Shedding Program Is a Grant

Comment 60: Whether the Benefit Calculation For Load Shedding Payments to West Fraser Should Be Adjusted For West Fraser's Costs Incurred

Comment 61: Whether the AESO Load Shedding Program Is Specific

- *British Columbia*

Comment 62: Whether the Purchase of Carbon Offsets From Canfor Is Countervailable

- *New Brunswick*

Comment 63: Whether Commerce Should Continue to Find the Silviculture and License Management Programs Countervailable

Comment 64: Whether Commerce Should Find LIREPP Countervailable

- *Ontario*

Comment 65: Whether the IESO Demand Response Provides a Benefit and Is Specific

Comment 66: Whether the IESO IEI Is Specific

Comment 67: Whether the OFRFP Is Countervailable

Comment 68: Whether the TargetGHG Is Specific

Comment 69: Whether the TargetGHG Is Tied to Non-Subject Merchandise

- *Québec*

Comment 70: Whether the PCIP and PIAF Are Countervailable

Comment 71: Whether the PDB Is Countervailable

Comment 72: Whether the Côte-Nord Wood Residue Program Is Countervailable

Comment 73: Whether the Investment Program in Public Forests Affected by Natural or Anthropogenic Disturbances Is Countervailable

Comment 74: Whether the MCRP Is Countervailable

Comment 75: Whether the PIB Is Countervailable

Comment 76: Whether the ÉcoPerformance Is Specific

Comment 77: Whether the FDRCMO Is Countervailable

Comment 78: Whether the MFOR Is *De Facto* Specific

Comment 79: Whether FDRCMO and MFOR Are Non-Recurring Subsidies

Comment 80: Whether the Hydro-Québec IEO Provides a Benefit and Is Specific

Comment 81: Whether the Hydro-Québec Special L Rate Is Tied to the Production of Paper

Comment 82: Whether the Hydro-Québec Special L Rate Confers a Benefit

Comment 83: Whether the Hydro-Québec EDL Is *De Jure* Specific

Comment 84: Whether Road Clearing Contracts with Hydro-Québec Are Countervailable

M. Tax and Other Revenue Foregone Programs Issues

• Federal

Comment 85: Whether the Federal and Provincial SR&ED Tax Credits Are Specific

Comment 86: Whether the ACCA for Class 29 and Class 53 Assets Program Is Specific

Comment 87: Whether Commerce Was Correct to Treat the ACCA as an Individual Program

Comment 88: Whether the Class 1 Additional CCA Program Provides a Financial Contribution that Confers a Benefit

Comment 89: Whether the Class 1 Additional CCA Program Is Specific

• Alberta

Comment 90: Whether Tax Savings Under Alberta's Schedule D Are Countervailable

Comment 91: Whether Alberta's TEFU Program Is Countervailable

Comment 92: Whether the Property Tax EOA Is Countervailable

• British Columbia

Comment 93: Whether BCAA Section 9 Closure Allowance Provides a Financial Contribution and Is Specific

Comment 94: Whether British Columbia's Coloured Fuel Program Is Countervailable

Comment 95: Whether the CleanBC CIIP and CIF Are Countervailable

• New Brunswick

Comment 96: Whether Commerce Correctly Calculated the Benefit JDIL Received from the Atlantic Investment Tax Credit

Comment 97: Whether Commerce Correctly Calculated the Benefit JDIL Received from the New Brunswick Research & Development Tax Credit

Comment 98: Whether Commerce Should Find New Brunswick's Property Tax Incentives for Private Forest Producers Program Countervailable

Comment 99: Whether the Gasoline and Fuel Tax Program Provides a Financial Contribution in the Form of Revenue Forgone or Can Be Found Specific

• Québec

Comment 100: Whether the Tax Credit for Investments Relating to Manufacturing and Processing Equipment Is Specific

Comment 101: Whether the Tax Credit for an On-the-Job Training Is Specific

Comment 102: Whether the Research Consortium Tax Credit Is *De Facto* Specific

Comment 103: Whether the Refund of Fuel Tax Paid on Fuel Used for Stationary Purposes Is Specific

Comment 104: Whether the Additional CCA Relating to Manufacturing and Processing Equipment Is Specific

N. Company-Specific Issues

- *Resolute*

Comment 105: Whether Commerce Should Reconsider If the GOO Forgave Debt Owed by Resolute

Comment 106: Whether Commerce Erred in Calculating Resolute's Benefit Under the Additional CCA Relating to Manufacturing and Processing Equipment Program

- *West Fraser*

Comment 107: Whether to Revise West Fraser's Sales Denominators

XI. Recommendation

Appendix II

Non-Selected Exporters/Producers

1074712 BC Ltd.
5214875 Manitoba Ltd.⁷
54 Reman
752615 B.C Ltd., Frasersview Remanufacturing Inc., dba Frasersview Cedar Products.
9224–5737 Quebec Inc. (aka A.G. Bois)
Absolute Lumber Products, Ltd.
Adwood Manufacturing Ltd.
Aler Forest Products, Ltd.
All American Forest Products Inc.
Alpa Lumber Mills Inc.
Andersen Pacific Forest Products Ltd.
Anglo-American Cedar Products, Ltd.
Antrim Cedar Corporation
Aquila Cedar Products, Ltd.
Arbec Lumber Inc. (aka Arbec Bois Doeuvre Inc.)
Aspen Planers Ltd.
B&L Forest Products Ltd
B.B. Pallets Inc.
Babine Forest Products Limited
Bakerview Forest Products Inc.
Bardobec Inc.
BarretteWood Inc.
Barrette-Chapais Ltee
Benoit & Dionne Produits Forestiers Ltee
Best Quality Cedar Products Ltd.
Blanchet Multi Concept Inc.
Bois Aise de Montreal Inc.
Bois Bonsai Inc.
Bois Daaquam inc. (aka Daaquam Lumber Inc.)
Bois D'oeuvre Cedrico Inc. (aka Cedrico Lumber Inc.)
Bois et Solutions Marketing SPEC, Inc. (aka SPEC Wood & Marketing Solution or SPEC Wood
and Marketing Solutions Inc.)
Boisaco Inc.
Boscus Canada Inc.
Boucher Bros. Lumber Ltd.
BPWood Ltd.
Bramwood Forest Inc.
Brunswick Valley Lumber Inc.

⁷ In the *Initiation Notice*, AM Lumber Brokerage was not included. Subsequently, we determined that 5214875 Manitoba was doing business under the name AM Lumber Brokerage. Thus, entries made under company name AM Lumber Brokerage should be entered under 5214875 Manitoba. See *Initiation Notice*, 86 FR at 12610.

Burrows Lumber (CD) Ltd., Theo A. Burrows Lumber Company Limited (aka Burrows Lumber Inc.)
Busque & Laflamme Inc.
Campbell River Shake & Shingle Co., Ltd.
Canasia Forest Industries Ltd.
Canyon Lumber Company, Ltd.
Carrier & Begin Inc.
Carrier Forest Products Ltd.
Carrier Lumber Ltd.
Carter Forest Products Inc.
Cedar Island Forest Products Ltd.
Cedar Valley Holdings Ltd.
Cedarland Forest Products Ltd.
Cedarline Industries, Ltd.
Central Cedar Ltd.
Central Forest Products Inc.
Centurion Lumber, Ltd.
Chaleur Forest Products Inc.⁸
Chaleur Forest Products LP⁹
Channel-ex Trading Corporation
Clair Industrial Development Corp. Ltd.
Clermond Hamel Ltee
CNH Products Inc.
Coast Mountain Cedar Products Ltd.
Columbia River Shake & Shingle Ltd./Teal Cedar Products Ltd., dba The Teal Jones Group¹⁰
Commonwealth Plywood Co. Ltd.
Comox Valley Shakes (2019) Ltd.
Conifex Fibre Marketing Inc.
Cowichan Lumber Ltd.
CS Manufacturing Inc., dba Cedarshed
CWP—Industriel Inc.
D & D Pallets Ltd.
Dakeryn Industries Ltd.
Decker Lake Forest Products Ltd.
Delco Forest Products Ltd.
Delta Cedar Specialties Ltd.
Devon Lumber Co. Ltd.
DH Manufacturing Inc.

⁸ In the *Initiation Notice*, we included the company name “Fornebu Lumber Co. Ltd.” See *Initiation Notice*, 86 FR at 12608. Subsequently, we determined that the successor-in-interest to Fornebu Lumber Co. Ltd. is Chaleur Forest Products Inc. See *Certain Softwood Lumber Products from Canada: Notice of Final Results of Countervailing Duty Changed Circumstances Review*, 86 FR 43189 (August 6, 2021) (*Chaleur CCR Final*).

⁹ In the *Initiation Notice*, we included the company name “Chaleur Sawmills LP.” See *Initiation Notice*, 86 FR at 12607. Subsequently, we determined that the successor-in-interest to Chaleur Sawmills LP is Chaleur Forest Products LP. See *Chaleur CCR Final*.

¹⁰ In the *Initiation Notice*, “Teal Cedar Products Ltd.” and “The Teal-Jones Group” were inadvertently listed separately. See *Initiation Notice*, 86 FR at 12610.

Direct Cedar Supplies Ltd.
Distribution Rioux Inc.
Doubletree Forest Products Ltd.
Downie Timber Ltd.
Dunkley Lumber Ltd.
EACOM Timber Corporation
East Fraser Fiber Co. Ltd.
Edgewood Forest Products Inc.
Elrod Cartage Ltd.
ER Probyn Export Ltd.
Falcon Lumber Ltd.
Fontaine Inc.
Foothills Forest Products Inc.
Fraser Specialty Products Ltd.
FraserWood Industries Ltd.
Furtado Forest Products Ltd.
Gilbert Smith Forest Products Ltd.
Glandell Enterprises Inc.
Goldwood Industries Ltd.
Goodfellow Inc.
Gorman Bros. Lumber Ltd.
Greendale Industries Inc.
Greenwell Resources Inc.
Griff Building Supplies Ltd.
Groupe Crete Chertsey Inc.
Groupe Crete Division St-Faustin Inc.
Groupe Lebel Inc.
Groupe Lignarex inc.
H.J. Crabbe & Sons Ltd.
Haida Forest Products Ltd.
Hampton Tree Farms, LLC dba Hampton Lumber Sales Canada
Hornepayne Lumber LP
Hudson Mitchell & Sons Lumber Inc.
Hy Mark Wood Products Inc.
Interfor Corporation
Interfor Sales & Marketing Ltd.
Intertran Holdings Ltd. dba Richmond Terminal
Island Cedar Products Ltd
J&G Log Works Ltd.
J.H. Huscroft Ltd.
Jan Woodlands (2001) Inc.
Jasco Forest Products Ltd.
Jazz Forest Products Ltd.
Jhajj Lumber Corporation
Kalesnikoff Lumber Co. Ltd.
Kan Wood, Ltd.

Kebois Ltd (aka Kebois Ltee)
Kelfor Industries Ltd.
Kermode Forest Products Ltd.
Keystone Timber Ltd.
L'Atelier de Readaptation au Travail de Beauce Inc.
Lafontaine Lumber Inc.
Langevin Forest Products Inc.
Lecours Lumber Co. Limited
Leisure Lumber Ltd.
Les Bardeaux Lajoie Inc.
Les Bois d'oeuvre Beaudoin Gauthier inc.
Les Bois Martek Lumber
Les Bois Traites M.G. Inc.
Les Chantiers de Chibougamau ltd.
Les Industries P.F. Inc.
Leslie Forest Products Ltd.
Lignum Forest Products LLP
Linwood Homes Ltd.
Lonestar Lumber Inc.
Lulumco Inc.
Magnum Forest Products, Ltd.
Maibec inc.
Manitou Forest Products Ltd.
Marwood Ltd.
Materiaux Blanchet Inc.
Mid Valley Lumber Specialties, Ltd.
Midway Lumber Mills Ltd.
Mill & Timber Products Ltd.
Millar Western Forest Products Ltd.
Mirax Lumber Products Ltd.
Mobilier Rustique (Beauce) Inc.
Monterra Lumber Mills Limited
Morwood Forest Products Inc.
Multicedre ltee
Nakina Lumber Inc.
National Forest Products Ltd.
Nicholson and Cates Ltd
Norsask Forest Products Limited Partnership
North American Forest Products Ltd. (located in Abbotsford, British Columbia)
North Enderby Timber Ltd.
Northland Forest Products Ltd.
Olympic Industries, Inc./Olympic Industries Inc-Reman Code/Olympic Industries ULC/Olympic Industries ULC-Reman/Olympic Industries ULC-Reman Code
Oregon Canadian Forest Products Inc. dba Oregon Canadian Forest Products
Pacific Coast Cedar Products, Ltd.
Pacific Lumber Remanufacturing Inc.

Pacific Pallet, Ltd.
Pacific Western Wood Works Ltd.
PalletSource Inc.
Parallel Wood Products Ltd.
Pat Power Forest Products Corporation
Phoenix Forest Products Inc.
Pioneer Pallet & Lumber Ltd.
Porcupine Wood Products Ltd.
Portbec Forest Products Ltd (aka Les Produits Forestiers Portbec Ltee)
Power Wood Corp.
Precision Cedar Products Corp.
Prendville Industries Ltd. (aka Kenora Forest Products)
Produits Forestiers Petit Paris Inc.
Produits forestiers Temrex, s.e.c. (aka Temrex Forest Products LP)
Produits Matra Inc. and Sechoirs de Beauce Inc.
Promobois G.D.S. inc.
Rayonier A.M. Canada GP
Rembos Inc.
Rene Bernard Inc.
Rick Dubois
Rielly Industrial Lumber Inc.
River City Remanufacturing Inc.
S&R Sawmills Ltd
S&W Forest Products Ltd.
San Industries Ltd.
Sawarne Lumber Co. Ltd.
Scierie St-Michel inc.
Scierie West Brome Inc.
Scott Lumber Sales
Shakertown Corp.
Sigurdson Forest Products Ltd.
Silvaris Corporation
Sinclar Group Forest Products Ltd.
Skana Forest Products Ltd.
Source Forest Products
South Beach Trading Inc.
South Coast Reman Ltd.
South Fraser Container Terminals
Specialiste du Bardeau de Cedre Inc (aka SBC)
Spruceland Millworks Inc.
Star Lumber Canada Ltd.
Suncoh Custom Lumber Ltd.
Sundher Timber Products Inc.
Surplus G Rioux
Surrey Cedar Ltd.
Taan Forest Limited Partnership

Taiga Building Products Ltd.
Tall Tree Lumber Company
Terminal Forest Products Ltd.
The Wood Source Inc.
Tolko Industries Ltd. and Tolko Marketing and Sales Ltd.
Trans-Pacific Trading Ltd.
Triad Forest Products Ltd.
Twin Rivers Paper Co. Inc.
Tye Timber Products Ltd.
Usine Sartigan Inc.
Vaagen Fibre Canada, ULC
Valley Cedar 2 Inc.
Vancouver Specialty Cedar Products Ltd.
Visscher Lumber Inc
W.I. Woodtone Industries Inc.
Waldun Forest Product Sales Ltd.
Watkins Sawmills Ltd.
West Bay Forest Products Ltd.
Western Forest Products Inc.
Western Lumber Sales Limited
Westminster Industries Ltd.
Weston Forest Products Inc.
Weyerhaeuser Co.
White River Forest Products L.P.
Winton Homes Ltd.
Woodline Forest Products Ltd.
Woodstock Forest Products
Woodtone Specialties Inc.