

DEPARTMENT OF COMMERCE

INTERNATIONAL TRADE ADMINISTRATION

A-122-857

Certain Softwood Lumber Products from Canada: Final Results of Antidumping Duty Administrative Review and Final Determination of No Shipments; 2020

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that producers and/or exporters subject to this administrative review made sales of subject merchandise at less than normal value during the period of review (POR), January 1, 2020, through December 31, 2020.

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

FOR FURTHER INFORMATION CONTACT: Jeff Pedersen (Canfor) or Maisha Cryor (West Fraser), AD/CVD Operations, Office IV, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-2769 or (202) 482-5831, respectively.

SUPPLEMENTARY INFORMATION:

Background

Commerce published the *Preliminary Results* on February 4, 2022.<sup>1</sup> This review covers 275 producers/exporters of subject merchandise, including two mandatory respondents, Canfor<sup>2</sup>

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<sup>1</sup> See *Certain Softwood Lumber Products from Canada: Preliminary Results of Antidumping Duty Administrative Review*, 87 FR 6506 (February 4, 2022) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM).

<sup>2</sup> As described in the *Preliminary Results* PDM, we have treated Canfor Corporation, Canadian Forest Products Ltd., and Canfor Wood Products Marketing Ltd. (collectively, Canfor) as a single entity. See *Preliminary Results* PDM.

and West Fraser.<sup>3</sup> For events subsequent to the *Preliminary Results*, see the Issues and Decision Memorandum.<sup>4</sup> The final weighted-average dumping margins are listed below in the “Final Results of Review” section of this notice. Commerce conducted this administrative review in accordance with section 751(a) of the Tariff Act of 1930, as amended (the Act).

### Scope of the Order

The product covered by this review is softwood lumber from Canada. For a full description of the scope, see the Issues and Decision Memorandum.

### Analysis of Comments Received

All issues raised in the case briefs filed in this administrative review are addressed in the Issues and Decision Memorandum. A list of the topics discussed in the Issues and Decision Memorandum is included in Appendix I of this notice. The Issues and Decision Memorandum is a public document and is available electronically via Enforcement and Compliance’s Antidumping and Countervailing Duty Centralized Electronic Services System (ACCESS). ACCESS is available to registered users at <http://access.trade.gov>. In addition, a complete version of the Issues and Decision Memorandum is also accessible on the internet at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

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<sup>3</sup> As described in the *Preliminary Results* PDM, we have treated West Fraser Mills Ltd., Blue Ridge Lumber Inc., Manning Forest Products Ltd., and Sundre Forest Products Inc. (collectively, West Fraser) as a single entity. See *Preliminary Results* PDM at 6-7.

<sup>4</sup> See Memorandum, “Issues and Decision Memorandum for the Final Results of the 2020 Administrative Review of the Antidumping Duty Order on Certain Softwood Lumber Products from Canada,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

### Final Determination of No Shipments

Based on the comments received, we find that Careau Bois, Inc. had no shipments.<sup>5</sup> We will issue appropriate instructions to U.S. Customs and Border Protection (CBP) based on these final results.

### Changes Since the *Preliminary Results*

Based on our review of the record and comments received from interested parties, we made the following changes to the *Preliminary Results*:

- Identified Comox Valley Shakes (2019) Ltd. as a non-selected company under review;<sup>6</sup>
- For West Fraser, corrected an error with how we calculated the byproduct offset; and
- Made a determination that Careau Bois, Inc. had no shipments.

### Final Results of Review

As a result of this administrative review, we are assigning the following weighted-average dumping margins to the manufacturers/exporters listed below for the POR, January 1, 2020, through December 31, 2020:

<b>Exporter/Producer</b>	<b>Weighted-Average Dumping Margin (percent)</b>
Canfor Corporation/Canadian Forest Products Ltd./Canfor Wood Products Marketing Ltd.	4.92
West Fraser Mills Ltd., Blue Ridge Lumber Inc./Manning Forest Products Ltd./ and Sundre Forest Products Inc.	4.63
Non-Selected Companies <sup>7</sup>	4.76

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<sup>5</sup> See Issues and Decision Memorandum at Comment 15.

<sup>6</sup> Despite parties requesting a review of Comox Valley Shakes (2019) Ltd., we failed to list Comox Valley Shakes (2019) Ltd. in the *Initiation Notice*. However, we included Comox Valley Shakes (2019) Ltd. in a subsequent initiation notice. See *Initiation of Antidumping and Countervailing Duty Administrative Reviews; Amendment of Notice*, 87 FR 43242 (July 20, 2022).

<sup>7</sup> See Appendix II of this notice for a list of the non-selected respondent companies.

### Assessment Rates

Pursuant to section 751(a)(2)(A) of the Act and 19 CFR 351.212(b)(1), Commerce shall determine, and U.S. Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries of subject merchandise in accordance with the final results of this review.

We intend to calculate importer- (or customer-) specific assessment rates on the basis of the ratio of the total amount of antidumping duties calculated for each importer (or customer's) examined sales and the total entered value of the sales in accordance with 19 CFR 351.212(b)(1). Where an importer- (or customer-) specific rate is zero or *de minimis* within the meaning of 19 CFR 351.106(c)(1), we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.

Generally, when calculating margins for non-selected respondents, Commerce looks to section 735(c)(5) of the Act for guidance, which provides instructions for calculating the all-others rate in an investigation. Section 735(c)(5)(A) of the Act provides that when calculating the all-others rate, Commerce will exclude any zero and *de minimis* weighted-average dumping margins, as well as any weighted-average dumping margins based on total facts available. Accordingly, Commerce's usual practice has been to average the margins for selected respondents, excluding margins that are zero, *de minimis*, or based entirely on facts available.

In this review, we calculated a weighted-average dumping margin of 4.92 percent for Canfor and 4.63 percent for West Fraser. In accordance with section 735(c)(5)(A) of the Act, Commerce assigned the weighted-average of these two calculated weighted-average dumping margins to the non-selected companies in these final results, based on their publicly ranged sales

data.<sup>8</sup> Accordingly, we have applied a rate of 4.76 percent to the non-selected companies.<sup>9</sup> A list of all non-selected companies is included in Appendix II.

Commerce's "reseller policy" will apply to entries of subject merchandise during the POR produced by companies included in these final results of review for which the reviewed companies did not know that the merchandise they sold to the intermediary (*e.g.*, a reseller, trading company, or exporter) was destined for the United States. In such instances, we will instruct CBP to liquidate unreviewed entries at the all-others rate if there is no rate for the intermediate company(ies) involved in the transaction.<sup>10</sup>

The final results of this administrative review shall be the basis for the assessment of antidumping duties on entries of merchandise under review and for future cash deposits of estimated duties, where applicable. 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

The following cash deposit requirements will be effective for all shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date of these final results, as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for the companies under review will be equal to the weighted-average dumping margin listed above in the "Final Results of Review" section; (2) for merchandise exported by producers or exporters not covered in this review but covered in a previously completed segment of this

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<sup>8</sup> See Memorandum, "Calculation of the Rate for Non-Selected Respondents," dated concurrently with this notice. A list of the non-selected companies under review is included as Appendix II.

<sup>9</sup> *Id.*

<sup>10</sup> For a full discussion of this practice, see *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

proceeding, the cash deposit rate will continue to be the company-specific rate published in the final results for the most recent period in which that producer or exporter participated; (3) if the exporter is not a firm covered in this review or in any previous segment of this proceeding, but the producer is, then the cash deposit rate will be that established for the producer of the merchandise in these final results of review or in the final results for the most recent period in which that producer participated; and (4) if neither the exporter nor the producer is a firm covered in this review or in any previously completed segment of this proceeding, then the cash deposit rate will be 6.58 percent *ad valorem*, the all-others rate established in the less than fair value investigation.<sup>11</sup> These cash deposit requirements, when imposed, shall remain in effect until further notice.

#### Notification to Importers

This notice serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this POR. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of doubled antidumping duties.

#### Notification Regarding Administrative Protective Order

This notice is the only reminder to parties subject to the administrative protective order (APO) of their responsibility concerning the return or destruction of proprietary information disclosed under the APO in accordance with 19 CFR 351.305(a)(3), which continues to govern business proprietary information in this segment of the proceeding. Timely written notification of

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<sup>11</sup> See *Certain Softwood Lumber Products from Canada: Final Affirmative Determination of Sales at Less Than Fair Value and Affirmative Final Determination of Critical Circumstances*, 82 FR 51806 (November 8, 2017).

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 violation subject to sanction.

Notification to Interested Parties

We are issuing and publishing these final results and this notice in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.213(h).

Dated: August 3, 2022

*/S/ Ryan Majerus*

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Ryan Majerus  
Deputy Assistant Secretary  
for Policy and Negotiations

## Appendix I

### List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the Order
- IV. Discussion of the Issues
  - Comment 1: Particular Market Situation (PMS) Allegation
  - Comment 2: Whether Commerce's Application of the Cohen's *d* Test is Contrary to Law
  - Comment 3: Whether Commerce Failed to Consider Qualitative Factors in Determining Whether Price Differences Were Significant in Differential Pricing Analysis
  - Comment 4: Whether Commerce Erred in Finding a Pattern of U.S. Prices that Differ Significantly Among Purchasers, Regions, or Periods of Time
  - Comment 5: Whether the Average-to-Average (A-to-A) Methodology Accounts for the Identified Price Differences in Applying the "Meaningful Difference" Test
  - Comment 6: Zeroing
  - Comment 7: The Cohen's *d* and Ratio Test
  - Comment 8: Whether Commerce's Simple Average of Variances is Appropriate
  - Comment 9: Whether to Update J.D. Irving's Cash Deposit Rate
  - Comment 10: Whether it was Proper not to Select Respondents based on Sampling
  - Comment 11: Whether it was Proper not to have Adjusted U.S. Price by Countervailing Duties (CVD)
  - Comment 12: Whether to Correct the Names of Certain Companies under Review
  - Comment 13: Whether Commerce Should Include Restructuring and Impairment Costs in the Calculation of West Fraser's General & Administrative (G&A) Expense Ratio
  - Comment 14: Whether Commerce Should Make Certain Revisions to West Fraser's Byproduct Offset Calculation
  - Comment 15: Whether Commerce Should Rescind this Administrative Review for Companies with No Suspended Entries in the U.S. Customs and Border Protection (CBP) Data
  - Comment 16: Whether Commerce Used the Proper Market Price for Canfor's Wood Chip Sales
  - Comment 17: Whether the Costs Associated with Canfor's Mill Closures Should Be Excluded from the Mill Specific Cost of Production
  - Comment 18: Whether the Cost for Electricity Should be Based on Electricity Prices in Alberta Alone
  - Comment 19: Whether Commerce Should Adjust the Reported Cost of Electricity at the PG Sawmill
- V. Recommendation



## Appendix II

### Non-Selected Exporters/Producers

1. 1074712 BC Ltd.
2. 5214875 Manitoba Ltd.
3. 54 Reman
4. 752615 B.C Ltd. Fraserview Remanufacturing Inc., (dba Fraserview Cedar Products)
5. 9224-5737 Quebec inc. (aka A.G. Bois)
6. AA Trading Ltd.
7. Absolute Lumber Products Ltd.
8. Adwood Manufacturing Ltd
9. Aler Forest Products Ltd.
10. All American Forest Products Inc.
11. Alpa Lumber Mills Inc.
12. Andersen Pacific Forest Products Ltd.
13. Anglo American Cedar Products Ltd.; Anglo-American Cedar Products Ltd.<sup>12</sup>
14. Antrim Cedar Corporation
15. Aquila Cedar Products Ltd.
16. Arbec Lumber Inc.; Arbec Bois Doeuvre Inc.<sup>13</sup>
17. Aspen Planers Ltd.
18. B&L Forest Products Ltd.
19. B.B. Pallets Inc.; Les Palettes B.B.Inc.<sup>14</sup>
20. Babine Forest Products Limited
21. Bakerview Forest Products Inc.
22. Bardobec Inc.
23. Barrette-Chapais Ltee
24. BarretteWood Inc.
25. Benoît & Dionne Produits Forestiers Ltée; Benoît & Dionne Forest Products Ltd.<sup>15</sup>
26. Best Quality Cedar Products Ltd.
27. Blanchet Multi Concept Inc.
28. Blanchette & Blanchette Inc.
29. Bois Aisé de Montréal Inc.
30. Bois Bonsaï Inc.
31. Bois D'Oeuvre Cedrico Inc.; Cedrico Lumber Inc.<sup>16</sup>
32. Bois Daaquam Inc.; Daaquam Lumber Inc.<sup>17</sup>
33. Bois et Solutions Marketing SPEC, Inc.; SPEC Wood & Marketing Solution; SPEC Wood and Marketing Solutions Inc.<sup>18</sup>

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<sup>12</sup> We have added the hyphenated version of Anglo American Cedar Products Ltd.

<sup>13</sup> We have added the French translation of Arbec Lumber Inc.

<sup>14</sup> We have reformatted the name Les Palettes B.B.Inc. (aka B.B. Pallets Inc.) stated in the *Initiation Notice*. See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 86 FR 12599 (March 4, 2021)(*Initiation Notice*).

<sup>15</sup> We have added the English translation of Benoît & Dionne Produits Forestiers Ltée.

<sup>16</sup> We have reformatted the name Bois D'Oeuvre Cedrico Inc. (aka Cedrico Lumber Inc.).

<sup>17</sup> We have added the English translation of Bois D'Oeuvre Cedrico Inc.

<sup>18</sup> We have added the English translations of Bois et Solutions Marketing SPEC, Inc.

34. Boisaco Inc.
35. Boscus Canada Inc.
36. Boucher Bros. Lumber Ltd.
37. BPWood Ltd.
38. Bramwood Forest Inc.
39. Brink Forest Products Ltd.
40. Brunswick Valley Lumber Inc.
41. Burrows Lumber (CD) Ltd., Theo A. Burrows Lumber Company Limited
42. Busque & Laflamme Inc.
43. Campbell River Shake & Shingle Co. Ltd.
44. Canada Pallet Corp.
45. Canasia Forest Industries Ltd.
46. Canyon Lumber Company Ltd.
47. Carrier & Bégin Inc.
48. Carrier Forest Products Ltd.
49. Carrier Lumber Ltd.
50. Carter Forest Products Inc.
51. Cedar Island Forest Products Ltd.
52. Cedar Valley Holdings Ltd.
53. Cedarcoast Lumber Products
54. Cedarland Forest Products Ltd.
55. Cedarline Industries Ltd.
56. Central Cedar Ltd.
57. Central Forest Products Inc.
58. Centurion Lumber Ltd.
59. Chaleur Sawmills LP/Chaleur Forest Products LP<sup>19</sup>
60. Channel-ex Trading Corporation
61. Clair Industrial Development Corp. Ltd.
62. Clermond Hamel Ltee
63. CNH Products Inc.
64. Coast Clear Wood Ltd.
65. Coast Mountain Cedar Products Ltd.
66. Commonwealth Plywood Co. Ltd.
67. Comox Valley Shakes (2019) Ltd.
68. Conifex Fibre Marketing Inc.
69. Coulson Manufacturing Ltd.
70. Cowichan Lumber Ltd.
71. CS Manufacturing Inc. (dba Cedarshed)

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<sup>19</sup> In the *Initiation Notice*, we included the company name “Chaleur Sawmills LP.” *See Initiation Notice*. Subsequently, we determined that the successor-in-interest to Chaleur Sawmills LP is Chaleur Forest Products LP. *See Certain Softwood Lumber Products from Canada: Notice of Initiation and Preliminary Results of Antidumping Duty Changed Circumstances Review*, 86 FR 22934 (April 30, 2021), and accompanying Preliminary Decision Memorandum, unchanged in *Certain Softwood Lumber Products from Canada: Notice of Final Results of Antidumping Duty Changed Circumstances Review*, 86 FR 33222 (June 24, 2021) (*Chaleur CCR*). We intend to liquidate all entries by Chaleur Sawmills LP based on the final results, but revise the cash deposit rate to apply to Chaleur Forest Products LP.

72. CWP - Industriel Inc.
73. CWP - Montréal Inc.
74. D & D Pallets Ltd.
75. Dakeryn Industries Ltd.
76. Decker Lake Forest Products Ltd.
77. Deep Cove Forest Products, Inc.
78. Delco Forest Products Ltd.
79. Delta Cedar Specialties Ltd.
80. Devon Lumber Co. Ltd.
81. DH Manufacturing Inc.
82. Direct Cedar Supplies Ltd.
83. Distribution Rioux Inc.
84. Doubletree Forest Products Ltd.
85. Downie Timber Ltd.
86. Dunkley Lumber Ltd.
87. EACOM Timber Corporation
88. East Fraser Fiber Co. Ltd.
89. Edgewood Forest Products Inc.
90. Elrod Cartage Ltd.
91. ER Probyn Export Ltd.
92. Falcon Lumber Ltd.
93. Fontaine Inc.
94. Foothills Forest Products Inc.
95. Fornebu Lumber Company Inc./Chaleur Forest Products Inc.<sup>20</sup>
96. Fraser Specialty Products Ltd.
97. FraserWood Industries Ltd
98. Furtado Forest Products Ltd.
99. Glandell Enterprises Inc.
100. Goldband Shake & Shingle Ltd.
101. Goldwood Industries Ltd.
102. Goodfellow Inc.
103. Gorman Bros. Lumber Ltd.
104. Greendale Industries Inc.
105. Greenwell Resources Inc.
106. Griff Building Supplies Ltd.
107. Groupe Crête Chertsey Inc.
108. Groupe Crête Division St-Faustin Inc.
109. Groupe Lebel Inc.
110. Groupe Lignarex Inc.

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<sup>20</sup> In the *Initiation Notice*, we included the company name “Fornebu Lumber Company Inc.” See *Initiation Notice* at 86 FR 12602. On February 11, 2021, Fornebu Lumber Company Inc. stated that it had incorrectly identified itself as Fornebu Lumber Co. Ltd. but that they are the same company. See Fornebu Lumber Company Inc. Letter, “Clarification of Company Name of Fornebu Lumber Company Inc.,” dated February 11, 2021. Subsequently, we determined that the successor-in-interest to Fornebu Lumber Co. Ltd. (and Fornebu Lumber Company Inc.) is Chaleur Forest Products Inc. See *Chaleur CCR*. We intend to liquidate all entries by Fornebu Lumber Company Inc. based on the final results, but revise the cash deposit rate to apply to Chaleur Forest Products Inc.

111. H.J. Crabbe & Sons Ltd.
112. Haida Forest Products Ltd.
113. Halo Sawmill, a division of Delta Cedar Specialties Ltd.
114. Hampton Tree Farms, LLC (dba Hampton Lumber Sales Canada)
115. Hornepayne Lumber LP
116. Hudson Mitchell & Sons Lumber Inc.
117. Hy Mark Wood Products Inc.
118. Imperial Cedar Products Ltd.
119. Independent Building Materials Distribution Inc.
120. Interfor Corporation
121. Interfor Sales & Marketing Ltd.
122. Intertran Holdings Ltd. (dba Richmond Terminal)
123. Island Cedar Products Ltd.
124. J&G Log Works Ltd.
125. Jan Woodlands (2001) Inc.
126. Jasco Forest Products Ltd.
127. Jazz Forest Products Ltd.
128. J.H. Huscroft Ltd.
129. Jhaji Lumber Corporation
130. Kalesnikoff Lumber Co. Ltd.
131. Kan Wood Ltd.
132. Kébois Ltée; Kébois Ltd.<sup>21</sup>
133. Kelfor Industries Ltd.
134. Kermode Forest Products Ltd.
135. Keystone Timber Ltd.
136. L'Atelier de Réadaptation au Travail de Beauce Inc.<sup>22</sup>
137. Lafontaine Lumber Inc.
138. Langevin Forest Products Inc.
139. Lecours Lumber Co. Limited
140. Leisure Lumber Ltd.
141. Les Bardeaux Lajoie Inc.
142. Les Bois d'oeuvre Beaudoin Gauthier Inc.
143. Les Bois Martek Lumber
144. Les Bois Traités M.G. Inc.
145. Les Chantiers de Chibougamau Ltée; Les Chantiers de Chibougamau Ltd.<sup>23</sup>
146. Les Industries P.F. Inc.
147. Les Produits Forestiers D&G Ltée; D&G Forest Products Ltd.<sup>24</sup>
148. Leslie Forest Products Ltd.

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<sup>21</sup> We have reformatted the name Kebois Ltée/Ltd. identified in the *Initiation Notice*.

<sup>22</sup> On August 26, 2021 Commerce published the final results of a changed circumstances review determining that CHAP Alliance, Inc. (CHAP) is the successor-in-interest to L'Atelier de Réadaptation au Travail de Beauce Inc. (L'Atelier). See *Certain Softwood Lumber Products From Canada: Notice of Final Results of Antidumping Duty Changed Circumstances Review*, 86 FR 47621 (August 26, 2021). We intend to liquidate all entries by L'Atelier based on the final results, but revise the cash deposit rate to apply to CHAP.

<sup>23</sup> We have added the English translation of Ltée.

<sup>24</sup> We have reformatted the name Les Produits Forestiers D&G Ltée (aka D&G Forest Products Ltd.) identified in *Initiation Notice*.

149. Lignum Forest Products LLP
150. Linwood Homes Ltd.
151. Lonestar Lumber Inc.
152. Lulumco inc.
153. Magnum Forest Products Ltd.
154. Maibec inc.
155. Mainland Sawmill, a division of Terminal Forest Products
156. Manitou Forest Products Ltd.
157. Marcel Lauzon Inc.
158. Marwood Ltd.
159. Materiaux Blanchet Inc.
160. Mid Valley Lumber Specialties Ltd.
161. Midway Lumber Mills Ltd.
162. Mill & Timber Products Ltd.
163. Millar Western Forest Products Ltd.
164. Mirax Lumber Products Ltd.
165. Mobilier Rustique (Beauce) Inc.
166. Monterra Lumber Mills Limited
167. Morwood Forest Products Inc.
168. Multicedre Ltee
169. Nakina Lumber Inc.
170. National Forest Products Ltd.
171. Nicholson and Cates Ltd.
172. Nickel Lake Lumber
173. Norsask Forest Products Inc.
174. Norsask Forest Products Limited Partnership
175. North American Forest Products Ltd. (located in Saint-Quentin, New Brunswick)
176. North American Forest Products Ltd. (located in Abbotsford, British Columbia)
177. North Enderby Timber Ltd.
178. Northland Forest Products Ltd.
179. Olympic Industries Inc-Reman Codes<sup>25</sup>
180. Olympic Industries ULC
181. Olympic Industries ULC-Reman<sup>26</sup>
182. Olympic Industries ULC-Reman Code<sup>27</sup>
183. Olympic Industries Inc.
184. Oregon Canadian Forest Products Inc. d.b.a. Oregon Canadian Forest Products
185. Pacific Coast Cedar Products Ltd.
186. Pacific Lumber Remanufacturing Inc.

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<sup>25</sup> On April 15, 2021 we deactivated the case number for Olympic Industries Inc-Reman Codes in the ACE customs portal but directed CBP that all entries by Olympic Industries Inc. regardless of whether they have a suffix of "Reman Codes", should be entered as an entry by Olympic Industries Inc.

<sup>26</sup> On April 15, 2021 we deactivated Olympic Industries Inc-Reman Codes in the ACE customs portal but directed CBP that all entries by Olympic Industries Inc. regardless of whether they have a suffix of "Reman" or "Reman Code," should be entered as an entry by Olympic Industries ULC.

<sup>27</sup> On April 15, 2021 we deactivated Olympic Industries Inc-Reman Codes in the ACE customs portal but directed CBP that all entries by Olympic Industries Inc. regardless of whether they have a suffix of "Reman" or "Reman Code," should be entered as an entry by Olympic Industries ULC.

187. Pacific Pallet Ltd.
188. Pacific Western Wood Works Ltd.
189. PalletSource Inc.
190. Parallel Wood Products Ltd.
191. Pat Power Forest Products Corporation
192. Phoenix Forest Products Inc.
193. Pine Ideas Ltd.
194. Pioneer Pallet & Lumber Ltd.
195. Porcupine Wood Products Ltd.
196. Portbec Forest Products Ltd.; Les Produits Forestiers Portbec Ltée<sup>28</sup>
197. Power Wood Corp.
198. Precision Cedar Products Corp.
199. Prendiville Industries Ltd. (aka Kenora Forest Products)
200. Produits Forestiers Petit Paris Inc.
201. Produits forestiers Temrex S.E.C.; Temrex Forest Products LP<sup>29</sup>
202. Produits Matra Inc.
203. Promobois G.D.S. Inc.
204. Rayonier A.M. Canada GP
205. Rembos Inc.
206. René Bernard Inc.
207. Resolute Growth Canada Inc.; Forest Products Mauricie LP, Société en commandite  
Scierie Opitciwan; Resolute-LP Engineered Wood Larouche Inc.; Resolute-LP  
Engineered Wood St-Prime Limited Partnership; Resolute FP Canada Inc.
208. Rick Dubois
209. Rielly Industrial Lumber Inc.
210. River City Remanufacturing Inc.
211. S&R Sawmills Ltd.
212. S&W Forest Products Ltd.
213. San Industries Ltd.
214. Sapphire Lumber Company
215. Sawarne Lumber Co. Ltd.
216. Scierie Alexandre Lemay & Fils Inc.
217. Scierie St-Michel Inc.
218. Scierie West Brome Inc.
219. Scott Lumber Sales
220. Sechoirs de Beauce Inc.
221. Shakertown Corp.
222. Sigurdson Forest Products Ltd.
223. Silvaris Corporation
224. Sinclair Group Forest Products Ltd.
225. Skana Forest Products Ltd.
226. Skeena Sawmills Ltd.
227. Sonora Logging Ltd.

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<sup>28</sup> We have added the English translation of Les Produits Forestiers Portbec Ltée.

<sup>29</sup> We added the English translation of Produits Forestiers Temrex S.E.C.

- 228. Source Forest Products
- 229. South Beach Trading Inc.
- 230. South Coast Reman Ltd.
- 231. South Fraser Container Terminals
- 232. Specialiste du Bardeau de Cedre Inc.
- 233. Spruceland Millworks Inc.
- 234. Star Lumber Canada Ltd.
- 235. Suncoast Industries Inc.
- 236. Suncoh Custom Lumber Ltd.
- 237. Sundher Timber Products Inc.
- 238. Surplus G Rioux
- 239. Surrey Cedar Ltd.
- 240. Taan Forest Limited Partnership
- 241. Taiga Building Products Ltd.
- 242. Tall Tree Lumber Company
- 243. Teal Cedar Products Ltd.
- 244. Terminal Forest Products Ltd.
- 245. The Teal Jones Group
- 246. The Wood Source Inc.
- 247. Tolko Marketing and Sales Ltd., Tolko Industries Ltd., and Gilbert Smith Forest Products Ltd.
- 248. Trans-Pacific Trading Ltd.
- 249. Triad Forest Products Ltd.
- 250. Twin Rivers Paper Co. Inc.
- 251. Tyee Timber Products Ltd.
- 252. Usine Sartigan Inc.
- 253. Vaagen Fibre Canada ULC
- 254. Valley Cedar 2 Inc.
- 255. Vancouver Specialty Cedar Products Ltd.
- 256. Vanderhoof Specialty Wood Products Ltd.
- 257. Visscher Lumber Inc.
- 258. W.I. Woodtone Industries Inc.
- 259. Waldun Forest Product Sales Ltd.
- 260. Watkins Sawmills Ltd.
- 261. West Bay Forest Products Ltd.
- 262. Western Forest Products Inc.
- 263. Western Lumber Sales Limited
- 264. Western Timber Products, Inc.
- 265. Westminster Industries Ltd.
- 266. Weston Forest Products Inc.
- 267. Weyerhaeuser Co.
- 268. White River Forest Products L.P.
- 269. Winton Homes Ltd.
- 270. Woodline Forest Products Ltd.
- 271. Woodstock Forest Products
- 272. Woodtone Specialties Inc.

273. WWW Timber Products Ltd.