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DEPARTMENT OF COMMERCE

INTERNATIONAL TRADE ADMINISTRATION

A-122-857

Certain Softwood Lumber Products from Canada: Preliminary Results of Antidumping Duty Administrative Review and Rescission of Review, in Part; 2017-2018

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

SUMMARY: The Department of Commerce (Commerce) is conducting an administrative review of the antidumping duty (AD) order on certain softwood lumber products (softwood lumber) from Canada. The period of review (POR) is June 30, 2017 through December 31, 2018. Commerce preliminarily determines that the producers/exporters subject to this review made sales of subject merchandise at less than normal value. We invite interested parties to comment on these preliminary results.

DATES: Applicable [INSERT DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].

FOR FURTHER INFORMATION: Jeff Pederson (Canfor), Stephen Bailey (Resolute), and
Thomas Martin (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, (202) 482-0193, and (202) 482-3936,
respectively.

SUPPLEMENTARY INFORMATION:

Background

On April 1, 2019, Commerce published in the *Federal Register* the notice of initiation of an antidumping duty administrative review on softwood lumber from Canada.¹ On April 1, 2019, based on timely requests for administrative reviews, Commerce initiated an AD administrative review covering 1,224 companies.² As discussed below, we have rescinded on all but 257 companies. Thus, the review covers 257 producers/exporters of the subject merchandise, including mandatory respondents Canfor,³ Resolute,⁴ and West Fraser.⁵ The remaining companies were not selected for individual examination and remain subject to this administrative review. The POR is June 30, 2017 through December 31, 2018. On September 6, 2019, we extended the preliminary results until January 31, 2020.⁶

Scope of the Order

The product covered by this review is softwood lumber from Canada. For a full description of the scope, *see* the Preliminary Decision Memorandum.⁷

¹ See Certain Softwood Lumber Products from Canada: Initiation of Antidumping and Countervailing Duty Administrative Reviews, 84 FR 12209 (April 1, 2019) (Initiation Notice).

³ As described in the Preliminary Decision Memorandum, we have treated Canfor Corporation, Canadian Forest Products Ltd., and Canfor Wood Products Marketing Ltd. (collectively, Canfor) as a single entity. *See* Memorandum, "Decision Memorandum for the Preliminary Results of Antidumping Duty Administrative Review: Certain Softwood Lumber Products from Canada; 2017-2018," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum), at 5.

⁴ As described in the Preliminary Decision Memorandum, we have treated 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, and Resolute FP Canada Inc. (collectively, Resolute) as a single entity. *See* Preliminary Decision Memorandum at 6.

⁵ As described in the Preliminary Decision Memorandum, 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 Decision Memorandum at 6-7.

⁶ See Memorandum, "Certain Softwood Lumber Products from Canada: Extension of Deadline for Preliminary Results of Antidumping Duty Administrative Review – 2017-2018," dated September 6, 2019.

⁷ See Preliminary Decision Memorandum at 3-5.

Methodology

Commerce is conducting this review in accordance with section 751(a)(1)(B) of the Tariff Act of 1930, as amended (the Act). For a full description of the methodology underlying our conclusions, *see* the Preliminary Decision Memorandum. A list of the topics included in the Preliminary Decision Memorandum is included as Appendix I to this notice. The Preliminary Decision Memorandum is a public document and is made available to the public 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, and is available to all parties in the Central Records Unit, room B8024 of the main Commerce building. In addition, a complete version of the Preliminary Decision Memorandum is available at https://enforcement.trade.gov/frn/. The signed and electronic versions of the Preliminary Decision Memorandum are identical in content.

Rescission of Administrative Review, in Part

Pursuant to 19 CFR 351.213(d)(1), Commerce will rescind an administrative review, in whole or in part, if the party or parties that requested a review withdraws the request within 90 days of the publication date of the notice of initiation of the requested review. All requests for administrative review were timely withdrawn for certain companies. Therefore, in accordance with 19 CFR 351.213(d)(1), we are rescinding this administrative review with respect to certain companies named in the *Initiation Notice*. For a list of the remaining companies in this review, *see* Appendix II.

⁸ See Initiation Notice, 84 FR at 12209.

Preliminary Results of the Administrative Review

We preliminarily determine that the following weighted-average dumping margin exists for the period June 30, 2017 through December 31, 2018:

Exporter/Producer	Weighted-Average Margin (percent)
Canfor Corporation/Canadian Forest Products Ltd./Canfor Wood Products Marketing Ltd.	2.02
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.	1.18
West Fraser Mills Ltd., Blue Ridge Lumber Inc./Manning Forest Products Ltd./ and Sundre Forest Products Inc.	1.57
All Others	1.66

Rate for Companies Not Individually Examined

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 margin in an investigation. Section 735(c)(5)(A) of the Act provides that when calculating the all-others margin, 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 2.02 percent for Canfor, 1.18 percent for Resolute, and 1.57 percent for West Fraser. In accordance with section 735(c)(5)(A) of the Act, Commerce assigned the weighted-average of these three calculated

weighted-average dumping margins, 1.66 percent, to the non-selected companies in these preliminary results. The rate calculated for the non-selected companies is a weighted-average percentage margin which is calculated based on the U.S. values of the three reviewed companies with an affirmative antidumping duty margin. Accordingly, we have applied a rate of 1.66 percent to the non-selected companies. 10

Disclosure

We intend to disclose the calculations performed for these preliminary results to the interested parties within five days after public announcement of the preliminary results in accordance with 19 CFR 351.224(b).

Public Comment

Pursuant to 19 CFR 351.309(c), interested parties may submit case briefs to the Assistant Secretary for Enforcement and Compliance not later than 30 days after the date of publication of this notice, unless Commerce alters the time limit. Rebuttal briefs, limited to issues raised in the case briefs, may be filed not later than five days after the date for filing case briefs. Parties who submit case briefs or rebuttal briefs in this administrative review are encouraged to submit with each argument: (1) a statement of the issue, (2) a brief summary of the argument, and (3) a table of authorities. 12

Pursuant to 19 CFR 351.310(c), interested parties who wish to request a hearing, must submit a written request to the Assistant Secretary for Enforcement and Compliance, filed

⁹ See Ball Bearings and Parts Thereof From France, Germany, Italy, Japan, and the United Kingdom: Final Results of Antidumping Duty Administrative Reviews, Final Results of Changed-Circumstances Review, and Revocation of an Order in Part, 75 FR 53661, 53663 (September 1, 2010).

¹⁰ See Memorandum, "Calculation of the Rate for Non-Selected Respondents," dated January 31, 2020.

¹¹ See 19 CFR 351.309(d); see also 19 CFR 351.303 (for general filing requirements).

¹² See 19 CFR 351.309(c)(2) and (d)(2).

electronically via ACCESS. An electronically filed document must be received successfully in its entirety via ACCESS by 5:00 p.m. Eastern Time within 30 days after the date of publication of this notice.¹³ Requests should contain: (1) the party's name, address, and telephone number; (2) the number of participants; and (3) a list of issues to be discussed. Issues raised in the hearing will be limited to those raised in the respective case briefs. Commerce intends to issue the final results of this administrative review, including the results of its analysis of the issues raised in any written briefs, not later than 120 days after the date of publication of these preliminary results in the *Federal Register*, pursuant to section 751(a)(3)(A) of the Act, unless extended.

Assessment Rate

For the companies for which this review is rescinded, antidumping duties shall be assessed at rates equal to the cash deposit of estimated antidumping duties required at the time of entry, or withdrawal from warehouse, for consumption, in accordance with 19 CFR 351.212(c)(1)(i). Commerce intends to issue assessment instructions to U.S. Customs and Border Protection (CBP) for those companies 15 days after publication of this notice.

Upon issuance of the final results, Commerce will determine, and CBP shall assess, antidumping duties on all appropriate entries covered by this review. ¹⁴ If a respondent's weighted-average dumping margin is above de minimis in the final results of this review, we will calculate an importer-specific assessment rate based on the ratio of the total amount of dumping calculated for each importer's examined sales and the total entered value of the sales in

¹³ See 19 CFR 351.310(c). ¹⁴ See 19 CFR 351.212(b).

accordance with 19 CFR 351.212(b)(1).¹⁵ If a respondent's weighted-average dumping margin or an importer-specific assessment rate is zero or *de minimis* in the final results of review, we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties in accordance with the *Final Modification for Reviews*.¹⁶ 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 deposits of estimated duties, where applicable. We intend to issue liquidation instructions to CBP 15 days after publication of the final results of this review.

Cash Deposit Requirements

The following cash deposit requirements for estimated antidumping duties will be effective upon publication of the notice of final results of this review for all shipments of softwood lumber from Canada entered, or withdrawn from warehouse, for consumption on or after the date of publication as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for companies subject to this review will be equal to the dumping margin established in the final results of the review; (2) for merchandise exported by companies not covered in this review but covered in a prior segment of this proceeding, the cash deposit rate will continue to be the company-specific rate published for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the less-than-fair-value (LTFV) investigation but the producer is, the cash deposit rate will be the rate established for the most recently completed segment for the producer of the merchandise; (4) the cash deposit rate for all other producers or exporters will continue to be 6.58 percent, the all-others rate established in the LTFV

¹⁵ In these preliminary results, Commerce applied the assessment rate calculation method adopted in *Antidumping Proceedings: Calculation of the Weighted-Average Dumping Margin and Assessment Rate in Certain Antidumping Duty Proceedings; Final Modification*, 77 FR 8101 (February 14, 2012) (*Final Modification for Reviews*).

¹⁶ See Final Modification for Reviews, 77 FR at 8103; see also 19 CFR 351.106(c)(2).

investigation.¹⁷ These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

This notice serves as a preliminary 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 period of review. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

Notification to Interested Parties

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

Dated: January 31, 2020

/S/ James Maeder

James Maeder

Deputy Assistant Secretary

for Antidumping and Countervailing Duty Operations

¹⁷ 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).

Appendix I

List of Topics Discussed in the Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the Order
- IV. Affiliation and Collapsing of Affiliates
- V. Rescission of Administrative Review, In Part
- VI. Particular Market Situation Allegation
- VII. Unexamined Respondents
- VIII. Discussion of the Methodology
 - IX. Recommendation

Appendix II

Companies for Which This Administrative Review Is Not Being Rescinded

- 1. 1074712 BC Ltd.
- 2. 5214875 Manitoba Ltd.
- 3. 752615 B.C Ltd, Fraserview Remanufacturing Inc, DBA Fraserview Cedar Products.
- 4. 9224-5737 Québec inc. (aka, A.G. Bois)
- 5. A.B. Cedar Shingle Inc.
- 6. Absolute Lumber Products, Ltd.
- 7. AJ Forest Products Ltd.
- 8. Alberta Spruce Industries Ltd.
- 9. Aler Forest Products, Ltd.
- 10. Alpa Lumber Mills Inc.
- 11. American Pacific Wood Products
- 12. Anbrook Industries Ltd.
- 13. Andersen Pacific Forest Products Ltd.
- 14. Anglo American Cedar Products Ltd.
- 15. Anglo-American Cedar Products, LTD.
- 16. Antrim Cedar Corporation
- 17. Aquila Cedar Products, Ltd.
- 18. Arbec Lumber Inc.
- 19. Aspen Planers Ltd.
- 20. B&L Forest Products Ltd
- 21. B.B. Pallets Inc.
- 22. Babine Forest Products Limited
- 23. Bakerview Forest Products Inc.
- 24. Bardobec Inc.
- 25. Barrette-Chapais Ltee
- 26. BarretteWood Inc.
- 27. Benoît & Dionne Produits Forestiers Ltée
- 28. Best Quality Cedar Products Ltd.
- 29. Blanchet Multi Concept Inc.
- 30. Blanchette & Blanchette Inc.
- 31. Bois Aisé de Montréal inc.
- 32. Bois Bonsaï inc.
- 33. Bois D'oeuvre Cedrico Inc. (aka, Cedrico Lumber Inc.)
- 34. Bois Daaquam inc.
- 35. Bois et Solutions Marketing SPEC, Inc.
- 36. Boisaco

- 37. Boscus Canada Inc.
- 38. Boucher Bros. Lumber Ltd.
- 39. BPWood Ltd.
- 40. Bramwood Forest Inc.
- 41. Brunswick Valley Lumber Inc.
- 42. Busque & Laflamme Inc.
- 43. C&C Wood Products Ltd.
- 44. Caledonia Forest Products Inc.
- 45. Campbell River Shake & Shingle Co., Ltd.
- 46. Canadian American Forest Products Ltd.
- 47. Canadian Wood Products Inc.
- 48. Canfor Corporation/Canadian Forest Products, Ltd./Canfor Wood Products Marketing, Ltd.
- 49. Canusa cedar inc.
- 50. Canyon Lumber Company, Ltd.
- 51. Careau Bois inc.
- 52. Carrier & Begin Inc.
- 53. Carrier Forest Products Ltd.
- 54. Carrier Lumber Ltd.
- 55. Cedar Valley Holdings Ltd.
- 56. Cedarline Industries, Ltd.
- 57. Central Cedar Ltd.
- 58. Centurion Lumber, Ltd.
- 59. Chaleur Sawmills LP
- 60. Channel-ex Trading Corporation
- 61. Clair Industrial Development Corp. Ltd.
- 62. Clermond Hamel Ltée
- 63. Coast Clear Wood Ltd.
- 64. Coast Mountain Cedar Products Ltd.
- 65. Commonwealth Plywood Co. Ltd.
- 66. Comox Valley Shakes Ltd.
- 67. Conifex Fibre Marketing Inc.
- 68. Cowichan Lumber Ltd.
- 69. CS Manufacturing Inc., dba Cedarshed
- 70. CWP Industriel inc.
- 71. CWP Montréal inc.
- 72. D & D Pallets, Ltd.
- 73. Dakeryn Industries Ltd.
- 74. Decker Lake Forest Products Ltd.
- 75. Delco Forest Products Ltd.
- 76. Delta Cedar Specialties Ltd.

- 77. Devon Lumber Co. Ltd.
- 78. DH Manufacturing Inc.
- 79. Direct Cedar Supplies Ltd.
- 80. Doubletree Forest Products Ltd.
- 81. Downie Timber Ltd.
- 82. Dunkley Lumber Ltd.
- 83. EACOM Timber Corporation
- 84. East Fraser Fiber Co. Ltd.
- 85. Edgewood Forest Products Inc.
- 86. ER Probyn Export Ltd.
- 87. Eric Goguen & Sons Ltd.
- 88. Falcon Lumber Ltd.
- 89. Fontaine Inc
- 90. Foothills Forest Products Inc.
- 91. Fornebu Lumber Co. Ltd.
- 92. Fraser Specialty Products Ltd.
- 93. Fraserview Cedar Products
- 94. Furtado Forest Products Ltd.
- 95. G & R Cedar Ltd.
- 96. Galloway Lumber Company Ltd.
- 97. Glandell Enterprises Inc.
- 98. Goat Lake Forest Products Ltd.
- 99. Goldband Shake & Shingle Ltd.
- 100. Golden Ears Shingle Ltd.
- 101. Goldwood Industries Ltd.
- 102. Goodfellow Inc.
- 103. Gorman Bros. Lumber Ltd.
- 104. Groupe Crête Chertsey
- 105. Groupe Crête division St-Faustin
- 106. Groupe Lebel inc.
- 107. Groupe Lignarex inc.
- 108. H.J. Crabbe & Sons Ltd.
- 109. Haida Forest Products Ltd.
- 110. Harry Freeman & Son Ltd.
- 111. Hornepayne Lumber LP
- 112. Imperial Cedar Products, Ltd.
- 113. Imperial Shake Co. Ltd.
- 114. Independent Building Materials Dist.
- 115. Interfor Corporation
- 116. Island Cedar Products Ltd
- 117. Ivor Forest Products Ltd.

- 118. J&G Log Works Ltd.
- 119. J.D. Irving, Limited
- 120. J.H. Huscroft Ltd.
- 121. Jan Woodland (2001) inc.
- 122. Jhajj Lumber Corporation
- 123. Kalesnikoff Lumber Co. Ltd.
- 124. Kan Wood, Ltd.
- 125. Kebois Ltée/Ltd
- 126. Keystone Timber Ltd.
- 127. Kootenay Innovative Wood Ltd.
- 128. Lafontaine Lumber Inc.
- 129. Langevin Forest Products Inc.
- 130. Lecours Lumber Co. Limited
- 131. Ledwidge Lumber Co. Ltd.
- 132. Leisure Lumber Ltd.
- 133. Les Bois d'oeuvre Beaudoin Gauthier inc.
- 134. Les Bois Martek Lumber
- 135. Les Bois Traités M.G. Inc.
- 136. Les Chantiers de Chibougamau ltd.
- 137. Les Produits Forestiers D&G Ltée
- 138. Leslie Forest Products Ltd.
- 139. Lignum Forest Products LLP
- 140. Linwood Homes Ltd.
- 141. Longlac Lumber Inc.
- 142. Lulumco inc.
- 143. Magnum Forest Products, Ltd.
- 144. Maibec inc.
- 145. Manitou Forest Products Ltd.
- 146. Marcel Lauzon Inc.
- 147. Marwood Ltd.
- 148. Materiaux Blanchet Inc.
- 149. Matsqui Management and Consulting Services Ltd., dba Canadian Cedar Roofing Depot
- 150. Metrie Canada Ltd.
- 151. Mid Valley Lumber Specialties, Ltd.
- 152. Midway Lumber Mills Ltd.
- 153. Mill & Timber Products Ltd.
- 154. Millar Western Forest Products Ltd.
- 155. Mobilier Rustique (Beauce) Inc.
- 156. MP Atlantic Wood Ltd.
- 157. Multicedre Itee
- 158. Nakina Lumber Inc.

- 159. National Forest Products Ltd.
- 160. New Future Lumber Ltd.
- 161. Nicholson and Cates Ltd
- 162. Norsask Forest Products Limited Partnership
- 163. North American Forest Products, Ltd. (located in Abbotsford, British Columbia)
- 164. North American Forest Products Ltd. (located in Saint-Quentin, New Brunswick)
- 165. North Enderby Timber Ltd.
- 166. Olympic Industries Inc-Reman Codes
- 167. Olympic Industries ULC
- 168. Olympic Industries ULC-Reman
- 169. Olympic Industries ULC-Reman Code
- 170. Olympic Industries, Inc.
- 171. Pacific Coast Cedar Products Ltd.
- 172. Pacific Pallet, Ltd.
- 173. Pacific Western Wood Works Ltd.
- 174. Parallel Wood Products Ltd.
- 175. Pat Power Forest Products Corporation
- 176. Phoenix Forest Products Inc.
- 177. Pine Ideas Ltd.
- 178. Pioneer Pallet & Lumber Ltd
- 179. Porcupine Wood Products Ltd.
- 180. Power Wood Corp.
- 181. Precision Cedar Products Corp.
- 182. Prendiville Industries Ltd. (aka, Kenora Forest Products)
- 183. Produits Forestiers Petit Paris
- 184. Produits forestiers Temrex, s.e.c.
- 185. Produits Matra Inc.
- 186. Promobois G.D.S. inc.
- 187. Rayonier A.M. Canada GP
- 188. Rembos Inc.
- 189. Rene Bernard Inc.
- 190. Resolute FP Canada Inc./Resolute Forest Products Inc./Produits Forestiers Mauricie
- 191. Richard Lutes Cedar Inc.
- 192. Rielly Industrial Lumber Inc.
- 193. Roland Boulanger & Cie Ltee
- 194. S & K Cedar Products Ltd.
- 195. S&R Sawmills Ltd
- 196. S&W Forest Products Ltd.
- 197. San Industries Ltd.
- 198. Sawarne Lumber Co. Ltd.
- 199. Scierie Alexandre Lemay & Fils Inc.

- 200. Scierie St-Michel inc.
- 201. Scierie West Brome Inc.
- 202. Scotsburn Lumber Co. Ltd.
- 203. Sechoirs de Beauce Inc.
- 204. Serpentine Cedar Ltd.
- 205. Serpentine Cedar Roofing Ltd.
- 206. Sexton Lumber Co. Ltd.
- 207. Sigurdson Forest Products Ltd.
- 208. Silvaris Corporation
- 209. Silver Creek Premium Products Ltd.
- 210. Sinclar Group Forest Products Ltd.
- 211. Skana Forest Products Ltd.
- 212. Skeena Sawmills Ltd
- 213. Sound Spars Enterprise Ltd.
- 214. South Beach Trading Inc.
- 215. Specialiste du Bardeau de Cedre Inc
- 216. Spruceland Millworks Inc.
- 217. Surrey Cedar Ltd.
- 218. T.G. Wood Products, Ltd
- 219. Taan Forest Products
- 220. Taiga Building Products Ltd.
- 221. Tall Tree Lumber Company
- 222. Teal Cedar Products Ltd.
- 223. Tembec Inc.
- 224. Terminal Forest Products Ltd.
- 225. The Teal-Jones Group
- 226. The Wood Source Inc.
- 227. Tolko Industries Ltd./Tolko Marketing and Sales Ltd./Gilbert Smith Forest Products Ltd.
- 228. Trans-Pacific Trading Ltd.
- 229. Triad Forest Products Ltd.
- 230. Twin Rivers Paper Co. Inc.
- 231. Tyee Timber Products Ltd.
- 232. Universal Lumber Sales Ltd.
- 233. Usine Sartigan Inc.
- 234. Vaagen Fibre Canada, ULC
- 235. Valley Cedar 2 ULC
- 236. Vancouver Island Shingle, Ltd.
- 237. Vancouver Specialty Cedar Products Ltd.
- 238. Visscher Lumber Inc
- 239. W.I. Woodtone Industries Inc.
- 240. Waldun Forest Product Sales Ltd.

- 241. Watkins Sawmills Ltd.
- 242. West Bay Forest Products Ltd.
- 243. West Fraser Mills Ltd.
- 244. West Fraser Timber Co. Ltd.
- 245. West Wind Hardwood Inc.
- 246. Western Forest Products Inc.
- 247. Western Lumber Sales Limited
- 248. Western Wood Preservers Ltd.
- 249. Weston Forest Products Inc.
- 250. Westrend Exteriors Inc.
- 251. Weyerhaeuser Co.
- 252. White River Forest Products L.P.
- 253. Winton Homes Ltd.
- 254. Woodline Forest Products Ltd.
- 255. Woodstock Forest Products
- 256. Woodtone Specialties Inc.
- 257. Yarrow Wood Ltd.