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DEPARTMENT OF COMMERCE

International Trade Administration

[A-122-857]

Certain Softwood Lumber Products from Canada: Preliminary Results of the Administrative Review; 2023

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

SUMMARY: The U.S. Department of Commerce (Commerce) is conducting an administrative review of the antidumping duty order on certain softwood lumber products (softwood lumber) from Canada. The period of review (POR) is January 1, 2023, through December 31, 2023. Commerce preliminarily determines that the producers/exporters subject to this review made sales of subject merchandise at less than normal value.

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

FOR FURTHER INFORMATION CONTACT: Jeff Pedersen (Canfor) and 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 and (202) 482-5831, respectively.

SUPPLEMENTARY INFORMATION:

Background

On January 3, 2018, Commerce published in the *Federal Register* the antidumping duty order on softwood lumber from Canada.¹ On March 5, 2024, based on timely requests for administrative reviews, Commerce initiated an administrative review covering 309 companies

¹ See *Certain Softwood Lumber Products from Canada: Antidumping Duty Order and Partial Amended Final Determination*, 83 FR 350 (January 3, 2018) (*Order*).

and has not rescinded the review of any of these companies.² Thus, the review covers 309 producers/exporters of the subject merchandise, including mandatory respondents Canfor³ and West Fraser, as identified in Appendix II of this notice.⁴ On July 22, 2024, Commerce tolled certain deadlines in this administrative proceeding by seven days.⁵ On September 6, 2024, we extended the deadline to issue these preliminary results by 120 days.⁶ On December 9, 2024, Commerce tolled certain deadlines in this administrative proceeding by 90 days.⁷ The current deadline for the preliminary results is May 7, 2025.⁸

Scope of the Order

The product covered by this *Order* is softwood lumber from Canada. For a full description of the scope, *see* the Preliminary Decision Memorandum.⁹

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 discussed in the Preliminary Decision Memorandum is included as Appendix I to this notice. The Preliminary

² *See Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 89 FR 15827 (March 5, 2024).

³ As described in the Preliminary Decision Memorandum, we have treated Canfor Corporation, Canadian Forest Products Ltd., Canfor Wood Products Marketing Ltd., Canfor Fox Creek Ltd., and Canfor Whitecourt Ltd. (collectively, Canfor) as a single entity. *See* Memorandum, “Decision Memorandum for Preliminary Results of the Antidumping Duty Administrative Review of Certain Softwood Lumber Products from Canada; 2023,” dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum), at 5-6.

⁴ 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.

⁵ *See* Memorandum, “Tolling of Deadlines for Antidumping and Countervailing Duty Proceedings,” dated July 22, 2024.

⁶ *See* Memorandum, “Extension of Deadline for Preliminary Results of Antidumping Duty Administrative Review; 2023,” dated September 6, 2024.

⁷ *See* Memorandum, “Tolling of Deadlines for Antidumping and Countervailing Duty Proceedings,” dated December 9, 2024.

⁸ *See* Memorandum, “Deadlines for New Factual Information and Pre-Preliminary Comments,” dated January 17, 2025.

⁹ *See* Preliminary Decision Memorandum at 2-4.

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>. In addition, a complete version of the Preliminary Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Rate for Non-Individually Examined Companies

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 a less-than-fair-value (LTFV) 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 entirely on facts available. Accordingly, Commerce's 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 34.61 percent for Canfor and 9.48 percent for West Fraser. In accordance with section 735(c)(5)(A) of the Act, Commerce has preliminarily assigned the weighted-average of these two calculated weighted-average dumping margins based on their publicly ranged sales data, 20.07 percent, to the non-selected companies.¹⁰

Preliminary Results of Review

We preliminarily determine that the following estimated weighted-average dumping margins exist for the period January 1, 2023, through December 31, 2023:

¹⁰ See Memorandum, "Calculation of the Rate for Non-Selected Respondents," dated concurrently with this notice, and Attachment II (containing a list of the non-selected companies under review).

Exporter/Producer	Weighted-Average Dumping Margin (percent)
Canfor Corporation / Canadian Forest Products Ltd. / Canfor Wood Products Marketing Ltd. / Canfor Fox Creek Ltd. / Canfor Whitecourt Ltd.	34.61
West Fraser Mills Ltd. / Blue Ridge Lumber Inc. / Manning Forest Products Ltd. / Sundre Forest Products Inc.	9.48
Review-Specific Rate for Non-Selected Companies	20.07

Disclosure

Commerce intends to disclose its calculations and analysis performed to interested parties in these preliminary results within five days of any public announcement or, if there is no public announcement, within five days of the date of publication of this notice 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 21 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.¹¹ Interested parties who submit case or rebuttal briefs in this proceeding must submit: (1) a table of contents listing each issue; and (2) a table of authorities.¹²

As provided under 19 CFR 351.309(c)(2) and (d)(2), in prior proceedings we have encouraged interested parties to provide an executive summary of their brief that should be limited to five pages total, including footnotes. In this administrative review, we instead request

¹¹ See 19 CFR 351.309(d); see also *Administrative Protective Order, Service, and Other Procedures in Antidumping and Countervailing Duty Proceedings*, 88 FR 67069, 67077 (September 29, 2023).

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

that interested parties provide at the beginning of their briefs a public, executive summary for each issue raised in their briefs.¹³ Further, we request that interested parties limit their executive summary of each issue to no more than 450 words, not including citations. We intend to use the executive summaries as the basis of the comment summaries included in the issues and decision memorandum that will accompany the final results in this administrative review. We request that interested parties include footnotes for relevant citations in the executive summary of each issue. Note that Commerce has amended certain of its requirements pertaining to the service of documents in 19 CFR 351.303(f).¹⁴

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 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.¹⁵ 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.

¹³ We use the term "issue" here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

¹⁴ See *Administrative Protective Order, Service, and Other Procedures in Antidumping and Countervailing Duty Proceedings; Final Rule*, 88 FR 67069 (September 29, 2023).

¹⁵ See 19 CFR 351.310(c).

Assessment Rate

Upon issuance of the final results, Commerce will determine, and U.S. Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries covered by this review.¹⁶ 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 accordance with 19 CFR 351.212(b)(1).¹⁷ 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*.¹⁸ 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. 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). If a timely summons is filed at the U.S. Court of International Trade, the assessment instructions will direct CBP not to liquidate relevant entries until the time

¹⁶ See 19 CFR 351.212(b).

¹⁷ 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*).

¹⁸ See *Final Modification for Reviews*, 77 FR at 8103; see also 19 CFR 351.106(c)(2).

for parties to file a request for statutory injunction has expired (*i.e.*, within 90 days of publication).

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 the 6.04 percent, the all-others rate established in the LTFV investigation.¹⁹ 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 and/or countervailing 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

¹⁹ See *Certain Softwood Lumber Products from Canada: Antidumping Duty Order and Partial Amended Final Determination*, 83 FR 350 (January 3, 2018).

reimbursement of antidumping duties and/or countervailing duties occurred and the subsequent assessment of double antidumping duties, and/or an increase in the amount of antidumping duties by the amount of the countervailing duties.

Notification to Interested Parties

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

Dated: February 27, 2025.

/S/ Christopher Abbott

Christopher Abbott,
Deputy Assistant Secretary
for Policy and Negotiations,
performing the non-exclusive functions and duties
of the Assistant Secretary for Enforcement and Compliance.

Appendix I

List of Topics Discussed in the Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Affiliation and Collapsing Determination
- V. Non-Examined Respondents
- VI. Discussion of the Methodology
- VII. Recommendation

Appendix II

Companies Under Review

1. 10104704 Manitoba Ltd O/A Woodstock Forest Product
2. 1074712 BC Ltd.; Quadra Cedar
3. 5214875 Manitoba Ltd.
4. 54 Reman
5. 752615 B.C Ltd, Fraserview Remanufacturing Inc, DBA Fraserview Cedar Products.
6. 9224-5737 Quebec Inc. (aka A.G. Bois)
7. AA Trading Ltd.
8. Absolute Lumber Products Ltd.
9. Adwood Manufacturing Ltd.
10. AJ Forest Products Ltd.
11. Aler Forest Products Ltd.
12. All American Forest Products Inc.
13. Alpa Lumber Mills Inc.
14. Andersen Pacific Forest Products Ltd.
15. Anglo American Cedar Products Ltd.; Anglo-American Cedar Products Ltd.
16. Antrim Cedar Corporation
17. Aquila Cedar Products Ltd.
18. Arbec Lumber Inc.; Arbec Bois Doeuvre Inc.
19. Aspen Pacific Industries Inc.
20. Aspen Planers Ltd.
21. B&L Forest Products Ltd.
22. B.B. Pallets Inc.; Les Palettes B.B.Inc.
23. Babine Forest Products Limited
24. Bakerview Forest Products Inc.
25. Bardobec Inc.
26. Barrette-Chapais Ltee
27. BarretteWood Inc.
28. Benoît & Dionne Produits Forestiers Ltee; Benoît & Dionne Forest Products Ltd.
29. Best Quality Cedar Products Ltd.
30. Blanchet Multi Concept Inc.
31. Blanchette & Blanchette Inc.
32. Bois Aise de Montreal Inc.
33. Bois Bonsaï Inc.
34. Bois Daaquam Inc.; Daaquam Lumber Inc.
35. Bois D'oeuvre Cedrico Inc.; Cedrico Lumber Inc.
36. Bois et Solutions Marketing SPEC, Inc.; SPEC Wood & Marketing Solution; SPEC Wood and Marketing Solutions Inc.
37. Bois Weedon Inc.
38. Boisaco Inc.
39. Boscus Canada Inc.
40. Boucher Bros. Lumber Ltd.
41. BPWood Ltd.

42. Bramwood Forest Inc.
43. Brink Forest Products Ltd.
44. Brunswick Valley Lumber Inc.
45. Burrows Lumber (CD) Ltd., Theo A. Burrows Lumber Company Limited
46. Busque & Laflamme Inc.
47. Campbell River Shake & Shingle Co. Ltd.
48. Canada Pallet Corp.
49. Canadian Bavarian Millwork & Lumber Ltd.
50. Canadian Forest Products Ltd.; Canfor Wood Products Marketing Ltd.; Canfor Corporation; Canfor Fox Creek Ltd.; Canfor Whitecourt Ltd.
51. Canasia Forest Industries Ltd.
52. Canyon Lumber Company Ltd.
53. Careau Bois inc.
54. CarlWood Lumber Ltd.
55. Carrier & Begin Inc.
56. Carrier Forest Products Ltd.
57. Carrier Lumber Ltd.
58. Carter Forest Products Inc.
59. Cedar Island Forest Products Ltd.
60. Cedar Valley Holdings Ltd.
61. Cedarcoast Lumber Products
62. Cedarland Forest Products Ltd.
63. Cedarline Industries Ltd.
64. Central Alberta Pallet Supply
65. Central Cedar Ltd.
66. Central Forest Products Inc.
67. Centurion Lumber Ltd.
68. Chaleur Forest Products Inc.
69. Chaleur Forest Products LP
70. Channel-ex Trading Corporation
71. CHAP Alliance, Inc.
72. Clair Industrial Development Corp. Ltd.
73. Clermond Hamel Ltee
74. CLG Enterprises Inc.
75. CNH Products Inc.
76. Coast Clear Wood Ltd.
77. Coast Mountain Cedar Products Ltd.
78. Columbia River Shake & Shingle Ltd./Teal Cedar Products Ltd., DBA the Teal Jones Group.
79. Commonwealth Plywood Co. Ltd.
80. Comox Valley Shakes Ltd. (2019); AKA Comox Valley Shakes (2019) Ltd.
81. Conifex Fibre Marketing Inc.
82. Coulson Manufacturing Ltd.
83. Cowichan Lumber Ltd.
84. CS Manufacturing Inc. (dba Cedarshed)
85. CWP - Industriel Inc.

86. CWP - Montreal Inc.
87. D & D Pallets Ltd.
88. Dakeryn Industries Ltd.
89. Decker Lake Forest Products Ltd.
90. Deep Cove Forest Products, Inc.
91. Delco Forest Products Ltd.
92. Delta Cedar Specialties Ltd.
93. Devon Lumber Co. Ltd.
94. DH Manufacturing Inc.
95. Direct Cedar Supplies Ltd.
96. Distribution Rioux Inc.
97. Doubletree Forest Products Ltd.
98. Downie Timber Ltd.
99. Dunkley Lumber Ltd.
100. EACOM Timber Corporation
101. East Fraser Fiber Co. Ltd.
102. Edgewood Forest Products Inc.
103. Elrod Cartage Ltd.
104. ER Probyn Export Ltd.
105. Falcon Lumber Ltd.
106. Fontaine Inc.
107. Foothills Forest Products Inc.
108. Forest Products Mauricie LP; Societe en commandite Scierie Opitciwan; Resolute Growth Canada Inc.; Resolute FP Canada Inc.; Resolute-LP Engineered Wood Larouche Inc.; Resolute-LP Engineered Wood St-Prime Limited Partnership
109. Fort St. James Forest Products Limited Partnership
110. Fraser Specialty Products Ltd.
111. FraserWood Industries Ltd.
112. Furtado Forest Products Ltd.
113. Galloway Lumber Company Ltd.
114. Glandell Enterprises Inc.
115. Goldband Shake & Shingle Ltd.
116. Goldwood Industries Ltd.
117. Goodfellow Inc.
118. Gorman Bros. Lumber Ltd.
119. Greendale Industries Inc.
120. GreenFirst Forest Products (QC) Inc.
121. GreenFirst Forest Products Inc.
122. Greenwell Resources Inc.
123. Griff Building Supplies Ltd.
124. Groupe Crete Chertsey Inc.
125. Groupe Crete Division St-Faustin Inc.
126. Groupe Lebel Inc.
127. Groupe Lignarex Inc.
128. H.J. Crabbe & Sons Ltd.
129. Haida Forest Products Ltd.

130. Halo Sawmill, a division of Delta Cedar Specialties Ltd.; Halo Sawmill Manufacturing Limited Partnership
131. Hampton Tree Farms, LLC (dba Hampton Lumber Sales Canada)
132. Hornepayne Lumber LP
133. Hudson Mitchell & Sons Lumber Inc.
134. Hy Mark Wood Products Inc.
135. Imperial Cedar Products Ltd.
136. Independent Building Materials Distribution Inc.
137. Interfor Corporation
138. Interfor Sales & Marketing Ltd.
139. Intertran Holdings Ltd. (dba Richmond Terminal)
140. Island Cedar Products Ltd.
141. Ivor Forest Products Ltd.
142. J&G Log Works Ltd.
143. J.D. Irving, Limited
144. J.H. Huscroft Ltd.
145. Jan Woodlands (2001) Inc.
146. Jasco Forest Products Ltd.
147. Jazz Forest Products Ltd.
148. Jhajj Lumber Corporation
149. Kalesnikoff Lumber Co. Ltd.
150. Kan Wood Ltd.
151. Kebois Ltee; Kebois Ltd.
152. Kelfor Industries Ltd.
153. Kermode Forest Products Ltd.
154. Keystone Timber Ltd.
155. La Crete Sawmills Ltd.
156. Lafontaine Lumber Inc.
157. Langevin Forest Products Inc.
158. Lecours Lumber Co. Limited
159. Leisure Lumber Ltd.
160. Les Bardeaux Lajoie Inc.
161. Les Bois d'oeuvre Beaudoin Gauthier Inc.
162. Les Bois Martek Lumber
163. Les Bois Traites M.G. Inc.
164. Les Chantiers de Chibougamau Ltee; Les Chantiers de Chibougamau Ltd.
165. Les Industries P.F. Inc.
166. Les Produits Forestiers D&G Ltee; D&G Forest Products Ltd.
167. Les Produits Forestiers Sitka Inc. (aka Sitka Forest Products Inc.)
168. Leslie Forest Products Ltd.
169. Lignum Forest Products LLP
170. Linwood Homes Ltd.
171. Lonestar Lumber Inc.
172. Lulumco Inc.
173. Lumber Assets Holding LP
174. Madera Forest Products INC

175. Magnum Forest Products Ltd.
176. Maibec Inc.
177. Mainland Sawmill, a division of Terminal Forest Products
178. Manitou Forest Products Ltd.
179. Manning Forest Products Ltd.; Sundre Forest Products Inc.; Blue Ridge Lumber Inc.;
West Fraser Mills Ltd.
180. Marcel Lauzon Inc.
181. Marwood Ltd.
182. Materiaux Blanchet Inc.
183. Metrie Canada Ltd.
184. Mid Valley Lumber Specialties Ltd.
185. Midway Lumber Mills Ltd.
186. Mill & Timber Products Ltd.
187. Millar Western Forest Products Ltd.
188. Mirax Lumber Products Ltd.
189. Mobilier Rustique (Beauce) Inc.
190. Modern Terminal Ltd.
191. Monterra Lumber Mills Limited
192. Morwood Forest Products Inc.
193. Multicedre Ltee
194. Murray Brothers Lumber Company Ltd.
195. Nagaard Sawmill Ltd.
196. Nakina Lumber Inc.
197. National Forest Products Ltd.
198. Nicholson and Cates Ltd.
199. Nickel Lake Lumber
200. Norsask Forest Products Inc.
201. Norsask Forest Products Limited Partnership
202. North American Forest Products Ltd. (located in Abbotsford, British Columbia)
203. North American Forest Products Ltd. (located in Saint-Quentin, New Brunswick)
204. North Enderby Timber Ltd.
205. Northland Forest Products Ltd.
206. NSC Lumber Ltd.
207. Oakwood Manufacturing A Division of Weston Forest Products Inc.
208. Olympic Industries Inc.
209. Olympic Industries ULC
210. Oregon Canadian Forest Products; Oregon Canadian Forest Products Inc.
211. Pacific Coast Cedar Products Ltd.
212. Pacific Lumber Remanufacturing Inc.
213. Pacific NorthWest Lumber Ltd.
214. Pacific Pallet Ltd.
215. Pacific Western Wood Works Ltd.
216. PalletSource Inc.
217. Parallel Wood Products Ltd.
218. Partap Forest Products Ltd.
219. Partap Industries

220. Pat Power Forest Products Corporation
221. Peak Industries (Cranbrook) Ltd.
222. Phoenix Forest Products Inc.
223. Pine Ideas Ltd.
224. Pioneer Pallet & Lumber Ltd.
225. Porcupine Wood Products Ltd.
226. Portbec Forest Products Ltd.; Les Produits Forestiers Portbec Ltee
227. Power Wood Corp.
228. Precision Cedar Products Corp.
229. Produits Forestiers Petit Paris Inc.
230. Produits Matra Inc.; Sechoirs de Beauce Inc.
231. Promobois G.D.S. Inc.
232. R.A. Green Lumber Ltd.
233. Rembos Inc.
234. Rene Bernard Inc.
235. Rick Dubois
236. Rielly Industrial Lumber Inc.
237. River City Remanufacturing Inc.
238. S&R Sawmills Ltd.
239. S&W Forest Products Ltd.
240. San Group
241. San Industries Ltd.
242. Sapphire Lumber Company
243. Sawarne Lumber Co. Ltd.
244. Scierie Alexandre Lemay & Fils Inc.
245. Scierie St-Michel Inc.
246. Scierie West Brome Inc.
247. Scott Lumber Sales; Scott Lumber Sales Ltd.
248. Shakertown Corp.
249. Sigurdson Forest Products Ltd.
250. Silvaris Corporation
251. Sinclair Group Forest Products Ltd.
252. Skana Forest Products Ltd.
253. Skeena Sawmills Ltd.
254. Smart Wood Forest Products Ltd.
255. Sonora Logging Ltd.
256. Source Forest Products
257. South Beach Trading Inc.
258. South Coast Reman Ltd.; Southcoast Millwork Ltd.
259. South Fraser Container Terminals
260. Specialiste du Bardeau de Cedre Inc.; Specialiste du Bardeau de Cedre Inc. (SBC)
261. Spruceland Millworks Inc.
262. Star Lumber Canada Ltd.
263. Suncoast Industries Inc.
264. Suncoh Custom Lumber Ltd.
265. Sundher Timber Products Inc.

266. Surplus G Rioux
267. Surrey Cedar Ltd.
268. Swiftwood Forest Products Ltd.
269. T&P Trucking Ltd.
270. T.G. Wood Products
271. Taan Forest Limited Partnership (aka Taan Forest Products)
272. Taiga Building Products Ltd.
273. Tall Tree Lumber Company
274. Temrex Forest Products LP; Produits Forestiers Temrex S.E.C.
275. Tenryu Canada Corporation
276. Terminal Forest Products Ltd.
277. The Wood Source Inc.
278. Tolko Industries Ltd.; Tolko Marketing and Sales Ltd.; Gilbert Smith Forest Products Ltd.
279. Top Quality Lumber Ltd.
280. Trans-Pacific Trading Ltd.
281. Triad Forest Products Ltd.
282. Twin Rivers Paper Co. Inc.
283. Tyee Timber Products Ltd.
284. Universal Lumber Sales Ltd.
285. Usine Sartigan Inc.
286. Vaagen Fibre Canada ULC
287. Valley Cedar 2 Inc.
288. Vancouver Specialty Cedar Products Ltd.
289. Vanderhoof Specialty Wood Products Ltd.
290. Vanderwell Contractors (1971) Ltd.
291. Visscher Lumber Inc.
292. W.I. Woodtone Industries Inc.
293. Waldun Forest Product Sales Ltd.
294. Watkins Sawmills Ltd.
295. West Bay Forest Products Ltd.
296. West Coast Panel Cutters
297. Western Forest Products Inc.
298. Western Lumber Sales Limited
299. Western Timber Products, Inc.
300. Westminster Industries Ltd.
301. Weston Forest Products Inc.
302. Westrend Exteriors Inc
303. Weyerhaeuser Co.
304. White River Forest Products L.P.
305. Winton Homes Ltd.
306. Woodline Forest Products Ltd.
307. Woodstock Forest Products
308. Woodtone Specialties Inc.
309. WWW Timber Products Ltd.