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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

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 January 1, 2020, through December 31, 2020. 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 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 March 4, 2021, based on timely requests for administrative reviews, Commerce initiated an AD administrative review covering 275 companies and has not rescinded the review

of any of these companies.<sup>1</sup> Thus, the review covers 275 producers/exporters of the subject merchandise, including mandatory respondents Canfor<sup>2</sup> and West Fraser.<sup>3</sup> The remaining companies were not selected for individual examination and remain subject to this administrative review. On September 8, 2021, we extended the preliminary results until January 28, 2022.<sup>4</sup>

### 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.<sup>5</sup>

### 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 is included in the Preliminary Decision Memorandum 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>. In addition, a complete version of the Preliminary Decision Memorandum can be found at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

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<sup>1</sup> *See Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 86 FR 12599 (March 4, 2021) (*Initiation Notice*).

<sup>2</sup> 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; 2019," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum) at 5.

<sup>3</sup> 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 5.

<sup>4</sup> *See* Memorandum, "Extension of Deadline for Preliminary Results of Antidumping Duty Administrative Review – 2020," dated September 8, 2021.

<sup>5</sup> *See* Preliminary Decision Memorandum at 3-4.

Preliminary Results of the Administrative Review

We preliminarily determine that the following weighted-average dumping margins exist for the period January 1, 2020, through December 31, 2020:

| <b>Exporter/Producer</b>  | <b>Weighted-Average Margin<br/>(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  | 4.76   |

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 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 based on their publicly ranged sales data, 4.76 percent, to the non-selected companies in these preliminary results.<sup>6</sup>

### 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).

### Verification

As provided in section 782(i)(1) of the Act, Commerce intends to verify the information relied upon in making its final determination. Normally, Commerce verifies information using standard procedures, including an on-site examination of original accounting, financial, and sales documentation. However, due to current travel restrictions in response to the global COVID-19 pandemic, Commerce is unable to conduct on-site verification in this review. Accordingly, we intend to verify the information relied upon in making the final determination through alternative means in lieu of an on-site verification.

### 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 seven days after the date for filing case briefs.<sup>7</sup> 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

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<sup>6</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 Attachment II.

<sup>7</sup> See 19 CFR 351.309(d); see also 19 CFR 351.303 (for general filing requirements).

table of authorities.<sup>8</sup> Commerce has modified certain of its requirements for service of documents containing business proprietary information, until further notice.<sup>9</sup>

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.<sup>10</sup> 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

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.<sup>11</sup> 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

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<sup>8</sup> See 19 CFR 351.309(c)(2) and (d)(2).

<sup>9</sup> See *Temporary Rule Modifying AD/CVD Service Requirements Due to COVID-19*, 85 FR 17006 (March 26, 2020); and *Temporary Rule Modifying AD/CVD Service Requirements Due to COVID-19; Extension of Effective Period*, 85 FR 41363 (July 10, 2020).

<sup>10</sup> See 19 CFR 351.310(c).

<sup>11</sup> See 19 CFR 351.212(b).

entered value of the sales in accordance with 19 CFR 351.212(b)(1).<sup>12</sup> 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*.<sup>13</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 deposits of estimated duties, where applicable. We intend to issue liquidation instructions to CBP no earlier than 41 days after date of publication of the final results of this review in the *Federal Register*.

#### 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

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<sup>12</sup> 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*).

<sup>13</sup> See *Final Modification for Reviews*, 77 FR at 8103; see also 19 CFR 351.106(c)(2).

investigation.<sup>14</sup> 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 28, 2022

*/S/ Ryan Majerus*

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Ryan Majerus  
Deputy Assistant Secretary  
for Policy and Negotiations

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<sup>14</sup> See *Certain Softwood Lumber Products From Canada: Antidumping Duty Order and Partial Amended Final Determination*, 83 FR 350 (January 3, 2018).

## 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. Particular Market Situation Allegation
- VI. Unexamined Respondents
- VII. Discussion of the Methodology
- VIII. Recommendation



## Appendix II

### Non-Selected Companies Under Review

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.
14. Antrim Cedar Corporation
15. Aquila Cedar Products Ltd.
16. Arbec Lumber Inc.
17. Aspen Planers Ltd.
18. B&L Forest Products Ltd.
19. Babine Forest Products Limited
20. Bakerview Forest Products Inc.
21. Bardobec Inc.
22. Barrette-Chapais Ltee
23. BarretteWood Inc.
24. Benoît & Dionne Produits Forestiers Ltée (aka Benoît & Dionne Forest Products Ltd.)
25. Best Quality Cedar Products Ltd.
26. Blanchet Multi Concept Inc.
27. Blanchette & Blanchette Inc.
28. Bois Aisé de Montréal Inc.
29. Bois Bonsaï inc.
30. Bois D'Oeuvre Cedrico Inc. (aka Cedrico Lumber Inc.)
31. Bois Daaquam Inc.
32. Bois et Solutions Marketing SPEC, Inc.
33. Boisaco Inc.
34. Boscus Canada Inc.
35. Boucher Bros. Lumber Ltd.
36. BPWood Ltd.
37. Bramwood Forest Inc.
38. Brink Forest Products Ltd.
39. Brunswick Valley Lumber Inc.
40. Burrows Lumber (CD) Ltd., Theo A. Burrows Lumber Company Limited
41. Busque & Laflamme Inc.
42. Campbell River Shake & Shingle Co. Ltd.

43. Canada Pallet Corp.
44. Canasia Forest Industries Ltd.
45. Canyon Lumber Company Ltd.
46. Careau Bois Inc.
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>15</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. Conifex Fibre Marketing Inc.
68. Coulson Manufacturing Ltd.
69. Cowichan Lumber Ltd.
70. CS Manufacturing Inc. (dba Cedarshed)
71. CWP - Industriel Inc.
72. CWP - Montréal Inc.
73. D & D Pallets Ltd.
74. Dakeryn Industries Ltd.
75. Decker Lake Forest Products Ltd.
76. Deep Cove Forest Products, Inc.
77. Delco Forest Products Ltd.
78. Delta Cedar Specialties Ltd.

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<sup>15</sup> In the *Initiation Notice*, we included the company name “Chaleur Sawmills LP.” See *Initiation Notice* at 86 FR 12602. 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 for Chaleur Forest Products LP.

79. Devon Lumber Co. Ltd.
80. DH Manufacturing Inc.
81. Direct Cedar Supplies Ltd.
82. Distribution Rioux Inc.
83. Doubletree Forest Products Ltd.
84. Downie Timber Ltd.
85. Dunkley Lumber Ltd.
86. EACOM Timber Corporation
87. East Fraser Fiber Co. Ltd.
88. Edgewood Forest Products Inc.
89. Elrod Cartage Ltd.
90. ER Probyn Export Ltd.
91. Falcon Lumber Ltd.
92. Fontaine Inc.
93. Foothills Forest Products Inc.
94. Fornebu Lumber Company Inc./Chaleur Forest Products Inc.<sup>16</sup>
95. Fraser Specialty Products Ltd.
96. FraserWood Industries Ltd
97. Furtado Forest Products Ltd.
98. Glandell Enterprises Inc.
99. Goldband Shake & Shingle Ltd.
100. Goldwood Industries Ltd.
101. Goodfellow Inc.
102. Gorman Bros. Lumber Ltd.
103. Greendale Industries Inc.
104. Greenwell Resources Inc.
105. Griff Building Supplies Ltd.
106. Groupe Crête Chertsey Inc.
107. Groupe Crête Division St-Faustin Inc.
108. Groupe Lebel Inc.
109. Groupe Lignarex Inc.
110. H.J. Crabbe & Sons Ltd.
111. Haida Forest Products Ltd.
112. Halo Sawmill, a division of Delta Cedar Specialties Ltd.
113. Hampton Tree Farms, LLC (dba Hampton Lumber Sales Canada)
114. Hornepayne Lumber LP

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<sup>16</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 for Chaleur Forest Products Inc.

115. Hudson Mitchell & Sons Lumber Inc.
116. Hy Mark Wood Products Inc.
117. Imperial Cedar Products Ltd.
118. Independent Building Materials Distribution Inc.
119. Interfor Corporation
120. Interfor Sales & Marketing Ltd.
121. Intertran Holdings Ltd. (dba Richmond Terminal)
122. Island Cedar Products Ltd.
123. J&G Log Works Ltd.
124. Jan Woodlands (2001) Inc.
125. Jasco Forest Products Ltd.
126. Jazz Forest Products Ltd.
127. J.H. Huscroft Ltd.
128. Jhajj Lumber Corporation
129. Kalesnikoff Lumber Co. Ltd.
130. Kan Wood Ltd.
131. Kébois Ltée
132. Kelfor Industries Ltd.
133. Kermode Forest Products Ltd.
134. Keystone Timber Ltd.
135. L'Atelier de Réadaptation au Travail de Beauce Inc.
136. Lafontaine Lumber Inc.
137. Langevin Forest Products Inc.
138. Lecours Lumber Co. Limited
139. Leisure Lumber Ltd.
140. Les Bardeaux Lajoie Inc.
141. Les Bois d'oeuvre Beaudoin Gauthier Inc.
142. Les Bois Martek Lumber
143. Les Bois Traités M.G. Inc.
144. Les Chantiers de Chibougamau Ltée
145. Les Industries P.F. Inc.
146. Les Palettes B.B.Inc. (aka B.B.Pallets Inc.)
147. Les Produits Forestiers D&G Ltée (aka D&G Forest Products Ltd.)
148. Leslie Forest Products Ltd.
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 Itee
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
180. Olympic Industries ULC
181. Olympic Industries ULC-Reman
182. Olympic Industries ULC-Reman Code
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.
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
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.
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.
228. Source Forest Products
229. South Beach Trading Inc.
230. South Coast Reman Ltd.
231. South Fraser Container Terminals
232. Spécialiste du Bardeau de Cedre Inc.
233. Spruceland Millworks Inc.
234. Star Lumber Canada Ltd.
235. Suncoast Industries Inc.
236. Suncoast 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. Tye 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.