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DEPARTMENT OF COMMERCE

INTERNATIONAL TRADE ADMINISTRATION

C-122-858

Certain Softwood Lumber Products from Canada: Preliminary Results, Partial Rescission, and Preliminary Intent to Rescind, in Part, the Countervailing Duty Administrative Review, 2020

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

SUMMARY: The Department of Commerce (Commerce) preliminarily determines that countervailable subsidies are being provided to producers and exporters of certain softwood lumber products (softwood lumber) from Canada during the period of review, January 1, 2020, through December 31, 2020. With respect to one company, we are rescinding this administrative review because the request for review was timely withdrawn. Additionally, with respect to 27 companies, we intend to rescind this administrative review. Interested parties are invited to comment on these preliminary results.

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

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

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

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(202) 482-6430, respectively.

SUPPLEMENTARY INFORMATION:

Background

On January 3, 2018, Commerce published in the *Federal Register* the countervailing duty (CVD) order on softwood lumber from Canada.<sup>1</sup> Several interested parties requested that Commerce conduct an administrative review of the *Order* and, on March 4, 2021, Commerce published in the *Federal Register* a notice of initiation of the third administrative review.<sup>2</sup> On May 5, 2021, we published in the *Federal Register* an additional notice of initiation of an administrative review for two companies that were inadvertently excluded from the March 4, 2021 notice.<sup>3</sup> On April 20, 2021, Commerce selected the following producers and exporters as the mandatory respondents in the administrative review: Canfor Corporation, Resolute FP Canada Inc., and West Fraser Mills Ltd.<sup>4</sup> On September 24, 2021, Commerce selected J.D. Irving, Limited as a voluntary respondent in the administrative review.<sup>5</sup>

On September 2, 2021, Commerce extended the deadline for the preliminary results of this administrative review to January 28, 2022, in accordance with 19 CFR 351.213(h)(2).<sup>6</sup> For a complete description of the events that followed the initiation of this review, *see* the Preliminary Decision Memorandum.<sup>7</sup> The Preliminary Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty

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<sup>1</sup> *See Certain Softwood Lumber Products from Canada: Amended Final Affirmative Countervailing Duty Determination and Countervailing Duty Order*, 83 FR 347 (January 3, 2018) (*Order*).

<sup>2</sup> *See Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 86 FR 12599 (March 4, 2021) (*Initiation Notice*).

<sup>3</sup> *See Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 86 FR 23925 (May 5, 2021).

<sup>4</sup> *See* Memorandum, "Administrative Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada: Respondent Selection," dated April 20, 2021.

<sup>5</sup> *See* Commerce's Letter, "2020 Administrative Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada: Selection of JD Irving, Ltd. as a Voluntary Respondent," September 24, 2021.

<sup>6</sup> *See* Memorandum, "Certain Softwood Lumber Products from Canada: Extension of Deadline for Preliminary Results of 2020 Countervailing Duty Administrative Review," dated September 2, 2021.

<sup>7</sup> *See* Memorandum, "Decision Memorandum for the Preliminary Results of Administrative Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada; 2020," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

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>.

### Scope of the Order

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

### Partial Rescission of Administrative Review

On June 2, 2021, the petitioner<sup>8</sup> timely withdrew its request for an administrative review of Roland Boulanger & Cie Ltee (Roland). No other party requested a review of Roland.

Accordingly, we are rescinding this review, in part, with respect to Roland, pursuant to 19 CFR 351.213(d)(1). For further information, see “Partial Rescission of Administrative Review” in the Preliminary Decision Memorandum.

### Preliminary Intent to Rescind Administrative Review, in Part

Based on our analysis of U.S. Customs and Border Protection (CBP) data and comments received from interested parties, we preliminarily determine that the following 27 companies had no reviewable shipments, sales, or entries of subject merchandise during the POR:

AA Trading Ltd.  
Blanchette & Blanchette Inc.  
Canada Pallet Corp.  
Careau Bois Inc.  
Cedarcoast Lumber Products  
Commonwealth Plywood Co. Ltd.  
CWP—Montreal inc.

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<sup>8</sup> The petitioner is the COALITION, an *ad hoc* association whose members are: U.S. Lumber Coalition, Inc.; Collum’s Lumber Products, L.L.C.; Fox Lumber Sales, Inc.; Hankins, Inc.; Pleasant River Lumber Company; PotlatchDeltic; Rex Lumber Company; S.I. Storey Lumber Co., Inc.; Stimson Lumber Company; Swanson Group; Weyerhaeuser Company; Carpenters Industrial Council; Giustina Land and Timber Company; and Sullivan Forestry Consultants, Inc.

Delta Cedar Specialties Ltd.  
Glandell Enterprises Inc.  
Goldband Shake & Shingle Ltd.  
Greenwell Resources Inc.  
Imperial Cedar Products, Ltd.  
J.H. Huscroft Ltd.  
Langevin Forest Products Inc.  
Les Produits Forestiers D&G Ltée (aka, D&G Forest Products Ltd.)  
Marcel Lauzon Inc.  
North American Forest Products Ltd. (located in Saint-Quentin, New Brunswick)  
Sapphire Lumber Company  
Scierie Alexandre Lemay & Fils Inc.  
Skeena Sawmills Ltd  
Sonora Logging Ltd.  
Specialiste du Bardeau de Cedre Inc  
Suncoast Industries Inc.  
Suncoh Custom Lumber Ltd.  
Western Timber Products, Inc.  
Weston Forest Products Inc.  
WWW Timber Products Ltd.

Absent any evidence of shipments placed on the record, pursuant to 19 CFR 351.213(d)(3), we intend to rescind the administrative review of these companies in the final results of review. For further information, *see* “Preliminary Intent to Rescind Administrative Review, in Part” in the Preliminary Decision Memorandum.

### Methodology

Commerce is conducting this CVD administrative review in accordance with section 751(a)(1)(A) of the Tariff Act of 1930, as amended (the Act). For each of the subsidy programs found countervailable, Commerce preliminarily determines that there is a subsidy, *i.e.*, a financial contribution by an “authority” that confers a benefit to the recipient, and that the subsidy is specific.<sup>9</sup> For a full description of the methodology underlying our preliminary

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<sup>9</sup> *See* sections 771(5)(B) and (D) of the Act regarding financial contribution; section 771(5)(E) of the Act regarding benefit; and section 771(5A) of the Act regarding specificity.

conclusions, *see* the Preliminary Decision Memorandum. The list of topics discussed in the Preliminary Decision Memorandum is included at Appendix I.

#### Preliminary Rate for Non-Selected Companies Under Review

There are 230 companies for which a review was requested and not rescinded but were not selected as mandatory respondents. The statute and Commerce's regulations do not directly address the establishment of rates to be applied to companies not selected for individual examination where Commerce limits its examination in an administrative review pursuant to section 777A(e)(2) of the Act. However, Commerce normally determines the rates for non-selected companies in reviews in a manner that is consistent with section 705(c)(5) of the Act, which provides instructions for calculating the all-others rate in an investigation.

Section 705(c)(5)(A)(i) of the Act instructs Commerce, as a general rule, to calculate an all-others rate equal to the weighted average of the countervailable subsidy rates established for exporters and/or producers individually examined, excluding any zero, *de minimis*, or rates based entirely on facts available. In this review, none of the rates for the respondents were zero, *de minimis*, or based entirely on facts available. Therefore, for the POR, we are assigning to the non-selected companies an average of the subsidy rates calculated for the companies that were selected as respondents in the administrative review.

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

#### Preliminary Results of Review

For the period January 1, 2020, through December 31, 2020, we preliminarily determine the following estimated countervailable subsidy rates:

<b>Companies</b>	<b>Subsidy Rate <i>ad valorem</i></b>
Canfor Corporation and its cross-owned affiliates <sup>10</sup>	1.83 percent
J.D. Irving, Limited and its cross-owned affiliates <sup>11</sup>	2.33 percent
Resolute FP Canada Inc. and its cross-owned affiliates <sup>12</sup>	15.48 percent
West Fraser Mills Ltd. and its cross-owned affiliates <sup>13</sup>	8.46 percent
Non-Selected Companies	6.88 percent

### Disclosure

We intend to disclose to parties to this proceeding the calculations performed in these preliminary results within five days of publication of this notice in the *Federal Register*.<sup>14</sup>

### Verification

As provided in section 782(i)(3) of the Act, Commerce intends to verify the information relied upon for its final results. 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 for the final results through alternative means in lieu of an on-site verification.

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<sup>10</sup> Commerce finds the following companies to be cross-owned with Canfor Corporation: Canadian Forest Products, Ltd. and Canfor Wood Products Marketing, Ltd.

<sup>11</sup> Commerce finds the following companies to be cross-owned with J.D. Irving, Limited: Miramichi Timber Holdings Limited, The New Brunswick Railway Company, Rothesay Paper Holdings Ltd., and St. George Pulp & Paper Limited.

<sup>12</sup> Commerce finds the following companies to be cross-owned with Resolute FP Canada Inc.: Produits Forestiers Maurice S.E.C. and Resolute Forest Products Inc.

<sup>13</sup> Commerce finds the following companies to be cross-owned with West Fraser Mills Ltd.: West Fraser Timber Co., Ltd., Blue Ridge Lumber Inc., Sunpine Inc., Sundre Forest Products Inc., Manning Forest Products, Ltd., and West Fraser Alberta Holdings, Ltd.

<sup>14</sup> See 19 CFR 351.224(b).

## Public Comment

Case briefs or other written comments may be submitted to the Assistant Secretary for Enforcement and Compliance.<sup>15</sup> A timeline for the submission of case and rebuttal briefs and written comments will be provided to interested parties at a later date. Note that Commerce has temporarily modified certain of its requirements for serving documents containing business proprietary information until further notice.<sup>16</sup>

Pursuant to 19 CFR 351.309(c) and (d)(2), parties who submit case briefs or rebuttal briefs in this review are requested to submit for each argument: (1) a statement of the issue; (2) a brief summary of the argument; and (3) a table of authorities.

Pursuant to 19 CFR 351.310(c)(2), interested parties who wish to request a hearing, limited to issues raised in the case and rebuttal briefs, must do so within 30 days of publication of these preliminary results by submitting a written request to the Assistant Secretary for Enforcement and Compliance using ACCESS. Requests should contain the party's name, address, and telephone number; the number of participants; and a list of the issues to be discussed. If a request for a hearing is made, Commerce intends to hold the hearing at a time and date to be determined. Parties should confirm the date and time of the hearing two days before the scheduled date. Parties are reminded that all briefs and hearing requests must be filed electronically using ACCESS and received successfully in their entirety by 5:00 p.m. Eastern Time on the due date.

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<sup>15</sup> See 19 CFR 351.309(c) and (d).

<sup>16</sup> See *Temporary Rule Modifying AD/CVD Service Requirements Due to COVID-19; Extension of Effective Period*, 85 FR 29615 (May 18, 2020); see also *Temporary Rule Modifying AD/CVD Service Requirements Due to COVID-19; Extension of Effective Period*, 85 FR 41363 (July 10, 2020).

### Final Results

Unless the deadline is extended pursuant to section 751(a)(3)(A) of the Act, Commerce intends to issue the final results of this administrative review, including the results of its analysis of the issues raised by parties in their comments, within 120 days after the date of publication of these preliminary results.

### Assessment Rates

In accordance with 19 CFR 351.221(b)(4)(i), Commerce has preliminarily assigned the subsidy rates as indicated above. Pursuant to section 751(a)(2)(C) of the Act, upon issuance of the final results, Commerce shall determine, and CBP shall assess, countervailing duties on all appropriate entries covered by this review. For the companies for which this review is rescinded, Commerce will instruct CBP to assess countervailing duties on all appropriate entries at a rate equal to the cash deposit of estimated countervailing duties required at the time of entry, or withdrawal from warehouse, for consumption, during the period January 1, 2020, through December 31, 2020, in accordance with 19 CFR 351.212(c)(1)(i). 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 for parties to file a request for statutory injunction has expired (*i.e.*, within 90 days of publication).

### Cash Deposit Requirements

Pursuant to section 751(a)(1) of the Act, Commerce intends, upon publication of the final results, to instruct CBP to collect cash deposits of estimated countervailing duties in the amounts indicated above for each of the respective companies listed above and in Appendix II with regard

to shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this review. For all non-reviewed companies, we will instruct CBP to collect cash deposits of estimated countervailing duties at the most recent company-specific or all-others rate applicable to the company, as appropriate. These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Interested Parties

These preliminary results are issued and published in accordance with sections 751(a)(1) and 777(i)(1) 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

## Appendix I

### List of Topics Discussed in the Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. Period of Review
- IV. Partial Rescission of Administrative Review
- V. Preliminary Intent to Rescind Administrative Review, in Part
- VI. Scope of the *Order*
- VII. Subsidies Valuation
- VIII. Analysis of Programs
- IX. Preliminary *Ad Valorem* Rate for Non-Selected Companies Under Review
- X. Programs to Be Addressed After the Preliminary Results
- XI. Recommendation

## Appendix II

### Non-Selected Exporters/Producers

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

Canasia Forest Industries Ltd.  
Canyon Lumber Company, Ltd.  
Carrier & Begin Inc.  
Carrier Forest Products Ltd.  
Carrier Lumber Ltd.  
Carter Forest Products Inc.  
Cedar Island Forest Products Ltd.  
Cedar Valley Holdings Ltd.  
Cedarland Forest Products Ltd.  
Cedarline Industries, Ltd.  
Central Cedar Ltd.  
Central Forest Products Inc.  
Centurion Lumber, Ltd.  
Chaleur Forest Products Inc.<sup>17</sup>  
Chaleur Forest Products LP<sup>18</sup>  
Channel-ex Trading Corporation  
Clair Industrial Development Corp. Ltd.  
Clermond Hamel Ltee  
CNH Products Inc.  
Coast Mountain Cedar Products Ltd.  
Columbia River Shake & Shingle Ltd./Teal Cedar Products Ltd., dba The Teal Jones Group<sup>19</sup>  
Comox Valley Shakes (2019) Ltd.  
Conifex Fibre Marketing Inc.  
Cowichan Lumber Ltd.  
CS Manufacturing Inc., dba Cedarshed  
CWP—Industriel Inc.  
D & D Pallets Ltd.  
Dakeryn Industries Ltd.  
Decker Lake Forest Products Ltd.  
Delco Forest Products Ltd.  
Devon Lumber Co. Ltd.  
DH Manufacturing Inc.  
Direct Cedar Supplies Ltd.  
Distribution Rioux Inc.  
Doubletree Forest Products Ltd.  
Downie Timber Ltd.  
Dunkley Lumber Ltd.  
EACOM Timber Corporation

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<sup>17</sup> In the *Initiation Notice*, we included the company name “Fornebu Lumber Co. Ltd.” See *Initiation Notice*, 86 FR at 12608. Subsequently, we determined that the successor-in-interest to Fornebu Lumber Co. Ltd. is Chaleur Forest Products Inc. See *Certain Softwood Lumber Products from Canada: Notice of Final Results of Countervailing Duty Changed Circumstances Review*, 86 FR 43189 (August 6, 2021) (*Chaleur CCR Final*).

<sup>18</sup> In the *Initiation Notice*, we included the company name “Chaleur Sawmills LP.” See *Initiation Notice*, 86 FR at 12607. Subsequently, we determined that the successor-in-interest to Chaleur Sawmills LP is Chaleur Forest Products LP. See *Chaleur CCR Final*.

<sup>19</sup> In the *Initiation Notice*, “Teal Cedar Products Ltd.” and “The Teal-Jones Group” were inadvertently listed separately. See *Initiation Notice*, 86 FR at 12610.

East Fraser Fiber Co. Ltd.  
Edgewood Forest Products Inc.  
Elrod Cartage Ltd.  
ER Probyn Export Ltd.  
Falcon Lumber Ltd.  
Fontaine Inc.  
Foothills Forest Products Inc.  
Fraser Specialty Products Ltd.  
FraserWood Industries Ltd.  
Furtado Forest Products Ltd.  
Gilbert Smith Forest Products Ltd.  
Goldwood Industries Ltd.  
Goodfellow Inc.  
Gorman Bros. Lumber Ltd.  
Greendale Industries Inc.  
Griff Building Supplies Ltd.  
Groupe Crete Chertsey Inc.  
Groupe Crete Division St-Faustin Inc.  
Groupe Lebel Inc.  
Groupe Lignarex inc.  
H.J. Crabbe & Sons Ltd.  
Haida Forest Products Ltd.  
Hampton Tree Farms, LLC dba Hampton Lumber Sales Canada  
Hornepayne Lumber LP  
Hudson Mitchell & Sons Lumber Inc.  
Hy Mark Wood Products Inc.  
Interfor Corporation  
Interfor Sales & Marketing Ltd.  
Intertran Holdings Ltd. dba Richmond Terminal  
Island Cedar Products Ltd  
J&G Log Works Ltd.  
Jan Woodlands (2001) Inc.  
Jasco Forest Products Ltd.  
Jazz Forest Products Ltd.  
Jhajj Lumber Corporation  
Kalesnikoff Lumber Co. Ltd.  
Kan Wood, Ltd.  
Kebois Ltd (aka Kebois Ltee)  
Kelfor Industries Ltd.  
Kermode Forest Products Ltd.  
Keystone Timber Ltd.  
L'Atelier de Readaptation au Travail de Beauce Inc.  
Lafontaine Lumber Inc.  
Lecours Lumber Co. Limited  
Leisure Lumber Ltd.  
Les Bardeaux Lajoie Inc.

Les Bois d'oeuvre Beaudoin Gauthier inc.  
Les Bois Martek Lumber  
Les Bois Traites M.G. Inc.  
Les Chantiers de Chibougamau ltd.  
Les Industries P.F. Inc.  
Leslie Forest Products Ltd.  
Lignum Forest Products LLP  
Linwood Homes Ltd.  
Lonestar Lumber Inc.  
Lulumco Inc.  
Magnum Forest Products, Ltd.  
Maibec inc.  
Manitou Forest Products Ltd.  
Marwood Ltd.  
Materiaux Blanchet Inc.  
Mid Valley Lumber Specialties, Ltd.  
Midway Lumber Mills Ltd.  
Mill & Timber Products Ltd.  
Millar Western Forest Products Ltd.  
Mirax Lumber Products Ltd.  
Mobilier Rustique (Beauce) Inc.  
Monterra Lumber Mills Limited  
Morwood Forest Products Inc.  
Multicedre ltee  
Nakina Lumber Inc.  
National Forest Products Ltd.  
Nicholson and Cates Ltd  
Norsask Forest Products Limited Partnership  
North American Forest Products Ltd. (located in Abbotsford, British Columbia)  
North Enderby Timber Ltd.  
Northland Forest Products Ltd.  
Olympic Industries, Inc./Olympic Industries Inc-Reman Code/Olympic Industries ULC/Olympic Industries ULC-Reman/Olympic Industries ULC-Reman Code  
Oregon Canadian Forest Products Inc. dba Oregon Canadian Forest Products  
Pacific Coast Cedar Products, Ltd.  
Pacific Lumber Remanufacturing Inc.  
Pacific Pallet, Ltd.  
Pacific Western Wood Works Ltd.  
PalletSource Inc.  
Parallel Wood Products Ltd.  
Pat Power Forest Products Corporation  
Phoenix Forest Products Inc.  
Pioneer Pallet & Lumber Ltd.  
Porcupine Wood Products Ltd.  
Portbec Forest Products Ltd (aka Les Produits Forestiers Portbec Ltee)  
Power Wood Corp.

Precision Cedar Products Corp.  
Prendiville Industries Ltd. (aka, Kenora Forest Products)  
Produits Forestiers Petit Paris Inc.  
Produits forestiers Temrex, s.e.c. (aka Temrex Forest Products LP)  
Produits Matra Inc. and Sechoirs de Beauce Inc.  
Promobois G.D.S. inc.  
Rayonier A.M. Canada GP  
Rembos Inc.  
Rene Bernard Inc.  
Rick Dubois  
Rielly Industrial Lumber Inc.  
River City Remanufacturing Inc.  
S&R Sawmills Ltd  
S&W Forest Products Ltd.  
San Industries Ltd.  
Sawarne Lumber Co. Ltd.  
Scierie St-Michel inc.  
Scierie West Brome Inc.  
Scott Lumber Sales  
Shakertown Corp.  
Sigurdson Forest Products Ltd.  
Silvaris Corporation  
Sinclar Group Forest Products Ltd.  
Skana Forest Products Ltd.  
Source Forest Products  
South Beach Trading Inc.  
South Coast Reman Ltd.  
South Fraser Container Terminals  
Spruceland Millworks Inc.  
Star Lumber Canada Ltd.  
Sundher Timber Products Inc.  
Surplus G Rioux  
Surrey Cedar Ltd.  
Taan Forest Limited Partnership  
Taiga Building Products Ltd.  
Tall Tree Lumber Company  
Terminal Forest Products Ltd.  
The Wood Source Inc.  
Tolko Industries Ltd. and Tolko Marketing and Sales Ltd.  
Trans-Pacific Trading Ltd.  
Triad Forest Products Ltd.  
Twin Rivers Paper Co. Inc.  
Tyee Timber Products Ltd.  
Usine Sartigan Inc.  
Vaagen Fibre Canada, ULC  
Valley Cedar 2 Inc.

Vancouver Specialty Cedar Products Ltd.  
Visscher Lumber Inc  
W.I. Woodtone Industries Inc.  
Waldun Forest Product Sales Ltd.  
Watkins Sawmills Ltd.  
West Bay Forest Products Ltd.  
Western Forest Products Inc.  
Western Lumber Sales Limited  
Westminster Industries Ltd.  
Weyerhaeuser Co.  
White River Forest Products L.P.  
Winton Homes Ltd.  
Woodline Forest Products Ltd.  
Woodstock Forest Products  
Woodtone Specialties Inc.