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DEPARTMENT OF COMMERCE

International Trade Administration

[C-122-858]

Certain Softwood Lumber Products from Canada: Preliminary Results and Partial Rescission of Countervailing Duty Administrative Review; 2024

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

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily determines that countervailable subsidies were being provided to producers and exporters of certain softwood lumber products (softwood lumber) from Canada during the period of review (POR), January 1, 2024, through December 31, 2024. Commerce is also rescinding this review with respect to 56 companies. Interested parties are invited to comment on these preliminary results.

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

FOR FURTHER INFORMATION CONTACT: Samuel Brummitt, Kristen Johnson, Elizabeth Talbot Russ, and T.J. Worthington, AD/CVD Operations, Office III, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-7851, (202) 482-4793, (202) 482-5516, and (202) 482-4567, respectively.

SUPPLEMENTARY INFORMATION:

Background

On January 3, 2018, Commerce published the countervailing duty (CVD) order on softwood lumber from Canada in the *Federal Register*.¹ Several interested parties requested that

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

Commerce conduct an administrative review of the *Order* and, on February 21, 2025, Commerce published in the *Federal Register* a notice of initiation of the seventh administrative review.² On April 21, 2025, Commerce selected Resolute FP Canada Inc. (Resolute) and West Fraser Mills Ltd. (West Fraser) as the mandatory respondents in the administrative review.³

On August 1, 2025, Commerce extended the deadline for the preliminary results of this administrative review to January 30, 2026, in accordance with 19 CFR 351.213(h)(2).⁴ Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.⁵ Additionally, due to a backlog of documents that were electronically filed via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS) during the Federal Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by an additional 21 days.⁶ Accordingly, the deadline for these preliminary results is now April 8, 2026.

For a complete description of the events that followed the initiation of this review, *see* the Preliminary Decision Memorandum.⁷ A list of topics discussed in the Preliminary Decision Memorandum is included in Appendix I to this notice. The Preliminary Decision Memorandum is a public document and is on file electronically via ACCESS. ACCESS is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Preliminary

² See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 90 FR 10048 (February 21, 2025) (*Initiation Notice*).

³ See Memorandum, "Respondent Selection," dated April 21, 2025.

⁴ See Memorandum, "Extension of Deadline for Preliminary Results of Countervailing Duty Administrative Review, 2024," dated August 1, 2025.

⁵ See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

⁶ See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

⁷ See Memorandum, "Decision Memorandum for the Preliminary Results of Administrative Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada; 2024," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

Decision Memorandum can be accessed directly at
<https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Scope of the *Order*

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

Rescission of Administrative Review, in Part

Pursuant to 19 CFR 351.213(d)(3), it is Commerce's practice to rescind an administrative review of a CVD order where it concludes that there were no reviewable entries of subject merchandise during the POR for an exporter or producer. Normally, upon completion of an administrative review, the suspended entries are liquidated at the CVD assessment rate for the review period.⁸ Therefore, for an administrative review to be conducted, there must be a reviewable, suspended entry that Commerce can instruct U.S. Customs and Border Protection (CBP) to liquidate at the calculated CVD assessment rate for the review period.⁹

Based on our analysis of CBP data and comments received from interested parties, we determine that 56 producers/exporters, for which a review had been requested, had no reviewable shipments, sales, or entries of subject merchandise during the POR. Accordingly, absent evidence of a shipment on the record, Commerce is rescinding the administrative review of the companies listed in Appendix III of this notice, pursuant to 19 CFR 351.213(d)(3). For further information, see "Partial Rescission of Administrative Review" in the Preliminary Decision Memorandum.

⁸ See 19 CFR 351.212(b)(2).

⁹ See 19 CFR 351.213(d)(3).

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.¹⁰ For a full description of the methodology underlying our preliminary results, *see* the Preliminary Decision Memorandum.

Preliminary Rate for Non-Selected Companies Under Review

There are 215 companies for which a review was requested and not rescinded but were not selected as mandatory respondents.¹¹ 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 producers and/or exporters individually examined, excluding any zero, *de minimis*, or rates based entirely on facts available. In this review, Commerce calculated individual estimated countervailable subsidy rates for Resolute and West Fraser, the mandatory respondents, that are not zero, *de minimis*, or based entirely on facts available. Therefore, we calculated a subsidy rate

¹⁰ 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.

¹¹ See Appendix II.

for the non-selected companies by weight-averaging the preliminary subsidy rates calculated for Resolute and West Fraser using each company's publicly-ranged U.S. sales value for the subject merchandise during the POR. 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.

Preliminary Results of Review

For the period January 1, 2024, through December 31, 2024, we preliminarily determine the following estimated countervailable subsidy rates:

Companies	Subsidy Rate (percent <i>ad valorem</i>)
Resolute FP Canada Inc. and its cross-owned affiliates ¹²	11.70
West Fraser Mills Ltd. and its cross-owned affiliates ¹³	15.93
Non-Selected Companies ¹⁴	14.17

Disclosure

Commerce intends to disclose its calculations performed to interested parties for these preliminary results within five days of the date 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

Interested parties will be notified of the timeline for the submission of case briefs and written comments at a later date. Rebuttal briefs, limited to issues raised in the case briefs, may

¹² Commerce finds the following companies to be cross-owned with Resolute FP Canada Inc.: Forest Products Mauricie L.P., Fibrek General Partnership, Resolute Engineered Wood St. Prime Limited Partnership, Resolute Engineered Wood Larouche Inc., Profor Renaissance LP, 15477468 Canada Inc., 9340939 Canada Inc., Resolute Forest Products Inc., Bowater Canadian Holdings Incorporated, AbitibiBowater Canada Inc., and Bowater Canadian Limited.

¹³ Commerce finds the following companies to be cross-owned with West Fraser Mills Ltd.: Blue Ridge Lumber Inc., Manning Forest Products, Ltd., Spray Lake Sawmills (1980) Ltd., Sundre Forest Products Inc., West Fraser Alberta Holdings, Ltd., and West Fraser Timber Co., Ltd.

¹⁴ The 215 non-selected companies receiving the review-specific rate are listed in Appendix II.

be filed not later than five days after the date for filing case briefs.¹⁵ Interested parties who submit case briefs or rebuttal briefs in this proceeding must submit: (1) a table of contents listing each issue; and (2) a table of authorities.¹⁶

As provided under 19 CFR 351.309(c)(2) and (d)(2), we request that interested parties provide at the beginning of their briefs a public, executive summary for each issue raised in their briefs.¹⁷ 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).¹⁸

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 21 days of publication of these preliminary results by submitting a written request to the Assistant Secretary for Enforcement and Compliance using ACCESS.¹⁹ Requests should contain: (1) the party's name, address, and telephone number; (2) the number of participants and whether any participant is a foreign national; and (3) a list of the issues to be discussed. If a request for a hearing is made, Commerce will inform parties of the scheduled date for the hearing.²⁰ Parties should confirm the

¹⁵ 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) (*APO and Service Procedures*).

¹⁶ See 19 CFR 351.309(c)(2) and (d)(2).

¹⁷ We use the term "issue" here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

¹⁸ See *APO and Service Procedures*.

¹⁹ Commerce is exercising its discretion under 19 CFR 351.310(c) to alter the time limit for requesting a hearing.

²⁰ See 19 CFR 351.310(d).

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.

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. 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).

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, 2024, through December 31, 2024, in accordance with 19 CFR 351.212(c)(1)(i). Commerce intends to issue rescission instructions to CBP no earlier than 41 days after the date of publication of the notice of rescission in the *Federal Register*.

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.

Final Results of Review

Unless the deadline is extended, 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 of publication of these preliminary results in the *Federal Register*, pursuant to section 751(a)(3)(A) of the Act.

Notification to Interested Parties

These preliminary results and notice 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: April 8, 2026.

/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. Partial Rescission of Administrative Review
- IV. Scope of the *Order*
- V. Subsidies Valuation
- VI. Analysis of Programs
- VII. Preliminary *Ad Valorem* Rate for Non-Selected Companies Under Review
- VIII. Programs to Be Addressed After the Preliminary Results
- IX. Recommendation

Appendix II

Non-Selected Companies

1. 0752615 B.C Ltd; Fraserview Remanufacturing Inc, dba Fraserview Cedar Products
2. 10104704 Manitoba Ltd O/A Woodstock Forest Products
3. 1074712 BC Ltd. (Quadra Cedar)
4. 5214875 Manitoba Ltd.; AM Lumber Brokerage
5. Absolute Lumber Products Ltd.
6. Adwood Manufacturing Ltd.
7. AJ Forest Products Ltd.
8. Aler Forest Products, Ltd.
9. Alpa Lumber Mills Inc.
10. Andersen Pacific Forest Products Ltd.
11. Antrim Cedar Corporation
12. Aquila Cedar Products Ltd.
13. Arbec Lumber Inc. (aka Arbec Bois Doeuvre Inc.)
14. Aspen Planers Ltd.
15. B.B. Pallets Inc. (aka Les Palettes B.B. Inc.)
16. Babine Forest Products Limited
17. Bakerview Forest Products Inc.
18. Barrette-Chapais Ltee
19. BarretteWood Inc. (Barrette Bois Inc.)
20. Benoit & Dionne Produits Forestiers Ltee (aka Benoit & Dionne Forest Products Ltd.)
21. Blanchet Multi Concept Inc.
22. Bois Aise de Montreal Inc.
23. Bois Bonsai Inc.
24. Bois D'oeuvre Cedrico Inc. (aka Cedrico Lumber Inc.)
25. Bois Daaquam inc. (aka Daaquam Lumber Inc.)
26. Bois et Solutions Marketing SPEC, Inc. (aka SPEC Wood & Marketing Solution or SPEC Wood and Marketing Solutions Inc.)
27. Bois Weedon Inc.
28. Boisaco Inc.
29. Boscus Canada Inc.
30. Boucher Bros. Lumber Ltd.
31. BPWood Ltd.
32. Bramwood Forest Inc.
33. Brink Forest Products Ltd.
34. Busque & Laflamme Inc.
35. Canadian Bavarian Millwork & Lumber Ltd.
36. Canadian Forest Products, Ltd.; Canfor Corporation; Canfor Wood Products Marketing, Ltd.
37. Canasia Forest Industries Ltd.
38. Canyon Lumber Company, Ltd.
39. Carrier & Begin Inc.
40. Carrier Forest Products Ltd

41. Carrier Lumber Ltd.
42. Carter Forest Products Inc.
43. Cedarland Forest Products Ltd.
44. Cedarline Industries Ltd.
45. Central Cedar Ltd.
46. Centurion Lumber Ltd.
47. Channel-ex Trading Corporation
48. CHAP Alliance Inc.
49. Chinook Wood Products Ltd.
50. Clair Industrial Development Corp. Ltd
51. Clermond Hamel Ltee
52. CLG Enterprises Inc.
53. Columbia River Shake & Shingle Ltd.; Teal Cedar Products Ltd., dba The Teal Jones Group
54. Commonwealth Plywood Co. Ltd.
55. Conifex Fibre Marketing Inc.
56. Cowichan Lumber Ltd.
57. CS Manufacturing Inc., dba Cedarshed
58. CWP Industriel Inc. (aka CWP—Industriel Inc.)
59. D & D Pallets Ltd.
60. Dakeryn Industries Ltd.
61. Decker Lake Forest Products Ltd.
62. Deep Cove Forest Products, Inc.
63. Delco Forest Products Ltd.
64. Delta Cedar Specialties Ltd.
65. Devon Lumber Co. Ltd.
66. DH Manufacturing Inc.
67. DMM Forest Products Inc.
68. Doubletree Forest Products Ltd.
69. Downie Timber Ltd.
70. Dunkley Lumber Ltd.
71. East Fraser Fiber Co. Ltd.
72. East Mountain Forest Products Ltd
73. Edgewood Forest Products Inc.
74. ER Probyn Export Ltd.
75. Eric Goguen & Sons Ltd.
76. Falcon Lumber Ltd
77. Foothills Forest Products Inc
78. Fort St. James Forest Products Limited Partnership
79. Fraser Specialty Products Ltd.
80. FraserWood Inc.
81. FraserWood Industries Ltd.
82. Furtado Forest Products Ltd.
83. Gilbert Smith Forest Products Ltd.
84. Goldwood Industries Ltd.
85. Goodfellow Inc.

86. Gorman Bros. Lumber Ltd.
87. Greendale Industries Inc.
88. GreenFirst Forest Products (QC) Inc.
89. Griff Building Supplies Ltd.
90. Groupe Crete Chertsey Inc.
91. Groupe Crete Division St-Faustin Inc.
92. Groupe Lebel inc.
93. H.J. Crabbe & Sons Ltd.
94. Haida Forest Products Ltd.
95. Halo Sawmill, a division of Delta Cedar Specialties Ltd.; Halo Sawmill Manufacturing Limited Partnership
96. Hampton Tree Farms, LLC, dba Hampton Lumber Sales Canada
97. Horizon Coatings Inc.
98. Hornepayne Lumber LP
99. Independent Building Materials Distribution Inc.
100. Interfor Corporation; EACOM Timber Corporation; Chaleur Forest Products Inc.; Chaleur Forest Products LP; Interfor Sales & Marketing Ltd.
101. Ivor Forest Products Ltd.
102. J&G Log Works Ltd.
103. J.D. Irving, Limited; Irving Paper Limited; Miramichi Timber Holdings Limited; Rothesay Paper Holdings Ltd.; St. George Pulp & Paper Limited; The New Brunswick Railway Company
104. J.H. Huscroft Ltd.
105. Jan Woodlands (2001) Inc.
106. Jasco Forest Products Ltd.
107. Jhajj Lumber Corporation
108. Kalesnikoff Lumber Co. Ltd.
109. Kan Wood Ltd.
110. Kebois Ltee/Ltd.
111. Kelfor Industries Ltd.
112. Kermode Forest Products Ltd.
113. Kings Wood Products Inc.
114. Lecours Lumber Co. Limited
115. Les Bois d'oeuvre Beaudoin Gauthier Inc.
116. Les Chantiers de Chibougamau Ltd./Ltee
117. Les Industries P.F. Inc.
118. Les Produits Forestiers Sitka Inc. (aka Sitka Forest Products Inc.)
119. Leslie Forest Products Ltd.
120. Lignum Forest Products LLP
121. Linwood Homes Ltd.
122. Lonestar Lumber Inc
123. Ludwig Lumber
124. Lulumco inc.
125. Madera Forest Products Inc
126. Magnum Forest Products, Ltd.
127. Maibec inc.

128. Manitou Forest Products Ltd
129. Marwood Ltd.
130. Materiaux Blanchet Inc.
131. Metrie Canada Ltd.
132. Mid Valley Lumber Specialties Ltd.
133. Midway Lumber Mills Ltd.
134. Mill & Timber Products Ltd.
135. Mirax Lumber Products Ltd.
136. Mobilier Rustique (Beauce) Inc.; J.F.S.R. Inc.; Gestion C.A. Rancourt Inc.; Gestion J.F.Rancourt Inc.; Gestion Suzie Rancourt Inc.; Gestion P.H.Q. Inc.; 9331–3419 Quebec Inc.; 9331–3468 Quebec Inc.; SPQ Inc.
137. Monterra Lumber Mills Limited
138. Morwood Forest Products Inc.
139. Multicedre ltee
140. Nakina Lumber Inc.
141. National Forest Products Ltd.
142. Nicholson and Cates Ltd.
143. NorSask Forest Products Limited Partnership; NorSask Forest Products Inc.
144. North American Forest Products Ltd. (located in Abbotsford, British Columbia)
145. North Enderby Timber Ltd.
146. Ntityix Resources LP
147. Oakwood Manufacturing, a division of Weston Forest Products Inc.
148. Olympic Industries, Inc.; Olympic Industries ULC
149. Oregon Canadian Forest Products Inc., dba Oregon Canadian Forest Products
150. Pacific Lumber Remanufacturing Inc.
151. Pacific NorthWest Lumber Ltd.
152. Pacific Western Wood Works Ltd.
153. Parallel Wood Products Ltd.
154. Partap Forest Products Ltd.
155. Peak Industries (Cranbrook) Ltd.
156. Phoenix Forest Products Inc.
157. Pine Ideas Ltd.
158. Pioneer Pallet & Lumber Ltd.
159. Plaster Rock Lumber Corporation
160. Porcupine Wood Products Ltd.
161. Power Wood Corp.
162. Precision Cedar Products Corp.
163. Produits Forestiers Petit Paris Inc.
164. Produits Matra Inc.; Sechoirs de Beauce Inc.; Bois Ouvre de Beauceville (1992), Inc.
165. Promobois G.D.S. Inc.
166. R.A. Green Lumber Ltd.
167. Rembos Inc.
168. Rene Bernard inc.
169. Richard Lutes Cedar Inc.
170. Rielly Industrial Lumber Inc.
171. River City Remanufacturing Inc.

172. Riverside Forest Products Inc.
173. S&R Sawmills Ltd.
174. San Group
175. San Industries Ltd.
176. Sawarne Lumber Co. Ltd.
177. Scierie West Brome Inc.
178. Shakertown Corp.
179. Sigurdson Forest Products Ltd.
180. Sinclair Group Forest Products Ltd.
181. Skana Forest Products Ltd.
182. South Beach Trading Inc.
183. South Coast Reman Ltd.
184. Specialiste du Bardeau de Cedre Inc. (aka SBC)
185. Straight Edge Milling Ltd.
186. Sundher Timber Products Inc.
187. Surrey Cedar Ltd.
188. Taan Forest Limited Partnership (aka Taan Forest Products)
189. Taiga Building Products Ltd.
190. Tall Tree Lumber Company
191. Terminal Forest Products Ltd.
192. The Wood Source Inc.
193. Tolko Industries Ltd.; Tolko Marketing and Sales Ltd.; Meadow Lake OSB Limited Partnership
194. Top Quality Lumber Ltd.
195. Trans-Pacific Trading Ltd.; TRAPA Forest Products Ltd.
196. Triad Forest Products Ltd.
197. Tyee Timber Products Ltd
198. Universal Lumber Sales Ltd.
199. Usine Sartigan Inc.
200. Vancouver Specialty Cedar Products Ltd.
201. Vancouver Urban Timberworks Ltd. (aka Van Urban)
202. Vanderhoof Specialty Wood Products Ltd.
203. Visscher Lumber Inc.
204. W.I. Woodtone Industries Inc.
205. Welco Lumber Corp.
206. West Bay Forest Products Ltd.
207. Western Forest Products Inc.
208. Western Lumber Sales Limited
209. Westminster Industries Ltd.
210. Weston Forest Products Inc.
211. Westrend Exteriors Inc.
212. Weyerhaeuser Co.
213. White River Forest Products L.P.
214. Woodline Forest Products Ltd.
215. Woodtone Specialties Inc.

Appendix III

Companies Rescinded from Review

1. 258258 B.C. Ltd., dba Pacific Coast Cedar Products
2. A.B. Cedar Shingle Inc.
3. Alberta Spruce Industries Ltd.
4. American Pacific Wood Products
5. Anbrook Industries
6. Ashlaur Trading
7. C&C Wood Products Ltd.
8. Caledonia Forest Products Inc.
9. Canadian American Forest Products Ltd.
10. Canadian Overseas Log and Lumber
11. Canadian Wood Products - Montreal Inc. (CWP-Montreal Inc.)
12. Canadian Wood Products Inc.
13. Canusa Cedar Inc.
14. Careau Bois Inc.
15. Central Forest Products Inc.
16. Coastland Wood Industries
17. Fontaine Inc.; Gestion Natanis Inc.; Les Placements Jean-Paul Fontaine Ltee; Placements Nicolas Fontaine Inc.
18. G & R Cedar Ltd.
19. Goat Lake Forest Products Ltd.
20. Goldband Shake & Shingle Ltd.
21. Golden Ears Shingle Ltd.
22. Harmac Pacific
23. Harry Freeman & Son Limited
24. Hillcore Lakeside Pacific Forest Products Ltd
25. Imperial Cedar Products, Ltd.
26. Imperial Shake Co. Ltd.
27. Jazz Forest Products Ltd.
28. Kootenay Innovative Wood Ltd.
29. Ledwidge Lumber Co., Ltd.
30. Longlac Lumber Inc.
31. Matsqui Management and Consulting Services Ltd., dba Canadian Cedar Roofing Depot
32. MP Atlantic Wood Ltd.
33. New Future Lumber Ltd.
34. Oikawa Enterprises Ltd.
35. Otter Point Timber LTD
36. Probyn Log
37. S & K Cedar Products Ltd.
38. Scierie P.S.E. Inc.
39. Scierie St-Michel Inc.
40. Scotsburn Lumber Co. Ltd.
41. Serpentine Cedar Ltd.

42. Serpentine Cedar Roofing Ltd.
43. Sexton Lumber Co. Ltd.
44. Silver Creek Premium Products Ltd.
45. Sound Spars Enterprise Ltd.
46. Storey Creek Trading
47. Suncoast Industries Inc.
48. Tembec Inc.
49. Temrex Produits Forestiers s.e.c.
50. Vancouver Island Shingle, Ltd.
51. Waldun Forest Products Ltd.
52. West Wind Hardwood Inc.
53. Western Canadian Timber Products LTD
54. Western Wood Preservers Ltd.
55. WWW Timber Products Ltd.
56. Yarrow Wood Ltd.