

BILLING CODE: 3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

C-122-858

Certain Softwood Lumber Products from Canada: Final Results of the Countervailing Duty Administrative Review, 2017 – 2018

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

SUMMARY: The Department of Commerce (Commerce) determines that producers and exporters of certain softwood lumber products (softwood lumber) from Canada received countervailable subsidies during the period of review, April 28, 2017 through December 31, 2018.

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

FOR FURTHER INFORMATION CONTACT: Peter Zukowski (Canfor), Nicholas Czajkowski (JDIL), Kristen Johnson (Resolute), and Laura Griffith (West Fraser), AD/CVD Operations, Offices I and III, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-0189, (202) 482-1395, (202) 482-4793, and (202) 482-1167, respectively.

SUPPLEMENTARY INFORMATION:

Background

Commerce published the *Preliminary Results* of this administrative review of softwood lumber from Canada on February 7, 2020.<sup>1</sup> For a summary of the events that occurred since the

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<sup>1</sup> See *Certain Softwood Lumber Products from Canada: Preliminary Results and Partial Rescission of the Countervailing Duty Administrative Review; 2017–2018*, 85 FR 7273 (February 7, 2020) (*Preliminary Results*).

*Preliminary Results* and a full discussion of the issues raised by parties for the final results, *see* the Issues and Decision Memorandum.<sup>2</sup>

On April 24, 2020, Commerce tolled all deadlines in administrative reviews by 50 days.<sup>3</sup> On June 3, 2020, Commerce extended the deadline for the final results of this administrative review.<sup>4</sup> On July 21, 2020, Commerce tolled all deadlines in administrative reviews by an additional 60 days.<sup>5</sup> The revised deadline for the final results of this administrative review is now November 23, 2020.

### 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 Issues and Decision Memorandum.

### Analysis of Subsidy Programs and Comments Received

Commerce conducted this CVD administrative review in accordance with section 751(a)(1)(A) of the Tariff Act of 1930, as amended (the Act). The subsidy programs under review, and the issues raised in case and rebuttal briefs submitted by the interested parties, are discussed in the Issues and Decision Memorandum. A list of the issues that the parties raised, and to which we responded in the Issues and Decision Memorandum, is attached to this notice at

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<sup>2</sup> *See* Memorandum, “Issues and Decision Memorandum for the Final Results of Administrative Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada; 2017–2018,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum). The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance’s Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). ACCESS is available to registered users at <https://access.trade.gov> and is available to all parties in the Central Records Unit, room B8024 of the main Commerce building. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly on the internet at <http://enforcement.trade.gov/frn/index.html>. The signed and electronic versions of the Issues and Decision Memorandum are identical in content.

<sup>3</sup> *See* Memorandum, “Tolling of Deadlines for Antidumping and Countervailing Duty Administrative Reviews in Response to Operational Adjustments Due to COVID-19,” dated April 24, 2020.

<sup>4</sup> *See* Memorandum, “Certain Softwood Lumber Products from Canada: Extension of Deadline for Final Results of the 2017–2018 Countervailing Duty Administrative Review,” dated June 3, 2020.

<sup>5</sup> *See* Memorandum, “Tolling of Deadlines for Antidumping and Countervailing Duty Administrative Reviews,” dated July 21, 2020.

Appendix I. The Issues and Decision Memorandum is a public document and is on file electronically 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 Issues and Decision Memorandum can be accessed directly at <http://enforcement.trade.gov/frn/index.html>. The signed and electronic versions of the Issues and Decision Memorandum are identical in content.

Based on our analysis of the comments received from the interested parties, we made changes to the subsidy rates calculated for certain respondents. For a discussion of these changes, *see* the Issues and Decision Memorandum.

#### Companies Not Selected for Individual Review

Because the rates calculated for the companies selected for individual reviewed are above *de minimis* and not based entirely on facts available, we applied a subsidy rate based on a weighted average of the subsidy rates calculated for the reviewed companies using sales data submitted by those companies to calculate a rate for the companies not selected for review. This is consistent with the methodology that we would use in an investigation to establish the all-others rate, pursuant to section 705(c)(5)(A) of the Act. A list of all non-selected companies is included in Appendix II.

For further information on the calculation of the non-selected rate, *see* "Final *Ad Valorem* Rate for Non-Selected Companies under Review" in the Issues and Decision Memorandum.

#### Final Results of Administrative Review

In accordance with section 751(a)(1)(A) of the Act and 19 CFR 351.221(b)(5), we determine that the following total estimated countervailable subsidy rates exist for 2017 and 2018:

<b>Companies</b>	<b>Subsidy Rate 2017 <i>ad valorem</i></b>	<b>Subsidy Rate 2018 <i>ad valorem</i></b>
Canfor Corporation and its cross-owned affiliates <sup>6</sup>	2.94%	2.63%
J.D. Irving, Limited and its cross-owned affiliates <sup>7</sup>	3.43%	2.66%
Resolute FP Canada Inc. and its cross-owned affiliates <sup>8</sup>	18.71%	19.10%
West Fraser Mills Ltd. and its cross-owned affiliates <sup>9</sup>	6.76%	7.57%
Non-selected Companies	7.26%	7.42%

### Disclosure

Commerce intends to disclose the calculations performed for these final results of review within five days of the date of publication of this notice in the *Federal Register*, in accordance with 19 CFR 351.244(b).

### Assessment Rates

In accordance with 19 CFR 351.212(b)(2), Commerce intends to issue appropriate assessment instructions to U.S. Customs and Border Protection (CBP) 15 days after the date of publication of these final results in the *Federal Register* to liquidate shipments of subject merchandise entered, or withdrawn from warehouse, for consumption for the period on or after April 28, 2017 through December 31, 2017, and for the period on or after January 1, 2018

<sup>6</sup> Commerce finds the following companies to be cross-owned with Canfor Corporation: Canadian Forest Products, Ltd., and Canfor Wood Products Marketing, Ltd.

<sup>7</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>8</sup> Commerce finds the following companies to be cross-owned with Resolute: Resolute Growth Canada Inc., Produits Forestiers Maurice S.E.C., Abitibi-Bowater Canada Inc., Bowater Canadian Ltd., and Resolute Forest Products Inc.

<sup>9</sup> Commerce finds the following companies to be cross-owned with West Fraser: West Fraser Timber Co. Ltd., West Fraser Alberta Holdings, Ltd., Blue Ridge Lumber Inc., Manning Forest Products, Ltd., Sunpine Inc., and Sunde Forest Products Inc.

through December 31, 2018, for the above-listed companies at the *ad valorem* assessment rates listed.

### Cash Deposit Requirements

Commerce also intends to instruct CBP to collect cash deposits of estimated countervailing duties in the amount calculated for the year 2018 from the companies identified above, on shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results in the *Federal Register*, as provided by section 751(a)(2)(C) of the Act. 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. Accordingly, the cash deposit rates that will be applied to the companies covered by this order, but not examined in this review, are those established in the most recently completed segment of the proceeding for each company. These cash deposit requirements, when imposed, shall remain in effect until further notice.

### Notification Regarding Administrative Protective Order (APO)

This notice also serves as a reminder to parties subject to APO of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3), which continues to govern business proprietary information in this segment of the proceeding. Timely written notification of the return or destruction of APO materials, or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

Notification to Interested Parties

These final results are issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.213 and 351.221(b)(5).

Dated: November 23, 2020

*/S/ Joseph A. Laroski Jr.*

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Joseph A. Laroski Jr.  
Deputy Assistant Secretary  
for Policy and Negotiations

## Appendix I

### List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. List of Issues
- III. Case History
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- V. Scope of the Order
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- VIII. Final *Ad Valorem* Rate for Non-Selected Companies Under Review
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  - Comment 2: Whether Commerce Sufficiently Considered Expert Reports
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- Comment 39: Whether Commerce Should Account for JDIL's Treelength Purchases in the Stumpage Benefit Calculation
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- Comment 44: Whether Commerce Should Find Restrictions on Log Exports in Alberta, New Brunswick, Ontario, and Québec to Be Countervailable Subsidies
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- Comment 50: Whether Commerce Applied the Correct Benchmark to Calculate the Benefit under BC Hydro EPAs
- Comment 51: Whether Commerce's Specificity and Benchmark Analyses for the Ontario and Québec Electricity MTAR Programs Were Arbitrary
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- Comment 58: Whether the BC ETG / Canada – BC Job Grant Is Specific
- Comment 59: Whether Funds West Fraser Received for a Lignin Plant through the SDTC, IFIT, and ABF Programs Are Tied to Non-Subject Merchandise
- Comment 60: Whether the Bioenergy Producer Program Is Countervailable
- Comment 61: Whether Payments for Aerial Inventory Photography and LiDar Are Countervailable
- Comment 62: Whether FRPA Section 108 Payments to Canfor Are Countervailable
- Comment 63: Whether the Purchase of Carbon Offsets from Canfor Is Countervailable
- Comment 64: Whether the Miscellaneous Payment from BC Hydro to West Fraser Is Countervailable
- Comment 65: Whether the BC Hydro Power Smart Subprograms Provide a Financial Contribution and Are Specific
- Comment 66: Whether Payments for Cruising and Block Layout Provide a Financial Contribution
- Comment 67: Whether Payments for Fire Suppression Are Countervailable
- Comment 68: Whether the FESBC Payment Is a Countervailable Subsidy
- Comment 69: Whether Commerce Should Continue to Find the Silviculture and License Management Programs Countervailable
- Comment 70: Whether Commerce Should Find the Workforce Expansion Programs to Be Countervailable or Specific
- Comment 71: Whether Ontario's Forest Roads Funding Program Is Countervailable
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- Comment 73: Whether Ontario's IESO Demand Response Is Countervailable
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- Comment 75: Whether Québec's PCIP Confers a Benefit
- Comment 76: Whether Québec's Paix des Braves Confers a Benefit
- Comment 77: Whether Québec's MCRP Confers a Benefit
- Comment 78: Whether Québec's Investment Program in Public Forests Affected by Natural or Anthropogenic Disturbances Confers a Benefit
- Comment 79: Whether Québec's PIB Is Countervailable
- Comment 80: Whether Québec's ÉcoPerformance Is Countervailable
- Comment 81: Whether Québec's FDRCMO and MFOR Are Specific
- Comment 82: Whether Québec's FDRCMO and MFOR Are Recurring
- Comment 83: Whether Hydro-Québec's GDP New Demand-Side Management Program Is Specific and Conferred a Benefit
- Comment 84: Whether Hydro-Québec's IEO Is Specific and Conferred a Benefit
- Comment 85: Whether Hydro-Québec's Electricity Discount Program for Rate L Customers Is Countervailable
- Comment 86: Whether Hydro-Québec's ISEE Is Countervailable
- Comment 87: Whether Hydro-Québec's Special L Rate Is Tied to Pulp and Paper Production
- Comment 88: Whether Hydro-Québec's Special L Rate Conferred a Benefit
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- Comment 92: Whether the ACCA Is *De Jure* Specific
- Comment 93: Whether Commerce Was Correct to Treat the Both the ACCA and Class 1 Additional CCA as Individual Programs
- Comment 94: Whether the AJCTC Is Specific
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- Comment 96: Whether the Class 1 Additional CCA Program Provides a Benefit
- Comment 97: Whether Alberta's TEFU and British Columbia's Coloured Fuel Programs Are Countervailable
- Comment 98: Whether Schedule D Depreciation Constitutes a Financial Contribution and Confers a Benefit
- Comment 99: Whether Schedule D Depreciation Is Specific
- Comment 100: Whether the IPTC Is Countervailable
- Comment 101: Whether the BC Training Tax Credit Is Specific
- Comment 102: Whether Class 9 Farm Property Assessment Rates Are Specific
- Comment 103: Whether New Brunswick's Property Tax Incentives for Private Forest Producers Is Countervailable
- Comment 104: Whether Commerce Correctly Calculated the Benchmark for New Brunswick's Property Tax Incentives for Private Forest Producers Program
- Comment 105: Whether Commerce Omitted JDIL's Program Rate for the Total Capital Cost Allowance for Class 1 Acquisitions Program from JDIL's Total Net Subsidy Rate for 2018
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Comment 108:Whether the OTCMP Is Specific

Comment 109:Whether Québec's Credits for the Construction and Major Repair of Public Access Roads and Bridges in Forest Areas Confer a Benefit

Comment 110:Whether Québec's Refund of Fuel Tax Paid on Fuel Used for Stationary Purposes Is Specific

Comment 111:Whether Québec's Property Tax Refund for Forest Producers on Private Woodlands Confers a Countervailable Benefit

Comment 112:Whether Québec's Tax Credit for Fees and Dues Paid to Research Consortium Is Specific

Comment 113:Whether Benefits of Unaffiliated Suppliers Should Be Cumulated with Canfor's Benefit and Whether Canfor's U.S. Sales of Subject Merchandise Produced by Unaffiliated Suppliers Should Be Included in the Denominator of Canfor's Subsidy Rate Calculation

Comment 114:Whether Commerce Should Include Sales by Cross-owned Producers of Downstream Products in JDIL's Sales Denominator When Calculating Countervailable Subsidy Rates

Comment 115:Whether Countervailing Road Credit Reimbursements Imposes a Double Remedy

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Comment 117:Whether the Benefit of SR&ED Tax Credits Claimed by Resolute Was Extinguished When AbitibiBowater Emerged from Bankruptcy

Comment 118:GOO's Debt Forgiveness of Resolute's Fort Frances Mill

Comment 119:Whether Commerce Should Correct a Clerical Error in Resolute's LER Benefit Calculation

X. Recommendation

## Appendix II

### Non-Selected Exporters/Producers

- 1074712 BC Ltd.
- 5214875 Manitoba Ltd.
- 752615 B.C Ltd, Fraserview Remanufacturing Inc, dba Fraserview Cedar Products.
- 9224-5737 Québec inc. (aka A.G. Bois)
- A.B. Cedar Shingle Inc.
- Absolute Lumber Products, Ltd.
- AJ Forest Products Ltd.
- Alberta Spruce Industries Ltd.
- Aler Forest Products, Ltd.
- Alpa Lumber Mills Inc.
- American Pacific Wood Products
- Anbrook Industries Ltd.
- Andersen Pacific Forest Products Ltd.
- Anglo American Cedar Products Ltd.
- Anglo-American Cedar Products, LTD.
- Antrim Cedar Corporation
- Aquila Cedar Products, Ltd.
- Arbec Lumber 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
- Benoît & Dionne Produits Forestiers Ltee
- Best Quality Cedar Products Ltd.
- Blanchet Multi Concept Inc.
- Blanchette & Blanchette Inc.
- Bois Aise de Montreal inc.
- Bois Bonsai inc.
- Bois Daaquam inc.
- Bois D'oeuvre Cedrico Inc. (aka Cedrico Lumber Inc.)
- Bois et Solutions Marketing SPEC, Inc.
- Boisaco
- Boscus Canada Inc.
- BPWood Ltd.
- Bramwood Forest Inc.

- Brunswick Valley Lumber Inc.
- Busque & Laflamme Inc.
- C&C Wood Products Ltd.
- Caledonia Forest Products Inc.
- Campbell River Shake & Shingle Co., Ltd.
- Canadian American Forest Products Ltd.
- Canadian Wood Products Inc.
- Canusa cedar inc.
- Canyon Lumber Company, Ltd.
- Careau Bois inc.
- Carrier & Begin Inc.
- Carrier Forest Products Ltd.
- Carrier Lumber Ltd.
- Cedar Valley Holdings Ltd.
- Cedarline Industries, Ltd.
- Central Cedar Ltd.
- Centurion Lumber, Ltd.
- Clair Industrial Development Corp. Ltd.
- Chaleur Sawmills LP
- Channel-ex Trading Corporation
- Clermond Hamel Ltee
- Coast Clear Wood Ltd.
- Coast Mountain Cedar Products Ltd.
- Commonwealth Plywood Co. Ltd.
- Comox Valley Shakes Ltd.
- Conifex Fibre Marketing Inc.
- Cowichan Lumber Ltd.
- CS Manufacturing Inc., dba Cedarshed
- CWP - Industriel inc.
- CWP - Montreal inc.
- D & D Pallets, Ltd.
- Dakeryn Industries Ltd.
- Decker Lake Forest Products Ltd.
- Delco Forest Products Ltd.
- Delta Cedar Specialties Ltd.
- Devon Lumber Co. Ltd.
- DH Manufacturing Inc.
- Direct Cedar Supplies Ltd.
- Doubletree Forest Products Ltd.
- Downie Timber Ltd.
- Dunkley Lumber Ltd.
- EACOM Timber Corporation
- East Fraser Fiber Co. Ltd.

- Edgewood Forest Products Inc.
- ER Probyn Export Ltd.
- Eric Goguen & Sons Ltd.
- Falcon Lumber Ltd.
- Foothills Forest Products Inc.
- Fornebu Lumber Co. Ltd.
- Fraser Specialty Products Ltd.
- Fraserview Cedar Products
- Furtado Forest Products Ltd.
- G & R Cedar Ltd.
- Galloway Lumber Company Ltd.
- Gilbert Smith Forest Products Ltd.
- Glandell Enterprises Inc.
- Goat Lake Forest Products Ltd.
- Goldband Shake & Shingle Ltd.
- Golden Ears Shingle Ltd.
- Goldwood Industries Ltd.
- Goodfellow Inc.
- Gorman Bros. Lumber Ltd.
- Groupe Crete Chertsey
- Groupe Crete division St-Faustin
- Groupe Lebel inc.
- Groupe Lignarex inc.
- H.J. Crabbe & Sons Ltd.
- Haida Forest Products Ltd.
- Harry Freeman & Son Ltd.
- Hornepayne Lumber LP
- Imperial Cedar Products, Ltd.
- Imperial Shake Co. Ltd.
- Independent Building Materials Dist.
- Interfor Corporation
- Island Cedar Products Ltd
- Ivor Forest Products Ltd.
- J&G Log Works Ltd.
- J.H. Huscroft Ltd.
- Jan Woodland (2001) inc.
- Jhajj Lumber Corporation
- Kalesnikoff Lumber Co. Ltd.
- Kan Wood, Ltd.
- Kebois Ltee/Ltd
- Keystone Timber Ltd.
- Kootenay Innovative Wood Ltd.
- L' Atelier de Readaptation au travail de Beauce Inc.

- Lafontaine Lumber Inc.
- Langevin Forest Products Inc.
- Lecours Lumber Co. Limited
- Ledwidge Lumber Co. Ltd.
- Leisure Lumber Ltd.
- Les Bois d'oeuvre Beaudoin Gauthier inc.
- Les Bois Martek Lumber
- Les Bois Traites M.G. Inc.
- Les Chantiers de Chibougamau ltd.
- Leslie Forest Products Ltd.
- Lignum Forest Products LLP
- Linwood Homes Ltd.
- Longlac Lumber Inc.
- Lulumco inc.
- Magnum Forest Products, Ltd.
- Maibec inc.
- Manitou Forest Products Ltd.
- Marwood Ltd.
- Materiaux Blanchet Inc.
- Matsqui Management and Consulting Services Ltd., dba Canadian Cedar Roofing Depot
- Metrie Canada Ltd.
- Mid Valley Lumber Specialties, Ltd.
- Midway Lumber Mills Ltd.
- Mill & Timber Products Ltd.
- Millar Western Forest Products Ltd.
- MP Atlantic Wood Ltd.
- Multicedre ltee
- Nakina Lumber Inc.
- National Forest Products Ltd.
- New Future Lumber Ltd.
- Nicholson and Cates Ltd
- Norsask Forest Products Limited Partnership
- North American Forest Products Ltd.<sup>10</sup>
- North Enderby Timber Ltd.
- Olympic Industries, Inc./Olympic Industries Inc-Reman Code/Olympic Industries ULC/Olympic Industries ULC-Reman/Olympic Industries ULC-Reman Code
- Pacific Coast Cedar Products Ltd.
- Pacific Pallet, Ltd.

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<sup>10</sup> North American Forest Products Ltd. is located in Abbotsford, British Columbia. Imports of softwood lumber produced and exported by North American Forest Products Ltd. of Saint-Quentin, New Brunswick, which is a separate entity, have been excluded from the CVD order.

- Pacific Western Wood Works Ltd.
- Parallel Wood Products Ltd.
- Pat Power Forest Products Corporation
- Phoenix Forest Products Inc.
- Pine Ideas Ltd.
- Pioneer Pallet & Lumber Ltd
- Porcupine Wood Products Ltd.
- Power Wood Corp.
- Precision Cedar Products Corp.
- Prendiville Industries Ltd. (aka Kenora Forest Products)
- Produits Forestiers Mauricie
- Produits Forestiers Petit Paris
- Produits forestiers Temrex, s.e.c.
- Produits Matra Inc. and Sechoirs de Beauce Inc.<sup>11</sup>
- Promobois G.D.S. inc.
- Rayonier A.M. Canada GP
- Rembos Inc.
- Rene Bernard Inc.
- Richard Lutes Cedar Inc.
- Rielly Industrial Lumber Inc.
- S & K Cedar Products Ltd.
- S&R Sawmills Ltd
- S&W Forest Products Ltd.
- San Industries Ltd.
- Sawarne Lumber Co. Ltd.
- Scierie St-Michel inc.
- Scierie West Brome Inc.
- Scotsburn Lumber Co. Ltd.
- Serpentine Cedar Ltd.
- Serpentine Cedar Roofing Ltd.
- Sexton Lumber Co. Ltd.
- Sigurdson Forest Products Ltd.
- Silvaris Corporation
- Silver Creek Premium Products Ltd.
- Sinclair Group Forest Products Ltd.
- Skana Forest Products Ltd.
- Skeena Sawmills Ltd
- Sound Spars Enterprise Ltd.
- South Beach Trading Inc.

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<sup>11</sup> In the Expedited Review, Commerce found these companies to be cross-owned. *See Certain Softwood Lumber Products from Canada: Final Results of Countervailing Duty Expedited Review*, 84 FR 32121, 32122 (July 5, 2019).



- Specialiste du Bardeau de Cedre Inc
- Spruceland Millworks Inc.
- Surrey Cedar Ltd.
- T.G. Wood Products, Ltd
- Taan Forest Products
- Taiga Building Products Ltd.
- Tall Tree Lumber Company
- Teal Cedar Products Ltd.
- Tembec Inc.
- Terminal Forest Products Ltd.
- The Teal-Jones Group
- The Wood Source Inc.
- Tolko Marketing and Sales Ltd.<sup>12</sup>
- Trans-Pacific Trading Ltd.
- Triad Forest Products Ltd.
- Twin Rivers Paper Co. Inc.
- Tyee Timber Products Ltd.
- Universal Lumber Sales Ltd.
- Usine Sartigan Inc.
- Vaagen Fibre Canada, ULC
- Valley Cedar 2 ULC
- Vancouver Island Shingle, Ltd.
- Vancouver Specialty Cedar Products Ltd.
- Visscher Lumber Inc
- W.I. Woodtone Industries Inc.
- Waldun Forest Product Sales Ltd.
- Waldun Forest Products Ltd.
- Watkins Sawmills Ltd.
- West Bay Forest Products Ltd.
- West Wind Hardwood Inc.
- Western Forest Products Inc.
- Western Lumber Sales Limited
- Western Wood Preservers Ltd.
- Weston Forest Products Inc.
- Westrend Exteriors Inc.
- Weyerhaeuser Co.
- White River Forest Products L.P.
- Winton Homes Ltd.
- Woodline Forest Products Ltd.

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<sup>12</sup> In the underlying investigation, Commerce found the following companies to be cross-owned with Tolko Marketing and Sales Ltd.: Tolko Industries Ltd. and Meadow Lake OSB Limited Partnership. *See Certain Softwood Lumber Products from Canada: Final Affirmative Countervailing Duty Determination, and Final Negative Determination of Critical Circumstances*, 82 FR 51814, 51816 (November 8, 2017).

- Woodstock Forest Products
- Woodtone Specialties Inc.
- Yarrow Wood Ltd.