



DEPARTMENT OF COMMERCE

International Trade Administration

[C-122-858]

Certain Softwood Lumber Products from Canada: Final Results and Final Rescission, in Part, of the Countervailing Duty Administrative Review; 2021

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

SUMMARY: The U.S. 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 (POR), January 1, 2021, through December 31, 2021. With respect to one company, we are rescinding this administrative review because the company did not have a reviewable entry during the POR.

DATES: Applicable [INSERT DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].

FOR FURTHER INFORMATION CONTACT: Kristen Johnson or Samuel Brummitt, 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) 482-4793 or (202) 482-7851, respectively.

SUPPLEMENTARY INFORMATION:

Background

Commerce published the preliminary results of this countervailing duty administrative review of softwood lumber from Canada on January 27, 2023, and invited interested parties to comment.¹ For a summary of the events that occurred since the *Preliminary Results*, see the

¹ See *Certain Softwood Lumber Products from Canada: Preliminary Results, Partial Rescission, and Preliminary Intent to Rescind, in Part, the Countervailing Duty Administrative Review; 2021*, 88 FR 5302 (January 27, 2023) (*Preliminary Results*).

Issues and Decision Memorandum.² A list of topics discussed in the Issues and Decision Memorandum is included as Appendix I to this notice. 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 <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 Issues and Decision Memorandum.

Final Rescission of Administrative Review, in Part

Based on our analysis of U.S. Customs and Border Protection (CBP) data, we determine that North American Forest Products Ltd. (located in Saint-Quentin, New Brunswick) had no reviewable shipments, sales, or entries of subject merchandise during the POR. Absent evidence of shipments on the record, we are rescinding the administrative review of this company, pursuant to 19 CFR 351.213(d)(3). For further information, *see* the section, "Final Rescission of Administrative Review, in Part" in the Issues and Decision Memorandum.

Analysis of Subsidy Programs and Comments Received

Commerce conducted this 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. 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.

² *See* Memorandum, "Decision Memorandum for the Final Results of the Administrative Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada; 2021," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

Rate for Non-Selected Companies Under Review

Because the rates calculated for the companies selected for individual review 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.

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

Final Results of Review

In accordance with section 751(a)(1)(A) and of the Act and 19 CFR 351.221(b)(5), we determine that the following total estimated countervailable subsidy rates exist for the period January 1, 2021, through December 31, 2021:

Companies	Subsidy Rate (percent <i>ad valorem</i>)
Canfor Corporation and its cross-owned affiliates ³	1.36
J.D. Irving, Limited and its cross-owned affiliates ⁴	1.72
West Fraser Mills Ltd. and its cross-owned affiliates ⁵	2.19
Non-Selected Companies	1.79

³ Commerce finds the following companies to be cross-owned with Canfor Corporation: Canadian Forest Products, Ltd.; and Canfor Wood Products Marketing, Ltd.

⁴ 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.

⁵ Commerce finds the following companies to be cross-owned with West Fraser Mills Ltd.: Blue Ridge Lumber Inc.; Manning Forest Products, Ltd.; Sundre Forest Products Inc.; Sunpine Inc.; and West Fraser Alberta Holdings, Ltd.; and West Fraser Timber Co., Ltd.

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 351.224(b).

Assessment Rates

Pursuant to section 751(a)(2)(C) of the Act and 19 CFR 351.212(b)(2), Commerce will determine, and CBP shall assess, countervailing duties on all appropriate entries of subject merchandise 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).

For North American Forest Products Ltd. (located in Saint-Quentin, New Brunswick), the company 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, 2021, through December 31, 2021, 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

In accordance with section 751(a)(2)(C) of the Act, Commerce intends to instruct CBP to collect cash deposits of estimated countervailing duties in the amounts shown for the companies subject to this review. For all non-reviewed companies, we will instruct CBP to continue 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 deposits, when imposed, shall remain in effect until further notice.

Administrative Protective Order (APO)

This notice also serves as a final reminder to parties subject to an APO of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3). 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

Commerce is issuing and publishing these final results of administrative review in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.213(d)(4) and 351.221(b)(5).

Dated: July 26, 2023.

Abdelali Elouaradia,
Deputy Assistant Secretary
for Enforcement and Compliance.

Appendix I

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Case History
- III. Period of Review
- IV. Final Rescission of Administrative Review, in Part
- V. Scope of the *Order*
- VI. Subsidies Valuation
- VII. Analysis of Programs
- VIII. Final *Ad Valorem* Rate for Non-Selected Companies Under Review
- IX. Discussion of Issues
 - A. General Issues
 - Comment 1: Whether Commerce Selected an Appropriate Number of Respondents
 - Comment 2: Whether Commerce’s Specificity Analysis Is Consistent With the Law
 - Comment 3: Whether Commerce Should Consider Climate Change Goals
 - B. General Stumpage Issues
 - Comment 4: Whether Stumpage Is an Untied Subsidy
 - Comment 5: Whether Commerce Was Correct to Treat the GOA and GBC’s Timber Tenure Systems as Part of Stumpage Subsidy Programs
 - Comment 6: The Appropriate Methodology to Calculate a Benefit in the Event Commerce Treats the GOA and GBC’s Timber Tenures as Separate from Stumpage Subsidy Programs
 - Comment 7: Whether Commerce Should Make Adjustments to Stumpage Rates Paid by the Respondents to Account for “Total Remuneration” in Alberta and New Brunswick
 - C. Alberta Stumpage Issues
 - Comment 8: Whether Commerce Should Annualize Alberta Stumpage Purchase and Benchmark Prices
 - Comment 9: Whether the Alberta Stumpage Market Is Distorted
 - Comment 10: Whether TDA Survey Prices Are an Appropriate Benchmark for Alberta Crown-Origin Stumpage
 - D. British Columbia Stumpage Issues
 - Comment 11: Whether British Columbia’s Stumpage Market Is Distorted
 - Comment 12: Whether Commerce Should Use the 2017-2018 Private Market Survey as a Benchmark for BC Stumpage for LTAR
 - Comment 13: Whether to Continue to Use a Tier-Three U.S. PNW Log Benchmark for BC Stumpage
 - E. New Brunswick Stumpage Issues
 - Comment 14: Whether the Private Stumpage Market in New Brunswick Is Distorted and Should be Used as Tier-One Benchmarks
 - Comment 15: Whether Commerce Should Use JDIL’s Own Purchases of Sawlogs in Nova Scotia or the 2017-2018 Private Market Survey as a Benchmark for New Brunswick Crown Stumpage
 - Comment 16: Whether Log Pricing Differences Between Nova Scotia and New Brunswick Require an Adjustment to the Nova Scotia Benchmark Utilized in JDIL’s Stumpage Benefit Analysis
 - F. British Columbia Stumpage Benchmark Issues
 - Comment 17: Whether Commerce Should Use Log Prices from F2M as a Benchmark for BC Stumpage for LTAR

Comment 18: Whether Commerce Should Use/Selection of a Beetle-Killed Benchmark Price

Comment 19: Whether Commerce's Selection of a Log Volume Conversion Factor Was Appropriate

G. Nova Scotia Stumpage Benchmark Issues

Comment 20: Whether Commerce Should Adjust the Method Used to Index the Nova Scotia Benchmark

Comment 21: Whether Commerce Should Publicly Disclose the Anonymized Data that Comprise the 2017-2018 Private Market Survey and the Price Index Used to Calculate the Nova Scotia Benchmark

Comment 22: Whether Private Standing Timber Prices in Nova Scotia Are Available in Alberta

Comment 23: Whether to Revise the Conversion Factor Used in the Calculation of the Nova Scotia Benchmark

Comment 24: Whether to Compare Government Transaction-Specific Prices to an Average Benchmark Price or Offset the LTAR Benefit Using Negative Benefits

Comment 25: Whether the Nova Scotia Benchmark is Comparable or Should Be Adjusted to Account for Log Product Characteristics

Comment 26: Whether the Nova Scotia Benchmark Adequately Accounts for Regional and County-Level Differences

Comment 27: Whether Nova Scotia Is Comparable to Alberta in Terms of Haulage Costs and Whether to Otherwise Adjust the Nova Scotia Benchmark to Account for Such Differences

Comment 28: Whether to Adjust the Nova Scotia Benchmark to Account for Beetle-Killed- and Fire-Killed Timber Harvested in Alberta

Comment 29: Whether Nova Scotia's Forest Is Comparable to Alberta's Forest

Comment 30: Whether the Tree Size in Nova Scotia, as Measured by Diameter, Is Comparable to Tree Size in Alberta

Comment 31: Whether SPF Species in Nova Scotia Are Comparable to SPF Species in Alberta

Comment 32: Reliability of Nova Scotia Private-Origin Standing Timber Benchmark

H. Log Export Restraint Issues

Comment 33: Whether Commerce Should Find Restrictions on Log Exports in Alberta and New Brunswick to Be Countervailable Subsidies

Comment 34: Whether the LER in British Columbia Results in a Financial Contribution

Comment 35: Whether the LER Has an Impact in British Columbia

I. Purchase of Goods for MTAR Issues

Comment 36: Whether Benefits Under the BC Hydro EPA Program Are Tied to West Fraser's Overall Production

Comment 37: Whether Commerce Properly Calculated the Benefit Conferred Under the BC Hydro EPAs

J. Grant Program Issues

- *Federal*

Comment 38: Whether the Green Jobs Program Is Countervailable

- *Alberta*

Comment 39: Whether the AESO Load Shedding Program Is Countervailable

- *British Columbia*

Comment 40: Whether the Purchase of Carbon Offsets from Canfor Is Countervailable

Comment 41: Whether British Columbia's Coloured Fuel Program Is Countervailable

- *New Brunswick*

Comment 42: Whether Commerce Should Continue to Find the Silviculture and License Management Programs Countervailable

Comment 43: Whether Commerce Should Find LIREPP Countervailable

K. Tax and Other Revenue Forgone Program Issues

- *Federal*

Comment 44: Whether the ACCA for Class 53 Assets Program Is Specific

Comment 45: Whether the AJCTC Is Specific

Comment 46: Whether the CCA for Class 1 Assets Is Countervailable

Comment 47: Whether the Federal and Provincial SR&ED Tax Credits Are Specific

Comment 48: Whether the FLTC and PLTC Are Countervailable

- *Alberta*

Comment 49: Whether the TEFU Program Is Countervailable

Comment 50: Whether the Property Tax EOA Is Countervailable

Comment 51: Whether Tax Savings Under Alberta's Schedule D Are Countervailable

- *British Columbia*

Comment 52: Whether the CleanBC CIIP and CIF Subprograms Are Countervailable

Comment 53: Whether the IPTC Is Countervailable

- *New Brunswick*

Comment 54: Whether the Gasoline and Fuel Tax Program Provides a Financial Contribution in the Form of Revenue Forgone or Can Be Found Specific

Comment 55: Whether Commerce Correctly Calculated the Benefit JDIL Received from the Atlantic Investment Tax Credit

Comment 56: Whether the New Brunswick R&D Tax Credit Is Specific

Comment 57: Whether Commerce Should Find New Brunswick's Property Tax Incentives for Private Forest Producers Program Countervailable

- *Québec*

Comment 58: Whether the Research Consortium Tax Credit Is *De Facto* Specific

Comment 59: Whether the Federal CCA for Class 1 Assets and the ACCA for Class 29 and Class 53 Contain a Ministerial Error

L. Company-Specific Issues

- *Canfor*

Comment 60: Whether Commerce Should Correct a Ministerial Error in the British Columbia Stumpage Calculations for Canfor

Comment 61: Whether Commerce Should Correct a Ministerial Error in the Federal and British Columbia SR&ED Tax Credit Programs

- *West Fraser*

Comment 62: Whether Commerce Correctly Calculated West Fraser's Benefit Under the ACCA for Class 53 Assets Program

Comment 63: Whether to Revise West Fraser's Sales Denominators

Comment 64: Whether to Revise West Fraser's BC Stumpage and LER Calculations

X. Recommendation

Appendix II

Non-Selected Exporters/Producers

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. (aka AM Lumber Brokerage)
5. AJ Forest Products Ltd.
6. Alpa Lumber Mills Inc.
7. Andersen Pacific Forest Products Ltd.
8. Antrim Cedar Corporation
9. Aquila Cedar Products Ltd.
10. Arbec Lumber Inc. (aka Arbec Bois Doeuvre Inc.)
11. Aspen Planers Ltd.
12. B&L Forest Products Ltd.
13. B.B. Pallets Inc. (aka Les Palettes B.B. Inc.)
14. Babine Forest Products Limited
15. Bakerview Forest Products Inc.
16. Barrette-Chapais Ltee
17. BarretteWood Inc.
18. Benoit & Dionne Produits Forestiers Ltee (aka Benoit & Dionne Forest Products Ltd.)
19. Blanchet Multi Concept Inc.
20. Bois Aise de Montreal Inc.
21. Bois Bonsai Inc.
22. Bois D'oeuvre Cedrico Inc. (aka Cedrico Lumber Inc.)
23. Bois Daaquam inc. (aka Daaquam Lumber Inc.)
24. Bois et Solutions Marketing SPEC, Inc. (aka SPEC Wood & Marketing Solution or SPEC Wood and Marketing Solutions Inc.)
25. Boisaco Inc.
26. Boscus Canada Inc.
27. Boucher Bros. Lumber Ltd.
28. BPWood Ltd.
29. Bramwood Forest Inc.
30. Brink Forest Products Ltd.
31. Brunswick Valley Lumber Inc.
32. Busque & Laflamme Inc.
33. Canyon Lumber Company, Ltd.
34. CarlWood Lumber Ltd.
35. Carrier & Begin Inc.
36. Carrier Forest Products Ltd.
37. Carrier Lumber Ltd.
38. Carter Forest Products Inc.
39. Cedarland Forest Products Ltd.
40. Cedarline Industries Ltd.
41. Central Cedar Ltd.
42. Central Forest Products Inc.
43. Centurion Lumber Ltd.
44. Chaleur Forest Products Inc.
45. Chaleur Forest Products LP

46. Channel-ex Trading Corporation
47. Clair Industrial Development Corp. Ltd.
48. Clermond Hamel Ltee
49. CLG Enterprises Inc.
50. CNH Products Inc.
51. Coast Clear Wood Ltd.
52. Columbia River Shake & Shingle Ltd.; Teal Cedar Products Ltd., dba The Teal Jones Group
53. Commonwealth Plywood Co. Ltd.
54. Conifex Fibre Marketing Inc.
55. Cowichan Lumber Ltd.
56. CS Manufacturing Inc., dba Cedarshed
57. CWP—Industriel Inc.
58. Dakeryn Industries Ltd.
59. Decker Lake Forest Products Ltd.
60. Deep Cove Forest Products, Inc.
61. Delco Forest Products Ltd.
62. Delta Cedar Specialties Ltd.
63. Devon Lumber Co. Ltd.
64. DH Manufacturing Inc.
65. Doubletree Forest Products Ltd.
66. Downie Timber Ltd.
67. Dunkley Lumber Ltd.
68. EACOM Timber Corporation
69. East Fraser Fiber Co. Ltd.
70. Edgewood Forest Products Inc.
71. ER Probyn Export Ltd.
72. Falcon Lumber Ltd.
73. Fontaine Inc.
74. Foothills Forest Products Inc.
75. Fraser Specialty Products Ltd.
76. FraserWood Industries Ltd.
77. Furtado Forest Products Ltd.
78. Gilbert Smith Forest Products Ltd.
79. Glandell Enterprises Inc.
80. Goldwood Industries Ltd.
81. Goodfellow Inc.
82. Gorman Bros. Lumber Ltd.
83. Greendale Industries Inc.
84. GreenFirst Forest Products (QC) Inc.
85. Greenwell Resources Inc.
86. Griff Building Supplies Ltd.
87. Groupe Crete Chertsey Inc.
88. Groupe Crete Division St-Faustin Inc.
89. Groupe Lebel Inc.
90. H.J. Crabbe & Sons Ltd.
91. Haida Forest Products Ltd.
92. Halo Sawmill Manufacturing Limited Partnership
93. Hornepayne Lumber LP
94. Hudson Mitchell & Sons Lumber Inc.
95. Interfor Corporation
96. Interfor Sales & Marketing Ltd.

97. Ivor Forest Products Ltd.
98. J&G Log Works Ltd.
99. J.H. Huscroft Ltd.
100. Jan Woodlands (2001) Inc.
101. Jasco Forest Products Ltd.
102. Jhajj Lumber Corporation
103. Kalesnikoff Lumber Co. Ltd.
104. Kebois Ltee/Ltd
105. Kelfor Industries Ltd.
106. Kermode Forest Products Ltd.
107. Keystone Timber Ltd.
108. Lafontaine Lumber Inc.
109. Langevin Forest Products Inc.
110. Lecours Lumber Co. Limited
111. Leisure Lumber Ltd.
112. Les Bois d'oeuvre Beaudoin Gauthier Inc.
113. Les Bois Martek Lumber
114. Les Chantiers de Chibougamau Ltd./Ltee
115. Les Industries P.F. Inc.
116. Les Produits Forestiers D&G Ltee (aka D&G Forest Products Ltd.)
117. Les Produits Forestiers Sitka Inc. (aka Sitka Forest Products Inc.)
118. Leslie Forest Products Ltd.
119. Lignum Forest Products LLP
120. Linwood Homes Ltd.
121. Lonestar Lumber Inc.
122. Lulumco Inc.
123. Magnum Forest Products, Ltd.
124. Maibec Inc.
125. Mainland Sawmill, a division of Terminal Forest Products Ltd.
126. Manitou Forest Products Ltd.
127. Marcel Lauzon Inc.
128. Marwood Ltd.
129. Materiaux Blanchet Inc.
130. Metrie Canada Ltd.
131. Mid Valley Lumber Specialties Ltd.
132. Midway Lumber Mills Ltd.
133. Mill & Timber Products Ltd.
134. Millar Western Forest Products Ltd.
135. Mirax Lumber Products Ltd.
136. Mobilier Rustique (Beauce) Inc.
137. Monterra Lumber Mills Limited
138. Morwood Forest Products Inc.
139. Multicedre ltee
140. Murray Brothers Lumber Company Ltd
141. Nakina Lumber Inc.
142. National Forest Products Ltd.
143. Nicholson and Cates Ltd.
144. NorSask Forest Products Limited Partnership
145. North American Forest Products Ltd. (located in Abbotsford, British Columbia)
146. North Enderby Timber Ltd.
147. Northland Forest Products Ltd.

148. Olympic Industries, Inc.; Olympic Industries Inc-Reman Code; Olympic Industries ULC; Olympic Industries ULC Reman; Olympic Industries ULC-Reman Code
149. Oregon Canadian Forest Products Inc., dba Oregon Canadian Forest Products
150. Pacific Lumber Remanufacturing Inc.
151. Pacific Western Wood Works Ltd.
152. Parallel Wood Products Ltd.
153. Peak Industries (Cranbrook) Ltd.
154. Phoenix Forest Products Inc.
155. Pine Ideas Ltd.
156. Pioneer Pallet & Lumber Ltd.
157. Porcupine Wood Products Ltd.
158. Portbec Forest Products Ltd (aka Les Produits Forestiers Portbec Ltee)
159. Power Wood Corp.
160. Precision Cedar Products Corp.
161. Produits Forestiers Petit Paris Inc.
162. Produits forestiers Temrex, s.e.c. (aka Temrex Forest Products LP)
163. Produits Matra Inc.; Sechoirs de Beauce Inc.
164. Promobois G.D.S. Inc.
165. Rayonier A.M. Canada GP
166. Rembos Inc.
167. Rene Bernard inc.
168. Resolute FP Canada Inc.
169. Rielly Industrial Lumber Inc.
170. River City Remanufacturing Inc.
171. S&R Sawmills Ltd.
172. San Group
173. San Industries Ltd.
174. Sawarne Lumber Co. Ltd.
175. Scierie Alexandre Lemay & Fils Inc.
176. Scierie St-Michel Inc.
177. Scierie West Brome Inc.
178. Scott Lumber Sales Ltd.
179. Shakertown Corp.
180. Sigurdson Forest Products Ltd.
181. Sinclair Group Forest Products Ltd.
182. Skana Forest Products Ltd.
183. Skeena Sawmills Ltd.
184. South Beach Trading Inc.
185. South Coast Reman Ltd.
186. Southcoast Millwork Ltd.
187. Specialiste du Bardeau de Cedre Inc. (aka SBC)
188. Spruceland Millworks Inc.
189. Sundher Timber Products Inc.
190. Surrey Cedar Ltd.
191. Taan Forest Limited Partnership (aka Taan Forest Products)
192. Taiga Building Products Ltd.
193. Tall Tree Lumber Company
194. Tenryu Canada Corporation
195. Terminal Forest Products Ltd.
196. TG Wood Products
197. The Wood Source Inc.

198. Tolko Industries Ltd.; Tolko Marketing and Sales Ltd.
199. Top Quality Lumber Ltd.
200. Trans-Pacific Trading Ltd.
201. Triad Forest Products Ltd.
202. Twin Rivers Paper Co. Inc.
203. Tyee Timber Products Ltd.
204. Usine Sartigan Inc.
205. Vaagen Fibre Canada, ULC
206. Vancouver Specialty Cedar Products Ltd.
207. Vanderhoof Specialty Wood Products Ltd.
208. Visscher Lumber Inc.
209. W.I. Woodtone Industries Inc.
210. West Bay Forest Products Ltd.
211. Western Forest Products Inc.
212. Western Lumber Sales Limited
213. Westminster Industries Ltd.
214. Weston Forest Products Inc.
215. Weyerhaeuser Co.
216. White River Forest Products L.P.
217. Woodline Forest Products Ltd.
218. Woodstock Forest Products
219. Woodtone Specialties Inc.

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