



DEPARTMENT OF COMMERCE

International Trade Administration

[A-122-857]

Certain Softwood Lumber Products from Canada: Final Results of Antidumping Duty Administrative Review and Final Determination of No Shipments; 2021

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that producers and/or exporters subject to this administrative review made sales of subject merchandise at less than normal value during the period of review (POR), January 1, 2021, through December 31, 2021.

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

FOR FURTHER INFORMATION CONTACT: Jeff Pedersen (Canfor), Maisha Cryor (West Fraser), Zachary Shaykin (PMS Allegation) AD/CVD Operations, Office IV, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-2769, (202) 482-5831, and (202) 482-2638, respectively.

SUPPLEMENTARY INFORMATION:

Background

Commerce published the *Preliminary Results* on January 27, 2023.¹ This review covers 291 producers/exporters of subject merchandise, including two mandatory respondents, Canfor²

¹ See *Certain Softwood Lumber Products from Canada: Preliminary Results of Antidumping Duty Administrative Review*, 88 FR 5306 (January 27, 2023) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM).

² As described in the *Preliminary Results* PDM, we have treated Canfor Corporation, Canadian Forest Products Ltd., and Canfor Wood Products Marketing Ltd. (collectively, Canfor) as a single entity. See *Preliminary Results* PDM at 5.

and West Fraser.³ For events subsequent to the *Preliminary Results*, see the Issues and Decision Memorandum.⁴ The final weighted-average dumping margins are listed below in the “Final Results of Review” section of this notice. Commerce conducted this administrative review in accordance with section 751(a) of the Tariff Act of 1930, as amended (the Act).

Scope of the Order

The product covered by this review is softwood lumber from Canada. For a full description of the scope, see the Issues and Decision Memorandum.

Analysis of Comments Received

All issues raised in the case briefs filed in this administrative review are addressed in the Issues and Decision Memorandum. A list of the topics discussed in the Issues and Decision Memorandum is included in Appendix I of this notice. The Issues and Decision Memorandum is a public document and is available electronically via Enforcement and Compliance’s Antidumping and Countervailing Duty Centralized Electronic Services System (ACCESS). ACCESS is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Issues and Decision Memorandum is also accessible on the internet at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Changes Since the *Preliminary Results*

Based on our review of the record and comments received from interested parties, we made the following changes to the *Preliminary Results*:

- Corrected an error with our calculation of West Fraser’s byproduct offset;
- Adjusted West Fraser’s cost of manufacturing to account for inputs obtained from affiliated parties;
- Adjusted West Fraser’s general and administrative expenses to account for underlying producer ratios of the collapsed entity.

³ As described in the *Preliminary Results* PDM, we have treated West Fraser Mills Ltd., Blue Ridge Lumber Inc., Manning Forest Products Ltd., and Sundre Forest Products Inc. (collectively, West Fraser) as a single entity. See *Preliminary Results* PDM at 5-6.

⁴ See Memorandum, “Issues and Decision Memorandum for the Final Results of the 2021 Administrative Review of the Antidumping Duty Order on Certain Softwood Lumber Products from Canada,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

- Removed certain freight expenses from the calculation of West Fraser’s home market prices.
- Adjusted Canfor’s purchases of electricity from an affiliate.
- Revised the review-specific rate for non-selected respondents.

Use of Adverse Facts Available

Pursuant to sections 776(a) and (b) of the Act, and for the reasons explained in the Issues and Decision Memorandum, we applied certain changes to West Fraser’s margin calculation based on the use of partial facts available with an adverse inference.

Final Results of Review

As a result of this administrative review, we are assigning the following weighted-average dumping margins to the manufacturers/exporters listed below for the POR, January 1, 2021, through December 31, 2021:

Exporter/Producer	Weighted-Average Dumping Margin (percent)
Canfor Corporation/Canadian Forest Products Ltd./Canfor Wood Products Marketing Ltd.	5.25
West Fraser Mills Ltd., Blue Ridge Lumber Inc./Manning Forest Products Ltd./ and Sundre Forest Products Inc.	6.96
Non-Selected Companies ⁵	6.20

Assessment Rates

Pursuant to section 751(a)(2)(A) of the Act and 19 CFR 351.212(b)(1), Commerce shall determine, and U.S. Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries of subject merchandise in accordance with the final results of this review.

We intend to calculate importer- (or customer-) specific assessment rates on the basis of the ratio of the total amount of antidumping duties calculated for each importer’s (or customer’s)

⁵ See Appendix II of this notice for a list of the non-selected respondent companies.

examined sales and the total entered value of the sales in accordance with 19 CFR 351.212(b)(1). Where an importer- (or customer-) specific rate is zero or *de minimis* within the meaning of 19 CFR 351.106(c)(1), we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.

Generally, when calculating margins for non-selected respondents, Commerce looks to section 735(c)(5) of the Act for guidance, which provides instructions for calculating the all-others rate in an investigation. Section 735(c)(5)(A) of the Act provides that when calculating the all-others rate, Commerce will exclude any zero and *de minimis* weighted-average dumping margins, as well as any weighted-average dumping margins based on total facts available. Accordingly, Commerce's usual practice has been to average the margins for selected respondents, excluding margins that are zero, *de minimis*, or based entirely on facts available.

In this review, we calculated a weighted-average dumping margin of 5.25 percent for Canfor and 6.96 percent for West Fraser. In accordance with section 735(c)(5)(A) of the Act, Commerce assigned the weighted-average of these two calculated weighted-average dumping margins to the non-selected companies in these final results, based on their publicly ranged sales data.⁶ Accordingly, we have applied a rate of 6.20 percent to the non-selected companies.⁷ A list of all non-selected companies is included in Appendix II.

Commerce's "reseller policy" will apply to entries of subject merchandise during the POR produced by companies included in these final results of review for which the reviewed companies did not know that the merchandise they sold to the intermediary (*e.g.*, a reseller, trading company, or exporter) was destined for the United States. In such instances, we will instruct CBP to liquidate unreviewed entries at the all-others rate if there is no rate for the intermediate company(ies) involved in the transaction.⁸

⁶ See Memorandum, "Calculation of the Rate for Non-Selected Respondents," dated concurrently with this notice. A list of the non-selected companies under review is included as Appendix II.

⁷ *Id.*

⁸ For a full discussion of this practice, see *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

The final results of this administrative review shall be the basis for the assessment of antidumping duties on entries of merchandise under review and for future cash deposits of estimated duties, where applicable. 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).

Cash Deposit Requirements

The following cash deposit requirements will be effective for all shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date of these final results, as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for the companies under review will be equal to the weighted-average dumping margin listed above in the “Final Results of Review” section; (2) for merchandise exported by producers or exporters not covered in this review but covered in a previously completed segment of this proceeding, the cash deposit rate will continue to be the company-specific rate published in the final results for the most recent period in which that producer or exporter participated; (3) if the exporter is not a firm covered in this review or in any previous segment of this proceeding, but the producer is, then the cash deposit rate will be that established for the producer of the merchandise in these final results of review or in the final results for the most recent period in which that producer participated; and (4) if neither the exporter nor the producer is a firm covered in this review or in any previously completed segment of this proceeding, then the cash deposit rate will be 6.58 percent *ad valorem*, the all-others rate established in the less than fair value investigation.⁹ These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

This notice serves as a final reminder to importers of their responsibility under 19 CFR

⁹ See *Certain Softwood Lumber Products from Canada: Final Affirmative Determination of Sales at Less Than Fair Value and Affirmative Final Determination of Critical Circumstances*, 82 FR 51806 (November 8, 2017).

351.402(f)(2) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this POR. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of doubled antidumping duties.

Notification Regarding Administrative Protective Order

This notice is the only reminder to parties subject to the administrative protective order (APO) of their responsibility concerning the return or destruction of proprietary information disclosed under the 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 violation subject to sanction.

Notification to Interested Parties

We are issuing and publishing these final results and this notice in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.213(h).

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. Background
- III. Scope of the Order
- IV. Discussion of the Issues
 - Comment 1: Particular Market Situation (PMS) Allegation
 - Comment 2: The Cohen's *d* Test is Not Contrary to Law
 - Comment 3: Whether Commerce Failed to Consider Qualitative Factors in Determining Whether Price Differences Were Significant in Differential Pricing Analysis
 - Comment 4: Whether Commerce Erred in Finding a Pattern of U.S. Prices that Differ Significantly Among Purchasers, Regions, or Periods of Time
 - Comment 5: Whether the A-to-A Method Accounts for the Identified Price Differences in Applying the "Meaningful Difference" Test
 - Comment 6: Zeroing
 - Comment 7: Whether the Cohen's *d* Test Results in Double Counting
 - Comment 8: Whether it was Proper not to have Adjusted U.S. Price by Countervailing Duties
 - Comment 9: Whether Commerce Should Adjust West Fraser's General & Administrative (G&A) Expense Ratio
 - Comment 10: Whether Commerce Should Make Certain Revisions to West Fraser's Byproduct Offset Calculation
 - Comment 11: Whether Commerce Should Further Adjust West Fraser's COM to Account for Inputs Obtained From Affiliated Parties
 - Comment 12: Whether Commerce Should Disallow West Fraser's Claimed Adjustment for "Other Freight Charges" Incurred in Canada
 - Comment 13: Whether Commerce Used the Proper Market Price for Canfor's Wood Chip Sales
 - Comment 14: Whether Commerce Should Adjust the Reported Cost of Electricity at Canfor's Prince George (PG) Sawmill
 - Comment 15: Whether Commerce Properly Determined Canfor's G&A Expense Ratio
 - Comment 16: Whether Commerce Should Correct the Rate Assigned to Non-Selected Respondents
- V. Recommendation

Appendix II

Non-Selected Exporters/Producers

1. 0752615 B.C Ltd./752615 B.C Ltd./Fraserview Remanufacturing Inc, DBA Fraserview Cedar Products
2. 10104704 Manitoba Ltd O/A Woodstock Forest Products
3. 1074712 BC Ltd./DBA Quadra Cedar
4. 5214875 Manitoba Ltd.
5. 54 Reman
6. 9224-5737 Quebec Inc. (aka A.G. Bois)
7. AA Trading Ltd.
8. Absolute Lumber Products Ltd.
9. Adwood Manufacturing Ltd.
10. AJ Forest Products Ltd.
11. Aler Forest Products Ltd.
12. All American Forest Products Inc.
13. Alpa Lumber Mills Inc.
14. Andersen Pacific Forest Products Ltd.
15. Anglo American Cedar Products Ltd.; Anglo-American Cedar Products Ltd.
16. Antrim Cedar Corporation
17. Aquila Cedar Products Ltd.
18. Arbec Lumber Inc. (aka Arbec Bois Doeuvre Inc.)
19. Aspen Planers Ltd.
20. B&L Forest Products Ltd.
21. B.B. Pallets Inc. (aka Les Palettes B.B. Inc.)
22. Babine Forest Products Limited
23. Bakerview Forest Products Inc.
24. Bardobec Inc.
25. Barrette-Chapais Ltee
26. BarretteWood Inc.
27. Benoît & Dionne Produits Forestiers Ltee (aka Benoît & Dionne Forest Products Ltd.)
28. Best Quality Cedar Products Ltd.
29. Blanchet Multi Concept Inc.
30. Blanchette & Blanchette Inc.
31. Bois Aise de Montreal Inc.
32. Bois Bonsaï Inc.
33. Bois Daaquam inc. (aka Daaquam Lumber Inc.)
34. Bois D'oeuvre Cedrico Inc. (aka Cedrico Lumber Inc.)
35. Bois et Solutions Marketing SPEC, Inc. (aka SPEC Wood & Marketing Solution or SPEC Wood and Marketing Solutions Inc.)
36. Boisaco Inc.
37. Boscus Canada Inc.
38. Boucher Bros. Lumber Ltd.
39. BPWood Ltd.
40. Bramwood Forest Inc.
41. Brink Forest Products Ltd.
42. Brunswick Valley Lumber Inc.
43. Burrows Lumber (CD) Ltd., Theo A. Burrows Lumber Company Limited
44. Busque & Laflamme Inc.
45. Campbell River Shake & Shingle Co. Ltd.
46. Canada Pallet Corp.

47. Canasia Forest Industries Ltd.
48. Canyon Lumber Company Ltd.
49. Careau Bois inc.
50. CarlWood Lumber Ltd.
51. Carrier & Begin Inc.
52. Carrier Forest Products Ltd.
53. Carrier Lumber Ltd.
54. Carter Forest Products Inc.
55. Cedar Island Forest Products Ltd.
56. Cedar Valley Holdings Ltd.
57. Cedarcoast Lumber Products
58. Cedarland Forest Products Ltd.
59. Cedarline Industries Ltd.
60. Central Cedar Ltd.
61. Central Forest Products Inc.
62. Centurion Lumber Ltd.
63. Chaleur Forest Products Inc.
64. Chaleur Forest Products LP
65. Channel-ex Trading Corporation
66. CHAP Alliance Inc.¹⁰
67. Clair Industrial Development Corp. Ltd.
68. Clermond Hamel Ltee
69. CLG Enterprises Inc.
70. CNH Products Inc.
71. Coast Clear Wood Ltd.
72. Coast Mountain Cedar Products Ltd.
73. Columbia River Shake & Shingle Ltd./Teal Cedar Products Ltd., DBA the Teal Jones Group.
74. Commonwealth Plywood Co. Ltd.
75. Comox Valley Shakes (2019) Ltd.
76. Conifex Fibre Marketing Inc.
77. Coulson Manufacturing Ltd.
78. Cowichan Lumber Ltd.
79. CS Manufacturing Inc. (dba Cedarshed)
80. CWP - Industriel Inc.
81. CWP - Montreal Inc.
82. D & D Pallets Ltd.
83. Dakeryn Industries Ltd.
84. Decker Lake Forest Products Ltd.
85. Deep Cove Forest Products, Inc.
86. Delco Forest Products Ltd.
87. Delta Cedar Specialties Ltd.
88. Devon Lumber Co. Ltd.
89. DH Manufacturing Inc.
90. Direct Cedar Supplies Ltd.
91. Distribution Rioux Inc.
92. Doubletree Forest Products Ltd.

¹⁰ On August 26, 2021 Commerce published the final results of a changed circumstances review determining that CHAP Alliance, Inc. (CHAP) is the successor-in-interest to L'Atelier de Réadaptation au Travail de Beauce Inc. (L'Atelier). See *Certain Softwood Lumber Products from Canada: Notice of Final Results of Antidumping Duty Changed Circumstances Review*, 86 FR 47621 (August 26, 2021). We intend to liquidate all entries by L'Atelier based on the final results, but revise the cash deposit rate to apply to CHAP.

93. Downie Timber Ltd.
94. Dunkley Lumber Ltd.
95. EACOM Timber Corporation
96. East Fraser Fiber Co. Ltd.
97. Edgewood Forest Products Inc.
98. Elrod Cartage Ltd.
99. ER Probyn Export Ltd.
100. Falcon Lumber Ltd.
101. Fontaine Inc.
102. Foothills Forest Products Inc.
103. Resolute Growth Canada Inc.; Forest Products Mauricie LP, Société en commandite Scierie Opitciwan; Resolute-LP Engineered Wood Larouche Inc.; Resolute-LP Engineered Wood St-Prime Limited Partnership; Resolute FP Canada Inc.
104. Fraser Specialty Products Ltd.
105. FraserWood Industries Ltd.
106. Furtado Forest Products Ltd.
107. Glandell Enterprises Inc.
108. Goldband Shake & Shingle Ltd.
109. Goldwood Industries Ltd.
110. Goodfellow Inc.
111. Gorman Bros. Lumber Ltd.
112. Greendale Industries Inc.
113. GreenFirst Forest Products (QC) Inc.
114. Greenwell Resources Inc.
115. Griff Building Supplies Ltd.
116. Groupe Crete Chertsey Inc.
117. Groupe Crete Division St-Faustin Inc.
118. Groupe Lebel Inc.
119. Groupe Lignarex Inc.
120. H.J. Crabbe & Sons Ltd.
121. Haida Forest Products Ltd.
122. Halo Sawmill, a division of Delta Cedar Specialties Ltd./Halo Sawmill Manufacturing Limited Partnership
123. Hampton Tree Farms, LLC (dba Hampton Lumber Sales Canada)
124. Hornepayne Lumber LP
125. Hudson Mitchell & Sons Lumber Inc.
126. Hy Mark Wood Products Inc.
127. Imperial Cedar Products Ltd.
128. Independent Building Materials Distribution Inc.
129. Interfor Corporation/Interfor Sales & Marketing Ltd.¹¹
130. Intertran Holdings Ltd. (dba Richmond Terminal)
131. Island Cedar Products Ltd.
132. Ivor Forest Products Ltd.
133. J&G Log Works Ltd.
134. J.D. Irving, Limited

¹¹ In the previous review, in the ACE module Interfor Corporation and Interfor Sales & Marketing Ltd. were set up with different company numbers, i.e., A-122-857-118 and A-122-857-299. In the instant review, Interfor Corporation and Interfor Sales & Marketing Ltd. have stated that both Interfor Corporation and Interfor Sales & Marketing export lumber produced by Interfor Corporation. See Interfor Corporation and Interfor Sales & Marketing Ltd.’s Letter, “Comments in Response to Commerce’s Request for Clarification of the Review Requests,” dated February 14, 2022. Therefore, for the final results, we will combine both company names under one company number.

135. J.H. Huscroft Ltd.
136. Jan Woodlands (2001) Inc.
137. Jasco Forest Products Ltd.
138. Jazz Forest Products Ltd.
139. Jhadj Lumber Corporation
140. Kalesnikoff Lumber Co. Ltd.
141. Kan Wood Ltd.
142. Kebois Ltee; Kebois Ltd.
143. Kelfor Industries Ltd.
144. Kermode Forest Products Ltd.
145. Keystone Timber Ltd.
146. Lafontaine Lumber Inc.
147. Langevin Forest Products Inc.
148. Lecours Lumber Co. Limited
149. Leisure Lumber Ltd.
150. Les Bardeaux Lajoie Inc.
151. Les Bois d'oeuvre Beaudoin Gauthier inc.
152. Les Bois Martek Lumber
153. Les Bois Traites M.G. Inc.
154. Les Chantiers de Chibougamau Ltd.; Les Chantiers de Chibougamau Ltd.
155. Les Industries P.F. Inc.
156. Les Produits Forestiers D&G Ltee; D&G Forest Products Ltd.
157. Les Produits Forestiers Sitka Inc. (aka Sitka Forest Products Inc.)
158. Leslie Forest Products Ltd.
159. Lignum Forest Products LLP
160. Linwood Homes Ltd.
161. Lonestar Lumber Inc.
162. Lulumco Inc.
163. Magnum Forest Products Ltd.
164. Maibec Inc.
165. Mainland Sawmill, a division of Terminal Forest Products
166. Manitou Forest Products Ltd.
167. Marcel Lauzon Inc.
168. Marwood Ltd.
169. Matériaux Blanchet Inc.
170. Metrie Canada Ltd.
171. Mid Valley Lumber Specialties Ltd.
172. Midway Lumber Mills Ltd.
173. Mill & Timber Products Ltd.
174. Millar Western Forest Products Ltd.
175. Mirax Lumber Products Ltd.
176. Mobilier Rustique (Beauce) Inc.
177. Modern Terminal Ltd.
178. Monterra Lumber Mills Limited
179. Morwood Forest Products Inc.
180. Multicedre Ltee
181. Murray Brothers Lumber Company Ltd.
182. Nagaard Sawmill Ltd.
183. Nakina Lumber Inc.
184. National Forest Products Ltd.
185. Nicholson and Cates Ltd.
186. Nickel Lake Lumber

187. Norsask Forest Products Inc.
188. Norsask Forest Products Limited Partnership
189. North American Forest Products Ltd. (located in Abbotsford, British Columbia)
190. North American Forest Products Ltd. (located in Saint-Quentin, New Brunswick)
191. North Enderby Timber Ltd.
192. Northland Forest Products Ltd.
193. NSC Lumber Ltd.
194. Olympic Industries Inc.
195. Olympic Industries ULC
196. Oregon Canadian Forest Products; Oregon Canadian Forest Products Inc.
197. Pacific Coast Cedar Products Ltd.
198. Pacific Lumber Remanufacturing Inc.
199. Pacific Pallet Ltd.
200. Pacific Western Wood Works Ltd.
201. PalletSource Inc.
202. Parallel Wood Products Ltd.
203. Pat Power Forest Products Corporation
204. Peak Industries (Cranbrook) Ltd.
205. Phoenix Forest Products Inc.
206. Pine Ideas Ltd.
207. Pioneer Pallet & Lumber Ltd.
208. Porcupine Wood Products Ltd.
209. Portbec Forest Products Ltd (aka Les Produits Forestiers Portbec Ltée)
210. Power Wood Corp.
211. Precision Cedar Products Corp.
212. Prendville Industries Ltd. (aka Kenora Forest Products)
213. Produits Forestiers Petit Paris Inc.
214. Produits Matra Inc.
215. Promobois G.D.S. Inc.
216. Rayonier A.M. Canada GP
217. Rembos Inc.
218. Rene Bernard Inc.
219. Rick Dubois
220. Rielly Industrial Lumber Inc.
221. River City Remanufacturing Inc.
222. S&R Sawmills Ltd.
223. S&W Forest Products Ltd.
224. San Group
225. San Industries Ltd.
226. Sapphire Lumber Company
227. Sawarne Lumber Co. Ltd.
228. Scierie Alexandre Lemay & Fils Inc.
229. Scierie St-Michel Inc.
230. Scierie West Brome Inc.
231. Scott Lumber Sales/Scott Lumber Sales Ltd.¹²
232. Sechoirs de Beauce Inc.
233. Shakertown Corp.
234. Sigurdson Forest Products Ltd.
235. Silvaris Corporation

¹² See Scott Lumber Sales Letter, “Requests for Clarifications of Review Requests,” dated February 10, 2022, in which Scott Lumber Sales confirmed that its complete name is Scott Lumber Sales Ltd.

236. Sinclair Group Forest Products Ltd.
237. Skana Forest Products Ltd.
238. Skeena Sawmills Ltd.
239. Sonora Logging Ltd.
240. Source Forest Products
241. South Beach Trading Inc.
242. South Coast Reman Ltd./Southcoast Millwork Ltd.¹³
243. South Fraser Container Terminals
244. Specialiste du Bardeau de Cedre Inc./Specialiste du Bardeau de Cedre Inc. (SBC)
245. Spruceland Millworks Inc.
246. Star Lumber Canada Ltd.
247. Suncoast Industries Inc.
248. Suncoah Custom Lumber Ltd.
249. Sundher Timber Products Inc.
250. Surplus G Rioux
251. Surrey Cedar Ltd.
252. Swiftwood Forest Products Ltd.
253. T&P Trucking Ltd.
254. Taan Forest Limited Partnership (aka Taan Forest Products)
255. Taiga Building Products Ltd.
256. Tall Tree Lumber Company
257. Temrex Forest Products LP; Produits Forestiers Temrex S.E.C.
258. Tenryu Canada Corporation
259. Terminal Forest Products Ltd.
260. TG Wood Products
261. The Wood Source Inc.
262. Tolko Industries Ltd.; Tolko Marketing and Sales Ltd.; Gilbert Smith Forest Products Ltd.
263. Top Quality Lumber Ltd.
264. Trans-Pacific Trading Ltd.
265. Triad Forest Products Ltd.
266. Twin Rivers Paper Co. Inc.
267. Tyee Timber Products Ltd.
268. Usine Sartigan Inc.
269. Vaagen Fibre Canada ULC
270. Valley Cedar 2 Inc.
271. Vancouver Specialty Cedar Products Ltd.
272. Vanderhoof Specialty Wood Products Ltd.
273. Visscher Lumber Inc.
274. W.I. Woodtone Industries Inc.
275. Waldun Forest Product Sales Ltd.
276. Watkins Sawmills Ltd.
277. West Bay Forest Products Ltd.
278. Western Forest Products Inc.
279. Western Lumber Sales Limited
280. Western Timber Products, Inc.
281. Westminster Industries Ltd.

¹³ Patrick Lumber submitted information that South Coast Reman Ltd. and Southcoast Millwork Ltd. are the same company. See Patrick Lumber's Letter, "Patrick Lumber Company Response to Request for Clarification of Review Request," dated February 14, 2022; see also Patrick Lumber's Letter, "Company Request for Administrative Review (1/1/2021 – 12/31/2021)," dated January 31, 2022. We have added Southcoast Millwork Ltd. to the ACE module for case number A-122-857-322.

- 282. Weston Forest Products Inc.
- 283. Weyerhaeuser Co.
- 284. White River Forest Products L.P.
- 285. Winton Homes Ltd.
- 286. Woodline Forest Products Ltd.
- 287. Woodstock Forest Products
- 288. Woodtone Specialties Inc.
- 289. WWW Timber Products Ltd.

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