



DEPARTMENT OF COMMERCE

International Trade Administration

[C-122-858]

Certain Softwood Lumber Products from Canada: Final Results and Rescission, in Part, of the Countervailing Duty Administrative Review; 2023

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, 2023, through December 31, 2023. In addition, Commerce is rescinding this review, in part, with respect to one company.

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

FOR FURTHER INFORMATION CONTACT: Samuel Brummitt, Kristen Johnson, 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, and (202) 482-4567, respectively.

SUPPLEMENTARY INFORMATION:

Background

On April 9, 2025, Commerce published the preliminary results of this administrative review in the *Federal Register* and invited interested parties to comment.¹ For a complete description of the events that occurred since the *Preliminary Results*, see the Issues and Decision Memorandum.² A list of topics discussed in the Issues and Decision Memorandum is included

¹ See *Certain Softwood Lumber Products from Canada: Preliminary Results and Partial Rescission of Countervailing Duty Administrative Review; 2023*, 90 FR 15224 (April 9, 2025) (*Preliminary Results*).

² See Memorandum, “Issues and Decision Memorandum for the Final Results of the Administrative Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada; 2023,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

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 Order³

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.

Rescission of Administrative Review, in Part

Fontaine Inc. and its cross-owned companies⁴ (collectively, Fontaine) were listed as a non-selected company in the *Preliminary Results*.⁵ On January 21, 2025, the U.S. Court of International Trade (CIT) sustained Commerce's remand redetermination calculating a *de minimis* subsidy rate for Fontaine in the expedited review and determination to exclude subject merchandise produced and exported by Fontaine from the *Order*.⁶ On May 5, 2025, Commerce published a notice of amended final results of expedited review and exclusion from the *Order* excluding subject merchandise produced and exported by Fontaine from the *Order*, effective April 28, 2017.⁷ Because Fontaine is now excluded from the *Order*, we are rescinding the company's administrative review with respect to subject merchandise that was produced and exported by Fontaine. However, any entries of subject merchandise produced by any other entity and exported by Fontaine or produced by Fontaine and exported any other entity remain covered

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

⁴ Fontaine's cross-owned companies are Gestion Natanis Inc.; Les Placements Jean-Paul Fontaine Ltée; and Placements Nicolas Fontaine Inc.

⁵ See *Preliminary Results*, 90 FR at 15227.

⁶ See *Committee Overseeing Action for Lumber International Trade Investigations or Negotiations, et al., v. United States, et. al.*, Consol. Ct. No. 19-00122 (Slip Op. 25-8) (CIT 2025).

⁷ See *Certain Softwood Lumber Products from Canada: Notice of Amended Final Results of Countervailing Duty Expedited Review; Notice of Exclusion from Countervailing Duty Order*, 90 FR 18957 (May 5, 2025).

by this administrative review. For further information, *see* “Rescission of Administrative Review, in Part” in the Issues and Decision Memorandum.

Analysis of 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). For each of the subsidy programs found to be countervailable, we find that there is a subsidy, *i.e.*, a government-provided financial contribution that gives rise to a benefit to the recipient, and that the subsidy is specific.⁸ For a description of the methodology underlying Commerce’s conclusions, see the Issues and Decision Memorandum.

Changes Since the *Preliminary Results*

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 the respondents. For a discussion of these changes, *see* the 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

⁸ *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.

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 titled “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) of the Act and 19 CFR 351.221(b)(5), we determine that the following total net countervailable subsidy rates exist for the period January 1, 2023, through December 31, 2023:

Company	Subsidy Rate (percent <i>ad valorem</i>)
Canfor Corporation and its cross-owned affiliates ⁹	12.12
West Fraser Mills Ltd. and its cross-owned affiliates ¹⁰	16.82
Non-Selected Companies ¹¹	14.63

Disclosure

Commerce intends to disclose the calculations and analysis performed for these final results of review within five days after 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 has determined, and U.S. Customs and Border Protection (CBP) shall assess, countervailing duties on all appropriate entries of subject merchandise covered by this review.

⁹ Commerce finds the following companies to be cross-owned with Canfor Corporation: Canadian Forest Products, Ltd. and Canfor Wood Products Marketing, Ltd.

¹⁰ 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.

¹¹ For a list of these companies, *see* Appendix II.

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

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 shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this administrative 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

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

Dated: August 7, 2025.

/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 Issues and Decision Memorandum

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 - Comment 7: Whether Commerce Should Make Adjustments to Stumpage Rates Paid by the Respondents to Account for “Total Remuneration” in Alberta
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 - Comment 9: Whether Private Standing Timber Prices in Nova Scotia Are Available in Alberta
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 - Comment 11: Whether Spruce-Pine-Fir (SPF) Species in Nova Scotia Are Comparable to SPF Species in Alberta
 - Comment 12: Whether the Tree Size in Nova Scotia, as Measured by Diameter, Is Comparable to Tree Size in Alberta
 - Comment 13: Whether the Nova Scotia Benchmark Is Comparable or Should Be Adjusted to Account for Log Product Characteristics
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 - C. British Columbia Stumpage Issues
 - Comment 16: Whether Commerce Should Continue to Use Washington Department of Revenue (WDOR) Data for a British Columbia (BC) Stumpage Benchmark
 - Comment 17: Whether to Adjust WDOR Data for Respondents’ Costs and Beetle-Killed Timber
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 - Comment 19: Whether Commerce’s Selection of a Log Volume Conversion Factor Was Appropriate
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Comment 21: Whether to Compare Government Transaction-Specific Prices to an Average Benchmark Price or Offset the Less Than Adequate Remuneration Benefit Using Negative Benefits

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D. Nova Scotia Issues

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Comment 28: Whether Commerce Properly Calculated the Benefit Conferred Under the BC Hydro EPA

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Federal

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Comment 35: Whether the Benefit Methodology for the ACCA Class 53 Assets Program Is Correct

Comment 36: Whether the Capital Cost Allowance for Class 1 Assets Program Is Countervailable

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Alberta

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Comment 40: Whether the BC Provincial Sales Tax Rebate on Select Machinery and Equipment Is Countervailable

Comment 41: Whether BC's Coloured Fuel Program Is Countervailable

I. Company-Specific Issues

Canfor Corporation

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Les Produits Forestiers D&G Ltee (D&G)

Comment 43: Whether Commerce Should Include D&G in the Review
Recommendation

IX.

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.; AM Lumber Brokerage
5. 54 Reman
6. Absolute Lumber Products, Ltd.
7. Adwood Manufacturing Ltd.
8. AJ Forest Products Ltd.
9. Aler Forest Products, Ltd.
10. Alpa Lumber Mills Inc.
11. Andersen Pacific Forest Products Ltd.
12. Antrim Cedar Corporation
13. Aquila Cedar Products Ltd.
14. Arbec Lumber Inc. (aka Arbec Bois Doeuvre Inc.)
15. Aspen Pacific Industries Inc.
16. Aspen Planers Ltd.
17. B&L Forest Products Ltd.
18. B.B. Pallets Inc. (aka Les Palettes B.B. Inc.)
19. Babine Forest Products Limited
20. Bakerview Forest Products Inc.
21. Barrette-Chapais Ltee
22. BarretteWood Inc.
23. Benoit & Dionne Produits Forestiers Ltee (aka Benoit & Dionne Forest Products Ltd.)
24. Blanchet Multi Concept Inc.
25. Blanchette & Blanchette Inc.
26. Bois Aise de Montreal Inc.
27. Bois Bonsai Inc.
28. Bois D'oeuvre Cedrico Inc. (aka Cedrico Lumber Inc.)
29. Bois Daaquam inc. (aka Daaquam Lumber Inc.)
30. Bois et Solutions Marketing SPEC, Inc. (aka SPEC Wood & Marketing Solution or SPEC Wood and Marketing Solutions Inc.)
31. Bois Weedon Inc.
32. Boisaco Inc.
33. Boscus Canada Inc.
34. Boucher Bros. Lumber Ltd.
35. BPWood Ltd.
36. Bramwood Forest Inc.
37. Brink Forest Products Ltd.
38. Brunswick Valley Lumber Inc.
39. Burrows Lumber (CD) Ltd., Theo A. Burrows Lumber Company Limited (aka Burrows Lumber Inc.)
40. Busque & Laflamme Inc.
41. Canadian Bavarian Millwork & Lumber Ltd.
42. Canasia Forest Industries Ltd.
43. Canyon Lumber Company, Ltd.
44. Carrier & Begin Inc.
45. Carrier Forest Products Ltd.
46. Carrier Lumber Ltd.

47. Carter Forest Products Inc.
48. Cedar Island Forest Products Ltd.
49. Cedarland Forest Products Ltd.
50. Cedarline Industries Ltd.
51. Central Cedar Ltd.
52. Central Forest Products Inc.
53. Centurion Lumber Ltd.
54. Chaleur Forest Products Inc.
55. Channel-ex Trading Corporation
56. CHAP Alliance Inc.
57. Chinook Wood Products Ltd.
58. Clair Industrial Development Corp. Ltd
59. Clermond Hamel Ltee
60. CLG Enterprises Inc.
61. CNH Products Inc.
62. Columbia River Shake & Shingle Ltd.; Teal Cedar Products Ltd., dba The Teal Jones Group
63. Commonwealth Plywood Co. Ltd.
64. Conifex Fibre Marketing Inc.
65. Cowichan Lumber Ltd.
66. CS Manufacturing Inc., dba Cedarshed
67. CWP—Montreal inc.
68. CWP Industriel Inc. (aka CWP—Industriel Inc.)
69. D & D Pallets Ltd.
70. Dakeryn Industries Ltd.
71. Decker Lake Forest Products Ltd.
72. Deep Cove Forest Products, Inc.
73. Delco Forest Products Ltd.
74. Delta Cedar Specialties Ltd.
75. Devon Lumber Co. Ltd.
76. DH Manufacturing Inc.
77. Direct Cedar Supplies Ltd.
78. Doubletree Forest Products Ltd.
79. Downie Timber Ltd.
80. Dunkley Lumber Ltd.
81. EACOM Timber Corporation
82. East Fraser Fiber Co. Ltd.
83. Edgewood Forest Products Inc.
84. ER Probyn Export Ltd.
85. Falcon Lumber Ltd.
86. Fontaine Inc.; Gestion Natanis Inc.; Les Placements Jean-Paul Fontaine Ltee; Placements Nicolas Fontaine Inc. (collectively, Fontaine)¹²
87. Foothills Forest Products Inc.
88. Fort St. James Forest Products Limited Partnership
89. Fraser Specialty Products Ltd.
90. FraserWood Industries Ltd.
91. Furtado Forest Products Ltd.

¹² Entries of subject merchandise produced and exported by Fontaine are not subject to countervailing duties because the company is excluded from the *Order*. However, entries of subject merchandise produced by any other entity and exported by Fontaine or produced by Fontaine and exported by any other entity remain covered by this administrative review.

92. Gilbert Smith Forest Products Ltd.
93. Goldwood Industries Ltd.
94. Goodfellow Inc.
95. Gorman Bros. Lumber Ltd.
96. Greendale Industries Inc.
97. GreenFirst Forest Products (QC) Inc.
98. Griff Building Supplies Ltd.
99. Groupe Crete Chertsey Inc.
100. Groupe Crete Division St-Faustin Inc.
101. Groupe Lebel Inc.
102. H.J. Crabbe & Sons Ltd.
103. Haida Forest Products Ltd.
104. Halo Sawmill Manufacturing Limited Partnership
105. Hampton Tree Farms, LLC, dba Hampton Lumber Sales Canada
106. Hornepayne Lumber LP
107. Hudson Mitchell & Sons Lumber Inc.
108. Independent Building Materials Distribution Inc.
109. Interfor Corporation
110. Interfor Sales & Marketing Ltd.
111. Ivor Forest Products Ltd.
112. J&G Log Works Ltd.
113. 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
114. J.H. Huscroft Ltd.
115. Jan Woodlands (2001) Inc.
116. Jasco Forest Products Ltd.
117. Jazz Forest Products Ltd.
118. Jhajj Lumber Corporation
119. Kalesnikoff Lumber Co. Ltd.
120. Kan Wood, Ltd.
121. Kebois Ltee/Ltd
122. Kelfor Industries Ltd.
123. Kermode Forest Products Ltd.
124. Keystone Timber Ltd.
125. Kings Wood Products Inc.
126. Kirkland Lake Forest Products Inc.
127. La Crete Sawmills Ltd.
128. Lafontaine Lumber Inc.
129. Langevin Forest Products Inc.
130. Lecours Lumber Co. Limited
131. Leisure Lumber Ltd.
132. Les Bardeaux Lajoie Inc.
133. Les Bois d'oeuvre Beaudoin Gauthier Inc.
134. Les Bois Martek Lumber
135. Les Chantiers de Chibougamau Ltd./Ltee
136. Les Industries P.F. Inc.
137. Les Produits Forestiers Sitka Inc. (aka Sitka Forest Products Inc.)
138. Leslie Forest Products Ltd.
139. Lignum Forest Products LLP
140. Linwood Homes Ltd.
141. Lonestar Lumber Inc.

142. Lulumco Inc.
143. Magnum Forest Products, Ltd.
144. Maibec Inc.
145. Mainland Sawmill, a division of Terminal Forest Products Ltd.
146. Manitou Forest Products Ltd.
147. Marwood Ltd.
148. Materiaux Blanchet Inc.
149. Metrie Canada Ltd.
150. Mid Valley Lumber Specialties Ltd.
151. Midway Lumber Mills Ltd.
152. Mill & Timber Products Ltd.
153. Mirax Lumber Products Ltd.
154. 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.
155. Monterra Lumber Mills Limited
156. Morwood Forest Products Inc.
157. Multicedre ltee
158. Murray Brothers Lumber Company Ltd
159. Nakina Lumber Inc.
160. National Forest Products Ltd.
161. Nicholson and Cates Ltd.
162. NorSask Forest Products Inc.; NorSask Forest Products Limited Partnership¹³
163. North American Forest Products Ltd. (located in Abbotsford, British Columbia)
164. North Enderby Timber Ltd.
165. Northland Forest Products Ltd.
166. Oakwood Manufacturing, A Division of Weston Forest Products Inc.
167. Olympic Industries, Inc.; Olympic Industries ULC¹⁴
168. Oregon Canadian Forest Products Inc., dba Oregon Canadian Forest Products
169. Pacific Coast Cedar Products Ltd.
170. Pacific Lumber Remanufacturing Inc.
171. Pacific NorthWest Lumber Ltd.
172. Pacific Western Wood Works Ltd.
173. PalletSource Inc.
174. Parallel Wood Products Ltd.
175. Partap Forest Products Ltd.
176. Peak Industries (Cranbrook) Ltd.
177. Phoenix Forest Products Inc.

¹³ In the *Initiation Notice*, Commerce inadvertently listed separately NorSask Forest Products Inc. and NorSask Forest Products Limited Partnership. See *Initiation Notice*, 89 FR at 15838. In the final results of the 2022 administrative review, Commerce listed the companies together. See *Certain Softwood Lumber Products from Canada: Final Results of the Countervailing Duty Administrative Review; 2022*, 89 FR 67062, 67065 (August 19, 2024) (*Lumber V AR5 Final Results*). To be consistent with the *Lumber V AR5 Final Results*, Commerce is listing the companies together in this notice.

¹⁴ In the *Initiation Notice*, Commerce listed the following companies: Olympic Industries, Inc.; Olympic Industries Inc-Reman Code; Olympic Industries ULC; Olympic Industries ULC Reman; and Olympic Industries ULC-Reman Code. See *Initiation Notice*, 89 at 15838. However, in the final results of the 2022 administrative review, we noted that, on March 21, 2023, Olympic Industries, Inc. and Olympic Industries ULC (collectively, Olympic) notified Commerce that Olympic Industries Inc-Reman Code, Olympic Industries ULC-Reman, and Olympic Industries ULC-Reman Code are no longer used by Olympic to export softwood lumber to the United States. We, thus, listed the company names as “Olympic Industries, Inc.; Olympic Industries ULC.” in the notice. See *Lumber V AR5 Final Results*, 89 FR at 67065. Therefore, the companies subject to this review are Olympic Industries, Inc. and Olympic Industries ULC.

178. Pine Ideas Ltd.
179. Pioneer Pallet & Lumber Ltd.
180. Plaster Rock Lumber Corporation
181. Porcupine Wood Products Ltd.
182. Power Wood Corp.
183. Precision Cedar Products Corp.
184. Produits Forestiers Petit Paris Inc.
185. Produits Matra Inc.; Sechoirs de Beauce Inc.; Bois Ouvre de Beauceville (1992), Inc.
186. Promobois G.D.S. Inc.
187. R.A. Green Lumber Ltd.
188. RBC Timber Products
189. Rembos Inc.
190. Rene Bernard inc.
191. Resolute FP Canada Inc.; 9192–8515 Quebec Inc.; Abitibi-Bowater Canada Inc.; Bowater Canadian Ltd.; Produits Forestiers Maurice S.E.C.; Resolute Forest Products Inc.
192. Rielly Industrial Lumber Inc.
193. River City Remanufacturing Inc.
194. Riverside Forest Products Inc.
195. S&R Sawmills Ltd.
196. San Group
197. San Industries Ltd.
198. Sawarne Lumber Co. Ltd.
199. Scierie St-Michel Inc.
200. Scierie West Brome Inc.
201. Scott Lumber Sales Ltd.
202. Shakertown Corp.
203. Sigurdson Forest Products Ltd.
204. Sinclair Group Forest Products Ltd.
205. Skana Forest Products Ltd.
206. Skeena Sawmills Ltd.
207. South Beach Trading Inc.
208. Specialiste du Bardeau de Cedre Inc. (aka SBC)
209. Spruceland Millworks Inc.
210. Star Lumber Canada Ltd.
211. Sundher Timber Products Inc.
212. Surrey Cedar Ltd.
213. Taan Forest Limited Partnership (aka Taan Forest Products)
214. Taiga Building Products Ltd.
215. Tall Tree Lumber Company
216. Tenryu Canada Corporation
217. Terminal Forest Products Ltd.
218. TG Wood Products
219. The Wood Source Inc.
220. Tolko Industries Ltd.; Tolko Marketing and Sales Ltd.; Meadow Lake OSB Limited Partnership
221. Top Quality Lumber Ltd.
222. Trans-Pacific Trading Ltd.
223. Triad Forest Products Ltd.
224. Twin Rivers Paper Co. Inc.
225. Tyee Timber Products Ltd.
226. Universal Lumber Sales Ltd.

- 227. Usine Sartigan Inc.
- 228. Vaagen Fibre Canada, ULC
- 229. Vancouver Specialty Cedar Products Ltd.
- 230. Vancouver Urban Timberworks Ltd. (aka Van Urban)
- 231. Vanderhoof Specialty Wood Products Ltd.
- 232. Vanderwell Contractors (1971) Ltd.
- 233. Visscher Lumber Inc.
- 234. W.I. Woodtone Industries Inc.
- 235. West Bay Forest Products Ltd.
- 236. Western Forest Products Inc.
- 237. Western Lumber Sales Limited
- 238. Westminster Industries Ltd.
- 239. Weston Forest Products Inc.
- 240. Westrend Exteriors Inc.
- 241. Weyerhaeuser Co.
- 242. White River Forest Products L.P.
- 243. Woodline Forest Products Ltd.
- 244. Woodstock Forest Products
- 245. Woodtone Specialties Inc.

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