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3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[C-122-858]

Certain Softwood Lumber Products from Canada: Amended Final Results of Countervailing Duty Administrative Review; 2024

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

SUMMARY: The U.S. Department of Commerce (Commerce) is amending the final results of the administrative review of the countervailing duty (CVD) order on certain softwood lumber products (softwood lumber) from Canada to correct a ministerial error. The period of review (POR) is January 1, 2024, through December 31, 2024.

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

FOR FURTHER INFORMATION CONTACT: Elizabeth Talbot Russ, 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) 482-5516.

SUPPLEMENTARY INFORMATION:

Background

On October 19, 2026, Commerce published the *Final Results* of the 2024 administrative review of the CVD order[1] on softwood lumber from Canada in the *Federal Register*.[2] On October 15, 2026, Commerce notified interested parties of the deadline for the submission of ministerial error comments concerning the *Final Results*.[3] On October 20, 2026, Commerce

[1] *See Certain Softwood Lumber Products from Canada: Amended Final Affirmative Countervailing Duty Determination and Countervailing Duty Order,* 83 FR 347 (January 3, 2018) (*Order*).
[2] *See Certain Softwood Lumber Products from Canada: Final Results of Countervailing Duty Administrative Review; 2024*, 91 FR 66092 (October 19, 2026) (*Final Results*), and accompanying Issues and Decision Memorandum.
[3] *See* Memorandum, "Deadline for Ministerial Error Allegations," dated October 15, 2026.

received a timely filed allegation of a ministerial error from Resolute FP Canada Inc. (Resolute).[4] No other interested party filed an allegation or commented on Resolute's allegation.

Legal Framework

A "ministerial error" is defined as an error "in addition, subtraction, or other arithmetic function, clerical error resulting from inaccurate copying, duplication, or the like, and any other similar type of unintentional error which {Commerce} considers ministerial."[5] Any issue raised by an interested party as a ministerial error which is, in fact, the result of a methodological decision by Commerce will not be considered a ministerial error because it would not meet the definition of the term in the controlling regulation and under the Act.[6]

Commerce's regulations stipulate that the agency will disclose its calculations to parties to the proceeding and that those parties may submit comments concerning any ministerial error in such calculations in the final results of a review.[7] Commerce will analyze any comments received and, if appropriate, correct any ministerial error by amending the final results of review.[8]

Ministerial Errors

Resolute alleges that Commerce made a ministerial error in the calculations underlying the *Final Results*. Commerce reviewed the record and agrees that the error alleged by Resolute constitutes a ministerial error within the meaning of section 751(h) of the Act and 19 CFR 351.224(f).[9] Specifically, for Resolute, Commerce made an inadvertent error by using an incorrect figure in the final calculations.[10]

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[4] *See* Resolute's Letter, "Resolute's Ministerial Errors Comments On Final Results," dated October 20, 2026 (Ministerial Error Comments).
[5] *See* 19 CFR 351.224(f); *see also* section 751(h) of the Tariff Act of 1930, as amended (the Act) (setting forth the same definition, which Commerce's regulation mirrors).
[6] *See, e.g., Alloy Piping Products v. United States*, 201 F.Supp.2d 1267, 1285 (CIT 2002); *see also* 19 CFR 351.224(f).
[7] *See* 19 CFR 351.224(b) and (c).
[8] *See* 19 CFR 351.224(e).
[9] *See* Memorandum, "Analysis of Ministerial Error Allegation in the Final Results of the Administrative Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada; 2024," dated concurrently with, and hereby adopted by, this notice (Ministerial Error Memorandum).
[10] *Id.*

Pursuant to 19 CFR 351.224(e), Commerce is amending the *Final Results* to reflect the correction of the ministerial error, as described in the Ministerial Error Memorandum.[11] Based on the correction, Resolute's final subsidy rate changed from 12.42 percent to 12.35 percent, and the non-selected companies' final subsidy rate changed from 14.11 percent to 14.08 percent. The amended net subsidy rates are listed in the "Amended Final Results" section below.

For a complete discussion of the ministerial error allegation, as well as Commerce's analysis, *see* the Ministerial Error Memorandum. The Ministerial Error Memorandum 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.

Amended Final Results of Review

As a result of correcting the ministerial error described above, Commerce determines that the following net countervailable subsidy rates exist for the following producers/exporters for which this administrative review was conducted for the period January 1, 2024, through December 31, 2024:

Company	Subsidy Rate (percent *ad valorem*)
Resolute[12]	12.35
West Fraser Mills Ltd.*[13]	15.31
Non-Selected Companies[14]	14.08

* This rate is not affected by the amended final.

Disclosure

Commerce intends to disclose the calculations performed in connection with these amended final results of review to interested parties within five days after public announcement

[11] *Id.*

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

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

[14] The 215 non-selected companies receiving the review-specific rate are listed in the appendix.

of the amended final results or, if there is no public announcement, 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

In accordance with section 751(a)(2)(C) of the Act and 19 CFR 351.212(b)(2), Commerce shall determine, and U.S. Customs and Border Protection (CBP) shall assess, countervailing duties on all appropriate entries covered by this review. Commerce intends to issue assessment instructions to CBP no earlier than 41 days after the date of publication of these amended final results of review in the *Federal Register*, in accordance with 19 CFR 356.8(a).

Cash Deposit Requirements

In accordance with section 751(a)(1) of the Act and 19 CFR 351.107(f)(3), the following amended cash deposit requirements will be effective for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after October 19, 2026, the publication date of the *Final Results*, as follows: (1) the cash deposit rate for Resolute and the companies listed in the appendix will be equal to the company-specific estimated individual countervailable subsidy rates determined in these amended final results of this review, except if the rate is less than 0.50 percent and, therefore, *de minimis* within the meaning of 19 CFR 351.106(c)(1), in which case the cash deposit rate will be zero; (2) if both the producer and exporter of the subject merchandise have company-specific estimated subsidy rates assigned, and their rates differ, then the applicable cash deposit rate will be the higher of these two rates; (3) if either the producer or the exporter, but not both, of the subject merchandise has a company-specific estimated subsidy rate assigned, the applicable cash deposit rate will be that company's company-specific rate; and (4) the cash deposit rate for all other producers and exporters will be 14.19 percent, the all-others subsidy rate established in the investigation.[15] These cash deposit requirements, when imposed, shall remain in effect until further notice.

[15] *See Order*. Effective October 29, 2026, the all-others rate is 12.80 percent. *See Certain Softwood Lumber Products from Canada: Notice of NAFTA Panel Decision*, 91 FR 69242 (November 3, 2026).

Administrative Protective Order (APO)

This notice also serves as a final reminder to parties subject to an APO of their responsibility concerning the 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 terms of an APO is a violation subject to sanction.

Notification to Interested Parties

These amended final results are issued and published in accordance with sections 777(i)(1), 777A(e), and 782 of the Act, and 19 CFR 351.221(b)(5) and 351.224(e).

Dated: November 12, 2026.

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Steven Presing,
Executive Director
for AD/CVD Policy and Negotiations.

Appendix

Non-Selected Companies

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

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

97. Horizon Coatings Inc.
98. Hornepayne Lumber LP
99. Independent Building Materials Distribution Inc.
100. Interfor Corporation; EACOM Timber Corporation; Chaleur Forest Products Inc.; Chaleur Forest Products LP; Interfor Sales & Marketing Ltd.
101. Ivor Forest Products Ltd.
102. J&G Log Works Ltd.
103. J.D. Irving, Limited; Irving Paper Limited; Miramichi Timber Holdings Limited; Rothesay Paper Holdings Ltd.; St. George Pulp & Paper Limited; The New Brunswick Railway Company
104. J.H. Huscroft Ltd.
105. Jan Woodlands (2001) Inc.
106. Jasco Forest Products Ltd.
107. Jhajj Lumber Corporation
108. Kalesnikoff Lumber Co. Ltd.
109. Kan Wood Ltd.
110. Kebois Ltee/Ltd.
111. Kelfor Industries Ltd.
112. Kermode Forest Products Ltd.
113. Kings Wood Products Inc.
114. Lecours Lumber Co. Limited
115. Les Bois d'oeuvre Beaudoin Gauthier Inc.
116. Les Chantiers de Chibougamau Ltd./Ltee
117. Les Industries P.F. Inc.
118. Les Produits Forestiers Sitka Inc. (aka Sitka Forest Products Inc.)
119. Leslie Forest Products Ltd.
120. Lignum Forest Products LLP
121. Linwood Homes Ltd.
122. Lonestar Lumber Inc
123. Ludwig Lumber
124. Lulumco inc.
125. Madera Forest Products Inc
126. Magnum Forest Products, Ltd.
127. Maibec inc.
128. Manitou Forest Products Ltd
129. Marwood Ltd.
130. Materiaux Blanchet Inc.
131. Metrie Canada Ltd.
132. Mid Valley Lumber Specialties Ltd.
133. Midway Lumber Mills Ltd.
134. Mill & Timber Products Ltd.
135. Mirax Lumber Products Ltd.
136. Mobilier Rustique (Beauce) Inc.; J.F.S.R. Inc.; Gestion C.A. Rancourt Inc.; Gestion J.F.Rancourt Inc.; Gestion Suzie Rancourt Inc.; Gestion P.H.Q. Inc.; 9331–3419 Quebec Inc.; 9331–3468 Quebec Inc.; SPQ Inc.
137. Monterra Lumber Mills Limited
138. Morwood Forest Products Inc.
139. Multicedre ltee
140. Nakina Lumber Inc.
141. National Forest Products Ltd.
142. Nicholson and Cates Ltd.
143. NorSask Forest Products Limited Partnership; NorSask Forest Products Inc.

144. North American Forest Products Ltd. (located in Abbotsford, British Columbia)
145. North Enderby Timber Ltd.
146. Ntityix Resources LP
147. Oakwood Manufacturing, a division of Weston Forest Products Inc.
148. Olympic Industries, Inc.; Olympic Industries ULC
149. Oregon Canadian Forest Products Inc., dba Oregon Canadian Forest Products
150. Pacific Lumber Remanufacturing Inc.
151. Pacific NorthWest Lumber Ltd.
152. Pacific Western Wood Works Ltd.
153. Parallel Wood Products Ltd.
154. Partap Forest Products Ltd.
155. Peak Industries (Cranbrook) Ltd.
156. Phoenix Forest Products Inc.
157. Pine Ideas Ltd.
158. Pioneer Pallet & Lumber Ltd.
159. Plaster Rock Lumber Corporation
160. Porcupine Wood Products Ltd.
161. Power Wood Corp.
162. Precision Cedar Products Corp.
163. Produits Forestiers Petit Paris Inc.
164. Produits Matra Inc.; Sechoirs de Beauce Inc.; Bois Ouvre de Beauceville (1992), Inc.
165. Promobois G.D.S. Inc.
166. R.A. Green Lumber Ltd.
167. Rembos Inc.
168. Rene Bernard inc.
169. Richard Lutes Cedar Inc.
170. Rielly Industrial Lumber Inc.
171. River City Remanufacturing Inc.
172. Riverside Forest Products Inc.
173. S&R Sawmills Ltd.
174. San Group
175. San Industries Ltd.
176. Sawarne Lumber Co. Ltd.
177. Scierie West Brome Inc.
178. Shakertown Corp.
179. Sigurdson Forest Products Ltd.
180. Sinclar Group Forest Products Ltd.
181. Skana Forest Products Ltd.
182. South Beach Trading Inc.
183. South Coast Reman Ltd.
184. Specialiste du Bardeau de Cedre Inc. (aka SBC)
185. Straight Edge Milling Ltd.
186. Sundher Timber Products Inc.
187. Surrey Cedar Ltd.
188. Taan Forest Limited Partnership (aka Taan Forest Products)
189. Taiga Building Products Ltd.
190. Tall Tree Lumber Company
191. Terminal Forest Products Ltd.
192. The Wood Source Inc.
193. Tolko Industries Ltd.; Tolko Marketing and Sales Ltd.; Meadow Lake OSB Limited Partnership
194. Top Quality Lumber Ltd.

195. Trans-Pacific Trading Ltd.; TRAPA Forest Products Ltd.
196. Triad Forest Products Ltd.
197. Tyee Timber Products Ltd
198. Universal Lumber Sales Ltd.
199. Usine Sartigan Inc.
200. Vancouver Specialty Cedar Products Ltd.
201. Vancouver Urban Timberworks Ltd. (aka Van Urban)
202. Vanderhoof Specialty Wood Products Ltd.
203. Visscher Lumber Inc.
204. W.I. Woodtone Industries Inc.
205. Welco Lumber Corp.
206. West Bay Forest Products Ltd.
207. Western Forest Products Inc.
208. Western Lumber Sales Limited
209. Westminster Industries Ltd.
210. Weston Forest Products Inc.
211. Westrend Exteriors Inc.
212. Weyerhaeuser Co.
213. White River Forest Products L.P.
214. Woodline Forest Products Ltd.
215. Woodtone Specialties Inc.

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