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DEPARTMENT OF COMMERCE

INTERNATIONAL TRADE ADMINISTRATION

A-122-857

Certain Softwood Lumber Products from Canada: Final Affirmative Determination of Sales at Less Than Fair Value and Affirmative Final Determination of Critical Circumstances

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

SUMMARY: The Department of Commerce (the Department) determines that certain softwood lumber products (softwood lumber) from Canada is being, or is likely to be, sold in the United States at less than fair value (LTFV). The period of investigation (POI) is October 1, 2015, through September 30, 2016.

DATES: Effective [Insert date of publication in the *FEDERAL REGISTER*].

FOR FURTHER INFORMATION CONTACT: Stephen Bailey, Robert Galantucci, Thomas Martin, or Jeff Pedersen 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) 482-0193, (202) 482-2923, (202) 482-3936, or (202) 482-2769, respectively.

SUPPLEMENTARY INFORMATION:

Background

On June 30, 2017, the Department published the *Preliminary Determination* of this antidumping duty (AD) investigation, as provided by section 733 of the Tariff Act of 1930, as amended (the Act), in which the Department preliminarily determined that softwood lumber

from Canada was being sold at LTFV.¹ On September 1, 2017, the Department published a postponement fully extending the due date of the final AD determination until November 13, 2017.²

A summary of the events that occurred since the Department published the *Preliminary Determination*, as well as a full discussion of the issues raised by interested parties for this final determination, may be found in the Issues and Decision Memorandum.³ 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 it is available to all parties in the Central Records Unit, room B-8024 of the main Department of Commerce building. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <http://enforcement.trade.gov/frn/>.

Scope of the Investigation

The product covered by this investigation is softwood lumber from Canada. For a complete description of the scope of this investigation, *see* Appendix I.

Scope Comments

In accordance with the *Preliminary Scope Decision Memorandum*, the Department provided parties an opportunity to provide comments on all issues discussed in the *Preliminary Determination*, including issues regarding product coverage (*i.e.*, scope).⁴ Certain interested

¹ See *Certain Softwood Lumber Products from Canada: Preliminary Affirmative Determination of Sales at Less Than Fair Value*, 82 FR 29833 (June 30, 2017), and accompanying Preliminary Decision Memorandum (collectively, *Preliminary Determination*).

² See *Certain Softwood Lumber Products from Canada: Postponement of Final Determination of Less-Than-Fair-Value Investigation and Extension of Provisional Measures*, 82 FR 41609 (September 1, 2017).

³ See Memorandum, "Issues and Decision Memorandum for the Final Affirmative Determination in the Antidumping Duty Investigation of Certain Softwood Lumber Products from Canada," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

⁴ See *Preliminary Determination*, 82 FR, at 29835.

parties commented on the scope of the investigation as it appeared in the *Initiation Notice*. Therefore, the scope of this investigation has been modified for this final determination. For a summary of the product coverage comments and rebuttal responses submitted to the record for this final determination, and accompanying discussion and analysis of all comments timely received, *see* the Issues and Decision Memorandum.

Particular Market Situation (PMS) Allegation

On May 15, 2017, the petitioner first alleged that a particular market situation exists with respect to the production of softwood lumber in Canada, such that the cost of materials and fabrication or other processing of any kind does not accurately reflect the cost of production in the ordinary course of trade.⁵ According to the petitioner, the Department should, accordingly, “use another calculation methodology under this subtitle or any other calculation methodology,” pursuant to its discretionary authority under section 773(e)(3) of the Act.

The Department accepted the petitioner’s PMS allegation submission on June 23, 2017, and articulated its intent to further investigate the merits of the allegation.⁶ On June 30, 2017, the Department issued a supplemental questionnaire to the mandatory respondents and the Government of Canada (GOC) to obtain more information regarding GOC initiatives related to bioenergy, electricity, and stumpage. On July 21, 2017, the mandatory respondents, additional interested parties and the GOC (collectively, the Canadian parties) responded to our supplemental questionnaire. In its case brief dated August 8, 2017, the petitioner provided additional arguments regarding its PMS allegation.

⁵ *See* section 504 of the Trade Preferences Extension Act of 2015 (TPEA), amending section 773(e) of the Act.

⁶ *See* Memorandum “Less-Than-Fair-Value Investigation of Certain Softwood Lumber Products from Canada: Particular Market Situation,” dated June 23, 2017.

The petitioner alleges that the GOC's subsidization of bioenergy programs that consume lumber byproducts, subsidization and involvement in Canada's electricity market, and subsidization of stumpage has, *collectively*, distorted the market for lumber byproducts (*e.g.*, wood chips, shavings, sawdust, etc.) in Canada, such that sales of lumber byproducts in Canada are outside the ordinary course of trade and should not be accounted for in the Department's normal value calculations. Specifically, the petitioner argues that the Department should decline to grant offsets for the sale of byproducts to each of the mandatory respondents.

The Department determines that the record evidence pertaining to GOC initiatives concerning bioenergy programs does not support the petitioner's allegation that a PMS exists in Canada with respect to the sale of lumber byproducts. Specifically, the record evidence does not demonstrate that sales of lumber byproducts in Canada have been impacted by the GOC initiatives referred to by the petitioner, such that they are outside the ordinary course of trade. That is, the record evidence does not demonstrate a connection between the bioenergy programs referred to by the petitioner and a change in demand and prices for lumber byproducts in Canada.

Additionally, given the Department's aforementioned determination regarding PMS and bioenergy programs, the Department also finds that the allegations regarding electricity and stumpage are moot.⁷ Thus, the Department determines that the record evidence does not support the petitioner's allegation that a PMS exists in Canada with respect to the sale of lumber byproducts. Accordingly, the Department will continue to grant the mandatory respondents in this investigation company-specific offsets for sales of lumber byproducts according to our

⁷ The Department has previously found that AD and CVD laws provide separate remedies for distinct unfair trade practices. *See Certain Seamless Carbon and Alloy Steel Standard, Line and Pressure Pipe from the People's Republic of China: Final Determination of Sales at Less Than Fair Value and Critical Circumstances, In Part*, 75 FR 57449 (September 21, 2010), at Comment 2.

normal practice. For further discussion of this matter, *see* Comment 16 of the Department's Issues and Decision Memorandum.

Final Affirmative Determination of Critical Circumstances, in Part

On April 13, 2017, the Department preliminarily determined that critical circumstances exist for all-others but did not exist for Canfor Corporation (Canfor), Resolute FP Canada Inc. (Resolute), Tolko Marketing and Sales Ltd. (Tolko) and West Fraser Mills Ltd. (West Fraser). For this final determination, the Department has determined that critical circumstances exist for Resolute, Tolko, West Fraser, and all-others but did not exist for Canfor. For a full description of the methodology and results of the Department's critical circumstances analysis, see Final Determination Critical Circumstances Analysis Memo⁸ and Issues and Decision Memorandum at Comment 18.

Analysis of Comments Received

The issues raised in the case briefs and rebuttals by interested parties to this investigation, including Canfor, West Fraser, Tolko, Resolute and the petitioner,⁹ are addressed in the Issues and Decision Memorandum. A list of these issues is attached to this notice as Appendix II. Based on our analysis of the comments received, and our findings at verification, we made changes to the sales and costs reported by Canfor, Resolute, Tolko, and West Fraser prior to the preliminary determination. We also made changes to the margin calculations for these mandatory respondents; these changes resulted in a change to the all-others rate.

⁸ *See* Memorandum, "Calculations for Final Determination of Critical Circumstances in the Antidumping Duty Investigation of Certain Softwood Lumber Products from Canada," dated concurrently with this memorandum (Final Determination Critical Circumstances Analysis Memo).

⁹ The petitioner is the Committee Overseeing Action for Lumber International Trade Investigations or Negotiations (COALITION). The petitioner is an *ad hoc* association whose members are: U.S. Lumber Coalition, Inc.; Collum's Lumber Products, L.L.C.; Hankins, Inc.; Potlatch Corporation; Rex Lumber Company; Seneca Sawmill Company; Sierra Pacific Industries; Stimson Lumber Company; Swanson Group; Weyerhaeuser Company; Carpenters Industrial Council; Giustina Land and Timber Company; and Sullivan Forestry Consultants, Inc.

All-Others Rate

Section 735(c)(5)(A) of the Act provides that, in the final determination, the Department shall determine an estimated all-others rate for all exporters and producers not individually examined. This rate shall be an amount equal to the weighted-average of the estimated weighted-average dumping margins established for exporters and producers individually investigated, excluding any zero and *de minimis* margins, and any margins determined entirely under section 776 of the Act.

For the final determination, the Department calculated individual estimated weighted-average dumping margins for Canfor, Resolute, Tolko, and West Fraser, none of which are zero, *de minimis*, or based entirely on facts otherwise available. The Department calculated the all-others rate using a weighted-average of the estimated weighted-average dumping margins calculated for the examined respondents using each company's business proprietary data for the merchandise under consideration.¹⁰

Final Determination

The Department determines that the following estimated weighted-average dumping margins exist:

Exporter/Producer	Estimated Weighted-Average Dumping Margins (percent)
Canfor Corporation ¹¹	8.89

¹⁰ For a complete analysis of the data, please *see* the All-Others Calculation Memorandum dated concurrently with this notice.

¹¹ In the preliminary determination, the Department determined that Canfor, Canadian Forest Products Ltd., and Canfor Wood Products Marketing Ltd. are a single entity. *See* Memorandum, "Antidumping Duty Investigation of Certain Softwood Lumber from Canada: Tolko Industries Ltd. and Tolko Marketing and Sales Ltd. Preliminary Affiliation and Collapsing Memorandum," dated June 23, 2017. This decision is unchanged for this final determination.

Resolute FP Canada Inc. ¹²	3.20
Tolko Marketing and Sales Ltd. ¹³	7.22
West Fraser Mills Ltd. ¹⁴	5.57
All-Others	6.58

Continuation of Suspension of Liquidation

As noted above, the Department found that critical circumstances exist with respect to imports of merchandise under consideration from Resolute, Tolko, West Fraser, and all-others but did not exist for Canfor. In accordance with section 733(e)(2)(A) of the Act, the suspension of liquidation shall apply to unliquidated entries of shipments of softwood lumber from Canada as described in Appendix I of this notice, from Resolute, Tolko, West Fraser, and companies subject to the all-others rate that were entered, or withdrawn from warehouse, for consumption on or after the date which is 90 days before the publication of the preliminary determination. Because we did not find that critical circumstances exist with regard to Canfor, in accordance with section 735(c)(1)(B) of the Act, the Department will instruct CBP to continue to suspend

¹² In the preliminary determination, the Department determined that Resolute, Resolute Growth Canada Inc. (Resolute Growth), Abitibi-LP Engineered Wood Inc. (Abitibi-LP), Abitibi-LP Engineered Wood II Inc. (Abitibi-LP II), Forest Products Mauricie LP (Mauricie), Produits Forestiers Petit-Paris Inc. (Petit-Paris), and Société en commandite Scierie Opitciwan (Opitciwan) are a single entity. See Memorandum, “Antidumping Duty Investigation of Certain Softwood Lumber from Canada: Resolute FP Canada Inc. Preliminary Affiliation and Collapsing Memorandum,” dated June 23, 2017. This decision is unchanged for this final determination.

¹³ In the preliminary determination, the Department determined that Tolko, and Tolko Industries Ltd., and Gilbert Smith Forest Products Ltd. are a single entity. See Memorandum, “Antidumping Duty Investigation of Certain Softwood Lumber from Canada: Tolko Industries Ltd. and Tolko Marketing and Sales Ltd. Preliminary Affiliation and Collapsing Memorandum,” dated June 23, 2017. This decision is unchanged for this final determination.

¹⁴ In the preliminary determination, the Department determined that West Fraser, Blue Ridge Lumber Inc. (Blue Ridge), Manning Forest Products Ltd. (Manning), and Sundre Forest Products Inc. (Sundre) are a single entity. See Memorandum, “Antidumping Duty Investigation of Certain Softwood Lumber from Canada: West Fraser Mills Ltd. Preliminary Affiliation and Collapsing Memorandum,” dated June 23, 2017. This decision is unchanged for this final determination.

liquidation of all Canfor entries of softwood lumber from Canada as described in Appendix I of this notice, which were entered, or withdrawn from warehouse, for consumption on or after June 30, 2017, the date of publication of the *Preliminary Determination* of this investigation in the *Federal Register*. Further, pursuant to section 735(c)(1)(B)(ii) of the Act and 19 CFR 351.210(d), the Department will instruct CBP to require a cash deposit equal to the estimated weighted-average dumping margin or the estimated all-others rate, as follows: (1) The cash deposit rate for the respondents listed above will be equal to the respondent-specific estimated weighted-average dumping margin determined in this final determination; (2) if the exporter is not a respondent identified above, but the producer is, then the cash deposit rate will be equal to the respondent-specific estimated weighted-average dumping margin established for that producer of the subject merchandise; and (3) the cash deposit rate for all other producers and exporters will be equal to the all-others estimated weighted-average dumping margin.

Exclusion of Certain Softwood Lumber Products Certified By the Atlantic Lumber Board (ALB)

As noted in the scope of the investigation (Appendix I), the Department has excluded from the scope of the investigation softwood lumber products certified by the ALB as being first produced in the Provinces of Newfoundland and Labrador, Nova Scotia, or Prince Edward Island from logs harvested in Newfoundland and Labrador, Nova Scotia, or Prince Edward Island. We will instruct CBP to require that the ALB certificate be included with each entry and require that the ALB certificate of origin number be identified on each CBP Form 7501 for such entries to be excluded from the scope of the investigation. We will instruct CBP to refund cash deposits on any suspended entries after April 1, 2017 that are accompanied by the ALB certificate.

Disclosure

The Department intends to disclose to interested parties its calculations and analysis performed in this final determination within five days of any public announcement in accordance with 19 CFR 351.224(b).

International Trade Commission Notification

In accordance with section 735(d) of the Act, the Department will notify the International Trade Commission (ITC) of its final determination. Because the final determination in this proceeding is affirmative, in accordance with section 735(b)(2)(B) of the Act, the ITC will make its final determination as to whether the domestic industry in the United States is materially injured, or threatened with material injury, by reason of imports of softwood lumber from Canada no later than 45 days after the Department's final determination. If the ITC determines that material injury or threat of material injury does not exist, the proceeding will be terminated and all securities posted will be refunded or canceled. If the ITC determines that such injury does exist, the Department will issue an antidumping duty order directing CBP to assess, upon further instruction by the Department, antidumping duties on appropriate imports of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the effective date of the suspension of liquidation.

Notification Regarding Administrative Protective Orders

This notice serves as a reminder to parties subject to an administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3). Timely 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.

This determination and this notice are issued and published pursuant to sections 735(d) and 777(i)(1) of the Act and 19 CFR 351.210(c).

/S/ Gary Taverman

Gary Taverman
Deputy Assistant Secretary
for Antidumping and Countervailing Duty Operations
performing the non-exclusive functions and duties of the
Assistant Secretary for Enforcement and Compliance

November 1, 2017

Date

Appendix I

Scope of the Investigation

The merchandise covered by this investigation is softwood lumber, siding, flooring and certain other coniferous wood (softwood lumber products). The scope includes:

- Coniferous wood, sawn, or chipped lengthwise, sliced or peeled, whether or not planed, whether or not sanded, or whether or not finger-jointed, of an actual thickness exceeding six millimeters.
- Coniferous wood siding, flooring, and other coniferous wood (other than moldings and dowel rods), including strips and friezes for parquet flooring, that is continuously shaped (including, but not limited to, tongued, grooved, rebated, chamfered, V-jointed, beaded, molded, rounded) along any of its edges, ends, or faces, whether or not planed, whether or not sanded, or whether or not end-jointed.
- Coniferous drilled and notched lumber and angle cut lumber.
- Coniferous lumber stacked on edge and fastened together with nails, whether or not with plywood sheathing.
- Components or parts of semi-finished or unassembled finished products made from subject merchandise that would otherwise meet the definition of the scope above.

Finished products are not covered by the scope of this investigation. For the purposes of this scope, finished products contain, or are comprised of, subject merchandise and have undergone sufficient processing such that they can no longer be considered intermediate products, and such products can be readily differentiated from merchandise subject to this investigation at the time of importation. Such differentiation may, for example, be shown through marks of special adaptation as a particular product. The following products are illustrative of the type of merchandise that is considered “finished,” for the purpose of this scope: I-joists; assembled pallets; cutting boards; assembled picture frames; garage doors.

The following items are excluded from the scope of this investigation:

- Softwood lumber products certified by the Atlantic Lumber Board as being first produced in the Provinces of Newfoundland and Labrador, Nova Scotia, or Prince Edward Island from logs harvested in Newfoundland and Labrador, Nova Scotia, or Prince Edward Island.
- U.S.-origin lumber shipped to Canada for processing and imported into the United States if the processing occurring in Canada is limited to one or more of the following: (1) kiln drying; (2) planing to create smooth-to-size board; or (3) sanding.
- Box-spring frame kits if they contain the following wooden pieces – two side rails, two end (or top) rails and varying numbers of slats. The side rails and the end rails must be radius-cut at both ends. The kits must be individually packaged and must contain the exact number of wooden components needed to make a particular box-spring frame, with no further processing required. None of the components exceeds 1” in actual thickness or 83” in length.

- Radius-cut box-spring-frame components, not exceeding 1” in actual thickness or 83” in length, ready for assembly without further processing. The radius cuts must be present on both ends of the boards and must be substantially cut so as to completely round one corner.

Softwood lumber product imports are generally entered under Chapter 44 of the Harmonized Tariff Schedule of the United States (HTSUS). This chapter of the HTSUS covers “Wood and articles of wood.” Softwood lumber products that are subject to this investigation are currently classifiable under the following ten-digit HTSUS subheadings in Chapter 44:

4407.10.01.01; 4407.10.01.02; 4407.10.01.15; 4407.10.01.16; 4407.10.01.17; 4407.10.01.18; 4407.10.01.19; 4407.10.01.20; 4407.10.01.42; 4407.10.01.43; 4407.10.01.44; 4407.10.01.45; 4407.10.01.46; 4407.10.01.47; 4407.10.01.48; 4407.10.01.49; 4407.10.01.52; 4407.10.01.53; 4407.10.01.54; 4407.10.01.55; 4407.10.01.56; 4407.10.01.57; 4407.10.01.58; 4407.10.01.59; 4407.10.01.64; 4407.10.01.65; 4407.10.01.66; 4407.10.01.67; 4407.10.01.68; 4407.10.01.69; 4407.10.01.74; 4407.10.01.75; 4407.10.01.76; 4407.10.01.77; 4407.10.01.82; 4407.10.01.83; 4407.10.01.92; 4407.10.01.93; 4409.10.05.00; 4409.10.10.20; 4409.10.10.40; 4409.10.10.60; 4409.10.10.80; 4409.10.20.00; 4409.10.90.20; 4409.10.90.40; and 4418.99.10.00.

Subject merchandise as described above might be identified on entry documentation as stringers, square cut box-spring-frame components, fence pickets, truss components, pallet components, flooring, and door and window frame parts. Items so identified might be entered under the following ten-digit HTSUS subheadings in Chapter 44:

4415.20.40.00; 4415.20.80.00; 4418.99.90.05; 4418.99.90.20; 4418.99.90.40; 4418.99.90.95; 4421.99.70.40; and 4421.99.97.80.

Although these HTSUS subheadings are provided for convenience and customs purposes, the written description of the scope of this investigation is dispositive.

Appendix II

List of Topics in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the Investigation
- IV. Scope Comments
- V. Discussion of the Issues:

Scope Issues

- Comment 1: Definition and Examples of Finished Products in Scope Language
- Comment 2: Exclusions requested for Certain Types of Lumber Harvested from Western Red Cedar, Douglas Fir, and Hemlock Trees
- Comment 3: Previous Scope Determinations
- Comment 4: Whether Certain Products are Finished Products
- Comment 5: Craft Kits
- Comment 6: Whether Certain Scope Language Should be Removed
- Comment 7: Wood Shims
- Comment 8: Pre-Painted Wood Products
- Comment 9: I-Joists
- Comment 10: Miscellaneous Products Discussed by the Government of British Columbia (GBC) and the BC Lumber Trade Council (BCLTC)
- Comment 11: Bed-Frame Components/Crating Ladder Components
- Comment 12: U.S.-Origin Lumber Sent to Canada For Further Processing
- Comment 13: Softwood Lumber Produced in Canada from U.S.-Origin Logs
- Comment 14: Remanufactured Goods
- Comment 15: Eastern White Pine
- Comment 16: Additional Scope Issues
- Comment 16A: Whether the Department Should Conduct a Pass-Through Analysis for Independent Remanufacturers That Purchase Softwood Lumber at Arm's Length
- Comment 16B: Whether Countervailing Duties Should Only Be Applicable on a First Mill Basis
- Comment 16C: Whether the Department Should Exclude Softwood Lumber Products from New Brunswick
- Comment 16D: Whether the Department Should Finalize the Exclusion of Softwood Lumber Products from the Atlantic Provinces

General Issues

- Comment 17: Particular Market Situation
- Comment 18: Differential Pricing Analysis
- Comment 19: Whether Critical Circumstances Exist with Respect to Shipments of Certain

Softwood Lumber Imports from Canada

- Comment 20: Whether the Department Should Deduct SLA Export Tax from U.S. Price
- Comment 21: Deduction of Indirect Selling Expenses and Inventory Carrying Costs Incurred in Canada from U.S. CEP
- Comment 22: Currency Conversions in the Home Market Program
- Comment 23: Matching Criteria When Applying Arm's Length Test to Canfor's and Resolute's Home Market Sales

Company-Specific Issues

- Comment 24: Basis for Canfor's Gross Unit Price
- Comment 25: Variable Representing Canfor's Total Cost of Manufacturing
- Comment 26: Canfor's Reported Export Taxes
- Comment 27: Canfor's Electricity Costs
- Comment 28: Canfor's Reported Packing Costs
- Comment 29: Canfor's By-Product Offsets
- Comment 30: Canfor's Reconciling Items
- Comment 31: Canfor's Cost Related to Canal Flats
- Comment 32: Canfor's Gains and Losses for Derivatives
- Comment 33: Resolute's Credit Expenses
- Comment 34: Corrections to Resolute's Sales Databases as Noted in the Sales Verification Report
- Comment 35: Resolute's Corporate Level Costs
- Comment 36: Allocation of Resolute Canada's Corporate Charges
- Comment 37: Resolute Growth's G&A Expense
- Comment 38: Resolute Growth's Miscellaneous Income
- Comment 39: Resolute's Wood Segment Corporate Income and Expense Items
- Comment 40: Resolute's Long-Term Interest Income
- Comment 41: Resolute's Timber Transport Costs
- Comment 42: Resolute's Minor Cost Corrections
- Comment 43: Resolute's Byproduct Offsets
- Comment 44: Resolute's Offset for Further Processed Byproducts
- Comment 45: Resolute's Startup Adjustments
- Comment 46: Whether the Department Should Adjust Tolko's U.S. Prices to Reflect Losses on

Futures Contracts

- Comment 47: Cost of Discontinued Operations in Tolko's G&A Expenses
- Comment 48: Depreciation on Tolko's Idle Assets
- Comment 49: Exclusion of Long-term Interest Income from Tolko's Financial Expenses
- Comment 50: Byproduct Offset Adjustments for Tolko
- Comment 51: Offset for the Revenue Earned by Tolko on Sales of Self-Generated Electricity
- Comment 52: Yield Loss in Tolko's Cost of Manufacturing
- Comment 53: U.S. Price Adjustment
- Comment 54: Billing Adjustments
- Comment 55: West Fraser Reported Millcode
- Comment 56: Financial Expenses
- Comment 57: Byproduct Offset for Sales of Byproducts to Affiliated Companies
- Comment 58: Purchases of Seeds
- Comment 59: West Fraser's Cost Reconciliation/Non-Operating Expenses

VI. Recommendation