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DEPARTMENT OF COMMERCE

INTERNATIONAL TRADE ADMINISTRATION

C-122-858

Certain Softwood Lumber Products from Canada: Final Affirmative Countervailing Duty Determination, and Final Negative Determination of Critical Circumstances

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

SUMMARY: The Department of Commerce (the Department) determines that countervailable subsidies are being provided to producers and exporters of certain softwood lumber products (softwood lumber) from Canada. The period of investigation is January 1, 2015, through December 31, 2015.

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

FOR FURTHER INFORMATION CONTACT: Lana Nigro (Tolko), Toby Vandall (Canfor), Justin Neuman (JDIL), Patricia Tran (West Fraser), and Kristen Johnson (Resolute), AD/CVD Operations, Offices I and III, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-1779, (202) 482-1664, (202) 482-0486, (202) 482-1503, and (202) 482-4793, respectively.

SUPPLEMENTARY INFORMATION:

Background

On April 26, 2017, the Department published the *Preliminary Determination of Critical Circumstances*.¹ On April 28, 2017, the Department published the *Preliminary*

¹ See *Antidumping and Countervailing Duty Investigations of Certain Softwood Lumber Products from Canada*:

Determination in this countervailing duty (CVD) investigation, in which the Department preliminarily found that countervailable subsidies are being provided to producers and exporters of softwood lumber from Canada.² A summary of the events that have occurred since the Department published the *Preliminary Determination*, as well as a full discussion of the issues raised by 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 <http://access.trade.gov>, and to all parties in the Central Records Unit, room B8024 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 Determination*, Preliminary Scope Decision Memorandum, and ALB Decision Memorandum,⁴ the Department set aside a period of time for

Preliminary Determinations of Critical Circumstances, 82 FR 19219 (April 26, 2017) (*Preliminary Determination of Critical Circumstances*).

² *See Certain Softwood Lumber Products from Canada: Preliminary Affirmative Countervailing Duty Determination, and Alignment of Final Determination With Final Antidumping Duty Determination*, 82 FR 19657 (April 28, 2017) and accompanying Preliminary Decision Memorandum (Preliminary Decision Memorandum) (collectively, *Preliminary Determination*).

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

⁴ *See* Memorandum, "Certain Softwood Lumber Products from Canada: Scope Decision," dated June 23, 2017 (Preliminary Scope Decision Memorandum). In the Preliminary Scope Decision Memorandum, the Department preliminarily adopted certain exclusions from the scope of the antidumping duty (AD) and CVD investigations and stated its intention to consider expanded exclusionary language covering bed-frame components, and exclusionary

parties to raise issues regarding product coverage (*i.e.*, proposed exclusions from the scope). Certain interested parties commented on the scope of the investigation as it appeared in the *Preliminary Determination*, Preliminary Scope Decision Memorandum, and ALB Decision Memorandum. 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 and Final Scope Decision Memorandum.⁵

Verification

As provided in section 782(i) of the Tariff Act of 1930 (the Act), during June 2017, the Department conducted verification of the information submitted by the Government of British Columbia, Government of Alberta, Government of Ontario, Government of Quebec, Government of New Brunswick, Government of Nova Scotia, the respondent companies Canfor Corporation (Canfor), Resolute FP Canada Inc. (Resolute), Tolko Marketing and Sales Ltd. and Tolko Industries Ltd. (Tolko), and West Fraser Timber Co. Ltd. (West Fraser), and voluntary respondent J.D. Irving, Limited (JDIL) for use in the Department's final determination.⁶ The Department used standard verification procedures, including an examination of original source documents provided by the respondents.

language for crating ladder components, if submitted by interested parties. *See also* Memorandum, "Decision Memorandum for Exclusion of Certain Softwood Lumber Products Certified By the Atlantic Lumber Board in the Antidumping Duty and Countervailing Duty Investigations of Certain Softwood Lumber Products from Canada," dated June 23, 2017 (ALB Decision Memorandum), where the Department preliminarily excluded from the scope softwood lumber products certified by the Atlantic Lumber Board (ALB) as being first produced in the Provinces of Newfoundland and Labrador, Nova Scotia, or Prince Edward Island from logs harvested in these three provinces.

⁵ *See* Issues and Decision Memorandum; *see also* Memorandum, "Certain Softwood Lumber Products from Canada: Scope Decision," dated concurrently with, and hereby adopted by, this notice (Final Scope Decision Memorandum).

⁶ *See* Memorandum to All Interested Parties titled "Countervailing Duty Investigation of Certain Softwood Lumber Products from Canada: Verification Schedule," dated May 12, 2017.

Analysis of Subsidy Programs and Comments Received

The subsidy programs under investigation and all issues raised in the case and rebuttal briefs that were submitted by parties in this investigation are addressed in the Issues and Decision Memorandum. A list of these issues is attached to this notice as Appendix II.

Changes Since the *Preliminary Determination*

Based on the Department's analysis of the comments received and consideration of the verification reports, the Department made certain changes to the subsidy rate calculations for each of the respondents. For a discussion of the Department's changes, *see* the Issues and Decision Memorandum. As a result of these changes, the Department has also revised the "All-Others" rate calculated for the non-individually examined companies as discussed below.

All-Others Rate

In accordance with section 705(c)(1)(B)(i)(I) of the Act, the Department must determine an estimated all-others rate for all exporters and producers not individually examined. Pursuant to section 705(c)(5)(A) of the Act, this rate is normally an amount equal to the weighted average of the estimated subsidy rates established for those exporters and producers individually examined, excluding any zero and *de minimis* countervailable subsidy rates, and any rates based entirely under section 776 of the Act.

In this investigation, the Department calculated individual estimated countervailable subsidy rates for Canfor, JDIL,⁷ Resolute, Tolko, and West Fraser, that are not zero, *de minimis*, or based entirely on facts otherwise available. Therefore, pursuant to section 705(c)(5)(A) of the Act, the Department calculated the all-others rate using a weighted-average of the individual

⁷ *See MacLean-Fogg Co. v. United States*, 753 F.3d 1237 (Fed. Cir. 2014) (holding that voluntary respondents are considered "individually investigated" for purposes of calculating the all-others rate). The Department accepted JDIL as a voluntary respondent in this investigation.

estimated subsidy rates calculated for the examined respondents using each company's business proprietary data for the merchandise under consideration.⁸

Final Determination

The Department determines that the following estimated countervailable subsidy rates exist:

Company	Subsidy Rate
Canfor Corporation and its cross-owned affiliates ⁹	13.24 percent
J.D. Irving, Limited and its cross-owned affiliates ¹⁰	3.34 percent
Resolute FP Canada Inc. and its cross-owned affiliates ¹¹	14.70 percent
Tolko Marketing and Sales Ltd. and its cross-owned affiliates ¹²	14.85 percent
West Fraser Mills Ltd. and its cross-owned affiliates ¹³	18.19 percent
All-Others	14.25 percent

Final Negative Determination of Critical Circumstances

In accordance with section 703(e) of the Act, the Department preliminarily found that critical circumstances existed with respect to JDIL and the non-individually examined companies receiving the "All-Others" rate in this investigation and did not exist with respect to the respondents Canfor, Resolute, Tolko, and West Fraser. The Department received comments

⁸ See Memorandum to the File, "Calculation of the "All-Others" Rate in the Final Determination of the Countervailing Duty Investigation of Softwood Lumber Products from Canada" dated concurrently with this notice.

⁹ The Department has found the following companies to be cross-owned with Canfor Corporation: Canadian Forest Products, Ltd., and Canfor Wood Products Marketing, Ltd.

¹⁰ The Department has found the following companies to be cross-owned with JDIL: Miramichi Timber Holdings Limited, The New Brunswick Railway Company, Rothesay Paper Holdings Ltd., St. George Pulp & Paper Limited, and Irving Paper Limited.

¹¹ The Department has found the following companies to be cross-owned with Resolute: Resolute Growth Canada Inc., Resolute Sales Inc., Abitibi-Bowater Canada Inc., Bowater Canadian Ltd., Resolute Forest Products Inc., Produits Forestiers Maurice S.E.C., and 9192-8515 Quebec Inc.

¹² The Department has found the following companies to be cross-owned with Tolko: Tolko Industries Ltd., and Meadow Lake OSB Limited Partnership.

¹³ The Department has found the following companies to be cross-owned with West Fraser: West Fraser Timber Co. Ltd., West Fraser Alberta Holdings, Ltd., Blue Ridge Lumber Inc., Manning Forest Products, Ltd., Sunpine Inc., and Sundre Forest Products Inc.

concerning the preliminary affirmative determination of critical circumstances. For the final determination, the Department finds that, in accordance with 705(a)(2) of the Act, critical circumstances do not exist for all individually-examined respondents and the non-individually examined companies receiving the “All-Others” rate in this investigation. A discussion of the determination can be found in the Issues and Decision Memorandum.

Suspension of Liquidation

As a result of our *Preliminary Determination*, and pursuant to sections 703(d)(1)(B) and (2) of the Act, we instructed U.S. Customs and Border Protection (CBP) to suspend liquidation of all entries of merchandise under consideration from Canada that were entered or withdrawn from warehouse, for consumption, on or after April 28, 2017, the date of publication of the *Preliminary Determination* in the *Federal Register*.

We preliminarily determined that critical circumstances existed with respect to entries of softwood lumber from Canada made by JDIL and the non-individually examined companies receiving the “All-Others” rate in this investigation. As a result, we instructed CBP to suspend liquidation of entries that were entered, or withdrawn from warehouse, for consumption on or after January 28, 2017, which is 90 days before the date of the publication of the *Preliminary Determination* in the *Federal Register*. At that time, we instructed CBP to collect cash deposits of estimated countervailing duties for such entries at the rates determined in the *Preliminary Determination*.

In accordance with section 703(d) of the Act, we later issued instructions to CBP to discontinue the suspension of liquidation for CVD purposes for subject merchandise entered, or withdrawn from warehouse, on or after August 26, 2017, but to continue the suspension of

liquidation of all entries between January 28, 2017 (for JDIL and all-others) or April 28, 2017 (for the other individually examined respondents), and August 25, 2017, as appropriate.

Because we find critical circumstances do not exist for JDIL and the non-individually examined companies receiving the “All-Others” rate in this investigation, we will direct CBP to terminate the retroactive suspension of liquidation ordered at the *Preliminary Determination* and release any cash deposits that were required prior to April 28, 2017, consistent with section 705(c)(3) of the Act.

If the International Trade Commission (ITC) makes a final determination 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 issues a final affirmative injury determination, we will issue a CVD order, reinstate the suspension of liquidation under section 706(a) of the Act, and require a cash deposit of estimated CVDs for such entries of subject merchandise in the amounts indicated above.

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 order, if issued. Further, if an order is issued, we will instruct CBP to refund cash deposits collected on any suspended entries between April 28, 2017 (for the

other individually examined respondents), and August 25, 2017, as appropriate, 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).

ITC Notification

In accordance with section 705(d) of the Act, we will notify the ITC of our determination. In addition, we are making available to the ITC all non-privileged and non-proprietary information related to this investigation. We will allow the ITC access to all privileged and business proprietary information in our files, provided the ITC confirms that it will not disclose such information, either publicly or under an administrative protective order (APO), without the written consent of the Assistant Secretary for Enforcement and Compliance.

Notification to Interested Parties

This notice serves as a reminder to parties subject to an 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 notice are issued and published pursuant to sections 705(d) and 777(i) of the Act.

/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 Discussed in the Issues and Decision Memorandum

Summary

Background

Case History

Period of Investigation

Scope of the Investigation

I. Scope Comments

Subsidies Valuation Information

A. Allocation Period

B. Attribution of Subsidies

C. Denominators

D. Loan Interest Rate Benchmarks and Discount Rates

Analysis of Programs

A. Programs Determined To Be Countervailable

B. Programs Determined To Be Tied to Non-Subject Merchandise

C. Programs Determined Not To Provide Countervailable Benefits During the POI

D. Programs Determined Not To Be Used During the POI

E. Program Determined To Be Not Countervailable

F. Programs Deferred Until a Subsequent Administrative Review

G. New Subsidy Allegations

Analysis of Comments

General Issues

Comment 1: Whether Critical Circumstances Exist

Comment 2: Whether the Department Should Consider Company-Specific Exclusion Requests

Comment 3: Whether the Department Has the Authority to Countervail Future Assistance

Comment 4: Whether the Department Should Countervail and Apply AFA to Certain Untimely Reported Programs by JDIL and Resolute

Comment 5: Whether the Department Properly Requested Respondent Interested Parties to Report "Other Assistance"

Comment 6: Whether the Department Should Defer Examination of Certain Programs

Comment 7: Whether the Department Should Make a Finding on the NSAs

Comment 8: Whether the Department Correctly Determined if Certain Programs are Specific

Comment 9: Whether the Department Erroneously Applied its Attribution Regulations

Comment 10: Whether the Department Should Rely on Expert Reports

General Stumpage Issues

- Comment 11: Whether the Provision of Stumpage Rights Is a Financial Contribution
- Comment 12: Whether Evidence Establishes No Market Distortion and Tier-One Benchmarks Should Be Applied
- Comment 13: Whether the Department Must Compare Average Benchmark Prices to Average Transaction Prices
- Comment 14: Whether the Department Must Conduct a Pass-Through Analysis
- Comment 15: Whether the Net Benefit Calculation for Stumpage for LTAR is Correct

Alberta Stumpage Issues

- Comment 16: Benchmarking Alberta
- Comment 17: Whether the Department Should Use a U.S. Log Benchmark to Compare Respondents' Alberta Stumpage Purchases

British Columbia Stumpage Issues

- Comment 18: Whether Crown Auctions in British Columbia Generate Valid Market Prices
- Comment 19: Whether the Department Should Use Conversion Factors from the BC Dual Scale Study
- Comment 20: Whether the Department Should Rely on Log Prices from Forest2Market Instead of WDNR Prices as a Benchmark to Compare Respondents' BC Stumpage Purchases
- Comment 21: Whether U.S. PNW Log Prices Should Not Be Used as a Benchmark Because They Do Not Reflect Prevailing Market Conditions in British Columbia
- Comment 22: Whether the Department Should Use a Timbermark-Specific Annual Average Stumpage Price
- Comment 23: Whether the Department Should Consider BC Stumpage Prices on a "Stand as a Whole" Basis
- Comment 24: Whether the Department Should Grant Cost Adjustments in British Columbia
- Comment 25: Whether the Department Should Account for Differences in Grading Systems in British Columbia and the United States
- Comment 26: Whether the Department Should Adjust for a Non-Contract Profit Rate
- Comment 27: Whether the Department Should Adjust the U.S. Benchmark Price to Account for Tenure Security

New Brunswick Stumpage Issues

- Comment 28: Whether Private Stumpage Prices in New Brunswick Should be Used as Tier-One Benchmarks
- Comment 29: Whether the Department Should Use the New Brunswick Survey as a Benchmark for Stumpage for LTAR

Ontario Stumpage Issues

- Comment 30: Whether Stumpage for Ontario Crown Timber Was Subsidized During the Period of Investigation
- Comment 31: Whether Ontario's Private Market Is Distorted and Whether Ontario's Private Prices Are an Appropriate Benchmark
- Comment 32: Whether the Ontario Log Benchmark Relied on by the Department in *Lumber IV* Would Demonstrate that Ontario Crown Timber is Not Subsidized
- Comment 33: Whether Stumpage Charges Distort Ontario's Domestic Log Market and Whether a Log Price Benchmark Shows No Subsidy
- Comment 34: Whether to Estimate Ontario's Crown Timber Prices with Québec's Transposition Equation

Québec Stumpage Issues

- Comment 35: Whether the Québec Stumpage Market Is Distorted
- Comment 36: Whether the Department Made a Clerical Error in Its Calculation of the Québec Stumpage Benefit That It Should Correct in Its Final Determination
- Comment 37: Whether Resolute Pays Competitive Prices for Its Purchases of Non-TSG or Non-Tenured Timber
- Comment 38: Whether the Department Should Account for the Premiums Resolute Pays Over Auction Prices in Québec

Nova Scotia Benchmark Issues

- Comment 39: Whether NS Private Stumpage Prices Can Serve as a Tier-One Benchmark
- Comment 40: Whether the Nova Scotia Benchmark Is Comparable to the Provinces at Issue
- Comment 41: Whether Nova Scotia's Private Stumpage Survey Data Are Flawed
- Comment 42: Whether the Department Should Make Adjustments to the Nova Scotia Benchmark
- Comment 43: Whether the Department Should Make Adjustments to Stumpage Rates in Alberta, Ontario, Québec, and New Brunswick

Log Export Restraint Issues

- Comment 44: Whether the Log Export Restraint in British Columbia Restrains Log Exports
- Comment 45: Whether Log Export Restraints Impact the British Columbia Interior
- Comment 46: Whether the Log Export Process in British Columbia is a Financial Contribution
- Comment 47: Whether the Constructed Benchmark for Log Export Restraints in the *Preliminary Determination* was Correct

Purchase of Goods for MTAR Issues

- Comment 48: Whether Electricity is a Service and Therefore Whether the Purchase of Electricity by BC Hydro is a Financial Contribution
- Comment 49: Whether BC Hydro's Purchase of Electricity is Tied to Electricity

- Comment 50: Whether BC Hydro's EPA Program is Specific
- Comment 51: Which Benchmark Should the Department Use for the Purchase of Electricity for MTAR by BC Hydro
- Comment 52: Whether the GOQ's Purchase of Electricity Is Specific
- Comment 53: Whether Resolute's Electricity Sales Are Tied to Non-Subject Merchandise
- Comment 54: Whether the Department Should Use the Industrial L Rate as the Benchmark for the GOQ's Purchase of Electricity Under PAE 2011-01
- Comment 55: Whether the Industrial L Rate Benchmark Was Improperly Calculated

Grant Program Issues

- Comment 56: Whether the Canada-New Brunswick Job Grant Program is Regionally Specific
- Comment 57: Whether the Alberta Bioenergy Producer Credit Program is Countervailable
- Comment 58: Whether the Department Incorrectly Analyzed the BC Hydro Power Smart: Load Curtailment Program
- Comment 59: Whether the Department Correctly Found That the Three BC Hydro Power Smart Programs Countervailed in the *Preliminary Determination* Are *De Jure* Specific
- Comment 60: Whether Benefits Under the Load Displacement Component of the BC Hydro Power Smart Incentives Subprogram Were Tied to Non-Subject Merchandise
- Comment 61: Whether the GNB's Reimbursement of Silviculture and License Management Expenses is Countervailable
- Comment 62: Whether the New Brunswick Workforce Expansion Program and the New Brunswick Youth Employment Fund Are *De Facto* Specific
- Comment 63: Whether the PCIP Is Countervailable

Tax Program Issues

- Comment 64: Whether the Federal and Provincial SR&ED Tax Credits Are Specific
- Comment 65: Whether the Department Should Countervail the Federal and Provincial SR&ED Tax Credits That Are Purportedly Tied to Non-Subject Merchandise
- Comment 66: Whether the Department is Using the Correct Applicable Tax Rate for ACCA for Class 29 Assets
- Comment 67: Whether the Department Should Use an Alternative Methodology for Calculating the Benefit of the ACCA for Class 29 Assets
- Comment 68: Whether the ACCA for Class 29 Assets Program is Specific
- Comment 69: Whether the ACCA for Class 29 Assets is a Tax Deferral
- Comment 70: Whether the AJCTC is Specific
- Comment 71: Whether the Department Must Account for Gains and Losses in Tax Savings in the AITC Program
- Comment 72: Whether the Benefit for the Atlantic Investment Tax Credit Should be Adjusted
- Comment 73: Whether the Alberta TEFU Marked Fuel Program Provides a Countervailable Subsidy
- Comment 74: Whether the Coloured Fuel Program Evaluated in the *Preliminary Determination* Provides Countervailable Subsidies
- Comment 75: Whether the GNB's Gasoline and Fuel Tax Exemptions and Refund Program Provides a Financial Contribution and Is Specific

- Comment 76: Whether LIREPP Constitutes a Financial Contribution and Confers a Benefit on Irving Companies
- Comment 77: Whether LIREPP is Tied to Non-Subject Merchandise
- Comment 78: Whether Credits for Road Construction Are a Countervailable Subsidy
- Comment 79: Whether the Benefit of the Québec Private Forest Tax Incentive Was Overstated
- Comment 80: Whether the M&P ITC and MITC are *De Jure* Specific

Company-Specific Issues

- Comment 81: Whether to Include Kent Building Supplies Division's Sales in JDIL's Denominator
- Comment 82: Whether the Department Intended to Address the AIF Program Rather than the Business Development Program in its *Preliminary Determination*
- Comment 83: Whether to Include Sales of Downstream Products by JDIL's Cross-Owned Companies
- Comment 84: Whether to Continue to Find Programs Not Used or Not Measurable for Resolute
- Comment 85: Whether the Department Was Correct to Not Countervail Certain Ontario Programs
- Comment 86: Whether Discrepancies Identified at Resolute's Verification Should Be Corrected
- Comment 87: Whether the Department Was Correct to Not Countervail Certain Québec Programs
- Comment 88: Whether the Department Should Use Tolko's Final Stumpage Prices and Updated Supplemental Data for the Final Determination

Scope Issues

- Comment 89: Definition and Examples of Finished Products in Scope Language
- Comment 90: Exclusions Requested for Certain Types of Lumber Harvested from Western Red Cedar, Douglas Fir, and Hemlock Trees
- Comment 91: Previous Scope Determinations
- Comment 92: Whether Certain Products are Finished Products
- Comment 93: Craft Kits
- Comment 94: Whether Certain Scope Language Should be Removed
- Comment 95: Wood Shims
- Comment 96: Pre-Painted Wood Products
- Comment 97: I-Joists
- Comment 98: Miscellaneous Products Discussed by the Government of British Columbia (GBC) and the BC Lumber Trade Council (BCLTC)
- Comment 99: Bed-Frame Components/Crating Ladder Components
- Comment 100: U.S.-Origin Lumber Sent to Canada For Further Processing
- Comment 101: Softwood Lumber Produced in Canada from U.S.-Origin Logs
- Comment 102: Remanufactured Goods
- Comment 103: Eastern White Pine
- Comment 104: Whether the Department Should Conduct a Pass-Through Analysis for Independent Remanufacturers That Purchase Softwood Lumber at Arm's Length
- Comment 105: Whether Countervailing Duties Should Only Be Applicable on a First Mill Basis

Comment 106: Whether the Department Should Exclude Softwood Lumber Products from New Brunswick

Comment 107: Whether the Department Should Finalize the Exclusion of Softwood Lumber Products from the Atlantic Provinces

Conclusion