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DEPARTMENT OF COMMERCE

International Trade Administration

[A-122-838]

Notice of Final Results of Antidumping Duty Administrative Review and Notice of Final Results of Antidumping Duty Changed Circumstances Review: Certain Softwood Lumber Products From Canada

AGENCY: Import Administration, International Trade Administration, Department of Commerce.

SUMMARY: On June 14, 2004, the Department of Commerce (the Department) published the preliminary results of its first administrative review of the antidumping duty order on certain softwood lumber from Canada.

The review covers the following producers of subject merchandise: Abitibi-Consolidated Inc. (Abitibi), Buchanan Lumber Sales, Inc. (Buchanan), Canfor Corporation (Canfor), Slocan Forest Products Ltd. (Slocan), Tembec Inc. (Tembec), Tolko Industries, Inc. (Tolko), West Fraser Timber Co. Ltd. (West Fraser), and Weyerhaeuser Company (Weyerhaeuser). In addition, based on the preliminary results for these respondents selected for individual review, we have also determined a weighted-average margin for those companies that requested, but were not selected for, individual review. The period of review (POR) is May 22, 2002, through April 30, 2003. We have noted the changes made since the preliminary results below in the "Changes Since the Preliminary Results" section. The final results are listed below in the "Final Results of Review" section.

The Department also initiated a changed circumstances review on the merger of two companies, Canfor and Slocan. On September 14, 2004, the Department published the preliminary results of the antidumping duty changed circumstances review. These final results did not differ from the preliminary results.

DATES: *Effective Date:* December 20, 2004.

FOR FURTHER INFORMATION CONTACT:

Constance Handley or James Kemp, at (202) 482-0631 or (202) 482-5346, respectively; AD/CVD Operations, Office 1, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street & Constitution Avenue, NW., Washington, DC 20230.

SUPPLEMENTARY INFORMATION:

Background

On June 14, 2004, the Department published in the **Federal Register** the preliminary results of the first administrative review of the antidumping duty order on certain softwood lumber from Canada. See *Notice of Preliminary Results of Antidumping Duty Administrative Review: Certain Softwood Lumber from Canada*, 69 FR 33235 (June 14, 2004) (*Preliminary Results*). On August 5, 2004, an amended notice to the initiation and preliminary results was published. See *Notice of Amended Initiation and Amended Preliminary Results of Antidumping Duty Administrative Review: Certain Softwood Lumber Products From Canada*, 69 FR 47413 (August 5, 2004). The notice initiated a review of 22 additional companies and applied to

these companies the review-specific average margin for respondents not selected for an individual review as calculated in the *Preliminary Results*.

The Coalition for Fair Lumber Imports Executive Committee, the petitioner¹ in this case, submitted a request that the Department initiate a changed circumstances review of the antidumping duty order on certain softwood lumber products from Canada. On May 11, 2004, the Department published a notice of initiation of changed circumstances review to determine the appropriate cash deposit rate for Canfor, which merged with Slocan as of April 1, 2004. See *Initiation of Antidumping Duty Administrative Changed Circumstances Review: Certain Softwood Lumber Products From Canada*, 69 FR 26072 (May 11, 2004). The Department published the preliminary results of the changed circumstances review on September 14, 2004. See *Notice of Preliminary Results of Antidumping Duty Administrative Changed Circumstances Review: Certain Softwood Lumber Products From Canada*, 69 FR 55406 (September 14, 2004) (*Changed Circumstances Preliminary Results*). In the *Changed Circumstances Preliminary Results*, the Department determined that post-merger Canfor should be assigned a cash deposit rate reflecting a weighted-average of Canfor's and Slocan's respective cash deposit rates prior to the merger, and that the final results of the changed circumstances review would be aligned with the final results of the antidumping administrative review for the purposes of establishing the final cash deposit rate for post-merger Canfor.

We invited parties to comment on the *Preliminary Results* and the *Changed Circumstances Preliminary Results*. On August 20, 2004, we received case briefs from the above-mentioned respondents, the petitioner, and other interested parties.² The parties submitted rebuttal briefs on September 8, 2004. A public hearing was requested and held on October 6, 2004. On October 14, 2004, we also received comments on the *Changed Circumstances*.

¹ The petitioner in this case is the Coalition for Fair Lumber Imports Executive Committee. We note that during the review, submissions have been made interchangeably by the petitioner itself and by the Coalition for Fair Lumber Imports, a domestic interested party. For ease of reference, we will use the term "petitioner" to refer to submissions by either, although we recognize that the Coalition for Fair Lumber Imports is not the actual petitioner.

² Case briefs were received from the British Columbia Trade Council (BCLTC) and its Constituent Associations, Lignum Ltd. (Lignum), and the Maritime Lumber Bureau, and lumber producers located in those provinces (the Maritimes).

Preliminary Results

Scope of the Order

The products covered by this order are softwood lumber, flooring and siding (softwood lumber products). Softwood lumber products include all products classified under headings 4407.1000, 4409.1010, 4409.1090, and 4409.1020, respectively, of the Harmonized Tariff Schedule of the United States (HTSUS), and any softwood lumber, flooring and siding described below. These softwood lumber products include:

(1) Coniferous wood, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding six millimeters;

(2) Coniferous wood siding (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rabbeted, chamfered, v-jointed, beaded, molded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed;

(3) Other coniferous wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rabbeted, chamfered, v-jointed, beaded, molded, rounded or the like) along any of its edges or faces (other than wood moldings and wood dowel rods) whether or not planed, sanded or finger-jointed; and

(4) Coniferous wood flooring (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rabbeted, chamfered, v-jointed, beaded, molded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed.

Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the merchandise under investigation is dispositive. Preliminary scope exclusions and clarifications were published in three separate **Federal Register** notices.

Softwood lumber products excluded from the scope:

- Trusses and truss kits, properly classified under HTSUS 4418.90.
- I-joist beams.
- Assembled box spring frames.
- Pallets and pallet kits, properly classified under HTSUS 4415.20.
- Garage doors.
- Edge-glued wood, properly classified under HTSUS 4421.90.97.40 (formerly HTSUS 4421.90.98.40).
- Properly classified complete door frames.
- Properly classified complete window frames.
- Properly classified furniture.

Softwood lumber products excluded from the scope only if they meet certain requirements:

- *Stringers* (pallet components used for runners): if they have at least two notches on the side, positioned at equal distance from the center, to properly accommodate forklift blades, properly classified under HTSUS 4421.90.97.40 (formerly HTSUS 4421.90.98.40).

- *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 should be radius-cut at both ends. The kits should be individually packaged, they should 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 substantial cuts so as to completely round one corner.

- *Fence pickets* requiring no further processing and properly classified under HTSUS 4421.90.70, 1" or less in actual thickness, up to 8" wide, 6' or less in length, and have finials or decorative cuttings that clearly identify them as fence pickets. In the case of dog-eared fence pickets, the corners of the boards should be cut off so as to remove pieces of wood in the shape of isosceles right angle triangles with sides measuring $\frac{3}{4}$ inch or more.

- *U.S. origin lumber* shipped to Canada for minor processing and imported into the United States, is excluded from the scope of this order if the following conditions are met: (1) The processing occurring in Canada is limited to kiln-drying, planing to create smooth-to-size board, and sanding, and (2) the importer establishes to U.S. Customs and Border Protection's (CBP) satisfaction that the lumber is of U.S. origin.³

- *Softwood lumber products contained in single family home packages or kits*,⁴ regardless of tariff classification, are excluded from the

³ For further clarification pertaining to this exclusion, see the additional language concluding the scope description below.

⁴ To ensure administrability, we clarified the language of this exclusion to require an importer certification and to permit single or multiple entries on multiple days, as well as instructing importers to retain and make available for inspection specific documentation in support of each entry.

scope of the orders if the following criteria are met:

1. The imported home package or kit constitutes a full package of the number of wooden pieces specified in the plan, design or blueprint necessary to produce a home of at least 700 square feet produced to a specified plan, design or blueprint;

2. The package or kit must contain all necessary internal and external doors and windows, nails, screws, glue, subfloor, sheathing, beams, posts, connectors and, if included in purchase contract, decking, trim, drywall and roof shingles specified in the plan, design or blueprint;

3. Prior to importation, the package or kit must be sold to a retailer of complete home packages or kits pursuant to a valid purchase contract referencing the particular home design plan or blueprint, and signed by a customer not affiliated with the importer;

4. The whole package must be imported under a single consolidated entry when permitted by CBP, whether or not on a single or multiple trucks, rail cars or other vehicles, which shall be on the same day except when the home is over 2,000 square feet;

5. The following documentation must be included with the entry documents:

- A copy of the appropriate home design, plan, or blueprint matching the entry;
- A purchase contract from a retailer of home kits or packages signed by a customer not affiliated with the importer;
- A listing of inventory of all parts of the package or kit being entered that conforms to the home design package being entered;
- In the case of multiple shipments on the same contract, all items listed immediately above which are included in the present shipment shall be identified as well.

We have determined that the excluded products listed above are outside the scope of this order provided the specified conditions are met. Lumber products that CBP may classify as stringers, radius cut box-spring-frame components, and fence pickets, not conforming to the above requirements, as well as truss components, pallet components, and door and window frame parts, are covered under the scope of this order and may be classified under HTSUS subheadings 4418.90.40.90, 4421.90.70.40, and 4421.90.98.40. Due to changes in the 2002 HTSUS whereby subheading 4418.90.40.90 and 4421.90.98.40 were changed to 4418.90.45.90 and 4421.90.97.40, respectively, we are adding these subheadings as well.

In addition, this scope language has been further clarified to now specify that all softwood lumber products entered from Canada claiming non-subject status based on U.S. country of origin will be treated as non-subject U.S.-origin merchandise under the antidumping and countervailing duty orders, provided that these softwood lumber products meet the following condition: upon entry, the importer, exporter, Canadian processor and/or original U.S. producer establish to CBP's satisfaction that the softwood lumber entered and documented as U.S.-origin softwood lumber was first produced in the United States as a lumber product satisfying the physical parameters of the softwood lumber scope.⁵ The presumption of non-subject status can, however, be rebutted by evidence demonstrating that the merchandise was substantially transformed in Canada.

Analysis of Comments Received

The issues raised in the case briefs by parties to this administrative review and changed circumstances review are addressed in the Issues and Decision Memorandum from Barbara E. Tillman, Acting Deputy Assistant Secretary, to James J. Jochum, Assistant Secretary for Import Administration, (Decision Memorandum), dated December 13, 2004, which is hereby adopted by this notice. A list of the issues addressed in the Decision Memorandum is appended to this notice. The Decision Memorandum is on file in the Central Records Unit in Room B-099 of the main Commerce building, and can also be accessed directly on the Web at <http://www.ia.ita.doc.gov/frn>. The paper copy and electronic version of the Decision Memorandum are identical in content.

Changes Since the Preliminary Results

Based on our findings at verification, and analysis of comments received, we have made adjustments to the preliminary results calculation methodologies in calculating the final dumping margins in these proceedings. A brief description of the company-specific changes are discussed below. We note that for all respondents, we changed the calculation of normal value in our programming language so that the level of trade (LOT) adjustment was added to normal value instead of subtracted.

⁵ See the scope clarification message (3034202), dated February 3, 2003, to CBP, regarding treatment of U.S.-origin lumber on file in the Central Records Unit, Room B-099 of the main Commerce Building.

Abitibi

In the *Preliminary Results*, we applied the adjustment for the byproduct offset to company-wide costs, but for the final results, we applied the adjustment to the cost of the mills in each province requiring an adjustment. Therefore, we applied the adjustment for the byproduct offset for wood chips on a province-specific basis.

Slocan

In the *Preliminary Results*, the Department applied the U.S. Federal Reserve short-term interest rate in Slocan's calculations. Based on verification, the Department have now used a London Inter-Bank Offer Rate (LIBOR) in Slocan's calculations. The Department has also modified its programming language to reflect Slocan's billing adjustment fields as reported on a total per-line basis, and unlike in the *Preliminary Results*, the Department has refrained from deducting future revenues from Slocan's U.S. price.

Tembec

For wood chips sold to affiliates, we made province-specific adjustments and applied the adjustments to the mills involved in affiliated sales of wood chips within the particular province.

We recalculated Tembec's general and administrative (G&A) expense rate by allocating the corporate G&A expenses to all of its consolidated subsidiaries and joint ventures. We also revised Tembec's comparison market program to correctly incorporate all the home market verification changes.

Tolko

We adjusted Tolko's reported cost of manufacture (TOTCOM) upward to account for purchases of logs from affiliated parties at non-arm's-length prices.

West Fraser

The Department used the incorrect database in the calculation of West Fraser's cost of production in the preliminary margin calculation. Therefore, for the final results, we used West Fraser's cost file based on the length-specific prices. We also applied the adjustment for the byproduct offset for wood chips on a province-specific basis. In the *Preliminary Results*, we applied the adjustment for the byproduct offset to company-wide costs, but for the final results, we applied the adjustment to the cost of the mills in each province requiring an adjustment.

Weyerhaeuser

We have included purchased and harvested wood costs in the denominator used to calculate the adjustment factor related to miscellaneous revenues and expenses. For the *Preliminary Results*, we incorrectly applied the finger-jointing costs to all products, not just finger-jointed products. Therefore, for the final results we have revised the programming instructions to correct for this error. We have also revised Weyerhaeuser's G&A expense rate to include the closure and severance expenses incurred at the WCL and WSL level in their respective companies' G&A expense rates. In addition, we revised the headquarter parent company G&A expense rate, used to allocate the portion of the parent company expenses incurred on behalf of WCL and WSL, to exclude all charges for closure and severance expenses and a gain on a sale of a timberland located in the United States. We also changed the level of trade (LOT) classification of U.S. Vendor Managed Inventory sales from LOT 2 to LOT 1. We also recalculated U.S. inventory carrying costs using a

short-term borrowing rate associated with U.S.-dollar loans in the United States. Additionally, where necessary, we changed our formula for this calculation to include gross unit price, net of U.S. selling expenses, instead of the total cost of manufacturing (TOTCOM). Finally, we added programming language to the margin program to ensure that there were no similar matches across product characteristics for category, species, or NLGA grade group.

Final Results of Changed Circumstances Review

Based on the information provided by Canfor, and the fact that neither Canfor nor the petitioner raised any objections in their invited comments during the period following the preliminary results of this review, the Department determines that post-merger Canfor will be assigned a cash deposit rate reflecting a weighted-average of Canfor's and Slocan's respective cash deposit rates prior to the merger. Therefore, Canfor's new cash deposit rate is stated below in the "Final Results" section. The new deposit rate will become effective upon

publication of this notice in the **Federal Register**

Review-Specific Average Rate

Due to the number of mandatory selected respondents, requests by companies to be considered as voluntary respondents, and complex circumstances unique to this review, the Department was not able to review all companies under the antidumping order. Therefore, the Department has determined a review-specific weighted-average margin for those companies that requested, but were not selected for, individual review. The review-specific average rate for these companies can be found in the final results below. This is distinguished from the "All Others" Rate, which is the weighted-average margin calculated in the investigation and which continues to apply to all exporters and producers not listed below.

Final Results of Review

As a result of our review, we determine that the following weighted-average margins exist for the period of April 10, 2002, through September 30, 2003:

Producer	Weighted-average margin (percentage)
Abitibi (and its affiliates Produits Forestiers Petit Paris Inc., Produits Forestiers La Tuque Inc., and Societe En Commandite Scierie Opticivan)	3.12
Buchanan (and its affiliates Atikokan Forest Products Ltd., Long Lake Forest Products Inc., Nakina Forest Products Limited, ⁶ Buchanan Distribution Inc., Buchanan Forest Products Ltd., Great West Timber Ltd., Dubreuil Forest Products Ltd., Northern Sawmills Inc., McKenzie Forest Products Inc., Buchanan Northern Hardwoods Inc., Northern Wood, and Solid Wood Products Inc.)	4.76
Canfor ⁷ (and its affiliates Canadian Forest Products, Ltd, Lakeland Mills Ltd., The Pas Lumber Company Ltd., Howe Sound Pulp and Paper Limited Partnership, and Skeena Cellulose)	1.83
Tembec (and its affiliates Marks Lumber Ltd., Excel Forest Products, Les Industries Davidson Inc., Produits Forestiers Temrex Limited Partnership ⁸)	10.59
Tolko (and its affiliates Gilbert Smith Forest Products Ltd., Compwood Products Ltd., and Pinnacle Wood Products Ltd.)	3.85
West Fraser (and its affiliates West Fraser Forest Products Inc., and Seehta Forest Products Ltd.)	0.92
Weyerhaeuser (and its affiliates Weyerhaeuser Saskatchewan Ltd. and Monterra Lumber Mills Limited ⁹)	8.70
Review-specific average rate applicable to the following companies:	
2 by 4 Lumber Sales Ltd.	
440 Services Ltd.	
582912 B.C. Ltd. (DBA Paragon Wood Products, Lumby)	
AFA Forest Products Inc.	
A.J. Forest Products Ltd.	
A.L. Stuckless & Sons Limited	
Abitibi-LP Engineered Wood, Inc.	
Age Cedar Products	
Alberta Spruce Industries Ltd.	
Allmac Lumber Sales Ltd.	
Alpa Lumber Mills Inc.	
American Bayridge Corporation	
Apex Forest Products Inc.	
Apollo Forest Products Ltd.	
Aquila Cedar Products Ltd.	
Arbutus Manufacturing Ltd.	
Armand Duhamel et fils Inc.	
Ashley Colter (1961) Limited	
Aspen Planers Ltd.	
Associated Cedar Products.	
Atco Lumber Ltd.	
AWL Forest Products	
Bakerview Forest Products Inc.	

Producer	Weighted-average margin (percentage)
<p> Barrett Lumber Company Limited Barrette-Chapais Ltee Barry Maedel Woods & Timber Beaubois Coaticook Inc. Blanchette et Blanchette Inc. Bloomfield Lumber Limited Bois Cobodex (1995) Inc. Bois Daaquam Inc. Bois d'oeuvre Cedrico Inc. Bois Neos Inc. Bois Omega Ltee Bois Rocam Inc. Boisaco Inc. Boucher Forest Products Ltd. Bowater Canadian Forest Products Incorporated Bridgeside Higa Forest Industries Ltd. Brittania Lumber Company Limited Brouwer Excavating Ltd. Brunswick Valley Lumber Inc. Buchanan Lumber Burrows Lumber Inc. BW Creative Wood Byrnexco Inc. C.E. Harrison & Sons Ltd. Caledon Log Homes (FEWO) Caledonia Forest Products Ltd. Cambie Cedar Products Ltd. Canadian Lumber Company Ltd. Cando Contracting Ltd. Canex International Lumber Sales Ltd. Canwel Distribution Ltd. Canyon Lumber Company Ltd. Cardinal Lumber Manufacturing & Sales Inc Carrier Forest Products Ltd. Carrier Lumber Ltd. Carson Lake Lumber Cedarland Forest Products Ltd. Central Cedar Centurion Lumber Manufacturing (1983) Ltd. Chaleur Sawmills Cheminis Lumber Inc. Cheslatta Forest Products Ltd. Chisholm's (Roslin) Ltd. Choicewood Products Inc. City Lumber Sales & Services Ltd. Clair Industrial Development Corp. Ltd. (Waska) Clareco Industries Ltd Claude Forget Inc. Clearwood Industries Ltd. Coast Clear Wood Ltd. Colonial Fence Mfg. Ltd. Comeau Lumber Ltd. Commonwealth Plywood Co. Ltd. Cooper Creek Cedar Ltd. Cooperative Forestiere Laterriere Cottle's Island Lumber Co. Ltd. Coventry Forest Products Ltd. Cowichan Lumber Ltd Crystal Forest Industries Ltd. Curley's Cedar Post & Rail Cushman Lumber Co. Inc. D.S. McFall Holding Ltd. Dakeryn Industries Ltd. Deep Cove Forest Products Delco Forest Products Ltd. Delta Cedar Products Ltd. Devlin Timber Company (1992) Limited Devon Lumber Co. Ltd. Doman Forest Products Limited Doman Industries Limited Doman Western Lumber Ltd. Domexport Inc. </p>	

Producer	Weighted-average margin (percentage)
<p>Domtar Inc. Downie Timber Ltd. Duluth Timber Company Dunkley Lumber Ltd. E. Tremblay et fils Ltee E.R. Probyn Export Ltd. Eacan Timber Canada Ltd. Eacan Timber Limited Eacan Timber USA Ltd. East Fraser Fiber Co. Ltd. Eastwood Forest Products Inc. Edwin Blaikie Lumber Ltd. Elmira Wood Products Limited Elmsdale Lumber Company Limited Evergreen Empire Mills Incorporated EW Marketing F.L. Bodogh Lumber Co. Ltd. Falcon Lumber Limited Faulkener Wood Specialities Ltd. Fawcett Lumber Federated Co-operative Limited Finmac Lumber Limited Fontaine Inc. (dba J.A. Fontaine et fils Incorporee) Fraser Inc. Fraser Pacific Forest Products Inc. Fraser Pacific Lumber Company Fraser Pulp Chips Ltd. Fraserview Cedar Products Ltd Frontier Mills Inc. Georgetown Timber Limited Georgian Bay Forest Products Ltd. Gestofo Inc. Gogama Forest Products Goldwood Industries Ltd. Goodfellow Inc. Gorman Bros. Lumber Ltd. Great Lakes MSR Lumber Ltd. Greenwood Forest Products (1983) Ltd. Groupe Cedrico Inc. H.A. Fawcett & Son Limited H.J. Crabbe & Sons Ltd. Haida Forest Products Ltd. Hainesville Sawmill Ltd. Harry Freeman & Son Ltd. Hefler Forest Products Ltd. Hi-Knoll Cedar Inc. Hilmoe Forest Products Ltd. Hoeg Bros. Lumber Ltd. Holdright Lumber Products Ltd. Hudson Mitchell & Sons Lumber Inc. Hughes Lumber Specialities Inc. Hyak Speciality Wood Industrial Wood Specialities Industries Maibec Inc. Industries Perron Inc. Interior Joinery Ltd. International Forest Products Limited (Interfor) Isidore Roy Limited Ivis Wood Products J.A. Turner & Sons (1987) Limited J.D. Irving, Limited Jackpine Engineered Wood Products Inc. Jackpine Forest Products Ltd. Jamestown Lumber Company Limited Jasco Forest Products Ltd. Jointfor (3207021) Canada, Inc. Julimar Lumber Co. Limited Kenora Forest Products Limited Kent Trusses Ltd. Kenwood Lumber Ltd. Kispiox Forest Products Kruger, Inc.</p>	

Producer	Weighted-average margin (percentage)
<p> Lakeburn Lumber Limited Landmark Structural Lumber Landmark Truss & Lumber Inc. Langevin Forest Products, Inc. Langley Timber Company Ltd. Lawson Lumber Company Ltd. Lazy S Lumber Lecours Lumber Company Ledwidge Lumber Co. Ltd Leggett & Platt LeggettWood Les Bois d'Oeuvre Beaudoin & Gautheir Inc. Les Bois Lemelin Inc. Les Bois S&P Grondin Inc. Les Produits Forestiers D.G. Ltee Les Produits Forestiers Dube Inc. Les Produits Forestiers F.B.M. Inc. Les Produits Forestiers Maxibois Inc. Les Produits Forestiers Miradas Inc. Les Produits Forestiers Portbec Ltee Les Scieries du Lac St Jean Inc. Leslie Forest Products Ltd. Lignum Ltd. Lindsay Lumber Ltd. Liskeard Lumber Ltd. Littles Lumber Ltd. Lonestar Lumber Inc. Louisiana Pacific Corporation LP Canada Ltd. LP Engineered Wood Products Ltd. Lulumco Inc. Lyle Forest Products Ltd. M&G Higgins Lumber Ltd. M.F. Bernard Inc. M.L. Wilkins & Son Ltd. MacTara Limited Manitou Forest Products Ltd. Maple Creek Saw Mills Inc. Marcel Lauzon Inc. Marwood Ltd. Mary's River Lumber Materiaux Blanchette Inc. Max Meilleur & Fils Ltee McCorquindale Holdings Ltd. McNutt Lumber Company Ltd. Mercury Manufacturing Inc. Meunier Lumber Company Ltd. Mid America Lumber Midland Transport Limited Midway Lumber Mills Ltd. Mill & Timber Products Ltd. Millar Western Forest Products Ltd. Millco Wood Products Ltd. Mobilier Rustique (Beauce) Inc. Monterra Lumber Mills Limited Mountain View Specialty Products & Reload Inc. Murray A. Reeves Forestry Limited New West Lumber Ltd. N.F. Douglas Lumber Limited Nechako Lumber Co. Ltd. Newcastle Lumber Co. Inc. Nexfor Inc. Nicholson and Cates Limited Nickel Lake Lumber Norbord Industries Inc. North American Forest Products Ltd. North Enderby Timber Ltd. North Mitchell Lumber Co. Ltd. North Shore Timber Ltd. North Star Wholesale Lumber Ltd. Northchip Ltd. Northland Forest Products </p>	

Producer	Weighted-average margin (percentage)
<p> Olav Haavaldsrud Timber Company Olympic Industries Inc. Optibois Inc. P.A. Lumber & Planing Mill Pacific Lumber Remanufacturing Inc. Pacific Northern Rail Contractors Corp. Pacific Western Woodworks Ltd. Pallan Timber Products (2000) Ltd. Palliser Lumber Sales Ltd. Pan West Wood Products Ltd. Paragon Ventures Ltd. (DBA Paragon Wood Products, Grindrod) Parallel Wood Products Ltd. Pastway Planing Limited Pat Power Forest Products Corp. Paul Vallee Inc. Peak Forest Products Ltd. Peter Thomson & Sons Inc. Phoenix Forest Products Inc. Pope & Talbot Inc. Porcupine Wood Products Ltd. Portelance Lumber Capreol Ltd. Power Wood Corp. Precibois Inc. Preparabois Inc. Prime Lumber Limited Pro Lumber Inc. Produits Forestiers Labrieville Quadra Wood Products Ltd. R. Fryer Forest Products Ltd. Raintree Lumber Specialties Ltd. Ramco Lumber Ltd. Redtree Cedar Products Ltd. Redwood Value Added Products Inc. Ridgewood Forest Products Ltd. Rielly Industrial Lumber, Inc. Riverside Forest Products Ltd. Rojac Cedar Products Inc. Rojac Enterprises Inc. Rouck Bros. Sawmill Ltd. Russell White Lumber Limited Sauder Industries Limited Sawn Wood Products Schols Cedar Products Scierie Adrien Arseneault Ltee Scierie Beauchesne et Dube Inc Scierie Gaston Morin Inc. Scierie La Patrie, Inc. Scierie Landrienne Inc. Scierie Lapointe & Roy Ltee Scierie Leduc Scierie Nord-Sud Inc. Scierie West Brome Inc. Scott Lumber Ltd. Selkirk Speciality Wood Ltd. Shawood Lumber Inc. Sigurdson Bros. Logging Co. Ltd. Silvermere Forest Products Inc. Sinclar Enterprises Ltd.¹⁰ Skana Forest Products Ltd. South-East Forest Products Ltd. South River Planing Mills Inc Spray Lake Sawmills (1980) Ltd. Spruce Forest Products Ltd. Spruce Products Limited St. Anthony Lathing Mills Ltd. St. Jean Lumber (1984) Ltd. Standard Building Products Ltd. Still Creek Forest Products Ltd. Stuart Lake Lumber Co. Ltd. Stuart Lake Marketing Company Sunbury Cedar Sales Ltd. Suncoast Lumber & Milling </p>	

Producer	Weighted-average margin (percentage)
<p>Sundance Forest Industries SWP Industries Inc. Sylvanex Lumber Products Inc. T.P. Downey & Sons Ltd. Taiga Forest Products Tarpin Lumber Incorporated Teal-Jones Group Teeda Corp Terminal Forest Products Ltd. T.F. Specialty Sawmill TimberWorld Forest Products Inc. T'loh Forest Products Limited Partnership Treeline Wood Products Ltd. Triad Forest Products Ltd. Twin Rivers Cedar Products Ltd. Tyee Timber Products Ltd. United Wood Frames Inc. Usine Sartigan Inc. Vancouver Specialty Cedar Products Ltd. Vanderhoof Specialty Wood Products Vandermeer Forest Products (Canada) Ltd. Vanderwell Contractors (1971) Ltd. Vanport Canada Co. Vernon Kiln & Millwork Ltd. Visscher Lumber Inc. W.C. Edwards Lumber W.I. Woodtone Industries Inc. Welco Lumber Corporation Weldwood of Canada Limited Wentworth Lumber Ltd. Wernham Forest Products West Bay Forest Products & Manufacturing Ltd. West Can Rail Ltd. West Chilcotin Forest Products Ltd. West Hastings Lumber Products Western Cleanwood Preservers Ltd. Western Commercial Millwork Inc. Western Wood Preservers Ltd. Westmark Products Ltd. Weston Forest Corp. West-Wood Industries Ltd. White Spruce Forest Products Ltd. Wilkerson Forest Products Ltd. Williams Brothers Limited Winnipeg Forest Products, Inc Woodko Enterprises Ltd Woodland Forest Products Ltd. Woodline Forest Products Ltd. Woodtone Industries, Inc. Wynndel Box & Lumber Co. Ltd</p>	4.03.

⁶ We note that Nakina Forest Products Limited is a division of Long Lake Forest Products, Inc., an affiliate of Buchanan Lumber Sales.

⁷ As stated in the final results of changed circumstances review, Canfor's weighted-average margin is based upon a weighted-average of Canfor's and Slocan's respective cash deposit rates prior to the merger. See Memorandum from Daniel O'Brien, International Trade Compliance Analyst, to The File, Re: Cash Deposit Rate for Canfor Corporation (December 13, 2004). We also note that, during the POR, Sinclair Enterprises Ltd. (Sinclar) acted as an affiliated reseller for Lakeland, an affiliate of Canfor. In this review, we reviewed the sales of Canfor and its affiliates; therefore, Canfor's weighted-average margin applies to all sales of subject merchandise produced by any member of the Canfor Group and sold by Sinclar. As Sinclar also separately requested a review, any sales of subject merchandise produced by another manufacturer and sold by Sinclar will receive the "Review-Specific All Others" rate. Finally, we note that Canadian Forest Products, Ltd. is a wholly owned subsidiary of Canfor and will receive Canfor's weighted-average margin.

⁸ We note that Produits Forestiers Temrex Limited Partnership is the same entity as the company Produits Forestiers Temrex Usine St. Alphonse, Inc. included in the initiation notice. See Notice of Initiation of Antidumping Duty Administrative Review, 68 FR 39059 (July 1, 2003).

⁹ Based on the final results of the changed circumstances review, Monterra shall receive Weyerhaeuser's weighted-average margin until December 23, 2002; thereafter, the company will be subject to the review-specific average rate. See Notice of Final Results of Antidumping Duty Changed Circumstances Review, 68 FR 54891 (September 19, 2003).

¹⁰ See footnote 7

Assessment

The Department will determine, and CBP shall assess, antidumping duties on all appropriate entries, pursuant to 19

CFR 351.212(b). The Department calculated importer-specific duty assessment rates on the basis of the ratio of the total amount of antidumping duties calculated for the examined sales

to the total entered value of the examined sales for that importer. Where the assessment rate is above *de minimis*, we will instruct CBP to assess duties on all entries of subject merchandise by

that importer. The Department will issue appropriate assessment instructions directly to CBP within 15 days of publication of these final results of review.

Cash Deposits

Furthermore, the following deposit requirements will be effective upon publication of the final results of this administrative review for all shipments of certain softwood lumber products from Canada entered, or withdrawn from warehouse, for consumption on or after the publication date of these final results, as provided by section 751(a) of the Tariff Act of 1930 (the Act), as amended: (1) For companies covered by this review, the cash deposit rate will be the rate listed above; (2) for merchandise exported by producers or exporters not covered in this review but covered in the investigation, the cash deposit rate will continue to be the company-specific rate from the final determination in the less-than-fair-value investigation; (3) if the exporter is not a firm covered in this review or the investigation, but the producer is, the cash deposit rate will be that established for the producer of the merchandise in these final results of review or in the final determination; and (4) if neither the exporter nor the producer is a firm covered in this review or the investigation, the cash deposit rate will be 8.43 percent, the "All Others" rate established in the less-than-fair-value investigation. These deposit requirements shall remain in effect until publication of the final results of the next administrative review.

This notice also serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of antidumping duties occurred, and in the subsequent assessment of double antidumping duties.

This notice also is the only reminder to parties subject to administrative protective order (APO) of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305. Timely written notification of the return/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.

We are issuing and publishing these results and notice in accordance with sections 751(a)(1) and 777(i)(1) of the Act.

Dated: December 13, 2004.

James J. Jochum,
Assistant Secretary for Import Administration.

Appendix

I. General Issues

- Comment 1: Treatment of Countervailing Duties
- Comment 2: Collection of Cash Deposits
- Comment 3: Value-Based Cost Methodology
- Comment 4: Treatment of Non-Dumped Sales
- Comment 5: Price Reallocation
- Comment 6: Liquidation Instructions
- Comment 7: Valuation of Wood Chips
- Comment 8: Inclusion of Purchase Costs for Commingled Lumber

II. Company-Specific Issues

- Issues Specific to Abitibi*
- Comment 9: General and Administrative Expense Offset-Sale of a Line of Business
- Comment 10: Calculation of Financial Expense Ratio-Asset or Cost of Sales Allocation
- Comment 11: Cost of Machine Stress Rated Testing
- Issues Specific to Buchanan*
- Comment 12: Calculation of Buchanan's Credit Expense
- Comment 13: Assessment Rate for Buchanan Affiliates
- Issues Specific to Canfor*
- Comment 14: Sinclair as an Affiliated Reseller
- Comment 15: Treatment of Purchased Lumber as Commingled Inventory
- Comment 16: Railcar Lease Revenue
- Comment 17: Calculation of Financial Expense Ratio-Net Financial Income
- Comment 18: Calculation of General and Administrative Expenses-Sale of Land
- Comment 19: Cash Deposit Rate Instructions
- Issues Specific to Slocan*
- Comment 20: Calculation of Stumpage Costs By Species
- Comment 21: Interest Expense Calculation-Credit Expense
- Comment 22: Clerical Error Allegations
- Issues Specific to Tembec*
- Comment 23: General and Administrative Expense Rates-Consolidated vs. Producer
- Comment 24: Financial Expense Ratio-Foreign Exchange Gains and Losses
- Comment 25: Clerical Errors
- Issues Specific to Tolko*
- Comment 26: Lavington Sales
- Comment 27: Unreconciled Cost Differences
- Comment 28: Log Purchases from Affiliated Parties
- Comment 29: General and Administrative Expenses-Payments to Trade Council
- Comment 30: Allocation of Mixed-Length Tallies
- Issues Specific to West Fraser*
- Comment 31: Exemption from Administrative Review

- Comment 32: Length-Specific Background Prices
- Comment 33: Start-Up Adjustment
- Issues Specific to Weyerhaeuser*
- Comment 34: Freight Calculations
- Comment 35: General and Administrative Expense Calculation—Severance and Closure Sale of Timber Mill
- Comment 36: British Columbia Coastal's Log Costs
- Comment 37: Below-Cost Sales
- Comment 38: Level of Trade Classification of Home Market and U.S. Vendor Managed Inventory Sales
- Comment 39: Interest Rate for U.S. Inventory Carrying Costs
- Comment 40: Clerical Errors
- Comment 41: Clerical Errors in Cost Calculation
- Issues Specific to Lignum*
- Comment 42: Respondents Selected for Administrative Review
- Issues Specific to the Changed Circumstances Review*
- Comment 43: Changed Circumstances Review

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DEPARTMENT OF COMMERCE

International Trade Administration

A-428-825

Stainless Steel Sheet and Strip in Coils From Germany; Notice of Final Results of Antidumping Duty Administrative Review

AGENCY: Import Administration, International Trade Administration, Department of Commerce.

SUMMARY: On August 6, 2004, the Department of Commerce (the Department) published the preliminary results of administrative review of the antidumping order covering stainless steel sheet and strip in coils from Germany. *See Stainless Steel Sheet and Strip in Coils from Germany; Notice of Preliminary Results of Antidumping Duty Administrative Review*, 69 FR 47900 (August 6, 2004) (*Preliminary Results*). The merchandise covered by this order is stainless steel sheet and strip in coils as described in the "Scope of the Review" section of the **Federal Register** notice. The period of review (POR) is July 1, 2002, through June 30, 2003. We invited parties to comment on our *Preliminary Results*. Based on our analysis of the comments received, we have made changes in the margin calculations. Therefore, the final results differ from the preliminary results. The final weighted-average dumping margin for the reviewed firm is listed below in the section entitled "Final Results of the Review."

EFFECTIVE DATE: December 20, 2004.