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POR: 01/01/2015 – 12/31/2015
Expedited Review
Public Document
E&C/OI & OIII: Team

DATE: December 21, 2018

MEMORANDUM TO: P. Lee Smith
Deputy Assistant Secretary
for Policy and Negotiations

FROM: James Maeder
Associate Deputy Assistant Secretary
for Antidumping and Countervailing Duty Operations
performing the duties of Deputy Assistant Secretary
for Antidumping and Countervailing Duty Operations

SUBJECT: Decision Memorandum for the Preliminary Results of Expedited
Review of the Countervailing Duty Order on Certain Softwood
Lumber Products from Canada

SUMMARY

Commerce¹ is conducting an expedited review of the CVD order on softwood lumber from Canada for the period January 1, 2015, through December 31, 2015. We preliminarily determine that countervailable subsidies are being provided to certain producers and exporters of softwood lumber for which this expedited review is being conducted.

BACKGROUND

A. Initiation and Case History

On January 3, 2018, Commerce published the CVD order on softwood lumber from Canada.²

On January 11, 2018, the GOC, GOA, GBC, GOO, and GOQ suggested a process for considering the requests for expedited review that Commerce would be receiving following issuance of the *Order*.³ On January 12, 2018, the petitioner submitted a reply to the proposal presented by the GOC and provincial governments.⁴ On January 23, 2018, the petitioner requested that Commerce deny any request for an expedited review if the requestor does not

¹ Abbreviations and short-cites used throughout this memorandum are available in Appendix I.

² See *Order*.

³ See GOC Proposal for Expedited Review.

⁴ See Petitioner Reply to GOC Proposal for Expedited Review.

meet the criteria required under the statute.⁵ On February 2, 2018, the petitioner provided comments on certain methodological issues raised by an expedited review.⁶ On February 2, 2018, certain Canadian parties⁷ submitted rebuttal comments to the petitioner's January 23, 2018, argument that Commerce should not conduct an expedited review.⁸ On February 6, 2018, the GOC provided draft certifications that Commerce could use to facilitate the expedited review.⁹ On February 7, 2018, the petitioner provided comments on the GOC's proposed certifications.¹⁰ On February 12, 2018, certain Canadian parties¹¹ filed comments in response to the petitioner's February 2, 2018, letter regarding Commerce's conduct of an expedited review, and in response to the petitioner's February 7, 2018, letter responding to Canada's proposed certifications.¹² On February 23, 2018, the GNB and NBLP filed comments regarding the petitioner's objection to and comments on an expedited review.¹³

Between January 10, 2018, and February 22, 2018, Commerce officials met separately with counsel for the petitioner and counsel for certain Canadian parties to discuss the comments they filed regarding the expedited review process.¹⁴

On March 1, 2018, in accordance with 19 CFR 351.214(k), Commerce initiated an expedited review of the *Order* for 34 companies that requested a review.¹⁵ Subsequently, 25 companies withdrew their requests for a review, and Commerce published a notice of partial rescission of this expedited review on May 21, 2018.¹⁶ The remaining producers and exporters of softwood lumber for which this expedited review is being conducted are: Fontaine Inc., Les Produits Forestiers D&G Ltée, Marcel Lauzon Inc., Mobilier Rustique (Beauce) Inc., North American Forest Products Ltd., Groupe Matra (Produits Matra Inc. and Sechoirs de Beauce Inc.),¹⁷ Scierie Alexandre Lemay & Fils Inc., and Roland Boulanger & Cie Ltée (collectively, the expedited review companies or respondents).

⁵ See Petitioner Objection to Expedited Review.

⁶ See Petitioner Comments on Conduct of Expedited Review.

⁷ The Canadian Parties were the GOC, GOA, GBC, GNB, GOO, GOQ, and CIFQ.

⁸ See Canadian Parties Rebuttal to Petitioner's January 23, 2018 Comments.

⁹ See GOC Proposed Certifications.

¹⁰ See Petitioner Comments on GOC Proposed Certifications.

¹¹ The Canadian Parties were the GOC, GOA, GBC, GOO, GOQ, ASLTC, and CIFQ.

¹² See Canadian Parties Response to Petitioner Objections to Conducting an Expedited Review.

¹³ See GNB and NBLP Response to Petitioner Submissions.

¹⁴ See January 10, 2018 *Ex Parte* Meeting with Counsel for the GOC; February 5, 2018 *Ex Parte* Meeting with Counsel for the Petitioner; and February 22, 2018 *Ex Parte* Meeting with Counsel for the GOC and Counsel for the GBC.

¹⁵ See *Initiation Notice*.

¹⁶ See *Partial Rescission Notice*.

¹⁷ Produits Matra Inc. and Sechoirs de Beauce Inc. submitted separate requests for expedited review. However, based on record evidence, Commerce has preliminarily determined that the companies are cross-owned affiliates. See discussion below in "Attribution of Subsidies."

B. Questionnaires and Responses

Initial Questionnaire

On March 6, 2018, Commerce issued the Initial Questionnaire to the companies that requested an expedited review.¹⁸ On March 13, 2018, the GOC submitted a list of issues identified in the Initial Questionnaire and requested clarification.¹⁹ Also, on March 13, 2018, Fontaine notified Commerce of difficulties that it identified when responding to the Initial Questionnaire.²⁰ On March 15, 2018, certain Canadian Parties²¹ requested clarification of sections of the Initial Questionnaire.²² On March 16, 2018, the petitioner filed comments on the March 15, 2018, request for clarification of the questionnaire.²³

On March 15, 2018, Commerce officials met with counsel to the GOC and counsel to certain expedited review companies to respond to their requests for clarification with regard to sections and questions included in the Initial Questionnaire.²⁴

2. Affiliation & Usage Responses – Respondents

We received affiliation and program usage responses from the expedited review companies on March 20, and 21, 2018.²⁵ Between March 28, 2018, and April 3, 2018, we received comments from the petitioner on the affiliation/usage responses filed by certain expedited review companies.²⁶

3. Primary Questionnaire Responses – Respondents

We received initial questionnaire responses from the expedited review companies between April 12, and 17, 2018.²⁷ On April 27, and May 1, 2018, we received comments from the petitioner on

¹⁸ See Initial Questionnaire.

¹⁹ See GOC Request for Clarification.

²⁰ See Fontaine Difficulty Responding to Questionnaire.

²¹ The Canadian Parties were Aquila Cedar Products Ltd., Canadian Bavarian Millwork and Lumber, Canyon Lumber Company Ltd., Cedarline Industries Ltd., Central Cedar Ltd., Deep Cove Forest Products Inc., Fraserview Cedar Products, Leslie Forest Products Ltd., North Enderby Timber Ltd., Pacific Lumber Remanufacturing Inc., Power Wood Corp., and Rielly Lumber Inc.

²² See Canadian Parties Request for Clarification.

²³ See Petitioner Comments on Questionnaire Clarification Request.

²⁴ See March 15, 2018 *Ex Parte* Meeting with Counsel to the GOC and Counsel to the Expedited Review Companies.

²⁵ See D&G Usage QNR Response; Fontaine Usage QNR Response; Lemay Usage QNR Response; Matra Usage QNR Response; MLI Usage QNR Response, NAFP Usage QNR Response; Roland Usage QNR Response; Rustique Usage QNR Response; and Sechoirs Usage QNR Response.

²⁶ See Petitioner Comments on Fontaine Usage Response; Petitioner Comments on Lemay Usage Response; Petitioner Comments on Matra & Sechoirs Usage Response; Petitioner Comments on NAFP Usage Response; and Petitioner Comments on Roland Usage Response.

²⁷ See D&G Primary QNR Response; Fontaine Primary QNR Response; Lemay Primary QNR Response; Matra Primary QNR Response; MLI Primary QNR Response, NAFP Primary QNR Response; Roland Primary QNR Response; Rustique Primary QNR Response; and Sechoirs Primary QNR Response.

the initial questionnaire responses filed by certain expedited review companies.²⁸

4. *Supplemental Questionnaires and Responses*

We issued supplemental questionnaires to the GOC and the involved provincial governments between April 13, 2018, and October 2, 2018.²⁹ We received responses to the supplemental questionnaires between April 30, 2018, and October 16, 2018.³⁰

We issued company-specific supplemental questionnaires between May 9, 2018, and September 14, 2018. Specifically, we sent the following supplemental questionnaires: to D&G on May 9, June 27, and July 16, 2018;³¹ to Fontaine on May 10, and July 12, 2018;³² to Lemay on May 10, June 15, and July 3, 2018;³³ to Groupe Matra on May 9, May 11, June 29, August 10, and September 14, 2018;³⁴ to MLI on May 10, and June 22, 2018;³⁵ to NAFP on May 10, 2018;³⁶ to Roland on May 9, May 10, May 24, June 27, August 6, and September 14, 2018;³⁷ and to Rustique on May 10, and June 15, 2018.³⁸

We received responses to the supplemental questionnaire responses as follows: from D&G on May 23, July 11, and July 25, 2018;³⁹ from Fontaine on May 24, and July 25, 2018;⁴⁰ from Lemay on May 25, June 25, and July 13, 2018;⁴¹ from Groupe Matra on May 11, May 14, May 25, July 19, July 20, July 20, September 5, October 1, and October 8, 2018;⁴² from MLI on May

²⁸ See Petitioner Comments on Primary QNR Responses; and Petitioner Comments – Request to Reject Unsolicited Matra QNR Response.

²⁹ See GOC April 13th SQ; Addendum to GOC April 13th SQ; GOC May 1st SQ; GOQ May 24th SQ; GOQ June 19th SQ; GOC June 27th SQ; GOC August 6th SQ; GOQ August 10th SQ; GOC August 28th SQ; GNB August 29th SQ; GOC September 14th SQ; GOQ September 14th SQ; GOQ September 26th SQ; and GOQ October 2nd SQ.

³⁰ See GNB April 30th SQNR Response; GOC May 7th SQNR Response; GBC May 7th SQNR Response; GNB May 7th SQNR Response; GOQ May 7th SQNR Response; GOQ May 10th Translation; GOC May 16th SQNR Response; GOQ May 18th SQNR Response; GOC May 21st SQNR Response; GOQ June 7th SQNR Response; GOQ July 10th SQNR Response; GOC July 17th SQNR Response; GOQ August 17th SQNR Response; GOC September 4th SQNR Response; GOC September 7th Translations; GOC September 17th SQNR Response; GOQ September 28th SQNR Response; GOC October 5th SQNR Response; GOQ October 11th SQNR Response; GOC October 12th Translations; and GOQ October 16th SQNR Response.

³¹ See D&G May 9th SQ; D&G June 27th SQ; and D&G July 16th SQ.

³² See Fontaine May 10th SQ; and Fontaine July 12th SQ.

³³ See Lemay May 10th SQ; Lemay June 15th SQ; and Lemay July 3rd SQ.

³⁴ See Groupe Matra May 9th SQ; Groupe Matra May 11th SQ; Groupe Matra June 29th SQ; Groupe Matra August 10th SQ; and Groupe Matra September 14th SQ.

³⁵ See MLI May 10th SQ; and MLI June 22nd SQ.

³⁶ See NAFP May 10th SQ.

³⁷ See Roland May 9th SQ; Roland May 10th SQ; Roland May 24th SQ; Roland June 27th SQ; Roland August 6th SQ; and Roland September 14th SQ.

³⁸ See Rustique May 10th SQ; and Rustique June 15th SQ.

³⁹ See D&G May 23rd SQNR Response; D&G July 11th SQNR Response; and D&G July 25th SQNR Response.

⁴⁰ See Fontaine May 24th SQNR Response; and Fontaine July 25th SQNR Response.

⁴¹ See Lemay May 25th SQNR Response; Lemay June 25th SQNR Response; and Lemay July 13th SQNR Response.

⁴² See Groupe Matra May 11th SQNR Response; Groupe Matra May 14th SQNR Response Addendum; Groupe Matra May 25th SQNR Response; Groupe Matra July 19th SQNR Response; Groupe Matra English Translation SQNR Response; Groupe Matra July 30th SQNR Response Addendum; Groupe Matra September 5th SQNR Response; Groupe Matra October 1st SQNR Response; and Groupe Matra October 8th Follow-Up Translations.

23, July 9, and October 9, 2018;⁴³ from NAFP on May 24, 2018;⁴⁴ from Roland on May 14, May 23, June 5, July 11, August 20, and September 28, 2018;⁴⁵ and from Rustique on May 24, and June 22, 2018.⁴⁶

Between May 7, and June 14, 2018, we received comments from the petitioner on the supplemental questionnaire responses filed by the GOC and certain expedited review companies.⁴⁷

C. Additional Subsidy Allegations

On March 8, 2018, the petitioner filed allegations of additional subsidies available to Canadian producers and exporters of softwood lumber.⁴⁸ On March 16, 2018, the GOC requested consultations regarding the NSAs.⁴⁹ Commerce officials held consultations with the GOC on April 3, 2018.⁵⁰ On April 4, 2018, the GOC, GNB, and GOQ filed written comments in response to the petitioner's NSAs.⁵¹ On April 11, 2018, Commerce initiated on certain of the alleged subsidy programs administered by the GNB and GOQ and issued a NSA questionnaire to the respective governments and expedited review companies.⁵² The GNB, GOQ, and the expedited review companies timely filed their NSA questionnaire responses on May 2, 2018.⁵³

D. Factual Information Submissions

We received factual information containing benchmark information, corrections to questionnaire responses, and other information from certain interested parties.⁵⁴ We received rebuttal comments/factual information between May 25, 2018, and July 25, 2018.⁵⁵

⁴³ See MLI May 23rd SQNR Response; and MLI July 9th SQNR Response.

⁴⁴ See NAFP May 24th SQNR Response.

⁴⁵ See Roland May 14th SQNR Response; Roland May 23rd SQNR Response; Roland June 5th SQR Response; Roland July 11th SQNR Response; Roland August 20th SQNR Response; and Roland September 28th SQNR Response.

⁴⁶ See Rustique May 24th SQNR Response; and Rustique June 22nd SQNR Response.

⁴⁷ See Petitioner Comments – Request to Reject Unsolicited Sechoirs QNR Response; Petitioner Comments – Request to Reject Unsolicited MLI QNR Response; Petitioner Comments – Matra Group SQNR Response I; Petitioner Comments – GOC SQNR Response; Petitioner Comments – Matra Group SQNR Response II; Petitioner Comments – Matra Group SQNR Response III; and Petitioner Comments – Correction of Respondents' SQNR Responses.

⁴⁸ See NSA Submission.

⁴⁹ See GOC Request for NSA Consultations.

⁵⁰ See April 3, 2018 *Ex Parte* Meeting with Counsel for the GOC.

⁵¹ See GOC NSA Consultations Paper.

⁵² See NSA Memorandum; and NSA Questionnaire.

⁵³ See GNB NSA QNR Response; GOQ NSA QNR Response; D&G NSA QNR Response; Fontaine NSA QNR Response; Lemay NSA QNR Response; Matra NSA QNR Response; MLI NSA QNR Response, NAFP NSA QNR Response; Roland NSA QNR Response; Rustique NSA QNR Response; and Sechoirs NSA QNR Response.

⁵⁴ See GOC May 16th SQNR Response at Other Factual Information (pages GOC-ER-SUPP2-105 and -106; Exhibit GOC-ER-SUPP2-CRA-ACCA-1; Exhibit GOC-ER-SUPP2-CRA-ACCA-1; and Exhibit GOC-ER-SUPP2-STUMP); and Petitioner Benchmark Information for GNB Land Tax Incentives.

⁵⁵ See Petitioner Comments - GOC SQNR Response; and GNB Rebuttal Benchmark Information.

E. Postponement of the Preliminary Results

On August 16, 2018, we postponed the deadline for the preliminary results of this expedited review from August 28, 2018, to December 7, 2018.⁵⁶ On December 6, 2018, we postponed the deadline for the preliminary results by an additional 14 days from December 7, 2018, to December 21, 2018.⁵⁷

F. Verification

Between September 18, 2018, and October 15, 2018, Commerce issued verification outlines to the expedited review companies, GOC, GOQ, and GNB.⁵⁸ From September 25, 2018, to October 29, 2018, Commerce conducted verification of the questionnaire responses of the expedited review companies, GOC, GOQ, and GNB. We released the verification reports between October 23, 2018, and November 16, 2018.⁵⁹

G. Pre-Preliminary Results and Verification Comments

On July 31, 2018, the petitioner submitted comments regarding the preliminary calculation of subsidy rates for the expedited review companies.⁶⁰ On August 10, 2018, NAFP submitted pre-preliminary results comments.⁶¹ On August 16, 2018, the GOC submitted pre-preliminary results comments.⁶²

On November 15, 2015, the petitioner submitted comments on the Groupe Matra verification.⁶³ On November 20, 2018, the petitioner filed comments on the GNB's verification.⁶⁴ On November 20, 2018, Commerce requested that parties submit any additional comments regarding the preliminary calculation of subsidy rates for the expedited review companies by November 27, 2018.⁶⁵ On November 27, 2018, Rustique submitted pre-preliminary results comments.⁶⁶ On November 27, 2018, the GNB submitted a response to the petitioner's November 20, 2018, comments.⁶⁷

⁵⁶ See Postponement Memorandum.

⁵⁷ See Second Postponement Memorandum.

⁵⁸ See D&G Verification Outline; Fontaine Verification Outline; Lemay Verification Outline; Groupe Matra Verification Outline; MLI Verification Outline; NAFP Verification Outline; Roland Verification Outline; Rustique Verification Outline; GOC Verification Outline; GOQ Verification Outline; and GNB Verification Outline.

⁵⁹ See D&G Verification Report; Fontaine Verification Report; Lemay Verification Report; Groupe Matra Verification Report; MLI Verification Report; NAFP Verification Report; Roland Verification Report; Rustique Verification Report; GOC Verification Report; GOQ Verification Report; and GNB Verification Report.

⁶⁰ See Petitioner Pre-Prelim Comments.

⁶¹ See NAFP Pre-Prelim Comments.

⁶² See GOC Pre-Prelim Comments.

⁶³ See Petitioner Comments – Matra Group Verification.

⁶⁴ See Petitioner Comments – GNB Verification.

⁶⁵ See Pre-Prelim Comment Deadline Memorandum.

⁶⁶ See Rustique Pre-Prelim Comments.

⁶⁷ See GNB Comments.

H. Expedited Review Period

In accordance with 19 CFR 351.214(k)(3)(i), the POR for this expedited review is the POI that resulted in the publication of the *Order*. Thus, the POR is January 1, 2015, through December 31, 2015.

SCOPE OF THE ORDER

The merchandise covered by this order 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 order. 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 order 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 order:

- 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 HTSUS. This chapter of the HTSUS covers "Wood and articles of wood." Softwood lumber products that are subject to this order 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; 4407.11.00.01; 4407.11.00.02; 4407.11.00.42; 4407.11.00.43; 4407.11.00.44; 4407.11.00.45; 4407.11.00.46; 4407.11.00.47; 4407.11.00.48; 4407.11.00.49; 4407.11.00.52; 4407.11.00.53; 4407.12.00.01; 4407.12.00.02; 4407.12.00.17; 4407.12.00.18; 4407.12.00.19; 4407.12.00.20; 4407.12.00.58; 4407.12.00.59; 4407.19.05.00; 4407.19.06.00; 4407.19.10.01; 4407.19.10.02; 4407.19.10.54; 4407.19.10.55; 4407.19.10.56; 4407.19.10.57; 4407.19.10.64; 4407.19.10.65; 4407.19.10.66; 4407.19.10.67; 4407.19.10.68; 4407.19.10.69; 4407.19.10.74; 4407.19.10.75; 4407.19.10.76; 4407.19.10.77; 4407.19.10.82; 4407.19.10.83; 4407.19.10.92; 4407.19.10.93; 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 4418.99.10.00.⁶⁸

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 order is dispositive.

⁶⁸ See HTSUS Memorandum.

SUBSIDIES VALUATION

A. Allocation Period

Commerce normally allocates the benefits from non-recurring subsidies over the AUL of renewable physical assets used in the production of subject merchandise. Consistent with the *Lumber V Final*, Commerce finds the AUL in this proceeding to be 10 years, pursuant to 19 CFR 351.524(d)(2) and the U.S. Internal Revenue Service's 1977 Class Life Asset Depreciation Range System.⁶⁹ Commerce notified the expedited review companies of the 10-year AUL in the Initial Questionnaire⁷⁰ and requested data accordingly. No party to this expedited review has disputed the allocation period.

Furthermore, for non-recurring subsidies, we applied the "0.5 percent test," as described in 19 CFR 351.524(b)(2). Under this test, we divide subsidy amounts approved under a given program in a particular year by the relevant sales value (*e.g.*, total sales or export sales) for the same year. If the amount of the subsidies is less than 0.5 percent of the relevant sales value, then the benefits are allocated to the year of receipt rather than across the AUL.

B. Attribution of Subsidies

In accordance with 19 CFR 351.525(b)(6)(i), Commerce normally attributes a subsidy to the products produced by the company that received the subsidy. However, 19 CFR 351.525(b)(6)(ii)-(v) provides additional rules for the attribution of subsidies received by respondents with cross-owned affiliates. Subsidies to the following types of cross-owned affiliates are covered in these additional attribution rules: (ii) producers of the subject merchandise; (iii) holding companies or parent companies; (iv) producers of an input that is primarily dedicated to the production of the downstream product; or (v) an affiliate producing non-subject merchandise that otherwise transfers a subsidy to a respondent. Further, 19 CFR 351.525(c) provides that benefits from subsidies provided to a trading company which exports subject merchandise shall be cumulated with benefits from subsidies provided to the firm producing the subject merchandise that is sold through the trading company, regardless of affiliation.

According to 19 CFR 351.525(b)(6)(vi), cross-ownership exists between two or more corporations where one corporation can use or direct the individual assets of the other corporation(s) in essentially the same ways it can use its own assets. This section of Commerce's regulations states that this standard will normally be met where there is a majority voting ownership interest between two corporations or through common ownership of two (or more) corporations. The *CVD Preamble* to the regulations further clarifies Commerce's cross-ownership standard.⁷¹ According to the *CVD Preamble*, relationships captured by the cross-ownership definition include those where:

⁶⁹ See *Lumber V Final* IDM at Allocation Period. See also *Lumber V Prelim* PDM at Allocation Period.

⁷⁰ See Initial Questionnaire at AUL Appendix.

⁷¹ See *CVD Preamble*, 63 FR at 65401-02.

{T}he interests of two corporations have merged to such a degree that one corporation can use or direct the individual assets (or subsidy benefits) of the other corporation in essentially the same way it can use its own assets (or subsidy benefits) . . . Cross-ownership does not require one corporation to own 100 percent of the other corporation. Normally, cross-ownership will exist where there is a majority voting ownership interest between two corporations or through common ownership of two (or more) corporations. In certain circumstances, a large minority voting interest (for example, 40 percent) or a “golden share” may also result in cross-ownership.⁷²

Thus, Commerce’s regulations make clear that the agency must look at the facts presented in each case in determining whether cross-ownership exists.

The Court of International Trade has affirmed as lawful Commerce’s authority to attribute subsidies based on whether a company could use or direct the subsidy benefits of another company in essentially the same way it could use its own subsidy benefits.⁷³

1. D&G

D&G identified the following companies and responded to Commerce’s questionnaires on their behalf:⁷⁴

- Gesco-Star
- Portbec
- Startrees

D&G reports the following roles for each of the companies:

- D&G: Sawmill that produces and exports softwood lumber.
- Gesco-Star: A holding company.
- Portbec: Remanufacturer and wholesaler of softwood lumber.
- Startrees: Forestry investment company that owns woodlots and purchases and sells logs.

We preliminarily determine that D&G, Gesco-Star, Portbec, and Startrees are cross-owned companies, all under common control, within the meaning of 19 CFR 351.525(b)(6)(vi). Because D&G and Portbec are both producers of softwood lumber, we are attributing the benefit from subsidies that D&G received to the combined sales (net of intercompany sales) of D&G and Portbec, in accordance with 19 CFR 351.525(b)(6)(ii). We are attributing the benefit from subsidies that Startrees, an input supplier of logs, received to the combined sales (net of intercompany sales) of Startrees, D&G, and Portbec in accordance with 19 CFR 351.525(b)(6)(iv). We are preliminarily attributing the benefit from subsidies that Gesco-Star, a holding company, received to its revenue in accordance with 19 CFR 351.525(b)(6)(iii).

⁷² *Id.*, 63 FR at 65401.

⁷³ *See FFC*, 166 F. Supp. 2d at 600-04.

⁷⁴ *See* D&G Usage QNR Response; D&G Primary QNR Response at D&G General Questions, Gesco-Star General Questions, Portbec General Questions, and Startrees General Questions; and D&G Verification Report at 3-4.

We preliminarily find no evidence that Portbec received assistance under any of the programs under examination in this review.

2. *Fontaine*

Fontaine identified the following companies and responded to Commerce's questionnaires on their behalf:⁷⁵

- Natanis
- PJPF
- PNF

Fontaine reports the following roles for each of the companies:

- Fontaine: Sawmill that produces the subject merchandise.
- Natanis: Holding company.
- PJPF: Cross-owned input supplier during the AUL.
- PNF: Primarily a holding company. Provided inputs, services and land to Fontaine.

We preliminarily determine that Fontaine, Natanis, PJPF, and PNF are cross-owned companies, all under common control, within the meaning of 19 CFR 351.525(b)(6)(vi). Because Fontaine is the sole producer of softwood lumber, we are attributing the benefit from subsidies that Fontaine received to its sales, in accordance with 19 CFR 351.525(b)(6)(i). We preliminarily find no evidence that Natanis, PJPF, or PNF received assistance under any of the programs under examination in this review.

3. *Lemay*

Lemay identified the following companies and responded to Commerce's questionnaires on their behalf:⁷⁶

- Scierie Lemay
- Bois Lemay
- Industrie Lemay

Lemay reports the following roles for each of the companies:

- Scierie Lemay: Sawmill that produces and exports softwood lumber.
- Bois Lemay: produces the subject merchandise, and conducts processing activities, such as drying, planing, and wrapping, for Scierie Lemay.
- Industrie Lemay: A holding company.

⁷⁵ See Fontaine Usage QNR Response at 5; Fontaine Primary QNR Response; and Fontaine SQ2R Response at Appendix A.

⁷⁶ See Lemay Usage QNR Response; and Lemay Primary QNR Response at Lemay General Questions, Bois Lemay General Questions, and Industrie Lemay General Questions.

We preliminarily determine that Scierie Lemay, Bois Lemay, and Industrie Lemay are cross-owned companies, all under common control, within the meaning of 19 CFR 351.525(b)(6)(vi). Because Scierie Lemay and Bois Lemay are both producers of softwood lumber, we are attributing the benefit from subsidies that Scierie Lemay and Bois Lemay received to the combined sales (net of intercompany sales) of Scierie Lemay and Bois Lemay, in accordance with 19 CFR 351.525(b)(6)(ii). We are preliminarily attributing the benefit from subsidies that Industrie Lemay, a holding company, received to its revenue in accordance with 19 CFR 351.525(b)(6)(iii).

4. *Groupe Matra*

Groupe Matra identified the following companies and responded to Commerce's questionnaires on their behalf:⁷⁷

- Matra
- Sechoirs
- Bois Ouvre

Groupe Matra reports the following roles for each of the companies:

- Matra: Produces and exports softwood lumber.
- Sechoirs: Produces and exports softwood lumber.
- Bois Ouvre: Manufactures and processes wood bought by its wholly-owned parent company, Sechoirs, into softwood lumber, which is later sold by Sechoirs.

As noted above, there were separate requests filed for an expedited review of both Matra and Sechoirs. Nonetheless, we preliminarily determine that Matra, Sechoirs, and Bois Ouvre are cross-owned companies, all under common control, within the meaning of 19 CFR 351.525(b)(6)(vi). We are therefore attributing the benefit from subsidies that Matra, Sechoirs, Bois Ouvre (collectively, Groupe Matra) received to their combined sales (net of intercompany sales), in accordance with 19 CFR 351.525(b)(6)(ii). Thus, we are determining one CVD rate for Groupe Matra, rather than separate rates for Matra and Sechoirs.

5. *MLI*

MLI identified the following companies and responded to Commerce's questionnaires on their behalf:⁷⁸

- PML
- ILRC
- LEI – located and operated in the U.S., did not need to provide a response.

MLI reports the following roles for each of the companies:

⁷⁷ See Sechoirs Primary QNR Response at 2 – 6 and Groupe Matra May 11th SQNR Response at Exhibit 1.

⁷⁸ See MLI Usage QNR Response at Part 1 and MLI May 23rd SQNR Response.

- MLI: Sawmill that produces the subject merchandise.
- PML: Family holding company.
- ILRC: Holding company.

We preliminarily determine that MLI, PML, and ILRC, are cross-owned companies, all under common control, within the meaning of 19 CFR 351.525(b)(6)(vi). Because MLI is the sole producer of softwood lumber, we are attributing the benefit from subsidies that MLI received to its sales, in accordance with 19 CFR 351.525(b)(6)(i). We preliminarily find no evidence that PML or ILRC received assistance under any of the programs under examination in this review.

6. *NAFP*

NAFP identified the following companies and responded to Commerce's questionnaires on their behalf:⁷⁹

- Parent-Violette
- Le Group Parent

NAFP reports the following roles for each of the companies:

- NAFP: Producer and exporter of softwood lumber.
- Parent-Violette: Holding company.
- Le Group Parent: Holding company.

We preliminarily determine that NAFP, Parent-Violette, and Le Group Parent are cross-owned companies, all under common control, within the meaning of 19 CFR 351.525(b)(6)(vi). Because NAFP is the sole producer and exporter of softwood lumber, we are attributing the benefit from subsidies that NAFP received to its sales, in accordance with 19 CFR 351.525(b)(6)(i). We preliminarily find no evidence that Parent-Violette or Le Group Parent received assistance under any of the programs under examination in this review.

7. *Roland*

Roland identified the following companies and responded to Commerce's questionnaires on their behalf:⁸⁰

- Daveluyville
- Warwick

Roland reports the following roles for each of the companies:

- Roland: Sawmill that produces and exports softwood lumber.

⁷⁹ See NAFP sage QNR Response at Part II and NAFP May 24th SQNR Response.

⁸⁰ See Roland Usage QNR Response; Roland Primary QNR Response at Roland General Questions, Daveluyville General Questions, and Warwick General Questions; and Roland Verification Report at 3-6.

- Daveluyville: Kiln dryer that conducts wood drying.
- Warwick: Sawmill that conducts log sawing.

We preliminarily determine that Roland, Daveluyville, and Warwick are cross-owned companies, all under common control, within the meaning of 19 CFR 351.525(b)(6)(vi). We are attributing the benefit from subsidies that Roland, Daveluyville, and Warwick received to their combined sales (net of intercompany sales), in accordance with 19 CFR 351.525(b)(6)(ii).

8. *Rustique*

Rustique identified the following companies and responded to Commerce's questionnaires on their behalf:⁸¹

- Rustique
- J.F.S.R. Inc.
- Gestion C.A. Rancourt Inc.
- Gestion J.F. Rancourt Inc.
- Gestion Suzie Rancourt Inc.
- Gestion P.H.Q. Inc.
- 9331-3419 Québec Inc.
- 9331-3468 Québec Inc.
- S P Q Inc.

Rustique reports the following roles for each of the companies:

- Rustique: Sawmill that produces and exports softwood lumber.
- J.F.S.R. Inc.: Holding company that represents the ownership interests of the individuals that make up the Rancourt family. It formerly owned certain shares of Rustique fixed assets, and woodlots as investments but no longer exists as of November 1, 2015.
- Gestion C.A. Rancourt Inc.: Holding company that represents the financial existence of Camil Rancourt and owns a land parcel that it rents to Rustique.
- Gestion J.F. Rancourt Inc.: Holding company that represents the financial existence of Jean-Francois Rancourt.
- Gestion Suzie Rancourt Inc.: Holding company that represents the financial existence of Suzie Rancourt. It owned certain shares of J.F.S.R. Inc. prior to the reorganization but is no longer part of the ownership structure.
- Gestion P.H.Q. Inc.: Holding company organized under Québec law that represents the financial existence of Paul Henri Quirion.
- 9331-3419 Québec Inc.: Holding company which owns shares of 9331-3468 Québec Inc.
- 9331-3468 Québec Inc.: The intermediate family holding company for the Rancourt shareholding interest.

⁸¹ See Rustique Usage QNR Response; and Rustique Primary QNR Response at Rustique General Questions; *see also* Rustique May 25 SQNR Response at Exhibit 1.

- SPQ Inc.: Holding company that represents the financial existence of Serge-Paul Quirion.

We preliminarily determine that Rustique, J.F.S.R. Inc., Gestion C.A. Rancourt Inc., Gestion J.F. Rancourt Inc., Gestion Suzie Rancourt Inc., Gestion P.H.Q. Inc., 9331-3419 Québec Inc., 9331-3468 Québec Inc., and SPQ Inc. are cross-owned companies, all under common control, within the meaning of 19 CFR 351.525(b)(6)(vi). We are attributing the benefit from subsidies that Rustique, the sole producer of softwood lumber, received to its sales, in accordance with 19 CFR 351.525(b)(6)(i). We preliminarily find no evidence that J.F.S.R. Inc., Gestion C.A. Rancourt Inc., Gestion J.F. Rancourt Inc., Gestion Suzie Rancourt Inc., Gestion P.H.Q. Inc., 9331-3419 Québec Inc., 9331-3468 Québec Inc., or SPQ Inc. received assistance under any of the programs under examination in this review.

Calculation of Net Countervailable Subsidy Rates

Where a cross-owned affiliate(s) of a respondent also received measurable benefits under a program analyzed below, we summed the individual subsidy rates calculated for the respondent and its cross-owned affiliate(s). We then rounded the resulting total to calculate the respondent's net countervailable subsidy rate for the program. This approach is consistent with Commerce's practice.⁸²

C. Denominators

In accordance with 19 CFR 351.525(b)(1)-(5), Commerce considers the basis for the respondent's receipt of benefits under each program when attributing subsidies, *e.g.*, to the respondent's export or total sales. We identified the denominator used to calculate the countervailable subsidy rate for each program, as discussed below and in the calculations memoranda prepared for these preliminary results.⁸³

D. Creditworthiness

The petitioner alleged that Daveluyville, Matra, and Sechoirs were uncreditworthy, as defined by 19 CFR 351.505(a)(4), for certain years of the AUL.⁸⁴ On July 27, 2018, and August 3, 2018, Commerce initiated on the uncreditworthiness allegations for Matra, Sechoirs, and Daveluyville, respectively.⁸⁵

The examination of creditworthiness under 19 CFR 351.505(a)(4) is an attempt to determine if the company in question could obtain long-term financing from conventional commercial

⁸² See, *e.g.*, *Cold-Rolled Steel from India* IDM at Comment 5.

⁸³ See D&G Preliminary Calculations Memorandum; Fontaine Preliminary Calculations Memorandum; Lemay Preliminary Calculations Memorandum; Groupe Matra Preliminary Calculations Memorandum; MLI Preliminary Calculations Memorandum; NAFP Preliminary Calculations Memorandum; Roland Preliminary Calculations Memorandum; and Rustique Preliminary Calculations Memorandum (collectively, Preliminary Calculations Memoranda).

⁸⁴ See Uncreditworthiness Allegation for Matra Group and Boulanger.

⁸⁵ See Groupe Matra Uncreditworthy Initiation; and Daveluyville Uncreditworthiness Initiation.

sources.⁸⁶ According to 19 CFR 351.505(a)(4)(i), Commerce will generally consider a firm to be uncreditworthy if, based on information available at the time of the government-provided loan, the firm could not have obtained long-term loans from conventional commercial sources. In making its creditworthiness determination, according to 19 CFR 351.505(a)(4)(i), Commerce may examine, among other factors, the following types of information: (1) the receipt by the firm of comparable commercial long-term loans; (2) present and past indicators of the firm's financial health; (3) present and past indicators of the firm's ability to meet its costs and fixed financial obligations with its cash flow; and (4) evidence of the firm's future financial position such as market studies, country and industry economic forecasts, and project and loan appraisals prepared prior to the agreement between the lender and the firm on the terms of the loan.

We limited our uncreditworthiness analysis of Daveluyville, Matra, and Sechoirs to those years in which the use of a long-term benchmark rate is required. On the basis of the record evidence, which is fully analyzed in memoranda accompanying these results, we preliminarily determine that Daveluyville, Matra, and Sechoirs were uncreditworthy for those years in which government-provided loans were approved.⁸⁷

E. Loan Interest Rate Benchmarks and Discount Rates

Commerce is examining loans and loan guarantees that the GOC and GOQ provided to Daveluyville, Lemay, Matra, and Sechoirs that were outstanding during the POR, as discussed below. We are also examining non-recurring, allocable subsidies that certain expedited review companies received, as discussed below.⁸⁸

Commerce's regulations at 19 CFR 351.524(d)(3) provide for the use of the respondent's cost of long-term, fixed rate loans as a discount rate, or, alternatively, other measures of the average cost of long-term, fixed-rate loans in the country in question. The same regulation calls for the use of a benchmark interest rate (*i.e.*, not the company's own cost of debt) as a discount rate for an uncreditworthy company during the years in which the company is uncreditworthy.

Commerce's regulations state that a firm will be considered uncreditworthy if it could not have obtained "long-term loans from conventional commercial sources." The term "commercial" is defined in 19 CFR 351.505(a)(2)(ii) as excluding loans provided under a government program or a loan provided by a government-owned special purpose bank. Further, 19 CFR 351.505(a)(4)(ii) notes that long-term commercial loans will normally be considered dispositive evidence of creditworthiness in the case of "firms not owned by the government." According to the *Preamble*, in situations such as where a company has taken out a single commercial bank loan for a relatively small amount, where a loan has unusual aspects, or where we consider a commercial loan to be covered by an implicit government guarantee, we may not view the commercial loan(s) in question to be dispositive of a firm's creditworthiness.⁸⁹ We preliminarily find no evidence that Daveluyville, Matra, or Sechoirs had or were able to obtain

⁸⁶ See 19 CFR 351.505(a)(4).

⁸⁷ See Daveluyville – Preliminary Analysis of Uncreditworthiness; and Groupe Matra – Preliminary Analysis of Uncreditworthiness.

⁸⁸ See 19 CFR 351.524(b)(1).

⁸⁹ See *CVD Preamble*, 63 FR at 65367.

long-term loans from commercial sources over the relevant period for which each company was found to be uncreditworthy.

Thus, for the years in which we preliminarily determine that Daveluyville, Matra, and Sechoirs were uncreditworthy, we derived an uncreditworthy interest rate pursuant to 19 CFR 351.505(a)(3)(iii). Pursuant to the regulations, we used the probability of default for Caa to C-rated companies in Moody's study of historical default rates of Canadian corporate bond issuers, and average cumulative default rates for Aaa to Baa-rated companies in Moody's study of historical default rates of Canadian corporate bond issues (*i.e.*, investment grade companies).⁹⁰ We used a time period of five years for the term of the loan because the Moody's study data covered up to a five-year time window for default probabilities. This approach is consistent with Commerce's decisions in recent cases.⁹¹

1. Long-Term Loan Interest Rate Benchmark

Section 771(5)(E)(ii) of the Act provides that the benefit for loans is the "difference between the amount the recipient of the loan pays on the loan and the amount the recipient would pay on a comparable commercial loan that the recipient could actually obtain on the market," indicating that a benchmark must be a market-based rate. In addition, 19 CFR 351.505(a)(3)(i) stipulates that when selecting a comparable commercial loan that the recipient "could actually obtain on the market" Commerce will normally rely on actual loans obtained by the firm. However, when there are no comparable commercial loans during the period, Commerce "may use a national average interest rate for comparable commercial loans," pursuant to 19 CFR 351.505(a)(3)(ii). In addition, 19 CFR 351.505(a)(2)(ii) states that Commerce will not consider a loan provided by a government-owned special-purpose bank for purposes of calculating benchmark rates.

We preliminarily find that Daveluyville,⁹² Lemay⁹³ and Groupe Matra⁹⁴ did not receive comparable long-term loans from commercial banks for those years for which we must apply benchmark rates. As such loan rates are not available, we preliminarily used national average interest rates, pursuant to 19 CFR 351.505(a)(3)(ii). Specifically, we used the national average prime business loan interest rates from the Bank of Canada, provided by the GOC, as benchmark rates for Canadian dollar-denominated long-term loans.⁹⁵ We preliminarily find that the Bank of Canada rates provide a reasonable representation of long-term interest rates for Canadian dollar-denominated loans. To construct the uncreditworthy benchmark interest rates applied to the loan benefit calculations for Daveluyville, Matra, and Sechoirs, we added to the prime business loan interest rates the risk premium as discussed above.

⁹⁰ See Benchmark Information for Uncreditworthiness Rate.

⁹¹ See, *e.g.*, *Aircraft from Canada Prelim PDM* at Creditworthiness, unchanged in the final determination (*see Aircraft from Canada Final IDM* at Comment 12).

⁹² See Daveluyville – Preliminary Analysis of Uncreditworthiness.

⁹³ See Lemay May 24th SQNR Response at 15 and Exhibits 19 and 20.

⁹⁴ See Groupe Matra – Preliminary Analysis of Uncreditworthiness.

⁹⁵ See GOC May 16th SQNR Response at Exhibit GOC-ER-SUPP2-CED-1.

2. *Discount Rates*

Consistent with 19 CFR 351.524(d)(3)(i)(A), we used, as our discount rate, the long-term interest rate described above for the year in which the government approved a non-recurring subsidy.

F. USE OF FACTS OTHERWISE AVAILABLE AND ADVERSE INFERENCES

1. *Legal Framework*

Sections 776(a)(1) and (2) of the Act provide that Commerce shall, subject to section 782(d) of the Act, apply “facts otherwise available” if necessary information is not on the record or an interested party or any other person: (A) withholds information that has been requested; (B) fails to provide information within the deadlines established, or in the form and manner requested by Commerce, subject to subsections (c)(1) and (e) of section 782 of the Act; (C) significantly impedes a proceeding; or (D) provides information that cannot be verified as provided by section 782(i) of the Act.

A. *Groupe Matra*

With regard to the Immigrant Investor Program for Business Support (Immigrant Investor Program),⁹⁶ Groupe Matra reported that Matra received approval for a contract for this program in January 2011, and received disbursements in 2012, 2013, 2014, and 2015.⁹⁷ The company also reported another contract for this program was approved in November 2014, under which disbursements did not occur until 2016.⁹⁸ The initial questionnaire explicitly instructs companies to report all other assistance during the period January 1, 2006 through December 31, 2015.⁹⁹ In a supplemental questionnaire, Commerce requested Groupe Matra to again report all other assistance.¹⁰⁰ However, at verification, Commerce discovered that Matra also received previously unreported grant disbursements under the same program in 2008, 2009, and 2010, which it failed to report in response to our initial and supplemental questionnaires.¹⁰¹

We preliminarily find that Groupe Matra withheld the necessary information that was requested, significantly impeded the investigation with respect to this program, and failed to provide information by the deadlines in the form and manner requested; thus, Commerce must rely on “facts otherwise available” for purposes of these preliminary results with regard to this program, pursuant to sections 776(a)(1) and 776(a)(2)(A) and (B) of the Act. Moreover, we preliminarily find that Groupe Matra failed to cooperate by not acting to the best of its ability to comply with our requests for information. Consequently, we find that an adverse inference in selecting from the available facts is warranted pursuant to section 776(b) of the Act.

⁹⁶ Also known as Immigrant Investor Program for Aid to Enterprises.

⁹⁷ See Groupe Matra May 25th SQNR Response at 21 – 23 and Exhibit 16.

⁹⁸ *Id.* at 21 – 23 and Exhibit 7.

⁹⁹ See Initial Questionnaire at “Part II, Section III – 8 Other Subsidies.”

¹⁰⁰ See Groupe Matra May 9th SQ.

¹⁰¹ See Groupe Matra Verification Report at 6.

2. *Application of AFA*

Section 776(b) of the Act provides that Commerce may use an adverse inference in selecting from among the facts otherwise available when a party fails to cooperate by not acting to the best of its ability to comply with a request for information. Further, section 776(b)(2) of the Act states that an adverse inference may include reliance on information derived from the petition, the final determination from the investigation, a previous administrative review, or other information placed on the record. When selecting an AFA rate from among the possible sources of information, Commerce's practice is to ensure that the rate is sufficiently adverse "as to effectuate the statutory purposes of the adverse facts available rule to induce respondents to provide Commerce with complete and accurate information in a timely manner."¹⁰² Commerce's practice also ensures "that the party does not obtain a more favorable result by failing to cooperate than if it had cooperated fully."¹⁰³

As discussed above, Commerce preliminarily finds Groupe Matra did not act to the best of its ability in reporting information for the Immigrant Investor program, and thus adverse inferences are warranted.

Record evidence indicates that, under the Immigrant Investor Program, the amount of financial assistance cannot exceed C\$250,000 over a three-year period.¹⁰⁴ There is a cap to the amount of benefit that a company can receive under the program.¹⁰⁵ As such, we applied an adverse inference that Matra was approved for the maximum benefit of C\$250,000 in 2008. Further, we inferred that Matra received three equal disbursements in 2008, 2009, and 2010, because our verification indicated that Matra received a disbursement in each of those years. Accordingly, we preliminarily applied the highest benefit of C\$250,000 in 2008 to Matra and, because this grant amount was greater than 0.5 percent of Matra's sales in 2008, we allocated each disbursement of C\$83,333.33 in 2008, 2009, and 2010 over the AUL, in accordance with 19 CFR 351.524(d). We summed all benefits allocated to the POR and divided this amount by the 2015 sales denominator. See below at "Immigrant Investor Program," for further detail.

3. *Corroboration*

As discussed above, section 776(c) of the Act provides that, in general, when Commerce relies on secondary information, rather than on information obtained in the course of an investigation or review, it shall, to the extent practicable, corroborate that information from independent sources that are reasonably at its disposal. Here, we are only using information obtained during the course of this expedited review from the GOQ to determine the subsidy rates, *i.e.*, GOQ May 18th SQNR Response. Because this constitutes primary information, *i.e.*, information obtained in the course of a review, we do not need to corroborate this information.

¹⁰² See, e.g., *CDMT from China* IDM at "Use of Facts Otherwise Available and Adverse Inferences;" see also *Drill Pipe China* IDM at "Use of Facts Otherwise Available and Adverse Inferences;" see also *Semiconductors from Taiwan*.

¹⁰³ See SAA.

¹⁰⁴ See GOQ May 18th SQNR Response at 10 and Exhibit QC-SUPP2-IMIN-1.

¹⁰⁵ See *Rebar from Turkey* IDM at Comment 6 "Calculation of the Export Revenue Tax Deduction for Icdas."

ANALYSIS OF PROGRAMS

Based upon our analysis of the record and the responses to our questionnaires, we preliminarily determine the following:

A. Programs Preliminarily Determined to Be Countervailable

New Brunswick Grant Program

Innov8

Launched in 2013, the Innov8 Program (formerly known as the Technical Adoption and Commercialization Program) allows companies and the GNB to share costs associated with developing intellectual property, specialized software, hardware, equipment, or performing research and development or prototyping.¹⁰⁶ Funding is available only to those projects that fall under “Priority Growth” sectors, which include the value-added wood sector.¹⁰⁷ During the POR, NAFP applied for and received funds under this program.¹⁰⁸

We preliminarily determine that the Innov8 program is *de jure* specific within the meaning of section 771(5A)(D)(i) of the Act, because, as a matter of law, eligibility for this grant program is expressly limited to specific, identified, sectors. Furthermore, this program provides financial contribution in the form of a grant, a direct transfer of funds, within the meaning of section 771(5)(D)(i) of the Act and confers a benefit under section 771(5)(E) of the Act and 19 CFR 351.504(a).

Because assistance under this program was not provided on an on-going basis and the assistance was provided in lump sum payments, we are treating benefits as non-recurring grants. Therefore, we performed the “0.5 percent test,” as described in 19 CFR 351.524(b)(2). Because the benefit was less than 0.5 percent of NAFP’s sales in the year the grant was approved, we allocated the benefit to the year of receipt, in this instance the POR. Pursuant 19 CFR 351.525(b)(6)(iv), we divided the benefit by NAFP’s total sales to preliminarily determine a countervailable subsidy rate of 0.01 percent *ad valorem*.¹⁰⁹

Québec Grant Programs

1. MFFP Educational Grant: Forest Industry Support

On October 18, 2006, the GOQ approved the Forest Industry Support Program by Order 946-2006 to help meet the needs of forest sector enterprises.¹¹⁰ This program, administered by the MFFP, assists forest industry promoters and companies in setting up projects by supporting

¹⁰⁶ See GNB NSA QNR Response at 3.

¹⁰⁷ *Id.* at 9 and Exhibit NSA-3 (Blank Application Form for Innov8, noting the eligible sectors).

¹⁰⁸ See NAFP Primary QNR Response at 25.

¹⁰⁹ See NAFP Preliminary Calculations Memorandum.

¹¹⁰ See GOQ May 7th SQNR Response at Exhibit QC-MFFP-3 (Treasury Notice).

market surveys, feasibility studies, mill diagnoses, and business plans.¹¹¹ Entities eligible for assistance are “cooperatives associated with a wood processing enterprise, Québec promoters and enterprises or a combination of such enterprises from the primary and secondary/tertiary wood processing industry, the primary and secondary/tertiary pulp and paper processing industry, and the uses of forest biomass in the setup of a project.”¹¹²

We find that this program is expressly limited to forest sector enterprises *via* Order 946-2006. We, therefore, preliminarily determine that this program is *de jure* specific in accordance with section 771(5A)(D)(i) of the Act. We also preliminarily determine that the grants constitute financial contributions in the form of a direct transfer of funds from the government within the meaning of section 771(5)(D)(i) of the Act and confer benefits under section 771(5)(E) of the Act and 19 CFR 351.504(a).

Roland reported that it received assistance under this program in the POR and prior years of the AUL.¹¹³ The grants received were pursuant to one-time approvals for specific projects.¹¹⁴ Because Roland did not receive benefits on an on-going basis, we are treating this subsidy as a non-recurring grant. We thus performed the “0.5 percent test,” as described in 19 CFR 351.524(b)(2), for each grant provided to Roland under the program. Because the total approved amounts of assistance for Roland were each less than 0.5 percent of the company’s total sales in the year the grants were approved, we expensed each grant to the year of receipt. For the grant that Roland received in the POR, we divided the benefit by the company’s total sales for the POR, as described in the “Attribution of Subsidies” section of this memorandum. We preliminarily calculate a net countervailable subsidy rate of 0.09 percent *ad valorem* for Roland.¹¹⁵

2. Workforce Skills Development & Recognition Fund

Emploi-Québec is an administrative department within MTESS that is responsible for administering this program.¹¹⁶ MTESS is an agency of the Québec government.

Fontaine and Roland received worker training grants from Emploi-Québec under the FDRCMO during the AUL period.¹¹⁷ Roland also received assistance under a FDRCMO program during the POR.¹¹⁸ The purpose of the FDRCMO programs is to fund projects related to skills development.¹¹⁹

¹¹¹ *Id.* at Grant-3 – Grant-15, and Exhibit QC-MFFP-1.

¹¹² *Id.* at Exhibit QC-MFFP-4 (Administrative Procedures).

¹¹³ See Roland Primary QNR Response at Table 5.1 Non-Stumpage Grants (MFFP – Specialized Studies Program); and Roland August 20th SQNR Response at 6; see also GOQ May 7th SQNR Response at Grant-4 and Exhibit QC-MFFP-2.

¹¹⁴ See Roland Primary QNR Response at Table 5.1 Non-Stumpage Grants (MFFP – Specialized Studies Program); see also GOQ May 7th SQNR Response at Grant-13.

¹¹⁵ See Roland Preliminary Calculations Memorandum.

¹¹⁶ See GOQ May 7th SQNR Response at GRANT-47.

¹¹⁷ *Id.* at GRANT-48.

¹¹⁸ *Id.*

¹¹⁹ *Id.* at GRANT-45.

Consistent with *Uncoated Groundwood Paper from Canada Final*,¹²⁰ we preliminarily determine that the Emploi-Québec FDRCMO grants are *de facto* specific under section 771(5A)(D)(iii)(III) of the Act, because the GOQ reported that there were a limited number of companies, on an enterprise basis, that received grants under a FDRCMO program.¹²¹ Additionally, we preliminarily determine that these grant programs provide a financial contribution in the form of a direct transfer of funds from the government, within the meaning of section 771(5)(D)(i) of the Act.

Consistent with *Uncoated Groundwood Paper from Canada Final*, in accordance with 19 CFR 351.524(c)(1) and (2), we have preliminarily treated these grants as non-recurring subsidies, because separate, project-specific government approval was required to receive benefits and funding for all projects under the FDRCMO program. Additionally, benefits and funding were limited in duration. Therefore, we conducted the “0.5 percent test,” pursuant to 19 CFR 351.524(b), on the amounts of the grants approved by Emploi-Québec over the recipient’s total sales in the years the agreements were approved. When the approved amount passed the “0.5 percent test,” we allocated the grant disbursements over the AUL, in accordance with 19 CFR 351.524(d). When the approved amounts did not pass the “0.5 percent test,” we expensed the grants in the year of receipt of the payments for each grant. We summed all benefits allocated to the POR and divided this amount by the 2015 sales denominator. On this basis, we preliminarily calculated a net countervailable subsidy rate of 0.01 percent *ad valorem* for Roland.¹²² We also preliminarily determine that Fontaine did not receive a measurable benefit during the POR.¹²³

3. Immigrant Investor Program

On June 8, 2000, the GOQ approved the Immigrant Investor Program by Order 701-2000.¹²⁴ The program is aimed at fostering the economic development of Québec by providing financial assistance to Québec business by using income generated by investments made by immigrant investors. The program is administered by IQ Immigrants Investisseurs Inc., a subsidiary of a government corporation, IQ.¹²⁵

IQ’s sole shareholder is the Québec government and is described by the GOQ as a public body.¹²⁶ Decree 379-2013 states that section 18 of the *Act Respecting Investissement Québec* provides that IQ must administer the financial assistance programs developed by the GOQ as

¹²⁰ See *Uncoated Groundwood Paper from Canada Final* IDM at Comment 79.

¹²¹ See GOQ May 7th SQNR Response at Exhibit QC-FDRCMO-7. The GOQ stated it was unable to provide the exact number of companies approved for assistance under the programs, but it was able to provide the number of FDRCMO projects that were funded throughout the AUL. Despite GOQ’s claims that there may be more than one company involved in each project, it is clear from the number of projects approved for assistance in the most recent three-year period that only a limited number of companies received grants under a FDRCMO program. The GOQ reported in its August 17, 2018 Supplemental response that in 2015, 442,933 corporate tax filers and 652,619 individuals in business filed a tax return in Québec.

¹²² See Roland Preliminary Calculations Memorandum.

¹²³ See Fontaine Preliminary Calculations Memorandum.

¹²⁴ See GOQ May 18th SQNR Response at 2.

¹²⁵ *Id.*

¹²⁶ See GOQ June 7th SQNR Response at 7.

well as any other financial assistance program it may indicate.¹²⁷ Given that IQ is an entity created by law for the provincial government, contributes to the economic development of Québec, and grants and administers financial assistance as directed by the GOQ,¹²⁸ we preliminarily find that IQ constitutes an “authority” within the meaning of section 771(5)(B) of the Act.¹²⁹

We preliminarily determine that the program is *de facto* specific under section 771(5A)(D)(iii)(III) of the Act, because the GOQ reported that there were a limited number of companies, on an enterprise basis, that received grants under the Immigrant Investor program.¹³⁰ Additionally, we preliminarily determine that these grant programs provide a financial contribution in the form of a direct transfer of funds from the government, within the meaning of section 771(5)(D)(i) of the Act.

In accordance with 19 CFR 351.524(c)(1) and (2), we have preliminarily treated these grants as non-recurring subsidies, because separate, project-specific government approval was required to receive benefits and funding for all projects under this program. Additionally, benefits and funding were limited in duration. Therefore, we conducted the “0.5 percent test,” pursuant to 19 CFR 351.524(b), on the amounts of the grants approved by IQ over the recipient’s total sales in the years the agreements were approved. When the approved amount passed the “0.5 percent test,” we allocated the grant disbursements over the AUL, in accordance with 19 CFR 351.524(d). When the approved amounts did not pass the “0.5 percent test,” we expensed the grants in the year of receipt of the payments for each grant. Matra reported that it was approved for this program in 2011 and received disbursements in 2012, 2013, 2014, and 2015. This amount passed the “0.5 percent test,” and we allocated the benefits over the AUL. Because we found Matra uncreditworthy in 2011, we applied an uncreditworthy discount rate to these four disbursements.¹³¹

Further, as discussed above, at verification, Commerce discovered previously unreported disbursements from a prior contract in 2008, 2009, and 2010.¹³² Thus, we applied an adverse inference that Matra was approved for the maximum benefit of C\$250,000 in 2008 and received equal disbursements of C\$83,333.33 in 2008, 2009, and 2010. We conducted the “0.5 percent test” on C\$250,000 and Matra’s 2008 total sales and it passed. Therefore, we then allocated the three equal disbursements of C\$83,333.33 in 2008, 2009, and 2010 over the AUL. There was no allegation of uncreditworthiness for Matra during 2008; therefore, we used the national average prime business loan interest rates from the Bank of Canada, provided by the GOC, as the long-

¹²⁷ *Id.* at Exhibit QC-SUPP3-IQ-1 (page 1736).

¹²⁸ *Id.* at Exhibit QC-SUPP3-IQ-6 (IQ’s Annual Report 2015 – 2016).

¹²⁹ This finding is consistent with Commerce’s finding in *Uncoated Groundwood Paper from Canada Prelim PDM* at Debt to Equity Conversion for KPPI, which was unchanged in *Uncoated Groundwood Paper from Canada Final*. See also *Aircraft from Canada Prelim* and PDM Equity Infusion by Investissement Québec, which was unchanged in *Aircraft from Canada Final*.

¹³⁰ See GOQ October 11th SQNR Response at Exhibit QC-SUPP7-IMIN-1. See also GOQ Verification Report at page 7 of Exhibit VE-3.

¹³¹ See 19 CFR 351.524(d)(3)(ii).

¹³² See Groupe Matra Verification Report at 6.

term discount rate.¹³³

We summed all benefits allocated to the POR and divided this amount by the 2015 sales denominator. On this basis, we preliminarily calculate a net countervailable subsidy rate of 0.14 percent *ad valorem* for Groupe Matra.¹³⁴

Federal Tax Programs

1. ACCA for Class 29 Assets

In the underlying investigation, the GOC reported that Class 29 assets are machinery used in manufacturing and processing operations.¹³⁵ Under this program, Class 29 assets can be fully depreciated at an accelerated rate, over three years, and the amount of depreciation can be claimed as a deduction to reduce the taxpayer's taxable income. Consistent with our determination in the *Lumber V Final*,¹³⁶ we preliminarily find that this tax program constitutes a financial contribution in the form of revenue foregone, within the meaning of section 771(5)(D)(ii) of the Act. We also preliminarily find that this tax program is *de jure* specific within the meaning of section 771(5A)(D)(i) of the Act, because, as a matter of law, eligibility for the program is expressly limited to certain industries, *i.e.*, those industries not specifically excluded by the CITR's definition of manufacturing and processing.

This program provides a benefit in the amount of the difference between the tax the company paid and the tax the company would have paid absent the tax deduction, as provided in 19 CFR 351.509(a)(1). In the absence of the Class 29 provision, the manufacturing or processing assets acquired would otherwise have been included in Class 43, which is subject to normal, *i.e.*, nonaccelerated, depreciation. Accordingly, the benefit conferred is the tax savings of the difference between the deduction calculated using the Class 29 accelerated rate of depreciation and the deduction calculated using the Class 43 standard rate of depreciation.

In accordance with 19 CFR 351.524(c)(1), we are treating this tax program as a recurring subsidy. To calculate the tax savings, we multiplied the difference in the deductions by the applicable corporate tax rate. We then divided the calculated benefit received by each company to the appropriate total sales for the POR, as described in the "Attribution of Subsidies" section of this memorandum. We preliminarily calculate the following net countervailable subsidy rates:

D&G: 0.06 percent *ad valorem*;
Fontaine: 0.38 percent *ad valorem*;
Groupe Matra: 1.23 percent *ad valorem*;
MLI: 0.34 percent *ad valorem*;

¹³³ See GOC May 16th SQNR Response at Exhibit GOC-ER-SUPP2-CED-1; see also 19 CFR 351.524(d)(3)(i).

¹³⁴ See Groupe Matra Preliminary Calculations Memorandum.

¹³⁵ For a full description of the program, see *Lumber V Prelim PDM* at Accelerated Capital Cost Allowance for Class 29 Assets.

¹³⁶ See *Lumber V Final IDM* at Accelerated Capital Cost Allowance for Class 29 Assets; Comment 68; and Comment 69.

Roland: 0.15 percent *ad valorem*; and
Rustique: 0.29 percent *ad valorem*.¹³⁷

2. FLTC

The FLTC is a non-refundable tax credit administered by the CRA that can be used only to offset federal income taxes payable for the year. In order to claim the FLTC for a taxation year with respect to logging taxes paid during the year, the taxpayers must have federal income taxes payable for the year. The FLTC is provided for under subsection 127(1) of Part 1 of the CITA. Eligibility for the FLTC is limited to taxpayers paying provincial logging tax that has been declared by regulation to be a tax of general application on income from logging operations.¹³⁸ In order to be eligible for the FLTC, a corporation must be part of the forest industry, must have filed the Forestry Operations Declaration (COZ-1179), and must have paid the logging tax to the GOQ based on its calculation in form COZ-1179.¹³⁹ D&G, Fontaine, MLI, and Rustique received FLTCs in 2015.

We preliminarily find that this tax program constitutes a financial contribution in the form of revenue foregone, within the meaning of section 771(5)(D)(ii) of the Act. We also preliminarily find that this tax program is *de jure* specific within the meaning of section 771(5A)(D)(i) of the Act, because eligibility for the FLTC tax rebate is expressly limited by law to corporations that are part of the forest industry. Further, we preliminarily find that this program provides a benefit in the amount of the difference between the tax the company paid and the tax the company would have paid absent the tax deduction, as provided in 19 CFR 351.509(a)(1).

In accordance with 19 CFR 351.524(c)(1), we are treating this tax program as a recurring subsidy. To calculate the countervailable subsidy rate, we divided the tax credit amounts received during the POR by each company's total sales for the POR, as described in the "Attribution of Subsidies" section of this memorandum. We preliminarily calculate the following net countervailable subsidy rates:

D&G: 0.06 percent *ad valorem*;
Fontaine: 0.14 percent *ad valorem*;
MLI: 0.04 percent *ad valorem*; and
Rustique: 0.75 percent *ad valorem*.¹⁴⁰

¹³⁷ See D&G Preliminary Calculations Memorandum; Fontaine Preliminary Calculations Memorandum; Lemay Preliminary Calculations Memorandum; Groupe Matra Preliminary Calculations Memorandum; MLI Preliminary Calculations Memorandum; Roland Preliminary Calculations Memorandum; and Rustique Preliminary Calculations Memorandum.

¹³⁸ See GOC May 7th SQNR Response at GOC-ER-27, citing (subsection 127(2) of the CITA and subsection 700(3) of the regulations.

¹³⁹ See Fontaine April 13th SQNR Response at 20-21.

¹⁴⁰ See D&G Preliminary Calculations Memorandum; Fontaine Preliminary Calculations Memorandum; MLI Preliminary Calculations Memorandum; and Rustique Preliminary Calculations Memorandum.

3. Atlantic Investment Tax Credit

In the *Lumber V Final*, Commerce determined that this program constitutes a countervailable subsidy.¹⁴¹ This federal income tax credit provides a benefit, under 19 CFR 351.509(a)(1), in the amount of the tax credit used to reduce taxes payable. Because this program is available only to companies with projects within a designated geographical region within the jurisdiction of the authority providing the subsidy (*i.e.*, the GOC makes this credit available only in the Atlantic Region of Canada), we found that this program is regionally specific, in accordance with section 771(5A)(D)(iv) of the Act. Parties have not provided any new evidence regarding this program that would warrant reconsideration of this finding. As such, we preliminarily continue to find that this program provides a countervailable subsidy.

NAFP reported that it earned tax credits under this program in 2015 which it used during the POR to reduce its taxes paid.¹⁴² To calculate the benefit from this program, we treated this tax credit as a recurring benefit, consistent with 19 CFR 351.524(c)(1). To calculate the countervailable subsidy rate, in accordance with 19 CFR 351.525(b)(6)(iv), we divided the tax credit amounts applied to reduce taxes payable, as reported in the company's tax 2015 return, filed during the POR, by NAFP's POR sales. On this basis, we preliminarily determine the countervailable subsidy rate to be 0.15 percent *ad valorem* for NAFP.¹⁴³

4. SR&ED Tax Credit

In the *Lumber V Final*, Commerce determined that this program constitutes a countervailable subsidy.¹⁴⁴ Because the number of actual recipients, relative to the total number of corporate tax filers, is limited on an enterprise basis, we found that this program is *de facto* specific, in accordance with section 771(5A)(D)(iii)(I) of the Act. We also found that there is a financial contribution in the form of revenue foregone, within the meaning of section 771(5)(D)(ii) of the Act. Parties have not provided any new evidence regarding this program, that would warrant the reconsideration of this finding. As such, we preliminarily continue to find that this program provides a countervailable subsidy.

The tax credit received by MLI conferred a benefit equal to the amount of the tax savings pursuant to 19 CFR 351.509(a)(1). Because this is a recurring subsidy under 19 CFR 351.524(c), we divided the amount of the tax credit received during the POR by MLI's total sales during the POR, in accordance with 19 CFR 351.524(a), to arrive at a total countervailable subsidy rate. On this basis, we determine the countervailable subsidy rate to be 0.01 percent *ad valorem* for MLI.¹⁴⁵

¹⁴¹ See *Lumber V Final* IDM at 14.

¹⁴² See NAFP Primary QNR Response at page 14.

¹⁴³ See NAFP Preliminary Calculations Memorandum.

¹⁴⁴ See *Lumber V Final* IDM at 14.

¹⁴⁵ See MLI Preliminary Calculations Memorandum.

New Brunswick Tax Program

New Brunswick Property Tax Incentives for Private Forest Producers

Property owners in New Brunswick, including NAFP, pay property taxes based on the GNB's assessed value of the property in accordance with the New Brunswick Assessment Act. Specifically, section 15 of the New Brunswick Assessment Act stipulates that, in general, all real property shall be assessed at its real and true value as of January 1st of the year for which the assessment is made.¹⁴⁶ However, section 17(2) of the New Brunswick Assessment Act also states that all land holdings classified as freehold timberland are to be assessed at a rate of C\$100 per hectare.¹⁴⁷ During the POR, NAFP held freehold timberland in New Brunswick which, by law, was assessed at the C\$100 per hectare rate.¹⁴⁸

We preliminarily determine that the New Brunswick Property Tax Incentives for Private Forest Producers program is *de jure* specific within the meaning of section 771(5A)(D)(i) of the Act, because, as a matter of law, eligibility for this tax program is expressly limited to owners of freehold timberland. Furthermore, this program provides financial contribution in the form of government revenue forgone within the meaning of section 771(5)(D)(ii) of the Act. Further, this program provides a benefit to the extent that the property taxes paid by NAFP as a result of this program are less than the taxes the company would have paid absent the program, *i.e.*, if the property were otherwise "assessed at its real and true rate," in accordance with section 15 of the NB Assessment Act. In order to measure the benefit under the program, in accordance with 19 CFR. 351.509(a)(1), we first calculated the taxes the company would have paid during the POR absent the program. Specifically, using private sales of timberland properties within the province during the POR,¹⁴⁹ we calculated the average value of timberland property sold during the POR. Using those property values, we calculated an assessed value for NAFP's property, and the taxes the company would have paid absent the program. We then subtracted the taxes that NAFP paid during the POR for these holdings. The difference is the benefit. To calculate a subsidy rate for NAFP, we divided the benefit by the NAFP's total sales during the POR, to determine an *ad valorem* rate of 0.10 percent.¹⁵⁰

Québec Tax Programs

1. Property Tax Refund for Forest Producers on Private Woodlands in Québec¹⁵¹

Implemented in 1985 and administered by Revenu Québec, this property tax refund supports landowners investing in forest management on private lands.¹⁵² Private forest producers who are certified under the SFDA and hold a certificate issued from the MFFP can apply for a refund equal to 85 percent of the amount of property taxes paid in respect to each unit of assessment. Private forest producers are eligible for the property tax refund to the extent that the development

¹⁴⁶ See GNB NSA QNR Response at Exhibit NSA-15 (New Brunswick Assessment Act).

¹⁴⁷ *Id.*

¹⁴⁸ See NAFP NSA QNR Response at page NSA.NB.3-1.

¹⁴⁹ See GNB Verification Report at Verification Exhibit 15.

¹⁵⁰ See NAFP Preliminary Calculations Memorandum.

¹⁵¹ Program also known as "Property Tax Refund for Forest Producers on Private Woodlots in Québec."

¹⁵² See GOQ May 7th SQNR Response at QC-TAX-19 – QC-TAX-33.

expenses incurred for investment in forest management are greater than or equal to the amount of property taxes paid. A taxpayer applies for the refund in the corporate income tax return. Startrees, a cross-owned affiliate of D&G, and Rustique each received a refund in 2015.

We preliminarily determine that this tax program constitutes a financial contribution in the form of revenue foregone, within the meaning of section 771(5)(D)(ii) of the Act. Because eligibility for the tax refund is limited by law to certified private forest producers holding a MFFP certificate, we preliminarily find that this program is *de jure* specific, in accordance with section 771(5A)(D)(i) of the Act. Further, we preliminarily find that the tax refund confers a benefit equal to the amount of the tax savings pursuant to 19 CFR 351.509(a)(1). Because this is a recurring subsidy under 19 CFR 351.524(c), for each company, we divided the amount of the tax refund received during the POR by the company's total sales during the POR, as described in the "Attribution of Subsidies" section of this memorandum. We preliminarily calculate a net countervailable subsidy rate of 0.05 percent *ad valorem* for D&G,¹⁵³ and 0.07 percent *ad valorem* for Rustique.¹⁵⁴

2. Tax Credit for Investments Relating to Manufacturing and Processing Equipment

The GOQ implemented a tax credit for investment in manufacturing or processing equipment in order to stimulate investments in such equipment and to support certain regions with struggling economies.¹⁵⁵ To qualify for the tax credit, the purchased property must, among other things, be manufacturing or processing equipment, be hardware used primarily for manufacturing or processing, or have been acquired after March 20, 2012, for purposes of smelting, refining, or hydrometallurgy activities related to ore extracted from a mineral resource located in Canada. Where the qualified property was acquired after December 2, 2014, the tax credit for investment is calculated on the portion of eligible expenses that exceed C\$12,500. The basic rate of the tax credit for investment is four percent. The rate is increased where the acquired property is used in a resource region and based on the size of the business that acquires it. The CITA defines manufacturing and processing, and explicitly excludes certain industries from the definition.¹⁵⁶

The GOQ stated that this tax credit can be refundable or non-refundable.¹⁵⁷ If the amount of the credit is greater than the amount of income tax payable, then the balance is paid as a refund. Fontaine¹⁵⁸ and Rustique¹⁵⁹ received a tax credit to reduce their income tax payable during the POR. Groupe Matra received a refund during the POR on tax credits claimed in a prior tax year.¹⁶⁰

¹⁵³ See D&G Preliminary Calculations Memorandum.

¹⁵⁴ See Rustique Preliminary Calculations Memorandum.

¹⁵⁵ See GOQ May 7th SQNR Response at QC-49 – QC-67.

¹⁵⁶ *Id.* at QC-55 – QC-59.

¹⁵⁷ *Id.* at QC-66.

¹⁵⁸ See Fontaine Primary QNR Response at 31 and Exhibit 5; *see also* Fontaine Verification Report at 7 and VE-11.

¹⁵⁹ See Rustique April 12th SQNR Response at Exhibit I at 22.

¹⁶⁰ See Groupe Matra May 25th SQNR Response at 17 and Exhibit 13.

Consistent with *Uncoated Groundwood Paper from Canada Final*,¹⁶¹ we preliminarily determine that this tax credit constitutes a financial contribution in the form of revenue foregone by GOQ under section 771(5)(D)(ii) of the Act. We also preliminarily determine that this program provides a benefit to the recipient in the amount of the difference between the taxes it paid on the qualified property and the amount of taxes that it would have paid in the absence of this program, pursuant to 19 CFR 351.509(a)(1). Further, we preliminarily determine that the tax credit is *de jure* specific, within the meaning of section 771(5A)(D)(i) of the Act because the recipients are limited, by law, to companies which purchase qualified manufacturing and processing equipment.

We consider the benefits under this tax program, consistent with our normal practice, to be non-recurring, as provided in 19 CFR 351.524(b) and 351.524(c)(2)(iii), because the benefits are tied to the company's capital assets. We performed the "0.5 percent test" on the foregone taxes and expensed the benefit in the year of receipt, *i.e.*, the POR, because the amount of taxes forgone did not pass the test, in accordance with 19 CFR 351.524(b)(2). To calculate the benefit, we divided the tax savings received by each respondent to its total sales for the POR, as described in the "Attribution of Subsidies" section of this memorandum. We preliminarily calculate the following net countervailable subsidy rates:

Fontaine: 0.69 percent *ad valorem*;
Groupe Matra: 0.05 percent *ad valorem*; and
Rustique: 0.50 percent *ad valorem*.¹⁶²

3. Tax Credit for an On-the-Job Training Period

In 1994, the GOQ established a tax credit for on-the-job training, to encourage businesses to hire trainees and improve their professional skills.¹⁶³ A corporation that hires a student or an apprentice, enrolled in a qualified training program, can claim a tax credit at a rate of 24 percent for: 1) the salary or wages paid to the student or apprentice; and/or 2) the salary or wages paid to an employee for the hours they devote to supervision of the students and apprentices. Individuals engaged in business activities can also claim the tax credit but the tax credit rates for individuals are reduced by 50 percent, *i.e.*, the credit is available at the rate of 12 percent. The GOQ stated that this tax credit can be refundable or non-refundable. If the amount of the credit is greater than the amount of income tax payable, then the balance is paid as a refund.¹⁶⁴ Gesco-Star, a cross-owned affiliate of D&G, received a tax refund under this program during the POR.

We preliminarily determine that this program constitutes a financial contribution in the form of revenue foregone, within the meaning of section 771(5)(D)(ii) of the Act. Because the actual

¹⁶¹ See *Uncoated Groundwood Paper from Canada Final* IDM at Tax Credit for the Acquisition of Manufacturing and Processing Equipment in Québec and Comment 62.

¹⁶² See Fontaine Preliminary Calculations Memorandum; Groupe Matra Preliminary Calculations Memorandum; and Rustique Preliminary Calculations Memorandum.

¹⁶³ See GOQ May 18th SQNR Response at 36 – 48.

¹⁶⁴ See GOQ May 18th SQNR Response at 47.

recipients, which benefited from this tax credit, relative to the total number of tax filers, inclusive of corporations and individuals in business, during the POR, are limited in number on an enterprise basis,¹⁶⁵ we preliminarily determine that this program is *de facto* specific, in accordance with section 771(5A)(D)(iii)(I) of the Act. The tax incentive conferred a benefit equal to the amount of the tax savings pursuant to 19 CFR 351.509(a)(1). Because this is a recurring subsidy under 19 CFR 351.524(c), for each company, we divided the amount of the tax refund received during the POR by the company's total sales during the POR, as described in the "Attribution of Subsidies" section of this memorandum. We preliminarily calculate a net countervailable subsidy rate 0.01 percent *ad valorem* for D&G.¹⁶⁶

4. City of Sainte-Marie Municipal Financial Assistance

The financial support provided under this program is administered by the municipal government of the City of Sainte-Marie, Québec, which meets the definition of an "authority" within the meaning of section 771(5)(B) of the Act. The GOQ states that municipalities derive their authority from the Québec government but are a separate and autonomous level of government.¹⁶⁷ The City of Sainte-Marie provided assistance to Industrie Lemay based on its authority enumerated under Paragraph 92.1 of the Municipal Power Act.¹⁶⁸ According to this provision, to receive financial support, occupants must meet two criteria: (1) be the owner of an immovable property other than a residence; and (2) operate a private sector business.¹⁶⁹ Based on Industrie Lemay's satisfaction of these criteria, the City of Sainte-Marie used its authority under the Municipal Power Act to aid in the relaunch of Industrie Lemay's plant, which had been closed for several years. This assistance from the City of Sainte-Marie was in the form of a tax refund in the amount of municipal taxes already paid by Industrie Lemay on September 5, 2014, when it was assessed for taxes on the immovable property it has acquired in the City of Sainte-Marie.¹⁷⁰ The refund is applicable only on the municipal taxes levied by the City of Sainte-Marie. Accordingly, it is only available to businesses which own immovable property within the territory of the City of Sainte-Marie. The tax refund under this program is equal to the "Welcome Tax" (*i.e.* the tax usually charged to a new occupant upon acquisition of property) owed to the City of Sainte-Marie and was provided to Lemay via a check.¹⁷¹ According to the GOQ, Industrie Lemay was the only company that received assistance under this program from 2012 to 2015.¹⁷²

We preliminarily determine that this program constitutes a financial contribution in the form of revenue foregone, within the meaning of section 771(5)(D)(ii) of the Act. As explained above, Industrie Lemay was the only company to receive funds using this tax refund program from 2012 to 2015. Because the actual recipients which benefited from this tax credit during the POR are

¹⁶⁵ *Id.* at Exhibit QC-SUPP2-C09-17; *see also* GOQ August 17th SQNR Response at 1.

¹⁶⁶ *See* D&G Preliminary Calculations Memorandum.

¹⁶⁷ *See* GOQ May 18th SQNR Response at 67.

¹⁶⁸ *Id.* at Exhibit QC-SUPP2-SMR-3.

¹⁶⁹ *Id.* at 67.

¹⁷⁰ *Id.* at 71; *see also* Lemay April 12 QNR at Exhibit 15.

¹⁷¹ *Id.* at 75.

¹⁷² *Id.* at 74.

limited in number on an enterprise basis, we preliminarily determine that this program is *de facto* specific, in accordance with section 771(5A)(D)(iii)(I) of the Act.

The tax credit received by Industrie Lemay conferred a benefit equal to the amount of the tax savings pursuant to 19 CFR 351.509(a)(1). In accordance with 19 CFR 351.524(c)(1), we are treating this tax program as a recurring subsidy. To calculate the countervailable subsidy rate, we divided the amount of the tax savings received by Lemay during the POR by Lemay's total sales during the POR, in accordance with 19 CFR 351.524(a). On this basis, we preliminarily determine the countervailable subsidy rate to be 0.04 percent *ad valorem* for Lemay.¹⁷³

5. PLTC - Québec

The PLTC is administered by Revenu Québec.¹⁷⁴ Taxpayers in Canada generally pay only provincial and federal income taxes, based on their income. However, taxpayers in the forestry industry are also subject to provincial logging taxes based on their logging income, in addition to the provincial and federal income taxes on their total income.¹⁷⁵

As referenced above in the discussion of the FLTC, Québec separately maintains a logging tax equal to 10 percent of the taxpayer's net income tax on net logging income if their net income for that year is more than C\$10,000.¹⁷⁶ A portion of the tax (one third) is rebated through a credit against income tax owed to the GOQ,¹⁷⁷ and the remainder (two thirds) is rebated through a credit against income tax owed to the GOC¹⁷⁸ using the FLTC. The FLTC and Québec's PLTC fully reimburse the respective taxpayer's net income tax on net logging income thus reducing the taxpayer's provincial logging tax to zero.¹⁷⁹

We preliminarily find that this tax program constitutes a financial contribution in the form of revenue foregone, within the meaning of section 771(5)(D)(ii) of the Act. We also preliminarily find that this tax program is *de jure* specific within the meaning of section 771(5A)(D)(i) of the Act, because eligibility for the PLTC tax rebate is expressly limited by law to corporations that are part of the forestry industry. Further, we preliminarily find that this program provides a benefit in the amount of the difference between the tax the company paid and the tax the company would have paid absent the tax deduction, as provided in 19 CFR 351.509(a)(1).

In accordance with 19 CFR 351.524(c)(1), we are treating this tax program as a recurring subsidy. To calculate the countervailable subsidy rate, we divided the tax credit amounts received during the POR by each company's total sales for the POR, as described in the "Attribution of Subsidies" section of this memorandum. We preliminarily calculate the following net countervailable subsidy rates:

¹⁷³ See Lemay Preliminary Calculations Memorandum.

¹⁷⁴ See GOC May 7th SQNR Response at QC-TAX-4.

¹⁷⁵ *Id.* at GOC-ER-20.

¹⁷⁶ See GOQ May 7th SQNR Response at QC-TAX-4 – QC-TAX-18.

¹⁷⁷ *Id.* at QC-TAX-17.

¹⁷⁸ See subsection 127(1) of Part 1 of the CITA; see also GOC May 7th SQNR Response at GOC-ER-18.

¹⁷⁹ See e.g., Rustique Primary QNR Response, Tax Programs Appendix at Exhibit I.

D&G: 0.03 percent *ad valorem*;
Fontaine: 0.07 percent *ad valorem*;
MLI: 0.02 percent *ad valorem*; and
Rustique: 0.38 percent *ad valorem*.¹⁸⁰

6. MPPD – Q

The MPPD-Q program, implemented June 4, 2014, provides a reduction of the general tax rate for manufacturing corporations.¹⁸¹ Specifically, it is intended to improve the competitiveness of SMEs in Québec.¹⁸² An SME whose manufacturing and processing activities account for more than 25 percent of its total activities may claim up to a four percent tax reduction under the MPPD-Q program.¹⁸³ However, for the initial tax year that this program was in place (tax year 2014), the maximum reduction was two percent.¹⁸⁴ Qualifying companies may apply for this tax measure when filing their corporate income tax return.¹⁸⁵ MLI's 2014 tax returns (filed in 2015) indicated that the company benefited from this program during the POR.¹⁸⁶

Based on record evidence, we find that the program limits the recipients of the MPPD-Q tax reduction to manufacturers whose manufacturing and processing activities account for at least 25 percent of its total activities.¹⁸⁷ Therefore, we preliminarily determine this program is *de jure* specific, in accordance with section 771(5A)(D)(i) of the Act, because the MPPD-Q expressly limits the recipients eligible to receive this reduction based on the level of manufacturing and processing activities performed. The tax reduction conferred a benefit equal to the amount of the tax savings pursuant to 19 CFR 351.509(a)(1). Because this program provides benefits that are recurring under 351.524(c)(1), we divided the sum of the tax savings by MLI's total POR sales, as described in the "Attribution of Subsidies" section of this memorandum. On that basis, we preliminarily calculate a net countervailable subsidy of 0.01 percent *ad valorem* for MLI.¹⁸⁸

7. Additional Deduction for Transportation Costs of Remote Manufacturing Small and Medium Enterprises

Introduced by the GOQ in 2014, the additional deduction for transportation costs of remote manufacturing SMEs takes into consideration the higher transportation costs associated with the remoteness of certain zones from Québec's large urban centers and allows certain remote manufacturing SME's to claim a tax deduction.¹⁸⁹ The rate of the additional deduction a

¹⁸⁰ See D&G Preliminary Calculations Memorandum; Fontaine Preliminary Calculations Memorandum; MLI Preliminary Calculations Memorandum; and Rustique Preliminary Calculations Memorandum.

¹⁸¹ See GOQ October 16th SQNR Response at 1.

¹⁸² *Id.*

¹⁸³ *Id.* at page 15 ("A manufacturing SME can benefit from this reduction if more than 25% of its activities consist of manufacturing and processing activities").

¹⁸⁴ *Id.* at 1.

¹⁸⁵ *Id.* at 3.

¹⁸⁶ See e.g., MLI Verification Report at page 6.

¹⁸⁷ See GOQ October 16th SQNR Response at 7-8 and Exhibits QC-SUPP8-1 and QC-SUPP8-2.

¹⁸⁸ See MLI Preliminary Calculations Memorandum.

¹⁸⁹ See GOQ May 18th SQNR at 50.

corporation can claim for a taxation year is 1 percent for “central zones,” 3 percent for “intermediate zones,” 5 percent for “remote zones” and 7 percent for “special remote zones.” The rates are applicable on the corporation’s gross income and have deduction caps which vary based on regions.¹⁹⁰ During the POR, Lemay claimed this tax deduction in its tax return filed in the POR.

Corporations apply for the deduction when filing the corporation income tax return (form CO-17).¹⁹¹ The additional deduction for transportation costs of remote manufacturing SMEs is granted according to the provisions of the Taxation Act.¹⁹² To qualify for the deduction, the corporations must meet certain criteria including the following: (1) the corporation must be a Canadian-controlled private corporation throughout its taxation year; (2) the proportion of the corporation’s manufacturing and processing activities during its taxation year must be greater than 25%; (3) the corporation’s paid-up capital used to calculate the small business deduction for the taxation year must be less than C\$15 million; (4) for a taxation year that began before January 1, 2015, the major portion of the corporation’s manufacturing activities must have been carried on in a special remote area, a remote area or an intermediate area; and (5) for a taxation year that began after December 31, 2014, the major portion of the corporation’s manufacturing activities must have been carried on in a special remote area, a remote area, an intermediate area or a central area.

We preliminarily determine that this program constitutes a financial contribution in the form of revenue foregone, within the meaning of section 771(5)(D)(ii) of the Act. According to the GOQ, Lemay was the only respondent company to receive this tax assistance.¹⁹³ Because tax benefits under this program are limited to firms in remote areas, we preliminarily determine the program is regionally specific under section 771(5A)(D)(iv) of the Act. Further, we preliminarily find that the tax refund confers a benefit equal to the amount of the tax savings pursuant to 19 CFR 351.509(a)(1) and section 771(5)(E) of the Act. Because this program provides benefits that are recurring under 19 CFR 351.524(c)(1), we divided the amount of the tax credit received during the POR by Lemay’s total sales during the POR, as described in the “Attribution of Subsidies” section of this memorandum. On this basis, we calculated a preliminary net countervailable subsidy rate of 0.01 percent *ad valorem* for Lemay.¹⁹⁴

¹⁹⁰ *Id.* at pages 57-59 for the specific areas covered by these zones.

¹⁹¹ *Id.* at 51.

¹⁹² *Id.* at 53 *see* Sections 156.11 to 156.15 and 771.2.1.8 and 771.2.1.9 of the Taxation Act (CQLR, chapter I-3) (Exhibit QC-SUPP2-SME-1); *see also* Sections 8 and 9 of the Act Respecting the Exercise of Certain Municipal Powers in Certain Urban Agglomerations (CQLR, chapter E-20.001) (Exhibit QC-SUPP2-SME-2); Order Concerning the Review of the Limits of the Administrative regions of Québec; CQLR, chapter D-11, r.1) (Territorial Division Act (chapter D-11)) (Exhibit QCSUPP2-SME-3); and Sections 5200 and 5202 of the Income Tax Regulation (CRC, 1978, c. 945, as amended)(Exhibit QC-SUPP2-SME-4).

¹⁹³ *See* GOQ May 18th SQNR Response at Exhibit QC-SUPP2-SME-12.

¹⁹⁴ *See* Lemay Preliminary Calculations Memorandum.

Federal Loan Program

TISQFE

The TISQFE was created in 2010, by the CED to strengthen and increase economic activity in areas of Québec affected by the forestry crisis in order to create and preserve jobs.¹⁹⁵ The CED, a federal government agency, was created in 2005, for the purpose of promoting the long-term economic development of Québec, where slow growth is prevalent. The CED was authorized to implement the TISQFE, which ended on March 31, 2013, through the *Economic Development Agency of Canada for the Regions of Québec Act*.¹⁹⁶ The TISQFE provided either grants or “repayable contributions,” *i.e.*, interest-free loans,¹⁹⁷ to entities located in communities dependent on the forest industry. During the POR, Daveluyville, a cross-owned affiliate of Roland, and Matra of Groupe Matra had outstanding loans provided by the CED under the TISQFE that did not require the payment of interest.¹⁹⁸

Because assistance under the TISQFE was available only to entities within areas of Québec that were considered highly and moderately dependent on the forestry industry,¹⁹⁹ we preliminarily determine that the financial assistance, provide by the CED, is regionally specific, within the meaning of section 771(5A)(D)(iv) of the Act. We also preliminarily determine that the loans which Daveluyville and Matra received from the CED constitute a financial contribution in the form of a direct transfer of funds under section 771(5)(D)(i) of the Act.

We also preliminarily determine that a benefit within the meaning of section 771(5)(E)(ii) of the Act and 19 CFR 351.505(a)(1) is conferred on Daveluyville, through an interest-free loan, in the amount of the interest that would otherwise have been due on the outstanding principal during the POR. As discussed in the “Creditworthiness” section, above, we preliminarily find that Daveluyville was uncreditworthy for the years in which the company’s government-provided loans were established. Pursuant to 19 CFR 351.505(a)(1) and (a)(3)(iii), to calculate the benefit from the loan, we applied an uncreditworthy interest rate as described in the “Loan Interest Rate Benchmarks and Discount Rates” section of this memorandum to calculate the amount of interest that Daveluyville would have paid during the POR. We then divided the benefit amount by the respondent’s total sales for the POR, as described in the “Attribution of Subsidies” section of this memorandum. On this basis, we preliminarily calculate a net countervailable subsidy rate of 0.29 percent *ad valorem* for Groupe Matra,²⁰⁰ and 0.05 percent *ad valorem* for Roland.²⁰¹

¹⁹⁵ See GOC May 16th SQNR Response at GOC-ER-SUPP2-21 – GOC-ER-SUPP2-37.

¹⁹⁶ *Id.* at Exhibit GOC-ER-SUPP2-CED-TISQFE-1.

¹⁹⁷ *Id.* at GOC-ER-SUPP2-26.

¹⁹⁸ See GOC May 16th SQNR Response at GOC-ER-SUPP2-26. When reporting use of this program, Daveluyville used the title “Interest-Free Repayable Contribution Through CEDQ’s CER-IPREFQ Program.” See Roland Primary QNR Response at Table 11 (Non-Stumpage Programs: Other); and Roland May 23rd SQNR Response at 9. IPREFQ is the French initials for the TISQFE. See GOC May 16th SQNR Response at GOC-ER-SUPP2-21.

¹⁹⁹ See GOC May 16th SQNR Response at GOC-ER-SUPP2-34.

²⁰⁰ See Groupe Matra Preliminary Calculations Memorandum.

²⁰¹ See Roland Preliminary Calculations Memorandum.

Québec Loan and Loan Guarantee Programs

1. Economic Diversification Fund for the Centre-du-Québec and Mauricie Regions²⁰²

The GOQ established this Economic Diversification Fund *via* Decree 379-2013 of April 10, 2013, to promote the start-up and development of innovative enterprises and forward-looking industries in the center of Québec and Mauricie regions.²⁰³ Under the Economic Diversification Fund, which had a C\$200 million budget for the 5-year period April 2013 – March 2018, financial assistance in the form of loans, loan guarantees, equity investments, and grants was provided. The Economic Diversification Fund is administered by MESI, a provincial government ministry, and IQ, a government corporation. MESI, which conducts an eligibility assessment of applicants, evaluates non-investment projects (*e.g.*, product or business development) and grant requests; IQ is responsible for evaluating projects when financial intervention is directed toward an investment project and makes disbursements under the Economic Diversification Fund.²⁰⁴

During the POR, Daveluyville, a cross-owned affiliate of Roland, had outstanding an interest-free loan provided by IQ under this program for the purchase of machinery and equipment.²⁰⁵ As described above, we preliminarily find that IQ constitutes an “authority” within the meaning of section 771(5)(B) of the Act.

The GOQ reported that to be eligible for funding under the Economic Diversification Fund, projects must be carried out in the territories of Centre-du-Québec and Mauricie.²⁰⁶ We preliminarily determine that the financial assistance that IQ provides under the Economic Diversification Fund is regionally specific, within the meaning of section 771(5A)(D)(iv) of the Act, because assistance is limited to projects within Centre-du-Québec and Mauricie in Québec.

Further, we preliminarily determine that the loan which Daveluyville received from IQ constitutes a financial contribution in the form of a direct transfer of funds from an authority under section 771(5)(D)(i) of the Act. We also preliminarily determine that a benefit within the meaning of section 771(5)(E)(ii) of the Act and 19 CFR 351.505(a)(1) is conferred on Daveluyville, through an interest-free loan, in the amount of the interest that would otherwise have been due on the outstanding principal during the POR. As discussed in the “Creditworthiness” section, above, we preliminarily find that Daveluyville was uncreditworthy for the years in which the company’s government-provided loans were established. Pursuant to 19 CFR 351.505(a)(3)(iii), to calculate the benefit from the loan, we applied an uncreditworthy interest rate as described in the “Loan Interest Rate Benchmarks and Discount Rates” section of

²⁰² In its questionnaire response, Roland referred to the program as “Interest-Free Repayable Contribution through the ‘Programme Fonds de Diversification Economique Pour les Regions du Centre du Quebec et de la Mauricie.’” See Roland May 23rd SQNR Response at Exhibit RB-S22.

²⁰³ See GOQ June 7th SQNR Response at 1 – 14.

²⁰⁴ *Id.* at 3 – 4, 6, and 8.

²⁰⁵ *Id.* at 4 – 5; Roland May 23rd SQNR Response at Appendix RS-S22; and Roland July 11th SQNR Response at Appendix RB-S29.

²⁰⁶ See GOQ June 7th SQNR Response at 10.

this memorandum to calculate the amount of interest that Daveluyville would have paid during the POR. We then divided the benefit amount by the respondent's total sales for the POR, as described in the "Attribution of Subsidies" section of this memorandum. On this basis, we preliminarily calculate a net countervailable subsidy rate of 0.01 percent *ad valorem* for Roland.²⁰⁷

2. RENFORT

The RENFORT program was approved by the Council of Ministers (Order in Council 1139-2008) on December 10, 2008 and officially launched on December 17, 2008.²⁰⁸ RENFORT was established to authorize IQ to provide financial support in the form of loans or loan guarantees to companies that encountered difficulty obtaining financing in the wake of the financial crisis in late 2008.²⁰⁹ The program had an initial budget of C\$1 billion. During the POR, Matra, Sechoirs, and Lemay had outstanding loans guaranteed by IQ under RENFORT.

The program is administered by IQ, a government corporation. As described above, we preliminarily find that IQ constitutes an "authority" within the meaning of section 771(5)(B) of the Act. We preliminarily determine that the program is *de facto* specific under section 771(5A)(D)(iii)(I) of the Act, because the GOQ reported that there were a limited number of companies, on an enterprise basis, that received financial assistance under the RENFORT program.²¹⁰

Further, we preliminarily determine that the loans which Matra, Sechoirs, and Lemay received and guaranteed by IQ constitute a financial contribution in the form of a potential direct transfer of funds or liabilities from an authority under section 771(5)(D)(i) of the Act. We also preliminarily determine that a benefit within the meaning of section 771(5)(E)(iii) of the Act and 19 CFR 351.505(a)(1) and (c)(2) is conferred on Matra, Sechoirs, and Lemay, equal to the difference, after adjusting for any difference in guarantee fees, between what the companies paid on the guaranteed loans and the amount they would have paid on comparable commercial loans if there were no guarantees, during the POR. As discussed in the "Creditworthiness" section above, we preliminarily find that Matra and Sechoirs were uncreditworthy for the years in which the companies' government-guaranteed loans were established. Pursuant to 19 CFR 351.505(a)(3)(iii), to calculate the benefit from the loan, we applied an uncreditworthy interest rate as described in the "Loan Interest Rate Benchmarks and Discount Rates" section of this memorandum to calculate the amount of interest that Matra and Sechoirs would have paid during the POR. For Lemay, we used the national average prime business loan interest rates from the Bank of Canada, provided by the GOC, as benchmark rates for Canadian dollar-denominated long-term loans.²¹¹ We then divided the benefit amount by the respondent's total sales for the POR, as described in the "Attribution of Subsidies" section of this memorandum. On this basis,

²⁰⁷ See Roland Preliminary Calculations Memorandum.

²⁰⁸ See GOQ July 10th SQNR Response at 2 and Exhibit QC-SUPP-RENFORT-1.

²⁰⁹ *Id.* at 11.

²¹⁰ See GOQ October 11th SQNR Response at Exhibit QC-SUPP7-RENFORT-1. See also GOQ Verification Report at page 6 of Exhibit VE-4.

²¹¹ See GOC May 16th SQNR Response at Exhibit GOC-ER-SUPP2-CED-1; see also Lemay May 24th SQNR Response at Exhibit 19 at page 3 and Lemay July 13th SQNR Response at 3-4 and Exhibit 14.

we preliminarily calculate a net countervailable subsidy rate of 1.89 percent *ad valorem* for Groupe Matra.²¹² For Lemay, we preliminarily determine that the company did not benefit from this program.²¹³

3. UNIQ

On January 11, 2011, IQ established the UNIQ, a project financing program, to support the economic development of Québec by providing financial intervention to commercial enterprises in the form of loan guarantees, guarantee of a financial commitment, long-term loan and equity loan, non-convertible debenture and subordinated debt.²¹⁴ During the POR, Matra, Sechoirs, and Lemay either had outstanding loans guaranteed or a loan debenture by IQ under the UNIQ program.

The program is administered by IQ, a government corporation. As described above, we preliminarily find that IQ constitutes an “authority” within the meaning of section 771(5)(B) of the Act. We preliminarily determine that the program is *de facto* specific under section 771(5A)(D)(iii)(I) of the Act, because the GOQ reported that there were a limited number of companies, on an enterprise basis, that received financial assistance under the UNIQ program.²¹⁵

Further, we preliminarily determine that the loan guarantees which Matra, Sechoirs, and Lemay received from IQ constitute a financial contribution in the form of a direct transfer of funds or liabilities from an authority under section 771(5)(D)(i) of the Act. We also preliminarily determine that a benefit within the meaning of section 771(5)(E)(iii) of the Act and 19 CFR 351.505(a)(1) and (c)(2) is conferred on Matra, Sechoirs, and Lemay, equal to the difference, after adjusting for any difference in guarantee fees, between what the companies paid on the guaranteed loans and the amount they would have paid on comparable commercial loans if there were no guarantees, during the POR. As discussed in the “Creditworthiness” section, above, we preliminarily find that Matra and Sechoirs were uncreditworthy for the years in which the companies’ government-guaranteed loans were established. Pursuant to 19 CFR 351.505(a)(3)(iii), to calculate the benefit from the loan, we applied an uncreditworthy interest rate as described in the “Loan Interest Rate Benchmarks and Discount Rates” section of this memorandum to calculate the amount of interest that Matra and Sechoirs would have paid during the POR. For Lemay, we used the national average prime business loan interest rates from the Bank of Canada, provided by the GOC, as benchmark rates for Canadian dollar-denominated long-term loans.²¹⁶ We then divided the benefit amount by the respondent’s total sales for the POR, as described in the “Attribution of Subsidies” section of this memorandum. On this basis, we preliminarily calculate a net countervailable subsidy rate of 2.20 percent *ad valorem* for Groupe Matra.²¹⁷ For Lemay, we preliminarily determine that the company did not receive a

²¹² See Groupe Matra Preliminary Calculations Memorandum.

²¹³ See Lemay Preliminary Calculations Memorandum.

²¹⁴ See GOQ July 10th SQNR Response at 16 and Exhibit QC-SUPP-UNIQ-1.

²¹⁵ See GOQ October 11th SQNR Response at Exhibit QC-SUPP7-UNIQ-1. See also GOQ Verification Report at page 2 of Exhibit VE-5.

²¹⁶ See GOC May 16th SQNR Response at Exhibit GOC-ER-SUPP2-CED-1; see also Lemay May 24th SQNR Response at Exhibit 19 at page 3 and Lemay July 13th SQNR at 3-4 and Exhibit 14.

²¹⁷ See Groupe Matra Preliminary Calculations Memorandum.

measurable benefit from this program.²¹⁸

B. Programs Preliminarily Determined Not to Provide Measurable Benefits During the POR

The expedited review companies reported receiving benefits under various programs, some of which were self-reported. Based on the record evidence, we preliminarily find that the benefits from certain programs were fully expensed prior to the POR, or are less than 0.005 percent *ad valorem*, when attributed to the respondents' applicable POR sales as discussed in the "Attribution of Subsidies" section above. Consistent with Commerce's practice,²¹⁹ we have not included those programs in our preliminary subsidy rate calculations for the respondents. We also determine that it is unnecessary for Commerce to make a preliminary determination as to the countervailability of those programs. For the subsidy programs that do not provide a measurable benefit for each expedited review company, *see* the Preliminary Calculations Memoranda.²²⁰

C. Programs Preliminarily Determined to Be Not Countervailable

1. BDC Loans

Established in 1944, the BDC is Canada's business development bank whose mission is to create and develop businesses through the provision of financing, advisory services, and capital, with a focus on SMEs.²²¹ The BDC offers loans for purposes such as buying a business, investing in real estate, purchasing equipment, start-up financing, technology financing, developing new products, expanding into new markets, working capital, and expanding a business.²²² During the POR, the following respondent companies had loans outstanding from the BDC: Roland and its cross-owned affiliate Daveluyville, Matra, and Sechoirs.²²³

The BDC Act indicates that the bank provides financing to entrepreneurs in all industries and at all stages of development across Canada.²²⁴ Therefore, we preliminarily find that the BDC loan program is not *de jure* specific within the meaning of section 771(5A)(D)(i) of the Act because the law does not expressly limit access to the subsidy to an enterprise or industry, or groups thereof, as a matter of law.

Where there are reasons to believe that a subsidy may be specific as a matter of fact, we examine the program under section 771(5A)(D)(iii) of the Act. In response to Commerce's requests, the

²¹⁸ See Lemay Preliminary Calculations Memorandum.

²¹⁹ See *Lumber V Final* IDM at Programs Determined Not To Provide Countervailable Benefits During the POI.

²²⁰ See D&G Preliminary Calculations Memorandum; Fontaine Preliminary Calculations Memorandum; Lemay Preliminary Calculations Memorandum; Groupe Matra Preliminary Calculations Memorandum; MLI Preliminary Calculations Memorandum; NAFP Preliminary Calculations Memorandum; Roland Preliminary Calculations Memorandum; and Rustique Preliminary Calculations Memorandum.

²²¹ See GOC September 4th SQNR Response at GOC-ER-SUPP4-1 and GOC-ER-SUPP4-2.

²²² *Id.* at GOC-ER-SUPP4-2.

²²³ *Id.* at GOC-ER-SUPP4-3.

²²⁴ *Id.* at Exhibit GOC-ER-SUPP4-BDC-1; *see also* GOC October 5th SQNR Response at Exhibits GOC-ER-SUPP6-BDC-3 to 7.

GOC submitted usage data for the BDC loan program.²²⁵ Specifically, the GOC provided data for the “number of new loans,” “number of clients with new loans,” and “value of new loans,” for the softwood lumber industry and non-softwood lumber industries for fiscal years 2001 through 2016.²²⁶ We verified the usage data and discovered no discrepancies.²²⁷

We examined that BDC loan usage data and find that this program is not limited to an enterprise or an industry.²²⁸ We also find that the softwood lumber industry is not the predominant user of the BDC’s loan program, nor did it receive a disproportionately large amount of the financing provided by the BDC.²²⁹ We therefore preliminarily determine that the BDC loan program is not *de facto* specific, and therefore it is not countervailable. Since we preliminarily determine that the BDC loan program is not specific, we need not address financial contribution and benefit.

2. Workforce Integration Program

In April 2001, the CIT, translated as Work Integration Program, was transferred from the OPHQ, translated as “Québec’s Office of Disabled” to Emploi-Québec, an administrative department within MTESS.²³⁰ MTESS is an agency of the Québec government. The purpose of the Work Integration Program is to facilitate the hiring and job retention of a person with a disability and to promote equal access to the labor market in a standard setting.²³¹ During the POR, Matra reported that it received a grant under this program.²³²

The Act Respecting the Ministry of Employment and Social Solidarity and the Labor Market Partners Commission and the Work Integration Program Guide indicate that the program is generally available to all industries.²³³ Therefore, we preliminarily find that the Workforce Integration Program is not *de jure* specific within the meaning of section 771(5A)(D)(i) of the Act because the law does not expressly limit access to the subsidy to an enterprise or industry, or groups thereof.

Where there are reasons to believe that a subsidy may be specific as a matter of fact, we examine the program under section 771(5A)(D)(iii) of the Act. In response to Commerce’s requests, the GOQ submitted usage data for the Workforce Integration Program. Specifically, the GOQ provided data for the “disbursements” and “enterprises” by industry for calendar years 2006 through 2017.²³⁴ We verified the usage data and discovered no discrepancies.²³⁵

²²⁵ See GOC September 4th SQNR Response at Exhibit GOC-ER-SUPP4-BDC-11; and GOC October 5th SQNR Response at Exhibit GOC-ER-SUPP6-BDC-1.

²²⁶ *Id.*

²²⁷ See GOC Verification Report at 2-3.

²²⁸ See GOC September 4th SQNR Response at Exhibit GOC-ER-SUPP4-BDC-11; and GOC October 5th SQNR Response at Exhibit GOC-ER-SUPP6-BDC-1.

²²⁹ *Id.*

²³⁰ See GOQ July 10th SQNR Response at 33.

²³¹ *Id.*

²³² See Groupe Matra May 11th SQ at 8.

²³³ See GOQ July 10th SQNR Response at Exhibits QC-SUPP-CIT-2 and QC-SUPP-CIT-4.

²³⁴ *Id.* at Exhibit QC-SUPP-CIT-10.

²³⁵ See GOQ Verification Report at 4 – 6.

We examined the Workforce Integration program usage data and find this program is not limited to an enterprise or an industry.²³⁶ We also find the softwood lumber industry is not the predominant user of the program, nor did it receive a disproportionately large amount of assistance from Emploi-Québec.²³⁷ We therefore preliminarily determine that the Workforce Integration Program is not *de facto* specific, and thus it is not countervailable. Since we preliminarily determine that the Workforce Integration Program is not specific, we need not address financial contribution and benefit.

3. CEP

Roland reported receiving assistance under the CEP.²³⁸ In the *Lumber V Final*, we found this program to be not countervailable.²³⁹ No new information was submitted on the record of this expedited review to warrant a reconsideration of our non-countervailable finding for this program.

4. MPPD

The MPPD program provides a deduction to the general corporate tax rate that is available to companies that carry on manufacturing or processing activities in Canada for goods for sale or lease.²⁴⁰ Since January 1, 2004, the rate of the deduction for the MPPD has been set at “an amount equal to the corporation’s general rate reduction percentage...”²⁴¹ In the absence of the MPPD program, or if a company chose not to take the deduction available under the MPPD, the company would still be eligible for the general rate reduction percentage available to all companies. Given that MPPD is set at a rate equal to the general rate reduction percentage available to all companies, under 19 CFR 351.509(a)(1), for a tax program, “a benefit exists to the extent that the tax paid by a firm as a result of the program is less than the tax the firm would have paid in the absence of the program.” We preliminarily determine that the MPPD does not confer a benefit to companies at the federal level because a company does not pay less in taxes using the MPPD than it would pay in the absence of the program.

D. Programs Preliminarily Determined to Be Tied to Non-Subject Merchandise

1. Programme Exportation²⁴²

Roland reported that, prior to the POR, it received a grant from the GOQ to participate in commercial exhibitions to introduce and increase sales of Embassy suspended ceilings, custom moldings, and PVC/vinyl coated door frames.²⁴³ We verified the assistance which Roland

²³⁶ See GOQ July 10th SQNR Response at Exhibits QC-SUPP-CIT-10.

²³⁷ *Id.*

²³⁸ See Roland Primary QNR Response at Table 11.1 Non-Stumpage Other.

²³⁹ See *Lumber V Final* IDM at 19 and Comment 87.

²⁴⁰ See GOC May 16th SQNR Response at GOC-ER-SUPP2-2.

²⁴¹ *Id.* at Exhibit GOC-ER-SUPP2-CRA-MPPD-1.

²⁴² Also known as “Exportation Program (PEX),” see GOQ May 7th SQNR Response at Grant-64.

²⁴³ See Roland Primary QNR Response at Export Program “Programme Exportation – MDEIE;” and Roland May 23rd SQNR Response at 2 – 3.

received, and confirmed that the grant was provided to support Roland's marketing of non-subject merchandise.²⁴⁴

Pursuant to 19 CFR 351.525(b)(5)(i), Commerce will attribute a subsidy to a particular product if it is tied to the production or sale of that particular product. When determining whether a subsidy is tied to a particular product or market the *CVD Preamble* states that we will tie subsidies to particular products or markets "on a case-by-case basis"²⁴⁵ and "based on the stated purpose of the subsidy or the purpose {Commerce} evince{s} from record evidence at the time of bestowal."²⁴⁶ In this instance, we preliminarily find that, at the time of bestowal, the grants provided to Roland under this program were tied to sales of non-subject merchandise.²⁴⁷

E. Programs Preliminarily Determined Not to Be Used During the POR

The expedited review companies reported non-use of programs which are being examined in this review. For a list of the subsidy programs not used by each respondent, *see* Appendix IV.

VI. CONCLUSION

We recommend that you approve the preliminary findings described above.



Agree

Disagree

12/21/2018

X 

Signed by: PRENTISS SMITH

APPENDIX I

ACROYNM AND ABBREVIATION TABLE

This section is sorted by Complete Name.

| Acronym/Abbreviation | Complete Name |
|-------------------------------|---|
| ACCA | Accelerated Capital Cost Allowance |
| ASLTC | Alberta Softwood Lumber Trade Council |
| AD | Antidumping Duty |
| AUL | Average Useful Life |
| BDC | Business Development Bank of Canada |
| CED | Canada Economic Development for Québec Regions |
| CRA | Canada Revenue Agency |
| CITA | Canada's Income Tax Act |
| CITR | Canada's Income Tax Regulations |
| Softwood Lumber Petitioner | Certain Softwood Lumber Products Committee Overseeing Action for Lumber International Trade Investigations or Negotiations <i>a.k.a.</i> COALITION |
| CIFQ | Conseil de l'Industrie forestiere du Québec |
| CEP | Consultations for Employment |
| CIT | Contrat d'intégration au Travail |
| CVD | Countervailing Duty |
| ESDC | Employment and Social Development Canada |
| E&C | Enforcement & Compliance |
| EDC | Export Development Canada |
| FLTC | Federal Logging Tax Credit |
| MPPD | Federal Manufacturing and Processing Profits Deduction |
| FDRCMO | Fonds de développement et de reconnaissance des compétences de la main d'oeuvre (translated as Workforce Skills Development and Recognition Fund) |
| Fontaine | Fontaine Inc. |
| Natanis | Gestion Natanis Inc |
| GOA | Government of Alberta |
| GBC | Government of British Columbia |
| GOC | Government of Canada |
| GNB | Government of New Brunswick |
| GOO | Government of Ontario |
| GOQ | Government of Québec |
| HTSUS | Harmonized Tariff Schedule of the United States |
| Daveluyville | Industries Daveluyville, Inc. |
| IQ | Investissement Québec |

| | |
|--------------|--|
| ILRC | Investissements LRC Inc |
| IDM | Issues and Decision Memorandum |
| LEI | Lauzon Enterprises Inc |
| Gesco-Star | Le Groupe Gesco-Star Ltée |
| Warwick | Les Manufacturiers Warwick Ltée |
| PJPF | Les Placements Jean-Paul Fontaine Ltée |
| D&G | Les Produits Forestiers D&G Ltée |
| Portbec | Les Produits Forestiers Portbec Ltée |
| Startrees | Les Produits Forestiers Startrees Ltée |
| MPPD-Q | Manufacturing and Processing Profits Deduction – Québec |
| MLI | Marcel Lauzon Inc. |
| MESI | Ministry of Economy, Science and Innovation |
| MFFP | Ministry of Forests, Wildlife and Parks |
| MTESS | Ministère du Travail, de l'Emploi et de la Solidarité Sociale (translated as Ministry of Work, Employment and Social Solidarity) |
| Rustique | Mobilier Rustique (Beauce) Inc. |
| NBLP | New Brunswick Lumber Producers |
| NFI | New Factual Information |
| NSA | New Subsidy Allegations |
| NAFP | North American Forest Products Ltd. |
| OPHQ | Office des Personnes Handicapées du Québec |
| POI | Period of Investigation |
| POR | Period of Review |
| PML | Placements Marcel Lauzon Ltée |
| PNF | Placements Nicolas Fontaine Inc |
| PVC | Polyvinyl chloride |
| PDM | Preliminary Decision Memorandum |
| Matra | Produits Matra Inc. |
| Groupe Matra | Collectively, Produits Matra Inc., Sechoirs de Beauce Inc., Bois Ouvre de Beauceville (1992), Inc. |
| UNIQ | Project Financing |
| PLTC | Provincial Logging Tax Credit |
| QNR | Questionnaire |
| R&D | Research and Development |
| Roland | Roland Boulanger & Cie Ltée |
| SR&ED | Scientific Research and Experimental Development |
| Lemay | Scierie Alexandre Lemay & Fils Inc. |
| Sechoirs | Sechoirs de Beauce Inc. |
| SMEs | Small- and Medium-sized Enterprises |
| SQ | Supplemental Questionnaire |
| SQNR | Supplemental Questionnaire Response |
| SFDA | Sustainable Forest Development Act |
| Act | Tariff Act of 1930, as amended |

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| TISQFE | Temporary Initiative for the Strengthening of Québec's Forest Economies |
| CBP | U.S. Customs and Border Protection |
| Commerce | U.S. Department of Commerce |
| ITC | U.S. International Trade Commission |
| RENFORT | Working Capital and Investment Fund Program |

APPENDIX II

ADMINISTRATIVE DETERMINATIONS/NOTICES, REGULATORY, AND COURT CASES TABLE

This section is sorted by Document Title.

| Short Citation | Document Title |
|------------------------------------|--|
| <i>Aircraft from Canada Prelim</i> | <i>100- to 150-Seat Large Civil Aircraft from Canada: Preliminary Affirmative Countervailing Duty Determination and Alignment of Final Determination With Final Antidumping Duty Determination, 82 FR 45807 (October 2, 2017)</i> |
| <i>Aircraft from Canada Final</i> | <i>100- to 150-Seat Large Civil Aircraft from Canada: Final Affirmative Countervailing Duty Determination, 82 FR 61252 (December 27, 2017)</i> |
| <i>CDMT from China</i> | <i>Countervailing Duty Investigation of Cold-Drawn Mechanical Tubing of Carbon and Alloy Steel from the People's Republic of China: Final Affirmative Determination, and Final Affirmative Determination of Critical Circumstances, in Part, 82 FR 58175 (December 11, 2017)</i> |
| <i>Drill Pipe China</i> | <i>Drill Pipe from the People's Republic of China: Final Affirmative Countervailing Duty Determination, Final Affirmative Critical Circumstances Determination, 76 FR 1971 (January 11, 2011)</i> |
| <i>CVD Preamble</i> | <i>Antidumping Duties; Countervailing Duties; Final Rule, 62 FR 27296 (May 19, 1997)</i> |
| <i>Lumber V Prelim</i> | <i>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)</i> |
| <i>Lumber V Final</i> | <i>Certain Softwood Lumber Products from Canada: Final Affirmative Countervailing Duty Determination, and Final Negative Determination of Critical Circumstances, 82 FR 51814 (November 8, 2017)</i> |
| <i>Order</i> | <i>Certain Softwood Lumber Products from Canada: Amended Final Affirmative Countervailing Duty Determination and Countervailing Duty Order, 83 FR 347 (January 3, 2018)</i> |
| <i>Initiation Notice</i> | <i>Certain Softwood Lumber Products from Canada: Initiation of Expedited Review of the Countervailing Duty Order, 83 FR 9833 (March 8, 2018)</i> |
| <i>Partial Rescission Notice</i> | <i>Certain Softwood Lumber Products from Canada: Partial Rescission of Expedited Review of the Countervailing Duty Order, 83 FR 23424 (May 21, 2018)</i> |

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| <i>Uncoated Groundwood Paper from Canada Prelim</i> | <i>Certain Uncoated Groundwood Paper from Canada: Preliminary Affirmative Countervailing Duty Determination, and Alignment of Final Determination With Final Antidumping Duty Determination, 83 FR 2133 (January 16, 2018)</i> |
| <i>Uncoated Groundwood Paper from Canada Final</i> | <i>Certain Uncoated Groundwood Paper from Canada: Final Affirmative Countervailing Duty Determination, 83 FR 39414 (August 9, 2018)</i> |
| <i>CVD Preamble</i> | <i>Countervailing Duties; Final Rule, 63 FR 65348 (November 25, 1998)</i> |
| <i>Cold-Rolled Steel from India</i> | <i>Countervailing Duty Investigation of Certain Cold-Rolled Steel Flat Products from India: Final Affirmative Determination, 81 FR 49932 (July 29, 2016)</i> |
| <i>FFC</i> | <i>Fabrique de Fer de Charleroi, SA v. United States, 166 F. Supp. 2d 593, 600-604 (CIT 2001)</i> |
| <i>Rebar from Turkey</i> | <i>Steel Concrete Reinforcing Bar from the Republic of Turkey: Final Affirmative Countervailing Duty Determination Final Affirmative Critical Circumstances Determination, 79 FR 54963 (September 15, 2014)</i> |
| <i>Semiconductors from Taiwan</i> | <i>Notice of Final Determination of Sales at Less Than Fair Value: Static Random Access Memory Semiconductors from Taiwan, 63 FR 8909 (February 23, 1998).</i> |
| <i>SAA</i> | <i>Statement of Administrative Action accompanying the Uruguay Round Agreements Act, H.R. Doc. 103-316, Vol. I at 870 (1994), reprinted at 1994 U.S.C.C.A.N. 4040, 4199 (SAA) at 870.</i> |

APPENDIX III

CASE-RELATED DOCUMENTS

Document Citation Table: Lumber CVD Expedited Review

| Date | Submitting Party | Short Citation | Document Title | Pertaining To |
|-----------|------------------|--|---|--------------------|
| 1/11/2018 | GOC | GOC Proposal for Expedited Review | Letter from the GOC, "Proposal for Expedited Reviews in Softwood Lumber from Canada," dated 1/11/2018 | Commerce |
| 1/12/2018 | Petitioner | Petitioner Reply to GOC Proposal for Expedited Review | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Response to GOC Letter of January 11, 2018," dated 1/12/2018 | GOC |
| 1/11/2018 | Commerce | January 10, 2018 <i>Ex Parte</i> Meeting with Counsel for the GOC | Memorandum, " <i>Ex Parte</i> Meeting with Counsel for and Representatives of the Government of Canada," dated 1/11/2018 | GOC |
| 1/23/2018 | Petitioner | Petitioner Objection to Expedited Review | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Objection to the Department's Conduct of Expedited Reviews," dated 1/23/2018 | Commerce |
| 2/2/2018 | Petitioner | Petitioner Comments on Conduct of Expedited Review | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Comments on the Department's Conduct of Any Expedited Reviews of the Order," dated 2/2/2018 | Commerce |
| 2/2/2018 | Canadian Parties | Canadian Parties Rebuttal to Petitioner's January 23, 2018 Comments | Letter from Canadian Parties, "Countervailing Duty Investigation of Softwood Lumber from Canada: Response to Petitioner's Objection to Conducting Expedited Reviews," 2/2/2018 | Petitioner |
| 2/6/2018 | GOC | GOC Proposed Certifications | Letter from the GOC, "Proposed Certifications that the Department Could Use to Facilitate Expedited Reviews in Softwood Lumber from Canada," dated 2/6/2018 | Commerce |
| 2/7/2018 | Petitioner | Petitioner Comments on GOC Proposed Certifications | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Comments on Government of Canada's Proposed Certifications," dated 2/7/2018 | GOC |
| 2/9/2018 | Commerce | February 5, 2018 <i>Ex Parte</i> Meeting with Counsel for Petitioner | Memorandum, " <i>Ex Parte</i> Meeting with Counsel for Petitioner," dated 2/9/2018 | Petitioner |
| 2/12/2018 | Canadian Parties | Canadian Parties Response to Petitioner's Objections to Conducting an Expedited Review | Letter from Canadian Parties, "Countervailing Duty Order on Softwood Lumber from Canada: Response to Petitioner's Objections to Conducting Expedited Reviews," dated 2/12/2018 | Petitioner |
| 2/23/2018 | GNB, NBLP | GNB & NBLP Response to Petitioner's Submission | Letter from the Government of New Brunswick and the New Brunswick Lumber Producers, "Certain Softwood Lumber Products from Canada: GNB and NBLP's Response to Petitioner's Objection to and Comments on Expedited Reviews," dated 2/23/2018 | Petitioner |
| 3/6/2018 | Commerce | February 22, 2018 <i>Ex Parte</i> Meeting with Counsel for the GOC and Counsel for the GBC | Memorandum, " <i>Ex Parte</i> Meeting with Counsel for the Government of Canada and Counsel for the Government of British Columbia," dated 3/6/2018 | GOC, GBC |
| 3/6/2018 | Commerce | Initial Questionnaire | Letter to Expedited Review Companies, "Softwood Lumber Products from Canada: Expedited Review – Initial Questionnaire and Data Templates," dated 3/6/2018 | Interested Parties |
| 3/8/2018 | Petitioner | NSA Submission | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Additional Subsidy Allegations," dated 3/8/2018 | Interested Parties |
| 3/13/2018 | GOC | GOC Request for Clarification | Letter from the GOC, "Certain Softwood Lumber from Canada: Issues Identified in the Initial Questionnaire Regarding Expedited Reviews," dated 3/13/2018 | Commerce |
| 3/13/2018 | Fontaine | Fontaine Difficulty Responding to Questionnaire | Letter from Fontaine, "Certain Softwood Lumber Products from Canada: Notification of Difficulty in Responding to Initial Questionnaire," dated 3/13/2018 | Fontaine |
| 3/15/2018 | Canadian Parties | Canadian Parties Request for Clarification | Letter from Canadian Parties, "Certain Softwood Lumber from Canada (C-122-858)/Expedited Review: Request for Clarification on Questionnaire Sections I.A and A.B," dated 3/15/2018 | Interested Parties |
| 3/16/2018 | Petitioner | Petitioner Comments on Questionnaire Clarification Request | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Comments on March 15, 2018 Letter Requesting Clarification on Certain Questionnaire Sections," dated 3/16/2018 | Interested Parties |
| 3/16/2018 | Commerce | March 15, 2018 <i>Ex Parte</i> Meeting with Counsel for the GOC and Counsel for the Expedited Review Companies | Memorandum, " <i>Ex Parte</i> Meeting with Counsel for the Government of Canada and Interested Parties," dated 3/16/2018 | Interested Parties |
| 3/14/2018 | GOC | GOC Request for NSA Consultations | Letter from the GOC, "Softwood Lumber from Canada: Request for Consultations Regarding New Subsidy Allegations," dated 3/14/2018 | GOC |

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| 3/20/2018 | D&G | D&G Usage QNR Response | Letter from D&G, "Certain Softwood Lumber Products from Canada: Initial Responses of Les Produits Forestiers D&G Ltée, Le Groupe Gesco-Star Ltée, Les Produits Forestiers Portbec Ltée, and Les Produits Forestiers Startrees Ltée to Countervailing Duty Questionnaire," dated 3/20/2018 | D&G |
| 3/20/2018 | Fontaine | Fontaine Usage QNR Response | Letter from Fontaine, "Softwood Lumber Products from Canada: Fontaine's Response to Initial Affiliated Companies Questionnaire," dated 3/20/2018 | Fontaine |
| 3/20/2018 | Lemay | Lemay Usage QNR Response | Letter from Lemay, "Certain Softwood Lumber Products from Canada: Response to Initial Questionnaire," dated 3/20/2018 | Lemay |
| 3/20/2018 | MLI | MLI Usage QNR Response | Letter from MLI, "Certain Softwood Lumber Products from Canada: Initial Response of Marcel Lauzon Inc to Countervailing Duty Questionnaire," dated 3/20/2018 | MLI |
| 3/20/2018 | Roland | Roland Usage QNR Response | Letter from Roland, "Certain Softwood Lumber Products from Canada: Initial Responses of Roland Boulanger & Cie Ltée, Industries Davellyville Inc., and Les Manufacturiers Warwick Ltee to Countervailing Duty Questionnaire," dated 3/20/2018 | Roland |
| 3/21/2018 | Matra | Matra Usage QNR Response | Letter from Matra, "Certain Softwood Lumber Products from Canada - Produits Matra Inc. March 20 Questionnaire Response," dated 3/21/2018 | Matra |
| 3/21/2018 | NAFP | NAFP Usage QNR Response | Letter from NAFP, "Certain Softwood Lumber Products from Canada: NAFP's Affiliated Companies and Usage Response," dated 3/21/2018 | NAFP |
| 3/21/2018 | Rustique | Rustique Usage QNR Response | Letter from Rustique, "Certain Softwood Lumber Products from Canada - Mobilier Rustique (Beauce) Inc. March 20 Questionnaire Response," dated 3/21/2018 | Rustique |
| 3/21/2018 | Sechoirs | Sechoirs Usage QNR Response | Letter from Sechoirs, "Certain Softwood Lumber Products from Canada - Sechoirs de Beauce Inc. March 20 Questionnaire Response," dated 3/21/2018 | Sechoirs |
| 3/28/2018 | Petitioner | Petitioner Comments on Lemay Usage Response | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Comments on Scierie Alexandre Lemay & Fils Inc. Initial Questionnaire Response," dated 3/28/2018 | Lemay |
| 3/28/2018 | Petitioner | Petitioner Comments on Antrim Usage Response | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Comments on Antrim Cedar Corporation's Initial Questionnaire Response," dated 3/28/2018 | Antrim |
| 3/28/2018 | Petitioner | Petitioner Comments on Canyon Usage Response | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Comments on Canyon Lumber Company Ltd. Initial Questionnaire Response," dated 3/28/2018 | Canyon |
| 3/28/2018 | Petitioner | Petitioner Comments on Central Cedar Usage Response | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Comments on Central Cedar Ltd. Initial Questionnaire Response," dated 3/28/2018 | Central Cedar |
| 3/28/2018 | Petitioner | Petitioner Comments on Leslie Usage Response | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Comments on Leslie Forest Products Ltd. Initial Questionnaire Response," dated 3/28/2018 | Leslie Forest |
| 3/28/2018 | Petitioner | Petitioner Comments on PLR Initial Usage Response | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Comments on Pacific Lumber Remanufacturing Inc.'s Response of March 20, 2018," dated 3/28/2018 | PLR |
| 3/29/2018 | Petitioner | Petitioner Comments on Chaleur Usage Response | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Comments on Chaleur Sawmills LP's March 20, 2018 Questionnaire Response," dated 3/29/2018 | Chaleur |
| 3/29/2018 | Petitioner | Petitioner Comments on NAFP Usage Response | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Comments on North American Forest Products Ltd.'s March 20, 2018 Questionnaire Response," dated 3/29/2018 | NAFP |
| 3/29/2018 | Petitioner | Petitioner Comments on Matra/Sechoirs Usage Response | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Comments on Produits Matra Inc. and Sechoirs de Beauce's March 20, 2018 Response," dated 3/29/2018 | Groupe Matra |
| 3/29/2018 | Petitioner | Petitioner Comments on Roland Usage Response | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Comments on Roland Boulanger & Cie Ltée's March 20, 2018 Response," dated 3/29/2018 | Roland |

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| 4/2/2018 | Petitioner | Petitioner Comments on Rielly Usage Response | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Comments on Rielly Industrial Lumber Inc. March 20, 2018 Questionnaire Response," dated 4/2/2018 | Rielly |
| 4/3/2018 | Petitioner | Petitioner Comments on North Enderby Usage Response | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Comments on North Enderby Timber Ltd.'s March 20, 2018 Response," dated 4/3/2018 | North Enderby |
| 4/3/2018 | Petitioner | Petitioner Comments on Power Wood Usage Response | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Comments on Power Wood Corp's March 20, 2018 Questionnaire Response," dated 4/3/2018 | Power Wood |
| 4/3/2018 | Petitioner | Petitioner Comments on Fontaine Usage Response | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Comments on Fontaine Inc.'s March 20, 2018 Response," dated 4/3/2018 | Fontaine |
| 4/4/2018 | GOC | GOC NSA Consultations Paper | Letter from the GOC, "Countervailing Duty Order on Softwood Lumber from Canada: Government of Canada Consultations Paper on Petitioner's Additional Subsidy Allegations in Connection with Expedited Reviews," dated 4/4/2018 | Commerce |
| 4/9/2018 | Commerce | April 3, 2018 <i>Ex Parte</i> Meeting with Counsel for the GOC | Memorandum, "Ex Parte Meeting with the Government of Canada," dated 4/9/2018 | GOC |
| 4/10/2018 | Commerce | NSA Memorandum | Memorandum, "Analysis of New Subsidy Allegations," dated 4/10/2018 | Interested Parties |
| 4/11/2018 | Commerce | NSA Questionnaire | Letter to GOC, GOQ, GNB, and Expedited Review Companies, "Expedited Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada: New Subsidy Allegations Questionnaire," dated 4/11/2018 | Interested Parties |
| 4/12/2018 | D&G | D&G Primary QNR Response | Letter from D&G, "Certain Softwood Lumber Products from Canada: Responses of Les Produits Forestiers D&G Ltée, Le Groupe Gesco-Star Ltée, Les Produits Forestiers Portbec Ltée, and Les Produits Forestiers Startrees Ltée to Countervailing Duty Questionnaire," dated 4/12/2018 | D&G |
| 4/12/2018 | MLI | MLI Primary QNR Response | Letter from MLI, "Certain Softwood Lumber Products from Canada: Response of Marcel Lauzon Inc. to Countervailing Duty Questionnaire," dated 4/12/2018 | MLI |
| 4/12/2018 | Roland | Roland Primary QNR Response | Letter from Roland, "Certain Softwood Lumber Products from Canada: Responses of Roland Boulanger & Cie Ltée, Industries Daveluyville Inc., and Les Manufacturiers Warwick Ltée to Countervailing Duty Questionnaire," dated 4/12/2018 | Roland |
| 4/12/2018 | Rustique | Rustique Primary QNR Response | Letter from Rustique, "Certain Softwood Lumber Products from Canada - Mobilier Rustique (Beauce) Inc. April 12 Questionnaire Response," dated 4/12/2018 | Rustique |
| 4/13/2018 | Fontaine | Fontaine Primary QNR Response | Letter from Fontaine, "Softwood Lumber Products from Canada: Fontaine's Response to Initial Questionnaire," dated 4/13/2018 | Fontaine |
| 4/12/2018 | Lemay | Lemay Primary QNR Response | Letter from Lemay, "Certain Softwood Lumber Products from Canada: Response to Initial Questionnaire," dated 4/12/2018 | Lemay |
| 4/16/2018 | Matra | Matra Primary QNR Response | Letter from Matra, "Certain Softwood Lumber Products from Canada - Produits Matra Inc. April 12 Questionnaire Response," dated 4/16/2018 | Matra |
| 4/13/2018 | NAFP | NAFP Primary QNR Response | Letter from NAFP, "Certain Softwood Lumber Products from Canada: NAFP's Initial Questionnaire Response," dated 4/13/2018 | NAFP |
| 4/17/2018 | Sechoirs | Sechoirs Primary QNR Response | Letter from Sechoirs, "Certain Softwood Lumber Products from Canada - Sechoirs de Beauce Inc. April 12 Questionnaire Response," dated 4/17/2018 | Sechoirs |
| 4/13/2018 | Commerce | GOC April 13th SQ | Letter to GOC, "Expedited Review of Certain Softwood Lumber from Canada: Supplemental Questionnaire for the Government of Canada and provincial governments," dated 4/13/2018 | GOC |
| 4/17/2018 | Commerce | Addendum to GOC April 13th SQ | Memorandum, "Addendum to Supplemental Questionnaire to the Government of Canada and provincial governments," dated 4/17/2018 | GOC |
| 4/25/2018 | GOC, GBC, GOQ | GOC Extension Request for SQNR Response | Letter from the GOC, "Joint Request to Extend Deadlines for Response to Commerce's April 13, 2018 Questionnaire," dated 4/25/2018 | GOC, GBC, GOQ |
| 4/25/2018 | Commerce | Extension for GOC SQNR Response | Letter to GOC, GOQ, and GBC, "Deadlines for Response to Commerce's April 13, 2018 Questionnaire," dated 4/25/2018 | GOC, GBC, GOQ |

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| 4/26/2018 | Fontaine | Fontaine Data Consolidation Response | Letter from Fontaine, "Softwood Lumber Products from Canada: Fontaine's Consolidation of Previously Submitted Excel Data Files," dated 4/26/2018 | Fontaine |
| 4/27/2018 | Petitioner | Petitioner Comments on Primary QNR Responses | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Comments on Initial Questionnaire Responses," dated 4/27/2018 | Interested Parties |
| 4/30/2018 | GNB | GNB April 30th SQNR Response | Letter from the GNB, "Supplemental Questionnaire Response of the Government of the Province of New Brunswick," dated 4/30/2018 | GNB |
| 5/1/2018 | Petitioner | Petitioner Comments - Request to Reject Unsolicited Matra's QNR Response | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Request to Reject Unsolicited Questionnaire Response Submitted by Produits Matra Inc. on April 20, 2018," dated 5/1/2018 | Matra |
| 5/1/2018 | Commerce | GOC May 1st SQ | Letter to GOC, "Expedited Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada: Supplemental Questionnaire for the Government of Canada and provincial governments," dated 5/1/2018 | GOC |
| 5/2/2018 | D&G | D&G NSA QNR Response | Letter from D&G, "Certain Softwood Lumber Products from Canada: Initial Responses of Les Produits Forestiers D&G Ltée, Le Groupe GESCO-STAR Ltée, Les Produits Forestiers Portbec Ltée, and Les Produits Forestiers Startrees Ltée to New Subsidy Allegations Questionnaire," dated 5/2/2018 | D&G |
| 5/2/2018 | Fontaine | Fontaine NSA QNR Response | Letter from Fontaine, "Softwood Lumber Products from Canada: Fontaine's Response to New Subsidy Allegations Questionnaire," dated 5/2/2018 | Fontaine |
| 5/2/2018 | Lemay | Lemay NSA QNR Response | Letter from Lemay, "Certain Softwood Lumber Products from Canada: Response to New Subsidy Allegations Questionnaire," dated 5/2/2018 | Lemay |
| 5/2/2018 | Matra | Matra NSA QNR Response | Letter from Matra, "Certain Softwood Lumber Products from Canada - Produits Matra Inc. Response to NSA Questionnaire," dated 5/2/2018 | Matra |
| 5/2/2018 | MLI | MLI NSA QNR Response | Letter from MLI, "Certain Softwood Lumber Products from Canada: Response of Marcel Lauzon Inc. to New Subsidy Allegations Questionnaire," dated 5/2/2018 | MLI |
| 5/2/2018 | Roland | Roland NSA QNR Response | Letter from Roland, "Certain Softwood Lumber Products from Canada: Response of Roland Boulanger & Cie Ltée to New Subsidy Allegations Questionnaire," dated 5/2/2018 | Roland |
| 5/2/2018 | Rustique | Rustique NSA QNR Response | Letter from Rustique, "Certain Softwood Lumber Products from Canada - Mobilier Rustique (Beauce) Inc. Response to NSA Questionnaire," dated 5/2/2018 | Rustique |
| 5/2/2018 | Sechoirs | Sechoirs NSA QNR Response | Letter from Sechoirs, "Certain Softwood Lumber Products from Canada - Sechoirs de Beauce Inc. Response to NSA Questionnaire," dated 5/2/2018 | Sechoirs |
| 5/2/2018 | GNB | GNB NSA QNR Response | Letter from the GNB, "Response of the Government of New Brunswick to the Department's April 11, 2018 New Subsidy Allegations Questionnaire," dated 5/2/2018 | GNB |
| 5/2/2018 | GOQ | GOQ NSA QNR Response | Letter from the GOQ, "Expedited Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada: Response of the Government of Québec to the Department's April 11, 2018 New Subsidy Allegations Questionnaire," dated 5/2/2018 | GOQ |
| 5/3/2018 | Petitioner | Petitioner Comments - Extension of Deadline to Withdraw Review Requests | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Comments on Request for Extension of Deadline to Withdraw Expedited Review Requests," dated 5/3/2018 | Interested Parties |
| 5/2/2018 | NAFP | NAFP NSA QNR Response | Letter from NAFP, "Certain Softwood Lumber Products from Canada: NAFP's New Subsidy Allegations Questionnaire Response," dated 5/2/2018 | NAFP |
| 5/7/2018 | GBC | GBC May 7th SQNR Response | Letter from the GBC, "Expedited Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada: Supplemental Questionnaire Response," dated 5/7/2018 | GBC |
| 5/7/2018 | GOC | GOC May 7th SQNR Response | Letter from the GOC, "Certain Softwood Lumber Products from Canada: Response of the Government of Canada to the Department's April 13, 2018 Supplemental Questionnaire," dated 5/7/2018 | GOC |

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| 5/7/2018 | GNB | GNB May 7th SQNR Response | Letter from the GNB, "Response of the Government of New Brunswick to the Department's May 1, 2018 Supplemental Questionnaire," dated 5/7/2018 | GNB |
| 5/7/2018 | Petitioner | Petitioner Comments - Request to Reject Unsolicited Sechoirs QNR Response | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Request to Reject Unsolicited Questionnaire Response Submitted by Sechoirs de Beauce Inc. on May 4, 2018," dated 5/7/2018 | Sechoirs |
| 5/8/2018 | Petitioner | Petitioner Comments - Request to Reject Unsolicited MLI QNR Response | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Request to Reject Untimely Information Submitted by Marcel Lauzon Inc. on May 7, 2018," dated 5/8/2018 | MLI |
| 5/7/2018 | GOQ | GOQ May 7th SQNR Response | Letter from the GOQ, "Softwood Lumber from Canada; Government of Québec's Response to the Department's Supplemental Questionnaire," dated 5/7/2018 | GOQ |
| 5/9/2018 | Commerce | Groupe Matra May 9th SQ | Letter to Matra/Sechoirs, "Supplemental Questionnaire for Produits Matra Inc. and Sechoirs de Beauce Inc.," dated 5/9/2018 | Groupe Matra |
| 5/9/2018 | Commerce | D&B May 9th SQ | Letter to D&G, "Supplemental Questionnaire for Les Produits Forestiers D&G Ltée and its responding cross-owned affiliated companies," dated 5/9/2018 | D&G |
| 5/10/2018 | Commerce | Fontaine May 10th SQ | Letter to Fontaine, "Supplemental Questionnaire for Fontaine Inc.," dated 5/10/2018 | Fontaine |
| 5/10/2018 | Commerce | MLI May 10th SQ | Letter to MLI, "Supplemental Questionnaire for Marcel Lauzon Inc.," dated 5/10/2018 | MLI |
| 5/10/2018 | Commerce | NAFP May 10th SQ | Letter to NAFP, "Supplemental Questionnaire for North American Forest Products Ltd.," dated 5/10/2018 | NAFP |
| 5/10/2018 | Commerce | Roland May 9th SQ | Letter to Roland, "Supplemental Questionnaire for Roland Boulanger & CIE Ltée and its responding cross-owned affiliated companies," dated 5/9/2018 | Roland |
| 5/10/2018 | Commerce | Roland May 10th SQ | Letter to Roland, "Supplemental Questionnaire for Roland Boulanger & CIE Ltée and its responding cross-owned affiliated companies," dated 5/10/2018 | Roland |
| 5/11/2018 | Commerce | Lemay May 10th SQ | Letter to Lemay, "First Supplemental Questionnaire for Industrie Lemay Inc., dated 5/10/2018 | Lemay |
| 5/11/2018 | Groupe Matra | Groupe Matra May 11th SQNR Response | Letter from Matra/Sechoirs, "Certain Softwood Lumber Products from Canada - Produits Matra Inc. and Sechoirs de Beauce Inc. Joint Supplemental Questionnaire Response," dated 5/11/2018 | Groupe Matra |
| 5/11/2018 | GOQ | GOQ May 10th Translation | Letter from the GOQ, "Softwood Lumber from Canada; Government of Québec's English Translation of Exhibit QC-HQ-EE-18," dated 5/10/2018 | GOQ |
| 5/14/2018 | Groupe Matra | Groupe Matra May 14th SQNR Response Addendum | Letter from Matra/Sechoirs, "Certain Softwood Lumber Products from Canada - Addendum to May 11 Joint SQR of Produits Matra Inc. and Sechoirs de Beauce," dated 5/14/2018 | Groupe Matra |
| 5/14/2018 | Roland | Roland May 14th SQNR Response | Letter from Roland, "Certain Softwood Lumber Products from Canada: Response of Roland Boulanger & Cie Ltée to May 10, 2018 Supplemental Questionnaire," dated 5/14/2018 | Roland |
| 5/15/2018 | Commerce | Rustique May 10th SQ | Letter to Rustique, "Supplemental Questionnaire for Mobilier Rustique (Beauce) Inc.," dated 5/10/2018 | Rustique |
| 5/16/2018 | GOC | GOC May 16th SQNR Response | Letter from the GOC, "Certain Softwood Lumber from Canada: Response of the Government of Canada to the Department's May 1, 2018 Supplemental Questionnaire," dated 5/16/2018 | GOC |
| 5/17/2018 | Commerce | Groupe Matra May 11th SQ | Letter to Matra/Sechoirs, "2nd Supplemental Questionnaire for Sechoirs de Beauce Inc., Produits Matra Inc. and its cross-owned affiliated companies," dated 5/11/2018 | Groupe Matra |
| 5/18/2018 | GOQ | GOQ May 18th SQNR Response | Letter from the GOQ, "Softwood Lumber from Canada; Government of Québec's Response to the Department's Second Supplemental Questionnaire," dated 5/18/2018 | GOQ |
| 5/21/2018 | GOC | GOC May 21st SQNR Response | Letter from the GOC, "Certain Softwood Lumber from Canada: Second Response of the Government of Canada to the Department's April 13, 2018 Supplemental Questionnaire," dated 5/21/2018 | GOC |

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| 5/23/2018 | D&G | D&G May 23rd SQNR Response | Letter from D&G, "Certain Softwood Lumber Products from Canada: Response of Les Produits Forestiers D&G Ltée and Cross-Owned Companies to Supplemental Questionnaire," dated 5/23/2018 | D&G |
| 5/23/2018 | MLI | MLI May 23rd SQNR Response | Letter from MLI, "Certain Softwood Lumber Products from Canada: Response of Marcel Lauzon Inc. and Cross-Owned Companies to Supplemental Questionnaire," dated 5/23/2018 | MLI |
| 5/23/2018 | Roland | Roland May 23rd SQNR Response | Letter from Roland, "Certain Softwood Lumber Products from Canada: Response of Roland Boulanger & Cie Ltée and Cross-Owned Companies to Supplemental Questionnaire," dated 5/23/2018 | Roland |
| 5/24/2018 | Fontaine | Fontaine May 24th SQNR Response | Letter from Fontaine, "Softwood Lumber Products from Canada: Fontaine's Response to Supplemental Questionnaire," dated 5/24/2018 | Fontaine |
| 5/24/2018 | Rustique | Rustique May 24th SQNR Response | Letter from Rustique, "Certain Softwood Lumber Products from Canada - Mobilier Rustique (Beauce) Inc. May 24 Questionnaire Response," dated 5/25/2018 | Rustique |
| 5/24/2018 | Commerce | GOQ May 24th SQ | Letter to GOQ, "Supplemental Questionnaire for the Government of Québec," dated 5/24/2018 | GOQ |
| 5/24/2018 | Commerce | Roland May 24th SQ | Letter to Roland, "Supplemental Questionnaire for Roland Boulanger & CIE Ltée and its responding cross-owned affiliated companies," dated 5/24/2018 | Roland |
| 5/24/2018 | Lemay | Lemay May 24th SQNR Response | Letter from Lemay, "Certain Softwood Lumber Products from Canada: Response to First Supplemental Questionnaire," dated 5/24/2018 | Lemay |
| 5/25/2018 | Groupe Matra | Groupe Matra May 25th SQNR Response | Letter from Matra/Sechoirs, "Certain Softwood Lumber Products from Canada - Supplemental Questionnaire Response of Produits Matra and Sechoirs de Beauce," dated 5/25/2018 | Groupe Matra |
| 5/25/2018 | NAFP | NAFP May 24th SQNR Response | Letter from NAFP, "Certain Softwood Lumber Products from Canada: NAFP's Supplemental Questionnaire Response," dated 5/24/2018 | NAFP |
| 5/25/2018 | Petitioner | Petitioner Comments - Matra Group SQNR Response I | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Comments on Questionnaire Response of the Matra Group," dated 5/25/2018 | Groupe Matra |
| 5/25/2018 | Petitioner | Petitioner Comments - GOC SQNR Response | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Comments on Questionnaire Response of the Government of Canada," dated 5/25/2018 | GOC |
| 5/29/2018 | Petitioner | Petitioner Comments - Matra Group SQNR Response II | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Comments on Questionnaire Response of the Matra Group," dated 5/29/2018 | Groupe Matra |
| 6/5/2018 | Roland | Roland June 5th SQNR Response | Letter from Roland, "Certain Softwood Lumber Products from Canada: Response of Roland Boulanger & Cie Ltée to Supplemental Questionnaire re ESDC," dated 6/5/2018 | Roland |
| 6/6/2018 | Commerce | Request for Clarification of Factual Information in GOC's May 16th SQNR Response | Letter to the GOC, "Clarification of Factual Information Submitted in the Supplemental," dated 6/6/2018 | GOC |
| 6/7/2018 | GOQ | GOQ June 7th SQNR Response | Questionnaire Response of the Government of Canada (GOC) | GOQ |
| 6/8/2018 | GOC | GOC Response to Commerce's May 6th Request for Clarification of Factual Information | Letter from the GOC, "Response of the Government of Canada to the Department's Request for Clarification of Submission of Factual Information," dated 6/8/2018 | GOC |
| 6/8/2018 | Petitioner | Petitioner Comments - Matra Group SQNR Response III | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Comments on Questionnaire Response of the Matra Group," dated 6/8/2018 | Groupe Matra |
| 6/12/2018 | NAFP | NAFP Response to Petitioner's Comments | Letter from NAFP, "Certain Softwood Lumber Products from Canada: NAFP's Surrebuttal to Petitioner's Comments on Supplemental Questionnaire Responses," dated 6/12/2018 | Petitioner |
| 6/14/2018 | Petitioner | Petitioner Comments - Correction of Respondents' SQNR Responses | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Request to Refile Petitioner's June 4, 2018 Comments on Supplemental Questionnaire Responses," dated 6/14/2018 | Interested Parties |

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| 6/14/2018 | Fontaine | Fontaine Response to Petitioner's Comments | Letter from Fontaine, "Softwood Lumber Products from Canada: Fontaine's Response to Petitioner's Comments on Supplemental Questionnaire Response," dated 6/14/2018 | Petitioner |
| 6/15/2018 | Commerce | Rustique June 15th SQ | Letter to Rustique, "Supplemental Questionnaire for Mobilier Rustique (Beauce) Inc.," dated 6/15/2018 | Rustique |
| 6/18/2018 | Commerce | Lemay June 15th SQ | Letter to Lemay, "Second Supplemental Questionnaire for Industrie Lemay Inc.," dated 6/15/2018 | Lemay |
| 6/19/2018 | Commerce | GOQ June 19th SQ | Letter to the GOQ, "Supplemental Questionnaire for the Government of Québec," dated 6/19/2018 | GOQ |
| 6/21/2018 | Commerce | Commerce's Acceptance of Factual Information in GOC's May 15th SQNR Response | Memorandum to the File, "Additional Factual Information filed by the Government of Canada," dated June 21, 2018 | GOC |
| 6/22/2018 | Rustique | Rustique June 22nd SQNR Response | Letter from Rustique, "Certain Softwood Lumber Products from Canada - Mobilier Rustique (Beauce) Inc. June 22 Questionnaire Response," dated 6/22/2018 | Rustique |
| 6/22/2018 | Commerce | MLI June 22nd SQ | Letter to MLI, "Supplemental Questionnaire for Marcel Lauzon Inc.," dated 6/22/2018 | MLI |
| 6/25/2018 | Lemay | Lemay June 25th SQNR Response | Letter from Lemay, "Certain Softwood Lumber Products from Canada: Response to Second Supplemental Questionnaire," dated 6/25/2018 | Lemay |
| 6/25/2018 | Petitioner | Uncreditworthiness Allegation for Matra Group and Boulanger | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Uncreditworthiness Submission for the Matra Group and Boulanger," dated 6/25/2018 | Groupe Matra, Roland |
| 6/27/2018 | Commerce | GOC June 27th SQ | Letter to GOC, "Supplemental Questionnaire for the Government of Canada," dated 6/27/2018 | GOC |
| 6/27/2018 | Commerce | D&G June 27th SQ | Letter to D&G, "Supplemental Questionnaire for Les Produits Forestiers D&G Ltée and its responding cross-owned affiliated companies," dated 6/27/2018 | D&G |
| 6/27/2018 | Commerce | Roland June 27th SQ | Letter to Roland, "Supplemental Questionnaire for Roland Boulanger & CIE Ltée and its responding cross-owned affiliated companies," dated 6/27/2018 | Roland |
| 6/29/2018 | Commerce | Groupe Matra June 29th SQ | Letter to Matra/Sechoirs, "3rd Supplemental Questionnaire for Sechoirs de Beauce Inc., Produits Matra Inc. and its cross-owned affiliated companies," dated 6/29/2018 | Groupe Matra |
| 7/2/2018 | Groupe Matra | Matra Group Response to Petitioner's Uncreditworthiness Allegation | Letter from Matra/Sechoirs, "Certain Softwood Lumber Products from Canada - Matra/Sechoirs Response to Petitioner's Uncreditworthiness Allegation," dated 7/2/2018 | Petitioner |
| 7/5/2018 | Lemay | Lemay July 3rd SQ | Letter to Lemay, "Third Supplemental Questionnaire for Industrie Lemay Inc (Industrie Lemay)," dated 7/3/2018 | Lemay |
| 7/8/2018 | MLI | MLI July 9th SQNR Response | Letter from MLI, "Certain Softwood Lumber Products from Canada: Response of Marcel Lauzon Inc to Second Supplemental Questionnaire," dated 7/9/2018 | MLI |
| 7/10/2018 | Petitioner | Petitioner Benchmark Information for GNB Land Tax Incentives | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Benchmark Information for Land Tax Incentives Provided by the Government of New Brunswick," dated 7/10/2018 | GNB |
| 7/11/2018 | D&G | D&G July 11th SQNR Response | Letter from D&G, "Certain Softwood Lumber Products from Canada: Response of Les Produits Forestiers D&G Ltée and Cross-Owned Companies to Second Supplemental Questionnaire," dated 7/11/2018 | D&G |
| 7/11/2018 | Roland | Roland July 11th SQNR Response | Letter from Roland, "Certain Softwood Lumber Products from Canada: Response of Roland Boulanger & Cie Ltée to Fourth Supplemental Questionnaire," dated 7/11/2018 | Roland |
| 7/11/2018 | GOQ | GOQ July 10th SQNR Response | Letter from the GOQ, "Softwood Lumber from Canada; Government of Québec's Response to the Department's June 19, 2018 Supplemental Questionnaire," dated 7/10/2018 | GOQ |
| 7/12/2018 | Commerce | Fontaine July 12th SQ | Letter to Fontaine, "Second Supplemental Questionnaire for Fontaine, Inc.," dated 7/12/2018 | Fontaine |
| 7/13/2018 | Lemay | Lemay July 13th SQNR Response | Letter from Lemay, "Certain Softwood Lumber Products from Canada: Response to Third Supplemental Questionnaire," dated 7/13/2018 | Lemay |
| 7/16/2018 | Commerce | D&G July 16th SQ | Letter to D&G, "Supplemental Questionnaire for Les Produits Forestiers D&G Ltée and its responding cross-owned affiliated companies," dated 7/16/2018 | D&G |

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| 7/17/2018 | GOC | GOC July 17th SQNR Response | Letter from the GOC, "Certain Softwood Lumber from Canada: Response of the Government of Canada to the Department's June 27, 2018 Supplemental Questionnaire," dated 7/17/2018 | GOC |
| 7/19/2018 | Groupe Matra | Groupe Matra July 19th SQNR Response | Letter from Matra/Sechoirs, "Certain Softwood Lumber Products from Canada - Third Supplemental Questionnaire Response of Produits Matra and Sechoirs de Beauce," dated 7/19/2018 | Groupe Matra |
| 7/20/2018 | Groupe Matra | Groupe Matra English Translation SQNR Response | Letter from Matra/Sechoirs, "Certain Softwood Lumber Products from Canada - Third Supplemental Questionnaire Response of Produits Matra and Sechoirs de Beauce - Missing Translations," dated 7/20/2018 | Groupe Matra |
| 7/25/2018 | D&G | D&G July 25th SQNR Response | Letter from D&G, "Certain Softwood Lumber Products from Canada: Response of Les Produits Forestiers D&G Ltée and Cross-Owned Companies to Third Supplemental Questionnaire," dated 7/25/2018 | D&G |
| 7/25/2018 | GNB | GNB Rebuttal Benchmark Information | Letter from GNB, "Softwood Lumber from Canada: Rebuttal to Petitioner's Submission of Benchmark Information," dated 7/25/2018 | Petitioner |
| 7/25/2018 | Fontaine | Fontaine July 25th SQNR Response | Letter from Fontaine, "Softwood Lumber Products from Canada: Response to the Second Supplemental Questionnaire to Fontaine, Inc.," dated 7/25/2018 | Fontaine |
| 7/27/2018 | Commerce | Groupe Matra Uncreditworthy Initiation | Memorandum, "Initiation of Uncreditworthy Investigation for Produits Matra Inc., Sechoirs de Beauce Inc. Bois Ouvre de Beauceville (1992) Inc.," dated 7/27/2018 | Groupe Matra |
| 7/30/2018 | Groupe Matra | Groupe Matra July 30th SQNR Response Addendum | Letter from Matra/Sechoirs, "Certain Softwood Lumber Products from Canada - Third Supplemental Questionnaire Response of Produits Matra and Sechoirs de Beauce Addendum," dated 7/30/2018 | Groupe Matra |
| 7/31/2018 | Petitioner | Petitioner Pre-Prelim Comments | Letter from Petitioner, "Certain Softwood Lumber Products from Canada: Pre-Preliminary Determination Comments," dated 7/31/2018 | Interested Parties |
| 8/3/2018 | Commerce | Daveluyville Uncreditworthy Initiation | Memorandum, "Initiation of Uncreditworthy Investigation for Industries Daveluyville, Inc.," dated 8/3/2018 | Roland/Daveluyville |
| 8/6/2018 | Commerce | Roland August 6th SQ | Letter to Roland, "Supplemental Questionnaire for Roland Boulanger & CIE Ltée and its responding cross-owned affiliated companies," dated 8/6/2018 | Roland |
| 8/6/2018 | Commerce | GOC August 6th SQ | Letter to GOC, "Expedited Review of Certain Softwood Lumber from Canada: Supplemental Questionnaire for the Government of Canada," dated 8/6/2018 | GOC |
| 8/10/2018 | Commerce | GOQ August 10th SQ | Letter to GOQ, "Expedited Review of Certain Softwood Lumber from Canada: Supplemental Questionnaire for the Government of Québec," dated 8/10/2018 | GOQ |
| 8/10/2018 | Commerce | Groupe Matra August 10th SQ | Letter to Matra/Sechoirs, "4th Supplemental Questionnaire for Sechoirs de Beauce Inc., Produits Matra Inc. and its cross-owned affiliated companies," dated 8/10/2018 | Groupe Matra |
| 8/10/2018 | NAFP | NAFP Pre-Prelim Comments | Letter from NAFP, "Certain Softwood Lumber Products from Canada: NAFP's Pre-Preliminary Comments," dated 8/10/2018 | NAFP |
| 8/16/2018 | GOC | GOC Pre-Prelim Comments | Letter from the GOC, "Certain Softwood Lumber Products from Canada: Government of Canada Pre-Preliminary Results Comments," dated 8/16/2018 | Interested Parties |
| 8/16/2018 | Commerce | Postponement Memorandum | Memorandum, "Extension of Deadline for the Preliminary Results of Expedited Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada," dated 8/16/2018 | Interested Parties |
| 8/17/2018 | GOQ | GOQ August 17th SQNR Response | Letter from the GOQ, "Softwood Lumber from Canada; Government of Québec's Response to the Department's August 10, 2018 Supplemental Questionnaire," dated 8/17/2018 | GOQ |
| 8/20/2018 | Roland | Roland August 20th SQNR Response | Letter from Roland, "Certain Softwood Lumber Products from Canada: Response of Roland Boulanger & Cie Ltée to Daveluyville Creditworthiness Questionnaire," dated 8/20/2018 | Roland |
| 8/28/2018 | Commerce | GOC August 28th SQ | Letter to GOC, "Supplemental Questionnaire for the Government of Canada," dated 8/28/2018 | GOC |

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| 9/4/2018 | GOC | GOC September 4th SQNR Response | Letter from the GOC, "Certain Softwood Lumber from Canada: Response of the Government of Canada to the Department's August 6, 2018 Supplemental Questionnaire," dated 9/4/2018 | GOC |
| 9/5/2018 | Groupe Matra | Groupe Matra September 5th SQNR Response | Letter from Matra/Sechoirs, "Certain Softwood Lumber Products from Canada – Fourth Supplemental Questionnaire Response of Produits Matra and Sechoirs de Beauce," dated 9/5/2018. | Groupe Matra |
| 9/7/2018 | GOC | GOC September 7th Translations | Letter from the GOC, "Certain Softwood Lumber from Canada: Translations for the Response of the Government of Canada to the Department's August 6, 2018 Supplemental," dated 9/7/2018 | GOC |
| 9/14/2018 | Commerce | GOC September 14th SQ | Letter to GOC, "Supplemental Questionnaire for the Government of Canada," dated 9/14/2018 | GOC |
| 9/14/2018 | Commerce | Roland September 14th SQ | Letter to Roland, "Supplemental Questionnaire for Roland Boulanger & CIE Ltée and its responding cross-owned affiliated companies," dated 9/14/2018 | Roland |
| 9/14/2018 | Commerce | Groupe Matra September 14 SQ | Letter to Matra/Sechoirs, "5th Supplemental Questionnaire for Séchoirs de Beauce Inc., Produits Matra Inc. and its cross-owned affiliated companies," dated 9/14/2018 | Groupe Matra |
| 9/14/2018 | Commerce | GOQ September 14th SQ | Letter to GOQ, "Supplemental Questionnaire for the Government of Quebec," dated 9/14/2018 | GOQ |
| 9/17/2018 | GOC | GOC September 17th SQNR Response | Letter from the GOC, "Certain Softwood Lumber from Canada: Response of the Government of Canada to the Department's August 28, 2018 Supplemental Questionnaire," dated 9/17/2018 | GOC |
| 9/18/2018 | Commerce | GNB Verification Outline | Letter to GNB, "Expedited Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada: Verification of the Government of New Brunswick's Questionnaire Responses," dated 9/18/2018 | GNB |
| 9/20/2018 | Commerce | NAFP Verification Outline | Letter to NAFP, "Expedited Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada: Verification of North American Forest Products' Questionnaire Responses," dated 9/20/2018 | NAFP |
| 9/21/2018 | Commerce | MLI Verification Outline | Letter to MLI, "Expedited Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada: Verification of Marcel Lauzon Inc.'s Questionnaire Responses," dated 9/21/2018 | MLI |
| 9/21/2018 | Commerce | Fontaine Verification Outline | Letter to Fontaine, "Expedited Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada: Verification of Fontaine Inc.'s Questionnaire Responses," dated 9/21/2018 | Fontaine |
| 9/26/2018 | Commerce | GOQ September 26th SQ | Letter to GOQ, "Supplemental Questionnaire for the Government of Quebec," dated 9/26/2018 | GOQ |
| 9/28/2018 | Roland | Roland September 28th SQNR Response | Letter from Roland, "Certain Softwood Lumber Products from Canada: Response of Roland Boulanger & Cie Ltée to Supplemental Questionnaire Issued September 14, 2018," dated 9/28/2018 | Roland |
| 9/28/2018 | GOQ | GOQ September 28th SQNR Response | Letter from the GOQ, "Softwood Lumber from Canada; Government of Québec's Response to the Department's September 14, 2018 Supplemental Questionnaire," dated 9/28/2018 | GOQ |
| 10/1/2018 | Groupe Matra | Groupe Matra October 1st SQNR Response | Letter from Matra/Sechoirs, "Certain Softwood Lumber Products from Canada - Fifth Supplemental Questionnaire Response of Produits Matra and Sechoirs de Beauce," dated October 1, 2018. | Groupe Matra |
| 10/1/2018 | Commerce | Rustique Verification Outline | Letter to Rustique, "Expedited Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada: Verification of Mobilier Rustique (Beauce) Inc.'s Questionnaire Responses," dated 10/1/2018 | Rustique |

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| 10/1/2018 | Commerce | Lemay Verification Outline | Letter to Lemay, "Expedited Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada: Verification of Scierie Alexandre Lemay & Fils Inc.'s Questionnaire Responses," dated 10/1/2018 | Lemay |
| 10/2/2018 | Commerce | D&G Verification Outline | Letter to D&G, "Expedited Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada; Verification of Questionnaire Responses of Les Produits Forestiers D&G Ltée and its responding cross-owned affiliated companies," dated 10/2/2018 | D&G |
| 10/2/2018 | Commerce | Roland Verification Outline | Letter to Roland, "Expedited Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada; Verification of Questionnaire Responses of Roland Boulanger & CIE Ltée and its responding cross-owned affiliated companies," dated 10/2/2018 | Roland |
| 10/2/2018 | Commerce | GOQ October 2nd SQ | Letter to GOQ, "Expedited Review of Certain Softwood Lumber from Canada: Supplemental Questionnaire for the Government of Québec," dated 10/2/2018 | GOQ |
| 10/4/2018 | Commerce | Groupe Matra Verification Outline | Letter to Matra/Sechoirs, "Expedited Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada; Verification of Questionnaire Responses of Produits Matra Inc. and Séchoirs de Beauce Inc.," dated 10/4/2018 | Groupe Matra |
| 10/5/2018 | GOC | GOC October 5th SQNR Response | Letter from the GOC, "Certain Softwood Lumber from Canada: Response of the Government of Canada to the Department's September 14, 2018 Supplemental Questionnaire," dated 10/5/2018 | GOC |
| 10/8/2018 | Groupe Matra | Groupe Matra October 8th Follow-Up Translations | Letter from Matra/Sechoirs, "Certain Softwood Lumber Products from Canada – Fifth Supplemental Questionnaire Response of Produits Matra and Séchoirs de Beauce – Follow-Up With Translations," dated 10/8/2018 | Groupe Matra |
| 10/11/2018 | GOQ | GOQ October 11th SQNR Response | Letter from the GOQ "Softwood Lumber from Canada; Government of Québec's Response to the Department's September 26, 2018 Supplemental Questionnaire," dated 10/11/2018 | GOQ |
| 10/12/2018 | GOC | GOC October 12th Translations | Letter from the GOC, "Certain Softwood Lumber from Canada: Translations for the Response of the Government of Canada to the Department's September 14, 2018 Supplemental," dated 10/12/2018 | GOC |
| 10/15/2018 | Commerce | GOC Verification Outline | Letter to the GOC, "Verification of the Government of Canada's Questionnaire Responses Submitted in the Expedited Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada; Business Development Bank of Canada," dated 10/15/2018 | GOC |
| 10/15/2018 | Commerce | GOQ Verification Outline | Letter to the GOQ, "Verification of Government of Québec's Questionnaire Responses submitted in the Expedited Review of Countervailing Duty Order on Certain Softwood Lumber," dated 10/15/2018 | GOQ |
| 10/15/2018 | Rustique | Rustique Minor Corrections | Letter from Rustique, "Certain Softwood Lumber Products from Canada: Minor Correction from Verification of Mobilier Rustique Inc.," dated 10/15/2018 | Rustique |
| 10/16/2018 | GOQ | GOQ October 16th SQNR Response | Letter from the GOQ, "Softwood Lumber from Canada; Government of Québec's Response to the Department's October 2, 2018 Supplemental Questionnaire," dated 10/16/2018 | GOQ |
| 10/17/2018 | Rustique | Rustique Verification Exhibits | Letter from Rustique, "Certain Softwood Lumber Products from Canada: Verification Exhibits of Mobilier Rustique Inc.," dated 10/17/2018 | Rustique |
| 10/19/2018 | Lemay | Lemay Minor Corrections and Verification Exhibits | Letter from Lemay, "Certain Softwood Lumber Products from Canada: Verification Exhibits of Scierie Alexandre Lemay & Fils Inc.," dated 10/19/2018 | Lemay |
| 10/19/2018 | Commerce | MLI Verification Report | Memorandum, "Verification of the Questionnaire Responses of Marcel Lauzon Inc.," dated 10/19/2018 | MLI |
| 10/19/2018 | Commerce | NAFP Verification Report | Memorandum, "Verification of the Questionnaire Responses of North American Forest Products," dated 10/19/2018 | NAFP |

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| 10/23/2018 | Commerce | Fontaine Verification Report | Memorandum, "Verification of the Questionnaire Responses of Fontaine Inc.," dated 10/23/2018 | Fontaine |
| 10/24/2018 | GOQ | GOQ Minor Corrections | Letter from the GOQ, "Softwood Lumber from Canada; Government of Québec's Minor Corrections Presented at CVD Verification," dated 10/24/2018 | GOQ |
| 10/29/2018 | GOQ | GOQ Verification Exhibits | Letter from the GOQ, "Softwood Lumber from Canada; Government of Québec's CVD Verification Exhibits," dated 10/29/2018 | GOQ |
| 10/29/2018 | Commerce | GNB Verification Report | Memorandum, "Verification of the Questionnaire Responses of the Government of New Brunswick," dated 10/29/2018 | GNB |
| 10/30/2018 | D&G | D&G Minor Corrections | Letter from D&G, "Certain Softwood Lumber Products from Canada: Minor Corrections Submitted at Verification by Les Produits Forestiers D&G Ltée," dated 10/30/2018 | D&G |
| 10/30/2018 | Roland | Roland Minor Corrections | Letter from Roland, "Certain Softwood Lumber Products from Canada: Minor Corrections Submitted at Verification by Roland Boulanger & Cie Ltée," dated 10/30/2018 | Roland |
| 10/31/2018 | GOC | GOC Minor Corrections | Letter from the GOC, "Certain Softwood Lumber Products from Canada: Government of Canada's Verification Minor Corrections," dated 10/31/2018 | GOC |
| 11/1/2018 | D&G | D&G Verification Exhibits | Letter from D&G, "Certain Softwood Lumber Products from Canada: Exhibits Collected at the Verification of Les Produits Forestiers D&G Ltée," dated 11/1/2018 | D&G |
| 11/1/2018 | Roland | Roland Verification Exhibits | Letter from Roland, "Certain Softwood Lumber Products from Canada: Exhibits Collected at the Verification of Roland Boulanger & Cie Ltée," dated 11/1/2018 | Roland |
| 11/1/2018 | GOC | GOC Verification Exhibits | Letter from the GOC, "Certain Softwood Lumber Products from Canada: Government of Canada's Verification Exhibits," dated 11/1/2018 | GOC |
| 11/1/2018 | Commerce | HTSUS Memorandum | Memorandum, "Request from Customs and Border Protection to Update the ACE AD/CVD Case Reference File," dated 11/1/2018. | Interested Parties |
| 11/8/2018 | Commerce | GOC Verification Report | Memorandum, "Verification of the Questionnaire Responses of the Government of Canada," dated 11/8/2018 | GOC |
| 11/8/2018 | Commerce | GOQ Verification Report | Memorandum, "Verification of the Questionnaire Responses of the Government of Quebec," dated 11/8/2018 | GOQ |
| 11/8/2018 | Commerce | D&G Verification Report | Memorandum, "Verification of the Questionnaire Responses of Les Produits Forestiers D&G Ltée and its responding cross-owned affiliated companies," dated 11/8/2018 | D&G |
| 11/8/2018 | Commerce | Roland Verification Report | Memorandum, "Verification of the Questionnaire Responses of Roland Boulanger & Cie Ltée and its responding cross-owned affiliated companies," dated 11/8/2018 | Roland |
| 11/14/2018 | Commerce | Groupe Matra Verification Report | Memorandum, "Verification of the Questionnaire Responses of Produits Matra, Inc., Séchoirs de Beauce Inc., and Bois Ouvré de Beauceville (1992), Inc.," dated 11/14/2018 | Groupe Matra |
| 11/14/2018 | Commerce | Rustique Verification Report | Memorandum, "Verification of the Questionnaire Responses of Mobilier Rustique," dated 11/14/2018 | Rustique |
| 11/14/2018 | Commerce | Lemay Verification Report | Memorandum, "Verification of the Questionnaire Responses of Scierie Alexandre Lemay & Fils Inc. (Lemay)," dated 11/14/2018 | Lemay |
| 11/15/2018 | Petitioner | Petitioner Comments - Matra Group's Verification | Letter from Petitioner, "Comments on the Matra Group's Verification and Verification Exhibits," dated 11/15/2018 | Groupe Matra |
| 11/20/2018 | Petitioner | Petitioner Comments - GNB Verification | Letter from Petitioner, "Comments on the Verification and Verification Exhibits of the Government of New Brunswick," dated 11/20/2018 | GNB |
| 11/20/2018 | Commerce | Pre-Prelim Comment Deadline Memorandum | Memorandum, "Pre-Prelim Comment Deadline," dated 11/20/2018 | Interested Parties |
| 11/27/2018 | Rustique | Rustique Pre-Prelim Comments | Letter from Rustique, "Certain Softwood Lumber Products from Canada --Pre-Preliminary Comments Mobilier Rustique Inc.," dated 11/27/2018 | Rustique |
| 11/27/2018 | GNB | GNB Comments | Letter from GNB, "Softwood Lumber from Canada: Response to Petitioner's Comments on GNB's Verification Exhibits," dated 11/27/2018 | GNB |

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| 12/6/2018 | Commerce | Second Postponement Memorandum | Memorandum, "Additional Extension of Deadline for the Preliminary Results of Expedited Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada," dated 12/6/2018 | Interested Parties |
| Dated Concurrently with the PDM | Commerce | Daveluyville – Preliminary Analysis of Uncreditworthiness | Memorandum, "Preliminary Analysis of Uncreditworthy Allegation for Industries Daveluyville, Inc.," dated concurrently with the PDM | Roland |
| Dated Concurrently with the PDM | Commerce | Benchmark Information for Uncreditworthiness Rate | Memorandum, "Benchmark Information for Uncreditworthiness Rate," dated concurrently with the PDM | Interested Parties |
| Dated Concurrently with the PDM | Commerce | Groupe Matra - Preliminary Analysis of Uncreditworthiness | Memorandum, "Preliminary Analysis of Uncreditworthy Allegation for Produits Matra Inc. and Sechoirs de Beauce Inc.," dated concurrently with the PDM | Groupe Matra |
| Dated Concurrently with the PDM | Commerce | D&G Preliminary Calculations Memorandum | Memorandum, "Preliminary Results Calculations for Les Produits Forestiers D&G Ltée," dated concurrently with the PDM | D&G |
| Dated Concurrently with the PDM | Commerce | Fontaine Preliminary Calculations Memorandum | Memorandum, "Preliminary Results Calculations for Fontaine Inc.," dated concurrently with the PDM. | Fontaine |
| Dated Concurrently with the PDM | Commerce | Groupe Matra Preliminary Calculations Memorandum | Memorandum, "Preliminary Results Calculations for Groupe Matra," dated concurrently with the PDM. | Groupe Matra |
| Dated Concurrently with the PDM | Commerce | Lemay Preliminary Calculations Memorandum | Memorandum, "Preliminary Results Calculations for Scerie Lemay & Fils Inc.," dated concurrently with the PDM. | Lemay |
| Dated Concurrently with the PDM | Commerce | MLI Preliminary Calculations Memorandum | Memorandum, "Preliminary Results Calculations for Marcel Lauzon Inc.," dated concurrently with the PDM. | MLI |
| Dated Concurrently with the PDM | Commerce | NAFP Preliminary Calculations Memorandum | Memorandum, "Preliminary Results Calculations for North American Forest Products Ltd.," dated concurrently with the PDM. | NAFP |
| Dated Concurrently with the PDM | Commerce | Roland Preliminary Calculations Memorandum | Memorandum, "Preliminary Results Calculations for Roland Boulanger & CIE Ltée," dated concurrently with the PDM | Roland |
| Dated Concurrently with the PDM | Commerce | Rustique Preliminary Calculations Memorandum | Memorandum, "Preliminary Results Calculations for Mobilier Rustique (Beauce) Inc.," dated concurrently with the PDM | Rustique |

APPENDIX IV

NON-USED PROGRAMS

| Origin | (All) | "X" Indicates Non-Usage | | | | | | | |
|---|-------|-------------------------|-----------------------------|-------------------|---------------------------------|------------------------------------|--|-----------------------------|-------------------------------------|
| | | Respondent Firms | | | | | | | |
| Row Labels | | Fontaine Inc. | Les Produits Forestiers D&G | Marcel Lauzon Inc | Mobilier Rustique (Beauce) Inc. | North American Forest Products Ltd | Groupe Matra (Produits Matra Inc. and Sechoirs de Beauce Inc.) | Roland Boulanger & Cie Ltée | Scierie Alexandre Lemay & Fils Inc. |
| GOA | | | | | | | | | |
| Additional Programs | | | | | | | | | |
| Alberta Property Tax – Economic Obsolescence Allowance | | X | X | X | X | X | X | X | X |
| Emissions Performance Credits and Emissions Offset Credits | | X | X | X | X | X | X | X | X |
| Environmental Penalty Refund | | X | X | X | X | X | X | X | X |
| Foothills Research Institute | | X | X | X | X | X | X | X | X |
| Property Tax Abatements – Alberta Municipalities | | X | X | X | X | X | X | X | X |
| Water and Sewage Treatment Payments – Hinton | | X | X | X | X | X | X | X | X |
| Workers Compensation Board: Includes Certificate of Recognition, and Surplus Distribution | | X | X | X | X | X | X | X | X |
| Grant | | | | | | | | | |
| Alberta Climate Change and Emissions Management Corporation | | X | X | X | X | X | X | X | X |
| Alberta Innovates - Residual Biomass Estimate | | X | X | X | X | X | X | X | X |
| Alberta Innovates - Training Grant | | X | X | X | X | X | X | X | X |
| Alberta Innovates Biosolutions R&D Grant | | X | X | X | X | X | X | X | X |
| Bioenergy Commercialization and Market Developmen (BCMDP) | | X | X | X | X | X | X | X | X |
| Bioenergy Producer Credit Program (BPCP) | | X | X | X | X | X | X | X | X |
| Biorefining Commercialization and Market Developmen Program | | X | X | X | X | X | X | X | X |
| Canada Alberta Job Grant Program | | X | X | X | X | X | X | X | X |
| Ecotrust Canada Eco-Energy Program | | X | X | X | X | X | X | X | X |
| Forest Genetics Alberta | | X | X | X | X | X | X | X | X |
| Forest Resource Improvement Association of Alberta (FRIAA): Community Reforestation Program | | X | X | X | X | X | X | X | X |
| Forest Resource Improvement Association of Alberta (FRIAA): Includes, Incidental Conifer Program, Fire Hazard Reduction and Forest Health Program, Fire Smart Program, Community Adjustment Fund Enhanced Community Reforestation Program, Community Reforestation Program, Forest Resource Improvement Program, Wildfire Reclamation Program, Mountain Pine Beetle Program, Mountain Pine Beetle Forest Rehabilitation Program, Forestry Worker Employment Program, FRIAA – FRIP – High Prairie Hybrid Poplar Plantation, Spruce Budworm Dues Repayment. | | | | | | | | | |
| LTAR | | | | | | | | | |
| Sales of Electricity to Alberta Energy Systems Operator | | X | X | X | X | X | X | X | X |
| Provision of Standing Timber for LTAR | | X | X | X | X | X | X | X | X |
| Tax | | | | | | | X | | |
| Political Tax Contribution Credit | | X | X | X | X | X | X | X | X |
| Property Tax Assessment Adjustment | | X | X | X | X | X | X | X | X |
| Scientific Research and Experimental Development (SR&ED) Tax Credit | | X | X | X | X | X | X | X | X |
| Scientific Research and Experimental Development Tax Credit (Alberta) | | X | X | X | X | X | X | X | X |
| Softwood Lumber Surge Export Tax Recapture | | X | X | X | X | X | X | X | X |
| Stumpage Overpayment Adjustment | | X | X | X | X | X | X | X | X |
| Tax Rebates for Clear Fuel | | X | X | X | X | X | X | X | X |
| Tax-Exempt Fuel Program for Marked Fuel | | X | X | X | X | X | X | X | X |
| GOBC | | | | | | | | | |
| Additional Programs | | | | | | | | | |
| BC Hydro Power Smart: Incentives Study | | X | X | X | X | X | X | X | X |
| Forest Resources and Planning Act Section 108 Payments | | X | X | X | X | X | X | X | X |
| Land-Based Investment Program and Successor Programs (LBIP): Current Reforestation Program | | X | X | X | X | X | X | X | X |
| Land-Based Investment Program and Successor Programs (LBIP): Includes Forest Health Program, Resource Inventory Program, Recreation Management Program, Habitat Restoration Program, Timber Supply Mitigation Program, Fish Passage Program, Wildlife Habitat Program, Miscellaneous Payments | | X | X | X | X | X | X | X | X |
| Mountain Caribou Recovery Implementation Plan | | X | X | X | X | X | X | X | X |
| Northern Development Initiative Trust Training Rebate Program Capital Investment and Training Rebate Program | | X | X | X | X | X | X | X | X |
| Tenure Takeback Program | | X | X | X | X | X | X | X | X |
| WorkSafeBC Certificate of Recognition | | X | X | X | X | X | X | X | X |
| Grant | | | | | | | X | | |
| Arrangement with Select Seed | | X | X | X | X | X | X | X | X |
| BC Hydro Load Curtailment Program | | X | X | X | X | X | X | X | X |
| BC Hydro Power Smart Load Displacement Program | | X | X | X | X | X | X | X | X |
| BC Hydro Power Smart: Energy Manager | | X | X | X | X | X | X | X | X |
| BC Hydro Power Smart: Energy Studies and Audits Program | | X | X | X | X | X | X | X | X |
| BC Hydro Power Smart: Incentives | | X | X | X | X | X | X | X | X |
| BC Hydro Power Smart: Industrial Energy Manager Program | | X | X | X | X | X | X | X | X |

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| BC Hydro Power Smart: Industrial Projects Incentives Program |
| BC Hydro Power Smart: Load Curtailment |
| British Columbia Timber Sales (BCTS) Security Deposit Refunds for Unsuccessful BCTS Bids |
| British Columbia Timber Sales (BCTS) Standing Timber Inventory |
| Employer Innovation Fund |
| Forest Resources and Planning Act Section 108 Payments |
| Forestry Innovation Investment Program |
| Fort St. John and BCTS Refunds |
| Mountain Caribou Recovery Implementation Plan |
| Operational Tree Improvement |
| Partial Recovery of Canadian Standards Association Qualification Expenses |
| Payments for Aerial Inventory Photography (LIDAR) |
| Payments for Fire Suppression Services |
| Payments for Road Maintenance Activities |
| Pitch Moth Pest Removal |
| Port Authority Cost Reduction |
| Water and Sewage Treatment Payments - Quesnel |
| Work Loss Benefits (WBC) Wage Loss Reimbursement |
| WorkSafe BC - Experience Rating System |
| LTAR |
| Provision of Standing Timber for LTAR |
| MTAR |
| BC Hydro Electricity Purchase Agreements |
| Tax |
| British Columbia Assessment Authority (BCAA): Property Tax Reductions Ministry of Forests, Lands and Natural Resource |
| Operations BC Timber Sales payments to Tolko |
| British Columbia Motor Fuel Tax Refund for Off-Highway Purposes |
| Canada BC Job Program |
| Greenhouse Carbon Tax Relief |
| Logging Income Tax Credit |
| Lower Tax Rates for Coloured Fuel/BC Coloured Fuel Certification |
| Managed Forest Lands |
| Motor Fuel Tax Refund for Off-Highway Purposes |
| Political Tax Contribution Credit |
| Property Tax Program for Private Forest Land |
| Property Taxation of Private Forest Land |
| Revitalization Property Tax Exemption - Chetwynd |
| Revitalization Property Tax Exemption - Houston |
| Revitalization Property Tax Exemption - Mackenzie |
| Revitalization Property Tax Exemption - Quesnel |
| Scientific Research & Experimental Development Tax Incentive Program - British Columbia |
| Scientific Research and Experimental Development (SR&ED) Tax Credit |
| Scientific Research and Experimental Development Tax Credit (British Columbia) |
| Training Tax Credit |
| GOC |
| Grant |
| Aboriginal Programs |
| Canada Summer Jobs Program |
| Canada-New Brunswick Job Grant Program |
| EcoEnergy Efficiency for Industry Program |
| EcoEnergy Renewable Power |
| Federal Forestry Industry Transformation Program |
| Federal Research Consortium |
| Forest Innovation Program |
| Grants Under the Federal Forestry Industry Transformation Program |
| National Research Council Industrial Research Assistance Program |
| Natural Resources Canada (NRCAN) Energy Efficiency for Industry |
| Office of Entergy Research and Development (OERD) Grant Programs |
| Pulp and Paper Green Transformation Program |
| Sustainable Development Technology Canada |
| Western Economic Diversification - Community Adjustment Fund |
| Western Economic Diversification - Western Development Program |
| Western Economic Diversification - Western Development Program (WDP) |
| Western Economic Diversification - Western Innovation Initiative (WINN) |
| Western Economic Diversification Canada - Western Development Program |
| Western Economic Diversification Canada - Western Innovation Initiative |
| Western Economic Diversification: Western Diversification Program |
| Western Economic Diversification: Western Innovation Initiative |
| Loan |
| Atlantic Canada Opportunities Agency (ACOA) - Business Development Program |
| Atlantic Canada Opportunities Agency (ACOA) - Atlantic Innovation Fund |
| Export Development Canada (EDC): Account Performance Security Guarantee |
| Loan |

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| GOQ |
| Additional Programs |
| Industrial Systems Program, Energy Efficiency Program – Hydro-Québec |
| Interruptible Electricity Option – Hydro-Québec |
| Investment Program in Public Forests Affected by Natural or Anthropogenic Disturbance |
| Grant |
| EcoPerformance |
| Exportation |
| Financial Aid for the Development of Private Woodlots |
| Fonds d'Aide aux Municipalités Monoindustrielles/Fonds de Soutien aux Municipalités Monoindustrielles |
| Formabois |
| Innovation and Development for the Region of Manicouagan |
| Ministry of Forests, Wildlife, and Parks (MFFP) Educational Grant |
| Partial Cut Investment Program (PCIP) |
| Programme d'Aide aux Entreprises |
| Programme ESSOR |
| Programme PME en Action |
| Rexforest - Silviculture Works: Forest Camps |
| Rexforest - Silviculture Works: Road Maintenance |
| Workforce Skills Development and Recognition Fund |
| Loan |
| Forest Management Funding Program |
| Programme ESSOR (PRES) |
| Provision of Loans by the Fonds Valorisation Bois |
| LTAR |
| Provision of Standing Timber for LTAR |
| MTAR |
| Purchase of Electricity for MTAR under PAE 2011-01 |
| Tax |
| Credits for the Construction and Major Repair of Access Roads and Bridges in Forest Areas |
| Credits for the Construction and Major Repair of Public Access Roads and Bridges in Forest Areas |
| Logging Tax Credit |
| Property Tax Refund for Forest Producers on Private Woodlands in Québec |
| Property Tax Refund for Forest Producers on Private Woodlots in Québec |
| Refund of Fuel Tax Paid on Fuel Used for Certain Purposes |
| Refund of Fuel Tax Paid on Fuel Used for Stationary Purposes |
| Regional Tax Credit Program for Job Creation in Quebec |
| Regional Tax Credit Program for Job Creation in Quebec |
| Research and Experimental Development (SR&ED) Tax Credit |
| Research Consortium Tax Credit |
| Scientific Research and Experimental Development Program (Québec) |
| Tax Credits for Investments Relating to Manufacturing and Processing Equipment |
| Tax Holiday for Large Investment Projects |
| Tax Incentives for Private Forest Producers – Deduction of Taxable Income for Forest Producers on Private Woodlands in Quebec |
| Tax Incentives for Private Forest Producers – Property Tax Refund for Forest Producers on Private Woodlands in Quebec |
| Manufacturing and Processing Profits Deduction - Quebec |
| GOS |
| Grant |
| Blowdown Salvage Stumpage Credits - Saskatchewan |
| LTAR |
| Provision of Standing Timber for LTAR |
| Tax |
| Manufacturing and Processing (M&P) Tax Credit |
| Scientific Research & Experimental Development Tax Incentive Program - Saskatchewan |

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