

Administrative Protective Order

This notice will serve as the only reminder to parties subject to an APO of their responsibility concerning the destruction of proprietary information disclosed under APO, in accordance with 19 CFR 351.305(a)(3). Timely written notification of the return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and terms of an APO is a violation which is subject to sanction.

Notification to Interested Parties

This determination is issued and published pursuant to sections 705(d) and 777(i) of the Act, and 19 CFR 351.210(c).

Dated: October 13, 2026.

Scot Fullerton,

Acting Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations.

Appendix I

Scope of the Investigation

The scope of the investigation covers truck bed covers, which are protective shields made of aluminum, steel, fiberglass, carbon fiber, plastic, and/or water-resistant fabric that are sized to span the open-top area of a pickup truck. When fully assembled and installed, truck bed covers have a width between 45 and 75 inches (actual) and a length between 55 and 100 inches (actual), and can be used to secure the cargo area of a pickup truck and/or repel water.

Truck bed covers typically encompass four general configurations—*i.e.*, folding, roll-up, one-piece, and retractable. Folding truck bed covers consist of two or more interconnected, hinged panels which may be made from a rigid material or a soft material with a rigid frame. Roll-up truck bed covers can be made of soft material with rigid crossbars, or rigid material such as slats, which allow the cover to roll forward for access to the truck bed, and which can be secured with straps, buckles, or other fasteners. One-piece truck bed covers are rigid covers that open from the tailgate end of the truck bed using a hinge or pivot, typically with the assistance of struts for opening and closing. Retractable truck bed covers are made of interconnected rigid slats or one-piece aluminum-reinforced polycarbonate that retract into a recessed canister to allow access to the truck bed. Retractable truck bed covers may be manually operated or electrically powered with a motor, and electric models may include additional features such as fob keys, Bluetooth connectivity, or LED lights.

The scope of the investigation includes not only the cover material (*i.e.*, the protective shield made of aluminum, steel, fiberglass, carbon fiber, plastic, and/or water-resistant fabric), but also any accompanying hardware for the mounting or storage of the truck bed cover (*e.g.*, rails, canisters, latches, straps, clasps, clamps, nuts, bolts, washers, screws,

hitch pins, weather strips/seals/gaskets) or other parts (*e.g.*, locks, struts, drain tubes, motors), provided that such hardware or other parts are entered with and invoiced with the cover material. Truck bed covers are included within the scope whether or not they are accompanied with such hardware or other parts. Moreover, any hardware for the mounting or storage of the truck bed cover (*e.g.*, rails, canisters, latches, straps, clasps, clamps, nuts, bolts, washers, screws, hitch pins, weather strips/seals/gaskets) or other parts (*e.g.*, locks, struts, drain tubes, motors) are covered within the scope if such items are separately entered as a truck bed cover mounting or installation kit.

Excluded from the scope are truck caps (also known as camper shells, toppers, or canopies), which are enclosures that can be mounted on truck bed rails to extend the height of a truck bed by at least 12 inches (actual), thus creating a fully-enclosed, lockable storage area for cargo.

Also excluded from the scope of the investigation are any products already covered by the scope of any extant antidumping and/or countervailing duty orders, including *Aluminum Extrusions from the People's Republic of China: Antidumping Duty Order*, 76 FR 30650 (May 26, 2011), and *Aluminum Extrusions from the People's Republic of China: Countervailing Duty Order*, 76 FR 30653 (May 26, 2011).

The products subject to the investigation are currently classifiable under subheading 8708.29.5160 of the Harmonized Tariff Schedule of the United States (HTSUS). Although the HTSUS subheading is provided for convenience and customs purposes, the written description of the scope of the investigation is dispositive.

Appendix II

List of Topics Discussed in the Issues and Decision Memorandum

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 - Comment 2: Appropriate HS Code to Construct Benchmarks for Golden Sun's Purchases of Polypropylene
 - Comment 3: Appropriate HS Code to Construct Benchmarks for Golden Sun's Purchases of Sheet Molding Compound
 - Comment 4: Appropriate HS Code to Construct Benchmarks for Sunwood's Purchases of Aluminum Extrusions
 - Comment 5: Whether to Apply AFA to the Provision of Land for LTAR Program
 - Comment 6: Whether to Apply AFA to the Small and Low Profit Enterprise Tax Program
 - Comment 7: Whether Value-Added Tax Should be Removed from Golden Sun's Purchases of Electricity

Comment 8: Calculation of Golden Sun's Loan Benefits

IX. Recommendation

[FR Doc. 2026–21295 Filed 10–16–26; 8:45 am]

BILLING CODE 3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[A–122–857]

Certain Softwood Lumber Products From Canada: Final Results of Antidumping Duty Administrative Review, Partial Rescission of Administrative Review, and Final Determination of No Shipments; 2024

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that producers and/or exporters subject to this administrative review sold subject merchandise at less than normal value during the period of review (POR), January 1, 2024, through December 31, 2024.

DATES: Applicable October 19, 2026.

FOR FURTHER INFORMATION CONTACT: Joshua Jacobson, Thomas Martin, or Dylan Hill, AD/CVD Operations, Office IV, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–0266, (202) 482–3936, or (202) 482–1197, respectively.

SUPPLEMENTARY INFORMATION:

Background

Commerce published the *Preliminary Results* of the 2024 administrative review of the antidumping duty (AD) order on certain softwood lumber from Canada on April 14, 2026, and invited parties to comment.¹ This administrative review covers three mandatory respondents: Canfor,²

¹ See *Certain Softwood Lumber From Canada: Preliminary Results and Intent To Rescind*, in *Part, of Antidumping Duty Administrative Review; 2024*, 91 FR 19099 (April 14, 2026) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM).

² As described in the *Preliminary Results* PDM at 7, we have treated Canfor Corporation, Canadian Forest Products Ltd., Canfor Wood Products Marketing Ltd., Canfor Fox Creek Ltd. and Canfor Whitecourt Ltd. (collectively, Canfor) as a single entity.

Resolute,³ and West Fraser;⁴ as well as 220 non-selected producers/exporters.⁵ The final weighted-average dumping margins are listed below in the “Final Results of Review” section of this notice. Commerce conducted this administrative review in accordance with section 751(a) of the Tariff Act of 1930, as amended (the Act). For a detailed description of the events that occurred since the *Preliminary Results*, see the Issues and Decision Memorandum.⁶

Scope of the Order⁷

The merchandise covered by this review is certain softwood lumber products from Canada. For a full description of the scope, see the Issues and Decision Memorandum.

Partial Rescission of Administrative Review

Pursuant to 19 CFR 351.213(d)(1), Commerce will rescind an administrative review, in whole or in part, if the party that requested a review withdraws its request within 90 days of the date of publication of the notice of initiation. Requests were timely withdrawn within 90 days of the publication of the initiation notice for this review for 93 companies.⁸ As a result, Commerce is rescinding this review with respect to these companies, in accordance with 19 CFR 351.213(d)(1).⁹

Additionally, pursuant to 19 CFR 351.213(d)(3), Commerce will rescind an administrative review when there are no entries of subject merchandise

during the POR for which liquidation is suspended. Normally, upon completion of an administrative review, the suspended entries are liquidated at the AD assessment rate calculated for the review period.¹⁰ Therefore, for an administrative review of a company to be conducted, there must be a suspended entry that Commerce can instruct and U.S. Customs and Border Protection (CBP) to liquidate at the AD assessment rate calculated for the POR.¹¹ In the absence of any suspended entries of subject merchandise from 12 companies that were initiated upon, we are rescinding the administrative review for these companies, in accordance with 19 CFR 351.213(d)(3).¹² For a list of the companies for which we are rescinding this review, see Appendix III.

Analysis of Comments Received

All issues raised in the case briefs filed in this administrative review are addressed in the Issues and Decision Memorandum. A list of the topics discussed in the Issues and Decision Memorandum is included in Appendix I of this notice. The Issues and Decision Memorandum is a public document and is available electronically via Enforcement and Compliance’s Antidumping and Countervailing Duty Centralized Electronic Services System (ACCESS), which is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Issues and Decision Memorandum is also accessible at <https://access.trade.gov/frnotices>.

Changes Since the Preliminary Results

Based on our review of the record and comments received from interested parties, we have rescinded this review with regard to 105 companies, as we stated in the Intent to Rescind Memorandum.¹³ In addition, we revised the names of certain respondents as identified in the *Preliminary Results* and made certain changes to the dumping margin calculations for the mandatory respondents. For a discussion of these changes, see the Issues and Decision Memorandum.

Rate for Non-Selected Companies

The Act does not address the establishment of a rate to apply to companies not selected for individual examination when Commerce limits its examination in an administrative review pursuant to section 777A(e)(2) of the Act. However, Commerce’s regulation at 19 CFR 351.109(g) states that Commerce will determine the rate for non-selected companies by following the process set forth in 19 CFR 351.109(f)(1)–(2), which generally parallels the process for determining the all-others rate in an investigation under section 735(c)(5) of the Act.

Under section 735(c)(5)(A) of the Act and 19 CFR 351.109(f), the all-others rate is normally an amount equal to the weighted average of the estimated weighted-average dumping margins established for exporters and producers individually investigated, excluding any rates that are zero, *de minimis* (i.e., less than 0.5 percent), or determined entirely on the basis of facts available. Where the weighted-average dumping margin for each of the individually examined companies is zero, *de minimis*, or based entirely on facts available, section 735(c)(5)(B) of the Act and 19 CFR 351.109(f)(2)(iii) provide that Commerce may use “any reasonable method” to establish the estimated all-others rate for exporters and producers not individually investigated, including averaging the estimated weighted-average dumping margins determined for the exporters and producers individually investigated.

In this review, we calculated above-*de minimis* weighted-average dumping margins for Canfor, Resolute, and West Fraser that were not determined entirely on the basis of facts available. Therefore, consistent with section 735(c)(5)(A) of the Act, we are assigning the weighted average of the three mandatory

³ As described in the *Preliminary Results* PDM at 8, we have treated Resolute Growth Canada Inc., Forest Products Mauricie LP, Société en commandite Scierie Opitciwan, Resolute-LP Engineered Wood Larouche Inc., Resolute-LP Engineered Wood St-Prime Limited Partnership, and Resolute FP Canada Inc. (collectively, Resolute) as a single entity.

⁴ As described in the *Preliminary Results* PDM at 8, we have treated West Fraser Mills Ltd., Blue Ridge Lumber Inc., Manning Forest Products Ltd., and Sundre Forest Products Inc. (collectively, West Fraser) as a single entity.

⁵ The *Preliminary Results* identified 328 respondents. In these final results, we are rescinding this administrative review with respect to 105 companies.

⁶ See Memorandum, “Issues and Decision Memorandum for the Final Results of the 2024 Administrative Review of the Antidumping Duty Order on Certain Softwood Lumber Products from Canada,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

⁷ See *Certain Softwood Lumber Products from Canada: Antidumping Duty Order and Partial Amended Final Determination*, 83 FR 350 (January 3, 2018) (Order).

⁸ See Petitioner’s Letter, “Partial Withdrawal of Request for Administrative Review,” dated May 12, 2025.

⁹ Appendix III identifies all companies for which we have rescinded this review.

¹⁰ See 19 CFR 351.212(b)(1).

¹¹ See, e.g., *Shanghai Sunbeauty Trading Co. v. United States*, 380 F. Supp. 3d 1328, 1335–36 (CIT 2019), at 12 (referring to section 751(a) of the Act, the U.S. Court of International Trade held that: “While the statute does not explicitly require that an entry be suspended as a prerequisite for establishing entitlement to a review, it does explicitly state the determined rate will be used as the liquidation rate for the reviewed entries. This result can only obtain if the liquidation of entries has been suspended . . .”; see also *Certain Frozen Fish Fillets from the Socialist Republic of Vietnam: Final Results of Antidumping Duty Administrative Review and Final Determination of No Shipments; 2018–2019*, 86 FR 36102, and accompanying Issues and Decision Memorandum at Comment 4; and *Solid Fertilizer Grade Ammonium Nitrate from the Russian Federation: Notice of Rescission of Antidumping Duty Administrative Review*, 77 FR 65532 (October 29, 2012) (noting that “for an administrative review to be conducted, there must be a reviewable, suspended entry to be liquidated at the newly calculated assessment rate”).

¹² In the *Preliminary Results*, we listed 21 companies that made no entries of subject merchandise during the POR. See *Preliminary Results*, 91 FR at 19103 and Appendix II. We note that for 9 of these companies, all requests for review were timely withdrawn. Therefore, in these final results, we are rescinding review of these 9 companies under 19 CFR 351.213(d)(1).

¹³ See Memorandum, “Correction to List of Companies Under Review, Notice of Intent to Rescind Review, In Part, and Release of Draft Customs Instructions,” dated September 29, 2026 (Intent to Rescind Memorandum).

respondents' weighted-average dumping margins to the companies not selected for individual examination in this review. For a list of all non-selected

companies, *see* Appendix II to this notice.

Final Results of Review

As a result of this administrative review, we are assigning the following

weighted-average dumping margins to the manufacturers/exporters listed below for the POR, January 1, 2024, through December 31, 2024:

Exporter/producer	Weighted-average dumping margin (percent)
Canfor Corporation/Canadian Forest Products Ltd./Canfor Wood Products Marketing Ltd./Canfor Fox Creek Ltd./Canfor Whitecourt Ltd.	17.00
West Fraser Mills Ltd./Blue Ridge Lumber Inc./Manning Forest Products Ltd./Sundre Forest Products Inc.	4.71
Resolute Growth Canada Inc./Forest Products Mauricie LP/Société en commandite Scierie Opitciwan/Resolute-LP Engineered Wood Larouche Inc./Resolute-LP Engineered Wood St-Prime Limited Partnership/Resolute FP Canada Inc.	13.13
Non-Selected Companies ¹⁴	10.64

Assessment Rates

Pursuant to section 751(a)(2)(C) of the Act and 19 CFR 351.212(b)(1), Commerce shall determine, and CBP shall assess, antidumping duties on all appropriate entries of subject merchandise covered by this review.

We calculated importer- (or customer-) specific assessment rates on the basis of the ratio of the total amount of antidumping duties calculated for each importer's (or customer's) examined sales and the total entered value of the sales in accordance with 19 CFR 351.212(b)(1). Where an importer- (or customer-) specific rate is zero or *de minimis* within the meaning of 19 CFR 351.106(c)(1), we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.

Commerce's "reseller policy" will apply to entries of subject merchandise during the POR produced by companies included in these final results of review for which the reviewed companies did not know that the merchandise they sold to the intermediary (*e.g.*, a reseller, trading company, or exporter) was destined for the United States. In such instances, we will instruct CBP to liquidate unreviewed entries at the all-others rate if there is no rate for the intermediate company(ies) involved in the transaction.¹⁵

For all non-selected companies listed in Appendix II, we will instruct CBP to liquidate all entries of subject merchandise that entered the United States during the POR at the average of the rates calculated for Canfor and West Fraser as listed above.

For the companies/entities listed in Appendix III, for which we are rescinding this administrative review,

Commerce will instruct CBP to assess antidumping duties on all appropriate entries at a rate equal to the cash deposit of estimated antidumping duties required at the time of entry, or withdrawal from warehouse, for consumption, during the period January 1, 2024, through December 31, 2024, in accordance with 19 CFR 351.212(c)(1)(ii).

The final results of this administrative review shall be the basis for the assessment of antidumping duties on entries of merchandise under review and for future cash deposits of estimated duties, where applicable. Commerce intends to issue assessment instructions to CBP no earlier than 41 days after the date of publication of the final results of this review in the **Federal Register**, in accordance with 19 CFR 356.8(a).

Cash Deposit Requirements

The following cash deposit requirements will be effective for all shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date of these final results, as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for the companies under review will be equal to the weighted-average dumping margin listed above in the "Final Results of Review" section; (2) for merchandise exported by producers or exporters not covered in this review but covered in a previously completed segment of this proceeding, the cash deposit rate will continue to be the company-specific rate published in the final results for the most recent period in which that producer or exporter participated; (3) if the exporter is not a firm covered in this review or in any previous segment of this proceeding, but the producer is, then the cash deposit rate will be that established for the producer of the merchandise in these final results of review or in the final results for the most recent period in

which that producer participated; and (4) if neither the exporter nor the producer is a firm covered in this review or in any previously completed segment of this proceeding, then the cash deposit rate will continue to be 6.04 percent *ad valorem*, the all-others rate established in the original less-than-fair-value investigation.¹⁶ These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

This notice serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping and/or countervailing duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping and/or countervailing duties occurred and the subsequent assessment of doubled antidumping duties, and/or an increase in the amount of antidumping duties by the amount of countervailing duties.

Administrative Protective Order (APO)

This notice is the only reminder to parties subject to an APO of their responsibility concerning the return or destruction of proprietary information disclosed under the APO in accordance with 19 CFR 351.305(a)(3), which continues to govern business proprietary information in this segment of the proceeding. Timely written notification of the return or destruction of APO materials, or conversion to judicial protective order, is hereby requested. Failure to comply with the regulations and the terms of an APO is a violation subject to sanction.

¹⁴ See Appendix II of this notice for a list of the non-selected respondent companies.

¹⁵ For a full discussion of this practice, *see Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

¹⁶ See *Order*, 83 FR at 351.

Notification to Interested Parties

We are issuing and publishing these final results and this notice in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.213(h).

Dated: October 13, 2026.

Scot Fullerton,

*Acting Deputy Assistant Secretary for
Antidumping and Countervailing Duty
Operations.*

Appendix I

List of Topics Discussed in the Issues and Decision Memorandum

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- V. Differential Pricing Analysis
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 - Comment 2: Whether to Correct an Error in the Calculation of the “Total Adjustments” to Canfor’s Reported Cost Information
 - Comment 3: Whether to Exclude Expenses Incurred by Canfor Sweden in Canfor’s General and Administrative (G&A) Expense Ratio
 - Comment 4: Whether Commerce’s Treatment of Permanent Closure Costs Is Inconsistent, Unsupported by Substantial Evidence, and Contrary to Law
 - Comment 5: Whether to Revise the Determination Regarding the Alleged Purchase of Electricity from Canfor Pulp Products Inc. (CPPI) at the Northwood Facility
 - Comment 6: Whether to Revise the Calculation of the Market Prices Used to Evaluate Canfor’s Affiliated Electricity Transactions
 - Comment 7: Whether to Adjust Resolute’s Reported Costs to Account for Affiliated Log Purchases
 - Comment 8: Whether to Revise Resolute’s Net Interest Expense Ratio Calculation
 - Comment 9: Whether to Revise Resolute’s G&A Expense Ratio
 - Comment 10: Whether to Further Revise Resolute’s Cost of Production
 - Comment 11: Whether Non-Reportable Scope Products Should Be Removed from the Margin Calculation
 - Comment 12: Whether Constructed Export Price (CEP) Inventory Carrying Cost Should Include Inventory Carrying Cost in Canada
 - Comment 13: Whether the Preliminary Results for Resolute Should Be Corrected to Confirm that the Cohen’s *d* Test Was Not Used
 - Comment 14: Whether to Adjust the Calculation of West Fraser’s By-product Offset
 - Comment 15: Whether to Adjust the Price Used to Establish Export Price (EP) and CEP
 - Comment 16: Whether Commerce Should Identify, and Apply Certain Adjustments to the Final Dumping Margins For, the

- Non-Selected Exporters and Producers Subject to this Review
- Comment 17: Whether to Reconsider the Price Difference Test for the Final Results
- Comment 18: Whether to Revise the Mandatory Respondents’ U.S. Customs and Border Protection (CBP) Liquidation Instructions

VII. Recommendation

Appendix II

Non-Selected Exporters/Producers

1. 0752615 B.C. Ltd., Frasersview Remanufacturing Inc., Frasersview Cedar Products.
2. 10104704 Manitoba Ltd, Woodstock Forest Products
3. 5214875 Manitoba Ltd.
4. Absolute Lumber Products Ltd.
5. Adwood Manufacturing Ltd.
6. AJ Forest Products Ltd.
7. Aler Forest Products Ltd.
8. Alpa Lumber Mills Inc.
9. Andersen Pacific Forest Products Ltd.
10. Antrim Cedar Corporation
11. Aquila Cedar Products Ltd.
12. Arbec Lumber Inc., Arbec Bois Doeuvre Inc.
13. Aspen Planers Ltd.
14. Babine Forest Products Limited
15. B.B. Pallets Inc., Les Palettes B.B.Inc.
16. Bakerview Forest Products Inc.
17. Barrette-Chapais Ltee
18. BarretteWood Inc.
19. Benoît & Dionne Forest Products Ltd., Benoît & Dionne Produits Forestiers Ltee
20. Blanchet Multi Concept Inc.
21. Bois Aise de Montreal Inc.
22. Bois Bonsai Inc.
23. Bois Daaquam Inc., Daaquam Lumber Inc.
24. Bois Weedon Inc.
25. Boisaco Inc.
26. Boscus Canada Inc.
27. Boucher Bros. Lumber Ltd.
28. BPWood Ltd.
29. Bramwood Forest Inc.
30. Brink Forest Products Ltd.
31. Busque & Laflamme Inc.
32. Canadian Bavarian Millwork & Lumber Ltd.
33. Canasia Forest Industries Ltd.
34. Canyon Lumber Company Ltd.
35. Carrier & Begin Inc.
36. Carrier Forest Products Ltd.
37. Carrier Lumber Ltd.
38. Carter Forest Products Inc.
39. Cedarland Forest Products Ltd.
40. Cedarline Industries Ltd.
41. Cedrico Lumber Inc., Bois D’oeuvre Cedrico Inc.
42. Central Cedar Ltd.
43. Centurion Lumber Ltd.
44. Chaleur Forest Products Inc.
45. Chaleur Forest Products LP
46. Channel-ex Trading Corporation
47. CHAP Alliance, Inc.
48. Chinook Wood Products Ltd.
49. Clermond Hamel Ltee
50. CLG Enterprises Inc.
51. Columbia River Shake & Shingle Ltd., Teal Cedar Products Ltd., The Teal Jones Group
52. Commonwealth Plywood Co. Ltd.
53. Conifex Fibre Marketing Inc.
54. Cowichan Lumber Ltd.
55. CS Manufacturing Inc., Cedarshed
56. CWP—Industriel Inc.
57. CWP—Montreal Inc.
58. D & D Pallets Ltd.
59. Dakeryn Industries Ltd.
60. Decker Lake Forest Products Ltd.
61. Deep Cove Forest Products, Inc.
62. Delco Forest Products Ltd.
63. Delta Cedar Specialties Ltd.
64. Devon Lumber Co. Ltd.
65. DH Manufacturing Inc.
66. DMM Forest Products Inc.
67. Doubletree Forest Products Ltd.
68. Downie Timber Ltd.
69. Dunkley Lumber Ltd.
70. EACOM Timber Corporation
71. East Fraser Fiber Co. Ltd.
72. East Mountain Forest Products Ltd.
73. Edgewood Forest Products Inc.
74. ER Probyn Export Ltd.
75. Falcon Lumber Ltd.
76. Fontaine Inc.
77. Foothills Forest Products Inc.
78. Fort St. James Forest Products Limited Partnership
79. Fraser Specialty Products Ltd.
80. FraserWood Industries Ltd.
81. Furtado Forest Products Ltd.
82. Goldwood Industries Ltd.
83. Goodfellow Inc.
84. Gorman Bros. Lumber Ltd.
85. GreenFirst Forest Products (QC) Inc.
86. Greendale Industries Inc.
87. Griff Building Supplies Ltd.
88. Groupe Crete Chertsey Inc.
89. Groupe Crete Division St-Faustin Inc.
90. Groupe Lebel Inc.
91. H.J. Crabbe & Sons Ltd.
92. Haida Forest Products Ltd.
93. Halo Sawmill, a division of Delta Cedar Specialties Ltd., Halo Sawmill Manufacturing Limited Partnership
94. Hampton Lumber Sales Canada, Hampton Tree Farms, LLC
95. Horizon Coatings Inc.
96. Hornepayne Lumber LP
97. Independent Building Materials Distribution Inc.
98. Interfor Sales & Marketing Ltd., Interfor Corporation
99. Ivor Forest Products Ltd.
100. J&G Log Works Ltd.
101. J.D. Irving, Limited
102. J.H. Huscroft Ltd.
103. Jan Woodlands (2001) Inc.
104. Jasco Forest Products Ltd.
105. Jhaji Lumber Corporation
106. Kalesnikoff Lumber Co. Ltd.
107. Kan Wood Ltd.
108. Kebois Ltee, Kebois Ltd.
109. Kelfor Industries Ltd.
110. Kermod Forest Products Ltd.
111. Kings Wood Products Inc.
112. Lecours Lumber Co. Limited
113. Les Bois d’oeuvre Beaudoin Gauthier Inc.
114. Les Chantiers de Chibougamau Ltd., Les Chantiers de Chibougamau Ltee
115. Les Industries P.F. Inc.
116. Les Produits Forestiers D&G Ltee, D&G Forest Products Ltd.
117. Leslie Forest Products Ltd.
118. Lignum Forest Products LLP
119. Linwood Homes Ltd.
120. Lonestar Lumber Inc.
121. Lulumco Inc.

122. Madera Forest Products INC
 123. Magnum Forest Products Ltd.
 124. Maibec Inc.
 125. Manitou Forest Products Ltd.
 126. Marcel Lauzon Inc.
 127. Marwood Ltd.
 128. Matériaux Blanchet Inc.
 129. Metrie Canada Ltd.
 130. Mid Valley Lumber Specialties Ltd.
 131. Midway Lumber Mills Ltd.
 132. Mill & Timber Products Ltd.
 133. Mirax Lumber Products Ltd.
 134. Mobilier Rustique (Beauce) Inc.
 135. Monterra Lumber Mills Limited
 136. Morwood Forest Products Inc
 137. Multicedre Ltee
 138. Nakina Lumber Inc.
 139. National Forest Products Ltd.
 140. Nicholson and Cates Ltd.
 141. Norsask Forest Products Inc.
 142. Norsask Forest Products Limited Partnership
 143. North American Forest Products Ltd. (located in Abbotsford, British Columbia)
 144. North American Forest Products Ltd. (located in Saint-Quentin, New Brunswick)
 145. North Enderby Timber Ltd.
 146. Ntityix Resources LP
 147. Oakwood Manufacturing A Division of Weston Forest Products Inc.
 148. Olympic Industries Inc.
 149. Olympic Industries ULC
 150. Otter Point Timber LTD
 151. Pacific NorthWest Lumber Ltd.
 152. Pacific Western Wood Works Ltd. (PWWW)
 153. Parallel Wood Products Ltd.
 154. Partap Forest Products Ltd.
 155. Peak Industries (Cranbrook) Ltd.
 156. Phoenix Forest Products Inc.
 157. Pine Ideas Ltd.
 158. Pioneer Pallet & Lumber Ltd.
 159. Plaster Rock Lumber Corporation
 160. Porcupine Wood Products Ltd.
 161. Power Wood Corp.
 162. Precision Cedar Products Corp.
 163. Probyn Log
 164. Produits Forestiers Petit Paris Inc.
 165. Produits Matra Inc.
 166. Promobois G.D.S. Inc.
 167. Quadra Cedar, 1074712 BC Ltd.
 168. R.A. Green Lumber Ltd.
 169. Rembos Inc.
 170. Rene Bernard Inc.
 171. Rielly Industrial Lumber Inc.
 172. River City Remanufacturing Inc.
 173. Riverside Forest Products Inc.
 174. S&R Sawmills Ltd.
 175. San Group
 176. San Industries Ltd.
 177. Sawarne Lumber Co. Ltd.
 178. Scierie Alexandre Lemay & Fils Inc.
 179. Scierie West Brome Inc.
 180. Sechoirs de Beauce Inc.
 181. Shakertown Corp.
 182. Sigurdson Forest Products Ltd.
 183. Sinclair Group Forest Products Ltd.
 184. Sitka Forest Products Inc., Les Produits Forestiers Sitka Inc.
 185. Skana Forest Products Ltd.
 186. South Beach Trading Inc.
 187. South Coast Reman Ltd., Southcoast Millwork Ltd.
 188. SPEC Wood & Marketing Solution, Bois et Solutions Marketing SPEC, Inc., SPEC

Wood and Marketing Solutions Inc.
 189. Specialiste du Bardeau de Cedre Inc., Specialiste du Bardeau de Cedre Inc. (SBC)
 190. Straight Edge Milling Ltd.
 191. Sundher Timber Products Inc.
 192. Surrey Cedar Ltd.
 193. Taan Forest Limited Partnership, Taan Forest Products
 194. Taiga Building Products Ltd.
 195. Tall Tree Lumber Company
 196. Terminal Forest Products Ltd.
 197. Terminal Forest Products Ltd., Mainland Sawmill, a division of Terminal Forest Products Ltd.
 198. The Wood Source Inc.
 199. Tolko Marketing and Sales Ltd., Tolko Industries Ltd., Gilbert Smith Forest Products Ltd.
 200. Top Quality Lumber Ltd.
 201. TRAPA Forest Products Ltd.
 202. Triad Forest Products Ltd.
 203. Tyee Timber Products Ltd.
 204. Universal Lumber Sales Ltd.
 205. Usine Sartigan Inc.
 206. Vancouver Specialty Cedar Products Ltd.
 207. Vancouver Urban Timberworks Ltd.; Van Urban
 208. Vanderhoof Specialty Wood Products Ltd.
 209. Visscher Lumber Inc.
 210. W.I. Woodtone Industries Inc.
 211. Welco Lumber Corp.
 212. West Bay Forest Products Ltd.
 213. Western Forest Products Inc.
 214. Western Lumber Sales Limited
 215. Westminster Industries Ltd.
 216. Weston Forest Products Inc.
 217. Weyerhaeuser Co.
 218. White River Forest Products L.P.
 219. Woodline Forest Products Ltd.
 220. Woodtone Specialties Inc.

Appendix III

List of Companies Rescinded From the Review

1. 54 Reman
 2. 9224-5737 Quebec inc., A.G. Bois
 3. AA Trading Ltd.
 4. All American Forest Products Inc.
 5. Anglo-American Cedar Products Ltd., Anglo American Cedar Products Ltd.
 6. Ashlaur Trading
 7. Aspen Pacific Industries Inc.
 8. B&L Forest Products Ltd.
 9. Bardobec Inc.
 10. Best Quality Cedar Products Ltd.
 11. Blanchette & Blanchette Inc.
 12. Brunswick Valley Lumber Inc.
 13. Burrows Lumber (CD) Ltd., Theo A. Burrows Lumber Company Limited
 14. Campbell River Shake & Shingle Co. Ltd.
 15. Canada Pallet Corp.
 16. Canadian Overseas Log and Lumber
 17. Careau Bois inc.
 18. Carl Wood Lumber Ltd.
 19. Cedar Island Forest Products Ltd.
 20. Cedar Valley Holdings Ltd.
 21. Cedarcoast Lumber Products
 22. Central Alberta Pallet Supply
 23. Central Forest Products Inc.
 24. Clair Industrial Development Corp. Ltd.
 25. CNH Products Inc.
 26. Coast Clear Wood Ltd.
 27. Coast Mountain Cedar Products Ltd.

28. Coastland Wood Industries
 29. Comox Valley Shakes Ltd. (2019), Comox Valley Shakes (2019) Ltd.
 30. Coulson Manufacturing Ltd.
 31. CWP-Montreal Inc.
 32. Direct Cedar Supplies Ltd.
 33. Distribution Rioux Inc.
 34. Elrod Cartage Ltd.
 35. Galloway Lumber Company Ltd.
 36. Glandell Enterprises Inc.
 37. Goldband Shake & Shingle Ltd.
 38. Greenwell Resources Inc.
 39. Groupe Lignarex Inc.
 40. Harmac Pacific
 41. Hillcore Lakeside Pacific Forest Products Ltd
 42. Hudson Mitchell & Sons Lumber Inc.
 43. Hy Mark Wood Products Inc.
 44. Imperial Cedar Products Ltd.
 45. Intertran Holdings Ltd., Richmond Terminal
 46. Island Cedar Products Ltd.
 47. Keystone Timber Ltd.
 48. Kirkland Lake Forest Products Inc.
 49. La Crete Sawmills Ltd.
 50. Lafontaine Lumber Inc.
 51. Langevin Forest Products Inc.
 52. Leisure Lumber Ltd.
 53. Les Bardeaux Lajoie Inc.
 54. Les Bois Martek Lumber
 55. Les Bois Traites M.G. Inc.
 56. Les Produits Forestiers Portbec Ltee, Portbec Forest Products Ltd.
 57. Millar Western Forest Products Ltd.
 58. Modern Terminal Ltd.
 59. Murray Brothers Lumber Company Ltd.
 60. Nagaard Sawmill Ltd.
 61. Nickel Lake Lumber
 62. Northland Forest Products Ltd.
 63. NSC Lumber Ltd.
 64. Otter Point Timber LTD
 65. Pacific Coast Cedar Products Ltd.
 66. Pacific Lumber Remanufacturing Inc.
 67. Pacific Pallet Ltd.
 68. PalletSource Inc.
 69. Partap Industries
 70. Pat Power Forest Products Corporation
 71. Produits Forestiers Temrex S.E.C., Temrex Forest Products LP
 72. RBC Timber Products
 73. Rick Dubois
 74. S&W Forest Products Ltd.
 75. Sapphire Lumber Company
 76. Scierie St-Michel Inc.
 77. Scott Lumber Sales, Scott Lumber Sales Ltd.
 78. Silvaris Corporation
 79. Skeena Sawmills Ltd.
 80. Smart Wood Forest Products Ltd.
 81. Sonora Logging Ltd.
 82. Source Forest Products
 83. South Fraser Container Terminals
 84. Spruceland Millworks Inc.
 85. Star Lumber Canada Ltd.
 86. Storey Creek Trading
 87. Suncoast Industries Inc.
 88. Suncoast Custom Lumber Ltd.
 89. Surplus G Rioux
 90. Swiftwood Forest Products Ltd.
 91. T&P Trucking Ltd.
 92. Tenryu Canada Corporation
 93. TG Wood Products Ltd.
 94. Twin Rivers Paper Co. Inc.
 95. Vaagen Fibre Canada ULC
 96. Valley Cedar 2 Inc.
 97. Vanderwell Contractors (1971) Ltd.

98. Waldun Forest Product Sales Ltd.
99. Watkins Sawmills Ltd.
100. West Coast Panel Cutters
101. Western Canadian Timber Products LTD
102. Western Timber Products, Inc.
103. Westrend Exteriors Inc.
104. Winton Homes Ltd.
105. WWW Timber Products Ltd.
[FR Doc. 2026–21296 Filed 10–16–26; 8:45 am]
BILLING CODE 3510–DS–P

DEPARTMENT OF COMMERCE
International Trade Administration
[C–122–858]

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

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce.
SUMMARY: The U.S. Department of Commerce (Commerce) determines that producers and exporters of certain softwood lumber products (softwood lumber) from Canada received countervailable subsidies during the period of review (POR), January 1, 2024, through December 31, 2024.
DATES: Applicable October 19, 2026.
FOR FURTHER INFORMATION CONTACT: Samuel Brummitt, Kristen Johnson, T.J. Worthington, and Elizabeth Talbot Russ, AD/CVD Operations, Office III, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–7851, (202) 482–4793, (202) 482–4567, and (202) 482–5516, respectively.
SUPPLEMENTARY INFORMATION:

Background

On April 14, 2026, Commerce published the *Preliminary Results* of this administrative review and invited interested parties to comment.¹ On August 6, 2026, we extended the deadline for the final results by 53 days until October 5, 2026.² On September 24, 2026, we extended the deadline for the final results by an additional seven days until October 13, 2026.³

¹ See *Certain Softwood Lumber Products from Canada: Preliminary Results and Partial Rescission of Countervailing Duty Administrative Review; 2024*, 91 FR 19099 (April 14, 2026) (*Preliminary Results*).
² See Commerce’s Letter, “Extension of Deadline for Final Results of Countervailing Duty Administrative Review; 2024,” dated August 6, 2026.
³ See Commerce’s Letter, “Additional Extension of Deadline for Final Results of Countervailing Duty Administrative Review; 2024,” dated September 24, 2026.

For a detailed description of the events that occurred since the *Preliminary Results*, see the Issues and Decision Memorandum.⁴ A list of topics discussed in the Issues and Decision Memorandum is included as Appendix I to this notice. The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance’s Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS), which is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <https://access.trade.gov/frnotices>.
Scope of the Order⁵
The product covered by this *Order* is softwood lumber from Canada. For a complete description of the scope of the *Order*, see the Issues and Decision Memorandum.
Analysis of Comments Received
Commerce addressed all issues raised in interested parties’ case and rebuttal briefs in the Issues and Decision Memorandum. A list of issues raised by parties, to which Commerce responded in the Issues and Decision Memorandum, is provided in Appendix I to this notice.
Methodology
Commerce conducted this administrative review in accordance with section 751(a)(1)(A) of the Tariff Act of 1930, as amended (the Act). For each of the subsidy programs found to be countervailable, we determine that there is a subsidy, *i.e.*, a government-provided financial contribution that gives rise to a benefit to the recipient, and that the subsidy is specific.⁶ For a complete description of the methodology underlying all of Commerce’s conclusions, see the Issues and Decision Memorandum.
Changes Since the Preliminary Results
The subsidy programs under review, and the issues raised in case and rebuttal briefs submitted by the

⁴ See Memorandum, “Issues and Decision Memorandum for the Final Results of the Administrative Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada; 2024,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).
⁵ See *Certain Softwood Lumber Products from Canada: Amended Final Affirmative Countervailing Duty Determination and Countervailing Duty Order*, 83 FR 347 (January 3, 2018) (*Order*).
⁶ See sections 771(5)(B) and (D) of the Act regarding financial contribution; section 771(5)(E) of the Act regarding benefit; and section 771(5A) of the Act regarding specificity.

interested parties, are discussed in the Issues and Decision Memorandum. Based on our analysis of the comments received from the interested parties, we made certain changes to Resolute’s and West Fraser’s calculations for these final results. For a discussion of these changes, see the Issues and Decision Memorandum.
Rate for Non-Selected Companies Under Review
Because the rates calculated for the companies selected for individual review are above *de minimis* and not based entirely on facts available, we applied a subsidy rate based on a weighted average of the subsidy rates calculated for the reviewed companies using sales data submitted by those companies to calculate a rate for the companies not selected for review. This is consistent with the methodology that we would use in an investigation to establish the all-others rate, pursuant to section 705(c)(5)(A) of the Act.
For further information on the calculation of the non-selected rate, see the section titled “Final *Ad Valorem* Rate for Non-Selected Companies under Review” in the Issues and Decision Memorandum. For a list of the non-selected companies, see Appendix II to this notice.
Final Results of Administrative Review
In accordance with section 751(a)(1)(A) and of the Act and 19 CFR 351.221(b)(5), we determine that the following total net countervailable subsidy rates exist for the period January 1, 2024, through December 31, 2024:

Company	Subsidy rate (percent <i>ad valorem</i>)
Resolute FP Canada Inc. and its cross-owned affiliates ⁷	12.42
West Fraser Mills Ltd. and its cross-owned affiliates ⁸	15.31
Non-Selected Companies ⁹	14.11

Disclosure
Commerce intends to disclose the calculations and analysis performed for

⁷ Commerce finds the following companies to be cross-owned with Resolute FP Canada Inc.: Forest Products Mauricie L.P., Fibrek General Partnership, Resolute Engineered Wood St. Prime Limited Partnership, Resolute Engineered Wood Larouche Inc., Profor Renaissance LP, 15477468 Canada Inc., 9340939 Canada Inc., Resolute Forest Products Inc., Bowater Canadian Holdings Incorporated, AbitibiBowater Canada Inc., and Bowater Canadian Limited.
⁸ Commerce finds the following companies to be cross-owned with West Fraser Mills Ltd.: Blue Ridge Lumber Inc., Manning Forest Products, Ltd.,