

subheadings 4418.90.45.90 , 4421.90.70.40, and 4421.90.97.40.

Finally, as clarified throughout the course of the investigation, the following products, previously identified as Group A, remain outside the scope of this order. They are:

1. Trusses and truss kits, properly classified under HTSUS 4418.90;
2. I-joist beams;
3. Assembled box spring frames;
4. Pallets and pallet kits, properly classified under HTSUS 4415.20;
5. Garage doors;
6. Edge-glued wood, properly classified under HTSUS item 4421.90.98.40;
7. Properly classified complete door frames;
8. Properly classified complete window frames;
9. Properly classified furniture.

In addition, this scope language has been further clarified to now specify that all softwood lumber products entered from Canada claiming non-subject status based on U.S. country of origin will be treated as non-subject U.S.-origin merchandise under the countervailing duty order, provided that these softwood lumber products meet the following condition: upon entry, the importer, exporter, Canadian processor and/or original U.S. producer establish to BCBP's satisfaction that the softwood lumber entered and documented as U.S.-origin softwood lumber was first produced in the United States as a lumber product satisfying the physical parameters of the softwood lumber scope.<sup>2</sup> The presumption of non-subject status can, however, be rebutted by evidence demonstrating that the merchandise was substantially transformed in Canada.

#### Verification

The Department verified Interbois, Jacomau, and RLC from September 30, 2002, through October 3, 2002. On October 22, 2002, we issued the following reports: *Verification of Interbois, Inc. in the Countervailing Duty Expedited Review of Certain Softwood Lumber Products from Canada* (Interbois Verification Report), *Verification of Les Moulures Jacomau 2000, Inc. in the Countervailing Duty Expedited Review of Certain Softwood Lumber Products from Canada* (Jacomau Verification Report), and *Verification of Richard Lutes Cedar, Inc. in the Countervailing Duty Expedited Review of Certain Softwood Lumber Products*

*from Canada* (RLC Verification Report). We provided these companies and petitioners with an opportunity to comment on the verification reports. We received comments from petitioners and rebuttal comments from respondents.

#### Methodology

These final results include companies that obtain the majority of their wood (over 50 percent of their inputs) from the United States, the Maritime Provinces, Canadian private lands, and/or Canadian companies excluded from the order. We calculated company-specific rates based on the Group 1 methodology described in the notice of preliminary results. To obtain the company-specific stumpage benefit, we multiplied the quantity of lumber inputs (except for those specified below) by the province-specific stumpage benefit calculated in the underlying investigation, *i.e.*, the average per-unit differential between the calculated adjusted stumpage fee for the relevant province and the appropriate benchmark for that province. For those provinces, such as British Columbia and Ontario, for which we calculated more than one per-unit benefit in the investigation, we calculated one province-wide per-unit benefit by weight-averaging the previously calculated values by the corresponding volumes of harvested softwood. As indicated in the *Notice of Initiation*, we have not attributed a benefit to (1) logs or lumber acquired from the Maritime Provinces, (2) logs or lumber of U.S. origin, (3) lumber produced by mills excluded in the investigation, or (4) logs from Canadian private land. We divided the stumpage benefit by the appropriate value of the company's sales to determine the company's estimated subsidy rate from stumpage and then added any benefit from other programs to obtain the cash deposit rate for the company.

#### Analysis of Comments Received

The issues raised in the comments on the verification reports by interested parties are addressed in the "*Issues and Decision Memorandum: Final Results of Expedited Review of 3 Companies Covered by the August 14, 2002 Notice of Preliminary Results of the Countervailing Duty Expedited Reviews of Certain Softwood Lumber Products from Canada*" (Decision Memorandum), dated concurrently with this notice, which is hereby adopted by this notice. As noted in the Decision Memorandum, we are addressing in these final results those issues that are related to the three companies included in this notice. Other issues, related for instance to

whether certain companies benefitted from subsidies bestowed on their inputs or Group 2 methodology, will be addressed in the context of subsequent reviews. A list of the issues which parties have raised, and to which we have responded, all of which are in the Decision Memorandum, is attached to this notice as Appendix I. The Decision Memorandum is on file in the Central Records Unit in room B-099 of the Main Commerce Building. In addition, a complete version of the Decision Memorandum can be accessed directly on the World Wide Web at <http://ia.ita.doc.gov>, under the heading "Federal Register Notices." The paper copy and electronic version of the Decision Memorandum are identical in content.

#### Changes Since the Preliminary Results

We amended data for Interbois, Jacomau and RLC based on information obtained during verification. See the Interbois Verification Report, Jacomau Verification Report, and RLC Verification Report for a further discussion of such revisions.

#### Final Results of Review

We have calculated an individual subsidy rate for each producer/exporter subject to these expedited reviews. For the period April 1, 2000 to March 31, 2001, we determine the net subsidy to be as follows:

Net Subsidies - Producer/ Exporter	Net Subsidy Rate %
Interbois Inc. ....	0.88%
Les Moulures Jacomau .....	0.75%
Richard Lutes Cedar Inc. ....	0.12%

Because the rates for these companies are less than one percent *ad valorem*, which is *de minimis*, we determine that these companies are excluded from the countervailing duty order. We will instruct the BCBP to refund all cash deposits of estimated countervailing duties collected on all shipments of the subject merchandise produced and exported by these three reviewed companies. In addition, we will instruct the BCBP to waive cash deposit requirements of estimated countervailing duties on all shipments of the subject merchandise produced and exported by these three companies, entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of these reviews.

This notice covers only those three companies that we have specifically identified herein. We will instruct the BCBP to continue collecting cash deposits for all non-reviewed companies

<sup>2</sup> See the scope clarification message (t 3034202), dated February 3, 2003, to the BCBP, regarding treatment of U.S. origin lumber on file in the Central Records Unit, Room B-099 of the main Commerce Building.