

- (ii) one is an officer or director of the other,
 - (iii) each such Person is an officer or director of the same 2 corporations, associations, partnerships, or other organizations,
 - (iv) they are partners,
 - (v) one is the employer of the other,
 - (vi) they directly or indirectly control or are controlled by the same Person,
 - (vii) one directly or indirectly controls or is controlled by the other,
 - (viii) any other Person directly or indirectly owns, holds or controls 5% or more of the outstanding voting stock or shares of each such Person, or
 - (ix) one directly or indirectly owns, holds or controls 5% or more of the outstanding voting stock or shares of the other;
- or
- (b) Persons not related to each other, but not dealing with each other at arm's-length. It is a question of fact whether Persons not related to each other were at a particular time dealing with each other at arm's-length;

5. "B.C. Coast" means the Coastal Forest Regions as defined by the existing *Forest Regions and Districts Regulation*, B.C. Reg. 123/2003;

6. "B.C. Interior" means the Northern Interior Forest Region and the Southern Interior Forest Region as defined by the existing *Forest Regions and Districts Regulation*, B.C. Reg. 123/2003;

7. "Board foot" or "BF" means the lumber volume equal to a one-inch board that is 12 inches in width and one foot in length. When calculating board feet, nominal sizes are assumed;