# 3.6.1.3.2 Inclusion of Value of Remanufactured Products (Remans) in Shipment Values

Commerce determined that the first mill shipment values reported by Statistics Canada, which it used to calculate the subsidy amount, were acceptable even though they included some shipment value for remans made from that lumber. Commerce stated that, in calculating the value of shipments, the overall impact of including reman values was small and not to the clear advantage of either party.

#### 3.6.1.3.3 Allocation of Subsidy Amount to Other Products Made through the Lumber Production Process

Commerce allocated the subsidy amount not only to softwood lumber but also to the other products (e.g., chips and sawdust) that resulted from the lumber production process. Allocation was based upon the value of shipments of those products.

#### 3.6.1.3.4 Pulplog/Sawlog Adjustment

Commerce rejected the petitioners' argument that it should adjust for quality differences between sawlogs and pulplogs because the provinces did not use the terms "sawlog" and "pulplog" to distinguish between logs in terms of quality or size. Instead, the terms were used to distinguish the final use of what in reality were often similar logs.

### 3.6.1.3.5 Exclusion of Logs Sold by Tenure-Holders

Commerce did not exclude from its subsidy calculation logs sold by tenure-holders to unrelated parties because it could not separate out those sales.

# 3.6.1.4 Exclusion Requests for Specialty Products, Remanufactured Products and Companies

## 3.6.1.4.1 Specialty Products

Commerce did not exclude from the scope of the investigation products made from Western Red Cedar, Yellow Cypress, Eastern White Cedar, Eastern White and Red Pine, and clear and shop grades of lumber for two main reasons: (1) these species and grades of timber were sold under the same stumpage programs as any other coniferous species; and (2) they could be used to make the same or similar lumber products as those made from other coniferous species.