Australian Government

Australian Customs and Border Protection Service

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SECTION A
COMPANY STRUCTURE AND OPERATIONS

This section requests information relating to company details and financial reports.

A-1 Identity and communication

Please nominate a person within your company who can be contacted for the purposes of this investigation:

Head Office:

Name: **Andrew Chrystal**
Position in the company: **Senior Business Analyst**
Address: **Suite 510 – 700 West Georgia St., PO Box 10032, Vancouver, British Columbia, V7Y 1A1, Canada**
Telephone: **(604) 648-4562**
Facsimile number:
E-mail address of contact person: **achrystal@westernforest.com**

Factory: **As above**

Address:
Telephone:
Facsimile number:
E-mail address of contact person:

A-2 Representative of the company for the purpose of investigation

If you wish to appoint a representative to assist you in this investigation, provide the following details:

Name: **Robert J. McDonell**
Address: **25th Floor – 700 West Georgia Street, Vancouver, British Columbia, V7Y 1B3, Canada**
Telephone: **604-684-9151**
Facsimile/Telex number: **604-661-9349**
E-mail address of contact person: **rmcdonell@farris.com**

Note that in nominating a representative, Customs and Border Protection will assume that confidential material relating to your company in this investigation may be freely released to, or discussed with, that representative.

A-3 Company information

1. What is the legal name of your business? What kind of entity is it (eg. company, partnership, sole trader)? Please provide details of any other business names that you use to export and/or sell goods.

   Please see our attached Annual Information Form ("AIF") at pages 4 and 5

2. Who are the owners and/or principal shareholders? Provide details of shareholding percentages for joint owners and/or principal shareholders. (List all shareholders able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your company).

   Brookfield Special Situations Management Limited ("BSSML")

3. If your company is a subsidiary of another company, list the principal shareholders of that company.

   BSSML is 100% owned by Brookfield Asset Management Inc ("BAM")

4. If your parent company is a subsidiary of another company, list the principal shareholders of that company.

   BAM is not a subsidiary of another company, and it is publicly owned

5. Provide a diagram showing all associated or affiliated companies and your company's place within that corporate structure.

   Please see our attached AIF at page 4

6. Are any management fees/corporate allocations charged to your company by your parent or related company?

   [redacted] ***[Redacted: description of when management fees are charged by parent company].***

7. Describe the nature of your company's business. Explain whether you are a producer or manufacturer, distributor, trading company, etc.

   Please see our attached AIF page 4 for a description of the nature of our business.

8. If your business does not perform all of the following functions in relation to the goods under consideration, then please provide names and addresses of the companies which perform each function:

   - produce or manufacture

- sell in the domestic market
- export to Australia, and
- export to countries other than Australia.

Our company performs each of the noted functions.

9. Provide your company's internal organisation chart. Describe the functions performed by each group within the organisation.

   Please see our attached Organization Chart.

10. Provide a copy of your most recent annual report together with any relevant brochures or pamphlets on your business activities.

    Please see our attached Annual Report for the year ending December 2010.

A-4 General accounting/administration information

1. Indicate your accounting period.

   Our year ends December 31.

2. Indicate the address where the company's financial records are held.

   Suite 510 – 700 West Georgia Street, PO Box 10032, Vancouver, BC V7Y 1A1

3. Please provide the following financial documents for the two most recently completed financial years plus all subsequent monthly, quarterly or half yearly statements:

   - chart of accounts;
   - audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion);
   - internal financial statements, income statements (profit and loss reports), or management accounts, that are prepared and maintained in the normal course of business for the goods under consideration.

     These documents should relate to:

     - the division or section/s of your business responsible for the production and sale of the goods under consideration, and
     - the company.

   Please find enclosed the following documents:
   - **Annual Reports for 2009 and 2010;**
   - **Interim quarterly Financial Statements for the first, second and third quarters of 2011**

4. If you are not required to have the accounts audited, provide the unaudited financial statements for the two most recently completed financial years, together with your taxation returns. Any subsequent monthly, quarterly or half yearly statements should also be provided.

   Not Applicable.

5. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If so, provide details.

   No, we follow GAAP.

6. Describe:

   The significant accounting policies that govern your system of accounting, in particular:

   - the method of valuation for raw material, work-in-process, and finished goods inventories (eg last in first out –LIFO, first in first out- FIFO, weighted average);

     Please see our attached Audited Financial Statements for the year ending December 31, 2010 at Note 2(e) on page 37 for a discussion of Western's inventory policies.

   - costing methods, including the method (eg by tonnes, units, revenue, direct costs etc) of allocating costs shared with other goods or processes (such as front office cost, infrastructure cost etc);

     Please see our attached Audited Financial Statements for the year ending December 31, 2010 at Note 2(e) on page 37 for a discussion of Western's costing methods.

   - valuation methods for damaged or sub-standard goods generated at the various stages of production;

     Damaged or sub-standard goods are valued at the lower of cost or market values.

   - valuation methods for scrap, by products, or joint products;

     We do not have any scrap, chips or sawdust in Western's inventory.

   - valuation and revaluation methods for fixed assets;

     Please see our attached Audited Financial Statements for the year ending December 31, 2010 at Note 2(f) on page 37 for a discussion of Western's valuation methods.

- average useful life for each class of production equipment and depreciation method and rate used for each;

  Please see our attached Audited Financial Statements for the year ending December 31, 2010 at Note 2(f) on page 37 and our Interim Financial Statement for Quarter 1 of 2011 at Note 2(f) on page 19.

- treatment of foreign exchange gains and losses arising from transactions;

  Please see our attached Audited Financial Statements for the year ending December 31, 2010 at Note 2(i) on page 37.

- treatment of foreign exchange gains/losses arising from the translation of balance sheet items;

  Please see our attached Audited Financial Statements for the year ending December 31, 2010 at Note 2(i) on page 37.

- inclusion of general expenses and/or interest;

  Interest charges are shown in the interest expense line which is below the operating income line on income statements; general expenses will be included in the selling general and administration line on income statements; neither of these costs is included in the costs of inventory.

- provisions for bad or doubtful debts;

  Provisions are made for bad or doubtful debts when there is indicative evidence that the collectability of the receivable is in unlikely.

- expenses for idle equipment and/or plant shut-downs;

  Please see our attached Audited Financial Statements for the year ending December 31, 2010 at Note 2(h) on page 38.

- costs of plant closure;

  Costs of plant closure are shown as "operating restructuring" costs on income statements.

- restructuring costs;

  Restructuring costs are shown as "operating restructuring" costs on income statements.

- by-products and scrap materials resulting from your company's production process; and

Sales of chips and sawdust by-products are included in total revenues on income statements. Please see the attached Management, Discussion and Analysis Report at 8Q on page 29 for a breakdown of these sales.

- effects of inflation on financial statement information.

  We have no applicable policy.

7. In the event that any of the accounting methods used by your company have changed over the last two years provide an explanation of the changes, the date of change, and the reasons for it.

   Please see our attached Audited Financial Statements for the year ending December 31, 2010 at note 2(e) on page 37 for a description of a recent change that was made to Western's inventory accounting policy.

A-5 Income statement

Please fill in the following table. It requires information concerning all products produced and for the goods under consideration (*'goods under consideration'* (the goods) is defined in the Glossary of Terms in the appendix to this form). You should explain how costs have been allocated.

	Most recent completed financial year (specify)		**Investigation period**	
	All products	**Goods Under Consideration**	**All products**	**Goods Under Consideration**
Gross Sales (1)				
Sales returns, rebates and discounts (2)				
Net Sales (3=1-2)				
Raw materials (4)				
Direct Labour (5)				
Depreciation (6)				
Manufacturing overheads (7)				
Other operating expenses (8)				
Total cost to make (9=4+5+6+7+8)				
OPERATING INCOME (10=3-9)				
Selling expenses (11)				
Administrative & general expenses (12)				

Financial expenses (13)				
SG&A expenses (14)=(11+12=13)				
INCOME FROM NORMAL ACTIVITIES (15)=(10-14)				
Interest income (16)				
Interest expense (enter as negative) (17)				
Extraordinary gains and Losses – enter losses as negative (18)				
Abnormal gains and losses – enter losses as negative (19)				
PROFIT BEFORE TAX (20)=(15+16+17+18+19)				
Tax (21)				
NET PROFIT (22)=(20-21)				

Note: if your financial information does not permit you to present information in accordance with this table please present the information in a form that closely matches the table.

Prepare this information on a spreadsheet named "**Income statement**".

This information will be used to verify the completeness of cost data that you provide in Section G. If, because of your company's structure, the allocations would not be helpful in this process, please explain why this is the case.

Please see Attachment A-5 entitled "Income Statement".

Please also note the following with respect to the Income Statement:

Unit costs for low grade lumber have the same cost as high value lumber within the same production run.

The costs submitted in A-5 reflect a costing methodology that assigns the same cost per unit for all products manufactured within a manufacturing site regardless of the value for the individual products. The methodology is considered standard for the lumber business and the financial records reflect that. VOPs (value of production) summaries are completed for each cut-program to help assess profitability for each production run and form the basis for our costs in our submission.

For example, there is rarely a cut program dedicated to Australian products (i.e. the subject goods). During the period of investigation, the subject goods were produced from the same logs that produce higher value products for Belgium and Japan. Only 33% of the production runs that develop the lower value Australian products will meet the Australian grade. The mills will pay more for logs to get the

higher valued products for Japan and Belgium that come from the same production run.

For example, Saltair sawmill is Western's largest producer of products for Australia, but they focus on getting higher valued products for Belgium first and Australia products develop as a lower value product. Costs are the same for both so that it's possible that it appears we are selling Australian products below our cost. The reality is that the Belgium/Australia run is profitable when you include the Belgium returns.

We did not consider allocating the cost of the log or manufacturing based on the relative value of the products because the process is arbitrary at best and not predictable or reliable – just as it's almost impossible to estimate or predict the lumber grade outturns until you start cutting the logs.

A-6 Sales

State your company's net turnover (after returns and all discounts), and free of duties and taxes. Use the currency in which your accounts are kept, in the following format:

	Most recent completed financial year (specify)		Investigation period	
	Volume	Value	Volume	Value
Total company turnover (all products)				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the nearest business unit, for which financial statements are prepared, which includes the goods under consideration				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the goods under consideration				
Domestic market				
Exports to Australia				
Exports to Other Countries				

Prepare this information in a spreadsheet named "TURNOVER".

This information will be used to verify the cost allocations to the goods under consideration in Section G.

Also, you should be prepared to demonstrate that sales data shown for the goods is a complete record by linking total sales of these goods to relevant financial statements.

Please see Attachment A-6 entitled "Turnover".

SECTION B
SALES TO AUSTRALIA (EXPORT PRICE)

This section requests information concerning your export practices and prices to Australia. You should include costs incurred beyond ex-factory. Export prices are usually assessed at FOB point, but Customs and Border Protection may also compare prices at the ex factory level.

*You should report prices of **all** Goods Under Consideration (the goods) **shipped** to Australia during the investigation period.*

The invoice date will normally be taken to be the date of sale. If you consider:

the sale date is not the invoice date (see 'date of sale' column in question B4 below) and;

an alternative date should be used when comparing export and domestic prices

*you **must** provide information in section D on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the investigation period.*

B-1 For each customer in Australia to whom you shipped goods in the investigation period list:

name;
address;
contact name and phone/fax number where known; and
trade level (for example: distributor, wholesaler, retailer, end user, original equipment).

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

[Redacted: Australian customers' names and contact information]

B-2 For each customer identified in B1 please provide the following information.

(a) Describe how the goods are sent to each customer in Australia, including a diagram if required.

The goods were shipped in lumber packages aboard a break-bulk ocean going freighter.

(b) Identify each party in the distribution chain and describe the functions performed by them. Where commissions are paid indicate whether it is a pre or post exportation expense having regard to the date of sale.

The goods were sold directly from the primary producer, Western, to the importing company.

(c) Explain who retains ownership of the goods at each stage of the distribution chain. In the case of DDP sales, explain who retains ownership when the goods enter Australia.

The ownership changes at the end of ship's tackle in Australia.

(d) Describe any agency or distributor agreements or other contracts entered into in relation to the Australian market (supply copy of the agreement if possible).

No contracts exist.

(e) Explain in detail the process by which you negotiate price, receive orders, deliver, invoice and receive payment. If export prices are based on price lists supply copies of those lists.

There are no price lists. A sale begins with either an enquiry or an offer. If an enquiry, the potential buyer sends an e-mail asking for price and availability of specific products. If an offer, the potential seller crafts an e-mail offering specific products by price and shipment availability. The result is confirmed by e-mailing a contract.

(f) State whether your firm is related to any of its Australian customers. Give details of any financial or other arrangements (eg free goods, rebates, or promotional subsidies) with the customers in Australia (including parties representing either your firm or the customers).

Western has no relationships other than buy/sell. There are no promotional allowances or rebates.

(g) Details of the forward orders of the goods under consideration (include quantities, values and scheduled shipping dates).

Goods are sold monthly in Canadian Dollars between $[redacted] and $[redacted] *[Redacted: prices of goods sold in forward orders]* CIF in four predominant sizes. Current orders complete December 2011.

B-3 Do your export selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

There are no price differences between customers as all are considered as "distributors".

B-4 Prepare a spreadsheet named "Australian sales" listing all shipments (i.e. transaction by transaction) to Australia of the goods under consideration in the investigation period. You must provide this list in electronic format. Include the following export related information:

Column heading	Explanation
Customer name	names of your customers
Level of trade	the level of trade of your customers in Australia
Model/grade/type	commercial model/grade or type

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Product code	code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date *other than* the invoice date best establishes the material terms of sale, report that date. For example, order confirmation, contract, or purchase order date.
Order number	if applicable, show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Shipping terms	Delivery terms eg. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	agreed payment terms eg. 60 days=60 etc
Quantity	Quantity in units shown on the invoice. Show basis eg kg.
Gross invoice value	gross invoice value shown on invoice *in the currency of sale, excluding taxes.*
Discounts on the invoice	if applicable, the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Other charges	any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide a description.
Invoice currency	the currency used on the invoice
Exchange rate	Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system
Net invoice value in the currency of the exporting country	the net invoice value expressed in your domestic currency as it is entered in your accounting system
Rebates or other allowances	the amount of any deferred rebates or allowances paid to the importer in the currency of sale
Quantity discounts	the actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
Ocean freight**	the actual amount of ocean freight incurred on each export shipment listed.
Marine insurance	Amount of marine insurance
FOB export price**	the free on board price at the port of shipment.
Packing*	Packing expenses
Inland transportation costs*	inland transportation costs included in the selling price. For export sales this is the inland freight from factory to port in the country of export.
Handling, loading & ancillary expenses*	handling, loading & ancillary expenses. For example, terminal handling, export inspection, wharfage & other port charges, container tax, document fees & customs brokers fees, clearance fees, bank charges, letter of credit fees, & other ancillary charges incurred in the exporting country.
Warranty & guarantee expenses*	warranty & guarantee expenses
Technical assistance & other services*	expenses for after sale services, such as technical assistance or installation costs.
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data. Indicate in your response to question B2 whether the commission is a pre or post exportation expense having regard to the date of sale.
Other factors*	any other costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.

** FOB export price and Ocean Freight:

FOB export price: An FOB export price must be calculated for each shipment - regardless of the shipping terms. FOB price includes inland transportation to the port of exportation, inland insurance, handling, and loading charges. It excludes post exportation expenses such as ocean freight and insurance. Use a formula to show the method of the calculation on each line of the export sales spreadsheet.

Ocean freight: as ocean freight is a significant cost it is important that the actual amount of ocean freight incurred on each exportation be reported. If estimates must be made you must explain the reasons and set out the basis - estimates must reflect changes in freight rates over the investigation period.
Freight allocations must be checked for consistency.

* All of these costs are further explained in section E-1.

Please see Attachment B-4 entitled "Australian Sales".

B-5 If there are any other costs, charges or expenses incurred in respect of the exports listed above which have not been identified in the table above, add a column (see "other factors" in question B-4) for each item, and provide a description of each item. For example, other selling expenses (direct or indirect) incurred in relation to the export sales to Australia.

No other selling expenses exist.

B-6 For each type of discount, rebate, allowance offered on export sales to Australia:

- provide a description; and
- explain the terms and conditions that must be met by the importer to obtain the discount.

Where the amounts of these discounts, rebates etc are not identified on the sales invoice, explain how you calculated the amount shown in your response to question B4. If they vary by customer or level provide an explanation.

There are no discounts, rebates or allowances.

B-7 If you have issued credit notes (directly or indirectly) to the customers in Australia, in relation to the invoices listed in the detailed transaction by transaction listing in response to question B4, provide details of each credit note if the credited amount has not been reported as a discount or rebate.

The following Credit Notes were issued:

[redacted]

[redacted]

[redacted]

- [redacted]

[Redacted: details of credit notes issued during period of review]

B-8 If the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (eg. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred. For example:

Import duties	Amount of import duty paid in Australia
Inland transport	Amount of inland transportation expenses within Australia included in the selling price
Other costs	Customs brokers, port and other costs incurred (itemise)

Not Applicable as all goods are sold CIF.

B-9 Select two shipments, in different quarters of the investigation period, and provide a <u>complete</u> set of all of the documentation related to the export sale. For example:

- the importer's purchase order, order confirmation, and contract of sale;
- commercial invoice;
- bill of lading, export permit;
- freight invoices in relation to movement of the goods from factory to Australia, including inland freight contract;
- marine insurance expenses; and
- letter of credit, and bank documentation, proving payment.

Customs and Border Protection will select additional shipments for payment verification at the time of the visit.

Please see our attached documentation sets for an export sale to [redacted] and [redacted] ***[Redacted: Australian customer names].*** [redacted] ***[Redacted: description of how inland freight is accounted].***

SECTION C
EXPORTED GOODS & LIKE GOODS

C-1 Fully describe all of the goods you have exported to Australia during the investigation period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the exported goods.

The subject goods (i.e. Lumber) that we manufacture for export to Australia are generally considered for use in structural applications. They are commonly called 'scantlings' because their actual dimensions are 1/8' less than the full 2" thickness. Width is generally 4" – 10".

Other sizes are considered as subject goods due to cross sections greater than 120cm2 but the majority of the goods are 2" thick and 4" & wider.

The subject goods are sawn from Douglas Fir trees and are sold as Rough Green, which means that the products are not dried during manufacture and the surface has a 'rough sawn' appearance..

C-2 List each type of goods exported to Australia (these types should cover all types listed in spreadsheet "**Australian sales**" – see section B of this questionnaire).

[redacted]

[Redacted: product descriptions]

C-3 If you sell like goods on the domestic market, for each type that your company has exported to Australia during the investigation period, list the most comparable model(s) sold domestically;

and provide a detailed explanation of the differences where those goods sold domestically (ie. the like goods – see explanation in glossary) are not identical to goods exported to Australia.

EXPORTED TYPE	DOMESTIC TYPE	IDENTICAL?	DIFFERENCES
Product code of each model of the goods exported to Australia	Product code of comparable model sold on the domestic market of the country of export	If goods are identical indicate "YES". Otherwise "NO"	Where the good exported to Australia is not identical to the like goods, describe the specification differences. If it is impractical to detail specification differences in this table refer to documents which outline differences

The North American construction industry consumes mostly SPF (Spruce, Pine, Fir) lumber that is kiln dried and planed smooth for function (lighter, easier to work with, structural stability) and products are graded to meet or surpass various North American building codes. Most of the volume consumed in the US construction industry comes from mills in the Interior of British Columbia. Western does not compete in those markets although some of our Douglas fir products can be used in construction.

The domestic sales file included in the submission includes sales of identical products and 'similar' products based on the criteria that includes species (Douglas Fir) and products included in the same lumber categories that we assign in our sales system (Douglas Fir – Merch and Douglas Fir – Standard/#2 Standard). We did not include Kiln dried products because we do not kiln dry the subject goods to Australia.

Please see Attachment C-3 entitled "Products".

C-4 Please provide any technical and illustrative material that may be helpful in identifying or classifying the goods that your company sells on the domestic market.

We do not have any technical or illustrative materials relating to like goods sold on the domestic market.

SECTION D
DOMESTIC SALES

This section seeks information about the sales arrangements and prices in the domestic market of the country of export.

All domestic sales made during the investigation period must be listed transaction by transaction. If there is an extraordinarily large volume of sales data and you are unable to provide the complete listing electronically you ***must*** *contact the case officer* ***before*** *completing the questionnaire. If the case officer agrees that it is not possible to obtain a complete listing he or she will consider a method for sampling that meets Customs and Border Protection requirements. If agreement cannot be reached as to the appropriate method Customs and Border Protection may not visit your company.*

Customs and Border Protection will normally take the invoice date as being the date of sale in order to determine which sales fall within the investigation period.

If, in response to question B4 (Sales to Australia, Export Price), you have reported that the date of sale is not the invoice date and you consider that this alternative date should be used when comparing domestic and export prices – you ***must*** *provide information on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the investigation period.*

If you do not have any domestic sales of like goods you must contact the case officer who will explain the information Customs and Border Protection requires for determining a normal value using alternative methods.

D-1 Provide:

- a detailed description of your distribution channels to domestic customers, including a diagram if appropriate;
- information concerning the functions/activities performed by each party in the distribution chain; and
- a copy of any agency or distributor agreements, or contracts entered into.

If any of the customers listed are associated with your business, provide details of that association. Describe the effect, if any, that association has upon the price.

As the supplier, we ship domestically to various customer types such office wholesalers, yard wholesalers, remanufacturers and distributors in the lower mainland. At the infrequent and opportune time, we may ship to retail style customers, as these groups usually pay a higher premium for products over the middle positions in the distribution chain.

Our channel of sales to domestic customers involves either a direct truckload, primarily shipped on a trailer barge from mill via dock to customer in Vancouver. However, at times we also ship on regular barge from mill via dock to a reload terminal where the lumber is reloaded on truck trailers and shipped to customers domestically. From a whitewood perspective, rarely we may ship rail cars of lumber across Canada and in to the USA.

D-2 Do your domestic selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

For domestic sales, we generally attempt to garner the highest price we can for our lumber according to the prevailing market pricing and information at the current time of our transacted sale. Generally speaking, the farther out the channel of sales in to the distribution network and beyond to retail, the higher the price is paid. However, we sell on daily, if not hourly basis, and market levels can change quickly within a short period of time.

D-3 Explain in detail the sales process, including:

- the way in which you set the price, receive orders, make delivery, invoice and finally receive payment; and the terms of the sales; and
- whether price includes the cost of delivery to customer.

If sales are in accordance with price lists, provide copies of the price lists.

Setting the price: [redacted]

[Redacted: process used by Western to determine price of goods].

Receiving an order: Orders are received via email PDF, fax or over phone with purchase order #s. Once the order is received, we develop the order in our system with the accurate information on price, lumber code, tally, volume and delivery timeline. We then PDF a copy on our hard drive, and email the customer a copy, and also the mill or remanufacturing facility to let them know we have an order in place. The mill will then identify if the product is on ground, or is something from forward production. Either way, once on ground, the mill will notify a trucking company, if its delivered, to come in and pick up the load. We then cut a delivery slip for the load and ship to customer via truck barge or via dock through regular barge for reloading in Vancouver on to a new truck trailer. We also ship direct truckloads to customers on Vancouver Island. Once the delivery slip is cut, this will generate a notification to our invoicing team in Vancouver to cut invoices or an invoice for the load or loads that shipped on a specific order. [redacted] *[Redacted: description of terms of sale used for domestic sales].* We price our lumber out through the channel as delivered, which includes cost of delivery, or as a customer pickup at our mill and also from time to time at reloads throughout Vancouver, but these also include cost of delivery to those reloads. Generally, we are always cognizant of our 'net' mill price which we can benchmark all of our sales against, whether domestically or sales from aboard.

We generally email prices out to groups of customers which provides a fairer playing field for the customer base domestically. If we were to price groups individually, then we may be providing an unfair advantage to one group over another, not necessarily in terms of price, but in terms of time to lock products up on contract.

D-4 Prepare a spreadsheet named "**domestic sales**" listing all sales of like goods made during the investigation period. The listing must be provided on a CD-ROM. Include all of the following information.

Column heading	Explanation
Customer name	names of your customers. If an English version of the name is not easily produced from your automated systems show a customer code number and in a separate table list each code and name.
Level of trade	the level of trade of your domestic customer
Model/grade/type	commercial model/grade or type of the goods
Product code	code used in your records for the model/grade/type of the goods identified. Explain the product codes in your submission.
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date *other than* the invoice date best establishes the material terms of sale and should be used, report that date. For example, order confirmation, contract, or purchase order date.
Order number	show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Delivery terms	eg ex factory, free on truck, delivered into store
Payment terms	payment terms agreed with the customer eg. 60 days=60 etc
Quantity	quantity in units shown on the invoice eg kg.
Gross Invoice value	gross value shown on invoice *in the currency of sale*, net of taxes.
Discounts on the Invoice	the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that

	% discount applying in another column.
Other charges	any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide description.
Net invoice value in the currency of the exporting country	the net invoice value expressed in your domestic currency as recorded in your accounting system
Rebates or other Allowances	the actual amount of any deferred rebates or allowances in the currency of sale
Quantity discounts	the actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
Packing*	packing expenses
Inland transportation Costs*	amount of inland transportation costs included in the selling price.
Handling, loading And ancillary Expenses*	handling, loading & ancillary expenses.
Warranty & Guarantee expenses*	warranty & guarantee expenses
Technical assistance & other services*	expenses for after sale services such as technical assistance or installation costs.
Commissions*	commissions paid. If more than one type is paid insert additional columns of data.
Other factors*	any other costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.

Costs marked with * are explained in section E-2.

Please see Attachment D-4 entitled "Domestic Sales".

D-5 If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-4 above add a column for each item (see "other factors"). For example, certain other selling expenses incurred.

There are no other costs, charges or expenses incurred with respect to the sales listed in D-4.

D-6 For each type of commission, discount, rebate, allowance offered on domestic sales of like goods:

- provide a description; and
- explain the terms and conditions that must be met by the customer to qualify for payment

Where the amounts of these discounts, rebates etc are not identified on the sales invoice, explain how you calculated the amounts shown in your response to question D4.

If you have issued credit notes, directly or indirectly to the customers, provide details if the credited amount has **not** been reported as a discount or rebate.

[redacted] ***[Redacted: description of commission, discount, rebates or allowances given to customers]*** **.**
Credit notes may be offered to customers for shipments that contained errors, such as incorrect tallies, or off-grade material.

D-7 Select two domestic sales, in different quarters of the investigation period, that are at the same level of trade as the export sales. Provide a complete set of documentation for those two sales. (Include, for example, purchase order, order acceptance, commercial invoice, discounts or rebates applicable, credit/debit notes, long or short term contract of sale, inland freight contract, bank documentation showing proof of payment.)

Customs and Border Protection will select additional sales for verification at the time of our visit.

Please see our attached invoices for sales to [redacted] **and** [redacted] ***[Redacted: Domestic customer names].***

SECTION E
FAIR COMPARISON

Section B sought information about the export prices to Australia and Section D sought information about prices on your domestic market for like goods (ie. the normal value).

Where the normal value and the export price are not comparable adjustments may be made. This section informs you of the fair comparison principle and asks you to quantify the amount of any adjustment.

As prices are being compared, the purpose of the adjustments is to eliminate factors that have unequally modified the prices to be compared.

To be able to quantify the level of any adjustment it will usually be necessary to examine cost differences between sales in different markets. Customs and Border Protection must be satisfied that those costs are likely to have influenced price. In practice, this means that the expense item for which an adjustment is claimed should have a close nexus to the sale. For example, the cost is incurred because of the sale, or because the cost is related to the sale terms and conditions.

Conversely, where there is not a direct relationship between the expense item and the sale a greater burden is placed upon the claimant to demonstrate that prices have been affected, or are likely to have been affected, by the expense item. In the absence of such evidence Customs and Border Protection may disallow the adjustment.

Where possible, the adjustment should be based upon actual costs incurred when making the relevant sales. However, if such specific expense information is unavailable cost allocations may be considered. In this case, the party making the adjustment claim must demonstrate that the allocation method reasonably estimates costs incurred.
A party seeking an adjustment has the obligation to substantiate the claim by relevant evidence that would allow a full analysis of the circumstances, and the accounting data, relating to the claim.

The investigation must be completed within strict time limits therefore you must supply information concerning claims for adjustments in a timely manner. Where an exporter has knowledge of the material substantiating an adjustment claim that material is to be available at the time of the verification visit. Customs and Border Protection will not consider new claims made after the verification visit.

E-1 Company information

(These cost adjustments will relate to your responses made at question B-4, '**Australian sales**')

1. **Transportation**
Explain how you have quantified the amount of inland transportation associated with the export sale ("**Inland transportation costs**"). Identify the general ledger account where the expense is located. If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

Transportation charges are estimated by Western's logistics group and accrued on sales invoices. Charges are expensed to GL Object Account # [redacted] *[Redacted: Account number]*. Adjustments are not made to individual invoices if there are differences between accrued and actual expenses, the accounting group will adjust the general ledger account periodically after reconciling the actual and accrued expenses.

2. **Handling, loading and ancillary expenses**
List all charges that are included in the export price and explain how they have been quantified ("**Handling, loading & ancillary expenses**"). Identify the general ledger account where the expenses are located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

The various export related ancillary costs are identified in the table at question B4, for example:
- terminal handling;
- wharfage and other port charges;
- container taxes;
- document fees and customs brokers fees;
- clearance fees;
- bank charges, letter of credit fees
- other ancillary charges.

The following charges have been included where applicable in handling, loading and ancillary costs (Column #22):
- **Bank Fee Object – GL Account** [redacted]
- **Document Fee GL Account** [redacted]
- **Transportation Fee GL Account** [redacted]
- **Wharfage & Handling GL Account** [redacted]
- **Brokerage GL Account** [redacted]
- **Customs and Harbour Surcharge GL Account** [redacted]
- **Export Tax GL Account** [redacted]
- **Fumigation Cost GL Account** [redacted]
- **Inspection GL Account** [redacted]
- **Permit Fees GL Account** [redacted]
- **Reloading Fee GL Account** [redacted]

[Redacted: Account numbers]

3. **Credit**
The cost of extending credit on export sales is not included in the amounts quantified at question B4. However, Customs and Border Protection will examine whether a credit adjustment is warranted and determine the amount. Provide applicable interest rates over each month of the investigation period. Explain the nature of the interest rates most applicable to these export sales eg. short term borrowing in the currency concerned.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, *and if* export prices are influenced by this longer or shorter period, calculate the average number of collection days. See also item 4 in section E-2 below.

No adjustments have been made for credit expense for shipments to Australia. All sales to Australia are made on a Cash Against Document basis which means that we are paid prior to the lumber being released from the vessel. Payments are typically wired to our bank just prior to the ship's arrival at the destination. We do not experience any late payments in this market and would stop selling lumber if customers could not pay.

4. **Packing costs**

List material and labour costs associated with packing the export product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed '**Packing**'.

Container stuffing is the only packing charge assigned to Column #[redacted] – packing *[Redacted: column number]*. There was none charged during the period of investigation. The packaging costs for dunnage, wrap and strapping are included in Section G.

5. **Commissions**

For any commissions paid in relation to the export sales to Australia

- provide a description; and
- explain the terms and conditions that must be met.

Report the amount in the sales listing in question B-4 under the column headed "**Commissions**". Identify the general ledger account where the expense is located.

Commissions paid are included in column labeled "#[redacted]-Commissions Paid" *[Redacted: column number]*. Commissions used to be paid to wholly-owned subsidiary in Australia until the office was closed October 31, 2010. Commission was calculated on [redacted]% of gross sales value *[Redacted: percentage of commission on gross sales]*.

The total amount of commissions for subject goods during the period of investigation = $CDN [redacted] *[Redacted: total commission paid during period of investigation]*. Commissions paid are charged to Expense Object account [redacted] *[Redacted: Account number]* during the period of investigation.

6. **Warranties, guarantees, and after sales services**

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses ("**Warranty & guarantee expenses**" and "**Technical assistance & other services**"), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair, or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

There are no expenses or adjustments required or claimed for warranties, guarantees, and after sales services.

7. **Other factors**
There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed "**Other factors**". For example, other variable or fixed selling expenses, including salesmen's salaries, salesmen's travel expenses, advertising and promotion, samples and entertainment expenses. Your consideration of questions asked at Section G, concerning domestic and export costs, would have alerted you to such other factors.

There are no expenses or adjustments required or claimed for Other Factors. Suggested factors have been included in SGA costs in Section G.

8. **Currency conversions**
In comparing export and domestic prices a currency conversion is required. Fluctuations in exchange rates can only be taken into account when there as been a 'sustained' movement during the period of investigation (see article 2.4.1 of the WTO Agreement). The purpose is to allow exporters 60 days to adjust export prices to reflect 'sustained' movements. Such a claim requires detailed information on exchange movements in your country over a long period that includes the investigation period.

There are no currency conversions required; all Australian sales are transacted in Canadian dollars.

E-2 Costs associated with domestic sales

(These cost adjustments will relate to your responses made at question D-4, "**domestic sales**")

The following items are not separately identified in the amounts quantified at question D-4. However you should consider whether any are applicable.

1. **Physical characteristics**
The adjustment recognises that differences such as quality, chemical composition, structure or design, mean that goods are not identical and the differences can be quantified in order to ensure fair comparison.

The amount of the adjustment shall be based upon the market value of the difference, but where this is not possible the adjustment shall be based upon the difference in cost plus the gross profit mark-up (i.e. an amount for selling general and administrative costs (S G & A) plus profit).

The adjustment is based upon actual physical differences in the goods being compared and upon the manufacturing cost data. Identify the physical differences between each model. State the source of your data.

No adjustments have been claimed for physical characteristics.

2. **Import charges and indirect taxes**
If exports to Australia:

- are partially or fully exempt from internal taxes and duties that are borne by the like goods in domestic sales (or on the materials and components physically incorporated in the goods), or
- if such internal taxes and duties have been paid and are later remitted upon exportation to Australia;

the price of like goods must be adjusted downwards by the amount of the taxes and duties.

The taxes and duties include sales, excise, turnover, value added, franchise, stamp, transfer, border, and excise taxes. Direct taxes such as corporate income tax are not included as such taxes do not apply to the transactions.

Adjustment for drawback is not made in every situation where drawback has been received. Where an adjustment for drawback is appropriate you must provide information showing the import duty borne by the domestic sales. (That is, it is not sufficient to show the drawback amount and the export sales quantity to Australia. For example, you may calculate the duty borne on domestic sales by quantifying the total amount of import duty paid and subtracting the duty refunded on exports to all countries. The difference, when divided by the domestic sales volume, is the amount of the adjustment).

In substantiating the drawback claim the following information is required:

- a copy of the relevant statutes/regulations authorising duty exemption or remission, translated into English;

- the amount of the duties and taxes refunded upon *exportation* and an explanation how the amounts were calculated and apportioned to the exported goods;

- an explanation as to how you calculated the amount of duty payable on imported materials is borne by the goods sold *domestically* but is not borne by the exports to Australia;

<u>Substitution drawback systems</u>

Annex 3 of the WTO Agreement on Subsidies provides: *"Drawback systems can allow for the refund or drawback of import duties on inputs which are consumed in the production process of another product and where the export* *of this latter product contains domestic inputs having the same quality and characteristics as those substituted for the imported inputs"*

If such a scheme operates in the country of export adjustments can also be made for the drawback payable on the substituted domestic materials, provided the total amount of the drawback does not exceed the total duty paid.

No adjustments have been made for duties payable on exports to Australia; Western understands that amount (approximately [redacted]%) is for account of the importer *[Redacted: percentage of duties payable on exports]*.

3. **Level of trade**
Question D-4 asks you to indicate the level of trade to the domestic customer. To claim an adjustment for level of trade differences you will need to quantify the amount by which level of trade influences price.

Trade level is the level a company occupies in the distribution chain. The trade level to which that company in turn sells the goods and the functions carried out distinguish a level of trade. Examples are producer, national distributor, regional distributor, wholesaler, retailer, end user, and original equipment.

It may not be possible to compare export prices and domestic prices at the same level of trade. Where relevant sales of like goods at the next level of trade must be used to determine normal values an adjustment for the difference in level of trade may be required where it is shown that the difference affects price comparability.

The information needs to establish that there are real trade level differences, not merely nominal differences. Real trade level differences are characterised by a consistent pattern of price differences between the levels and by a difference in functions performed. If there is no real trade level differences all sales are treated as being at the same level of trade.

A real difference in level of trade (may be adjusted for using either of the following methods:

(a) *costs arising from different functions*: the amount of the costs, expenses etc incurred by the seller in domestic sales of the like goods resulting from activities that would not be performed were the domestic sales made at the same level as that of the importer.

This requires the following information:
- a detailed description of each sales activity performed in selling to your domestic customers (for example sales personnel, travel, advertising, entertainment etc);
- the cost of carrying out these activities in respect of like goods;
- for each activity, whether your firm carries out the same activity when selling to importers in Australia;

- an explanation as to why you consider that you are entitled to a level of trade adjustment.

or

(b) level discount: the amount of the discount granted to purchasers who are at the same level of trade as the importer in Australia. This is determined by an examination of price differences between the two levels of trade in the exporter's domestic market, for example sales of like goods by other vendors or sales of the same general category of goods by the exporter. For this method to be used it is important that a clear pattern of pricing be established for the differing trade levels. Such pattern is demonstrated by a general availability of the discounts to the level - isolated instances would not establish a pattern of availability.

No adjustments have been made or claimed related to level of trade.

4. **Credit**

The cost of extending credit on domestic sales is not included in the amounts quantified at question D-4. However, Customs and Border Protection will examine whether a credit adjustment is warranted and determine the amount. An adjustment for credit is to be made even if funds are not borrowed to finance the accounts receivable.

The interest rate on domestic sales in order of preference is:
- the rate, or average of rates, applying on actual short term borrowing's by the company; or
- the prime interest rate prevailing for commercial loans in the country for credit terms that most closely approximate the credit terms on which the sales were made; or
- such other rate considered appropriate in the circumstances.

Provide the applicable interest rate over each month of the investigation period.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, and if domestic prices are influenced by this longer or shorter period, calculate the average number of collection days.

Where there is no fixed credit period agreed at the time of sale the period of credit is determined on the facts available. For example, where payment is made using an open account system[1], the average credit period may be determined as follows:

1. Calculate an accounts receivable turnover ratio

This ratio equals the total credit sales divided by average accounts receivable.

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[1] Under an open account system, following payment the balance of the amount owing is carried into the next period. Payment amounts may vary from one period to the next, with the result that the amount owing varies.

(It is a measure of how many times the average receivables balance is converted into cash during the year).

In calculating the accounts receivable turnover ratio, credit sales should be used in the numerator whenever the amount is available from the financial statements. Otherwise net sales revenue may be used in the numerator.

An average accounts receivable over the year is used in the denominator. This may be calculated by:
- using opening accounts receivable at beginning of period plus closing accounts receivable at end of period divided by 2, or
- total monthly receivables divided by 12.

2. Calculate the average credit period

The average credit period equals 365 divided by the accounts receivable turnover ratio determined above at 1.

The resulting average credit period should be tested against randomly selected transactions to support the approximation.
The following items are identified in the amounts quantified at question D-4:

No adjustments have been made or claimed related to credit. We do not extend credit to customers as a regular practise or expense amounts for credit; customers are expected to pay based on the terms of the invoice. We will not continue to sell them lumber if they can't pay for it.

5. **Transportation**
Explain how you have quantified the amount of inland transportation associated with the domestic sales ("**Inland transportation Costs**"). Identify the general ledger account where the expense is located. If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

Transportation charges are estimated by Western logistics group and accrued on sales invoices. Charges are expensed to GL Object Account # [redacted] *[Redacted: Account number]*. Adjustments are not made to individual invoices if there are differences between accrued and actual expenses, the accounting group will adjust the general ledger account periodically after reconciling the actual and accrued expenses.

6. **Handling, loading and ancillary expenses**
List all charges that are included in the domestic price and explain how they have been quantified ("**Handling, loading and ancillary Expenses**"). Identify the general ledger account where the expense is located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

The following charges have been included where applicable in handling, loading and ancillary costs (Column #[redacted]):
- **Document Fee - GL Account [redacted]**

- **Transportation Fee - GL Account [redacted]**
- **Reloading Fee - GL Account [redacted]**
  [Redacted: Account and column numbers]

7. **Packing**
   List material and labour costs associated with packing the domestically sold product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed **"Packing"**.

   The packaging costs for dunnage, wrap and strapping are included in Section G. Packaging is typically the same for export and domestic products. Labelling or stencilling of information may be different to support shipping requirements.

8. **Commissions**
   For any commissions paid in relation to the domestic sales:
   - provide a description
   - explain the terms and conditions that must be met.

   Report the amount in the sales listing under the column headed "**Commissions**". Identify the general ledger account where the expense is located.

   No commissions were paid for domestic sales during the period of investigation.

9. **Warranties, guarantees, and after sales services**
   List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses (**"Warranty & Guarantee expenses"** and **"Technical assistance & other services"**), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair, or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

   There are no expenses or adjustments required or claimed for warranties, guarantees, and after sales services.

10. **Other factors**
    There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed **"Other factors"**. List the factors and show how each has been quantified in per unit terms. For example:

    - *inventory carrying cost*: describe how the products are stored prior to sale and show data relating to the average length of time in inventory. Indicate the interest rate used;
    - *warehousing expense*: an expense incurred at the distribution point;
    - *royalty and patent fees*: describe each payment as a result of production or sale, including the key terms of the agreement;

- *advertising*; and
- *bad debt*.

There are no expenses or adjustments required or claimed for Other Factors. Suggested factors have been included in SGA costs in Section G.

E-3 Duplication

In calculating the amount of the adjustments you must ensure that there is no duplication.

For example:
- adjustments for level of trade, quantity or other discounts may overlap, or
- calculation of the amount of the difference for level of trade may be based upon selling expenses such as salesperson's salaries, promotion expenses, commissions, and travel expenses.

Separate adjustment items must avoid duplication.

An adjustment for quantities may not be granted unless the effect on prices for quantity differences is identified and separated from the effect on prices for level of trade differences.

We are confident that there is no overlap of costs for any adjustments that we have made.

SECTION F
EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES)

Your response to this part of the questionnaire may be used by Customs and Border Protection to select sales to a third country that may be suitable for comparison with exports to Australia.

Sales to third countries may be used as the basis for normal value in certain circumstances. Customs and Border Protection may seek more detailed information on particular third country sales where such sales are likely to be used as the basis for determining normal value.

F-1. Using the column names and column descriptions below provide a summary of your export sales to countries other than Australia.

Column heading	Explanation
Country	Name of the country that you exported like goods to over the investigation period.
Number of customers	The number of different customers that your company has sold like goods to in the third country over the investigation period.
Level of trade	The level of trade that you export like goods to in the third country.
Quantity	Indicate quantity, in units, exported to the third country over the investigation period.
Unit of quantity	Show unit of quantity eg kg
Value of sales	Show net sales value to all customers in third country over the investigation period
Currency	Currency in which you have expressed data in column SALES
Payment terms	Typical payment terms with customer(s) in the country eg. 60 days=60 etc
Shipment terms	Typical shipment terms to customers in the third country eg CIF, FOB, ex-factory, DDP etc.

Supply this information in spreadsheet file named "Third country"

Please see Attachment F-1 entitled "Third Country Sales".

F-2. Please identify any differences in sales to third countries which may affect their comparison to export sales to Australia.

Western sells identical and similar products to China. The lumber sold to China is typically used for concrete forming rather than in structural building applications.

SECTION G
COSTING INFORMATION AND CONSTRUCTED VALUE

The information that you supply in response to this section of the questionnaire will be used for various purposes including:

- *testing the profitability of sales of like goods on the domestic market;*
- *determining a constructed normal value of the Goods Under Consideration (the goods) - ie of the goods exported to Australia; and*
- *making certain adjustments to the normal value.*

You will need to provide the cost of production of both the exported goods (the goods) and for the like goods sold on the domestic market. You will also need to provide the selling, general, and administration costs relating to goods sold on the domestic market; the finance expenses; and any other expenses (eg. non-operating expenses not included elsewhere) associated with the goods.

In your response please include a worksheet showing how the selling, general, and administration expenses; the finance expenses; and any other expenses have been calculated.

If, in response to question B4 (Sales to Australia, Export Price) you:

- *reported that the date of sale is not the invoice date and consider that this alternative date should be used when comparing domestic and export prices, and*
- *provided information on domestic selling prices for a matching period as required in the introduction to Section D (Domestic Sales)*

you must provide cost data over the same period as these sales even if doing so means that such cost data predates the commencement of the investigation period.

At any verification meeting you must be prepared to reconcile the costs shown to the accounting records used to prepare the financial statements.

G-1. Production process and capacity

1. Describe the production process for the goods. Provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for the goods. Also specify all scrap or by-products that result from producing the goods.

   Logs are harvested and sorted in the bush, delivered to dryland sorts where they are further sorted by species, size and quality before they are delivered to sawmills for processing in log booms.

   Sawmills will consume different log sorts based on the cut programs and species they are targeting to sell. Runs can last less than a shift to running the same program all year.

Booms are broken apart and logs are subsequently fed into the mill using lifts and cranes.

The logs are barked, then cut to length and conveyed to primary breakdown machine centers (ie headrigs or quad saws). Typically higher value lumber is on the outside of logs and the higher value pieces are extracted at the headrig before cutting to a standard sized cant that can be further processed at quad saws or gang edgers creating boards of a uniform thickness.

Resaws and edgers are used to reduce thickness and trim to width before all boards are conveyed to the trimmer/sorter line where boards are trimmed to length and sorted by sizes into bins.

By-products produced from the material that does not include lumber includes wood chips and hog fuel (low cost raw material).

Lumber is removed from the sawmill by forklifts and stored in the yard for selling or further processing.

Some products (not the subject goods) are kiln dried for quality or function (i.e. to make construction lumber lighter and less prone to warp). This can take up to 12 days. Heat treating is also performed in the kilns if required but takes much less time as process is designed to take lumber up to a high temperature to eliminate potential bug and mould issues. The subject goods are not required to be kiln dried or heat treated.

If products are not sold directly from the sawmill or kilns, the lumber (including the subject goods) is further processed at the planer where lumber is sized for accuracy and appearance, re-trimmed, graded, sorted and wrapped before being moved to the shipping yard and/or loaded directly onto trucks for transport.

Some goods are packaged for transportation to another "remanufacturing' plant so that they can be further transformed into smaller packages, resawn to different sizes, kiln dried or planed if that type of equipment is not available on site.

G-2. Provide information about your company's total production in the following table:

	PREVIOUS FINANCIAL YEAR (2009)	MOST RECENT FINANCIAL YEAR (2010)	Investigation Period
A – Production capacity*			
B – Actual production in volume			
C – Capacity utilisation (%) (B/A x 100)			

* rather than showing a 'name-plate' optimal capacity it is more meaningful to show the maximum level of production that may reasonably be attained under normal operating conditions. For example assuming normal levels of maintenance and repair; a number of shifts and hours of operation that is not abnormally high, and a typical production mix

Provide this information on a spreadsheet named "Production".

Please see attachment G-2 entitled "Production".

G-3. Cost accounting practices

1. Outline the management accounting system that you maintain and explain how that cost accounting information is reconciled to your audited financial statements.

Western uses several systems that are all fed into our GL accounting system.

- **[redacted]: Tracks all accounts payable, including the costs related to production. The repository for all of our financial information from all sources. Our main financial system..**
- **[redacted]: Tracks all lumber invoicing and lumber inventory information.**
- **[redacted]: Tracks all of our log sales and log inventories**
- **[redacted]: Tracks all the hourly labour and salary costs**
- **Lumber Costing Model: An in-house system that takes information from each of our systems listed above and calculates a cost of production by species.**

As stated – all cost and sales information is captured in [redacted]- all of our external financial statements are based on the information in this system.

[Redacted: names of accounting systems used by Western]

2 Is your company's cost accounting system based on standard (budgeted) costs? State whether standard costs were used in your responses to this questionnaire. If they were state whether all variances (ie differences between standard and actual production costs) have been allocated to the goods - and describe how those variances have been allocated.

Western does not use standard costing in our system. Our manufacturing costs are true costs of production that is allocated down to the species level through our Lumber Costing Model.

3 Provide details of any significant or unusual cost variances that occurred during the investigation period.

Not Applicable.

4 Describe the profit/cost centres in your company's cost accounting system.

Western's manufacturing facilities are made up of both physical plants and contract operations. We operate eight sawmills and two remanufacturing plants as well as we have one contract sawmill division and one contract remanufacturing division.

Western's sawmills process logs as well as kiln dry, plane and package lumber. Our remanufacturing plants primarily sort, dry, plane and trim lumber. In the contract divisions, we own the inventory, but pay other companies to process our products.

5 For each profit/cost centre describe in detail the methods that your company normally uses to allocate costs to the goods under consideration. In particular specify how, and over what period, expenses are amortised or depreciated, and how allowances are made for capital expenditures and other development costs.

Direct manufacturing expenses incurred during the month are expensed the same month.

Items like leases, property tax and depreciation are expensed at different rates. Leases will be expensed over the term of the lease (for example, a one year lease will be expensed over 12 months). Property Taxes are expensed monthly at 1/12 each month. Depreciation is expensed each month based on the useful life of the asset(s).

Capital expenditures are set up as an asset in our system and expensed monthly over the useful life of the asset.

If we have an operation that is shutdown more than 50% of the regular operating time, the shutdown costs are direct expensed and are not counted as conversion costs.

All the monthly manufacturing costs by operation are entered into the Inventory Costing Model. The model takes the total conversion costs by operation and allocates the costs to species. The model used production shifts by species and total throughput by species to determine the total conversion costs by species.

6 Describe the level of product specificity (models, grades etc) that your company's cost accounting system records production costs.

We track production costs down to the species level by operation in our accounting system.

7 List and explain all production costs incurred by your company which are valued differently for cost accounting purposes than for financial accounting purposes.

There are no production costs that are treated differently for cost accounting versus financial reporting. However we do make adjustments to the overall mill profit centre reporting versus the external financial reporting.

8 State whether your company engaged in any start-up operations in relation to the goods under consideration. Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.

Not Applicable.

9 State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation it its accounting records.

Not Applicable.

G-4 Cost to make and sell on domestic market

This information is relevant to testing whether domestic sales are in the ordinary course of trade.[2]

1. Please provide (in the format shown in the table below) the actual unit cost to make and sell each model/type* (identified in section C) of the like goods sold on the domestic market. Provide this cost data for each quarter over the investigation period. If your company calculates costs monthly, provide monthly costs.

   * You should provide separate costs for at least untreated and treated structural timber. Costs should be provided for lower levels of product type if these are normally calculated by your company.

2. Indicate the source of cost information (account numbers etc) and/or methods used to allocate cost to the goods. Provide documentation and worksheets supporting your calculations.

	Quarter X	Quarter X	Quarter X	Quarter X
Like Domestic Model/Type – from spreadsheet LIKEGOOD				
Material Costs[1]				
Direct Labour				
Manufacturing Overheads				
Other Costs[2]				
Total Cost to Make				

[2] *Customs applies the tests set out in s.269TAAD of the Customs Act 1901 to determine whether goods are in ordinary course of trade. These provisions reflect the WTO anti-dumping agreement – see Article 2.2.1.*

Selling Costs				
Administration Costs				
Financial Costs				
Delivery Expenses[3]				
Other Costs[3]				
Unit Cost to Make and Sell				

Prepare this information in a spreadsheet named "**Domestic CTMS**".

[1] Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.
[2] Relating to costs of production only; identify each cost separately.
[3] Identify each cost separately. Please ensure non-operating expenses **that relate to the goods** under consideration are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

Provide this information for each quarter (or month if your company calculates costs on a monthly basis) over the period of the investigation.

Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs.

If you are unable to supply this information in this format, please contact the case officer for this investigation at the address shown on the cover of this questionnaire.

Please specify unit of currency.

Please see Attachment G-4 entitled "Domestic CTMS".

Please also note the following with respect to Domestic CTMS and Australian CTMS:

Unit costs for low grade lumber have the same cost as high value lumber within the same production run.

The unit costs ($/MBF) submitted in G-4 and G-5 reflect a costing methodology that assigns the same cost per unit for all products manufactured within a manufacturing site regardless of the value for the individual products. The methodology is considered standard for the lumber business and the financial records reflect that. VOPs (value of production) summaries are completed for each cut-program to help assess profitability for each production run and form the basis for our costs in our submission.

For example, there is rarely a cut program dedicated to Australian products (i.e. the subject goods). During the period of investigation, the subject goods were produced from the same logs that produce higher value products for Belgium and Japan. Only 33% of the production runs that develop the lower value Australian products will meet the Australian grade. The mills will pay more for logs to get the higher valued products for Japan and Belgium that come from the same production run.

For example, Saltair sawmill is Western's largest producer of products for Australia, but they focus on getting higher valued products for Belgium first and Australia products develop as a lower value product. Costs are the same for both so that it's possible that it appears we are selling Australian products below our cost. The reality is that the Belgium/Australia run is profitable when you include the Belgium returns.

We did not consider allocating the cost of the log or manufacturing based on the relative value of the products because the process is arbitrary at best and not predictable or reliable – just as it's almost impossible to estimate or predict the lumber grade outturns until you start cutting the logs.

G-5 Cost to make and sell goods under consideration (goods exported to Australia)

The information is relevant to calculating the normal values based on costs. It is also relevant to calculating certain adjustments to the normal value.

	Quarter X	Quarter X	Quarter X	Quarter X
Model/Type exported to Australia – from spreadsheet LIKEGOOD				
Material Costs[1]				
Direct Labour				
Manufacturing Overheads				
Other Costs[2]				
Total Cost to Make				
Selling Costs				
Administration Costs				
Financial Costs				
Delivery Expenses[3]				
Other Costs[3]				
Unit Cost to Make and Sell				

Prepare this information in a spreadsheet named "**Australian CTMS**".

[1] Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.
[2] Relating to costs of production only; identify each cost separately.
[3] Identify each cost separately. Please ensure non-operating expenses **that relate to the goods** are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

Provide this information for each quarter (or month if your company calculates costs on a monthly basis) over the period of the investigation.

Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs.

If you are unable to supply this information in this format, please contact the case officer for this investigation at the address shown on the cover of this questionnaire.

Please specify unit of currency.

1 Where there are cost differences between goods sold to the domestic market and those sold for export, give reasons and supporting evidence for these differences.

2 Give details and an explanation of any significant differences between the costs shown, and the costs as normally determined in accordance with your general accounting system. Reference should be made to any differences arising from movements in inventory levels and variances arising under standard costing methods.

3 In calculating the unit cost to make and sell, provide an explanation if the allocation method used (eg number, or weight etc) to determine the unit cost differs from the prior practice of your company.

Please see Attachment G-5 entitled "Australian CTMS".

As noted above in G-4, please also note the following with respect to Domestic CTMS and Australian CTMS:

Unit costs for low grade lumber have the same cost as high value lumber within the same production run.

The unit costs ($/MBF) submitted in G-4 and G-5 reflect a costing methodology that assigns the same cost per unit for all products manufactured within a manufacturing site regardless of the value for the individual products. The methodology is considered standard for the lumber business and the financial records reflect that. VOPs (value of production) summaries are completed for each cut-program to help assess profitability for each production run and form the basis for our costs in our submission.

For example, there is rarely a cut program dedicated to Australian products (i.e. the subject goods). During the period of investigation, the subject goods were produced from the same logs that produce higher value products for Belgium and Japan. Only 33% of the production runs that develop the lower value Australian products will meet the Australian grade. The mills will pay more for logs to get the higher valued products for Japan and Belgium that come from the same production run.

For example, Saltair sawmill is Western's largest producer of products for Australia, but they focus on getting higher valued products for Belgium first and Australia products develop as a lower value product. Costs are the same for both so that it's possible that it appears we are selling Australian products below our cost. The reality is that the Belgium/Australia run is profitable when you include the Belgium returns.

We did not consider allocating the cost of the log or manufacturing based on the relative value of the products because the process is arbitrary at best and not predictable or reliable – just as it's almost impossible to estimate or predict the lumber grade outturns until you start cutting the logs.

G-6 Major raw material costs

List major raw material costs, which individually account for 10% or more of the total production cost.

For these major inputs:

- identify materials sourced in-house and from associated entities;
- identify the supplier; and
- show the basis of valuing the major raw materials in the costs of production you have shown for the goods (eg market prices, transfer prices, or actual cost of production).

Where the major input is produced by an associate of your company Customs and Border Protection will compare your purchase price to a normal market price. If the associate provides information on the cost of production for that input such cost data may also be considered.

Normal market price is taken to be the price normally available in the market (having regard to market size, whether the input is normally purchased at 'spot prices' or under long term contracts etc).

The term associate is defined in section 269TAA of the Customs Act. Included in that definition are companies controlled by the same parent company (a company that controls 5% or more of the shares of another is taken to be an associated company); companies controlled by the other company; and companies having the same person in the board of directors.

Important note: If the major input is sourced as part of an integrated production process you should provide detailed information on the full costs of production of that input.

Approximately [redacted]% of the total manufacturing cost is logs *[Redacted: percentage of manufacturing costs from logs]*. All logs are transferred from associated WFP Timberlands operations. Most of the volume is harvested by Western operations but there are some logs purchased from external/third party suppliers. All logs are transferred using market prices referenced by the Vancouver Log market.

SECTION H
EXPORTER'S DECLARATION

☑ I hereby declare that WESTERN FOREST PRODUCTS (company) did, during the period of investigation export the goods under consideration and have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.

☐ I hereby declare that WESTERN FOREST PRODUCTS (company) did not, during the period of investigation, export the goods under consideration and therefore have not completed the attached questionnaire.

Name : BRUCE ST. JOHN

Signature : [signature]

Position in Company : GENERAL MANAGER

Date : NOV 1, 2011

WESTERN FOREST PRODUCTS INC.

A5- INCOME STATEMENT

all in Cdn $'000

	12 months ended December		12 months ended	
	All products	The goods	All products	The goods
Gross Sales (1)	[redacted]			
Sales returns, rebates and discounts (2)				
Selling Expenses, Insurance (3)				
Net sales (3) = (1-2-3)				
Raw materials (4)				
Direct labour (5)				
Depreciation (6)				
Manufacturing overheads (7)				
Other operating expenses (8)				
Total cost to make (9) = (4+5+6+7+8)				
Operating income (10) = (3-9)				
Selling expenses (11)				
Administrative & general expenses (12)				
Financial expenses (13)				
SG&A expenses (14) = (11+12+13)				
Income from normal activities (15) = (10-14)				
Interest income (16)				
Interest expense (enter as negative) (17)				
Extraordinary gains/losses (enter losses as negative) (18)				
Abnormal gains/losses (enter losses as negative) (19)				
Profit before tax (20) =(15+16+17+18+19)				
Tax (21)				
Net profit (22) = (20-21)				
[redacted]		[redacted]		[redacted]

[Redacted: Revenue, Expense and Profit data]

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WESTERN FOREST PRODUCTS INC.

A6 - Sales

	Most recent completed		Investigation period	
	Volume	Value	Volume	Value
Total company turnover (all products)				
domestic market	[redacted]	[redacted]	[redacted]	[redacted]
exports to Australia	[redacted]	[redacted]	[redacted]	[redacted]
exports to other countries	[redacted]	[redacted]	[redacted]	[redacted]
Turnover of the sector including the goods -				
Lumber Only				
domestic market	[redacted]	[redacted]	[redacted]	[redacted]
exports to Australia	[redacted]	[redacted]	[redacted]	[redacted]
exports to other countries	[redacted]	[redacted]	[redacted]	[redacted]
Turnover of the goods (1)				
domestic market	[redacted]	[redacted]	[redacted]	[redacted]
exports to Australia	[redacted]	[redacted]	[redacted]	[redacted]
exports to other countries	[redacted]	[redacted]	[redacted]	[redacted]

No volumes on Total Company TO (mixed units)

1) Includes only subject goods; not similars

[Redacted: Turnover Data]

WESTERN FOREST PRODUCTS INC.

EXPORT SALES SUMMARY

01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date
[redacted]					

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06 Order #	7 Shipping Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Value $	11 Discounts	12-Rebates	13 Other Ch:	14 Currency
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
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[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
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[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
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[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar

15 Exch rate	16 Net Invoice Value $	17 Other Discounts $	18 Ocean Freight $	19 - Marine Insurance $	20 FOB Export Price $/MBF	21 Packing $
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
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1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
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1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -

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22 Inland Trucking$	23 Handling,loading,Ancillary $	24 Warranty $	25 Technical $	26-'Commission Paid$	27 - Any Other
[redacted]		NA	NA	[redacted]	$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
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		NA	NA		$ -
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Attachment B-4

01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date

[redacted]

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06 Order #	7 Shipping Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Value $	11 Discounts	12-Rebates	13 Other Ch	14 Currency
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
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[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar

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15 Exch rate	16 Net Invoice Value $	17 Other Discounts $	18 Ocean Freight $	19 - Marine Insurance $	20 FOB Export Price $/MBF	21 Packing $
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
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1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -

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Attachment B-4

22 Inland Trucking$	23 Handling,loading,Ancillary $	24 Warranty $	25 Technical $	26-'Commission Paid$	27 - Any Other
[redacted]		NA	NA	[redacted]	$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
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		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -

PUBLIC FILE

128

01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date
[redacted]					

127

NON-CONFIDENTIAL

PUBLIC FILE

126

06 Order #	7 Shipping Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Value $	11 Discounts	12-Rebates	13 Other Ch	14 Currency
[redacted]	NA	NA	[redacted]		0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar

15 Exch rate	16 Net Invoice Value $	17 Other Discounts $	18 Ocean Freight $	19 - Marine Insurance $	20 FOB Export Price $/MBF	21 Packing $
1	[redacted]	NA	[redacted]			$ -
1		NA				$ -
1		NA				$ -
1		NA				$ -
1		NA				$ -
1		NA				$ -
1		NA				$ -
1		NA				$ -
1		NA				$ -
1		NA				$ -
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1		NA				$ -
1		NA				$ -
1		NA				$ -
1		NA				$ -
1		NA				$ -
1		NA				$ -

PUBLIC FILE

125

22 Inland Trucking$	23 Handling,loading,Ancillary $	24 Warranty $	25 Technical $	26-'Commission Paid$	27 - Any Other
[redacted]		NA	NA	[redacted]	$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
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		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -

PUBLIC FILE
124

NON-CONFIDENTIAL

Attachment B-4

01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date
[redacted]					

PUBLIC FILE
123

06 Order #	7 Shipping Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Value $	11 Discounts	12-Rebates	13 Other Cha	14 Currency
[redacted]	NA	NA	[redacted]		0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar

PUBLIC FILE

122

NON-CONFIDENTIAL

Attachment B-4

15 Exch rate	16 Net Invoice Value $	17 Other Discounts $	18 Ocean Freight $	19 - Marine Insurance $	20 FOB Export Price $/MBF	21 Packing $
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -

PUBLIC FILE

121

PUBLIC FILE
12C

NON-CONFIDENTIAL

Attachment B-4

22 Inland Trucking$	23 Handling,loading,Ancillary $	24 Warranty $	25 Technical $	26-'Commission Paid$	27 - Any Other
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -

PUBLIC FILE

119

NON-CONFIDENTIAL

Attachment B-4

01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date
[redacted]					

NON-CONFIDENTIAL

06 Order #	7 Shipping Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Value $	11 Discounts	12-Rebates	13 Other Chs	14 Currency
[redacted]	NA	NA	[redacted]		0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar

PUBLIC FILE

118

15 Exch rate	16 Net Invoice Value $	17 Other Discounts $	18 Ocean Freight $	19 - Marine Insurance $	20 FOB Export Price $/MBF	21 Packing $
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -

22 Inland Trucking$	23 Handling,loading,Ancillary $	24 Warranty $	25 Technical $	26-'Commission Paid$	27 - Any Other
[redacted]		NA	NA	[redacted]	$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
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		NA	NA		$ -
		NA	NA		$ -

PUBLIC FILE

116

NON-CONFIDENTIAL Attachment B-4

01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date
[redacted]					

PUBLIC FILE

115

06 Order #	7 Shipping Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Value $	11 Discounts	12-Rebates	13 Other Chi	14 Currency
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar

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NON-CONFIDENTIAL

Attachment B-4

15 Exch rate	16 Net Invoice Value $	17 Other Discounts $	18 Ocean Freight $	19 - Marino Insurance $	20 FOB Export Price $/MBF	21 Packing $
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -

22 Inland Trucking$	23 Handling,loading,Ancillary $	24 Warranty $	25 Technical $	26-'Commission Paid$	27 - Any Other
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
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[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
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[redacted]	[redacted]	NA	NA	[redacted]	$ -
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[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
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[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -

NON-CONFIDENTIAL

Attachment B-4

01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date
[redacted]					

PUBLIC FILE

111

06 Order #	7 Shipping Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Value $	11 Discounts	12-Rebates	13 Other Chg	14 Currency
[redacted]	NA	NA	[redacted]		0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
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	NA	NA			0	NA	NA	Canadian Dollar
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	NA	NA			0	NA	NA	Canadian Dollar
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	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar

PUBLIC FILE

110

15 Exch rate	16 Net Invoice Value $	17 Other Discounts $	18 Ocean Freight $	19 - Marine Insurance $	20 FOB Export Price $/MBF	21 Packing $
1	[redacted]	NA	[redacted]			$ -
1		NA				$ -
1		NA				$ -
1		NA				$ -
1		NA				$ -
1		NA				$ -
1		NA				$ -
1		NA				$ -
1		NA				$ -
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1		NA				$ -
1		NA				$ -
1		NA				$ -
1		NA				$ -
1		NA				$ -

109

NON-CONFIDENTIAL

Attachment B-4

22 Inland Trucking$	23 Handling,loading,Ancillary $	24 Warranty $	25 Technical $	26-'Commission Paid$	27 - Any Other
[redacted]		NA	NA	[redacted]	$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
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		NA	NA		$ -
		NA	NA		$ -

NON-CONFIDENTIAL

Attachment B-4

01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date
[redacted]					

PUBLIC FILE

107

06 Order #	7 Shipping Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Value $	11 Discounts	12-Rebates	13 Other Cha	14 Currency
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
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[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
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[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
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[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
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[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
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[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar

NON-CONFIDENTIAL

Attachment B-4

15 Exch rate	16 Net Invoice Value $	17 Other Discounts $	18 Ocean Freight $	19 - Marine Insurance $	20 FOB Export Price $/MBF	21 Packing $
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -

PUBLIC FILE
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NON-CONFIDENTIAL

Attachment B-4

22 Inland Trucking$	23 Handling,loading,Ancillary $	24 Warranty $	25 Technical $	26-'Commission Paid$	27 - Any Other
[redacted]		NA	NA	[redacted]	$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
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		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -

01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date
[redacted]					

PUBLIC FILE
103

NON-CONFIDENTIAL

Attachment B-4

06 Order #	7 Shipping Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Value $	11 Discounts	12-Rebates	13 Other Chg	14 Currency
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
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[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar

PUBLIC FILE

102

NON-CONFIDENTIAL

Attachment B-4

15 Exch rate	16 Net Invoice Value $	17 Other Discounts $	18 Ocean Freight $	19 - Marine Insurance $	20 FOB Export Price $/MBF	21 Packing $
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
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PUBLIC FILE

101

NON-CONFIDENTIAL

Attachment B-4

22 Inland Trucking$	23 Handling,loading,Ancillary $	24 Warranty $	25 Technical $	26-'Commission Paid$	27 - Any Other
[redacted]	[redacted]	NA	NA	[redacted]	$ -
		NA	NA		$ -
		NA	NA		$ -
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		NA	NA		$ -
		NA	NA		$ -

PUBLIC FILE

100

NON-CONFIDENTIAL

Attachment B-4

01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date
[redacted]					

PUBLIC FILE

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NON-CONFIDENTIAL

Attachment B-4

06 Order #	7 Shipping Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Value $	11 Discounts	12-Rebates	13 Other Chs	14 Currency
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
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[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar

PUBLIC FILE

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NON-CONFIDENTIAL

Attachment B-4

15 Exch rate	16 Net Invoice Value $	17 Other Discounts $	18 Ocean Freight $	19 - Marine Insurance $	20 FOB Export Price $/MBF	21 Packing $
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
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1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -

PUBLIC FILE

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Attachment B-4

NON-CONFIDENTIAL

22 Inland Trucking$	23 Handling,loading,Ancillary $	24 Warranty $	25 Technical $	26-'Commission Paid$	27 - Any Other
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
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[redacted]	[redacted]	NA	NA	[redacted]	$ -

PUBLIC FILE

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NON-CONFIDENTIAL

Attachment B-4

01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date
[redacted]					

PUBLIC FILE

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06 Order #	7 Shipping Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Value $	11 Discounts	12-Rebates	13 Other Cha	14 Currency
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
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[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar

PUBLIC FILE

94

NON-CONFIDENTIAL

15 Exch rate	16 Net Invoice Value $	17 Other Discounts $	18 Ocean Freight $	19 - Marine Insurance $	20 FOB Export Price $/MBF	21 Packing $
1	[redacted]	NA	[redacted]			$ -
1		NA				$ -
1		NA				$ -
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PUBLIC FILE

93

NON-CONFIDENTIAL

22 Inland Trucking$	23 Handling,loading,Ancillary $	24 Warranty $	25 Technical $	26-'Commission Paid$	27 - Any Other
[redacted]	[redacted]	NA	NA	[redacted]	$ -
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PUBLIC FILE

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NON-CONFIDENTIAL

Attachment B-4

01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date
[redacted]					

PUBLIC FILE

91

06 Order #	7 Shipping Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Value $	11 Discounts	12-Rebates	13 Other Cha	14 Currency
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
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[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar

PUBLIC FILE

90

NON-CONFIDENTIAL

Attachment B-4

15 Exch rate	16 Net Invoice Value $	17 Other Discounts $	18 Ocean Freight $	19 - Marine Insurance $	20 FOB Export Price $/MBF	21 Packing $
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
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1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
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1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
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1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
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1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -

PUBLIC FILE

89

NON-CONFIDENTIAL

22 Inland Trucking$	23 Handling,loading,Ancillary $	24 Warranty $	25 Technical $	26-'Commission Paid$	27 - Any Other
[redacted]		NA	NA	[redacted]	$ -
		NA	NA		$ -
		NA	NA		$ -
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		NA	NA		$ -
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		NA	NA		$ -
		NA	NA		$ -

NON-CONFIDENTIAL

Attachment B-4

01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date
[redacted]					

PUBLIC FILE

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NON-CONFIDENTIAL

06 Order #	7 Shipping Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Value $	11 Discounts	12-Rebates	13 Other Chi	14 Currency
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
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[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar

PUBLIC FILE

86

NON-CONFIDENTIAL

Attachment B-4

15 Exch rate	16 Net Invoice Value $	17 Other Discounts $	18 Ocean Freight $	19 - Marine Insurance $	20 FOB Export Price $/MBF	21 Packing $
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
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1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -

PUBLIC FILE
85

NON-CONFIDENTIAL

Attachment B-4

22 Inland Trucking$	23 Handling,loading,Ancillary $	24 Warranty $	25 Technical $	26-'Commission Paid$	27 - Any Other
[redacted]		NA	NA	[redacted]	$ -
		NA	NA		$ -
		NA	NA		$ -
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PUBLIC FILE

84

NON-CONFIDENTIAL

Attachment B-4

01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date
[redacted]					

PUBLIC FILE

83

06 Order #	7 Shipping Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Value $	11 Discounts	12-Rebates	13 Other Cha	14 Currency
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
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PUBLIC FILE

82

NON-CONFIDENTIAL

15 Exch rate	16 Net Invoice Value $	17 Other Discounts $	18 Ocean Freight $	19 - Marine Insurance $	20 FOB Export Price $/MBF	21 Packing $
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1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -

NON-CONFIDENTIAL

22 Inland Trucking$	23 Handling,loading,Ancillary $	24 Warranty $	25 Technical $	26-'Commission Paid$	27 - Any Other
[redacted]	[redacted]	NA	NA	[redacted]	$ -
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[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
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[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -

PUBLIC FILE
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NON-CONFIDENTIAL

Attachment B-4

01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date
[redacted]					

PUBLIC FILE

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NON-CONFIDENTIAL

06 Order #	7 Shipping Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Value $	11 Discounts	12-Rebates	13 Other Ch	14 Currency
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
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[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar

NON-CONFIDENTIAL

Attachment B-4

15 Exch rate	16 Net Invoice Value $	17 Other Discounts $	18 Ocean Freight $	19 - Marine Insurance $	20 FOB Export Price $/MBF	21 Packing $
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
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1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
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1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -

PUBLIC FILE

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22 Inland Trucking$	23 Handling,loading,Ancillary $	24 Warranty $	25 Technical $	26 - Commission Paid$	27 - Any Other
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
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[redacted]	[redacted]	NA	NA	[redacted]	$ -
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[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -
[redacted]	[redacted]	NA	NA	[redacted]	$ -

01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date
[redacted]					

PUBLIC FILE

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NON-CONFIDENTIAL

Attachment B-4

06 Order #	7 Shipping Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Value $	11 Discounts	12-Rebates	13 Other Cha	14 Currency
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
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[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar
[redacted]	NA	NA	[redacted]	[redacted]	0	NA	NA	Canadian Dollar

PUBLIC FILE

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NON-CONFIDENTIAL

Attachment B-4

15 Exch rate	16 Net Invoice Value $	17 Other Discounts $	18 Ocean Freight $	19 - Marine Insurance $	20 FOB Export Price $/MBF	21 Packing $
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
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1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -
1	[redacted]	NA	[redacted]	[redacted]	[redacted]	$ -

PUBLIC FILE

73

22 Inland Trucking$	23 Handling,loading,Ancillary $	24 Warranty $	25 Technical $	26-'Commission Paid$	27 - Any Other
[redacted]		NA	NA	[redacted]	$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
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		NA	NA		$ -
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		NA	NA		$ -
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		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -

PUBLIC FILE

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01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date
[redacted]					

*02 LEVEL of TRADE - CUSTOMER TYPE	
Id	Description
AG	Agent
CP	Customer Processor
DK	Dock
DW	Distributing Wholesaler
EX	Exporter
IC	Intercompany
IX	Intercompany - WFPJP
MS	Miscellaneous
OW	Office Wholesaler
PP	Pulp or Paper Producer
PT	Pressure Treater
RL	Reload
RM	Remanufacturer
RT	Retailer
SH	Shipping Company
SM	Sawmill
ST	Staff
TH	Trading House
TR	Trucker

[Redacted: Australian Sales data]

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NON-CONFIDENTIAL

Attachment B-4

06 Order #	7 Shipping Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Value $	11 Discounts	12-Rebates	13 Other Ch	14 Currency
[redacted]	NA	NA	[redacted]		0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar
	NA	NA			0	NA	NA	Canadian Dollar

PUBLIC FILE

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NON-CONFIDENTIAL

Attachment B-4

15 Exch rate	16 Net Invoice Value $	17 Other Discounts $	18 Ocean Freight $	19 - Marine Insurance $	20 FOB Export Price $/MBF	21 Packing $
1	[redacted]	NA	[redacted]			$ -
1		NA				$ -
1		NA				$ -
1		NA				$ -
1		NA				$ -
1		NA				$ -
1		NA				$ -
1		NA				$ -
1		NA				$ -

PUBLIC FILE

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Attachment B-4

NON-CONFIDENTIAL

22 Inland Trucking$	23 Handling,loading,Ancillary $	24 Warranty $	25 Technical $	26-'Commission Paid$	27 - Any Other
[redacted]		NA	NA	[redacted]	$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -
		NA	NA		$ -

PUBLIC FILE

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PUBLIC FILE

NON-CONFIDENTIAL

Attachment C-3

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WESTERN FOREST PRODUCTS INC.

Products

Exported Products	Domestic Products	Identical/Similar	Differences
[redacted]			
[redacted]			
[redacted]			
[redacted]			
[redacted]			
[redacted]			
[redacted]			

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NON-CONFIDENTIAL

Attachment C-3

[redacted]

[Redacted: Domestic versus Austrlian Products

WESTERN FOREST PRODUCTS INC.

DOMESTIC SALES SUMMARY

01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date	05-Date Of Sale	06 Order #
[redacted]							

PUBLIC FILE

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7 Delivery Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Va	11 Discounts $	12-Rebates	13 Other Charges $	14 Net Invoice Value
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
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Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
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Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]

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Attachment D-4

15 Other Discounts	16 Packing $	17 Inland Transport	18 Handling & Othe	19 - Warranty $	20 Technical $	21 Commision Paid	22 Other $
NA	NA	[redacted]		NA	NA	[redacted]	NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
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NA	NA			NA	NA		NA

PUBLIC FILE

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NON-CONFIDENTIAL

Attachment D-4

PUBLIC FILE

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01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date	05-Date Of Sale	06 Order #

[redacted]

7 Delivery Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Va	11 Discounts $	12-Rebates	13 Other Charges $	14 Net Invoice Value
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
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Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
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Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]

PUBLIC FILE

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NON-CONFIDENTIAL

Attachment D-4

15 Other Discounts	16 Packing $	17 Inland Transport	18 Handling & Othe	19 - Warranty $	20 Technical $	21 Commision Paid	22 Other $
NA	NA	[redacted]		NA	NA	[redacted]	NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
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NA	NA			NA	NA		NA
NA	NA			NA	NA		NA

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Attachment D-4

01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date	05-Date Of Sale	06 Order #
[redacted]							

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Attachment D-4

7 Delivery Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Va	11 Discounts $	12-Rebates	13 Other Charges $	14 Net Invoice Valu
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
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Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
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Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
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Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]

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Attachment D-4

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15 Other Discounts	16 Packing $	17 Inland Transport	18 Handling & Othe	19 - Warranty $	20 Technical $	21 Commision Paid	22 Other $
NA	NA	[redacted]		NA	NA	[redacted]	NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
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PUBLIC FILE

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NON-CONFIDENTIAL

01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date	05-Date Of Sale	06 Order #
[redacted]							

NON-CONFIDENTIAL

Attachment D-4

7 Delivery Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Va	11 Discounts $	12-Rebates	13 Other Charges $	14 Net Invoice Valu
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
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Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
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Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
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Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
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Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]

PUBLIC FILE

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15 Other Discounts	16 Packing $	17 Inland Transport	18 Handling & Othe	19 - Warranty $	20 Technical $	21 Commision Paid	22 Other $
NA	NA	[redacted]		NA	NA	[redacted]	NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
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Attachment D-4

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01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date	05-Date Of Sale	06 Order #
[redacted]							

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NON-CONFIDENTIAL

Attachment D-4

7 Delivery Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice V:	11 Discounts $	12-Rebates	13 Other Charges $	14 Net Invoice Valu
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
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Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]

PUBLIC FILE

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NON-CONFIDENTIAL

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15 Other Discounts	16 Packing $	17 Inland Transport	18 Handling & Othe	19 - Warranty $	20 Technical $	21 Commision Paid	22 Other $
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
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NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
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NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
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NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
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NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
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NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA

NON-CONFIDENTIAL

Attachment D-4

01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date	05-Date Of Sale	06 Order #
[redacted]							

PUBLIC FILE

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NON-CONFIDENTIAL

Attachment D-4

7 Delivery Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Va	11 Discounts $	12-Rebates	13 Other Charges $	14 Net Invoice Valu
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable				NA	NA	
Not Avaliable	Not Avaliable				NA	NA	
Not Avaliable	Not Avaliable				NA	NA	
Not Avaliable	Not Avaliable				NA	NA	
Not Avaliable	Not Avaliable				NA	NA	
Not Avaliable	Not Avaliable				NA	NA	
Not Avaliable	Not Avaliable				NA	NA	
Not Avaliable	Not Avaliable				NA	NA	
Not Avaliable	Not Avaliable				NA	NA	
Not Avaliable	Not Avaliable				NA	NA	
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Not Avaliable	Not Avaliable				NA	NA	
Not Avaliable	Not Avaliable				NA	NA	
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Not Avaliable	Not Avaliable				NA	NA	
Not Avaliable	Not Avaliable				NA	NA	
Not Avaliable	Not Avaliable				NA	NA	
Not Avaliable	Not Avaliable				NA	NA	
Not Avaliable	Not Avaliable				NA	NA	
Not Avaliable	Not Avaliable				NA	NA	
Not Avaliable	Not Avaliable				NA	NA	
Not Avaliable	Not Avaliable				NA	NA	

PUBLIC FILE

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15 Other Discounts	16 Packing $	17 Inland Transport	18 Handling & Othe	19 - Warranty $	20 Technical $	21 Commision Paid	22 Other $
NA	NA	[redacted]		NA	NA	[redacted]	NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
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NA	NA			NA	NA		NA
NA	NA			NA	NA		NA

NON-CONFIDENTIAL

Attachment D-4

01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date	05-Date Of Sale	06 Order #
[redacted]							

PUBLIC FILE

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NON-CONFIDENTIAL

7 Delivery Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Va	11 Discounts $	12-Rebates	13 Other Charges $	14 Net Invoice Valu
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]

PUBLIC FILE

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15 Other Discounts	16 Packing $	17 Inland Transport	18 Handling & Othe	19 - Warranty $	20 Technical $	21 Commision Paid	22 Other $
NA	NA	[redacted]		NA	NA	[redacted]	NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
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NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA

PUBLIC FILE

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Attachment D-4

NON-CONFIDENTIAL

01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date	05-Date Of Sale	06 Order #
[redacted]							

PUBLIC FILE

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NON-CONFIDENTIAL

Attachment D-4

7 Delivery Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Va	11 Discounts $	12-Rebates	13 Other Charges $	14 Net Invoice Valu
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
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Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
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Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]

PUBLIC FILE

44

NON-CONFIDENTIAL

Attachment D-4

15 Other Discounts	16 Packing $	17 Inland Transport	18 Handling & Other	19 - Warranty $	20 Technical $	21 Commision Paid	22 Other $
NA	NA	[redacted]		NA	NA	[redacted]	NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
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NA	NA			NA	NA		NA

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Attachment D-4

NON-CONFIDENTIAL

01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date	05-Date Of Sale	06 Order #
[redacted]							

PUBLIC FILE

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NON-CONFIDENTIAL

Attachment D-4

7 Delivery Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Va	11 Discounts $	12-Rebates	13 Other Charges $	14 Net Invoice Valu
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
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Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
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Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]	[redacted]	[redacted]	NA	NA	[redacted]

PUBLIC FILE

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NON-CONFIDENTIAL

Attachment D-4

15 Other Discounts	16 Packing $	17 Inland Transport	18 Handling & Othe	19 - Warranty $	20 Technical $	21 Commision Paid	22 Other $
NA	NA	[redacted]		NA	NA	[redacted]	NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
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NA	NA			NA	NA		NA
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NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
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NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA
NA	NA			NA	NA		NA

'UBLIC FILE

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NON-CONFIDENTIAL

Attachment D-4

01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date	05-Date Of Sale	06 Order #
[redacted]							

PUBLIC FILE

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7 Delivery Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Va	11 Discounts $	12-Rebates	13 Other Charges $	14 Net Invoice Valu
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]

PUBLIC FILE

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NON-CONFIDENTIAL

Attachment D-4

15 Other Discounts	16 Packing $	17 Inland Transport	18 Handling & Othe	19 - Warranty $	20 Technical $	21 Commision Paid	22 Other $
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA

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01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date	05-Date Of Sale	06 Order #
[redacted]							

*02 LEVEL of TRADE - CUSTOMER TYPE

Id	Description
AG	Agent
CP	Customer Processor
DK	Dock
DW	Distributing Wholesaler
EX	Exporter
IC	Intercompany
IX	Intercompany - WFPJP
MS	Miscellaneous
OW	Office Wholesaler
PP	Pulp or Paper Producer
PT	Pressure Treater
RL	Reload
RM	Remanufacturer
RT	Retailer
SH	Shipping Company
SM	Sawmill
ST	Staff

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NON-CONFIDENTIAL

7 Delivery Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Va	11 Discounts $	12-Rebates	13 Other Charges $	14 Net Invoice Valu
Not Avaliable	Not Avaliable	[redacted]			NA	NA	[redacted]
Not Avaliable	Not Avaliable				NA	NA	
Not Avaliable	Not Avaliable				NA	NA	
Not Avaliable	Not Avaliable				NA	NA	
Not Avaliable	Not Avaliable				NA	NA	
Not Avaliable	Not Avaliable				NA	NA	
Not Avaliable	Not Avaliable				NA	NA	
Not Avaliable	Not Avaliable				NA	NA	
Not Avaliable	Not Avaliable				NA	NA	

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NON-CONFIDENTIAL

Attachment D-4

15 Other Discounts	16 Packing $	17 Inland Transport	18 Handling & Othe	19 - Warranty $	20 Technical $	21 Commision Paid	22 Other $
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA
NA	NA	[redacted]	[redacted]	NA	NA	[redacted]	NA

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NON-CONFIDENTIAL

Attachment D-4

01-Customer Name	02-Level of Trade*	03-Model/Product	04-Code/Product ID	Invoice Number	Invoice Date	05-Date Of Sale	06 Order #
	TH	Trading House					
	TR	Trucker					

[Redacted: Domestic Sales data]

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Attachment D-4

7 Delivery Terms	8 Payment Terms	9 Quantity-MFBM	10 Gross Invoice Va	11 Discounts $	12-Rebates	13 Other Charges $	14 Net Invoice Valu

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Attachment D-4

15 Other Discounts	16 Packing $	17 Inland Transport	18 Handling & Othe	19 - Warranty $	20 Technical $	21 Commision Paid	22 Other $

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WESTERN FOREST PRODUCTS INC.

SALES TO THIRD COUNTRIES

Country	# of Customers	Level of Trade	Quantity	Unit of Quantity	Value of Sales	Currency	Payment Terms	Shipment Terms
[redacted]								

[Redacted: Thid Country Sales data]

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WESTERN FOREST PRODUCTS INC.

PRODUCTION

	2009	2010	Investigation period:
Production capacity - MMFBM	1,518	1,518	1,518
Actual production - MMFBM	565	693	738
Capacity utilisation (%)	37%	46%	49%

* Rather than showing a 'name-plate' optimal capacity it is more meaningful to show the maximum level of production that may reasonably be attained under normal operating conditions. For example assuming: normal levels of maintenance and repair; a number of shifts and hours of operation that is not abnormally high; and a typical production mix.

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WESTERN FOREST PRODUCTS INC.

COST TO MAKE AND SELL - DOMESTIC SALES OF THE GOODS

SSD	Jul	Aug	Sep	Oct	Nov	Dec	Jan
VLM Log Cost $	[redacted]						
Scaling/OH/Towing							
Total Log Cost							
100 - Wages & Benefits							
200 - Salaries & Benefits							
300 - Maintenance Costs							
400 - Supplies							
500 - Depreciation							
600 - Fixed Costs							
800 - Allocated Costs							
SGA $							
Manufacturing Cost $							
Manufacturing Cost $/MBF							
Production - MBF							

CSD							
VLM Log Cost $	[redacted]						
Scaling/OH/Towing							
Total Log Cost							
100 - Wages & Benefits							
200 - Salaries & Benefits							
300 - Maintenance Costs							
400 - Supplies							
500 - Depreciation							
600 - Fixed Costs							
800 - Allocated Costs							
SGA $							

Feb	Mar	Apr	May	Jun	POI

[redacted]

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Manufacturing Cost $	[redacted]
Manufacturing Cost $/MBF	
Production - MBF	

Combined $	Jul	Aug	Sep	Oct	Nov	Dec	Jan
VLM Log Cost $	[redacted]						
Scaling/OH/Towing							
Total Log Cost							
100 - Wages & Benefits							
200 - Salaries & Benefits							
300 - Maintenance Costs							
400 - Supplies							
500 - Depreciation							
600 - Fixed Costs							
800 - Allocated Costs							
SGA $							
Manufacturing Cost $							
Manufacturing Cost $/MBF							
Production - MBF							

$/MBF	Jul	Aug	Sep	Oct	Nov	Dec	Jan
Total Log Cost	[redacted]						
100 - Wages & Benefits							
200 - Salaries & Benefits							
300 - Maintenance Costs							
400 - Supplies							
500 - Depreciation							
600 - Fixed Costs							
800 - Allocated Costs							
SGA $							
Manufacturing Cost $							

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[redacted]

Feb Mar Apr May Jun POI

[redacted]

Feb Mar Apr May Jun POI

[redacted]

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SUPPORTING DOCUMENTATION

Saltair Mill

SSD - Belgium/Scantling Cuts	Jul	Aug	Sep	Oct	Nov	Dec	Jan
Shifts	[redacted]						
Production							
Log Consumption							
Log Cost $/M3							
Lumber Recovery							
Mill Net $/MBF							
Byproducts $/MBF							
Mill Revenue $/MBF							
VLM Log Cost $/MBF							
Scaling/OH/Towing							
Total Log Cost							
Sawing $/MBF							
Planer $/MBF							
Kilns $/MBF							
Shipping $/MBF							
Outside Processing $/MBF							
Overhead $/MBF							
Total Conversion Cost $/MBF							
Remove Heat Treating for Belgium pro							
Conversion Costs for Aussie produc							
Total Manufacturing Cost $/MBF net of							
VOP Profit $/MBF							

Distribution per Bob Logue Download:

100 - Wages & Benefits	[redacted]

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[redacted]

[redacted]

PUBLIC FILE

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Attachment G-4

200 - Salaries & Benefits	[redacted]
300 - Maintenance Costs	
400 - Supplies	
500 - Depreciation	
600 - Fixed Costs	
800 - Allocated Costs	
Restate Conversion costs:	
100 - Wages & Benefits	
200 - Salaries & Benefits	
300 - Maintenance Costs	
400 - Supplies	
500 - Depreciation	
600 - Fixed Costs	
800 - Allocated Costs	
Ties to line 24:	
SGA:	
per schedule $/MBF:	[redacted]
"Unit Cost to Make and Sell":	[redacted]
Aussie Sales of Subject goods from	[redacted]
For use in Table A-5 $m	[redacted]
For use in Jan - June A-5 on sales volume:	

Combined:	Cost $/MBF	Sales MBF	Cost of Goods
CSD	[redacted]		
SSD			

SSD	Jul	Aug	Sep	Oct	Nov	Dec	Jan
VLM Log Cost $	[redacted]						
Scaling/OH/Towing							
Total Log Cost							
100 - Wages & Benefits							
200 - Salaries & Benefits							

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NON-CONFIDENTIAL

Attachment G-4

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

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[redacted]

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300 - Maintenance Costs	[redacted]
400 - Supplies	
500 - Depreciation	
600 - Fixed Costs	
800 - Allocated Costs	
SGA $	
Manufacturing Cost $	
Manufacturing Cost $/MBF	
Production - MBF	

Chemainus Sawmill
105 +120 HIRA Combined
<u>2010-2011</u>

		Jul	Aug	Sep	Oct	Nov	Dec	Jan
Days		[redacted]						
Shifts								
Production	Mfbm							
Production	Mfbm/shift							
Log Consumption	m3							
Log Cost	$/m3							
Recovery	fbm/m3							
Prod Value	$/Mfbm							
By Products Rev	$/Mfbm							
Log Cost	**$/Mfbm**							
Sawing	$/Mfbm							
Kilns	$/Mfbm							
Shipping	$/Mfbm							
O/S Processing	$/Mfbm							
O/H	$/Mfbm							
Conversion Cost	**$/Mfbm**							

PUBLIC FILE

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Attachment G-4

[redacted]

Feb Mar Apr May Jun POI

[redacted]

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Manu Cost	**$/Mfbm**	[redacted]
VOP	$/Mfbm	
Prod Value	$000's	
By Products Rev	$000's	
Log Cost	$000's	
Sawing	$000's	
Kilns	$000's	
Shipping	$000's	
O/S Processing	$000's	
O/H	$000's	
Conversion Cost	$000's	
Manu Cost	$000's	

Distribution per Bob Logue Download:

100 - Wages & Benefits	[redacted]
200 - Salaries & Benefits	
300 - Maintenance Costs	
400 - Supplies	
500 - Depreciation	
600 - Fixed Costs	
800 - Allocated Costs	

Restate Conversion costs:

100 - Wages & Benefits	[redacted]
200 - Salaries & Benefits	
300 - Maintenance Costs	
400 - Supplies	
500 - Depreciation	
600 - Fixed Costs	

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Attachment G-4

[redacted]

[redacted]

[redacted]

PUBLIC FILE

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800 - Allocated Costs [redacted]

SGA:
per schedule $/MBF: [redacted]

"Unit Cost to Make and Sell": [redacted]

Aussie Sales of Subject goods from [redacted]

For use in Table A-5 $m [redacted]
For use in Jan - June A-5 on sales volume:

CSD

VLM Log Cost $	[redacted]
Scaling/OH/Towing	
Total Log Cost	
100 - Wages & Benefits	
200 - Salaries & Benefits	
300 - Maintenance Costs	
400 - Supplies	
500 - Depreciation	
600 - Fixed Costs	
800 - Allocated Costs	
SGA $	
Manufacturing Cost $	
Manufacturing Cost $/MBF	
Production - MBF	

[Redacted: Domestic Production Cost data]

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Attachment G-4

[redacted]

[redacted]

[redacted]

PUBLIC FILE

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WESTERN FOREST PRODUCTS INC.

COST TO MAKE AND SELL - THE GOODS EXPORTED TO AUSTRALIA

SSD	Jul	Aug	Sep	Oct	Nov	Dec	Jan
VLM Log Cost $	[redacted]						
Scaling/OH/Towing	[redacted]						
Total Log Cost	[redacted]						
100 - Wages & Benefits	[redacted]						
200 - Salaries & Benefits	[redacted]						
300 - Maintenance Costs	[redacted]						
400 - Supplies	[redacted]						
500 - Depreciation	[redacted]						
600 - Fixed Costs	[redacted]						
800 - Allocated Costs	[redacted]						
SGA $	[redacted]						
Manufacturing Cost $	[redacted]						
Manufacturing Cost $/MBF	[redacted]						
Production - MBF	[redacted]						

CSD							
VLM Log Cost $	[redacted]						
Scaling/OH/Towing	[redacted]						
Total Log Cost	[redacted]						
100 - Wages & Benefits	[redacted]						
200 - Salaries & Benefits	[redacted]						
300 - Maintenance Costs	[redacted]						
400 - Supplies	[redacted]						
500 - Depreciation	[redacted]						
600 - Fixed Costs	[redacted]						
800 - Allocated Costs	[redacted]						
SGA $	[redacted]						

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NON-CONFIDENTIAL

Attachment G-5

Feb	Mar	Apr	May	Jun	POI

[redacted]

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Manufacturing Cost $	[redacted]
Manufacturing Cost $/MBF	
Production - MBF	

Combined $	Jul	Aug	Sep	Oct	Nov	Dec	Jan
VLM Log Cost $	[redacted]						
Scaling/OH/Towing							
Total Log Cost							
100 - Wages & Benefits							
200 - Salaries & Benefits							
300 - Maintenance Costs							
400 - Supplies							
500 - Depreciation							
600 - Fixed Costs							
800 - Allocated Costs							
SGA $							
Manufacturing Cost $							
Manufacturing Cost $/MBF							
Production - MBF							

$/MBF	Jul	Aug	Sep	Oct	Nov	Dec	Jan
Total Log Cost	[redacted]						
100 - Wages & Benefits							
200 - Salaries & Benefits							
300 - Maintenance Costs							
400 - Supplies							
500 - Depreciation							
600 - Fixed Costs							
800 - Allocated Costs							
SGA $							
Manufacturing Cost $							

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Attachment G-5

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[redacted]

Feb	Mar	Apr	May	Jun	POI
[redacted]					

Feb	Mar	Apr	May	Jun	POI
[redacted]					

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SUPPORTING DOCUMENTATION

Saltair Mill

SSD - Belgium/Scantling Cuts	Jul	Aug	Sep	Oct	Nov	Dec	Jan
Shifts	[redacted]						
Production							
Log Consumption							
Log Cost $/M3							
Lumber Recovery							
Mill Net $/MBF							
Byproducts $/MBF							
Mill Revenue $/MBF							
VLM Log Cost $/MBF							
Scaling/OH/Towing							
Total Log Cost							
Sawing $/MBF							
Planer $/MBF							
Kilns $/MBF							
Shipping $/MBF							
Outside Processing $/MBF							
Overhead $/MBF							
Total Conversion Cost $/MBF							
Remove Heat Treating for Belgium pro							
Conversion Costs for Aussie produc							
Total Manufacturing Cost $/MBF net of							
VOP Profit $/MBF							

Distribution per Bob Logue Download:

100 - Wages & Benefits [redacted]

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Feb Mar Apr May Jun POI

[redacted]

[redacted]

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200 - Salaries & Benefits	[redacted]
300 - Maintenance Costs	
400 - Supplies	
500 - Depreciation	
600 - Fixed Costs	
800 - Allocated Costs	

Restate Conversion costs:	
100 - Wages & Benefits	[redacted]
200 - Salaries & Benefits	
300 - Maintenance Costs	
400 - Supplies	
500 - Depreciation	
600 - Fixed Costs	
800 - Allocated Costs	
Ties to line 24:	
SGA:	
per schedule $/MBF:	
"Unit Cost to Make and Sell":	
Aussie Sales of Subject goods from	
For use in Table A-5 $m	

For use in Jan - June A-5 on sales volume:

Combined:	Cost $/MBF	Sales MBF	Cost of Goods
CSD	[redacted]		
SSD			

SSD	Jul	Aug	Sep	Oct	Nov	Dec	Jan
VLM Log Cost $	[redacted]						
Scaling/OH/Towing							
Total Log Cost							
100 - Wages & Benefits							
200 - Salaries & Benefits							

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[redacted]

[redacted]

Feb Mar Apr May Jun POI

[redacted]

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Attachment G-5

300 - Maintenance Costs	[redacted]
400 - Supplies	
500 - Depreciation	
600 - Fixed Costs	
800 - Allocated Costs	
SGA $	
Manufacturing Cost $	
Manufacturing Cost $/MBF	
Production - MBF	

Chemainus Sawmill 105 +120 HIRA Combined <u>2010-2011</u>		Jul	Aug	Sep	Oct	Nov	Dec	Jan
Days		[redacted]						
Shifts								
Production	Mfbm							
Production	Mfbm/shift							
Log Consumption	m3							
Log Cost	$/m3							
Recovery	fbm/m3							
Prod Value	$/Mfbm							
By Products Rev	$/Mfbm							
Log Cost	**$/Mfbm**							
Sawing	$/Mfbm							
Kilns	$/Mfbm							
Shipping	$/Mfbm							
O/S Processing	$/Mfbm							
O/H	$/Mfbm							
Conversion Cost	**$/Mfbm**							

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NON-CONFIDENTIAL

[redacted]

Feb Mar Apr May Jun POI

[redacted]

Manu Cost	$/Mfbm	[redacted]
VOP	$/Mfbm	
Prod Value	$000's	
By Products Rev	$000's	
Log Cost	$000's	
Sawing	$000's	
Kilns	$000's	
Shipping	$000's	
O/S Processing	$000's	
O/H	$000's	
Conversion Cost	$000's	
Manu Cost	$000's	

Distribution per Bob Logue Download:

100 - Wages & Benefits	[redacted]
200 - Salaries & Benefits	
300 - Maintenance Costs	
400 - Supplies	
500 - Depreciation	
600 - Fixed Costs	
800 - Allocated Costs	

Restate Conversion costs:

100 - Wages & Benefits	[redacted]
200 - Salaries & Benefits	
300 - Maintenance Costs	
400 - Supplies	
500 - Depreciation	
600 - Fixed Costs	

[redacted]

[redacted]

[redacted]

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800 - Allocated Costs	[redacted]
SGA:	
per schedule $/MBF:	[redacted]
"Unit Cost to Make and Sell":	
Aussie Sales of Subject goods from	
For use in Table A-5 $m	
For use in Jan - June A-5 on sales volume:	

CSD

VLM Log Cost $	[redacted]
Scaling/OH/Towing	
Total Log Cost	
100 - Wages & Benefits	
200 - Salaries & Benefits	
300 - Maintenance Costs	
400 - Supplies	
500 - Depreciation	
600 - Fixed Costs	
800 - Allocated Costs	
SGA $	
Manufacturing Cost $	
Manufacturing Cost $/MBF	
Production - MBF	

[Redacted: Australian cost data]

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[redacted]

[redacted]

[redacted]

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