

**UNITED STATES – FINAL DUMPING DETERMINATION
ON SOFTWOOD LUMBER FROM CANADA**

WT/DS264

**Answer of the United States
to the Panel’s Question of November 13, 2003**

November 17, 2003

Question to Canada and the United States

- 140. Please provide in diagram format the company structure of Weyerhaeuser international Inc., showing the relationship between Weyerhaeuser Canada, Weyerhaeuser US and Weyerhaeuser International Inc. In addition, could Canada provide the structure of the financial records of the different entities, that is, at which level are they audited/consolidated.**

In the *Softwood Lumber* antidumping investigation, the Department of Commerce (“Commerce”) received information from Weyerhaeuser Company, located in the United States, and its wholly-owned Canadian subsidiary, Weyerhaeuser Company Ltd. (collectively, “Weyerhaeuser”). The structure of these companies, in diagram format, was submitted in the administrative record of the underlying investigation as part of Weyerhaeuser’s response to the Department of Commerce’s Section A Questionnaire. (Weyerhaeuser’s June 22, 2001, Section A Questionnaire Response at A-7 and Exhibits A-3 and A-5.) Because these diagrams have been designated as containing proprietary information by Weyerhaeuser, the Canadian respondent, it is more appropriate for the Government of Canada to submit them in response to the Panel’s request. Explanations of this structure were also provided in Weyerhaeuser’s July 23, 2001, Section D Response, at D-24-25, where it was noted that Weyerhaeuser Company prepares consolidated financial statements in accordance with U.S. GAAP and that Weyerhaeuser Company Ltd. prepares a set of financial statements for tax purposes.