



October 2, 2003

The Honorable James J. Jochum
Assistant Secretary for Import Administration
U.S. Department of Commerce, Central Records Unit, Room 1870
Pennsylvania Avenue & 14th Street, NW
Washington, DC 20230
Attention: Section 201 Duties

Dear Assistant Secretary Jochum:

Pollard Lumber Co., Inc. is a Southern Yellow pine manufacturer in business since 1948. We have approximately 100 employees at this site with 50 employees working for independent trucking and logging contractors. It is my understanding that the Commerce Department in the Federal Registry September 9, 2003 requested comments on the advisability of deducting countervailing duties in their antidumping calculations. This is an extremely important issue to this company and we strongly favor this deduction. This is the way to put us on a level playing field with Canada. It is also my understanding that Canada and the European Community treat duties as a cost in calculating dumping so there is already adequate precedent to do this. I do not believe that the Canadian government and the mills have yet gotten the message that it is time to cease their unfair practices and I urge you to take this action as soon as possible.

Thank you for your time.

Sincerely,

Robert W. Pollard, junior
President

Southern Yellow Pine

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