Does MacDonald & Owen meet FSC's Controlled Wood standard?

July 14th, 2026

We are carrying out an audit of MacDonald & Owen located in West Salem, Wisconsin, United States, to see if their operations comply with FSC's Controlled Wood standard (FSC-STD-40-005 V3-1). We are writing to you to ask if you know of any reason why their operations would not meet this standard.

Controlled Wood is wood that meets minimum requirements and that can therefore be mixed with FSC wood and used in products with an FSC Mix label. In particular, the wood must not be:

- harvested illegally.
- harvested in violation of traditional and civil rights.
- harvested from forests with a high conservation value that is threatened by management activities.
- harvested from forests being converted to plantations or non-forest use.
- from forests in which genetically modified trees are planted.

We will carry out our audit on August 25th, 2026. Here is how you should comment, if you wish to do so:

- When? You should send comments to us before or during the audit.
- How? You can comment by:
  - Meeting with a Preferred by Nature staff member in person.
  - Call Makayla Andersen at (517) 898-8803
  - Writing to Makayla Andersen at:
    13 Jolina Court P.O. Box 99
    Richmond, VT 05477
    United States.
  - Email to Makayla Andersen at mandersen@preferredbynature.org
  - In person by arranging to meet with Makayla Andersen
- If you want your comments to be confidential please notify us when you submit the comments.

If you provide comments, we will provide feedback to you within 30 days of the audit.

MacDonald & Owen has written a summary document that lists:

- the risks they have identified that they may source unacceptable wood
- the measures they implement to mitigate those risks.

We have attached this summary document to this letter.

If you wish to dispute any aspect of this forest certification process or the decision we reach as to whether this company meets the Controlled Wood standard, you can access our Dispute Resolution Policy at https://www.preferredbynature.org/node/9284.

Thank you for any help you are able to provide.

If you have any recommendations for contacting other stakeholders that may have an interest in providing comments on this company and audit, we would also gladly receive these from you.

Yours sincerely,

Mélanie Proulx

FSC Controlled Wood Due Diligence System Public Summary

Note: Guidance on how to use this document is in grey italic font and should be deleted from the final version

1. General information

Organisation name:	**MacDonald & Owen Lumber Company**
FSC certificate code:	**NC-COC-005524**
Organisation's DDS contact person:	**Katie Hawes**
DDS prepared/assisted by:	*Katie Hawes*
Date last reviewed/updated (by the organisation):	**07/2026**

2. Suppliers

Participating site	Non-certified material type sourced	Exact number of suppliers	Supplier type(s)	Average no. of tiers in the supply chains	Approximate or exact number of sub-suppliers
Name of organisation's site. All applicable sites shall be included.	*Describe the type of product supplied e.g. logs, sawn logs, chips, wood pulp, etc.*	*Number of suppliers directly supplying material to the site*	*E.g. Forest management enterprise, Broker/trader without physical possession, Primary processor, Secondary processor, Distributor/wholesaler.*	*Average number of organisations within the supply chains, from forest to suppliers.*	*Total number of organisations that are sub-suppliers (indirect suppliers, or suppliers of your direct suppliers) within all supply chains*
Brookville, PA	**Sawn Lumber**	**56**	**Logger/Sawmill**	**2**	**1**
Luck, WI	**Sawn Lumber**	**22**	**Logger/Sawmill**	**2**	**1**

3. Supply areas

Supply area	Controlled wood category	Reference to risk assessment used	Risk designation
The description should allow the identification of an area with a homogeneous risk designation in the applicable risk assessment for each controlled wood category. This is a geographic description (including country of origin) and may also include a functional scale/source type, where the risk assessment differentiates risk based on characteristics such as type of forest (e.g. natural forest or plantation), ownership (e.g. state or private-owned), etc.		*If an NRA or CNRA is used, include the document title on FSC Document Centre. E.g. the title for the CNRA for Poland is "FSC-CNRA-PL V1-1" (see https://ic.fsc.org/en/document-center/id/238).* *If a company risk assessment or extended company risk assessment is used, write this and refer to the Annex containing the risk assessment.*	*Select the relevant risk designation for the supply area and controlled wood category from the drop-down menu.*
USA: Delaware, Illinois, Indiana, Iowa, Maryland, Michigan, Minnesota, Missouri, Nebraska, New Jersey, New York, North Dakota, Ohio, Pennsylvania, South Dakota, Virginia, West Virginia, Wisconsin	1	FSC-NRA-USA V1-0	Low risk
	2	FSC-NRA-USA V1-0	Low risk
	3	FSC-NRA-USA V1-0	Specified risk
	4	FSC-NRA-USA V1-0	Low risk
	5	FSC-NRA-USA V1-0	Low risk
	1		Choose an item.
	2		Choose an item.
	3		Choose an item.
	4		Choose an item.
	5		Choose an item.
	1		Choose an item.
	2		Choose an item.
	3		Choose an item.
	4		Choose an item.
	5		Choose an item.

4. Risk assessment and mitigation

4.a Risk mitigation for the origin of the material

*Copy the table for each supply area. Add information about control measures for each indicator that is designated **specified or unspecified risk** in the relevant risk assessment (**deleting rows for indicators that are low risk or aren't found in the applicable risk assessment**) and complete the table.*

*If you only source from low risk areas, delete the table and state "**N/A, all supply areas are low risk**".*

Supply area:		
Indicator	**Control Measures**	**Findings from field verification if undertaken as a control measure**
Number of the indicators designated specified or unspecified risk in the applicable risk assessment. Note that the number of applicable indicators will change	*Describe the control measures implemented to mitigate the risk and describe their desired outcome.* *Describe the activities conducted to verify the effectiveness of the control measures. Include information on the cycle (how often you conduct verification), number of audits, justification of sampling intensity, and the key results of the audits. If you found non-conformities, state steps taken to address them.*	*Summarise findings, if field verification was conducted.* *Describe steps taken to address any non-conformities found, unless confidential.* *If information is deemed confidential and not published, provide a justification for this.*

depending on the type of risk assessment used, and not all will be applicable to company risk assessments and 'old' national risk assessments.		
Controlled wood category 1. Illegally harvested wood		
1.1	*Low Risk*	
1.2	*Low Risk*	
1.3	*Low Risk*	
1.4	*Low Risk*	
1.5	*Low Risk*	
1.6	*Low Risk*	
1.7	*Low Risk*	
1.8	*Low Risk*	
1.9	*Low Risk*	
1.10	*Low Risk*	
1.11	*Low Risk*	
1.12	*Low Risk*	
1.13	*Low Risk*	
1.14	*Low Risk*	
1.15	*Low Risk*	
1.16	*Low Risk*	
1.17	*Low Risk*	
1.18	*Low Risk*	
1.19	*Low Risk*	
1.20	*Low Risk*	
1.21	*Low Risk*	
Controlled wood category 2. Wood harvested in violation of traditional and human rights		
2.1	*Low Risk*	
2.2	*Low Risk*	
2.3	*Low Risk*	
2.4	*Low Risk*	
2.5	*Low Risk*	
Controlled wood category 3. Wood from forests in which high conservation values are threatened by management activities		
3.1	*CM 3.1.a.ii – M&O reviews the Controlled Wood Regional Meeting Report(s) and associated information annually, and The 'Decision Tree for Considering Risk Associated with the Origin of Material' was utilized to determine risk of origin and acceptable mitigation options depending upon the result of the mitigation matrix.* *CM 3.1.b - For each area of specified risk from which M&O sources materials, based on our LSA and maps it was determined that we source from 25-50% of each specified risk area. Our AAF Class is Class 6 based off 2021 gross sales of ~$110 M. A low level of mitigation is required. The Education and Outreach mitigation measure was selected as it was an acceptable mitigation measure for the CBA, the Cheoah Bald Salamander, and Mesophytic Cove Sites specified risk areas.*	

	Specified Risk – Central Appalachian Critical Biodiversity Areas – Water quality - *Mitigation Measure: Education & Outreach* - *Annual training provided to sawmills to educate them and their loggers on BMP to avoid contaminating fresh water sources.* - *It is confirmed that sawmills lease land from private landowners and the sawmill contracts their own loggers so the intent of the mitigation measure is achieved.* - *Signed acknowledgement received from sawmills and samples provided to auditor annually.* - *No non-conformities were identified.* *Specified Risk – Cheoah Bald Salamander* - *Mitigation Measure: Education & Outreach* - *Annual training provided to sawmills to educate them and their loggers to identify the Cheoah Bald Salamander habitat and why it is critical to protect their habitat.* - *It is confirmed that sawmills lease land from private landowners and the sawmill contracts their own loggers so the intent of the mitigation measure is achieved.* - *Signed acknowledgement received from sawmills and samples provided to auditor annually* - *No non-conformities were identified.*	
3.2	*Low Risk*	
3.3	*CM 3.1.a.ii – M&O reviews the Controlled Wood Regional Meeting Report(s) and associated information annually, and The 'Decision Tree for Considering Risk Associated with the Origin of Material' was utilized to determine risk of origin and acceptable mitigation options depending upon the result of the mitigation matrix.* *CM 3.1.b - For each area of specified risk from which M&O sources materials, based on our LSA and maps it was determined that we source from 25-50% of each specified risk area. Our AAF Class is Class 6 based off 2021 gross sales of ~$110 M. A low level of mitigation is required. The Education and Outreach mitigation measure was selected as it was an acceptable mitigation measure for the CBA, the Cheoah Bald Salamander, and Mesophytic Cove Sites specified risk areas.* *Specified Risk - Mesophytic Cove Sites* - *Mitigation Measure: Education & Outreach* - *Annual raining provided to sawmills to help them and their loggers to identify MCS and how to utilize BMP when harvesting from land that contains MSC.* - *It is confirmed that sawmills lease land from private landowners and the sawmill contracts their own loggers so the intent of the mitigation measure is achieved* - *Signed acknowledgement received from sawmills and samples provided to auditor annually* - *No non-conformities were identified.*	
3.4	*Low Risk*	
3.5	*Low Risk*	
3.6	*Low Risk*	

Controlled wood category 4. Wood from forests being converted to plantations or non-forest use		
4.1	*Low Risk*	
Controlled wood category 5. Wood from forests in which genetically modified trees are planted		
5.1	*Low Risk*	

4.b Risk assessment and mitigation for mixing in the supply chain

Participating site	Supply chain type	No. of tiers	Risk of mixing	Control measures	Findings from field verification if undertaken as a control measure
This table shall be filled for each applicable participating site (listed in the table in Section 2)	*Describe the supply chain e.g.* • *Wood delivered and purchased directly from concession holder to Organisation's log yard* • *Wood delivered and purchased directly from concession holder to Organisation's log yard, but purchased through a round wood trader.* • *Wood delivered from forest to railway terminal and transported by train to organisation.* *and state the relevant supply area, or state that the material previously had an FSC claim but was coursed from a non-FSC certified (chain of custody) supply chain.*	*'Tiers' indicates the legal entities taking ownership of the wood from harvesting to the organisation purchasing it. If there is only 1 tier, it means that wood is purchased directly from the concession holder.*	*Summarise the risk assessment of mixing in this supply chain. Justify any conclusions.*	*If risk is identified, state what actions are being taken to mitigate that risk. Describe the activities that have been conducted by the organisation to verify the effectiveness of the control measures. Include information on the cycle (how often verification is conducted), number of audits, justification of sampling intensity, and the key results of the audits. If non-conformities were found, state steps taken to address them.*	*Summarise findings, if field verification was conducted. Describe steps taken to address any non-conformities found, unless confidential. If information is deemed confidential and not published, provide a justification for this.*
Brookville, PA	*Purchased from harvesting mill, harvested from the Appalachian area,*	*2*	*No Risk – Mills contract with loggers to cut on land that they have leased. Buys don't buy green lumber from other mills. They only sell lumber that they produce themselves. Additionally, ample control measures have been implemented to prevent risk of mixing, including providing educational materials to green mills and establishing internal control measures within our company's software.*	*N/A*	*n/a*
Luck, WI	*Purchased from harvesting mill, harvested from northern U.S.*	*2*	*No Risk – Mills contract with loggers to cut on land that they have leased. Buys don't buy*	*N/A*	*n/a*

			green lumber from other mills. They only sell lumber that they produce themselves. Hauling radii do not overlap any risk areas designated in the U.S. NRA.		

5. Technical experts used in the development of control measures

List all technical experts used for developing control measures.

*If none were required or used, delete table and write "**N/A, technical experts were not required**".*

Name	License/Registration #	Qualification	Scope of service	Source of information
			State the relevant supply area(s) and indicator(s) for which expertise was used in the development of control measures	*For publicly available expertise, provide the citation for the specific source(s) of information used*
University of Kentucky Forestry Extension	BV-FM/COC-133949	*FSC Certificate Holder & Certificate Manager. Trains local loggers on best management practices.*	*HCV Mesophytic Cove Sites – Appalachian Region*	*https://www.youtube.com/watch?v=YZ8o_v9OS44&t=213s*
Forest Stewards Guild		*NGO that focuses on protecting critical biodiversity areas – including fresh water sources.*	*Critical Biodiversity Areas – Appalachian Region*	https://www.youtube.com/watch?v=pQznnlDETGg&feature=youtu.be
Forest Stewards Guild		*NGO that focuses on protecting endangered species – including the Cheoah Bald Salamander*	*Critical Biodiversity Areas – Appalachian Region*	https://www.youtube.com/watch?v=Yt0GNjiPL_Y

6. Stakeholder consultation processes

Summarise all stakeholder consultation processes that you have conducted, including information on:

*If no stakeholder consultation processes were required or used, state "**N/A, stakeholder consultation not required**"*

Supply area	Relevant controlled wood category	List of stakeholder groups invited to participate	Summary of comments received from stakeholders	Description of how stakeholder comments were taken into account	Justification for concluding that the material sourced from the area was low risk
		List all types of stakeholders contacted. E.g. Forest owners/managers, Forest contractors, Representatives of forest workers and forest industries, FSC certificate holders, Local/regional/national/international social NGOs, Forest workers, trade unions, local communities, indigenous and traditional peoples, local/regional/national/international environmental NGOs, FSC-accredited certification bodies, National and state forest agencies, Experts with expertise in controlled wood categories, Research institutions and universities, FSC regional offices/network partners/working groups			
		N/A, stakeholder consultation not required			

7. Complaints procedure

We encourage stakeholders who have suggestions for improvements, comments, or complaints related to our controlled wood due diligence system to contact Katie Hawes via email at katie@hardwoodlumber.net or via phone at (800) 657-6990. We commit to follow up on stakeholder input as soon as we receive it and to provide stakeholders with feedback within 2 weeks.

If a complaint is received, the organization will :

a) keep a record of all complaints made known to them relating to a product's compliance with FSC requirements;

b) acknowledge a receipt of the complaint to the complainants within a 2 week period of receiving the complaint, and we will discontinue sourcing the relevant FSC certified material from that vendor which the complaint is pending;

c) forward substantial complaints to FSC within 2 weeks of receiving the complaint;

d) investigate the complaint and specify its proposed actions in response to the complainant within three months. If more time is needed, the complainant and FSC will be notified;

e) take appropriate actions with respect to complaints and any deficiencies found in processes that affect compliance with the requirements for certification and document the actions taken;

f) ensure that the corrective action has been taken by the vendor. If the corrective action has not been determined and/or enforced, the relevant matter and/or suppliers will be excluded from our controlled wood vendors

g) notify the complainant and FSC when the complaint is addressed and closed, and maintain copies of relevant correspondence

h) record and file all complaints received and actions taken.

Annex

Include all company risk assessments and extended company risk assessments as annexes.