

Does AHF Products meet FSC's Controlled Wood standard?

September 4, 2026

We are carrying out an audit of AHF Products located in Mountville, Pennsylvania, 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 October 21 for the US site (tentative) and November 3 for sites in Asia. 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.
 - Phone to Johnathan Evers. His phone number is 216-536-6470
 - Writing to Johnathan Evers at:
13 Jolina Court P.O. Box 99
Richmond, VT 05477
United States.
 - Email to Johnathan Evers at jevers@preferredbynature.org
 - In person by arranging to meet with Johnathan Evers
- 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.

AHF Products 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



Forest Stewardship Council® (FSC®)

Due Diligence System (DDS) Summary - USA

Version: August 2026 v1

Valid Until: March 31, 2027

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Introduction

Zimmfor Management Services Ltd. (Zimmfor) is a leader in providing consulting services to the resource management sector, with a focus on certification support related to forest management and chain of custody (CoC) for wood and wood fiber products.

In support of participating client base (refer to Appendix 1), Zimmfor has developed a Due Diligence System (DDS) according to the requirements for Sourcing FSC Controlled Wood (CW) Standard (FSC-STD-40-005 V3-1).

FSC Controlled Wood supports the use of FSC Mix products and the establishes minimum legal, environmental, and social requirements for non-certified fiber that can be mixed in with FSC certified fiber.

The DDS consists of three elements:

- 1) Information Gathering – completed by clients using client specific “Supplier Declarations” or similar documents (e.g., Log Purchase Agreements; Timber Sale Contracts). Supplier Declarations provide information on products and species being sourced, geographic origins of timber harvesting, and includes a commitment from the supplier to assist in completing audits and confirmation of the legality of the wood being sourced.
- 2) FSC Controlled Wood Risk Assessment – the National Risk Assessment (NRA) for the United States (US) was completed by the FSC US Regional Office and approved on April 5, 2019. Applicable source areas are client specific (refer to Appendix 1).
- 3) Risk Mitigation – where source areas or suppliers are deemed to be non-negligible, measures will be implemented to mitigate identified risks. Measures may include:
 - a) physical segregation of uncontrolled material,
 - b) exclusion of suppliers, supply areas, species, or products, or
 - c) implementation of Mitigation Measures identified within the applicable Risk Assessment.

Participating Clients, Sources Areas and Annual Review

Participating Clients have the source areas indicated above, included within the scope of their chain of custody systems until March 31, 2027, when the current DDS expires and is replaced in April 2027.

Certification Body Auditors should always request the most current version of the DDS Summary for client audits.

Applicable FSC Risk Assessment(s)

As of October 5, 2019, the FSC US National Risk Assessment (NRA) is the applicable Risk Assessment covering the lower 48 states.

The US NRA can be found at: <https://us.fsc.org/en-us/certification/controlled-wood>.

Consistent with FSC Advice note 40-005-27, FSC Risk Assessments developed according to FSC-PRO-60-002a FSC National Risk Assessment Framework remain valid until replaced by FSC Risk Assessments developed according to FSCPRO-60-006b Risk Assessment Framework. “Low” and “specified” risk designations assigned in the FSC Risk Assessment is referred to as “negligible” and “non-negligible” in this DDS.

There are no other applicable Risk Assessments related to these US source areas for the participating Zimmfor clients.



Source Areas and Risk Designations

The source areas and risk designations applicable to the source areas within the USA are listed in Table 1 below.

Table 1: Risk Summary - USA

Supply Areas	NRA Risk Designations				
	1. Illegally Harvested Wood	2. Violation of Traditional or Civil Rights	3. High Conservation Values*	4. Conversion	5. Genetically Modified Trees
Alabama	negligible	negligible	non- negligible 2,5,7,14,15,16	non- negligible ¹⁷	negligible
Alaska	Refer to Zimmfor Extended Company Risk Assessment (ECRA)				
Arizona	negligible	negligible	negligible	negligible	negligible
Arkansas	negligible	negligible	non- negligible ¹⁴	negligible	negligible
California	negligible	negligible	non- negligible 3,6,11,13	negligible	negligible
Colorado	negligible	negligible	non- negligible ¹³	negligible	negligible
Connecticut	negligible	negligible	negligible	negligible	negligible
Delaware	negligible	negligible	non- negligible	non- negligible ¹⁷	negligible
Florida	negligible	negligible	non- negligible 4,5,14,16	non- negligible ¹⁷	negligible
Georgia	negligible	negligible	non- negligible 2,5,7,12,14,15,16	non- negligible ¹⁷	negligible
Idaho	negligible	negligible	non- negligible ¹³	negligible	negligible
Illinois	negligible	negligible	non- negligible ¹⁴	negligible	negligible
Indiana	negligible	negligible	negligible	negligible	negligible
Iowa	negligible	negligible	negligible	negligible	negligible
Kansas	negligible	negligible	negligible	negligible	negligible
Kentucky	negligible	negligible	non- negligible ^{2,14,15}	negligible	negligible
Louisiana	negligible	negligible	non- negligible ^{14,16}	negligible	negligible
Maine	negligible	negligible	negligible	negligible	negligible
Maryland	negligible	negligible	non- negligible ¹⁵	non- negligible ¹⁷	negligible
Massachusetts	negligible	negligible	negligible	negligible	negligible
Michigan	negligible	negligible	negligible	negligible	negligible
Minnesota	negligible	negligible	negligible	negligible	negligible
Mississippi	negligible	negligible	non- negligible ^{9,14,16}	negligible	negligible
Missouri	negligible	negligible	non- negligible ¹⁴	negligible	negligible
Montana	negligible	negligible	non- negligible ¹³	negligible	negligible



Supply Areas	NRA Risk Designations				
	1. Illegally Harvested Wood	2. Violation of Traditional or Civil Rights	3. High Conservation Values*	4. Conversion	5. Genetically Modified Trees
Nebraska	negligible	negligible	negligible	negligible	negligible
Nevada	negligible	negligible	non- negligible ¹³	negligible	negligible
New Hampshire	negligible	negligible	negligible	negligible	negligible
New Jersey	negligible	negligible	non- negligible ¹⁵	negligible	negligible
New Mexico	negligible	negligible	negligible	negligible	negligible
New York	negligible	negligible	negligible	negligible	negligible
North Carolina	negligible	negligible	non- negligible 1,2,8,14,15,16	non- negligible ¹⁷	negligible
North Dakota	negligible	negligible	negligible	negligible	negligible
Ohio	negligible	negligible	non- negligible ¹⁵	negligible	negligible
Oklahoma	negligible	negligible	negligible	negligible	negligible
Oregon	negligible	negligible	non- negligible ^{6, 13}	non- negligible ¹⁷	negligible
Pennsylvania	negligible	negligible	non- negligible ¹⁵	negligible	negligible
Rhode Island	negligible	negligible	negligible	negligible	negligible
South Carolina	negligible	negligible	non- negligible 2,12,14,15,16	non- negligible ¹⁷	negligible
South Dakota	negligible	negligible	non- negligible ¹³	negligible	negligible
Tennessee	negligible	negligible	non- negligible 2,8,14,15	negligible	negligible
Texas	negligible	negligible	non- negligible ^{10,14,16}	non- negligible ¹⁷	negligible
Utah	negligible	negligible	non- negligible ¹³	negligible	negligible
Vermont	negligible	negligible	negligible	negligible	negligible
Virginia	negligible	negligible	non- negligible ^{2,14,15}	non- negligible ¹⁷	negligible
Washington	negligible	negligible	non- negligible ¹³	non- negligible ¹⁷	negligible
West Virginia	negligible	negligible	non- negligible ^{2,15}	non- negligible ¹⁷	negligible
Wisconsin	negligible	negligible	negligible	negligible	negligible
Wyoming	negligible	negligible	non- negligible ¹³	negligible	negligible

* Footnotes related to non-negligible risks above are cross referenced to the individual values noted below (e.g., footnote ¹ relates to the Cape Fear Arch CBA).



US National Risk Assessment Risk Designation, by Risk Value

The following summary is taken from the US NRA and presented in the table above for clarity. A detailed breakdown by state and county vs. High Conservation Value (HCV) is available in Excel and is based on the information provide by FSC US.

Finally, for ease of representation a summary map has been created and presented at the end of this report.

HCV 1 – Species Diversity

Critical Biodiversity Areas (CBA)

1. Cape Fear Arch
2. Central Appalachians
3. Central California
4. Central Florida
5. Florida Panhandle
6. Klamath-Siskiyou
7. Southern Appalachians

Rare, Threatened, Endangered Species

8. Cheoah Bald Salamander
9. Dusky Gopher Frog
10. Houston Toad

11. Lesser Slender Salamander

12. Patch-nosed Salamander

HCV 3 – Rare Ecosystems

13. Old Growth Forest

Priority Forest Type:

14. Late Successional Bottomland Hardwoods

15. Mesophytic Cove Sites

16. Native Longleaf Pine Systems

Conversion

17. Specific counties as indicted by FSC US.

Refer to Excel summary.



Mitigation Measures

For the fiber sourced from the areas with Specified Risk, summarized in Table 1 above, Mitigation Measures (MM) have been implemented, as described below.

Controlled Wood (CW) Category 3 – High Conservation Values (HCV)

Consistent with the US NRA (pg. 152) implementation of MM 3.1 is Mandatory. MM 3.1 consists of two parts (both Mandatory), 3.1 a) CW Regional Meetings, and 3.1 b) implementation of Mitigation Options.

FSC US CW Regional Meetings

Consistent with MM option 3.1 a) i) Zimmfor attended and actively participated in all three of the FSC US CW Regional Meetings held in 2018 (refer to attendance lists), on behalf of applicable clients.

Mitigation Options

Consistent with MM 3.1 b) Zimmfor has developed Education and Outreach Materials to address the identified non-negligible risks. The Education and Outreach Materials meet the prescribed requirements and are based on information prepared by FSC US and presented and discussed at the Regional Meetings, including input provided by subject matter experts.

These materials have been presented to suppliers at multiple levels:

- via weblinks sent directly from clients to suppliers;
- at in-person interviews with client suppliers and land managers (i.e., printed materials presented to sales personnel, loggers, forest managers and landowners); and
- to client procurement personnel (i.e., staff training) who directly interface with suppliers up the supply chain, with a focus on log buyers.

Given that Zimmfor utilized the Mandatory MMs developed by FSC US, stakeholder consultation and expert engagement were not required.

Additional Mitigation Efforts

In addition to the Education and Outreach efforts described above, Zimmfor has also established a CW Field Level Program. The Field Program is focussed on delivering additional Education and Outreach to suppliers in source areas with identified non-negligible risks, as defined within the NRA.

The Field Program is focused on:

- reviewing the presence/absence of non-negligible risk values in the source area (i.e., validation)
- collection of direct evidence and related information on forest management as it pertains to the non-negligible risk element(s)
- presentation and review of Education and Outreach Materials to individuals in the supply chain
- promotion and documentation (where evident) of Best Management Practices related to non-negligible.

For clarity, the Field Program is implemented to show how Zimmfor and Participating clients are scaling up efforts related to the Education and Outreach Mitigation Option. The Field Program is not established as a stand-alone Mitigation Measure related to Verification Audits.

The requirements to scale implementation efforts related to Mitigation Options is based on information presented in the FSC US Regional Meeting reports and subsequently clarified in the Guidance for Mitigation Options document published by FSC-US (dated June 24, 2019).



The Zimmfor Education and Outreach efforts were designed and implemented to meet the Medium/ High-Level expectations outlined by FSC in the Guidance document noted above, including:

- Increase the capacity of the organization with ongoing landowner outreach in a way that will allow it to reach more landowners, or improve outcomes with each landowner (i.e., increase agency, ability, specific training, time, etc. as needed to address the risk topic)
- Provide resources that will allow the organization with ongoing landowner outreach consistent with the intent statement to increase capacity
- Invest in the development or implementation of the training to help it create greater impact on the ground
- In addition to getting loggers to training and verifying that they went, work with specific loggers in targeted areas where there is a greater opportunity for creating change on the ground to help them in their engagement with landowners
- Actively engage loggers with whom they work to attend the training, and then verify that they attended

To meet the Medium to High-Level expectations for the Education and Outreach Mitigation Option Zimmfor:

- 1) Professionally packaged the Education and Outreach Materials into a high-quality brochure.
- 2) Developed the brochure content into on-line training courses to facilitate reaching as wide an audience as possible. The courses were distributed via links from Participating Clients.
- 3) Presented and discussed the brochures with loggers, landowners, forest managers, and log buyers/ procurement staff in the field in areas identified as specified risk. Training records available.
- 4) Documented information related to existing Best Management Practices and field observations.

Field Level Program – Results

The Zimmfor CW Field Level Program commenced August 2019 and is reviewed and updated annually. Zimmfor maintains reports for all Field Visits completed.

CW Category 4 – Conversion

Consistent with the US NRA (pg. 172) implementation of MM 4.1 or 4.2 is Mandatory. The Zimmfor DDS utilizes MM 4.2, which consists of two parts (both Mandatory), 4.2 a) CW Regional Meetings, and 4.2 b) implementation of Mitigation Options.

The implementation of the MMs for Conversion are identical to those described above for HCVs (combined process). Therefore, refer to the previous section for details.

Adequacy of Mitigation Measures

The MMs identified above were developed by the FSC Regional Office, utilizing extensive expert engagement, as well as stakeholder consultation. Further, the Mitigation Options were developed based on input from stakeholder groups and expert input compiled during the FSC US Controlled Wood Regional Meetings.

Based on Zimmfor's work and experience with Controlled Wood and associated risk assessments over the past 20+ years, including subject research and analysis, stakeholder consultation, and field visits, the existing MMs and associated Mitigation Options are deemed adequate.



Complaints

Client Procedures

Where a complaint is received by a client subscribing to the Zimmfor DDS, the client Chain of Custody Representative will follow their client specific procedures.

At a minimum, the CoC Representative will acknowledge receipt of the complaint to the complainant, and promptly (within five business days) forward the complaint to Zimmfor (contact info below).

Zimmfor Procedures

When Zimmfor receives a comment or complaint related to the DDS, either directly or via a client CoC Representative, Zimmfor will:

- 1) Acknowledge the complaint to the complainant, if not already done so by the client CoC Representative and provide an initial response to the complainant within two weeks of the original complaint. Zimmfor will request the complainant complete the Zimmfor FSC Complaint Form and include relevant evidence to support their concern.
- 2) Conduct a preliminary assessment to determine whether evidence provided in a complaint is or is not substantial, by assessing the evidence provided against the risk of using material from unacceptable sources.
- 3) Dialogue with complainant with the aim to solve complaints assessed as substantial, before further actions are taken.
- 4) Forward substantial complaints to the Certification Body and relevant FSC National Office for the supply area within two weeks of receipt of the complaint, including information on the steps to be taken to resolve the complaint, as well as how a precautionary approach will be used.
- 5) While substantial complaints are pending, a precautionary approach towards the continued sourcing of the relevant material will be employed, which may include:
 - considering supplies from the applicable supplier or source areas as uncontrolled, until the complaint is resolved, unless sourced as FSC certified, or
 - developing interim mitigation measures to effectively mitigate the risk, until the complaint is resolved.
- 6) Where verification is required to resolve a substantial complaint, a desk or field verification review (as applicable) will be conducted within two months of the initial complaint.
- 7) Where a substantial complaint is assessed and verified as being substantial, corrective actions will be developed, as applicable (e.g., mitigation measure revision or development, changes to sourcing areas or supply chain). Corrective actions may include steps to be taken by suppliers, as well as implementation of verification steps, to ensure conformance and efficacy.
- 8) If a corrective action cannot be determined and/or enforced, the relevant material and/or suppliers shall be considered a non-negligible risk and managed accordingly.
- 9) Upon conclusion of the complaint review and verification process, the complainant, the Certification Body, and the relevant FSC National Office will be notified of the results of the complaint and any actions taken towards its resolution. Where complaints affect Participating Clients, they will be notified accordingly.
- 10) A complaints file will be maintained to record all complaints received, correspondence, and actions taken.



Contact Information

Complaints related to the DDS should be forwarded to the Zimmfor FSC Risk Assessment Manager at: FSC.DDS@zimmfor.com.

All complaints and comments received related to the Zimmfor DDS will be managed consistent with the FSC CW Standard (40-005 v3-1, section 7).

Complaints/comments must note the applicable client, state/province, FSC CW category and any applicable evidence to support the complaint/comment.

Complaints related to the FSC US National Risk Assessment should be forwarded to FSC US at info@us.fsc.org, or via the FSC US website at <https://us.fsc.org/en-us>.



Risk of Mixing

The CW Standard (refer to s. 2.3, 3.4) requires organizations to assess their supply chains for the risk of mixing with non-eligible inputs (i.e., complete a “risk of mixing” assessment). This requirement should be completed as part of the organization’s (i.e., participating client) internal audit of their DDS and supply chain. However, to help provide clarity/ guidance on how the Zimmfor DDS is intended help support organizations meet this requirement, the following information is presented.

Provided that an organization’s source areas are covered by the Zimmfor DDS (see Appendix 1), there should be negligible risk of mixing with non-eligible inputs. The rationale for negligible risk of mixing is as follows:

- 1) Participating clients review their source areas and summarize to the state level. This review may be completed based on a review of their source areas, purchasing information, information collected from suppliers and sub-suppliers, internal and third-party expertise/ knowledge related to areas and species distribution, and other relevant information.

These assessments are meant to be conservative in nature, as follows:

- where there is potential to source from a state, it is recommended to include the state in the DDS coverage, rather than exclude it
 - if a client sources from only one (1) county in a given state, the whole state is included
- 2) Annually at minimum, and typically during the internal audits, client source areas are reviewed and the DDS coverage is updated to ensure there are no gaps in source area coverage by the Zimmfor DDS.
 - 3) By ensuring that all source areas (based on conservative, state-level approach) are covered by the DDS, there should be negligible risk of mixing with ineligible inputs. Evidence should be available to support this assertion. The evidence should link inputs to the state-level source, at a minimum.
 - 4) Given that MMs and associated MOs are developed for all non-negligible risks, at the state level, provided the DDS covers a participating client’s source areas, there should be negligible risk of mixing with ineligible inputs.

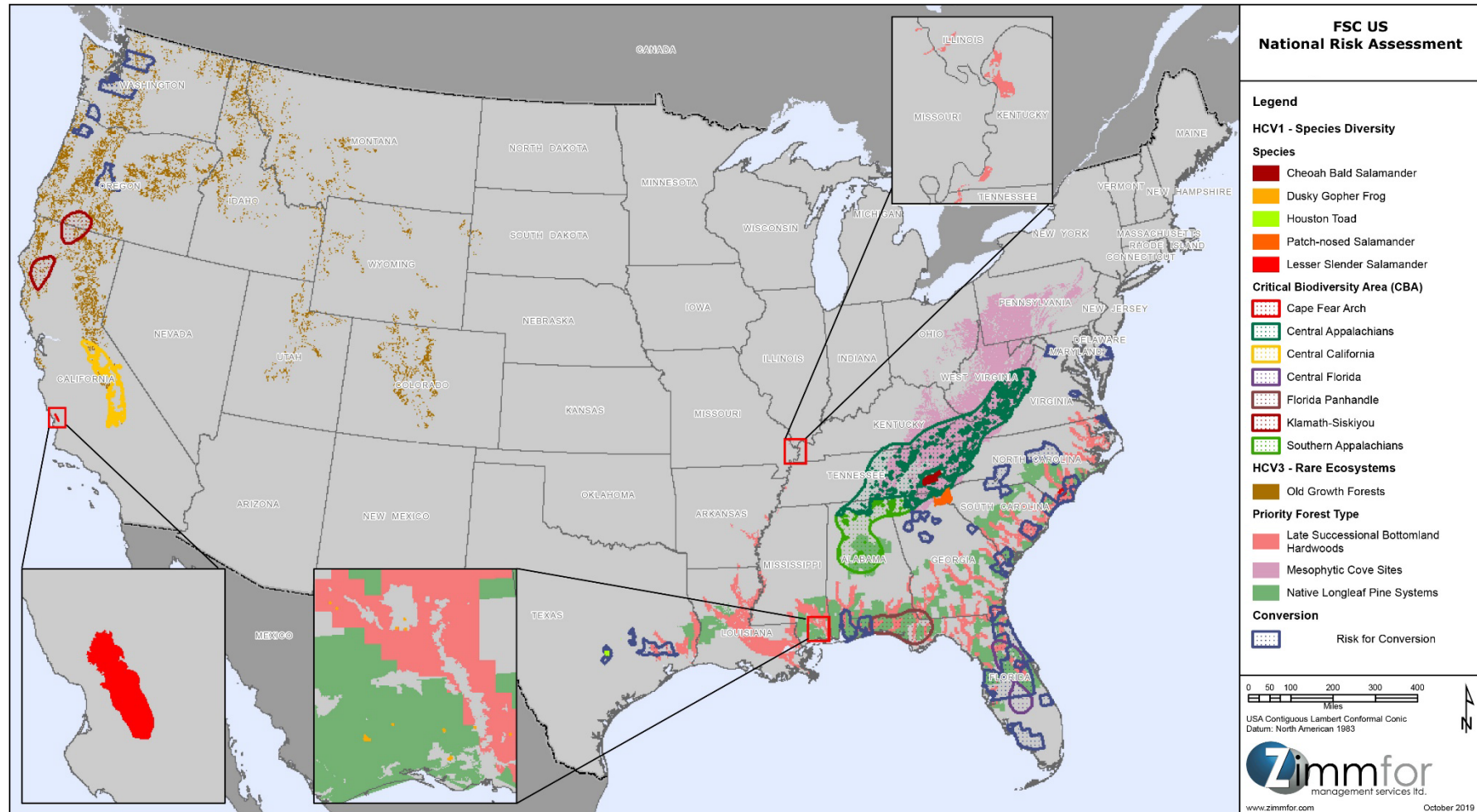
Consistent with Annex D of the CW Standard, for negligible risk areas and where there is a negligible risk of mixing in the supply chain, no additional actions are required. Material can be used as controlled material or sold with the FSC Controlled Wood claim”.

Front Cover Photo Credits

- Eagle: Appel, M. (2017). Max The Bald Eagle. WordPress.Org. Retrieved May 5, 2022, from <https://www.flickr.com/photos/91501748@N07/34224173274>
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- Scales: Stock Image Retrieved from Microsoft Office PowerPoint 2022.



FSC US NRA – Map of Non-negligible Risks in the Lower 48 States





Appendix 1 – Participating Client (Organizations) List and Applicable Source Areas



Participating Clients (Organizations)	Applicable Certification #	Applicable Source Areas - USA																																																				
		AL	AZ	AR	CA	CO	CT	DE	FL	GA	ID	IL	IN	IA	KS	KY	LA	ME	MD	MA	MI	MN	MS	MO	MT	NE	NV	NH	NJ	NM	NY	NC	ND	OH	OK	OR	PA	RI	SC	SD	TN	TX	UT	VT	VA	WA	WV	WI	WY					
AHF Products	NC-COC-040639	Y		Y								Y		Y		Y		Y				Y	Y	Y																	Y	Y							Y					
Ahlstrom NA Specialty Solutions, LLC	BV-COC-006400											Y		Y							Y	Y																												Y				
Arauco North America, Inc., Arauco Canada Limited	SAI-COC-003948			Y						Y		Y	Y				Y	Y		Y	Y							Y			Y		Y			Y			Y						Y	Y				Y				
Associated Hardwoods Inc.	BV-COC-925683								Y		Y		Y						Y													Y	Y		Y		Y			Y					Y			Y						
Biewer Forest Management, LLC	BV-COC-004498																				Y	Y																												Y				
Boise Cascade Company	BV-COC-019369	Y			Y						Y														Y											Y			Y									Y						
Bright Wood Corporation	SCS-COC-003123		Y				Y										Y				Y					Y	Y		Y								Y		Y		Y				Y			Y	Y	Y	Y			
Brooks Bros (UK) Limited	BV-COC-013816	Y		Y			Y			Y		Y	Y			Y					Y		Y	Y												Y		Y		Y				Y			Y	Y						
Canadian Bavarian Millwork & Lumber Ltd.	SAI-COC-015902																																				Y										Y							
Cascade Pacific Pulp, LLC	SCS-COC-000885																																				Y												Y					
Columbia Forest Products	SCS-COC-009098	Y			Y		Y			Y	Y		Y			Y		Y		Y	Y	Y			Y		Y							Y		Y	Y	Y	Y	Y		Y			Y	Y	Y	Y	Y					
Crown Paper Group Inc., DBA The Port Townsend Group	SAI-COC-001126	Y			Y						Y						Y		Y																		Y				Y				Y	Y			Y					
Daiichi Trading Limited	SCS-COC-008459											Y	Y	Y		Y		Y			Y			Y				Y								Y	Y					Y			Y	Y	Y	Y	Y					
The Freeman Corp.	SCS-COC-000019											Y	Y			Y												Y								Y			Y				Y	Y	Y	Y	Y							
Hyogo Pulp Industries Ltd.	SGSHK-COC-010885																																																					
JELD-WEN Inc. USA	SCS-COC-001076	Y			Y						Y						Y				Y				Y											Y				Y	Y				Y	Y	Y							
Kruger Kamloops Pulp LP	PWC-COC-000273																																																Y					
Lexington Manufacturing	SCS-COC-001990			Y							Y	Y	Y								Y	Y			Y																							Y						
Masonite (Owens Corning)	SCS-COC-000139				Y																				Y												Y								Y				Y					
Metrie (dba-Metrie Canada Ltd.; Metrie Inc.)	SAI-COC-001082	Y	Y	Y	Y					Y	Y						Y	Y			Y		Y	Y	Y			Y							Y		Y	Y		Y	Y	Y	Y	Y			Y	Y	Y		Y			
Murphy Company	BV-COC-011299				Y						Y			Y							Y							Y									Y	Y		Y					Y			Y						
Nanaimo Forest Products Ltd. - Harmac Pacific Pulp Operations	SAI-COC-004414																																																	Y				
Nippon Dynawave Packaging Co.	SAI-COC-002386				Y	Y					Y														Y																									Y			Y	
Nippon Paper Lumber Co. Ltd.	SGSHK-COC-010166											Y													Y												Y	Y		Y							Y	Y						
North Pacific Paper Company LLC (NORPAC)	SAI-COC-002408				Y	Y					Y														Y												Y				Y							Y				Y		
Northwest Hardwoods, Inc.	SAI-COC-001445	Y			Y					Y	Y	Y	Y	Y		Y	Y		Y		Y	Y	Y		Y										Y	Y		Y		Y						Y	Y	Y	Y					
Oji Forest & Products Co., Ltd.	SGSHK-COC-004493																																																					
Paper Excellence Canada Holdings Corporation obo Howe Sound Pulp and Paper Corporation and Catalyst Paper Corporation	SAI-COC-007541				Y						Y															Y												Y														Y		
Patrick Lumber Company	BV-COC-202421	Y		Y	Y					Y	Y						Y	Y		Y			Y		Y				Y									Y				Y			Y	Y								
Richmond Plywood Corporation Ltd.	SCS-COC-700508										Y																																							Y				
Salamanca Lumber Company Inc.	BV-COC-016615												Y								Y																Y																	
Sierra Pacific Industries	SCS-COC-700548		Y		Y						Y					Y					Y	Y		Y		Y																						Y	Y	Y	Y			
South Coast Forest Products LLC	SAI-COC-015471				Y																				Y		Y										Y											Y						
Swiss Krono SC, LLC	BV-COC-141796									Y																																												
Tokushu Tokai Paper Co. Ltd. Industrial Material Business Division	SGSHK-COC-350047										Y																																											
Western Forest Products Inc.	SAI-COC-001037										Y																																							Y				