

¹PUBLIC ACCOUNTANT'S LETTER TO ACCOMPANY AN APPLICATION FOR A SHARE OF THE EXPORT LEVEL (OR "QUOTA") ALLOCATION FROM THE QUANTITY AGREED BETWEEN THE GOVERNMENT OF CANADA AND THE UNITED STATES, IN SETTLEMENT OF A DISPUTE RESPECTING ROUGHER HEADED LUMBER EXPORTS

PUBLIC ACCOUNTANT'S LETTERHEAD

To: The Export and Import Controls Bureau, Department of Foreign Affairs and International Trade

Re: [Respondent name]
[Respondent address]
[Respondent File Number]

At the request of [respondent] and as required by Notice to Exporters No. 127, dated October 13, 2000 ("Notice"), I¹ performed the following procedures in connection with [respondent]'s Rougher Headed Lumber Questionnaire for 1994, 1995, 1996, 1997, 1998, 1999 and Jan 1 - Aug 31 2000 dated [date] ("the questionnaire"):

1. I¹ read the questionnaire and the Notice to Exporters #127.
2. I have determined that the respondent meets the definition of rougher headed lumber producer as defined in the questionnaire.

3. **Production Activity**

I compared the total production of rougher headed lumber to the respondent's production records for :

- (i) the period of production; and
- (ii) the amount of production

and found the information in the questionnaire to be in agreement with the production records (except for the following, where applicable):

4. **Sales Activity**

I compared the amount of sales of rougher headed lumber to the United States, to summaries of the respondent's sales records for:

- (i) the period of sale;
- (ii) the U.S. Harmonized Tariff Schedule heading 4407 and 4418; and
- (iii) the amount sold

and found the information in the questionnaire to be consistent with the summaries of the respondent's sales records (except for the following, where applicable):

I compared the amount of sales of rougher headed lumber to Canada and other countries, to summaries of the respondent's sales records for:

- (i) the period of sale;
- (ii) the amount sold ; and
- (iii) the country to which the rougher headed lumber was sold

and found the information in the questionnaire to be consistent with the summaries of the respondent's sales records (except for the following, where applicable):

¹ 1. Or "We" when the accountant's letter will be signed on behalf of a firm.

These procedures do not constitute an audit of the respondent's questionnaire and therefore I express no opinion on the questionnaire.

This letter is for use solely in connection with the Export and Import Controls Bureau's determination of an appropriate allocation method and of quota-shares of the export for softwood lumber products exported to the United States.

I am a professional member in good standing of an institute, society or association of accountants incorporated by or under an Act of the Legislature of this province [or territory], whose normal professional activities include the performance of independent audits of financial statements, and am qualified to express an opinion on financial statements for third party use.

City: _____

Public Accountant: _____
(signature and type name)

Date: _____

Name of Partner: _____

Membership Number with
National Professional Organization: _____

Membership Number with
Provincial Professional Organization: _____

Province: _____