

## Draft Regulation

Forest Act  
(R.S.Q., c. F-4.1; 2004, c. 6)

### Unit rates applicable to the calculation of dues for forest management permits for the supply of wood processing plants

Notice is hereby given, in accordance with sections 10 and 12 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation respecting unit rates applicable to the calculation of dues for forest management permits for the supply of wood processing plants, the text of which appears below, may be made at the expiry of 25 days following this publication.

Under section 13 of the Regulations Act, the draft Regulation may be made within a shorter period than the period provided for in section 11 of that Act, because the urgency due to the following circumstances requires it:

— The first paragraph of section 2 of the Regulation respecting forest royalties specifies that in order to determine a unit rate fixed by the Minister under section 72 of the Forest Act (R.S.Q., c. F-4.1), the stumpage value of standing timber shall be calculated on 1 April of each year in each forest tariffing zone, by species or group of species and quality of timber, according to the parity technique applicable in property assessment, by comparing the timber to similar timber for which the selling price is known.

For the application of that regulation, the rates must be calculated on 1 April next and must be effective as of that date, a deadline that the Minister could not meet were he to comply fully with the 45-day publication period provided for in Regulations Act.

Any person having comments to make on this matter is asked to send them in writing, before the expiry of the 25-day period, to:

Mr. Marc Ledoux  
Associate Deputy Minister for Forests  
Ministère des Ressources naturelles,  
de la Faune et des Parcs  
880, chemin Sainte-Foy, 10<sup>e</sup> étage  
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PIERRE CORBEIL,                    SAM HAMAD,  
*Minister for Forests,*                    *Minister of Natural Resources,*  
*Wildlife and Parks*                    *Wildlife and Parks*

### Regulation respecting unit rates applicable to the calculation of dues for forest management permits for the supply of wood processing plants

Forest act  
(R.S.Q., c. F-4.1, ss. 5 and 72)

**I.** The unit rates for stumpage in forests in the public domain by tariffing zone for the fiscal year 2005-2006 set out in Schedule I shall be indexed on 1 April, 1 July, 1 October 2005 and 1 January 2006 in accordance with the performance of the price indexes for the forest products specified in Schedule II. The index rates per species, group of species and quality shall be calculated in accordance with the following formulas:

Index rate at =  
1 April 2005

Average price index for  
the months of December 2004,  
January and February 2005

Index rate at =  
1 July 2005

Average price index  
for the months of March,  
April and May 2005

Index rate at =  
1 October 2005

Average price index  
for the months of June,  
July and August 2005

Index rate at =  
1 January 2006

Average price index  
for the months of September,  
October and November 2005

Average price index  
for the months of April 2002  
to March 2004

The amounts thus indexed shall apply, in each forest tariffing zone indicated in Schedule I, to the calculation of the dues payable by the holder of a forest management permit for the supply of a wood processing plant for the 3-month period following the date of indexing.

The amounts indexed in the manner prescribed in the first paragraph shall be reduced to the nearest fraction of \$0.10/m<sup>3</sup> where they contain a fraction less than \$0.025/m<sup>3</sup>. They shall be rounded off to the nearest fraction of \$0.05/m<sup>3</sup> where they contain a fraction equal to or greater than \$0.025/m<sup>3</sup> but less than \$0.075/m<sup>3</sup> and shall be increased to the nearest fraction of \$0.10/m<sup>3</sup> where they contain a fraction equal to or greater than \$0.075/m<sup>3</sup>.

The Minister of Natural Resources, Wildlife and Parks and the Minister for Forests, Wildlife and Parks shall inform the public, through Part I of the *Gazette officielle du Québec* and, where they consider it appropriate, by any other means, of the indexing calculated under this section.

**2.** This Regulation replaces the Regulation respecting unit rates applicable to the calculation of dues for forest management permits for the supply of wood processing plants, made by Minister's Order number AM 2004-009 of the Minister for Forests, Wildlife and Parks and the Minister of Natural Resources, Wildlife and Parks, dated 25 March 2004.

**3.** This Regulation comes into force on 1 April 2005.

**SCHEDULE I**  
 (s.1)

**REFERENCE UNIT RATES FOR STUMPPAGE IN FORESTS IN THE DOMAIN OF THE STATE FOR THE 2005-2006 FISCAL YEAR**

Species	Quality*	Stumpage (\$/m <sup>3</sup> )																
		Zones																
		101	102	103	104	111	112	113	114	115	116	117	201	202	203	204	205	
Fir, spruce, jack pine, tamarack	F	12.32	12.19	13.01	12.86	9.86	10.93	7.36	7.85	9.18	11.27	12.95	19.19	16.34	21.45	24.82	21.92	
	B	12.21	12.08	12.90	12.74	9.54	10.84	4.80	5.75	7.95	11.17	12.83	19.02	14.27	21.26	20.91	21.73	
White pine	G	8.29	8.01	8.01	8.01	8.01	8.01	8.01	8.01	8.01	8.01	8.01	13.63	12.13	11.14	13.45	9.67	
	H	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	5.14	6.85	6.09	5.60	6.76	5.14	
Red pine	I	4.66	4.66	4.66	4.66	4.66	4.66	4.66	4.66	4.66	4.66	4.66	5.29	4.71	4.66	5.22	4.66	
	F	18.90	15.07	14.95	14.96	14.18	14.17	14.15	14.15	14.17	14.18	14.17	18.55	18.05	16.50	17.27		
G	G	6.15	5.94	5.94	5.94	5.94	5.94	5.94	5.94	5.94	5.94	5.94	10.11	9.00	8.26	9.98	7.17	
	H	3.82	3.82	3.82	3.82	3.82	3.82	3.82	3.82	3.82	3.82	3.82	5.08	4.52	4.15	5.01	3.82	
Hemlock, cedar	I	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.47	3.49	3.47	3.87	3.47		
	B	2.93	2.52	2.49	2.50	2.35	2.35	2.34	2.34	2.34	2.35	2.34	2.70	2.70	2.79	2.20	2.39	
White pine, red pine, hemlock, cedar	C	1.47	1.30	1.30	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.29	1.43	1.43	1.44	1.17	1.26	
Oak, cherry, walnut, hickory	A	53.86	45.41	40.05	39.55	27.65	27.65	27.65	27.65	27.65	27.65	27.65	27.73	27.65	47.83	27.65	27.65	
	B	28.22	23.44	20.83	19.70	12.85	12.70	12.70	12.70	12.70	13.78	12.70	12.87	12.70	12.70	12.70	12.70	
Yellow birch, ash, basswood, elm	C	11.29	9.37	8.33	7.88	5.28	5.28	5.28	5.28	5.28	5.51	5.28	5.28	5.28	5.28	5.28	5.28	
	A	53.86	45.41	40.05	39.55	25.36	24.50	24.50	24.50	24.50	24.50	24.50	27.42	27.42	27.73	24.75	24.50	
White birch	B	21.88	18.17	16.15	15.27	9.96	9.47	9.47	9.47	9.47	10.68	9.47	9.98	9.47	9.82	9.47	9.47	
	C	8.75	7.26	6.46	6.11	3.98	3.77	3.77	3.77	3.77	4.27	3.77	3.99	3.77	3.93	3.77	3.77	
Sugar maple	A	53.86	45.41	40.05	39.55	25.36	24.50	24.50	24.50	24.50	24.50	24.50	27.42	27.42	27.73	24.75	24.50	
	B	14.90	11.72	10.11	12.54	6.13	6.13	6.13	6.13	7.86	6.13	7.26	6.35	12.27	7.10	6.13		
Other hardwoods	C	5.96	4.69	4.04	5.01	2.21	2.21	2.21	2.21	2.21	3.14	2.21	2.90	2.54	4.90	2.84	2.21	
	A	72.69	55.97	53.51	48.80	32.21	32.21	32.21	32.21	32.21	32.21	32.21	32.21	32.21	32.21	32.21		
Poplars	B	26.34	20.28	19.39	17.68	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67		
	C	6.28	4.84	4.62	4.22	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72	2.72		
All hardwoods (except poplars / aspen)	B	8.75	7.27	6.46	6.11	4.29	4.29	4.29	4.29	4.29	4.29	4.29	4.29	4.29	4.29	4.29		
	D,E	4.01	2.91	2.58	2.44	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90		

\* The letters A, B, C, D, E, F, G, H and I correspond to quality levels determined of the basis of the assessment of cuts according to species, diameter, length and imperfections observed on crosscuts and trunks.

Species	Quality*	Stumpage (\$/m <sup>3</sup> )															
		Zones															
Fir, spruce, jack pine, tamarack	F	37,79	21,26	21,92	15,82	16,33	16,98	21,93	24,44	22,60	19,92	19,31	15,72	16,03	17,55	15,13	16,78
	B	25,67	21,07	21,72	15,68	16,18	16,83	21,74	24,22	22,40	19,74	19,14	13,79	15,89	17,39	15,00	16,63
White pine	G	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01
	H	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14
Red pine	I	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66
	F	16,59	16,49	15,79	15,21	14,19	15,08	15,86	16,47	16,25	14,48	14,33	15,03	14,28	14,32	14,27	14,18
G	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94
	H	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82
I	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47
Hemlock, cedar	B	2,22	2,20	2,13	2,16	1,57	1,85	2,17	2,21	2,15	1,53	1,40	1,40	1,40	1,40	1,40	1,40
White pine, red pine, hemlock, cedar	C	1,20	1,16	1,24	1,30	1,16	1,18	1,24	1,20	1,10	1,02	0,92	0,84	0,97	0,93	0,93	0,97
Oak, cherry, walnut, hickory	A	44,19	27,65	33,38	27,65	27,65	30,44	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65
	B	12,86	12,70	12,89	12,70	12,70	12,70	12,89	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70
Yellow birch, ash, basswood, elm	C	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28
	A	44,19	24,50	33,38	24,50	24,50	30,44	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50
White birch	B	9,97	9,47	10,00	9,47	9,47	9,99	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47
	C	3,99	3,77	4,00	3,77	3,77	4,00	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77
Sugar maple	A	44,19	24,50	33,38	24,50	24,50	30,44	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50
	B	11,27	6,13	8,67	6,13	6,13	7,95	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,13
Other hardwoods	C	4,51	2,21	3,47	2,21	2,21	3,18	2,34	2,21	2,21	2,21	2,21	2,21	2,21	2,21	2,21	2,21
	A	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21
Poplars	B	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67
	C	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72
All hardwoods (except poplars / aspen))	B	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29
	D,E	2,08	1,42	1,68	1,42	1,42	1,55	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42

\* The letters A, B, C, D, E, F, G, H and I correspond to quality levels determined of the basis of the assessment of cuts according to species, diameter, length and imperfections observed on crosscuts and trunks.

Species	Quality*	Stumpage (\$/m <sup>3</sup> )																
		Zones																
		222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	
Fir, spruce, jack pine, tamarack	F	21,93	19,65	18,68	20,05	14,92	12,66	10,60	7,32	5,70	5,51	7,58	12,84	9,89	18,49	17,26	16,74	
	B	21,73	19,47	18,52	19,87	14,78	10,87	10,50	7,26	4,80	4,80	7,51	12,73	9,81	18,32	12,82	14,81	
White pine	G	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	
	H	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	
Red pine	I	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	
	F	15,95	14,30	14,17	15,15	14,15	14,15	14,15	14,15	14,15	14,15	14,15	14,15	14,35	14,17	14,24	14,24	
G	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	
	H	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	
Hemlock, cedar	I	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	
	B	2,04	1,41	1,40	1,82	1,40	1,40	1,40	1,40	1,40	1,40	1,40	1,40	1,40	1,40	1,40	1,40	
White pine, red pine, hemlock, cedar	C	1,06	1,01	0,99	1,14	0,95	0,94	0,81	0,81	0,81	0,81	0,81	0,81	0,81	0,81	1,04	1,21	1,19
Oak, cherry, walnut, hickory	A	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65	
	B	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70	
Yellow birch, ash, basswood, elm	C	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	
	A	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	
White birch	B	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47	
	C	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77	
Sugar maple	A	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	
	B	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,13	
Other hardwoods	C	2,21	2,21	2,21	2,21	2,21	2,21	2,21	2,21	2,21	2,21	2,21	2,21	2,21	2,21	2,21	2,21	
	A	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	
Poplars	B	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	
	C	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	
All hardwoods (except poplars / aspen))	B	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	
	D,E	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	

\* The letters A, B, C, D, E, F, G, H and I correspond to quality levels determined of the basis of the assessment of cuts according to species, diameter, length and imperfections observed on crosscuts and trunks.

Species	Quality*	Stumpage (\$/m <sup>3</sup> )										
		Zones										
Fir, spruce, jack pine, tamarack	F	13.87	6.95	14.24	9.92	9,68	15,33	11,10	16,79	20,59	22,84	22,40
	B	13,73	4,80	14,11	6,02	5,55	14,44	9,61	16,64	19,57	22,64	22,20
White pine	G	8,01	8,01	19,72	16,99	18,86	34,28	10,83	8,01	20,40	26,85	31,52
	H	5,14	5,14	9,91	8,54	9,47	17,22	5,44	5,14	10,25	13,49	15,83
Red pine	I	4,66	4,66	7,65	6,59	7,32	13,30	4,66	4,66	7,92	10,42	12,23
	F	14,15	14,15	23,19	17,73	18,47	25,42	15,77	15,31	23,53	24,09	25,91
Hemlock, cedar	G	5,94	5,94	14,62	12,60	13,98	25,42	8,03	5,94	15,13	19,91	23,37
	H	3,82	3,82	7,35	6,33	7,03	12,77	4,04	3,82	7,60	10,00	11,74
Hemlock, cedar	I	3,47	3,47	5,67	4,89	5,43	9,86	3,47	3,47	5,87	7,73	9,07
	B	1,40	1,40	3,34	2,85	2,71	3,38	2,51	2,37	3,32	3,41	3,68
White pine, red pine, hemlock, cedar	C	1,23	0,96	1,67	1,45	1,43	1,84	1,42	1,40	1,78	1,85	2,02
Oak, cherry, walnut, hickory	A	27,65	27,65	63,54	27,65	39,87	51,58	27,65	36,55	46,80	63,60	65,29
	B	12,70	12,70	35,70	12,70	16,72	25,66	12,70	12,70	21,33	32,10	34,16
Yellow birch, ash, basswood, elm	C	5,28	5,28	14,28	5,28	6,69	10,26	5,28	5,28	8,53	12,83	13,66
	A	24,50	24,50	63,54	24,50	39,87	51,58	24,50	36,55	46,80	63,60	65,29
White birch	B	9,47	9,47	27,68	9,47	12,96	19,89	9,47	9,47	16,53	24,88	26,48
	C	3,77	3,77	11,07	3,77	5,18	7,95	3,77	3,77	6,61	9,95	10,59
Sugar maple	A	24,50	24,50	63,54	24,50	39,87	51,58	24,50	36,55	46,80	63,60	65,29
	B	6,13	6,13	17,48	6,13	6,13	10,34	6,13	9,37	14,95	21,33	20,23
Other hardwoods	C	2,21	2,21	6,99	2,21	2,21	4,14	2,21	3,75	5,98	8,53	8,09
	A	32,21	32,21	74,85	32,21	48,58	71,29	32,21	52,81	80,79	94,32	67,00
Poplars	B	11,67	11,67	27,12	11,67	17,60	25,83	11,67	11,67	19,13	29,27	34,17
	C	2,72	2,72	6,47	2,72	4,20	6,16	2,72	2,72	4,56	6,98	8,15
All hardwoods (except poplars / aspen))	B	4,29	4,29	11,07	4,29	5,18	7,96	4,29	4,29	6,61	9,95	10,59
All hardwoods (except poplars / aspen))	C	1,90	1,90	4,43	1,90	2,07	3,95	1,90	1,90	3,21	4,41	5,22
All hardwoods (except poplars / aspen))	D,E	1,42	1,42	4,32	1,42	3,95	1,42	1,42	3,21	4,41	5,22	3,34

\* The letters A, B, C, D, E, F, G, H and I correspond to quality levels determined of the basis of the assessment of cuts according to species, diameter, length and imperfections observed on crosscuts and trunks.

Species	Quality*	Stumpage (\$/m <sup>3</sup> )															
		Zones															
Fir, spruce, jack pine, tamarack	F	18,00	21,53	16,68	17,07	21,16	13,05	18,24	21,04	20,81	18,52	15,17	10,99	11,24	11,18	11,38	
	B	14,42	10,70	15,72	15,77	20,97	9,99	17,54	20,85	20,62	18,36	14,55	14,26	10,78	8,23	11,08	7,67
White pine	G	8,01	8,01	8,01	8,01	20,32	35,70	32,01	23,92	19,83	22,35	28,09	25,92	22,40	17,89	15,23	
	H	5,14	5,14	5,14	5,14	10,21	17,94	16,08	12,02	9,96	11,23	14,11	13,02	11,25	8,99	7,65	
Red pine	I	4,66	4,66	4,66	4,66	7,89	13,86	12,42	9,28	7,70	8,67	10,90	10,06	8,69	6,94	5,91	
	F	15,29	15,78	15,29	14,78	15,84	23,25	26,79	27,21	26,32	25,95	24,40	25,39	21,45	21,26	21,25	20,42
G	5,94	5,94	5,94	5,94	5,94	5,94	15,07	26,48	23,74	17,74	14,71	16,57	20,83	19,22	16,61	13,27	11,29
	H	3,82	3,82	3,82	3,82	3,82	7,57	13,30	11,92	8,91	7,39	8,33	10,47	9,66	8,34	6,67	5,67
Hemlock, cedar	I	3,47	3,47	3,47	3,47	5,85	10,27	9,21	6,88	5,71	6,43	8,08	7,46	6,45	5,15	4,38	
	B	2,30	2,01	2,30	1,64	2,01	3,35	3,81	3,88	3,74	3,68	3,42	3,59	2,91	2,87	2,87	2,77
White pine, red pine, hemlock, cedar	C	0,85	0,93	0,85	0,95	1,07	1,68	2,11	2,16	2,07	2,03	1,86	1,97	1,52	1,50	1,50	1,44
Oak, cherry, walnut, hickory	A	27,65	27,65	27,65	27,65	27,65	58,20	73,63	73,00	63,89	46,48	42,27	68,19	50,45	41,56	35,13	29,86
	B	12,70	12,70	12,70	12,70	12,70	34,38	39,67	39,06	27,61	23,39	23,62	35,79	26,65	23,31	15,21	13,23
Yellow birch, ash, basswood, elm	C	5,28	5,28	5,28	5,28	5,28	13,75	15,86	15,62	11,04	9,35	9,45	14,31	10,66	9,32	6,08	5,29
	A	24,50	24,50	24,50	24,50	24,50	58,20	73,63	73,00	63,89	46,48	42,27	68,19	50,45	41,56	35,13	29,86
C	B	9,47	9,47	9,47	9,47	9,47	26,65	30,76	30,28	21,40	18,13	18,31	27,75	20,66	18,07	11,79	10,25
	C	3,77	3,77	3,77	3,77	3,77	10,66	12,30	12,11	8,56	7,25	7,32	11,09	8,26	7,22	4,71	4,10
White birch	A	24,50	24,50	24,50	24,50	24,50	58,20	73,63	73,00	63,89	46,48	42,27	68,19	50,45	41,56	35,13	29,86
	B	6,13	6,13	6,13	6,13	6,13	17,75	26,01	24,37	19,74	16,80	12,25	24,46	17,21	11,85	6,39	8,08
Sugar maple	C	2,21	2,21	2,21	2,21	2,21	7,10	10,40	9,74	7,89	6,72	4,90	9,78	6,88	4,74	2,56	3,23
	A	32,21	32,21	32,21	32,21	32,21	85,96	89,01	83,77	66,34	43,65	39,40	61,72	47,04	39,60	32,21	32,21
Other hardwoods	B	11,67	11,67	11,67	11,67	11,67	31,14	32,25	30,35	24,04	15,82	14,28	22,36	17,04	14,35	11,67	11,67
	C	2,72	2,72	2,72	2,72	2,72	7,43	7,69	7,24	5,73	3,77	3,41	5,33	4,07	3,42	2,72	2,72
Poplars	C	1,90	1,90	1,90	1,90	1,90	5,13	5,26	5,47	4,47	3,77	2,93	4,44	3,30	2,89	1,90	1,90
	B	5,27	2,22	3,66	4,44	6,07	5,80	9,02	11,01	10,98	9,67	6,26	7,90	7,08	3,65	4,52	6,02
All hardwoods (except poplars / aspen))	D,E	1,42	1,42	1,42	1,42	1,42	5,13	5,26	5,47	4,47	3,77	2,64	4,43	3,11	1,53	1,42	1,49

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Species	Quality*	Stumpage (\$/m <sup>3</sup> )															
		Zones															
Fir, spruce, jack pine, tamarack	F	17,13	13,27	8,57	8,70	13,00	10,25	8,26	11,73	8,02	12,27	12,21	12,48	17,13	11,79	10,60	
	B	13,10	5,35	4,80	5,18	6,74	4,80	4,99	8,78	6,13	5,96	4,80	4,80	5,74	11,78	10,88	4,80
White pine	G	36,58	35,40	33,92	28,59	30,44	27,52	22,86	25,58	18,94	17,06	13,31	14,12	24,89	27,07	36,43	31,26
	H	18,38	17,79	17,04	14,36	15,29	13,82	11,48	12,85	9,52	8,57	6,69	7,09	12,51	13,60	18,30	15,71
Red pine	I	14,19	13,74	13,16	11,10	11,81	10,68	8,87	9,93	7,35	6,62	5,16	5,48	9,66	10,50	14,14	12,13
	F	27,27	27,27	25,15	25,86	26,38	25,30	24,76	21,76	20,81	20,47	18,49	19,90	23,83	23,87	27,01	23,86
G	27,12	26,25	25,15	21,20	22,57	20,41	16,95	18,97	14,05	12,65	9,87	10,47	18,46	20,07	27,01	23,18	
	H	13,63	13,19	12,63	10,65	11,34	10,25	8,51	9,53	7,06	6,36	4,96	5,26	9,27	10,08	13,57	11,65
Hemlock, cedar	I	10,53	10,19	9,76	8,23	8,76	7,92	6,58	7,36	5,45	4,91	3,83	4,06	7,16	7,79	10,48	9,00
	B	3,88	3,86	3,42	3,61	3,70	3,51	3,42	2,88	2,66	2,67	2,22	2,57	3,25	3,26	3,14	3,26
White pine, red pine, hemlock, cedar	C	2,15	2,11	1,82	1,95	2,01	1,88	1,81	1,53	1,44	1,42	1,21	1,36	1,72	1,71	1,64	1,72
Oak, cherry, walnut, hickory	A	76,89	71,04	76,50	46,30	54,44	43,84	34,71	49,19	27,65	27,65	27,65	27,65	39,99	47,47	67,61	59,37
	B	38,81	34,45	32,15	21,63	30,84	25,38	18,33	24,71	12,70	12,70	12,70	12,70	21,60	20,12	34,19	32,89
Yellow birch, ash, basswood, elm	C	15,52	13,78	12,86	8,65	12,33	10,15	7,33	9,88	5,28	5,28	5,28	5,28	8,64	8,04	13,67	13,15
	A	76,89	71,04	76,50	46,30	54,44	43,84	34,71	49,19	24,50	24,50	24,50	24,50	39,99	47,47	67,61	59,37
White birch	B	30,09	26,71	24,92	16,77	23,91	19,67	14,21	19,16	9,47	9,47	9,47	9,47	16,75	15,59	26,51	25,49
	C	12,03	10,68	9,97	6,70	9,56	7,87	5,68	7,66	3,77	3,77	3,77	3,77	6,70	6,24	10,60	10,19
Sugar maple	A	76,89	71,04	76,50	46,30	54,44	43,84	34,71	49,19	24,50	24,50	24,50	24,50	39,99	47,47	67,61	59,37
	B	26,11	23,68	23,82	16,86	20,31	15,49	11,76	16,16	6,13	6,13	6,13	6,13	14,86	16,49	21,84	22,18
Other hardwoods	C	10,44	9,47	9,53	6,74	8,12	6,19	4,70	6,46	2,21	2,21	2,21	2,21	5,94	6,59	8,73	8,87
	A	88,53	62,21	56,69	41,31	67,40	46,12	32,21	42,31	32,21	32,21	32,21	32,21	39,31	35,74	72,39	54,52
Poplars	B	32,08	22,54	20,54	14,97	24,42	16,71	11,67	15,33	11,67	11,67	11,67	11,67	14,24	12,95	26,23	19,75
	C	7,65	5,38	4,90	3,57	5,82	3,99	2,72	3,66	2,72	2,72	2,72	2,72	3,40	3,09	6,26	4,71
All hardwoods (except poplars / aspen))	B	12,04	10,68	9,97	6,71	9,56	7,87	5,68	7,66	4,29	4,29	4,29	4,29	6,70	6,24	10,60	10,20
	C	5,87	4,77	4,89	2,68	3,82	3,15	2,27	3,35	1,90	1,90	1,90	1,90	2,68	2,96	4,95	4,08
All hardwoods (except poplars / aspen))	D,E	5,87	4,77	4,89	2,50	3,10	2,12	1,42	3,35	1,42	1,42	1,42	1,42	2,20	2,96	4,95	3,83

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Species	Quality*	Stumpage (\$/m <sup>3</sup> )															
		Zones															
Fir, spruce, jack pine, tamarack	F	10,72	11,18	16,68	9,53	9,56	13,57	11,20	13,20	13,43	15,14	16,39	17,66	12,08	11,97	19,03	22,25
	B	4,80	8,40	16,53	8,01	6,22	4,80	11,10	7,89	11,99	10,08	14,86	17,50	8,65	11,76	18,86	22,05
White pine	G	24,40	27,75	30,40	24,29	19,05	14,21	23,86	22,23	22,94	12,77	16,04	13,58	18,12	21,80	23,30	11,42
	H	12,26	13,94	15,27	12,20	9,57	7,14	11,98	11,17	11,53	6,41	8,06	6,82	9,10	10,95	11,71	5,74
Red pine	I	9,47	10,77	11,80	9,43	7,39	5,51	9,26	8,63	8,90	4,95	6,23	5,27	7,03	8,46	9,04	4,66
	F	23,84	23,00	22,55	23,77	22,40	20,04	20,62	18,52	18,84	19,94	18,57	18,43	18,57	18,23	17,35	16,83
G	18,09	20,58	22,55	18,01	14,13	10,53	17,69	16,48	17,01	9,47	11,90	10,07	13,43	16,16	17,28	8,47	
	H	9,09	10,34	11,33	9,05	7,10	5,29	8,89	8,28	8,55	4,76	5,98	5,06	6,75	8,12	8,68	4,25
Hemlock, cedar	I	7,02	7,99	8,75	6,99	5,48	4,09	6,87	6,40	6,60	3,67	4,62	3,91	5,21	6,27	6,71	3,47
	B	3,25	3,06	2,87	3,24	2,97	2,44	1,91	2,08	2,41	2,10	1,98	1,93	1,85	1,67	1,63	
White pine, red pine, hemlock, cedar	C	1,72	1,61	1,51	1,71	1,59	1,35	1,36	1,09	1,21	1,34	1,21	1,18	1,10	1,07	1,05	1,03
Oak, cherry, walnut, hickory	A	34,48	41,89	50,38	39,83	29,16	27,65	43,95	29,59	27,65	27,65	27,65	27,65	27,65	27,65	35,01	27,93
	B	19,10	19,59	20,21	19,79	14,16	12,70	14,25	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70
Yellow birch, ash, basswood, elm	C	7,64	7,83	8,08	7,92	5,66	5,28	5,70	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28
	A	34,48	41,89	50,38	39,83	29,16	24,50	43,95	29,59	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50
B	14,81	15,19	15,67	15,34	10,97	9,47	11,05	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47	
	C	5,92	6,07	6,26	6,14	4,39	3,77	4,42	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77
White birch	A	34,48	41,89	50,38	39,83	29,16	24,50	43,95	29,59	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50
	B	11,27	11,11	12,78	10,78	7,32	6,13	11,34	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,80
Sugar maple	C	4,51	4,44	5,11	4,31	2,93	2,21	4,53	2,42	2,21	2,21	2,21	2,21	2,21	2,21	2,25	3,41
	A	38,35	33,11	37,36	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21
Other hardwoods	B	13,89	12,00	13,54	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67
	C	3,31	2,86	3,23	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72
Poplars	B	4,97	7,14	9,15	6,64	2,96	2,22	6,41	4,08	4,69	2,22	4,46	6,02	3,37	5,03	7,58	7,37
	D,E	2,00	2,54	2,74	1,81	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42
All hardwoods (except poplars / aspen))																	

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Species	Quality*	Stumpage (\$/m <sup>3</sup> )										
		Zones										
Fir, spruce, jack pine, tamarack	F	20,45	16,37	20,18	15,41	19,24	23,92	20,37	17,95	19,23	18,43	20,19
	B	19,47	14,95	12,96	15,17	19,06	23,71	20,19	17,35	17,55	14,30	17,33
White pine	G	8,01	8,01	8,01	8,01	8,15	8,01	8,01	8,01	8,01	8,01	8,01
	H	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14
Red pine	I	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66
	F	16,58	17,07	16,24	14,89	16,35	16,63	15,99	16,35	16,28	16,26	16,78
Hemlock, cedar	G	5,94	5,94	5,94	5,94	5,94	6,05	5,94	5,94	5,94	5,94	5,94
	H	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82
Hemlock, red pine, hemlock, cedar	I	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47
	B	1,69	1,85	1,62	1,40	1,66	1,69	1,55	1,66	1,63	1,50	1,56
Oak, cherry, walnut, hickory	C	1,02	1,08	1,01	0,94	1,02	1,00	1,02	1,01	1,02	1,04	1,06
	A	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65
Yellow birch, ash, basswood, elm	B	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70
	C	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28
White birch	A	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50
	B	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47
Sugar maple	C	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77
	A	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50
Other hardwoods	B	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,13
	C	2,21	2,21	2,21	2,21	2,21	2,21	2,21	2,21	2,21	2,21	2,21
Poplars	A	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21
	B	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67
All hardwoods (except poplars / aspen))	C	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72
	B	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29
Poplars	C	1,90	1,90	1,90	1,90	1,90	1,90	1,90	1,90	1,90	1,90	1,90
	B	5,88	4,98	3,32	2,66	3,56	5,44	4,32	6,13	5,95	5,58	6,72
All hardwoods (except poplars / aspen))	D,E	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42

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Species	Quality*	Stumpage (\$/m <sup>3</sup> )									
		Zones									
Fir, spruce, jack pine, tamarack	F	13,61	11,90	7,79	9,59	5,49	7,35	13,03	13,27	14,37	15,72
	B	13,49	11,40	7,72	4,80	5,44	4,80	12,91	12,67	13,27	15,57
White pine	G	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01
	H	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14
Red pine	I	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66
	F	14,55	14,38	14,15	14,37	14,15	14,15	14,18	14,15	14,15	14,15
Hemlock, cedar	G	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94
	H	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82
White pine, red pine, hemlock, cedar	I	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47
	B	1,40	1,40	1,40	1,40	1,40	1,65	1,85	1,64	1,57	1,55
Oak, cherry, walnut, hickory	C	0,91	0,88	1,07	0,97	0,81	0,92	1,26	1,31	1,26	1,23
	A	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65
Yellow birch, ash, basswood, elm	B	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70
	C	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28
White birch	A	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50
	B	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47
Sugar maple	C	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77
	A	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21
Other hardwoods	B	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67
	C	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72
Poplars	B	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29
	C	1,90	1,90	1,90	1,90	1,90	1,90	1,90	1,90	1,90	1,90
All hardwoods (except poplars / aspen))	D,E	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42

\* The letters A, B, C, D, E, F, G, H and I correspond to quality levels determined of the basis of the assessment of cuts according to species, diameter, length and imperfections observed on crosscuts and trunks.

Species	Quality*	Stumpage (\$/m <sup>3</sup> )															
		Zones															
		911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	999
Fir, spruce, jack pine, tamarack	F	8,31	10,44	7,71	10,32	8,16	5,97	5,57	5,54	4,84	5,25	4,84	5,61	4,84	4,84	4,84	5,53
	B	7,76	9,66	7,64	7,35	6,33	4,80	4,80	4,80	4,80	4,80	4,80	5,26	4,80	4,80	4,80	4,80
White pine	G	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01	8,01
Red pine	H	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14	5,14
	I	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66	4,66
	F	14,15	14,15	14,15	14,15	14,15	14,15	14,15	14,15	14,15	14,15	14,15	14,15	14,15	14,15	14,15	14,15
	G	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94	5,94
	H	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82	3,82
	I	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47	3,47
Hemlock, cedar	B	1,40	1,40	1,40	1,40	1,40	1,40	1,40	1,40	1,40	1,40	1,40	1,40	1,40	1,40	1,40	1,40
White pine, red pine, hemlock, cedar	C	0,81	0,93	0,81	0,81	0,81	0,81	0,81	0,81	0,81	0,81	0,81	0,81	0,81	0,81	0,81	0,81
Oak, cherry, walnut, hickory	A	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65	27,65
	B	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70	12,70
	C	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28	5,28
Yellow birch, ash, basswood, elm	A	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50
	B	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47	9,47
	C	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77	3,77
White birch	A	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50	24,50
	B	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,13	6,13
	C	2,21	2,21	2,21	2,21	2,21	2,21	2,21	2,21	2,21	2,21	2,21	2,21	2,21	2,21	2,21	2,21
Sugar maple	A	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21	32,21
	B	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67	11,67
	C	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72	2,72
Other hardwoods	B	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29	4,29
	C	1,90	1,90	1,90	1,90	1,90	1,90	1,90	1,90	1,90	1,90	1,90	1,90	1,90	1,90	1,90	1,90
Poplars	B	2,22	2,22	2,22	2,22	2,22	2,22	2,22	2,22	2,22	2,22	2,22	2,22	2,22	2,22	2,22	2,22
All hardwoods (except poplars / aspen))	D,E	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42	1,42

\* The letters A, B, C, D, E, F, G, H and I correspond to quality levels determined of the basis of the assessment of cuts according to species, diameter, length and imperfections observed on crosscuts and trunks.

**SCHEDULE II**

(s.1)

## PRICE INDEXES PER SPECIES, GROUPS OF SPECIES AND QUALITY

<b>Species and groups of species</b>	<b>Quality<sup>1</sup></b>	<b>Price index<sup>2</sup></b>	<b>Reference price index<sup>3</sup></b>
Fir, spruce, jack pine, tamarack	F	Preserved or treated wood (v1575024)	105,8
	B	Index : Lumber, softwood, Québec (v1575011; 81.4%) Newsprint paper (v1575122; 8.9%) Paper board (v1575150; 1.0%) Woodpulp, sulfate, softwood, domestic (v1575107; 5.3%) Printing and speciality paper (v1575128; 3.4%)	100,0
White pine	G, H, I	White pine (Eastern Quotes and Comments)	861
Red pine	F	Preserved or treated wood (v1575024)	105,8
	G, H, I	White pine (Eastern Quotes and Comments)	861
Hemlock, cedar	B	Lumber, softwood, Québec (v1575011)	79,9
White pine, red pine, hemlock, cedar	C	Lumber, softwood, Québec (v1575011)	79,9
Oak, cherry, walnut, hickory	A	Veneer and plywood, hardwood (v1575039)	105,1
	B, C	Lumber, hardwood, birch (v1575035)	117,5
Yellow birch, ash, basswood, elm	A	Veneer and plywood, hardwood (v1575039)	105,1
	B, C	Lumber, hardwood, birch (v1575035)	117,5
White birch	A	Veneer and plywood, hardwood (v1575039)	105,1
	B, C	Lumber, hardwood, birch (v1575035)	117,5
Sugar maple	A	Veneer and plywood, hardwood (v1575039)	105,1
	B, C	Lumber, hardwood, maple (v1575034)	119,5
Poplar	B	Index : Waferboard OSB (Random Lengths; 79.7%) Pallets (v1575072; 12.5%) Woodpulp, sulphate, hardwood, domestic (v1575105; 7.8%)	100,0
Other hardwoods	B, C	Lumber, hardwood, birch (v1575035)	117,5
All hardwoods except poplar	D, E	Index : Waferboard OSB (Random Lengths; 20.5%) Lumber, hardwood, birch (v1575035; 55.0%) Woodpulp, sulfate, hardwood, domestic (v1575105, 24.5%)	100,0

<sup>1</sup> The letters A, B, C, D, E, F, G, H and I correspond to quality levels determined on the basis of the assessment of cuts according to species, diameter, length and imperfections observed on crosscuts and trunks.

<sup>2</sup> The source of the price indexes and the relative weight of each are indicated in parentheses. The price indexes from Statistics Canada are indicated according to their Cansim number.

<sup>3</sup> The reference price index corresponds to the average of the price indexes calculated between 1 April 2002 and 31 March 2004.