

Forest Management Plan Amendment

**Mountain Pine Beetle Pine Strategy Plan
Forest Management Unit R10
Approval Decision**

**Sundre Forest Products
Sundre, Alberta**

**Forest Management Agreement
#9200030**

**Date: January 24, 2008
Effective: May 1, 2007**

Approved by: *Original Signed By*
**D. (Doug) Sklar, RPF
Executive Director
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1.0 Introduction

Alberta is experiencing a significant outbreak of mountain pine beetle (MPB) and is implementing control strategies with respect to this outbreak and strategies to prevent future outbreaks¹. Sundre Forest Products' (SFP) amendment to its existing Forest Management Plan (FMP) meets the requirements established by Alberta for such amendments². This decision provides the rationale for approval and direction for ongoing work.

It is important to note the implementation of this plan is not intended to control the current MPB outbreak but rather to take actions over the next twenty years to create a forest that is more resistant to such outbreaks by dramatically reducing the overall susceptibility of the pine forest (Pine Strategy). This is a prudent and necessary strategy to avoid the types of catastrophic changes being seen in British Columbia's pine forests, if the extent of the current outbreak is limited. However, if the current outbreak in Alberta expands as rapidly as the British Columbia outbreak, the strategies in this plan will have to be modified to address that reality.

Alberta has directed³ that the key outcomes of three scenarios (the current management plan or status quo, the Pine Strategy and a MPB outbreak) be presented. I believe given the MPB outbreak in Alberta, the current management plans do not present likely scenarios and considering today's circumstances, comparison of the Pine Strategy and the MPB outbreak scenarios are the pertinent analyses.

Alberta's goal is to mitigate the effects of MPB on the social, environmental, and economic values of Alberta's forests. To achieve this goal, Alberta must make trade-offs which involve achieving a desired result, generally at the complete or partial expense of something else. Stakeholders are often interested in only one value and are not prepared to consider trade-offs; whereas Alberta must make trade-off decisions in order to reasonably meet its goal for the overall benefit of Albertans.

2.0 Forest Management Plans (FMP) and Priority of MPB Control Strategies

The approval of the FMP amendment results in a new spatial harvest sequence and timber supply. Commitments in the balance of the existing FMP remain in effect until they are replaced by a new FMP expected by June 1, 2010. The status of the MPB outbreak will likely be apparent in time for the preparation of the new FMP which will then be able to better address the trade-offs between key outcomes.

The major MPB infestation in British Columbia has spread into Alberta: specifically the Eastern Slopes of the Rocky Mountains, Banff and Jasper National Parks, the Bow Corridor in Kananaskis Country, the Crowsnest Pass, the Grande Prairie region, and east to Slave Lake. MPB infestations are located to the north, south and west of the SFP FMA. In the event of an outbreak in the forest management unit (FMU), it will be crucial to take all appropriate steps to control the infestation by executing control activities (Level 1 and Level 2⁴) which will take priority over the spatial sequence in this amendment. I expect activities over the next few

¹ See the *Mountain Pine Beetle Action Plan for Alberta (AP)* and the *Interpretive Bulletin - Planning Mountain Pine Beetle Response Operations (IP)* on the department of Sustainable Resource Development (SRD) website

² See the *Interpretive Bulletin - Planning Mountain Beetle Response Operations* on SRD website.

³ See IP

⁴ See AP for definitions

years to be a combination of control (Level 1 and Level 2) and prevention (Pine Strategy), and operational changes necessary to accomplish both will be handled through annual operating plans.

3.0 Habitat for Species of Special Concern (Grizzly Bear Habitat)

Alberta's Grizzly Bear Recovery Plan (GBRP) has been accepted by the Minister of Sustainable Resource Development. The GBRP recognizes that reduced grizzly bear survival and reproductive success is linked to human activity in priority habitats. Access development increases this activity. The department is developing an implementation plan for the GBRP in the near term. When this is published the Company shall address these requirements in its operational plans.

The Company tested the Foothills Model Forest Grizzly Bear Model to assess the impact of its plan on habitat. Although it completed the department requirement, the interpretation of the results is neither simple nor intuitive. A predicted increase in mortality risk is attributable to road plans in the southern and northern compartments. This is not surprising given that access has a major impact on grizzly bear habitat quality.

Forests can be managed for MPB and meet the intent of the GBRP. Regenerating forests (8 to 42 years) support increased numbers of forage plants, depending on the silvicultural treatments used. Access, however, is difficult to restrict once routes are built but the government must take a solid stance on this issue in priority habitats. The company can act to make roads impassable and to quickly reclaim access into completed compartments. Operational planning can mitigate many of the impacts of timber harvest and the Company commits to working with the Area staff to this end. In addition, the next forest management plan will address this issue further. A joint and cooperative effort by the government and the Company is planned and is appropriate.

4.0 Access

A Road Corridor Plan is presented for accessing operating compartments during harvesting operations. Roothing will increase from the current plan but the amount will depend on the terrain and will be determined by more detailed operational planning. Access is essential to the management of MPB and the impacts will be mitigated with Sundre's continued good planning, effective construction, timely reclamation, and reforestation. The plan is reasonable and implements the MPB Strategy efficiently.

5.0 Water Yield

A Policy for Resource Management of the Eastern Slopes identifies watershed management as being of key importance to this area. Sundre assessed the impact of the Pine Strategy Plan on the watersheds in the FMA. The average of the maximum water yields for the period 2007 to 2026 is 5% and ranges from 0.7% to 5.3%. These are acceptable outcomes from the planned operations. Of note is that the maximum water yield occurred in the Red Deer River watershed in 2002 where a 7.6% increase was reported following the Dog Rib wildfire on the FMA.

6.0 Long Term Fibre Sustainability

The fibre flow (1,410,825 m³) proposed⁵ in the MPB Preferred Scenario is acceptable. The increase (from 978,625 m³) is planned for 20 years followed by a reduction to 10% below the status quo. In this case, mill capacity and uncertain markets limit the company's ability to utilize the potential fibre available from a fully implemented Pine Strategy.

By March 31, 2008, Sundre shall complete a supplemental non-spatial timber supply analysis that documents the achievement of the annual allowable cuts presented in this Approval Decision. The department and the Company will discuss and agree on the timber supply outputs prior to work being initiated.

7.0 Pine Strategy Implementation

The company has developed a rational and feasible FMP that achieves a 54% reduction in MPB susceptible pine on its management area. On-going and timely communication with local government staff is essential to manage the issues identified, and those yet to be identified. Sundre is encouraged to continue its efforts to keep the public and stakeholders advised of their operational plans and accomplishments in addressing the MPB situation.

The implementation of the Pine Strategy does not guarantee the prevention of an outbreak in the near future, but in twenty years, will create a forest that is very resistant to such outbreaks. Should it occur, salvage strategies will address the outbreak to minimize the socio-economic and environmental impacts.

8.0 Embedded Timber Operators

Sundre Forest Products has reached agreement with the embedded timber operators and the department regarding operational sequencing and annual allowable cut (AAC) sharing. Volumes additional to the disposition-authorized volumes have been made available to those operators able to utilize the timber. Tables 2 and 3 present the approved AACs for each operator. The approval of these increased volumes does not entitle any operator to future timber allocations that exceed the volume or percentage allocated by the current dispositions.

9.0 Performance Monitoring and Reporting

The effective implementation of the Pine Strategy throughout Alberta is very important, and timely information is vital to ensuring the best decisions are made and the most appropriate management strategies are developed. Considering this, the department will require Pine Strategy progress reports to be prepared to keep the department, other agencies and the public knowledgeable and current on the work completed. The department will publish these requirements at a later date.

⁵ Refer to footnote #5 on Table 2.

10.0 Authorization

The Forest Management Plan Amendment for Forest Management Unit R10 dated September 10, 2007 is approved as per the annual allowable cuts presented in Table 2 and 3.

The annual allowable cuts are effective beginning May 1, 2007.

The next forest management plan shall be received by the department in time for approval by June 1, 2010.

Table 1. FMU R10 Historical Allocations and Annual Allowable Cuts Effective Date – May 1, 2002³

Company Name	Disposition	Disposition Allocations	Coniferous AAC (m ³)	Coniferous Operating Volumes (m ³ /yr)		Deciduous AAC (m ³)
				13+/7/30 cm	15+/11/30 cm	
Sundre Forest Products Ltd.	FMA9200030	81.11%	799,071	799,071	0	0
Rocky Wood Preservers Ltd	CTQR100001	7.52%	74,083	74,083	0	0
Robert McLean	CTQR100002	0.16%	1,576	1,576	0	0
Cyrill Cech	CTQR100003	0.08%	788	0	672	0
Sundre Forest Products Ltd.	CTQR100005	1.43%	14,067	14,067	0	0
Lone Pine Financial Corporation ³	CTQR100008	1.36%	13,376	0	10,500	0
Strachan Forest Products Ltd. ³	CTQR100009	1.36%	13,376	0	10,500	0
Vanderleek and Opendries Investments Ltd. ³	CTQR100010	1.36%	13,376	0	10,500	0
McLean Forest Products Ltd.	CTQR100011	0.31%	3,076	3,076	0	0
Franklin V. and Dorothy Gray	CTQR100012	0.83%	8,190	8,190	0	0
Community Timber Program	CTPs	4.48%	44,165	0	34,670	0
Community Timber Program	DTPs	n/a	n/a	n/a	n/a	24,477
Sundre Forest Products Ltd.	FMA9200030	n/a	n/a	n/a	n/a	53,226
Sundre Forest Products Ltd.	DTAR100001	n/a	n/a	n/a	n/a	10,640
Weyerhaeuser Company Ltd.	DTAR100002	n/a	n/a	n/a	n/a	23,643 ²
FMU Total	n/a	100.00%	985,145¹	n/a	n/a	111,986²

Notes:

¹ Fractional rounding volumes totalling 985,145 m³/yr are not shown. See letter dated September 14, 2006 (SRD file reference #06304-F02-04).

² DTAR100002 held by Weyerhaeuser Company Ltd has an authorized volume of 23,643 m³/yr rather than the projected volume of 23,646 m³/yr referenced in the May 27, 2002 Timber Supply Analysis approval letter (SRD file reference #06307-R01-04, 06307-F02)

Therefore the total deciduous operating volume varies from that shown in the May 27, 2002 letter (i.e. 111,988 m³/yr).

³ Effective date of CTQR100008, CTQR100009 and CTQR100010 AACs is May 1, 2006.

Table 2. FMU R10 Approved Coniferous Annual Allowable Cuts Effective Date – May 1, 2007

Company	Disposition	Historical Coniferous Timber Supply (Effective May 1, 2002 to April 30, 2007)					MPB Pine Strategy Coniferous Timber Supply (15+/11/30 cm) (Effective May 1, 2007)				Post MPB Pine Strategy Forecasted Coniferous Harvest Levels ⁶ (Beginning May 1, 2007)	
		Disposition Allocations	Operating Volumes (m ³ /yr)	Operating Volume Utilization Standard (cm)	AAC for 13+/7/30 cm Utilization Standard (m ³)	AAC ² for 15+/11/30 cm Utilization Standard (m ³)	Primary Coniferous Volume (m ³)	Secondary Coniferous Volume (m ³)	Volume Adjustment (m ³ /yr)	Approved AAC ³ (m ³)	15+/11/30 cm AAC (m ³)	13+/7/30 cm AAC (m ³)
Sundre Forest Products Ltd.	FMA9200030	81.11%	799,071	13+/7/30	799,071	627,271	1,168,871	11,318	552,918	1,180,189	592,506	671,536
Rocky Wood Preservers Ltd	CTQR100001	7.52%	74,083	13+/7/30	74,083	66,300	95,384	924	30,008	96,308	54,933	62,260
Robert McLean	CTQR100002	0.16%	1,576	13+/7/30	1,576	771	1,561	15	805	1,576	1,169	1,325
Cyrill Cech	CTQR100003	0.08%	672	15+/11/30	788	672	666	6	0	672	584	662
Sundre Forest Products Ltd.	CTQR100005	1.43%	14,067	13+/7/30	14,067	11,043	17,411	2,103	8,471	19514 ⁴	10,446	11,839
Lone Pine Financial Corporation	CTQR100008	1.36%	10,500	15+/11/30	13,376	10,500	20,799	201	10,500	21,000	9,935	11,260
Strachan Forest Products Ltd.	CTQR100009	1.36%	10,500	15+/11/30	13,376	10,500	12,875	125	2,500	13,000	9,935	11,260
Vanderleek and OpdenDries Investments Ltd.	CTQR100010	1.36%	10,500	15+/11/30	13,376	10,500	16,119	156	5,775	16,275	9,935	11,260
McLean Forest Products Ltd.	CTQR100011	0.31%	3,076	13+/7/30	3,076	2,415	3,047	29	661	3,076	2,265	2,567
Franklin V. and Dorothy Gray	CTQR100012	0.83%	8,190	13+/7/30	8,190	6,561	8,111	79	1,629	8,190	6,063	6,872
Community Timber Program	CTPs	4.48%	34,670	15+/11/30	44,165	34,670	50,536	489	16,355	51,025	32,726	37,091
FMU Total		100.00%	n/a	n/a	985,145¹	781,203	1,395,379	15,446	629,622	1,410,825⁵	730,497	827,932

Notes:

1 - Volumes are rounded to whole numbers; fractional volumes totalling 985,145 m³/yr are not shown. See letter dated September 14, 2006 (SRD file reference #06304-F02-04).

2 - Coniferous AAC (m³) @ 15+/11/30 cm derived using quota reduction percentage table dated December 17, 2007. Volumes are rounded to whole numbers; fractional volumes total 781,201 m³/yr rather than 781,203 m³/yr as shown.

3 - Refer to Approval Decision item 8.0 - "Embedded Timber Operators"

4 - Table 2 presents the coniferous AAC (m³) @ 15+/11/30 cm for Sundre Forest Products Ltd. CTQR100005 with cull removed (cull deduction factor of 1.5%).

Table 12 of the Sundre MPB Action Plan dated September 10, 2007 shows the gross volume, including cull, of 19,811 m³.

5 - The FMU total coniferous AAC (m³) @ 15+/11/30 cm is 1,410,825 m³ which differs from the FMU total (1,411,122 m³) noted in Table 14 of the Sundre MPB Action Plan. See footnote #4 above.

6 - The volumes shown are forecasts not AACs. Future forest management plans will confirm harvest levels.

Table 3. FMU R10 Approved Deciduous Annual Allowable Cuts Effective Date – May 1, 2007

Company	Disposition	Utilization Standard (cm)	Historical Deciduous Timber Supply AAC (m ³) (15+/11/30 cm) (Effective May 1, 2002 to April 30, 2007)	MPB Pine Strategy Deciduous Timber Supply Approved AAC (m ³) (15+/11/30 cm) (Effective May 1, 2007)	
				Primary	Secondary
Sundre Forest Products Ltd.	FMA9200030	15+/11/30	53,226	0	95,696
Community Timber Program	CTPs	15+/11/30	24,477	21,344	3,133
Sundre Forest Products Ltd.	DTAR100001	15+/11/30	10,640	7,004	3,636
Weyerhaeuser Company Ltd.	DTAR100002 ¹	15+/11/30	23,643	7,396	16,247
Unallocated Non-FMA	n/a	15+/11/30	0	0	3,049
FMU Total	n/a	n/a	111,986	35,744	121,761

¹ DTAR100002 held by Weyerhaeuser Company Ltd has an authorized volume of 23,643 m³/yr rather than the projected volume of 23,646 m³/yr presented in the May 27, 2002 Timber Supply Analysis approval letter (SRD file reference #06307-R01-04, 06307-F02-04).

Table 4. FMU R10 Periodic Allowable and Quadrant Authorized Allowable Cuts for 2002-2012

Company Name	Disposition Number	Quadrant Period	Approved Deciduous Reconciliation Volume (m ³) ¹	Approved Coniferous Reconciliation Volume (m ³) ¹	Primary Deciduous Quadrant Allowable Cut (m ³)	Secondary Deciduous Quadrant Allowable Cut (m ³)	Primary Coniferous Quadrant Allowable Cut (m ³)	Secondary Coniferous Quadrant Allowable Cut (m ³)	Comments
Sundre Forest Products Ltd.	FMA9200030	September 1, 2002 to August 31, 2007	71,008	591,218	146,264	205,186	4,711,196	3,818	Assuming (4.6630 yrs. x 799,071 m ³ /yr. primary coniferous at 13/7/30 cm + 0.337 yrs. x 1,168,871 m ³ /yr. primary coniferous at 15/11/30 cm) + (0.337 yrs. x 11,318 m ³ /yr. secondary coniferous at 15/11/30 cm) + (591,218 m ³ AAC reconciliation volume at 13/7/30 cm from 1998-2001) (See Notes below). Assuming (4.6630 yrs. x 16,139 m ³ primary deciduous at 15/11/30 cm) + (4.6630 x 37,087 m ³ secondary deciduous at 15/11/30 cm) + (0.3373 yrs. x 95,696 m ³ secondary deciduous at 15/11/30 cm). Reconciliation: It was assumed that 591,218 m ³ reconciliation volume was harvested at 13/7/30 cm prior to May 1, 2007 when the utilization standard was changed to 15/11/30 cm.
Sundre Forest Products Ltd.	FMA9200030	September 1, 2007 to August 31, 2012		0		478,480	5,844,355	56,590	Assuming (5 yrs. x 1,168,871 m ³ /yr. primary coniferous at 15/11/30 cm) + (5 yrs. x 11,318 m ³ /yr. secondary coniferous at 15/11/30 cm). Assuming (5 yrs. x 95,696 m ³ /yr. secondary deciduous at 15/11/30 cm). Reconciliation: Carry forward from 2002-07 calculated as follows: 5 yrs. x ((2002-07 PAC minus 2002-07 production at 13/7/30 cm) x 13/7 in 15/11 reduction factor) x 15/11 in 15/11 cm reduction factor. See Dec. 17, 2007 Sunpine FMA -Final Calculations Table.
Rocky Wood Preservers Ltd	CTQR100001	May 1, 2006 to April 30, 2011		8,891			464,510	4,620	Assuming (1 yr. x 74,083 m ³ /yr. primary coniferous at 13/7/30 cm + 4 yrs. x 95,384 m ³ /yr. primary coniferous at 15/11/30 cm) + (4 yrs. x 924 m ³ /yr. secondary coniferous at 15/11/30 cm) + 6,950 m ³ coniferous at 15/11/30 cm reconciliation volume + 1,941 m ³ coniferous at 13/7/30 cm reconciliation volume from 2001-2006. Reconciliation: Carry forward calculated as (1 yr. x (2001-06 QAAC minus 2001-2006 production) at 13/7/30 cm) + [(4 yrs. x ((2001-06 QAAC minus 2001-2006 production at 13/7/30 cm) x 13/7 in 15/11 reduction factor) x 15/11 in 15/11 cm reduction factor)]. See Dec. 17, 2007 Sunpine FMA -Final Calculations Table.
Robert McLean	CTQR100002	May 1, 2006 to April 30, 2011		141			7,961	60	Assuming (1 yr. x 1,576 m ³ /yr. primary coniferous at 13/7/30 cm + 4 yrs. x 1,561 m ³ /yr. primary coniferous at 15/11/30 cm) + (4 yrs. x 15 m ³ /yr. secondary coniferous at 15/11/30 cm) + 48 m ³ coniferous at 13/7/30 cm reconciliation volume + 94 m ³ coniferous at 15/11/30 cm reconciliation volume from 2001-2006. Reconciliation: Carry forward calculated as (1 yr. x (2001-06 QAAC minus 2001-2006 production) at 13/7/30 cm) + [(4 yrs. x ((2001-06 QAAC minus 2001-2006 production at 13/7/30 cm) x 13/7 in 15/11 reduction factor) x 15/11 in 15/11 cm reduction factor)]. See Dec. 17, 2007 Sunpine FMA -Final Calculations Table.
Cyrill Cech	CTQR100003	May 1, 2006 to April 30, 2011		3,507			6,843	24	Assuming (1 yr. x 672 m ³ /yr. primary coniferous at 15/11/30 cm + 4 yrs. x 666 m ³ /yr. primary coniferous at 15/11/30 cm) + (4 yrs. x 6 m ³ /yr. secondary coniferous at 15/11/30 cm) + 3507 m ³ coniferous at 15/11/30 cm reconciliation volume 2001-2006.
Sundre Forest Products Ltd.	CTQR100005	May 1, 2006 to April 30, 2011		0			83,711	8,412	Assuming (1 yr. x 14,067 m ³ /yr. primary coniferous at 13/7/30 cm + 4 yrs. x 17,411 m ³ /yr. primary coniferous at 15/11/30 cm) + (4 yrs. x 2,103 m ³ /yr. secondary coniferous at 15/11/30 cm).
Lone Pine Financial Corporation	CTQR100008	May 1, 2006 to April 30, 2011		0			93,696	804	Assuming (1 yr. x 10,500 m ³ /yr. primary coniferous at 15/11/30 cm + 4 yrs. x 20,799 m ³ /yr. primary coniferous at 15/11/30 cm) + (4 yrs. x 201 m ³ /yr. secondary coniferous at 15/11/30 cm).
Strachan Forest Products Ltd.	CTQR100009	May 1, 2006 to April 30, 2011		0			62,000	500	Assuming (1 yr. x 10,500 m ³ /yr. primary coniferous at 15/11/30 cm + 4 yrs. x 12,875 m ³ /yr. primary coniferous at 15/11/30 cm + (4 yrs. x 125 m ³ /yr. secondary coniferous at 15/11/30 cm).
Vanderleek and OpdenDries Investments Ltd.	CTQR100010	May 1, 2006 to April 30, 2011		0			74,976	624	Assuming (1 yr. x 10,500 m ³ /yr. primary coniferous at 15/11/30 cm + 4 yrs. x 16,119 m ³ /yr. primary coniferous at 15/11/30 cm + 4 yrs. x 156 m ³ /yr. secondary coniferous at 15/11/30 cm).
McLean Forest Products Ltd.	CTQR100011	May 1, 2006 to April 30, 2011		0			15,264	116	Assuming (1 yr. x 3,076 m ³ /yr. primary coniferous at 13/7/30 cm + 4 yrs. x 3,047 m ³ /yr. primary coniferous at 15/11/30 cm + (4 yrs. x 29 m ³ /yr. secondary coniferous at 15/11/30 cm).
Franklin V. and Dorothy Gray	CTQR100012	May 1, 2006 to April 30, 2011		0			40,634	316	Assuming (1 yr. x 8,190 m ³ /yr. primary coniferous at 13/7/30 cm. + 4 yrs x 8,111 m ³ /yr. primary coniferous at 15/11/30 cm) + 4 yrs. X 79 m ³ /yr. secondary coniferous at 15/11/30 cm).
Community Timber Program	CTPs	May 1, 2006 to April 30, 2011		0	93,950	28,435	236,814	1,956	Assuming (1 yr. x 34,670 m ³ /yr. primary coniferous at 15/11/30 cm + 4 yrs. x 50,536 m ³ /yr. primary coniferous at 15/11/30 cm) + (4 yrs. x 489 m ³ /yr. secondary coniferous at 15/11/30 cm). Assuming (1 yr. x 8,574 m ³ /yr. primary deciduous at 15/11/30 cm) + (1 yr. x 15,903 m ³ /yr. secondary deciduous at 15/11/30 cm) + (4 yrs. x 21,344 m ³ /yr. primary deciduous at 15/11/30 cm) + (4 yrs. x 3,133 m ³ /yr. secondary deciduous at 15/11/30 cm).
Sundre Forest Products Ltd.	DTAR100001	May 1, 2006 to April 30, 2011	0	0	34,247	18,953			Assuming (1 yr. x 6,231 m ³ /yr. primary deciduous at 15/11/30 cm) + (1 yr. x 4,409 m ³ /yr. secondary deciduous at 15/11/30 cm) + (4 yr. x 7,004 m ³ /yr. primary deciduous at 15/11/30 cm) + (4 yr. x 3,636 m ³ /yr. secondary deciduous at 15/11/30 cm).
Weyerhaeuser Company Ltd.	DTAR100002	May 1, 2006 to April 30, 2011	0	0	36,751	81,464			Assuming (1 yr. x 7,167 m ³ /yr. primary deciduous at 15/11/30 cm. + 4 yrs. X 7,396 m ³ /yr primary deciduous at 15/11/30 cm) + (1 yr. x 16,476 m ³ /yr secondary deciduous at 15/11/30 cm) + (4 yrs. x 16,247 m ³ /yr secondary deciduous at 15/11/30 cm). DTA authorized volume is fixed as calculated in TSA approved May 27, 2002.
Unallocated	n/a	May 1, 2006 to April 30, 2011	0	0		12,196			Assuming 4 yr. x 3,049 m ³ /yr. secondary deciduous at 15/11/30 cm.

Notes:
 Sundre Forest Products Periodic Cut Control Period = September 1, 2002 to August 31, 2007 = 5 yrs.
 - September 1, 2002 to April 30, 2006 = 4 years + 242 days = 4.6630 yrs.
 - May 1, 2007 to August 31, 2007 = 123 days = 0.3370 yrs.