

THE LOG

April / May 2020

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Letter from the President

What Lies Ahead?

A popular phrase in today's society is "that's a game changer". To say Covid-19 has been a game changer would be a drastic understatement. It has changed our society, our industry and the entire global landscape in a way none of us have experienced before. From closing places and people staying home, to cancelling major world events, to likely influencing results in November, to the loss of loved ones, the impacts of it are endless.

A lot of people wonder and ask, how long will it last? How long will the virus continue to spread? How long will the "shelter in place" and "essential business only" orders last? How long will the change in economy effect our industry? We won't know the answer to the second one until we know the answer to the first one and of course we likely won't know the answer to the third one until we know the answer to the second one.

Our Industry, along with many other industries, went from seemingly flowing along very nice to "someone turned off the faucet" as a colleague described it. Now when will it turn back around, will that be May, June, July...? And will it return to where it was? Unfortunately, I do not have a crystal ball and I don't think anyone really knows the answers to these questions. It seems questions lead to more questions and in these unprecedented times everything is changing so quickly, often daily, we don't know what to expect next.

I am hoping each and every one of us can get through this healthy and get together at a summer convention, LSLA or elsewhere. Hopefully being together will make everyone smile just a little more, the drinks taste a little sweeter and just gathering feel a little more special. Stay healthy and stay safe everyone, we will get through this as a society and as an industry.

Rob Paradise
Devereaux Sawmill
LSLA President
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 Front Row (left to right): Larry Krueger (Krueger Lumber), Steve Peters (Rockland Flooring), Dennis "Gus" Gustafson (Besse Forest Products), Jennifer Lu (WI DATCP), James Maltese (Stella Jones Corp).
 Not Pictured: Kirby Kendrick (Kendrick Forest Products)

Photo courtesy of Zach Miller, Miller Publications.

The Log is published bi-monthly by the Lake States Lumber Association, Inc. For address corrections or to contribute news articles, opinion pages, or advertising, contact us at:

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REAL HARDWOOD PROMOTION COALITION UPDATE

By James Maltese - LSLA Secretary & Representative to the Coalition

Dear RAHPC Coalition member,

The Real American Hardwood Promotion Coalition (RAHPC) is making crucial progress on efforts to establish a united marketing strategy for the American hardwood industry. The Coalition met at the Indiana Hardwood Lumbermen's Association meeting in January and discussed recent accomplishments and upcoming action.

To date, the RAHPC has generated over \$238,000 from 25 industry associations. Those dollars are funding the first phase of our project, research and brand development. Professional companies are under contract to provide market research and develop brand messaging.

There have been questions about the need for research. For the industry, the answers seem obvious. In order to properly address the issue, the decline of domestic hardwood use and understanding of the benefits of using our products, we need to gather direct feedback from the consumers. Buyer decisions are fluid and can (and do) change rapidly. In order to understand how to strategically promote our products effectively, we need to know what consumers and those who influence consumers are thinking TODAY.

To assess consumer attitudes, two focus groups were held in late January and early February. A focus group is a strategically selected group of diverse people assembled to participate in a guided discussion about a topic prior to the initial launching campaign of that specific topic. In our case, hardwood promotion, we talked to two types of people at each location. The first consisted of consumers that had performed major renovations in their homes within the last year. The second was a group of architects, contractors, and designers. Online polling of additional prosumers and consumers is being planned, as well as phone interviews with industry leaders to round out the research process.

A series of questions by a highly qualified facilitator led to dialogue about home renovations, materials, sourcing, forest products, sustainability and much more. Some key findings of the focus groups include:

Consumers:

- Perform most of the research themselves on their renovation projects. They rely on a variety of different resources; for instance, popular online shopping sites, television shows, local home improvement stores and word of mouth;
- Want a "quick and now" answer for their renovations, often based on current trends.
- Decisions are most often budget-driven
- Associate real wood products with high fashion and a perceived status;
- For the most part, do not understand the terms sustainability and environmentally friendly;
- Misinterpret characteristics associated with the forest products industry.

Architects, Builders, and Designers:

- Generally not the influencer, customers know what they want;
- Typically forced to stay within a strict budget;
- Believe home improvement television shows do not present realistic costs and time estimates;
- Agree most popular home renovations are kitchens, bathrooms, and flooring;
- Have numerous sources for their raw materials and no allegiance to products Made in America.

Much of this information is already well known by hardwood insiders, but there were data points that were unexpected. These will help us as we move into our second phase, brand development.

Starting April 1, marketing professionals from various segments of the industry have been working to develop a brand statement that can be adapted and incorporated by associations and businesses alike, creating a common message that runs throughout multiple promotion platforms and campaigns.

Our marketing consultants will also develop a go-to-market playbook which will consist of many ways companies and associations can engage customers, along with the average financial obligation attached to each option. At that point, RAHPC can begin to consider where we start and how funding needs will be addressed.

(continued on page 6)

HARDWOOD FEDERATION UPDATE

By Dana Lee Cole—Executive Director, Hardwood Federation (Submitted March 31, 2020)

The Coronavirus – Federal and State Action to Address the Worldwide Pandemic

The Coronavirus has swept across the globe, impacting millions of people's lives and livelihoods. With the U.S. enacting federal and state actions to stem the spread of the virus, businesses are struggling with how to remain operational in the short term and viable in the long term. Governments at the federal and state level have taken action to help businesses survive the economic restraints they are facing.

Federal Action: The Hardwood Federation has been very busy tracking developments at the Federal level. Over the past few weeks, Congress has passed, and the President has signed, three pieces of legislation to address the medical and economic strains resulting from the Covid-19 (Coronavirus) pandemic. The first bill, signed March 3, provided \$8.3 billion for health providers, disease testing and small-business loan subsidies. On March 18, a second relief package of about \$100 billion went into effect that included tax credits for employers offering paid sick leave and increases to unemployment benefits and food assistance.

On March 27, President Trump signed the third phase of relief, the Coronavirus Aid, Relief, and Economic Security (CARES) Act following passage in the House and Senate. The CARES Act provides around \$2 trillion in wide-reaching support measures including direct payments to citizens, loans and grants to small and medium business, and support for medical and first responders.

Several programs emerging from these last few weeks of rare bipartisan effort are available to hardwood companies. A number of them are listed below. Please note that application processes and guidelines for most of these programs are yet to be developed. We will work to keep you posted as more information becomes available.

Disaster Assistance Loans – Now available - used for natural disasters in standard times, the Disaster Assistance provided by the Small Business Administration (SBA) allows for affordable financial help to businesses in declared disaster zones (of which all 50 states have been declared for Covid-19). This allows for economic injury loans of up to \$2M at a low rate. This program is currently available. More information on Dis-

aster Assistance and to apply is available at <https://covid19relief.sba.gov/#/>

Paycheck Protection Program – coming soon - expands the emergency lending program housed in the Small Business Administration (SBA) 7(a) lending program. The PPP contains \$349B in lending capacity available to businesses and qualifying entities with fewer than 500 employees and allows for federally insured, fully forgivable loans up to \$10M if all criteria is met. Details and application processes will be developed over the next week or so. More information about the Paycheck Protection Program is available at <https://eig.org/news/understanding-the-paycheck-protection-program>

Net Operating Losses (NOLs) -- relaxes the limitations on a company's use of losses from prior years. The Tax Cuts and Jobs Act had eliminated for most taxpayers the use of so-called net operating loss (NOL) carrybacks. Package would allow losses from 2018, 2019, or 2020 to be carried back five years. The provision also temporarily removes the taxable income limitation to allow an NOL to fully offset income. The goal of this language is to allow companies to utilize losses and amend prior years' returns, which will provide critical cash flow and liquidity during the COVID-19 emergency.

Deferred Social Security Tax Payment -- allows employers and self-employed individuals to defer payment of the employer share of the Social Security tax they otherwise are responsible for paying to the federal government with respect to their employees. Employers generally are responsible for paying a 6.2% Social Security tax on employee wages. The provision requires that the deferred employment tax be paid over the following two years, with half of the amount required to be paid by December 31, 2021 and the other half by December 31, 2022.

Refundable Payroll Tax Credit -- authorizes a refundable payroll tax credit for 50% of wages paid by employers to employees during the COVID-19 crisis. The credit is available to employers whose (1) operations were fully or partially suspended, due to a COVID-19-related shut-down order, or (2) gross receipts declined by more than 50 per-

HARDWOOD FEDERATION UPDATE CONTINUED

cent when compared to the same quarter in the prior year. The credit is based on qualified wages paid to the employee. For employers with greater than 100 full-time employees, qualified wages are wages paid to employees when they are not providing services due to the COVID-19-related circumstances described above.

Corporate AMT Credits -- The corporate alternative minimum tax (AMT) was repealed as part of the Tax Cuts and Jobs Act, but corporate AMT credits were made available as refundable credits over several years, ending in 2021. The provision accelerates the ability of companies to recover those AMT credits, permitting companies to claim a refund now and obtain additional cash flow during the COVID-19 emergency.

Business Interest Limitation — temporarily increases the amount of interest expense businesses are allowed to deduct on their tax returns, by increasing the 30% limitation to 50% of taxable income (with adjustments) for 2019 and 2020. As businesses look to weather the

storm of the current crisis, this provision will allow them to increase liquidity with a reduced cost of capital, so that they are able to continue operations and keep employees on payroll.

S-Corp and Pass Throughs — language modifies the limitation on losses for taxpayers other than corporations. The provision modifies the loss limitation applicable to pass-through businesses and sole proprietors, so they can utilize excess business losses and access critical cash flow to maintain operations and payroll for their employees.

Please visit our website at www.hardwoodfederation.com for a list (updated as needed) of Covid-19 Relief information and links. Guidelines and application processes are being developed at a rapid pace and programs will be in high demand. It is important to take action as quickly as possible if you are interested in applying, so check in frequently for more information.

State Action: State Governors have also declared emergencies and have enacted various restrictions on residents and businesses under their jurisdiction, including stay at home orders and limiting business operations to those considered “essential.”

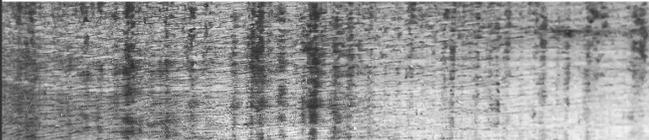
The U.S. Department of Homeland Security has issued [guidance](#) defining essential and critical workforce during this crisis. The guidance includes the forest products industry workforce as essential under the Food and Agriculture tab. However, states are not required to follow this guidance and may choose to define essential workforce more strictly...or more leniently. Full details of the issued guidance can be found at <https://www.cisa.gov/publication/guidance-essential-critical-infrastructure-workforce>

(continued on page 7)



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UPCOMING KILN DRYING SHORT COURSE

August 10 - 13, 2020 - Antigo, WI



The Great Lakes Kiln Drying Association is hosting a Kiln Drying Short Course at the Northcentral Technical College in Antigo, WI on August 10 - 13, 2020.

This workshop will focus on drying systems, controlling lumber quality, species specific drying, wood structure, and drying science. Over twenty breakout topics will be covered to help you maintain a successful kiln operation.

Who Should Attend?

Kiln Operators, Purchasers, Sales Representatives, Production Supervisors, Plant Managers and others who deal with wood moisture related issues.

Speakers will include:

- Travis Allen: Wood Science Program Director, Northcentral Tech. College
- Mike Stewart, Boiler Specialist, Western Tech. College
- Scott Lyon: Forest Product Specialist, WI-DNR
- Bob Pope: Regional Sales Manager, SII Dry Kilns
- Dr. Scott Bowe: Wood Products Specialist, Univ. of Wisconsin-Madison
- Collin Buntrock: Forest Product Specialist, WI-DNR

The course attracts kiln operators and woodworkers from around the US and fills up quickly, so register today!

To register online visit

https://ntcforms.formstack.com/forms/kiln_drying_2020

To register by phone call (715) 675-3331, option 1 or Tollfree (888) 682-7144, Ext. 5861

To register by mail with a check, contact the LSLA office at lsla@lsla.com or (920) 884-0409 to receive a copy of the registration brochure. The registration brochure is also available to download in the email version of this issue of the Log.

REAL AMERICAN HARDWOOD COALITION UPDATE (CONT'D)

As of recently, the RAHPC has been extensively working with the hired brand accelerator and marketing team to launch online bulletin boards to reach a boarder audience of home renovators and consumers. The foundation of these online bulletin boards will have similar structure to the in-person focus groups that were held in Chicago and Nashville earlier this year. The Coalition also is designing a special online bulletin board to focus solely on millennials.

RAHPC members are attending industry/association meetings throughout the year. Please look for these opportunities to connect with those association executives that are actively engaged. And if you are interested in someone from the Coalition participating in one of your meetings, please reach out!!

For more information or feedback, email hardwoodpromotion@gmail.com

Regards,

RAHPC Executive Committee

2020 BUYER'S GUIDES AVAILABLE FOR PURCHASE

The 2020 LSLA Buyer's Guides have been printed and one shipped to each member, unless you ordered more with your membership. If you did not receive one and would like to, we have plenty more available for purchase.

The Buyer's Guide is a full directory of LSLA members including contacts and product information.

Each copy is \$10 for members and \$25 for non-members. Just contact the LSLA office to order your copy today!

Need more issues of *The Log*?

Send extra copies to other people or divisions within your company for only \$50/year. It's the best way to ensure everyone is up to date on LSLA news.

Contact lsla@lsla.com or (920)-884-0409



HARDWOOD FEDERATION REPORT (CONT'D)

States are issuing and amending orders at rapid pace, sometimes multiple times in one day. It is essential that you consult your state government officials to ensure that your businesses are being operated within state parameters. Your local and state trade associations are also excellent sources of information.

The Council of State Governments has also compiled a website with links to all state Executive Orders and Emergency declarations. It is also a wealth of information. You may access the site at <https://web.csg.org/covid19/executive-orders/>

What you can do: This is a confusing and stressful time for business owners, executives and employees alike. It is, of course, most important that everyone take the appropriate safety and health precautions to protect themselves and those that they come in contact with at home and at work. A good resource for keeping your business safe from WMEP Manufacturing Solutions is available at <https://www.wmep.org/protecting-your-business-from-covid-19/>

Also, if you have ideas of other federal assistance measures that could be implemented at the Federal level, please let the Hardwood Federation know!

** The linked documents and webpages referenced in this article can be found in the electronic version of the log. Contact lsla@lsla.com or (920) 884-0409 to be sent a copy.*

EMAIL ADDRESSES

LSLA frequently sends out to its members important announcements and information about meetings, educational opportunities, legislative matters or events of interest to the forest products industry. Email is the most effective method of communicating this information fast and efficiently, and ensures members' ability to respond to time-sensitive matters.

If your current email address is listed in the Buyer's Guide and you haven't been receiving emails from Lake States Lumber Association, please make sure that your email program is not blocking emails from lsla@lsla.com or that emails from us aren't being tossed into the junk mail folder.

If your current email address isn't listed in the Buyer's Guide and you would like to receive update information from us, please contact us, and we'll put you in our email address book.

If your email address has changed, please notify us so that you don't miss out on any important news.

Meet Our Members: Lignomat USA



Welcome to Lakes States Lumber Association's new member Lignomat USA! Established in 1979, Lignomat has developed moisture meters and kiln controllers specifically made to serve the US market. They offer pin moisture meters and pinless moisture meters, moisture meters for concrete, lumber dry kiln controls and a variety of wireless monitoring devices for moisture and humidity conditions. They work directly with all dry kiln manufacturers and interface with nearly every type of dry kiln, new and existing and pride themselves on their support, flexibility and adaptation in working with your kiln control system.

Lignomat's prices are extremely competitive because they are not burdened with the overhead it takes to manufacture the actual dry kiln structures.

For more information or to obtain a quote, contact Josh Goin at (503) 257-8957 or josh@lignomat.com

Visit their website at www.lignomatmatsystems.com

SERVICES OFFERED BY FOREST PRODUCTS SERVICES

NEWS FROM WI-DNR, WRITTEN BY SABINA DHUNGANA & SCOTT LYON

Wood Energy Assistance for Forest Industries

The Wisconsin Statewide Wood Energy Team (SWET) is a public-private partnership that aims to expand markets for converting woody biomass into energy while advancing installation of commercially viable wood energy systems in both public and private facilities. These efforts support forest restoration, wildfire mitigation, urban wood utilization, and other sustainable forest management goals. The WI DNR Forest Products Services program is an active member of SWET and currently coordinates the team's efforts across Wisconsin.

SWET was originally established in 2015 by a 3-year USDA Forest Service grant. During the grant period, the team has completed seven wood energy analysis projects in Wisconsin for a wide range of entities such as wood industries, hospitals, schools, cheese factories, and universities. Facilities sought out this free assistance to better utilize locally available wood

residues while understanding potential cost savings of wood energy. For wood businesses that requested assistance, the Forest Products Services program initiated the analysis by collecting essential information such as facility energy needs, utility costs, woody biomass availability, and any potential future energy demands. The cost/benefit analysis was then conducted in cooperation with an engineering firm contracted by USDA Forest Service. SWET provided reports on results and recommendations to these participating facilities.

With the continuation of wood energy efforts across Wisconsin, your company can take advantage of this free assistance from the State Wood Energy Team.

If you are interested in learning more about SWET or exploring what might be feasible for your company, please contact Sabina Dhungana via email sabina.dhungana@wisconsin.gov or call her at 608-220-4531

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COVID-19 RESOURCES FOR MICHIGAN-BASED BUSINESSES A MESSAGE FROM THE MI-DNR

What resources are available to support my business during this time?

The Michigan Economic Development Corporation is working closely with the Small Business Development Center, the Executive Office, the Department of Labor and Economic Opportunity, and local economic development partners to ensure vital economic support is available to Michigan Businesses to overcome anticipated loss of revenue in the short term as every effort is made to slow the spread of COVID-19. Visit the MEDC COVID-19 resource page at michiganbusiness.org/covid19 for key information on current business resources to take advantage of immediately. You can also reach out to your local economic developers for information.

SBA Economic Injury Disaster Loan Support Available

Governor Gretchen Whitmer announced on March 19 that the U.S. Small Business Administration (SBA) approved her request for a statewide Economic Injury Disaster Loan (EIDL) declaration, opening the opportunity to small businesses across

Michigan to access \$1 billion authorized by Congress for emergency low-interest loans from the SBA.

To apply for an EIDL loan visit <https://disasterloan.sba.gov/ela>

Resources are also available through the Michigan Small Business Development Center to help you navigate or submit your EIDL loan application as well as helping you determine whether it is something your business should consider. For more information, visit michiganbusiness.org/covid19

Michigan Employee and Employer COVID-19 Resources

For COVID-19 resources for Michigan employees and employers, go to the Michigan Department of Labor and Economic Opportunity website: www.michigan.gov/leo

** The linked documents and webpages referenced in this article can be found in the electronic version of the log. Contact lsla@lsla.com or (920) 884-0409 to be sent a copy.*

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LSLA members are welcome to submit articles that are of interest to our membership. Contact our office at Lsla@LSLA.COM if you are interested in submitting an article or if you have member news of general interest to our industry.

LSLA ED UPDATE

As of now, all LSLA Education Courses are postponed, including the Hardwood Lumber Grading Short Course that was scheduled for May 27-29th in Antigo. LSLA ED hopes to hold the planned courses later in the year, once this crisis has passed.

The best way to stay updated on when and where courses are being offered is by subscribing to the LSLA email list. You can be added to the list by contacting our office at lsla@lsla.com or (920) 884-0409.

Please Update LSLA Mailing Address

LSLA has changed its mailing address. Please update your records. As of October 2019, mail sent to the old Green Bay address will not be forwarded to the LSLA office.

The new address is below.

Lake States Lumber Association
1353 W Hwy US 2, Ste 2
Crystal Falls, MI 49920

MEET OUR MEMBERS



Meet Our Members is offered to all LSLA members. If you would like your company featured in an issue of The Log, please email to us the article, including the name of your company, address, type of business, product manufactured, years in business, and other information that your fellow members will find interesting. If you have a picture you would like included, please email along with the article to lsla@lsla.com.

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WHERE IS DAVID BRADLEY?

David Bradly is definitely enjoying his stay at home order! He’s been staying plenty busy cutting down trees and gathering firewood for next winter already. He’s been wearing the proper PPE and even added a face mask when he’s around other chainsaws!



Come work with LSLA to promote and improve the Wood Industry! Become a member and enjoy the benefits of networking, publicity, and educational opportunities.

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Become an LSLA Member— Enroll Today!

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