

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

**2018**Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**Open to Public Inspection**

<b>A</b> For the 2018 calendar year, or tax year beginning <u>January 1</u> , 2018, and ending <u>December 31</u> , 20 <u>18</u>																	
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input checked="" type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2"><b>C</b> Name of organization <u>West Coast Lumber Inspection Bureau</u></td> <td><b>D</b> Employer identification number <u>93-6049581</u></td> </tr> <tr> <td colspan="2">Doing business as:</td> <td rowspan="2"><b>E</b> Telephone number <u>(503) 639-0651</u></td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address)</td> <td>Room/suite</td> </tr> <tr> <td colspan="2"><u>PO Box 23145</u></td> <td rowspan="2"><b>G</b> Gross receipts \$ <u>2,571,310</u></td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code <u>Portland, OR 97281</u></td> </tr> <tr> <td colspan="2"><b>F</b> Name and address of principal officer: <u>Don Devisser</u></td> <td> <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No          If "No," attach a list. (see instructions)  <b>H(c)</b> Group exemption number ▶       </td> </tr> </table>	<b>C</b> Name of organization <u>West Coast Lumber Inspection Bureau</u>		<b>D</b> Employer identification number <u>93-6049581</u>	Doing business as:		<b>E</b> Telephone number <u>(503) 639-0651</u>	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<u>PO Box 23145</u>		<b>G</b> Gross receipts \$ <u>2,571,310</u>	City or town, state or province, country, and ZIP or foreign postal code <u>Portland, OR 97281</u>		<b>F</b> Name and address of principal officer: <u>Don Devisser</u>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
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<b>I</b> Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( <u>6</u> ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527																	
<b>J</b> Website: ▶ <u>www.wclib.org</u>																	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	<b>L</b> Year of formation: <u>1968</u> <b>M</b> State of legal domicile: <u>OR</u>																

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b>	Briefly describe the organization's mission or most significant activities: <u>To promote and publicize the rules and regulations that govern and define lumber grades and standards for members and nonmembers.</u>		
	<b>2</b>	Check this box <input checked="" type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>19</b>
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>19</b>
	<b>5</b>	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	<b>5</b>	<b>24</b>
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>19</b>
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
<b>b</b>	Net unrelated business taxable income from Form 990-T, line 38	<b>7b</b>	<b>0</b>	
<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b>	Program service revenue (Part VIII, line 2g)	<b>0</b>	<b>0</b>
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>2,286,856</b>	<b>2,469,334</b>
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>94,356</b>	<b>101,976</b>
	<b>12</b>	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>15</b>	<b>0</b>
<b>Expenses</b>	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<b>2,381,227</b>	<b>2,571,310</b>
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	<b>0</b>	<b>0</b>
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<b>0</b>	<b>0</b>
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	<b>1,453,259</b>	<b>1,778,459</b>
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶	<b>0</b>	<b>0</b>
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<b>792,188</b>	<b>1,054,922</b>
	<b>18</b>	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<b>2,245,447</b>	<b>2,833,381</b>
<b>Net Assets or Fund Balances</b>	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	<b>135,780</b>	<b>(262,071)</b>
	<b>20</b>	Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b>	Total liabilities (Part X, line 26)	<b>2,331,603</b>	<b>1,806,084</b>
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	<b>902,533</b>	<b>695,851</b>
			<b>1,429,070</b>	<b>1,110,233</b>

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer

Date

Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

May the IRS discuss this return with the preparer shown above? (see instructions) ☐ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form **990** (2018)

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

None

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☒ Yes ☐ No

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4d** Other program services (Describe in Schedule O.)  
(Expenses \$ including grants of \$ ) (Revenue \$ )**4e** Total program service expenses ►

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .	<b>1</b>	✓
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? . . . . .	<b>2</b>	✓
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .	<b>3</b>	✓
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .	<b>4</b>	
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III . . . . .	<b>5</b>	✓
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I . . . . .	<b>6</b>	✓
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II . . . . .	<b>7</b>	✓
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .	<b>8</b>	✓
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . .	<b>9</b>	✓
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .	<b>10</b>	✓
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI . . . . .	<b>11a</b>	✓
<b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII . . . . .	<b>11b</b>	✓
<b>c</b> Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII . . . . .	<b>11c</b>	✓
<b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX . . . . .	<b>11d</b>	✓
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .	<b>11e</b>	✓
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X . . . . .	<b>11f</b>	✓
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII . . . . .	<b>12a</b>	✓
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional . . . . .	<b>12b</b>	✓
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	<b>13</b>	✓
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	<b>14a</b>	✓
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV . . . . .	<b>14b</b>	✓
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV . . . . .	<b>15</b>	✓
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV . . . . .	<b>16</b>	✓
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) . . . . .	<b>17</b>	✓
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .	<b>18</b>	✓
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .	<b>19</b>	✓
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .	<b>20a</b>	✓
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .	<b>20b</b>	
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .	<b>21</b>	✓

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .	<b>22</b>	✓
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J . . . . .	<b>23</b>	✓
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .	<b>24a</b>	✓
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	<b>24b</b>	
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	<b>24c</b>	
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	<b>24d</b>	
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .	<b>25a</b>	
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .	<b>25b</b>	
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II . . . . .	<b>26</b>	✓
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III . . . . .	<b>27</b>	✓
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .	<b>28a</b>	✓
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .	<b>28b</b>	✓
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV . . . . .	<b>28c</b>	✓
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .	<b>29</b>	✓
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .	<b>30</b>	✓
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .	<b>31</b>	✓
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .	<b>32</b>	✓
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I . . . . .	<b>33</b>	✓
<b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .	<b>34</b>	✓
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	<b>35a</b>	✓
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .	<b>35b</b>	
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .	<b>36</b>	
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI . . . . .	<b>37</b>	✓
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O. . . . .	<b>38</b>	✓

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V . . . . . ☐

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . .	<b>1a</b>	
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .	<b>1b</b>	0
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	<b>1c</b>	✓

**Part V** Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b>	<b>24</b>
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>2b</b>	✓
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	✓
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	<b>3b</b>	
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>	✓
<b>b</b>	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>	✓
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	✓
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>	
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>	✓
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>	
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>	
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>	
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>	
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>	
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>	
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>	
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>	
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>	
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	<b>11a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>	
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>	
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	✓
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	<b>14b</b>	
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	<b>15</b>	✓
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>	✓

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI ☒

**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year . . . . . <b>1a</b> <b>19</b> If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent . . . . . <b>1b</b> <b>19</b>		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . . <b>2</b>		✓
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person? . . . . . <b>3</b>		✓
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . . <b>4</b>		✓
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . . <b>5</b>		✓
<b>6</b> Did the organization have members or stockholders? . . . . . <b>6</b>	✓	
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . . <b>7a</b>	✓	
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . . <b>7b</b>	✓	
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body? . . . . . <b>8a</b>	✓	
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . . <b>8b</b>	✓	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . . <b>9</b>		✓

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates? . . . . . <b>10a</b>		✓
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . . <b>10b</b>		
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . . <b>11a</b>		✓
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . . <b>12a</b>	✓	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . . <b>12b</b>	✓	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . . <b>12c</b>	✓	
<b>13</b> Did the organization have a written whistleblower policy? . . . . . <b>13</b>	✓	
<b>14</b> Did the organization have a written document retention and destruction policy? . . . . . <b>14</b>	✓	
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b> The organization's CEO, Executive Director, or top management official . . . . . <b>15a</b>	✓	
<b>b</b> Other officers or key employees of the organization . . . . . <b>15b</b>	✓	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . . <b>16a</b>		✓
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . . <b>16b</b>		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ► **CA**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records ►

Hannah Petersen, Pacific Lumber Inspection Bureau, 909 S 336th ST STE 203, Federal Way, WA 98003 (253) 835-3344

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) <b>Rod Lucas</b> President	1	✓		✓				0	0	0
(2) <b>Kyle Freres</b> Vice Presiden	1	✓		✓				0	0	0
(3) <b>Jacob Anderson</b> Secretary/Treasurer	1	✓		✓				0	0	0
(4) <b>Gordon Plume</b> Director	1	✓						0	0	0
(5) <b>Tom Parks</b> Director	1							0	0	0
(6) <b>Clement Frank</b> Director	1							0	0	0
(7) <b>Ross Stock</b> Director	1							0	0	0
(8) <b>Terri Adair</b> Director	1							0	0	0
(9) <b>Sam Bocogiannis</b> Director	1							0	0	0
(10) <b>Michael Kinkelie</b> Director	1							0	0	0
(11) <b>Jason Smith</b> Director	1							0	0	0
(12) <b>Rich Graham</b> Director	1							0	0	0
(13) <b>Tom Barclay</b> Director	1							0	0	0
(14) <b>Thomas Mende</b> Director	1							0	0	0

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) <b>Anders Svensson</b> Director	1	✓						0	0	0
(16) <b>Brent Saunders</b> Director	1	✓						0	0	0
(17) <b>Craig Van Cott</b> Director	1	✓						0	0	0
(18) <b>Andreas Rhude</b> Director	1	✓						0	0	0
(19) <b>Tyrone Konecny</b> Director	1	✓						0	0	0
(20) <b>Don DeVisser</b> Executive VP	40			✓				147,587	0	20,231
(21) <b>Mike Schoen</b> Controller	40			✓				96,527	0	20,851
(22)										
(23)										
(24)										
(25)										
<b>1b Sub-total</b>								<b>244,114</b>	<b>0</b>	<b>41,082</b>
<b>c Total from continuation sheets to Part VII, Section A</b>								<b>0</b>	<b>0</b>	<b>0</b>
<b>d Total (add lines 1b and 1c)</b>								<b>244,114</b>	<b>0</b>	<b>41,082</b>

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

**3** Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

	Yes	No
<b>3</b>		✓
<b>4</b>	✓	
<b>5</b>		✓

**4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

**5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b>	Federated campaigns . . . . .	<b>1a</b> 0				
	<b>b</b>	Membership dues . . . . .	<b>1b</b> 0				
	<b>c</b>	Fundraising events . . . . .	<b>1c</b> 0				
	<b>d</b>	Related organizations . . . . .	<b>1d</b> 0				
	<b>e</b>	Government grants (contributions)	<b>1e</b> 0				
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b> 0				
	<b>g</b>	Noncash contributions included in lines 1a-1f: \$	0				
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . . ▶	0				
<b>Program Service Revenue</b>	<b>2a Dues</b>			<b>Business Code</b>			
				110000	2,101,798	2,101,798	
	<b>b Services</b>			110000	367,536	367,536	
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue . . . . .						
<b>g</b>	<b>Total.</b> Add lines 2a-2f . . . . . ▶			2,469,334			
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		101,976			101,976
	<b>4</b>	Income from investment of tax-exempt bond proceeds ▶					
	<b>5</b>	Royalties . . . . . ▶					
		(i) Real	(ii) Personal				
	<b>6a</b>	Gross rents . . . . .					
	<b>b</b>	Less: rental expenses . . . . .					
	<b>c</b>	Rental income or (loss) . . . . .					
	<b>d</b>	Net rental income or (loss) . . . . . ▶					
	<b>7a</b>	(i) Securities	(ii) Other				
		Gross amount from sales of assets other than inventory . . . . .					
	<b>b</b>	Less: cost or other basis and sales expenses . . . . .					
	<b>c</b>	Gain or (loss) . . . . .					
	<b>d</b>	Net gain or (loss) . . . . . ▶					
	<b>8a</b>	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 . . . . . <b>a</b>					
	<b>b</b>	Less: direct expenses . . . . . <b>b</b>					
	<b>c</b>	Net income or (loss) from fundraising events . . . . . ▶					
	<b>9a</b>	Gross income from gaming activities. See Part IV, line 19 . . . . . <b>a</b>					
	<b>b</b>	Less: direct expenses . . . . . <b>b</b>					
	<b>c</b>	Net income or (loss) from gaming activities . . . . . ▶					
	<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . . <b>a</b>					
<b>b</b>	Less: cost of goods sold . . . . . <b>b</b>						
<b>c</b>	Net income or (loss) from sales of inventory . . . . . ▶						
<b>Miscellaneous Revenue</b>			<b>Business Code</b>				
<b>11a</b>							
<b>b</b>							
<b>c</b>							
<b>d</b>	All other revenue . . . . .						
<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . . ▶						
<b>12</b>	<b>Total revenue.</b> See instructions . . . . . ▶		2,571,310	2,469,334		101,976	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .	0			
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	0			
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	0			
<b>4</b> Benefits paid to or for members . . . . .	0			
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	285,196			
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0			
<b>7</b> Other salaries and wages . . . . .	1,145,061			
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	10,196			
<b>9</b> Other employee benefits . . . . .	212,280			
<b>10</b> Payroll taxes . . . . .	125,726			
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management . . . . .	0			
<b>b</b> Legal . . . . .	48,998			
<b>c</b> Accounting . . . . .	33,017			
<b>d</b> Lobbying . . . . .	0			
<b>e</b> Professional fundraising services. See Part IV, line 17 . . . . .	0			
<b>f</b> Investment management fees . . . . .	0			
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .	55,074			
<b>12</b> Advertising and promotion . . . . .	611			
<b>13</b> Office expenses . . . . .	92,769			
<b>14</b> Information technology . . . . .	21,259			
<b>15</b> Royalties . . . . .	0			
<b>16</b> Occupancy . . . . .	6,359			
<b>17</b> Travel . . . . .	535,321			
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b> Conferences, conventions, and meetings . . . . .	40,387			
<b>20</b> Interest . . . . .				
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .	23,458			
<b>23</b> Insurance . . . . .	51,214			
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> <u>Dues &amp; Subscriptions</u> . . . . .	124,334			
<b>b</b> <u>Publications</u> . . . . .	7,945			
<b>c</b> <u>Repairs &amp; Maintenance</u> . . . . .	3,954			
<b>d</b> <u>Other</u> . . . . .	10,222			
<b>e</b> All other expenses . . . . .				
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e				
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .	2,833,381			

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	<b>21,176</b>	<b>1</b>	<b>23,299</b>
	<b>2</b> Savings and temporary cash investments . . . . .	<b>211,588</b>	<b>2</b>	<b>220,330</b>
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .	<b>370,743</b>	<b>4</b>	<b>314,871</b>
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .	<b>15,835</b>	<b>8</b>	<b>22,799</b>
	<b>9</b> Prepaid expenses and deferred charges . . . . .	<b>80,267</b>	<b>9</b>	<b>41,399</b>
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> <b>600,341</b>		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> <b>(488,725)</b>	<b>10c</b>	<b>111,616</b>
	<b>11</b> Investments—publicly traded securities . . . . .	<b>1,478,605</b>	<b>11</b>	<b>1,071,770</b>
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .		<b>15</b>	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	<b>2,331,603</b>	<b>16</b>	<b>1,806,084</b>	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	<b>244,812</b>	<b>17</b>	<b>225,622</b>
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D . . . . .	<b>657,721</b>	<b>25</b>	<b>470,229</b>
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .	<b>902,533</b>	<b>26</b>	<b>695,851</b>
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets . . . . .	<b>1,429,070</b>	<b>27</b>	<b>1,110,233</b>
	<b>28</b> Temporarily restricted net assets . . . . .		<b>28</b>	
	<b>29</b> Permanently restricted net assets . . . . .		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>	
	<b>33</b> <b>Total net assets or fund balances</b> . . . . .	<b>1,429,070</b>	<b>33</b>	<b>1,110,233</b>
<b>34</b> <b>Total liabilities and net assets/fund balances</b> . . . . .	<b>2,331,603</b>	<b>34</b>	<b>1,806,084</b>	

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☒

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>2,571,310</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>2,833,381</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>(262,071)</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	<b>1,429,070</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	<b>(154,299)</b>
<b>6</b>	Donated services and use of facilities	<b>6</b>	<b>0</b>
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	<b>97,533</b>
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	<b>1,110,233</b>

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☐

**1** Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

**2a** Were the organization's financial statements compiled or reviewed by an independent accountant? . . .  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:

☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

**b** Were the organization's financial statements audited by an independent accountant? . . .  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:

☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

**c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . .  
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

**3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . .

**b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
<b>2a</b>	✓	
<b>2b</b>		✓
<b>2c</b>	✓	
<b>3a</b>		✓
<b>3b</b>		

**SCHEDULE C**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**  
▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

**If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

Employer identification number

**West Coast Lumber Inspection Bureau**

**93-6049581**

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. (see instructions for definition of "political campaign activities")
- 2 Political campaign activity expenditures (see instructions) . . . . . ▶ \$
- 3 Volunteer hours for political campaign activities (see instructions) . . . . . ▶

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 . . . . . ▶ \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 . . . . . ▶ \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? . . . . . ☐ Yes ☐ No
- 4a Was a correction made? . . . . . ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities . . . . . ▶ \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities . . . . . ▶ \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b . . . . . ▶ \$
- 4 Did the filing organization file **Form 1120-POL** for this year? . . . . . ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

**A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

**B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b>	Total lobbying expenditures to influence public opinion (grass roots lobbying) . . . . .														
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .														
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b) . . . . .														
<b>d</b>	Other exempt purpose expenditures . . . . .														
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d) . . . . .														
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f) . . . . .														
<b>h</b>	Subtract line 1g from line 1a. If zero or less, enter -0- . . . . .														
<b>i</b>	Subtract line 1f from line 1c. If zero or less, enter -0- . . . . .														
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No													

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

**Part II-B** Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers?			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
<b>c</b> Media advertisements?			
<b>d</b> Mailings to members, legislators, or the public?			
<b>e</b> Publications, or published or broadcast statements?			
<b>f</b> Grants to other organizations for lobbying purposes?			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
<b>i</b> Other activities?			
<b>j</b> Total. Add lines 1c through 1i			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	<input checked="" type="checkbox"/>	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	<input checked="" type="checkbox"/>	
<b>3</b> Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?		<input checked="" type="checkbox"/>

**Part III-B** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	<b>2a</b>	
<b>b</b> Carryover from last year	<b>2b</b>	
<b>c</b> Total	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions)	<b>5</b>	

**Part IV** Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

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**Part IV** Supplemental Information *(continued)*

Area for supplemental information with horizontal dashed lines.

**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

► Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990.

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Name of the organization

West Coast Lumber Inspection Bureau

Employer identification number

93-6049581

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year . . . . .		
2 Aggregate value of contributions to (during year) . . . . .		
3 Aggregate value of grants from (during year) . . . . .		
4 Aggregate value at end of year . . . . .		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply). <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	<b>Held at the End of the Tax Year</b>
a Total number of conservation easements . . . . .	2a
b Total acreage restricted by conservation easements . . . . .	2b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register . . . . .	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►	
4 Number of states where property subject to conservation easement is located ►	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:	
(i) Revenue included on Form 990, Part VIII, line 1 . . . . .	► \$
(ii) Assets included in Form 990, Part X . . . . .	► \$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:	
a Revenue included on Form 990, Part VIII, line 1 . . . . .	► \$
b Assets included in Form 990, Part X . . . . .	► \$

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** *(continued)*

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a** ☐ Public exhibition **d** ☐ Loan or exchange program
- b** ☐ Scholarly research **e** ☐ Other \_\_\_\_\_
- c** ☐ Preservation for future generations
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ **Yes** ☐ **No**

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ **Yes** ☐ **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance             | <b>1c</b> |
| <b>d</b> Additions during the year     | <b>1d</b> |
| <b>e</b> Distributions during the year | <b>1e</b> |
| <b>f</b> Ending balance                | <b>1f</b> |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ **Yes** ☐ **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

**Part V Endowment Funds.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance					
<b>b</b> Contributions					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses					
<b>g</b> End of year balance					

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment  %
- b** Permanent endowment  %
- c** Term endowment  %

The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** Unrelated organizations ☐ **3a(i)**
- (ii)** Related organizations ☐ **3a(ii)**

- b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐ **3b**

- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land	0	45,000		45,000
<b>b</b> Buildings	0	194,233	169,961	24,272
<b>c</b> Leasehold improvements	0	0	0	0
<b>d</b> Equipment	0	361,107	318,765	42,342
<b>e</b> Other	0	0	0	0
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				111,614

**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely held equity interests . . . . .		
(3) Other . . . . .		
(A) . . . . .		
(B) . . . . .		
(C) . . . . .		
(D) . . . . .		
(E) . . . . .		
(F) . . . . .		
(G) . . . . .		
(H) . . . . .		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) . . . . .		

**Part VIII Investments—Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) . . . . .		
(2) . . . . .		
(3) . . . . .		
(4) . . . . .		
(5) . . . . .		
(6) . . . . .		
(7) . . . . .		
(8) . . . . .		
(9) . . . . .		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) . . . . .		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) . . . . .	
(2) . . . . .	
(3) . . . . .	
(4) . . . . .	
(5) . . . . .	
(6) . . . . .	
(7) . . . . .	
(8) . . . . .	
(9) . . . . .	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) . . . . .	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes . . . . .	
(2) <b>Member Deposits</b> . . . . .	<b>412,400</b>
(3) <b>Pension Obligation</b> . . . . .	<b>57,829</b>
(4) . . . . .	
(5) . . . . .	
(6) . . . . .	
(7) . . . . .	
(8) . . . . .	
(9) . . . . .	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) . . . . .	<b>470,229</b>

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII . ☒

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>		
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .		<b>5</b>	

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .		<b>5</b>	

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**Part X, Line 2:**

The Organization is exempt from federal income tax under Section 501 (c)(6) of the Internal Revenue Code (IRC) except to the extent of

unrelated business taxable income as defined under IRC sections 511 through 515. The Bureau files an exempt organization return in the U.S.

federal jurisdiction and with the State of California.

**Part XIII** Supplemental Information *(continued)*

Lined area for supplemental information.

**SCHEDULE J**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
► Attach to Form 990.  
► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Employer identification number

**91-0352790**

**Pacific Lumber Inspection Bureau**

**Part I Questions Regarding Compensation**

	Yes	No
<b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
<b>b</b> If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	<b>1b</b>	
<b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	<b>2</b>	
<b>3</b> Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
<b>4</b> During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
<b>a</b> Receive a severance payment or change-of-control payment?	<b>4a</b>	✓
<b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan?	<b>4b</b>	✓
<b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.	<b>4c</b>	✓
<b>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.</b>		
<b>5</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
<b>a</b> The organization?	<b>5a</b>	
<b>b</b> Any related organization? If "Yes" on line 5a or 5b, describe in Part III.	<b>5b</b>	
<b>6</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
<b>a</b> The organization?	<b>6a</b>	
<b>b</b> Any related organization? If "Yes" on line 6a or 6b, describe in Part III.	<b>6b</b>	
<b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	<b>7</b>	
<b>8</b> Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	<b>8</b>	
<b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	<b>9</b>	

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
Don Devissor	(i)	147,587			10,265	9,966	167,818	0
1 Executive VP	(ii)							
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

### Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

[illegible]

## Liquidation, Termination, Dissolution, or Significant Disposition of Assets

▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 31 or 32, or Form 990-EZ, line 36.

► Attach certified copies of any articles of dissolution, resolutions, or plans.

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

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Employer identification number

93-6049581

**Part I** **Liquidation, Termination, or Dissolution.** Complete this part if the organization answered "Yes" on Form 990, Part IV, line 31, or Form 990-EZ, line 36.

Part I can be duplicated if additional space is needed.

	Yes	No
<b>2</b> Did or will any officer, director, trustee, or key employee of the organization:		
<b>a</b> Become a director or trustee of a successor or transferee organization? . . . . .	✓	
<b>b</b> Become an employee of, or independent contractor for, a successor or transferee organization? . . . . .	✓	
<b>c</b> Become a direct or indirect owner of a successor or transferee organization? . . . . .		✓
<b>d</b> Receive, or become entitled to, compensation or other similar payments as a result of the organization's liquidation, termination, or dissolution? . . . . .		✓

- a. Become a director or trustee of a successor or transferee organization? . . . . .
- b. Become an employee of, or independent contractor for, a successor or transferee organization? . . . . .

**b** Become an employee of, or independent contractor for, a successor or transferee organization?

**c** Become a direct or indirect owner of a successor or transferee organization?

**d** Receive, or become entitled to, compensation or other similar payments as a result of the organization's liquidation, termination, or dissolution?

**e** If the organization answered "Yes" to any of the questions on lines 2a through 2d, provide the name of the person involved and explain in Part III.  see attached

Cat. No. 50087Z

Schedule N (Form 990 or 990-EZ) 2019

Part I	Liquidation, Termination, or Dissolution (continued)

**Note:** If the organization distributed all of its assets during the tax year, then Form 990, Part X, column (B), line 16 (Total assets), and line 26 (Total liabilities), should equal -0-.

- 3** Did the organization distribute its assets in accordance with its governing instrument(s)? If "No," describe in Part III. . . . .
- 4a** Is the organization required to notify the attorney general or other appropriate state official of its intent to dissolve, liquidate, or terminate? . . . . .
- b** If "Yes," did the organization provide such notice? . . . . .
- 5** Did the organization discharge or pay all of its liabilities in accordance with state laws? . . . . .
- 6a** Did the organization have any tax-exempt bonds outstanding during the year? . . . . .
- b** If "Yes" to line 6a, did the organization discharge or defease all of its tax-exempt bond liabilities during the tax year in accordance with the Internal Revenue Code and state laws? . . . . .
- c** If "Yes" on line 6b, describe in Part III how the organization defeased or otherwise settled these liabilities. If "No" on line 6b, explain in Part III. . . . .

**Part II**

**Sale, Exchange, Disposition, or Other Transfer of More Than 25% of the Organization's Assets.** Complete this part if the organization answered "Yes" on Form 990, Part IV, line 32, or Form 990-EZ, line 36. Part II can be duplicated if additional space is needed.

[illegible]

- 2 Did or will any officer, director, trustee, or key employee of the organization:

- a** Become a director or trustee of a successor or transferee organization? . . . . .
- b** Become an employee of, or independent contractor for, a successor or transferee organization? . . . . .
- c** Become a direct or indirect owner of a successor or transferee organization? . . . . .
- d** Receive, or become entitled to, compensation or other similar payments as a result of the organization's significant disposition of assets? . . . . .
- e** If the organization answered "Yes" to any of the questions on lines 2a through 2d, provide the name of the person involved and explain in Part III. ▶ . . . . .

**Part III** **Supplemental Information.** Provide the information required by Part I, lines 2e and 6c, and Part II, line 2e. Also complete this part to provide any additional information.

On December 11, 2018 West Coast Lumber Inspection Bureau (WCLIB) and Pacific Lumber Inspection Bureau (PLIB) signed the enclosed Articles of Merger. Per the Articles of Merger, WCLIB merged into PLIB and ceased independant operation. effective January 1, 2019. The Articles of Merger were filed by Pacific Lumber Inspection Bureau with the state of Washington on December 27, 2018 and the State of Washington recognized the merger effective January 1, 2019. All assets, liabilities and net assets were transferred to PLIB. Several Board of Directors members and all staff of WCLIB became directors and staff of PLIB as part of the Merger Agreement. The WCLIB directors who became directors of PLIB are listed in the Merger Agreement attached.

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**West Coast Lumber Inspection Bureau**

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Employer identification number

**93-6049581**

**Part I: Summary**

**Line 6: Uncompensated Directors are listed as volunteers for the purpose of this form. Directors volunteer approximately 10 to 30 hours per year to site as the governing body of Pacific Lumber Inspection Bureau. There are no other volunteers in the organization.**

**Part VI: Governance, Management and Disclosure**

**Line 6: Membership in the Bureau consists of three membership classes, namely full members and two classes of associate members. Full members are individuals and firms engaged in the processing of wood or wood products within a district. There are also two categories of associate members. Category one of associate members are individuals and firms engaged in custom drying or treatment of wood or wood products in which no manufacturing, remanufacturing or grading occurs. Category two of associate members are individuals and firms interested in the Bureau's programs regarding, but not engaged in such processing.**

**Line 7a: District members elect representatives from their respective districts. These representatives elect the governing body.**

**Line 7b: District members elect representatives from their respective districts. These representatives participate in the decision making process with the governing body.**

**Line 11b: the Form 990 and all accompanying schedules were emailed to each Director for review prior to submitting the form to the IRS.**

**Board Members are reminded annually to review the form by a specific deadline and submit comments to the staff.**

**Line 12c: At Board Meetings, any conflicts of interest are acknowledged and addressed.**

**Line 15: The Board reviews, documents and approved compensation of the top management official and other officers annually based on performance. Compensation is also based on comparison to other similar organizations and positions.**

**Line 19: The organization makes its governing documents, reviewed financial statements, and conflict of interest policy available to the public upon request.**

**Part XI Reconciliation of Net Assets**

**Line 9: This is a gain in the Pension plan assets and benefit obligations.**

UNITED STATES OF AMERICA

# The State of Washington



## Secretary of State

### CERTIFICATE OF MERGER

I, **KIM WYMAN**, Secretary of State of the State of Washington and custodian of its seal, hereby certify that documents meeting statutory requirements have been filed and processed with the Secretary of State merging the below listed "Merging Entity/Entities" into:

#### **PACIFIC LUMBER INSPECTION BUREAU**

WA PUBLIC BENEFIT CORPORATION

UBI: 178 013 193

Effective Date: 01/01/2019

Filing Date: 12/27/2018

Merging Entities:

NOT QUALIFIED IN WASHINGTON

WEST COAST LUMBER INSPECTION BUREAU



Given under my hand and the Seal of the State  
of Washington at Olympia, the State Capital

Kim Wyman, Secretary of State

Date Issued: 12/27/2018

ARTICLES OF MERGER  
OF  
PACIFIC LUMBER INSPECTION BUREAU  
AND  
WEST COAST LUMBER INSPECTION BUREAU

Pursuant to RCW 24.03.200, the following Articles of Merger are submitted for filing for the purpose of merging Pacific Lumber Inspection Bureau, a Washington nonprofit corporation organized under RCW 24.03 ("PLIB") and West Coast Lumber Inspection Bureau, an Oregon nonprofit corporation organized under ORS Chapter 65 ("WCLIB"). Each of PLIB and WCLIB has members with voting rights.

ARTICLE I

The Plan of Merger is set forth in Exhibit A, attached hereto and incorporated by this reference.

ARTICLE II

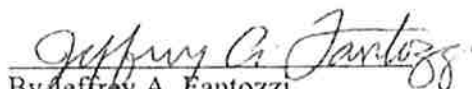
The Plan of Merger was adopted by the members of PLIB on October 11, 2018, at a meeting of such members. A quorum was present at such meeting, and the plan received at least two-thirds of the votes which members present at such meeting or represented by proxy were entitled to cast. This statement is intended to comply with the requirements of RCW 24.03.200.

ARTICLE III

The Plan of Merger was adopted by the members of WCLIB by ballot. There were 143 full members of WCLIB entitled to vote on the plan, and the number voting for the plan was 112 and the number against was 2. This statement is intended to comply with the requirements of ORS 65.491(c)(B).

Date: December 11, 2018

Pacific Lumber Inspection Bureau

  
By Jeffrey A. Fantozzi  
Its President

West Coast Lumber Inspection Bureau


  
By Donald A. Devisser, P.E.  
Its Executive Vice President

EXHIBIT A  
PLAN OF MERGER  
OF  
PACIFIC LUMBER INSPECTION BUREAU  
AND  
WEST COAST LUMBER INSPECTION BUREAU

This plan of merger is made between Pacific Lumber Inspection Bureau, a Washington nonprofit corporation organized under RCW 24.03 ("PLIB") and West Coast Lumber Inspection Bureau, an Oregon nonprofit corporation organized under ORS Chapter 65 ("WCLIB")

Merger. WCLIB shall merge into PLIB whereupon WCLIB shall to cease to exist and PLIB shall be the surviving corporation, and members of WCLIB immediately prior to the merger shall become members of PLIB.

Effective Date. The effective date of the merger shall be 12:01 a.m. January 1, 2019.

Articles. The Articles of Incorporation of PLIB, as in effect immediately prior to the Effective Date, shall continue in full force and effect without change.

## MERGER AGREEMENT

This Merger Agreement (the "Agreement") is between Pacific Lumber Inspection Bureau ("PLIB") and West Coast Lumber Inspection Bureau ("WCLIB"). PLIB is a nonprofit corporation organized under Washington law, and WCLIB is a nonprofit corporation organized under Oregon law. The parties agree:

1. Merger. Subject to the terms and conditions in this Agreement, WCLIB shall merge into PLIB. The merger shall be effective on the date Articles of Merger are filed with the Washington Secretary of State, which shall be 12:01 a.m., Pacific Standard Time on January 1, 2019 (the "Effective Date"). The merger shall be in accordance with the applicable provisions of the Washington and Oregon Nonprofit Corporation Acts. PLIB shall sometimes be referred to as the "Surviving Corporation", and WCLIB and PLIB shall sometimes referred to collectively as the "Constituent Corporations".

2. Surviving Corporation. Following the merger, the existence of the Surviving Corporation shall continue and the separate existence of WCLIB shall cease. The Surviving Corporation shall have all the rights, privileges, immunities, and franchises as well of a public as of a private nature, of each of the Constituent Corporations; and all property, real, personal and mixed, and all debts on whatever account, and all other choses in action, and all and every other interest, of or belonging to or due to each of the Constituent Corporations, shall be taken and deemed to be transferred to and vested in the Surviving Corporation without further act or deed; and the title to any real estate, or any interest therein, vested in either of the Constituent Corporations shall not revert or be in any way impaired by reason of this merger. The Surviving Corporation shall be responsible and liable for all the liabilities and obligations of each of the Constituent Corporations; and any claim existing or action or proceeding pending by or against either of the Constituent Corporations may be prosecuted as if the merger had not taken place, or the Surviving Corporation may be substituted in its place. Neither the rights of creditors nor any liens upon the property of either of the Constituent Corporations shall be impaired by this merger.

3. Articles of Incorporation. (No Changes)

4. Bylaws. Upon completion of the merger, the bylaws of the Surviving Corporation are amended in accordance with the "Amendments to Bylaws" attached hereto as Exhibit 4. These changes include both regular and temporary amendments to the Bylaws.

5. Directors. Upon completion of the merger, the Surviving Corporation's bylaws shall be amended to provide for a directorship comprised of 24 directors, with 12 directors selected from the membership of each of the Constituent Corporations. Among the directors selected from WCLIB's former membership, at least one director shall be a former European member, and at least one director shall be a former AITC member.

Among the directors selected from PLIB's former membership, at least three directors shall be Canadian members. These directors shall hold office until the next annual meeting of the members of the Surviving Corporation, and their reelection shall be by the full voting membership. Any vacancy or removal shall be by the vote of the full voting membership. See Exhibit 4, Amendments to Bylaws, for three year duration of this arrangement. The initial directors of the Surviving Corporation shall assume the directorship automatically and without need for any vote or further resolution on the Effective Date. The initial directors are:

#### WCLIB Members

Tom Parks, Buse Timber  
 Kyle Freres, Freres Lumber  
 Rod Lucas, Turner Lumber  
 Ross Stock, Western Cascade  
 Terri Adair, Seneca  
 Sam Bocogiannis, Swanson Brothers  
 Michael Kirkelie, Rosboro  
 Jason Smith, Southport  
 Brent Saunders, Stora Enso \*\*  
 Craig Van Cott, Unalam \*\*\*  
 Clement Frank, Frank Lumber  
 Tom Barclay, Ganahl Lumber

#### PLIB Members

Dale Bartsch, Hymark  
 Ryan Beaver, Weyerhaeuser  
 Paul Beltgens, Paulcan \*  
 John Blodgett, Douglas County F.P.  
 Ashlee Cribb, Roseburg F.P.  
 Eric Fritch, Fritch Mills  
 Karl Hallstrom, Zip-O Mills  
 Sam Sanders, RSG  
 Greg Smith, Gilbert Smith F.P. \*  
 Ken Thorlakson, Tolko Ind. \*  
 TBD  
 TBD

\* Canadian

\*\* European

\*\*\* AITC

6. Officers. The Surviving Corporation shall have six officers. On the Effective Date, and for a period of three years thereafter, at least two officers shall be former WCLIB members, and at least two officers shall be PLIB members whose membership predates the merger. The initial officers shall assume office automatically and without need for any vote or further resolution on the Effective Date. The initial officers are:

Chairman of the Board

Ken Thorlakson

Vice Chairman of the Board

Rod Lucas

President

Jeff Fantozzi

Vice President

Tom Parks

Secretary

Hannah Peterson

Treasurer

Ryan Beaver

7. Committees. As soon as practicable following the merger, the directors shall appoint the members of the Executive Committee which shall consist of six directors, three of whom are former members or affiliates of WCLIB and three of whom are former members or affiliates of PLIB.

There shall be added a Nominating Committee, which shall be constituted and operated as set forth in Section 4 of the Amendments to Bylaws attached hereto.

The changes to the bylaws described in this paragraph relating to the constitution of the Executive Committee (the two groups with the even split) shall terminate on December 31, 2021. The addition of the Nominating Committee shall continue indefinitely.

8. Insurance. Prior to the merger, WCLIB shall pay for and insure that adequate “tail” coverage is provided for its operations. This would include Employment/Management Liability (one year tail) and Errors and Omissions/Professional Liability (five year tail). Prior to the merger, the parties shall work together to ensure the seamless transition of insurance policies currently maintained by both PLIB and WCLIB.

9. Money Purchase Pension and 401(k) Plans. PLIB maintains a money purchase pension plan and WCLIB maintains a 401(k) plan for the benefit of their respective employees. The parties will use their best efforts and work with their plan administrators to adopt a plan design that will be effective upon completion of the merger or as soon as possible thereafter.

10. Pension Plan. Upon completion of the merger, WCLIB shall terminate its defined benefit pension plan and the Surviving Corporation shall assume any ministerial responsibilities associated with the windup.

11. Medical. The parties will use their best efforts to adopt a medical plan that will be effective upon completion of the merger or as soon as possible thereafter.

12A. Copyright and Trademark. Upon completion of the merger, WCLIB shall assign the copyright for its rulebook and all of its registered trademarks (including both WCLIB and AITC) to the surviving corporation.

12B. Reserves. Each party has reserves, and upon completion of the merger, those reserves will become the property of the Surviving Corporation, i.e., “they fall into the same pot”. Each party will endeavor to preserve its reserves and will take no action outside of its current contractual obligations to diminish them without the consent of the other party.

13. Representations and Warranties of PLIB. PLIB represents, warrants, and covenants to WCLIB that the following statements are true and correct as of the date hereof and will be true and correct on the Effective Date:

13.1. Organization and Good Standing. PLIB is a corporation duly organized, validly existing and in good standing under the laws of the State of Washington, and is qualified to do business as a foreign corporation in each jurisdiction in which its property or business requires such qualification.

13.2. No Violation. Consummation of the merger will not constitute or result in a breach or default under any provision of any charter, bylaw, indenture, mortgage, lease or agreement, or any order, judgment, decree, law or regulation to which any property of PLIB is subject or by which it is bound, except for breaches or defaults which in the aggregate would not have a materially adverse effect on PLIB's properties, business operations or financial condition.

13.3. Authorization. The Board of Directors and members of PLIB have duly approved this agreement and the execution and delivery thereof and the consummation of the transactions contemplated hereby.

13.4. Financial Statements and Undisclosed Liabilities. Exhibit 13.4 are the 2017 end of year independently reviewed financial statements of PLIB. Said financial statements were prepared in accordance with generally accepted accounting principles and fairly present the financial position of PLIB as of the date thereof. PLIB has no liabilities or obligations (including contingent liabilities or obligations as guarantor) that are not disclosed on said financial statements.

13.5. Conduct Pending Merger. Between the date of this agreement and consummation of the merger, no change will be made to either of its articles or bylaws, no sale, transfer or other disposition, and no mortgage, pledge, or other encumbrance of any of its assets will be made or entered into except in the ordinary course of business, and it will use its best efforts to maintain and preserve its business organization and goodwill intact.

13.6. Accreditation. PLIB shall maintain and shall not be in danger of losing its accreditation in the jurisdictions it operates.

13.7. Title and Condition of Assets. Except as provided in Exhibit 13.7, PLIB has good and marketable title to its assets free and clear of all liens, encumbrances, or restrictions on transfer.

13.8 Third Party Consents. Except as provided in Exhibit 13.8, neither the execution of this Agreement nor the consummation of the merger contemplated herein requires the approval of any third person.

13.9 Legal Proceedings. There are no legal or administrative actions or governmental investigations, pending or, to the knowledge of PLIB or any of its officer, threatened, against PLIB.

13.10. Tax Exemption. PLIB is exempt from Federal income tax as a trade organization under IRC section 501(c)(6). Exhibit 13.10 contains a copy of its IRS exemption letter.

14. Representations and Warranties of WCLIB. WCLIB represents, warrants, and covenants to PLIB that the following statements are true and correct as of the date hereof and will be true and correct on the Effective Date:

14.1. Organization and Good Standing. WCLIB is a corporation duly organized, validly existing and in good standing under the laws of the State of Oregon, and is qualified to do business as a foreign corporation in each jurisdiction in which its property or business requires such qualification.

14.2. No Violation. Consummation of the merger will not constitute or result in a breach or default under any provision of any charter, bylaw, indenture, mortgage, lease or agreement, or any order, judgment, decree, law or regulation to which any property of WCLIB is subject or by which it is bound, except for breaches or defaults which in the aggregate would not have a materially adverse effect on WCLIB's properties, business operations or financial condition.

14.3. Authorization. The Board of Directors and members of WCLIB have duly approved this agreement and the execution and delivery thereof and the consummation of the transactions contemplated hereby.

14.4. Financial Statements and Undisclosed Liabilities. Exhibit 14.4 are the 2017 end of year independently reviewed financial statements of WCLIB. Said financial statements were prepared in accordance with generally accepted accounting principles and fairly present the financial position of WCLIB as of the date thereof. WCLIB has no liabilities or obligations (including contingent liabilities or obligations as guarantor) that are not disclosed on said financial statements.

14.5. Conduct Pending Merger. Between the date of this agreement and consummation of the merger, no change will be made to its articles or bylaws, no sale, transfer or other disposition, and no mortgage, pledge, or other encumbrance of any of its assets will be made or entered into except in the ordinary course of business, and it will use its best efforts to maintain and preserve its business organization and goodwill intact. Notwithstanding the foregoing, it is the intent of the parties that WCLIB may sell the real property and improvements located at 6980 SW Varns St., Tigard, OR 97223, and that should such sale occur, any remaining proceeds shall be transferred to the Surviving Corporation upon completion of the merger.

14.6. Accreditation. WCLIB shall maintain and shall not be in danger of losing its accreditation in the jurisdictions it operates (other than Europe). WCLIB shall be in material compliance with the terms and conditions of its stipulated probation with the American Lumber Standard Committee, Inc. ("ALSC") with respect to its European operations. WCLIB shall provide PLIB with copies of all correspondence (including all reports and accounting required thereunder) with ALSC in connection with such stipulated probation. Such copies shall be provided at the same time provided to or received from ALSC.

14.7. Title and condition of Assets. Except as provided in Exhibit 14.7, WCLIB has good and marketable title to its assets free and clear of all liens, encumbrances, or restrictions on transfer.

14.8. Third Party Consents. Except as provided in Exhibit 14.8, neither the execution of this Agreement nor the consummation of the merger contemplated herein requires the approval or consent of any third person.

14.9. Legal Proceedings. Except for the ALSC stipulated probation, there are no legal or administrative actions or governmental investigations, pending or, to the knowledge of WCLIB or any of its officer, threatened, against WCLIB.

14.10. Pension Plan. WCLIB has commenced the termination of its defined benefit pension plan and has begun winding down its pension plan in accordance with ERISA's termination rules, including sending required notices to its vested retirees.

14.11. Tax Exemption. WCLIB is exempt from Federal income tax as a trade organization under IRC section 501(c)(6). Exhibit 14.11 contains a copy of its IRS exemption letter.

14.12. WCLIB shall have purchased the "tail" coverage referred to in paragraph 8 above.

15. Conditions Precedent to Close of PLIB. The following are, except to the extent waived in writing (with any officer having such authority), conditions precedent to PLIB's obligation to close hereunder.

15.1. Representations and Warranties True as of Closing Date. The representations and warranties made by WCLIB shall be valid, true, and complete at the date of merger with the same force and effect as if such representations and warranties had been made on the date of merger.

15.2. Absence of Adverse Changes. WCLIB shall not have incurred any materially adverse change in its business or financial condition or operations.

15.3. Rules Writing Authority. The ALSC Board of Review shall have approved the transfer of the rules writing authority from WCLIB to PLIB upon consummation of the merger hereunder.

15.4. ALSC Allotted Members. ALSC shall have approved the transfer of the two members allotted to WCLIB as a rules-writing agency to PLIB upon consummation of the merger hereunder.

15.5. Filing of Articles. Articles of Merger shall be filed on or before December 31, 2018.

16. Conditions Precedent to Close of WCLIB. The following are, except to the extent waived in writing (with any officer having such authority) conditions precedent to WCLIB's obligation to close hereunder.

16.1. Representations and Warranties True as of Closing Date. The representations and warranties made by PLIB shall be valid, true, and complete at the date of merger with the same force and effect as if such representations and warranties had been made on the date of merger.

16.2. Absence of Adverse Changes. PLIB shall not have incurred any materially adverse change in its business or financial condition or operations.

16.3. Filing of Articles. Articles of Merger shall be filed on or before December 31, 2018.

#### 17. General Provisions.

17.1 Confidentiality. Unless required by law, the parties agree to hold in confidence the terms of this Agreement and any non-public information concerning the other party. The parties may disclose such information to their members, board members, attorneys, accountants, and lenders to facilitate the consummation of the transaction contemplated herein. The terms of this Agreement may also be shared with ALSC in connection with accreditation and rules writing issues.

17.2 Documents to be Delivered. The parties shall have delivered to each other all such documents or other instruments as either party or its counsel may reasonably request to carry out the purposes of this Agreement.

18. Abandonment. This merger may be abandoned at any time prior to the Effective Date:

(a) by written agreement of the parties;

(b) by PLIB, at its option, if as of the Effective Date any of the conditions specified in Section 13 have not been satisfied or if WCLIB is otherwise in default in any material respect under this Agreement; or

(c) by WCLIB, at its option, if as of the Effective Date any of the conditions specified in Section 14 have not been satisfied or if PLIB is otherwise in default in any material respect under this Agreement.

Abandonment shall be deemed effective on the date mutually agreed upon by the parties, or, in the event of termination by unilateral action, on the date specified in a written notice to the other party.

## 19. Miscellaneous Provisions.

19.1 Amendment. This Agreement may be amended only by written agreement executed by the parties.

19.2 Attorneys' Fees. If it shall be necessary for either party to enforce its rights under this Agreement because of the default of the other party, the defaulting party shall reimburse the non-defaulting party for reasonable attorneys' fees and expenses.

19.3 Waiver of Compliance; Consents. Any failure of one party to comply with any obligation, covenant, agreement, or condition herein, may be waived in writing by the other party, both such waiver or failure to insist upon strict compliance with such obligation, covenant, agreement, or condition shall not operate as a waiver of, or estoppel with respect to, any subsequent failure. Whenever this Agreement requires or permits consent by or on behalf of any party hereto, such consent shall be given in writing.

19.4 Notices. All notices, requests, demands, and other communications required or permitted hereunder shall be in writing and shall be given by hand delivery or first-class registered or certified United States mail with postage prepaid, which is addressed to the party at the address set forth below, or such other address as may hereafter be designated in writing by the party, or by email. Any such notice shall be deemed to be given and received (a) on the date delivered if given by hand delivery whether received or rejected, (b) on the date received or rejected as reflected by a receipt if given by United States mail, addressed and sent as aforesaid, and (c) in the case of email, as of the date of successful transmission.

If to PLIB, to

Jeffrey A. Fantozzi  
Pacific Lumber Inspection Bureau  
909 S. 336<sup>th</sup> St., Suite 203  
Federal Way, WA 98003  
jfantozzi@plib.org

With a copy to

Joseph A. McIntosh  
719 Second Ave, Ste 1450  
Seattle, WA 98104  
mcintosh@seanet.com

If to WCLIB, to

Donald DeVisser  
West Coast lumber Inspection Bureau  
P.O. Box 23145  
Portland, OR 97281  
ddevisser@wclib.org

With a copy to

Michael E. Haglund  
Haglund Kelley LLP  
200 SW Market Street, Ste 1777  
Portland, OR 97201  
Mhaglund@hk-law.com

19.6 Governing Law. This Agreement shall be governed by the laws of the State of Washington.

19.7 Exhibits and Schedules. The exhibits and schedules attached hereto are incorporated herein by this reference.

19.8 Entire Agreement. This Agreement, including the exhibits and schedules hereto embodies the entire agreement and understanding of the parties in respect of the contact contemplated by this Agreement and supersedes all prior agreements, representations, covenants, communications, and understanding, oral or written, express or implied, between the parties.

19.9 Severability. If any provision of this Agreement shall be invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining provisions shall not in any way be affected or impaired thereby.

19.10 Expenses. The parties shall each bear their own expenses.

Date: NOVEMBER 28, 2018.

PACIFIC LUMBER INSPECTION BUREAU

  
By: Jeffrey A. Fantozzi, Its President

WEST COAST LUMBER INSPECTION BUREAU

  
By Donald A. DeVisser, Its Executive Vice President

## EXHIBIT 4

### AMENDMENTS TO BYLAWS

In connection with the merger of West Coast Lumber Inspection Bureau into the Pacific Lumber Inspection Bureau, the following regular and temporary amendments to PLIB's Bylaws are adopted.

#### REGULAR AMENDMENTS

1. Section 3.1 is amended to read:

Section 3.1 Membership. Members of this corporation shall be those individuals or business organizations engaged in the manufacture or remanufacture of lumber or timber products having adequate facilities in accordance with generally recognized industry standards, who have signed a Grade Stamp Licensing Agreement or an AITC Quality Mark Licensing Agreement, and who have applied for and been duly elected to membership by the corporation's Board of Directors or general membership and who have paid a fee to the corporation in an amount determined by the Board of Directors. Membership shall consist of four classes, namely Active full members, Inactive full members, and two categories of associate members. Active full members are those who use the services of the corporation, and inactive full members are those who do not for at least a year. Associate category 1 members shall be individuals and firms that participate in one of the corporation's quality service programs but have not signed either a Grade Stamp Licensing Agreement or an AITC Quality Mark Licensing Agreement. Associate category 2 members shall be individuals or firms interested but not engaged in the manufacture or processing of wood products. Only Active full members shall be entitled to vote on matters that come before the membership. Other than voting, all members shall have equal rights, privileges and obligations of membership. Companies with multiple grading locations shall obtain one membership for each location provided each location has signed a Grade Stamp Licensing Agreement, or AITC Quality Mark Licensing Agreement

2. Section 4.6 is amended to decrease the quorum for membership meetings by changing the reference to "Thirty-three and one-third percent (33 1/3%)" to "Twenty-five percent (25%)".
3. The number of directors shall be increased from 21 to 24 and the reference to "twenty-one" in Section 5.2 shall be changed to "twenty-four". In addition, at least one directorship each shall be held by a former European and AITC member of WCLIB, respectively, and at least three directorships shall be held by Canadian members.
4. A Nominating Committee is added, and Section 7.2 is amended to read (with current Section 7.2 renumbered 7.3):

“7.2. Nominating Committee. The Board of Directors may appoint three or more directors as a Nominating Committee which shall make nominations for directors and officers. This Committee may also, at the direction of the Board of Directors, make nominations for other standing committees duly established by the Board of Directors as provided in these Bylaws. Nominations for directors shall be presented on a ballot that is forwarded to members with sufficient time for votes to be cast in advance of the annual meeting. Without limitation of the Nominating Committee’s discretion to make nominations as it sees fit, the Nominating Committee shall consider any member who wishes to be nominated for a position on the board of directors and who submits a petition signed by a minimum of 10 members to the Nominating Committee by a deadline established annually by the Nominating Committee. Nominations for officers and other standing committees shall be presented to the Board of Directors at the meeting at which it elects officers and other committee members. The Nominating Committee shall elect its own chairman and shall meet upon the call of such chairman. Vacancies in the Nominating Committee shall be filled by the Board of Directors. The Nominating Committee shall report its actions to the Board of Directors. During the temporary absence of a member of the Nominating Committee, the remaining members of the Nominating Committee may appoint a member of the Board of Directors to act in the place and stead of such member temporarily absent, and the acts of such member of the Board of Directors so appointed shall be of the same force and effect as if such member had originally been appointed on such Nominating Committee.

#### TEMPORARY AMENDMENTS

From the date of the merger through December 31, 2021, the following amendments to the Bylaws shall be in effect of which neither the two groups and the even split nor the three year term maybe amended.

1. Among the 24 directors on the Board as of the effective date of the merger, 12 shall be former members of WCLIB and 12 shall be members whose membership in the corporation predates the merger. From new U.S. members, the Board may add up to four new directors to serve at any time during this temporary period.
2. The Executive Committee shall consist of six members, three of whom are directors from former members or affiliates of WCLIB and three of whom are directors from former members or affiliates of the corporation.