New Board of Directors members elected for WCLBMA

Emily Morgan, CEO of Ashby Lumber, Berkeley CA, was elected to the WCLBMA Board of Directors as a Dealer Director. Emily is the third generation of her family in Ashby Lumber and has been involved with the business for the past 13 years. Ashby Lumber has roots going back to 1888 when the company began receiving lumber from the Pacific Northwest at their original Oakland location.

Merritt Goodyear, owner of Trinity Lumber & Building Supply, Weaverville CA, also joined the board as a Dealer Director. Also a third generation of his family to be part of the business, he became owner in 2015. Trinity Lumber & Building Supply began in 1955 after the purchase of an existing lumber business in Weaverville. He began early in life as part of the business, like so many lumber owners, working in the office at about nine years old, and later worked as a truck driver when he was old enough for a driver’s license.

Brian Bunt joined the board as an Associate Director, having been Director of Marketing at Windsor Mill, Petaluma CA, the past 13 years. The firm is the manufacturer of the WindsorONE trim board and molding. He also served on the board in his role as Second Growth President several years ago.

Emily Morgan, Merritt Goodyear, Brian Bunt

INSIDE THIS MONTH
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HOLIDAY GOLF PHOTOS
FEDERAL TRADE AGREEMENT PROGRESS
“MAKE MENTAL HEALTH YOUR COMPETITIVE EDGE IN 2020”
MEMBER NEWS
WCLBMA’s dynamic Second Growth group installed its 2020 officers and recognized outgoing president Steve Schroeder at its annual December holiday meeting. Since 1976, Second Growth has been an integral part of WCLBMA designed for the more-or-less 40 years of age and under lumber and building materials dealers and suppliers. (*Those over 40 are also welcome to attend all Second Growth events as well.*)

Elected to lead Second Growth for 2020 are Ryan Lauterborn, Trex Company, President; Daniel Hines, LP Building Products, Vice President; Michelle Mix, Capital, Secretary; Stephanie Barrios, Ganahl Lumber, Treasurer, and Steve Schroeder, Ganahl Lumber Company, Immediate Past President.

Quarterly dinner meetings and programs are designed to educate, motivate and enable WCLBMA members to be better in their job. WCLBMA’s annual mill and lumber industry tours, a major summer conference and other social events throughout the year add to the programs.

Second Growth Past Presidents attending this year were Danny Sosa, 2018; Steve Schroeder, 2019; Pete Ganahl, 2001; Bill Sullivan, 1986; Rex Klopfer, 2004 and Terry Rasmussen, 2012
CARB proposed regulation requiring the use of service providers that have electric vehicles opposed by large group of businesses and organizations

WCLBMA joined more than 100 other businesses organizations and individual companies in opposing a new rule proposed by the California Air Resources Board (CARB) during a five hour hearing in December. More than 100 people publicly testified, both pro and con, during the hearing and many other submitted written comments.

CARB published the rule, the "large entity" reporting requirement of the Advanced Clean Trucks draft regulation, in October and set the first hearing for December 12.

The agency is proposing to enact a mandatory data reporting rule on businesses to support future regulations on electrification of delivery vehicles. CARB is considering a requirement to force California businesses to only use service providers that have electric vehicles. This requirement applies even if you do not own or operate trucks as part of your business. The draft reporting requirement regulation has been fast tracked with limited public outreach and engagement from impacted businesses. If enacted, the regulation would impose new costly and burdensome reporting requirements on a wide range of businesses.

The "Large Entity Reporting Requirement" at Section 2012-2012.2 is tacked onto the end of a complex truck manufacturing regulation. Despite ongoing workshops on the manufacturer requirement since late 2016, the first conceptual document outlining CARB’s ideas around a reporting requirement were not made available until the end of the final public workshop on the Advanced Clean Trucks rule in August 2019. Rushing the regulation and the lack of public process has resulted in fundamental flaws in the regulation.

The proposed regulation contains vague terms and makes reference to businesses needing to make "estimates" and "use best judgement" in submitting date that would be collected under the regulation. In fact, some business do not even maintain records of the type sought under the regulation.

In comments to the board, WCLBMA Executive Director Ken Dunham noted the lumber and building materials industry will be one industry significantly affected by such a rule. He urged CARB to involve those affected by such rule in the information gathering process and has input into the decision-making. He also noted that this industry uses trucks of various sizes and configurations and costs and advance planning are critical.

CARB staff has been directed to prepare an additional report containing a variety of recommendations on the proposed rule and will issue another comment period in early 2020. It is expected the proposed rule will come back to the full board by mid-2020.
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Year-end Tax Planning

Now that we’ve lived under the Tax Cuts and Jobs Act (TCJA) for more than a year, let’s look at what we’ve learned about how to take full advantage of its provisions.

Here are some moves to consider:

**Itemized Deductions**
Because of the increased standard deduction ($12,200 Single and $24,400 Married Filing Jointly) and the $10,000 deduction limitation on combined local and state income taxes, many individuals are no longer able to itemize deductions. Consider “bunching” your deductions. This would involve making two years of charitable contributions in one calendar year, or delaying elective medical expenses into one year to put you over the threshold in one year, and taking the standard deduction in the next.

If you are over 70 1/2, you may elect to have some or all of your required minimum distributions from qualified retirement plans be paid directly to a charity. This reduces your taxable income dollar for dollar.

You can also consider a Donor Advised Fund (DAF). This allows you to take a large charitable deduction, but spread the distribution of the gifts to charities over a number of years. You should consult your tax advisor for more information about this type of plan.

**Accelerate Above-the-Line Deductions**
You can maximize your contributions to an IRA or Health Savings Account (HSA), health insurance premiums for self-employed individuals, and qualified student loan interest. These are not itemized deductions. They are subtracted from income in determining your adjusted gross income.

**Loss Harvesting Against Capital Gains**
If, before the end of the year, you sell investments that have underperformed, you can use the losses to offset capital gains, up to $3,000. Unused losses can be carried forward to offset gains in future years.

**Sell capital assets**
Long-term capital gains are taxed at 0, 15, or 20 percent, depending on your taxable income and filing status. Since these rates are historically low and could go up, now might be the time to sell some of these capital assets, especially if you would be in the 0 percent bracket.

**Roth IRAs and Roth Conversions**
If you anticipate that income tax rates will increase, now might be the time to consider contributing to a Roth IRA, or converting an existing IRA to a Roth IRA. Contributions to a Roth IRA will be with after-tax money. Or if you convert an IRA to a Roth, you will pay tax on the converted amount, but all future growth and distributions from the Roth IRA will be tax-free, assuming you meet the Roth requirements. Contact your Federated Marketing Representative if you are interested in opening or converting to a Roth IRA.
Year-end Tax Planning
(from prior page)

Deferring Income and Accelerating Expenses
This has been a traditional method of reducing taxes for the current year. However, we are at very low tax rate presently. If you think tax rates are going to increase, you may want to reverse this. If you push income into later years, it may end up being taxed at a higher rate than if you took the income now.

With all the other things on your plate as a business owner, individual tax planning can be overlooked. There is still time to do some year-end planning that can have a significant impact on the taxes you pay this year and in the future. When considering any of the strategies above, you should consult with your tax specialist. They know your situation best and may have a better read on what the future of taxation holds.

Federated Insurance is endorsed by WCLBMA for property & casualty needs and financial protection services. For more information, contact WCLBMA at 800/266-4344.

WCLBMA WELCOMES OUR MOST RECENT NEW MEMBER

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Greg Bates, Field Marketing Manager (CA)
Dina Biniaris, Marketing Manager (CA)

Norbord is a leading global manufacturer of wood-based panels with assets of $1.9 billion and annual sales of approximately $2.4 billion. Norbord has 17 operations in the United States, Canada and Europe.

The Lumber Log
A PUBLICATION OF THE WEST COAST LUMBER & BUILDING MATERIAL ASSOCIATION

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SELECT EQUIPMENT IS AN ACTIVE MEMBER OF THE
WEST COAST LUMBER & BUILDING MATERIAL ASSOCIATION
Make mental health your competitive edge!

By Tony Misura, President, the Misura Group

Lessons in life often flow easiest around the areas where we play and have fun. I love college football for a list of reasons. Specifically, I enjoy learning from the best NCAA coaches as they face the constant challenges around recruiting, developing and promoting people. The competition is fierce in the NCAA Division 1 Football Bowl Subdivision, 10 conferences and 130 teams. Coaches know the team with the best talent wins while managing a constant 20% turnover rate to eligibility, not counting injuries.

The pressure to recruit, develop players and win is intense, and Dabo Swinney, the Head Coach of Clemson, has taken on mental illness head-on. Dabo’s genuine interest in his players and their health and happiness is not to be questioned. His approach breaking down the macho bravado and stigma not allowing mental illness to be the “boogie man in the closet” is a great example of innovative, great leadership. He has made mental health central to their culture. I have dropped off all 3 of my children on a vast college campus, leaving behind a wide-eyed 18-yr-old to fend for themselves. As any parent will attest, the feeling is somewhere between the best and worst emotions colliding with the realization your safety net of your child’s well-being is no longer effective. At that point in a parent’s incredible vulnerability, what impact do you think Dabo’s mental health and well-being focused culture has on recruiting the nation’s best players? Dabo’s 2 national championships in the last 3 years might be a sign of its success.

Leaders interested in developing a competitive edge recruiting talent, study Dabo’s top 5 mental health practices:

1) Make mental health part of your common cultural language. Ask the tough questions: How are you managing life stress? What can we do to support you at a higher level?

2) Start with empathy. Mistrust, and at times in heavier doses, becoming paranoia, are commonly intertwined when we humans are in a vulnerable state. Leaders - start with being vulnerable, telling a story about yourself in irrational anxiety or a depressed state.

3) Lead by example: It’s ok to ask for help. The best way to shift the culture is to ask them to help you with your own behavioral ups and downs.

4) Don’t mistake physical size, strength, reptilian exterior, or masculinity for emotional resiliency.

5) Be supportive of team and social events. A sense of belonging is powerful, reflected by friendships at work.

Have fun! I have a bottle of wine for the first company that installs a kid’s slide in their business.

Top performers are typically the most insecure overachievers who have channeled their vulnerability into their professional trade. Workaholism is no different than alcoholism or drug addiction in the damage it can cause. It is as common to be physically exhausted from bouts of anxiety and depression as it is unfocused energy. At now 51 yrs old, in my view, energy is not to be wasted. Focused anxiety and depression can be your personal plutonium reactor, a perpetual energy source when practiced.

Make mental health your competitive edge!  

_Hire smarter! Go Badgers! – Tony_
In the news

News from and about WCLBMA Members

Send your company news to Ken Dunham at kend@lumberassociation.org

Finland Forestry Visits C&D Lumber. Recently a group of Finland-based tree improvement cooperators who are involved in tree improvement research for growing improved seedlings in Finland’s forests visited C&D Lumber and Silver Butte Timber Company. Whitney and Ryan, Silver Butte and C&D’s foresters, were fascinated to learn about the rich history of forestry in Finland and the amazing differences in harvesting techniques, silviculture and wood products. In turn, the Finnish visitors were excited to tour the C&D mill and discover the vast variety of products.

Finland plants 150 million seedlings annually and is Europe’s most heavily-forested country with over 23 million hectares, or 74.2% of the land area, covered by trees. There are about 20 indigenous tree species growing, the most common ones being the relatively small pine, spruce and birch, so it was a real treat for them to see big Douglas Fir logs up close and personal in the C&D log yard!

Federated Insurance Invests in Education with Donation for New High School. Federated Insurance not only came out publicly in support of a new high school in Owatonna, Minn., but have pledged a sizeable donation to the project if voters approve the referendum in November. "It's an investment, a pretty significant investment in the city, an appreciation for this wonderful city," said Jeff Fetters, the chairman and CEO of Federated Insurance. Fetters expects that there will be a return on that investment that will benefit businesses in the region. The return on their investments will come in the form of people — people that companies can hire to do the work that needs to be done now and work that the companies would like to do in the future. Federated has pledged to give the school district $20 million toward a new school — a pledge that the company made public in the months leading up to a similar referendum in May that voters narrowly rejected. Federated upped that ante when the district announced a second referendum vote, this time in November, when the company said it would purchase the land for a new high school — contingent, of course, on voter approval — and give that land to the school district. Earlier this month, the Owatonna school district identified a parcel of land, about 88 acres, located in the southeast corner of the city that Federated has said it will donate to the high school project, if approved.

Hayward Lumber has announced the acquisition of the Buena Tool Company, a tool and supplies retailer and business neighbor in Santa Barbara, CA. “We’re excited to have Buena Tool and their employees be part of the Hayward Lumber family. Our company has grown up on the Central Coast and we are proud to be a part of its history,” said fourth-generation owner Bill Hayward, CEO and CIO. “My great grandfather understood customer service. He said to treat your customers right and they will always come back.” Buena Tool staff will continue its commitment to customer service in Santa Barbara as it has since 1975, the company announced. A grand opening celebration with national brand vendors is scheduled for early 2020.
Epicor Announces LBM Winners in the 2019 Customer Excellence Awards. Epicor Software Corporation announced the 2019 Epicor Customer Excellence Awards winners for lumber and building materials (LBM) customers at the Epicor Insights 2019 LBM User Conference. The awards recognize innovative LBM businesses that have successfully transformed operations by deploying Epicor BisTrack and Epicor LumberTrack solutions and services to achieve excellence in business efficiency and overall performance. Winners of this year’s LBM Excellence Awards are honored with $2,000 USD to donate to their charity or organization of choice. The Business Transformation winner is Northwest Hardwoods (NWH) for its use of Epicor LumberTrack. The Technology Innovation winner is E.C. Barton & Company for its use of Epicor BisTrack. The Customer Excellence Awards programs are run in the Americas, Asia Pacific, the United Kingdom, Middle East, India, and Africa. Criteria used to evaluate nominations includes customer, employee and business impact, process improvements, and positive changes gained within the organization to demonstrate benefits and impact of the technology on the customers’ business. “Our LBM customers are paving the way in their industries,” said Kevin Hodge, senior director, product, LBM, Epicor Software. “The Epicor Customer Excellence Award program gives us an opportunity to honor and highlight a few of these companies for their accomplishments through the implementation of our solutions – and we are proud to support the charitable causes that mean the most to them.”

Orgill, a WCLBMA member, has named a new CEO and announced several new roles for members of its executive team. The moves represent the next step in the company’s planned leadership succession. Effective January 1, 2020, Orgill’s current president Boyden Moore will step into the role of president and CEO and current CEO and chairman Ron Beal will remain as the company’s chairman of the board. Orgill senior executive Byrne Whitehead will continue in his role as the board’s vice chairman.

Moore assumed the role of president in 2018 after serving as Orgill’s general manager of retail and president of Tyndale Advisors, a subsidiary of Orgill. Before joining Orgill, Boyden worked in retail, founding the Central Network Retail Group and leading Alabama-based home improvement retailing chain Marvin’s.

Memphis, Tenn.-based Orgill was founded in 1847 and serves more than 6,000 retail hardware stores, home centers, professional lumber dealers, and farm stores throughout the U.S. and Canada.
Risk Management

The subject of “Risk Management” is not one of those subjects that one generally brings up in casual conversation. It’s sometimes the subject of Op-Ed articles for newsletters, safety meetings and it is one of those discussion your insurance professional likely has with you from time to time. Here’s some observations after being fortunate enough to be able to attend Federated Insurance’s “Risk Management Academy” at their Minnesota corporate offices for two days in November.

I’m looking at risk management from a slightly different view after this. While it is definitely reducing the actions and activities that can trigger an insurance claim and a means of protecting the company and everyone in it, it’s a lot more than that.

It’s about personal safety. That includes distracted driving, fire losses, weather-related issues, and general employee conduct involving what people do every day. It’s people. One of the points brought home to us was implementing a risk management culture in your business. Getting the buy-in on implementing a risk management culture is a task for everyone. No shortcuts and no exceptions. Everyone needs to follow the practical rules that are set up to protect everyone.

It is also a matter of “Controlling what you can control.” Accidents happen but so many can be stopped or minimized with simple actions.

One of the most powerful presentations came from a senior Federated risk consultant who talked about how you never get over the loss of the life of a co-employee or someone who worked for you after a tragic accident. It was a somber discussion and hit home for more a few of us in the audience who had experienced such a loss.

In full disclosure, the West Coast Lumber & Building Material Association has endorsed Federated Insurance for property and liability coverage, and financial protections services. In fact, we’ve endorsed them for the past 20 years now. It’s been a great partnership and I don’t say that casually.

The Risk Management Academies are offered several times during the year, some designed more for particular industries that Federated focuses on as clients, and several of the more general academies including the lumber and building materials industry. *(Those 2020 dates are listed in our ongoing calendar of events in the WEEKLY).*

Interested in two days of eye-opening business management ideas? Attend. Need information? Give me a call or email and I’ll steer you to someone who can help. If you are insured with Federated, ask your representative. And you don’t have to be a Federated client to attend.
HOLIDAY GOLF TOURNAMENT PHOTOS

OUR SINCERE THANKS TO OUR SPONSORS THIS YEAR FOR THE SECOND GROWTH HOLIDAY PARTY AND GOLF!

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NLBMDA and WCLBMA support pending USMCA trade agreement

The National Lumber and Building Materials Dealers Association, as well as the West Coast Lumber & Building Material Association, is urging members to ask their members of Congress to support the newly signed United States Mexico Canada Agreement (USMCA) once the agreement text is sent to both the US House and Senate. Both will have 90 days to ratify the new trade agreement. Both Canada and Mexico also have to ratify the agreement. The US House of Representatives passed the trade deal on Thursday, Dec 19.

The GOP-held Senate is also expected to pass USMCA with bipartisan support. It is unclear when exactly the chamber will ratify the agreement, as the Senate will likely hold a trial on whether to remove Trump from office early next year.

The USMCA is a new agreement intended to replace the North American Free Trade Agreement (NAFTA) and be the main trade pact between the three North American countries. Many aspects of NAFTA carried over into the USMCA, including the dispute resolution panels which allows one of the countries to appeal the trade rulings of another country.

For the lumber and building material industry, it is critical that the dispute resolution language remains the same as in the current NAFTA agreement. This provision addresses the efforts to mitigate countervailing and anti-dumping duties that have been common in the past.

“This new agreement is of more interest to members of the WCLBMA than perhaps to lumber and building material businesses in much of the county with our proximity to Canada,” said WCLBMA Executive Director Ken Dunham. “Canadian lumber is an important supplement to the lumber produced in the United States and critical to this industry in the West.”

Over the past 35 years, the US and Canada have been involved in an ongoing dispute over imported lumber resulting in a cycle of tariffs and truces that has repeated itself under every federal Administration since Ronald Reagan. In 2017, Commerce Secretary Wilbur Ross announced that the United States will impose a 20 percent tariff on most Canadian softwood lumber imports. The move was generally supported by the US timber industry and had been characterized by some as the beginning of a trade war between America and Canada.

The American lumber industry periodically objects that it can't compete with cheaper Canadian softwood imports. An unfair trade case is filed with the Commerce Department. Commerce prepares to levy tariffs on Canadian softwood lumber imports. Both countries negotiate a truce, which usually involves Canada limiting timber exports to the United States. The truce expires, and the cycle starts over again.

Those supporting the new agreement are optimistic this development will open the door to Congress approving USMCA on a bipartisan basis by the end of the year. It will preserve and modernize U.S. trade ties with Canada and Mexico, which are by far the largest U.S. export markets.
NLBMDA legislative priorities included in federal funding package

On December 20, President Trump signed two bills passed by Congress to fully fund the federal government through the remainder of fiscal year (FY) 2020. The legislation also addressed two critical NLBMDA priorities including the extension of key tax incentives and permanent repeal of the health insurance tax (HIT).

The appropriations package extends a number of tax incentives, known as “tax extenders”, through the end of calendar year 2020. These extenders apply retroactively to 2018 and 2019. Key incentives for the lumber and building material industry include:

- **Section 25C Tax Credit**: Provides a credit worth up to $500 for consumers to install qualified energy-efficiency improvements. The lifetime cap on these improvements is $500. Windows are subject to a $200 cap.
- **Section 45L Tax Credit**: Provides a credit for energy-efficient new homes. The credit is equal to $2,000 per home for homes built by contractors and $1,000 per manufactured home. To be eligible, an energy-efficient new home is required to have annual heating and cooling consumption that was at least 50% (30% in the case of manufactured homes) below a comparable unit.
- **Section 179D Energy-Efficient Commercial Buildings Deduction**: The 179D provision allows for a tax deduction of $1.80 per square foot to owners of new or existing commercial buildings who install qualified materials that reduce the building’s total energy and power cost by 50% or more, including to the building envelope. These reductions must exceed energy efficiency requirements under ASHRAE 2007.
- **Mortgage Forgiveness**: Provides mortgage forgiveness tax relief by eliminating any taxes homeowners might face due to renegotiating the terms of a home loan on a principal residence.
- **Mortgage Insurance Deduction**: Allows homeowners to deduct the premiums paid for private and public mortgage insurance, subject to an income cap starting at $100,000.

In another significant victory for NLBMDA, the funding package permanently repeals the health insurance tax (HIT). This is a fee imposed annually on fully insured health care plans that are offered by many small and medium-sized businesses. The bill also repealed the so-called “Cadillac Tax” which is a 40% excise levy on high-cost health plans. NLBMDA worked alongside the Stop The Health Insurance Tax Coalition to make the delay and repeal of HIT a major legislative priority for 2019.
2020 Advertising rates and information

The LUMBER LOG is published electronically monthly by WCLBMA and is the organization's official publication. With a mix of industry news, political and government affairs information, business advice, safety and management articles and industry opinion, the LUMBER LOG is an excellent choice for advertising. The LUMBER LOG is regularly e-mailed to nearly 1,700 WCLBMA members and others, and often e-mailed to an additional 400+ in the industry.

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<th>Member Advertising Rates</th>
<th>(rate per month)</th>
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Ads should be submitted in either WORD format or a JPEG file.
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[ ] Quarter Page
[ ] Eighth Page
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[ ] 6 mon rate
[ ] 3 mon rate
[ ] 1 mon rate
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For additional information contact WCLBMA Executive Director Ken Dunham at 800-266-4344 or kend@lumberassociation.org

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