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DATE: June 3, 2013

MEMORANDUM TO: Paul Piquado
Assistant Secretary
for Import Administration

FROM: Christian Marsh
Deputy Assistant Secretary
for Antidumping and Countervailing Duty Operations

SUBJECT: Issues and Decision Memorandum for the 2011-2012 Administrative Review of Stainless Steel Bar from India

SUMMARY

We have analyzed the case and rebuttal briefs of interested parties in the administrative review of the antidumping duty order on stainless steel bar from India. As a result of our analysis, we have made certain changes to the margin calculations from the preliminary results. We recommend that you approve the positions described in the "Discussion of the Issues" section of this memorandum. Below is a complete list of the issues for which we received comments and rebuttal comments by parties:

Comment 1: Whether Ambica Has Withheld Information Related to Affiliated Companies
Comment 2: Whether Ambica Has Been Uncooperative or Withheld Information
Comment 3: Whether the Department should re-classify certain Ambica transactions as constructed export price sales
Comment 4: Whether the Department should adjust the interest rate on Ambica's loans provided from non-affiliates
Comment 5: Whether the Department erred in the calculation of net U.S. and home market prices
Comment 6: Whether the Department should correct its calculation of the per-unit G&A and Interest Expenses

BACKGROUND

On February 1, 2013, the Department of Commerce (the Department) published the preliminary results of the administrative review of the antidumping duty order (the Order) on stainless steel

bar from India.[1] The review covers shipments of subject merchandise to the United States for the period February 1, 2011, through January 31, 2012, by Ambica Steels Limited (Ambica).

On February 6, 2013, and April 8, 2013, the Department requested from Ambica documents substantiating its date of sale and information regarding possible affiliations. Ambica responded on February 19, 2013, and April 12, 2013, respectively.

On March 7 and 8, 2013, we received case briefs from Ambica and Carpenter Technology Corp., Crucible Industries LLC, and Valbruna Slater Stainless, Inc. (collectively, Petitioners), respectively. On March 18 and 19, 2013, we received Ambica's and Petitioners' rebuttal briefs, respectively. Ambica responded to our final supplemental questionnaire on April 12, 2013, and Petitioners submitted comments related to Ambica's submission on April 19, 2013.

SCOPE OF THE ORDER

The merchandise subject to the order is stainless steel bar. Stainless steel bar means articles of stainless steel in straight lengths that have been either hot-rolled, forged, turned, cold-drawn, cold-rolled or otherwise cold-finished, or ground, having a uniform solid cross section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles, hexagons, octagons, or other convex polygons. Stainless steel bar includes cold-finished stainless steel bars that are turned or ground in straight lengths, whether produced from hot-rolled bar or from straightened and cut rod or wire, and reinforcing bars that have indentations, ribs, grooves, or other deformations produced during the rolling process.

Except as specified above, the term does not include stainless steel semi-finished products, cut-to-length flat-rolled products (*i.e.*, cut-to-length rolled products which if less than 4.75 mm in thickness have a width measuring at least 10 times the thickness, or if 4.75 mm or more in thickness having a width which exceeds 150 mm and measures at least twice the thickness), wire (*i.e.*, cold-formed products in coils, of any uniform solid cross section along their whole length, which do not conform to the definition of flat-rolled products), and angles, shapes, and sections.

Imports of these products are currently classifiable under subheadings 7222.10.00, 7222.11.00, 7222.19.00, 7222.20.00, 7222.30.00 of the Harmonized Tariff Schedule (HTS). Although the HTS subheadings are provided for convenience and customs purposes, our written description of the scope of the order is dispositive.

METHODOLOGY

The Department has conducted this review in accordance with section 751(a)(2) of the Tariff Act of 1930, as amended (Act). Export prices have been calculated in accordance with section 772 of the Act. Normal value has been calculated in accordance with section 773 of the Act. Pursuant to section 773(b)(1) of the Act, we conducted a cost of production (COP) analysis of

[1] *See Stainless Steel Bar from India: Preliminary Results and Partial Rescission of the Antidumping Duty Administrative Review*, 78 FR 7395 (Feb. 1, 2013) (*Preliminary Results*).

Ambica's sales in India in this review. Based on the COP test, we disregarded Ambica's sales at below-cost prices in the comparison market.

CHANGES SINCE THE PRELIMINARY RESULTS

Since the *Preliminary Results*, we corrected certain programming errors, and we capped packing revenue (PAKH) by the amount of packing revenue Ambica recouped from its customers. In the *Preliminary Results*, we incorrectly treated a loan as provided by an affiliated party. We have corrected this for the *Final Results*. *See* Memorandum to the File from Joseph Shuler, "Final Results Calculation Memorandum for Ambica," (Ambica's Final Calc Memo) June 3, 2013, and Memorandum to Neal M. Halper, Director, Office of Accounting, through Peter S Scholl, Lead Accountant, from Sheikh M. Hannan, Senior Accountant, titled "Cost Calculation Adjustment Memorandum for the Final Results," June 3, 2013.

DISCUSSION OF THE ISSUES

Comment 1: Whether Ambica Has Withheld Information Related to Affiliated Companies

Petitioners allege that Ambica failed to identify all of its affiliated parties and has failed to fully identify affiliations. Petitioners cite Ambica's failure to acknowledge an affiliated relationship with Cantabil, as defined by 19 CFR 351.102(b)(3), as evidence of Ambica's non-cooperation. Accordingly, Petitioners argue the Department should assign Ambica a dumping margin based on total adverse facts available (AFA). Due to the proprietary nature of this issue, *see* Memorandum to the File, from Joseph Shuler, International Trade Analyst, "Final Results Calculation Memorandum for Ambica," (Ambica's Final Calc Memo).

Department's Position:

We disagree with Petitioners. Ambica fully responded to our requests for information about its affiliates and potential affiliates. Consequently, we do not find that Ambica has withheld information. Accordingly, we are not applying adverse facts available. For a full discussion of the Department's position which includes discussion of business proprietary information, *see* Ambica's Final Calc Memo.

Comment 2: Whether Ambica Has Been Uncooperative or Withheld Information

Petitioners argue that Ambica withheld information related to its date of sale because Ambica did not provide the dates of amendments to its sales orders.[2] Specifically, Petitioners state that because Ambica's accounting software does not record the dates that sales orders were amended,

[2] *See* Petitioners' March 8, 2013, Case Brief (Case Brief) at 4. Ambica reported all U.S. sales by the commercial invoice date because it claimed that the commercial invoice date is the date on which all material terms of sale are finalized. *See* Ambica's May 30, 2012, Section A questionnaire response at A-3. The Order Acknowledgement Amendment, at issue here, records changes to quantity and value that follow the sales order and precede the commercial invoice date.

Ambica should provide other documents to substantiate the dates of any changes.[3] Petitioners believe these other documents must be available because sales order amendments must be approved by company management, confirmed with customers, and dispatched to various departments (*i.e.*, production, accounting, sales, and shipment). Petitioners allege that Ambica is selectively providing favorable information, and its failure to "do the maximum" warrants the application of total adverse facts available.[4]

Ambica strongly disputes Petitioners' claim that it has withheld information regarding its date of sale and Petitioners' assertion that the Department should find Ambica uncooperative and apply adverse facts available.[5] Ambica affirms that any changes from the initial negotiation are preceded by re-negotiations. However, these changes do not generate additional documents other than the Order Acknowledgement Amendments in Ambica's NAVISION software, which Ambica has provided. These Order Acknowledgement Amendments show the date of the sales order but not the date of the amendment.[6] Ambica states, "the negotiation of a sale can be a complex process in which the details are often not committed to writing . . . the relevant issue is that the terms be fixed when the seller demands payment."[7]

Countering Petitioners' claims, Ambica argues that its NAVISION software is used in the normal course of business and only by authorized company officials. Accordingly, any amendment made through this system has tacit approval by management. Moreover, Ambica states, it is the *only* software Ambica relies on and is accessed by various departments (*i.e.*, accounting, sales, production, etc.), eliminating any need to produce internal documents regarding changes to the terms of sale.[8]

Ambica again strongly disputes Petitioners' allegation that it has selectively provided favorable information to the Department, and has been uncooperative in this proceeding.[9] To demonstrate that it has "done the maximum," Ambica notes that it provided the Department with software screenshots that document post-sale order modifications to price and quantity. Ambica responds that Petitioners illogically conclude that Ambica could have provided supplementary documentation just because the Order Acknowledgement Amendments do not reflect a date for changes to a sale. By collecting and reporting screenshots of its software, Ambica has gone beyond being cooperative, it has responded to the best of its ability.[10]

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[3] *Id*. at 2-3.
[4] *Id.* at 3; referencing *Pam, S.p.A. v. United States*, 582 F.3d 1336, 1340 (Fed. Cir. 2009) (stating that "Commerce's discretion in applying an AFA margin is particularly great when a respondent is uncooperative by failing to provide or withholding information."). Referencing *Nippon Steel Corp. v. United States*, 337 F.3d 1373, 1381-82 (Fed. Cir. 2003) focusing on the respondent's failure to provide information and the Department's resort to other sources to complete the record.
[5] *See* Ambica's March 18, 2013, Rebuttal Brief (Rebuttal Brief) at 5.
[6] *See* Ambica's January 4, 2013, supplemental questionnaire response (Jan4SQR) at 5-8 and Exhibit S2-5(a).
[7] *Id.* at 6 citing *Final Rule*.
[8] *See* Ambica's Rebuttal Brief at 6.
[9] *Id.* at 5.
[10] *Id.* at 7.

Department's Position:

We agree with Ambica that it properly relied on the commercial invoice date as the date of its U.S. sales and that the company fully complied with our requests for information. Thus, there is no basis upon which to apply facts available.

Section 351.401(i) of the Department's regulations states that the Department will use the invoice date as the date of sale unless a different date better reflects the date on which the exporter establishes the material terms of sale. Ambica has explained that between the sales order date and the commercial invoice date, changes to material terms of sale such as price and quantity may occur and are processed and recorded by the company.[11] For example, Ambica provided screen shots from its sales processing system showing changes to price and quantity after the sales order date for a number of sales.[12] Thus, this evidence demonstrates that sales order date should not be the date of sale because material terms of sale changed after that date.

Petitioners contend that "out of necessity" Ambica must maintain other records outside of its NAVISION software that would provide evidence demonstrating that another date (presumably before commercial invoice date) is the correct date of sale.[13] We do not agree with Petitioners that Ambica has provided only information favorable to its position or that Ambica has been uncooperative. Ambica timely responded to our repeated requests for information and explained that it did not track in its system changes to material terms of sale between order date and invoice date in a manner that would permit us to establish a date of sale other than invoice date.[14] In this regard, Ambica's reliance on its NAVISION software which it uses in its normal course of business for processing orders is reasonable. Petitioners speculate that other records must be available, but there is no evidence demonstrating such records. Petitioners' speculation is not a sufficient evidentiary basis for a finding of noncooperation. Consequently, we find that Ambica has fully cooperated and the application of total adverse facts available is not warranted.

Comment 3: Whether the Department Should Re-Classify certain Ambica transactions as constructed export price sales

Petitioners contend that certain export price (EP) sales to the United States were made on behalf of Ambica by its U.S. commission agent, and argue these sales should be re-classified as constructed export price (CEP) sales for the final results. Citing to the Antidumping Manual, Petitioners note that a CEP sale may be made in the United States by or for the account of the foreign producer or exporter, including by an unaffiliated consignee.[15]

Ambica argues that it would be improper for the Department to reclassify certain U.S. sales as

[11] *See* Ambica's November 12, 2012, supplemental questionnaire response at 3.
[12] *See* Ambica's Jan4SQR at Exhibit S2-5(a) where Ambica provided documentation for at least four sales.
[13] *See* Petitioner's Case Brief at 3.
[14] *See* Ambica's February 19, 2013, supplemental questionnaire response at 1; *see also* Ambica's January 4, 2013, supplemental questionnaire response at 5; *see also* Ambica's February 19, 2013, supplemental questionnaire response at 1-7.
[15] *See* Petitioner's Case Brief at 5.

CEP sales. For a U.S. sale to be classified as a CEP sale, the first sale is made in the United States by or for the account of the producer or exporter by an affiliated seller to a non-affiliated purchaser. Ambica points to Petitioners' recognition that Ambica's U.S. commission agent is not affiliated with Ambica.[16] Ambica further notes that its sales are direct to the U.S. customer, *i.e.*, finalized and invoiced by Ambica, and that its commission agent does not stock merchandise on Ambica's behalf for sale after importation. Therefore, these transactions cannot be classified as CEP sales.

Department's Position:

Pursuant to Section 772 of the Act, the Department determines U.S. price by either EP or CEP. Section 772(a) defines EP as "the price at which the subject merchandise is first sold (or agreed to be sold) before the date of importation by the producer or exporter of the subject merchandise outside of the United States to an unaffiliated purchaser in the United States, or to an unaffiliated purchaser for exportation to the United States." Subsection (b) defines CEP as "the price at which the subject merchandise is first sold (or agreed to be sold) in the United States before or after the date of importation by or for the account of the producer or exporter of such merchandise or by a seller affiliated with the producer or exporter, to a purchaser not affiliated with the producer or exporter." In determining whether the basis for U.S. price is EP or CEP, the Department considers where the sale to the first unaffiliated customer is made.[17] If the sale is made outside the United States to the unaffiliated customer by the foreign producer or exporter, then the sale is classified as an EP sale.[18]

We agree with Ambica that these sales are properly reported as EP sales and should not be re-classified as CEP sales. The sales at issue were not made by the commission agent and Ambica made the sales prior to importation into the United States to an unaffiliated U.S. customer.[19] Although petitioner argues that these sales should be recategorized as CEP sales, we find that Ambica's relationship with its U.S. trading company is limited and does not support reclassifying the sales as CEP sales. For example, Ambica reported paying commission but also reported that it directly handles customer queries.[20] In addition, Ambica reported that its sales are facilitated through its U.S. commission agent, but the agent does not reserve inventory on Ambica's behalf for sale at a later date.[21]

Petitioners cite to the Antidumping Manual to argue that a CEP sale may be a sale made in the United States by an unaffiliated consignee. As an initial matter, we note that the Antidumping

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[16] *Id.*

[17] *See Extruded Rubber Thread from Malaysia: Final Results of Antidumping Duty Administrative Review*, 65 FR 6140 (Feb. 8, 2000).

[18] *See Chlorinated Isocyanurates from Spain: Notice of Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination*, 69 FR 75902 (Dec 20, 2004) where the Department determined the respondent's sales were EP sales because they were sold to an unaffiliated purchaser in the United States and sold prior to importation.

[19] *See* Ambica's May 30, 2012, Section A questionnaire response at A-24.

[20] *See* Ambica's AQR at A-22; *see also* Ambica's November 21 supplemental questionnaire response at 6.

[21] *Id.*

Manual is not a legal instrument such as a statute or regulation. Here, the relevant statutory conditions are satisfied to demonstrate that Ambica's sales are EP sales. Moreover, we note that the excerpt Petitioner relies on also emphasizes that a CEP sale is a sale made in the United States, which is not the case in this review. As explained in the preceding paragraph, the extent of the commission agent's involvement was to facilitate sales already made outside the United States, not to make sales after importation.[22] Accordingly, sales made through Ambica's U.S. commission agent are not CEP sales. Pursuant to the statutory language, the sales are EP sales because they were made outside of the United States prior to the date of importation to the United States to an unaffiliated purchaser.

Because Ambica's sales are first sold prior to importation to an unaffiliated party in the United States, we do not find a basis on which to re-classify Ambica's reported EP sales as CEP sales.

Comment 4: Whether the Department should adjust the interest rate on Ambica's loans provided from non-affiliates

Petitioners contend that for certain loans the interest expenses incurred by Ambica do not reflect the true cost of borrowing based on arm's length negotiations. Petitioners note that in accordance with Section 773(f)(1)(A) of the Act, "costs shall normally be calculated based on the records of the exporter or producer of the merchandise, if such records are kept in accordance with the generally accepted accounting principles of the exporting country (or the producing country, where appropriate) and reasonably reflect the costs associated with the production and sale of the merchandise." Petitioners argue that the Department should adjust Ambica's interest expenses in accordance with Section 773(f)(1)(a) of the Act because the interest expenses incurred by Ambica do not reasonably reflect the costs associated with the production and sale of the merchandise. Petitioners suggest that for the final results the interest expenses of these loans should be adjusted similar to the adjustments made to the affiliated party loans for the *Preliminary Results*.

Ambica contends that the loans at issue are from unaffiliated parties. Ambica claims that the interest reported for these loans was based on the interest rates charged by the individual lenders. Ambica explains that the rate of interest charged by each lender depends on the mutual understanding between the lender and the borrower, and reflects the lender's perspective of the credit market for the near future, supply and demand of credit facilities in the market, and the credit worthiness of the borrower. Each lender views these factors differently, and accordingly, the interest rate varies from loan to loan. Ambica asserts that all of these loans are from unaffiliated parties and both the borrower (*i.e.*, Ambica) and each lender agreed to a loan at a particular interest rate, which constitutes a market interest rate. Ambica concludes that it has correctly reported the interest cost associated with these loans and the Department should not impute any interest expense on these unaffiliated loans.

[22] *See* Ambica's May 30, 2012, Section A questionnaire response at A-24.

Department's Position:

For the *Preliminary Results*, we analyzed the interest expenses recognized on loans received from affiliated parties under the transactions disregarded rule. We compared the interest paid to the affiliated parties to the interest that would have been paid by Ambica if these loans were borrowed from unaffiliated banks. Pursuant to section 773(f)(2) of the Act, we adjusted the interest expense for these affiliated loans.

For these final results, we continue to find that it is not appropriate to evaluate the unaffiliated loans at issue under Section 773(f)(2) of the Act since we find no evidence of affiliation between Ambica and the lenders at issue.[23] We also find it inappropriate to adjust the interest expense paid to these unaffiliated parties under Section 773(f)(1)(a) of the Act. The interest expenses associated with these loans were recorded in Ambica's normal books and records, were based on borrowing from unaffiliated persons, and were reflected in Ambica's financial statements prepared in accordance with Indian generally accepted accounting principles.[24] In addition, the interest expenses incurred for these loans have been independently negotiated with unaffiliated lenders at interest rates acceptable between Ambica and the lender. There is no evidence on the record of this proceeding that Ambica's loans at issue were not obtained at commercially-available terms. As such, for the final results, we did not impute any interest expenses on the loans received from the unaffiliated parties at issue.

For the one loan from an unaffiliated party where Ambica paid vastly different interest rates during the POR compared to the year subsequent to the POR, we have not made an adjustment to the interest rate. However, we note that even if we were to adjust the interest paid on this loan during the POR by calculating a normalized interest expense (*i.e.*, recalculate the interest expense on this loan by averaging the average interest paid during the POR and the year subsequent to the POR), the overall interest expense rate for Ambica would not change. *See* "Cost Calculation Adjustment Memorandum for the Final Results."

Comment 5: Whether the Department erred in the calculation of net U.S. and home market prices

Ambica argues the Department erred in the calculation of the comparison market gross unit price (CMGUP).[25] Specifically, the Department improperly added three variables that reflect taxes collected by Ambica and remitted to the government. Additionally, for its U.S. price, Ambica argues we incorrectly added a billing adjustment that should have been deducted.

Petitioners argue that the Department should examine whether or not excise taxes and VAT were collected and remitted to the Government, as Ambica claims, before adjusting the calculation for

[23] *See* Memorandum to Neal M. Halper, Director, Office of Accounting, through Peter S. Scholl, Lead Accountant, from Sheikh M. Hannan, Senior Accountant, titled "Cost of Production and Constructed Value Calculation Adjustments for the Preliminary Results," January 24, 2013, which includes business proprietary discussion.
[24] *See* Ambica's January 4, 2013, supplemental Exhibit S2-2(a); *see also* Ambica's financial statements in Ambica's October 1, 2012, first supplemental section D response (Oct1FSSD) at Exhibit DS-11.
[25] *See* Ambica's Case Brief at 3.

the final results. Also, Petitioners claimed packing revenue should be capped at the amount reported for that selling expense.[26]

Department's Position:

We are satisfied that the home market variables identified by Ambica are taxes remitted to the government and, hence, we have not added these amounts to home market prices. In its questionnaire response, Ambica provided invoices with corresponding tax amounts which demonstrate these billing adjustments.[27] As such, we find that Ambica has demonstrated, with record evidence, that these variables are taxes remitted to the government. Also, we have deducted the billing adjustment from the U.S. price because this variable reflects refunds to certain customers or sales.[28] Finally, with respect to packing, we have added home market packing and deducted packing revenue, but only up to the amount of the packing expense.[29] *See* Ambica's Final Calc Memo.

Comment 6: Whether the Department should correct its calculation of the per-unit G&A and interest expenses

Petitioners state that the Department, in the *Preliminary Results*, calculated the per-unit general and administrative (G&A) and interest expenses by multiplying the total cost of manufacture (TOTCOM) by the respective G&A and interest expense ratios.[30] Petitioners argue that Ambica included packing expenses in the cost of goods sold denominator used in the calculation of the reported G&A and interest expense ratios.[31] Petitioners assert that the Department, for the final results, should apply the G&A and interest expense ratios to the sum of TOTCOM and packing expenses because the ratios should be applied on the same basis as they were calculated. Otherwise, the calculated per-unit G&A and interest expenses will be understated.[32]

Ambica contends that it did not include packing expenses in its cost of goods sold denominator used in calculating the reported G&A and interest expense ratios.[33] Ambica claims that it has classified packing expenses as direct selling expenses.[34] Ambica states that in its normal books

[26] *See* Petitioners' Rebuttal Brief at 2; *see also e.g., Wooden Bedroom Furniture from the People's Republic of China: Final Results and Final Rescission in Part*, 76 FR 49729 (Aug 11, 2011), and accompanying Issues and Decision Memorandum at Comment 4 where the Department "capped freight revenue by the amount of corresponding freight costs."
[27] *See* Ambica's Section B questionnaire response at 31-35 and Exhibit B-6(a).
[28] *See* Ambica's Section C questionnaire response at 26-27 and Exhibits C-6 (a) and C-6(b).
[29] *See, e.g., Wooden Bedroom Furniture from the People's Republic of China: Final Results and Final Rescission in Part*, 76 FR 49729 (August 11, 2011), and accompanying Issues and Decision Memorandum at Comment 4.
[30] *See* Memorandum to Neal M. Halper, Director, Office of Accounting, through Peter S. Scholl, Lead Accountant, from Sheikh M. Hannan, Senior Accountant, titled "Cost of Production and Constructed Value Calculation Adjustments for the Preliminary Results – Ambica Steels Limited." dated January 24, 2013 (Preliminary Cost Memo) at 3.
[31] *See* Ambica's July 12, 2012, section D response at Exhibits D-13 and D-14.
[32] *See* Petitioners' Case Brief at 6.
[33] *See* Ambica's Oct1FSSD revised exhibits D-13 and D-14.
[34] *See* Ambica's Oct1FSSD Exhibit DS1-13, worksheet 8.

and records, packing expenses are recorded in the Purchases of Consumables and Refractories – Domestic account and that this amount was included in the reported direct selling expenses.[35] Ambica maintains that the G&A and interest expense ratios were correctly calculated and the cost of goods sold denominator does not include packing costs.[36] Ambica requests that the Department, for the final results, not apply the G&A and interest expense ratios to the sum of TOTCOM and packing expenses as suggested by the Petitioners.[37]

Department's Position:

We agree with Ambica. We reviewed the case record and determined that Ambica did not include packing expenses in the cost of goods sold denominator used to calculate the reported G&A and interest expense ratios. The packing cost at issue was included in direct selling expenses which are reported in the sales database.[38] As the reported direct selling expenses were not included in the cost of goods sold denominator of the G&A and the interest expense ratios, packing expenses are not included in the cost of goods sold denominator.

The Department ensures that the denominator of the G&A and financial expense ratios are on the same basis as the TOTCOM to which the ratios are applied.[39] It is the Department's practice to reduce the cost of goods sold denominator used in the calculation of the G&A and the financial expense ratios by the cost of packing, in order to keep the calculation on the same basis as the TOTCOM to which it is applied.[40] For the final results, we continue to calculate the per-unit G&A and interest expenses by multiplying the TOTCOM (which excludes packing expenses) by the G&A and interest expense ratios, which rely on a packing expense exclusive cost of goods sold denominator.

[35] *See* Ambica's Rebuttal Brief at 10-11.
[36] *Id.*
[37] *Id.*
[38] *See* Ambica's Oct1FSSD at 21-23.
[39] *See Notice of Final Results of Antidumping Duty Administrative Review: Certain Orange Juice from Brazil*, 77 FR 63291(October 16, 2012), and accompanying Issues and Decision Memorandum at Comment 2.
[40] *See Notice of Final Results of Antidumping Duty Administrative Reviews: Ball Bearings and Parts Thereof from France, Germany, and Italy*, 76 FR 2011 (August 24, 2011), and accompanying Issues and Decision Memorandum at Comment 9.

RECOMMENDATION:

Based on our analysis of the comments received, we recommend adopting all of the above positions. If accepted, we will publish the final results of review and the final dumping margin in the *Federal Register*.

AGREE ✓ DISAGREE_____

Paul Piquado
Assistant Secretary
for Import Administration

3 JUNE 2013
Date