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June 30, 2021

**MEMORANDUM TO:** Christian Marsh  
Acting Assistant Secretary  
for Enforcement and Compliance

**FROM:** James Maeder  
Deputy Assistant Secretary  
for Antidumping and Countervailing Duty Operations

**SUBJECT:** Glycine from India: Decision Memorandum for Preliminary  
Results of Antidumping Duty Administrative Review; 2018-2020

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## I. Summary

The Department of Commerce (Commerce) is conducting an administrative review of the antidumping duty (AD) order on glycine from India covering the period of review (POR) October 31, 2018, through May 31, 2020. The review covers seven producers or exporters of the subject merchandise. Commerce preliminarily determines that the producers or exporters subject to this administrative review made sales of subject merchandise at less than normal value (NV). Interested parties are invited to comment on these preliminary results of review.

## II. Background

On June 21, 2019, we published in the *Federal Register* an AD order on glycine from India.<sup>1</sup> On June 2, 2020, we published in the *Federal Register* a notice of opportunity to request an administrative review of the *Order*.<sup>2</sup> In response to timely submitted review requests from multiple interested parties, Commerce initiated this administrative review in accordance with 19 CFR 351.221(c)(1)(i).<sup>3</sup>

In the *Initiation Notice*, we explained that, if we limited the number of respondents for individual examination, we intended to determine respondents based on U.S. Customs and Border Protection (CBP) data of U.S. imports during the POR.<sup>4</sup> On August 14, 2020, Commerce placed

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<sup>1</sup> See *Glycine from India and Japan: Amended Final Affirmative Antidumping Duty Determination and Antidumping Duty Orders*, 84 FR 29170 (June 21, 2019) (*Order*).

<sup>2</sup> See *Antidumping and Countervailing Duty Order, Finding, or Suspended Investigation; Opportunity to Request Administrative Review*, 85 FR 33628 (June 2, 2020).

<sup>3</sup> See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 85 FR 47731, 47734 (August 6, 2020) (*Initiation Notice*).

<sup>4</sup> See *Initiation Notice*, 85 FR at 47732.



on the record the CBP data for U.S. imports of subject merchandise from the companies subject to this administrative review.<sup>5</sup> Commerce received comments on the CBP data from GEO Specialty Chemicals, Inc. (GEO) on August 17, 2020,<sup>6</sup> and from Paras Intermediates Private Limited (Paras) on August 21, 2020.<sup>7</sup> On September 23, 2020, Commerce selected Avid Organics Private Limited (Avid) and Kumar Industries (Kumar) for individual examination<sup>8</sup> and issued initial questionnaires to these two mandatory respondents on September 29, 2020.<sup>9</sup>

Avid submitted timely responses to Commerce's AD questionnaire between October 2020 and November 2020.<sup>10</sup> Between January 2021 and April 2021, Avid timely responded to Commerce's supplemental questionnaires.<sup>11</sup> Kumar submitted responses to Commerce's AD questionnaire between October and December 2020.<sup>12</sup> Kumar submitted supplemental responses between December 2020 and May 2021.<sup>13</sup>

On March 25, 2021, Commerce extended the time limit for these preliminary results to June 30, 2021, in accordance with section 751(a)(3)(A) of the Tariff Act of 1930, as amended (the Act).<sup>14</sup>

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<sup>5</sup> See Memorandum, "Glycine from India; 2018-2020: Release of U.S. Customs and Border Protection Import Data," dated August 14, 2020.

<sup>6</sup> See GEO's Letter, "Affirmative Comments on CBP Data," dated August 17, 2020.

<sup>7</sup> See Paras's Letter, "Request for Selection as Mandatory Respondent, Else Request for Voluntary Respondent," dated August 21, 2020.

<sup>8</sup> See Memorandum, "Administrative Review of the Antidumping Duty Order on Glycine from India: Respondent Selection Memorandum," dated September 23, 2020.

<sup>9</sup> See Commerce's Initial Questionnaires to Avid and Kumar dated September 29, 2020.

<sup>10</sup> See Avid's Letters, "Glycine from India: Avid Organics Private Limited Section A Response to the Original Questionnaire," dated October 30, 2020 (Avid's Section A Response); "Glycine from India: Avid Organics Private Limited Section B & C Response to the Original Questionnaire," dated November 12, 2020 (Avid's Sections B-C Response); and "Glycine from India: Avid Organics Private Limited Section D Response to the Original Questionnaire," dated November 24, 2020 (Avid's Section D Response).

<sup>11</sup> See Avid's Letters, "Glycine from India: Avid Organics Private Limited Response to Section ABC 1<sup>st</sup> supplemental Antidumping Duty Questionnaire," dated January 19, 2021; "Glycine from India: Avid Organics Private Limited Response to Section D 2<sup>nd</sup> supplemental Antidumping Duty Questionnaire," dated February 17, 2021; and "Glycine from India: Avid Organics Private Limited Response to Section A 3<sup>rd</sup> Supplemental Antidumping Duty Questionnaire," dated April 14, 2021.

<sup>12</sup> See Kumar's Letters, "Kumar Industries, India Submission of Section A Questionnaire Response," dated October 20, 2020 (Kumar's Section A Response); "Kumar Industries, India submission of Section B & C Questionnaire Response," dated November 12, 2020; and "Kumar Industries, India Resubmission of Section D Questionnaire Response," dated December 11, 2020.

<sup>13</sup> See Kumar's Letters, "Kumar Industries, India Submission of Section D First Supplemental Questionnaire Response," dated December 17, 2020; "Kumar Industries, India Submission of Section A to D Supplemental Questionnaire Response," dated February 24, 2021 (Kumar's Second Supplemental Response); "Kumar Industries, India Submission of Section A of Third Supplemental Questionnaire Response from Ques 1 to Ques 12," dated April 22, 2021 (Kumar's Third Section A Supplemental Response); "Kumar Industries, India Submission of Section B-D of Third Supplemental Questionnaire," dated April 26, 2021 (Kumar's Third Sections B-D Supplemental Response); and "Kumar Industries, India Submission of Section-A 4<sup>th</sup> Supplemental Questionnaire Response," dated May 24, 2021 (Kumar's Fourth Supplemental Response).

<sup>14</sup> See Memorandum, "Glycine from India: Extension of Deadline for Preliminary Results of Antidumping Duty Administrative Review," dated March 25, 2021.

### III. Scope of the *Order*

The merchandise covered by this *Order* is glycine at any purity level or grade. This includes glycine of all purity levels, which covers all forms of crude or technical glycine including, but not limited to, sodium glycinate, glycine slurry and any other forms of amino acetic acid or glycine. Subject merchandise also includes glycine and precursors of dried crystalline glycine that are processed in a third country, including, but not limited to, refining or any other processing that would not otherwise remove the merchandise from the scope of these orders if performed in the country of manufacture of the in-scope glycine or precursors of dried crystalline glycine. Glycine has the Chemical Abstracts Service (CAS) registry number of 56-40-6. Glycine and glycine slurry are classified under Harmonized Tariff Schedule of the United States (HTSUS) subheading 2922.49.43.00. Sodium glycinate is classified in the HTSUS under 2922.49.80.00. While the HTSUS subheadings and CAS registry number are provided for convenience and customs purposes, the written description of the scope of this *Order* is dispositive.

### IV. Affiliation and Collapsing

Section 771(33) of the Act, in pertinent parts, identifies persons that shall be considered “affiliated” or “affiliated persons” as, *inter alia*, “{t}wo or more persons directly or indirectly controlling, controlled by, or under common control with, any person.”<sup>15</sup> Section 771(33) of the Act further stipulates that “a person shall be considered to control another person if the person is legally or operationally in a position to exercise restraint or direction over the other person,” and the SAA<sup>16</sup> states that control may be found to exist within corporate groupings.<sup>17</sup> In determining whether control over another person exists on the basis of a corporate grouping, Commerce will not find that control exists unless the relationship has the potential to impact decisions concerning the production, pricing, or cost of the subject merchandise or foreign like product.<sup>18</sup>

The criteria for treating affiliated producers as a single entity for purposes of AD proceedings are outlined in 19 CFR 351.401(f). Commerce will treat affiliated producers as a single entity if they have production facilities for similar or identical products that would not require substantial retooling of either facility in order to restructure manufacturing priorities and Commerce concludes that there is a significant potential for the manipulation of price or production.<sup>19</sup> Also, while 19 CFR 351.401(f) applies only to producers, Commerce has found it to be instructive in determining whether non-producers should be collapsed or treated as a single entity and has used the regulatory criteria in its analysis.<sup>20</sup>

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<sup>15</sup> See section 771(33)(F) of the Act.

<sup>16</sup> See the Statement of Administrative Action accompanying the Uruguay Round Agreements Act (SAA), H.R. Doc. 103-316 (1994).

<sup>17</sup> See SAA at 838 (stating that control may exist within the meaning of section 771(33) of the Act in the following types of relationships: (1) corporate or family groupings; (2) franchises or joint ventures; (3) debt financing; and (4) close supplier relationships in which either party becomes reliant upon the other).

<sup>18</sup> See 19 CFR 351.102(b)(3).

<sup>19</sup> See 19 CFR 351.401(f)(1).

<sup>20</sup> See, e.g., *Honey from Argentina: Preliminary Results of Antidumping Duty Administrative Review and Partial Rescission of Antidumping Duty Administrative Review*, 77 FR 1458, 1461-62 (January 10, 2012), unchanged in

In identifying a significant potential for manipulation, Commerce may consider factors including the level of common ownership;<sup>21</sup> “{t}he extent to which managerial employees or board members of one firm sit on the board of directors of an affiliated firm;<sup>22</sup> and “{w}hether operations are intertwined, such as through the sharing of sales information, involvement in production and pricing decisions, the sharing of facilities or employees, or significant transactions between the affiliated producers.”<sup>23</sup> Commerce considers these criteria in light of the totality of the circumstances; no one factor is dispositive in determining whether to collapse the producers.<sup>24</sup>

Kumar reported that it is affiliated with a non-selected respondent, Rudraa International (Rudraa).<sup>25</sup> We preliminarily find that these two companies are affiliated under section 771(33)(F) of the Act.<sup>26</sup> We also preliminarily determine that there is a significant potential for manipulation of price or production between these two companies as evidenced by the level of common ownership, the degree of management overlap, and the intertwined nature of the operations between these two companies.<sup>27</sup> Therefore, in accordance with 19 CFR 351.401(f) and our practice,<sup>28</sup> we are treating Kumar and Rudraa as a single entity for the preliminary results of this review.<sup>29</sup>

## V. Application of Facts Available and Adverse Inferences

Sections 776(a)(1) and 776(a)(2)(A)-(D) of the Act provide that, if necessary information is not available on the record, or if an interested party: (A) withholds information requested by Commerce; (B) fails to provide such information by the deadlines for submission of the information, or in the form and manner requested, subject to sections 782(c)(1) and (e) of the

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*Honey from Argentina: Final Results of Antidumping Duty Administrative Review*, 77 FR 36253 (June 18, 2012); *Notice of Final Determination of Sales at Less Than Fair Value: Certain Frozen and Canned Warmwater Shrimp from Brazil*, 69 FR 76910 (December 23, 2004), and accompanying IDM at Comment 5 (“More recently the CIT found that collapsing exporters, rather than producers, is consistent with a ‘reasonable interpretation of the antidumping duty statute.’” (internal citation omitted)); and *United States Steel Corp. v. United States*, 179 F. Supp. 3d 1114, 1136, 1142 (CIT 2016) (“Therefore, Commerce’s practice for collapsing exporters with affiliated producers is to look *solely* at the second requirement under its regulation that the relationship between the affiliated companies raises ‘a significant potential for manipulation of price or production.’” (emphasis added)).

<sup>21</sup> See 19 CFR 351.401(f)(2)(i).

<sup>22</sup> See 19 CFR 351.401(f)(2)(ii).

<sup>23</sup> See 19 CFR 351.401(f)(2)(iii).

<sup>24</sup> See *Koyo Seiko Co., Ltd. v. United States*, 516 F. Supp. 2d 1323, 1346 (CIT 2007) (citing *Light Walled Rectangular Pipe and Tube from Turkey: Notice of Final Determination of Sales at Less Than Fair Value*, 69 FR 53675 (September 2, 2004), and accompanying Issues and Decision Memorandum (IDM) at Comment 10).

<sup>25</sup> See Memorandum, “Glycine from India: Preliminary Collapsing Memorandum for Kumar Industries and Rudraa International,” dated concurrently with this Preliminary Decision Memorandum, for more details that contain business proprietary information (Preliminary Collapsing Memorandum); see also, e.g., Kumar’s Second Supplemental Response at 5 and Exhibit A-13.

<sup>26</sup> See Preliminary Collapsing Memorandum.

<sup>27</sup> *Id.*

<sup>28</sup> See, e.g., *Notice of Final Determination of Sales at Less Than Fair Value: Certain Hot-Rolled Flat-Rolled Carbon-Quality Steel Products from Brazil*, 64 FR 38756, 38778 (July 19, 1999) (noting that 19 CFR 351.402(f)(2) does not state that all three factors need to be present in order to find a significant potential for the manipulation of price or production).

<sup>29</sup> See Preliminary Collapsing Memorandum.

Act; (C) significantly impedes a proceeding; or (D) provides such information but the information cannot be verified as provided in section 782(i) of the Act, Commerce shall use, subject to section 782(d) of the Act, facts otherwise available in reaching the applicable determination.

Section 782(c)(1) of the Act states that Commerce shall consider the ability of an interested party to provide information in the form and manner requested upon a prompt notification by that party that it is unable to submit the information in the form and manner required, and that party also provides a full explanation for the difficulty and suggests an alternative form in which the party is able to provide the information.

Section 782(d) of the Act states that if Commerce “determines that a response to a request for information...does not comply with the request,” it “shall promptly inform the person submitting the response of the nature of the deficiency and shall, to the extent practicable, provide that person with an opportunity to remedy or explain the deficiency in light of the time limits established for the completion of investigations or reviews.”

Section 782(e) of the Act states further that Commerce shall not decline to consider submitted information if all of the following requirements are met: (1) the information is submitted by the established deadline; (2) the information can be verified; (3) the information is not so incomplete that it cannot serve as a reliable basis for reaching the applicable determination; (4) the interested party has demonstrated that it acted to the best of its ability; and (5) the information can be used without undue difficulties.

#### A. Use of Facts Available

With respect to Kumar, Commerce preliminarily finds that the use of facts available is warranted because necessary information is not available on the record. Kumar withheld requested information, failed to provide information by the established deadlines, and significantly impeded this administrative review, as described below. Furthermore, in light of Kumar’s failure to provide responsive documents to our requests for information, we find Kumar’s databases unreliable for purposes of calculating a dumping margin.

In its section A response, Kumar did not list two companies, Company A and Company B, as its affiliates.<sup>30</sup> Company A is Kumar’s home market customer and Company B is Kumar’s major input supplier. In its section B response, Kumar reported its home market sales to Company A as sales to an unaffiliated home market customer.<sup>31</sup> In its section D response, Kumar reported its purchases of major inputs from Company B as purchases from an unaffiliated supplier.<sup>32</sup>

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<sup>30</sup> See Kumar’s Section A Response at Exhibit A-3; *see also* Memorandum, “Glycine from India: Preliminary Application of Adverse Facts Available to Kumar Industries,” dated concurrently with this Preliminary Decision Memorandum (Preliminary AFA Memorandum), which includes the actual names Companies A and B, which are Kumar’s business proprietary information.

<sup>31</sup> See Kumar’s Section A Response at 2 (“{Kumar} had no sales to affiliates in the home market ...”).

<sup>32</sup> See Kumar’s Third Sections B-D Supplemental Response at Exhibit D-26.4; *see also* Kumar’s Second Supplemental Response at 6.

In our second supplemental questionnaire, we asked Kumar whether Companies A and B are affiliated with Kumar.<sup>33</sup> In response, Kumar denied its affiliation with Companies A and B. Kumar explained that its partners sold their shares of Companies A and B prior to the POR.<sup>34</sup> To support its explanation, Kumar provided retirement deeds showing that its partners sold their shares of Companies A and B before the POR.<sup>35</sup>

In the third supplemental questionnaire, Commerce requested that, if any of Kumar's partners received income from either Company A or B, Kumar should describe the nature of the income and explain why they continued to receive income from these companies.<sup>36</sup> In response, Kumar stated that none of the partners have received any income from Company A or B and that this question was not applicable.<sup>37</sup> In the third supplemental response, Kumar also provided the tax returns of Kumar's partner who had previously owned shares of Companies A and B.<sup>38</sup> This partner's tax returns show that during the POR, this partner received income from Companies A and B as a partner of these two companies.

In the fourth supplemental questionnaire, we asked additional questions concerning the receipt of income from Companies A and B and other deficiencies in the tax returns.<sup>39</sup> In the fourth supplemental response, Kumar explained that the income received was "in fact interest on the loans and payment" for the transfer of shares of Companies A and B; Kumar further explained that the partner's tax consultant had erroneously classified this interest income from advance and capital in Companies A and B "as income from operation of the partnership in their draft income tax computation for the years 2019-2020 and 2020-2021."<sup>40</sup> We find that Kumar withheld from its earlier responses the information repeatedly requested – whether Kumar is affiliated with Companies A and B through this partner and whether this partner received income from Company A or B. Also, we find that this partner's receipt of income from Companies A and B undermines the credibility of the retirement deeds between this partner and Companies A and B, because this partner's receipt of income is inconsistent with certain terms in the retirement deeds.<sup>41</sup> These circumstances raise a question of whether this partner has completely retired from the partnership of Companies A and B, but because Kumar has not been forthcoming in responding to our questions, its responses call into question the accuracy and completeness of the information submitted. Kumar's failure to provide an accurate, complete, and consistent response to our questions concerning the affiliation significantly impeded our ability to accurately review Kumar and calculate a margin.

Company A accounts for a substantial quantity and value of Kumar's home market sales<sup>42</sup> and Company B accounts for a substantial quantity and value of Kumar's purchases of major

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<sup>33</sup> See Commerce's Letter, "Second Supplemental Questionnaire," dated February 1, 2021 at 4-5.

<sup>34</sup> See Kumar's Second Supplemental Response at 6.

<sup>35</sup> *Id.* at Exhibits A-18 and A-18(a).

<sup>36</sup> See Commerce's Letter, "Third Supplemental Questionnaire," dated April 1, 2021 at 3.

<sup>37</sup> See Kumar's Third Section A Supplemental Response at 3.

<sup>38</sup> *Id.* at 1-2 and Exhibit A-21.1.

<sup>39</sup> See Commerce's Letter, "Fourth Supplemental Questionnaire," dated May 10, 2021, at 4-5.

<sup>40</sup> See Kumar's Fourth Supplemental Response at 4.

<sup>41</sup> See Preliminary AFA Memorandum for business proprietary details specific to Kumar.

<sup>42</sup> See Kumar's Third Sections B-D Supplemental Response at Exhibit B-29; *see also* Preliminary AFA Memorandum.

inputs.<sup>43</sup> Due to Kumar's failure to cooperate with our request for its affiliation status with these two companies, we are unable to determine whether: (1) Kumar's home market sales to Company A are sales to an affiliate that requires data for downstream sales; and (2) Kumar's purchases of major inputs from Company B are purchases from an affiliated supplier and warrant a major input adjustment. Because we are unable to make these determinations, we are unable to calculate an accurate dumping margin for Kumar.

Moreover, with respect to the missing information, no documents were filed indicating any difficulty providing the information, nor was there a request to allow the information to be submitted in an alternate form, pursuant to section 782(d) of the Act. In light of Kumar's failure to provide responsive documents to our requests for information and the submission of inaccurate and misleading information as described above, we find Kumar's databases unreliable overall. Therefore, we preliminarily determine that the use of facts available is warranted in determining Kumar's dumping margin, pursuant to sections 776(a)(1) and (2)(A)-(C) of the Act.<sup>44</sup>

#### B. Application of Facts Available with an Adverse Inference

Section 776(b) of the Act provides that in selecting from among the facts otherwise available, Commerce may use an inference that is adverse to the interests of a party if that party has failed to cooperate by not acting to the best of its ability to comply with a request for information. Despite multiple requests from Commerce, Kumar failed to submit documents clearly explaining its affiliation status with respect to these two companies. As discussed above, in response to our requests for information, Kumar first denied that it is affiliated with these two companies, but it later submitted documents indicating the existence of an affiliation between Kumar and these two companies through a partner. Kumar's failure to provide accurate, complete, and consistent information on its affiliation status with these two companies undermines the reliability of Kumar's submissions such that we are unable to rely on any of its submissions for purposes of calculating a dumping margin. Under these circumstances, we find it reasonable to conclude that Kumar failed to cooperate to the best of its ability to comply with our requests for information.<sup>45</sup> Therefore, we preliminarily find that an adverse inference is warranted in selecting from among the facts otherwise available with respect to Kumar in accordance with section 776(b) of the Act and 19 CFR 351.308(a).<sup>46</sup> In addition, we preliminarily find that the same adverse inference is warranted with respect to Rudraa as an entity collapsed with Kumar.

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<sup>43</sup> See Kumar's Third Sections B-D Supplemental Response at Exhibits D-26.3 and D-26.4; *see also* Preliminary AFA Memorandum.

<sup>44</sup> See, e.g., *Notice of Preliminary Determination of Sales at Less Than Fair Value, Affirmative Preliminary Determination of Critical Circumstances and Postponement of Final Determination: Certain Frozen Fish Fillets from the Socialist Republic of Vietnam*, 68 FR 4986, 4991 (January 31, 2003), unchanged in *Notice of Final Determination of Sales at Less Than Fair Value and Affirmative Critical Circumstances: Certain Frozen Fish Fillets from the Socialist Republic of Vietnam*, 68 FR 37116 (June 23, 2003).

<sup>45</sup> See *Nippon Steel Corporation v. United States*, 337 F.3d 1373, 1383 (Fed. Cir. 2003) (noting that Commerce need not show intentional conduct existed on the part of the respondent, but merely that a "failure to cooperate to the best of a respondent's ability" existed (*i.e.*, information was not provided "under circumstances in which it is reasonable to conclude that less than full cooperation has been shown.")).

<sup>46</sup> See *Nippon Steel Corp. v. United States*, 337 F.3d 1373, 1382-83 (Fed. Cir. 2003).

### C. Selection of AFA Rate

In applying an adverse inference, Commerce may rely on information derived from the petition, the final determination in the investigation, any previous review, or any other information placed on the record.<sup>47</sup> In selecting a rate based on adverse facts available (AFA), Commerce selects a rate that is sufficiently adverse to ensure that the uncooperative party does not obtain a more favorable result by failing to cooperate than if it had fully cooperated.<sup>48</sup>

Consistent with sections 776(b)(2) and 776(d)(2) of the Act, Commerce's practice with respect to the assignment of an AFA rate is to select the higher of: (1) the highest dumping margin alleged in the petition; or (2) the highest calculated dumping margin of any respondent.<sup>49</sup> In this proceeding, the highest dumping margin alleged in the Petition concerning glycine from India was 80.49 percent,<sup>50</sup> which is higher than the highest calculated margin for any individually examined respondent.<sup>51</sup> In order to determine the probative value of the dumping margin of 80.49 percent alleged in the Petition, we examined the information on the record. When we compared the dumping margin of 80.49 percent alleged in the Petition to the preliminary transaction-specific dumping margins for Avid in this review, we found the rate of 80.49 percent to be significantly higher than Avid's highest calculated transaction-specific dumping margin. Because we were unable to corroborate the rate of 80.49 percent in the Petition with transaction-specific margins from Avid, we next applied a component approach and compared the NV and net U.S. price underlying the Petition rate to the range of NVs and net U.S. prices that we preliminarily calculated for Avid in this review. Again, we found that we were not able to corroborate the margin of 80.49 percent alleged in the Petition using this component approach. Specifically, we find that the NV and net U.S. price underlying the margin of 80.49 percent alleged in the Petition are not within the range of NVs and net U.S. prices calculated for Avid.

Commerce is not required to corroborate any dumping margin applied in a separate segment of the same proceeding,<sup>52</sup> and Commerce may use any dumping margin from any segment of a proceeding under an AD order when applying an adverse inference, including the highest of such margins.<sup>53</sup> The highest margin applied in a separate segment of this proceeding and currently in effect is Kumar's margin of 13.61 percent before the cash deposit rate adjustment for export subsidies in the investigation.<sup>54</sup> Accordingly, we preliminarily determine that the preliminary AFA rate is 13.61 percent, which was calculated for Kumar in the investigation. Pursuant to section 776(c)(2) of the Act,<sup>55</sup> this rate does not need to be corroborated because it is from a previous segment of this proceeding.

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<sup>47</sup> See section 776(b) of the Act.

<sup>48</sup> See SAA at 870; see also 19 CFR 351.308(d).

<sup>49</sup> See, e.g., *Certain Uncoated Paper from Indonesia: Final Determination of Sales at Less Than Fair Value*, 81 FR 3101 (January 20, 2016).

<sup>50</sup> See *Glycine from India, Japan, and Thailand: Initiation of Less-Than-Fair-Value Investigations*, 83 FR 17995, 17998 (April 25, 2018).

<sup>51</sup> See *Order*, 84 FR at 29171.

<sup>52</sup> See section 776(c)(2) of the Act.

<sup>53</sup> See section 776(d)(1)-(2) of the Act.

<sup>54</sup> See *Glycine from India and Japan: Amended Final Affirmative Antidumping Duty Determination and Antidumping Duty Orders*, 84 FR 29170, 29171 (June 21, 2019) (*Order*). With the subsidy offset, the cash deposit rate is 6.62 percent. *Id.*

<sup>55</sup> See section 776(c)(2) of the Act.



## VI. Rate for Non-Selected Respondents

The statute and Commerce's regulations do not address the establishment of a rate to be applied to individual respondents not selected for examination when Commerce limits its examination in an administrative review pursuant to section 777A(c)(2) of the Act. Generally, Commerce looks to section 735(c)(5) of the Act, which provides instructions for calculating the all-others rate in a market economy investigation, for guidance when calculating the rate for respondents which were not individually examined in an administrative review. Section 735(c)(5)(A) of the Act provides that the estimated all-others rate in a market economy investigation shall be an amount equal to the weighted average of the estimated weighted average dumping margins established for exporters and producers individually examined, excluding any zero and *de minimis* margins, and any margins determined entirely under section 776 of the Act. Moreover, section 735(c)(5)(B) of the Act provides that, where all rates are zero, *de minimis*, or determined entirely under section 776 of the Act, we may use "any reasonable method" for assigning the rate to all other respondents not individually examined, "including averaging the estimated weighted average dumping margins determined for the exporters and producers individually investigated." The SAA accompanying the Uruguay Round Agreements Act explains that the "expected method" under section 735(c)(5)(B) of the Act "will be to weight-average the zero and *de minimis* margins and margins determined pursuant to the facts available, provided that volume data is available."<sup>56</sup> For the preliminary results, given that Avid's margin is zero percent and Kumar/Rudraa's AFA rate is 13.61 percent, we assigned a simple average of these two rates to the non-selected respondents, consistent with the guidance in section 735(c)(5)(B) of the Act.<sup>57</sup> Specifically, we assigned the rate of 6.81 percent to the non-selected respondents.<sup>58</sup>

## VII. Discussion of the Methodology

We are conducting this administrative review in accordance with section 751(a) of the Act and 19 CFR 351.213.

### A. Comparisons to Normal Value

Pursuant to section 773(a) of the Act and 19 CFR 351.414(c)(1) and (d), in order to determine whether the respondents' sales of the subject merchandise to unaffiliated U.S. customers were made at less than NV, Commerce compared the export price (EP) or constructed export price (CEP) to NV as described in the "Export Price and Constructed Export Price" and "Normal Value" sections of this memorandum.

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<sup>56</sup> See SAA at 883.

<sup>57</sup> See *Albemarle Corp. v. United States*, 821 F.3d 1345 (Fed. Cir. 2016) (*Albemarle Corp.*); see also *Xanthan Gum from the People's Republic of China: Final Results of Antidumping Duty Administrative Review; 2013-2014*, 82 FR 11428 (February 23, 2017) (*Xanthan Gum*), and accompanying Issues and Decision Memorandum at Comment 4.

<sup>58</sup> See *Albemarle Corp.*; see also *Bosun Tools Co., Ltd. v. United States*, 493 F. Supp. 3d 1351, 1356-57 (CIT 2021).

## 1. Determination of Comparison Method

Pursuant to 19 CFR 351.414(c)(1), Commerce calculates weighted-average dumping margins by comparing weighted-average NVs to weighted-average EPs or CEPs (*i.e.*, the average-to-average method) unless the Secretary determines that another method is appropriate in a particular situation. In less-than-fair-value investigations, Commerce examines whether to compare weighted-average NVs with the EPs or CEPs of individual sales (*i.e.*, the average-to-transaction method) as an alternative comparison method using an analysis consistent with section 777A(d)(1)(B) of the Act. Although section 777A(d)(1)(B) of the Act does not strictly govern Commerce's examination of this question in the context of administrative reviews, Commerce nevertheless finds that the issue arising under 19 CFR 351.414(c)(1) in administrative reviews is, in fact, analogous to the issue in less-than-fair-value investigations.<sup>59</sup>

In numerous proceedings, Commerce applied a "differential pricing" analysis for determining whether application of the average-to-average method is appropriate in a particular situation, pursuant to section 777A(d)(1)(B) of the Act and 19 CFR 351.414(c)(1).<sup>60</sup> Commerce finds that the differential pricing analysis used in these investigations and administrative reviews may be instructive for purposes of examining whether to apply an alternative comparison method in this administrative review. Commerce will continue to develop its approach in this area based on comments received in this and other proceedings, and on Commerce's additional experience with addressing the potential masking of dumping that can occur when Commerce uses the average-to-average method in calculating a weighted-average dumping margin for each respondent.

The differential pricing analysis used in these preliminary results examines whether there exists a pattern of EPs (or CEPs) for comparable merchandise that differ significantly among purchasers, regions, or time periods. The analysis evaluates all export sales by purchasers, regions, and time periods to determine whether a pattern of prices that differ significantly exists. If such a pattern is found, then the differential pricing analysis evaluates whether such differences can be taken into account when using the average-to-average method to calculate the weighted-average dumping margin. The analysis incorporates default group definitions for purchasers, regions, time periods, and comparable merchandise. Purchasers are based on the customer codes reported by Avid.<sup>61</sup> For Avid, purchasers are based on reported customer codes, because it does not maintain consolidated customer codes. Regions are defined using the reported destination code (*i.e.*, zip) and are grouped into regions based upon standard definitions published by the U.S. Census Bureau. Time periods are defined by the quarter within the POR, based upon the

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<sup>59</sup> See *Ball Bearings and Parts Thereof from France, Germany, and Italy: Final Results of Antidumping Duty Administrative Reviews; 2010-2011*, 77 FR 73415 (December 10, 2012), and accompanying IDM at Comment 1; see also *Apex Frozen Foods Private Ltd. v. United States*, 37 F. Supp. 3d 1286 (CIT 2014).

<sup>60</sup> See, e.g., *Certain Tool Chests and Cabinets from the People's Republic of China: Preliminary Affirmative Determination of Sales at Less Than Fair Value, Postponement of Final Determination, and Extension of Provisional Measures*, 82 FR 53456 (November 16, 2017), and accompanying Preliminary Decision Memorandum at 21-24, unchanged in *Certain Tool Chests and Cabinets from the People's Republic of China: Final Affirmative Determination of Sales at Less Than Fair Value*, 83 FR 15365 (April 10, 2018); and *Certain Cut-to-Length Carbon-Quality Steel Plate Products from the Republic of Korea: Preliminary Results of Antidumping Duty Administrative Review; 2016-2017*, 83 FR 10670 (March 12, 2018) (*2016-17 Prelim*), and accompanying Preliminary Decision Memorandum at 3-6, unchanged in *Certain Cut-to-Length Carbon-Quality Steel Plate Products from the Republic of Korea: Final Results of Antidumping Duty Administrative Review; 2016-2017*, 83 FR 32629 (July 13, 2018).

<sup>61</sup> See Avid's Sections B-C Response at B-20 and C-20.

reported date of sale. For purposes of analyzing sales transactions by purchaser, region and time period, comparable merchandise is defined using the product control number and all characteristics of the U.S. sales, other than purchaser, region and time period, that Commerce uses in making comparisons between EP (or CEP) and NV for the individual dumping margins.

In the first stage of the differential pricing analysis used here, the “Cohen’s *d* test” is applied. The Cohen’s *d* coefficient is a generally recognized statistical measure of the extent of the difference between the mean (*i.e.*, weighted-average price) of a test group and the mean (*i.e.*, weighted-average price) of a comparison group. First, for comparable merchandise, the Cohen’s *d* coefficient is calculated when the test and comparison groups of data for a particular purchaser, region or time period each have at least two observations, and when the sales quantity for the comparison group accounts for at least five percent of the total sales quantity of the comparable merchandise. Then, the Cohen’s *d* coefficient is used to evaluate the extent to which the prices to the particular purchaser, region or time period differ significantly from the prices of all other sales of comparable merchandise. The extent of these differences can be quantified by one of three fixed thresholds defined by the Cohen’s *d* test: small, medium or large (0.2, 0.5 and 0.8, respectively). Of these thresholds, the large threshold provides the strongest indication that there is a significant difference between the mean of the test and comparison groups, while the small threshold provides the weakest indication that such a difference exists. For this analysis, the difference is considered significant, and the sales in the test group are found to pass the Cohen’s *d* test, if the calculated Cohen’s *d* coefficient is equal to or exceeds the large (*i.e.*, 0.8) threshold.

Next, the “ratio test” assesses the extent of the significant price differences for all sales as measured by the Cohen’s *d* test. If the value of sales to purchasers, regions, and time periods that pass the Cohen’s *d* test account for 66 percent or more of the value of total sales, then the identified pattern of prices that differ significantly supports the consideration of the application of the average-to-transaction method to all sales as an alternative to the average-to-average method. If the value of sales to purchasers, regions, and time periods that pass the Cohen’s *d* test accounts for more than 33 percent and less than 66 percent of the value of total sales, then the results support consideration of the application of an average-to-transaction method to those sales identified as passing the Cohen’s *d* test as an alternative to the average-to-average method, and application of the average-to-average method to those sales identified as not passing the Cohen’s *d* test. If 33 percent or less of the value of total sales passes the Cohen’s *d* test, then the results of the Cohen’s *d* test do not support consideration of an alternative to the average-to-average method.

If both tests in the first stage (*i.e.*, the Cohen’s *d* test and the ratio test) demonstrate the existence of a pattern of prices that differ significantly such that an alternative comparison method should be considered, then in the second stage of the differential pricing analysis, Commerce examines whether using only the average-to-average method can appropriately account for such differences. In considering this question, Commerce tests whether using an alternative comparison method, based on the results of the Cohen’s *d* and ratio tests described above, yields a meaningful difference in the weighted-average dumping margin as compared to that resulting from the use of the average-to-average method only. If the difference between the two calculations is meaningful, then this demonstrates that the average-to-average method cannot account for differences such as those observed in this analysis, and, therefore, an alternative

comparison method would be appropriate. A difference in the weighted-average dumping margins is considered meaningful if: (1) there is a 25 percent relative change in the weighted-average dumping margins between the average-to-average method and the appropriate alternative method where both rates are above the *de minimis* threshold; or (2) the resulting weighted-average dumping margins between the average-to-average method and the appropriate alternative method move across the *de minimis* threshold.

Interested parties may present arguments and justifications in relation to the above-described differential pricing approach used in these preliminary results, including arguments for modifying the group definitions used in this proceeding.

## 2. Results of the Differential Pricing Analysis

For Avid, based on the results of the differential pricing analysis, Commerce preliminarily finds that 45.90 percent of the value of U.S. sales pass the Cohen's *d* test,<sup>62</sup> and this confirms the existence of a pattern of prices that differ significantly among purchasers, regions, or time periods. Further, Commerce preliminarily determines that there is no meaningful difference between the weighted-average dumping margin calculated using the average-to-average method and the weighted-average dumping margin calculated using an alternative comparison method based on applying the average-to-transaction method to those U.S. sales which passed the Cohen's *d* test and the average-to-average method to those sales which did not pass the Cohen's *d* test. Thus, for these preliminary results, Commerce is applying the average-to-average method to all U.S. sales to calculate the weighted-average dumping margin for Avid.

### B. Product Comparisons

In accordance with section 771(16) of the Act, we considered all products covered by the "Scope of the Order" section above produced and sold by the respondents in the comparison market during the POR to be foreign like product for the purposes of determining appropriate product comparisons to U.S. sales of subject merchandise. Specifically, we made comparisons to weighted-average comparison market prices that were based on all sales which passed the cost-of-production (COP) test of the identical product during the relevant or contemporary month.

### C. Date of Sale

Section 351.401(i) of Commerce's regulations states that, "{i}n identifying the date of sale of the subject merchandise or foreign like product, the Secretary normally will use the date of invoice, as recorded in the exporter or producer's records kept in the ordinary course of business."<sup>63</sup> The regulation provides further that Commerce may use a date other than the date of invoice if the Secretary is satisfied that a different date better reflects the date on which the exporter or

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<sup>62</sup> See Memorandum, "Administrative Review of the Antidumping Duty Order on Glycine from India; 2018-2020: Preliminary Analysis Memorandum for Avid Organics Private Limited," dated concurrently with this Preliminary Decision Memorandum.

<sup>63</sup> See 19 CFR 351.401(i).

producer establishes the material terms of sale.<sup>64</sup> Commerce has a long-standing practice of finding that, where shipment date precedes invoice date, shipment date better reflects the date on which the material terms of sale are established.<sup>65</sup>

For comparison market and U.S. sales, Avid reported that the invoice date best represents the date of sale.<sup>66</sup> Avid explained that the price and quantity terms did not change after the issuance of the invoice for both its home market and U.S. market sales.<sup>67</sup> Accordingly, because there is nothing on the record establishing that a different date better reflects the date on which the material terms are finalized, consistent with our practice, we preliminarily used the invoice date as the date of sale for home market and U.S. market sales.

#### D. Export Price and Constructed Export Price

In accordance with section 772(a) of the Act, Commerce calculated EP for Avid's U.S. sales where subject merchandise was first sold to an unaffiliated purchaser in the United States prior to importation, and CEP methodology was not otherwise warranted based on the facts of the record.

We based EP on a packed price to the first unaffiliated purchaser in the United States. We made deductions for movement expenses, in accordance with section 772(c)(2)(A) of the Act, which included, where appropriate, foreign inland freight, foreign brokerage and handling, U.S. brokerage and handling, international freight, U.S. Customs duties, U.S. inland freight, and marine insurance.

Pursuant to section 772(c)(1)(C) of the Act, we made an adjustment to the reported EP for countervailable export subsidies.<sup>68</sup>

#### E. Normal Value

##### 1. Selection of Comparison Market

In order to determine whether there is a sufficient volume of sales in the home market to serve as a viable basis for calculating NV (*i.e.*, the aggregate volume of home market sales of the foreign like product is equal to or greater than five percent of the aggregate volume of U.S. sales), Commerce normally compares the respondent's volume of home market sales of the foreign like product to the volume of U.S. sales of the subject merchandise, in accordance with sections

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<sup>64</sup> *Id.*; see also *Allied Tube & Conduit Corp. v. United States*, 132 F. Supp. 2d 1087, 1090 (CIT 2001) (quoting 19 CFR 351.401(i)).

<sup>65</sup> See, e.g., *Notice of Final Determination of Sales at Less Than Fair Value and Negative Final Determination of Critical Circumstances: Certain Frozen and Canned Warmwater Shrimp from Thailand*, 69 FR 76918 (December 23, 2004) (*Shrimp from Thailand*), and accompanying IDM at Comment 10; see also *Notice of Final Determination of Sales at Less Than Fair Value: Structural Steel Beams from Germany*, 67 FR 35497 (May 20, 2002) (*Steel Beams from Germany*), and accompanying IDM at Comment 2.

<sup>66</sup> See Avid's Sections B-C Response at B-22 and C-21.

<sup>67</sup> *Id.* at B-23 and C-21.

<sup>68</sup> The portion of the countervailing duty rate attributable to export subsidies in effect during the POR is 5.01 percent for Avid (based on the All Others rate). See *Glycine from India and the People's Republic of China: Countervailing Duty Orders*, 84 FR 29173, 29174 (June 21, 2019) (*Order*).

773(a)(1)(A) and (B) of the Act. If we determine that no viable home market exists, we may, if appropriate, use a respondent's sales of the foreign like product to a third country market as the basis for comparison market sales, in accordance with section 773(a)(1)(C) of the Act and 19 CFR 351.404.

In this review, Commerce determined that the aggregate volume of home market sales of the foreign like product for Avid was greater than five percent of the aggregate volume of its U.S. sales of the subject merchandise.<sup>69</sup> Therefore, we used home market sales as the basis for NV for Avid in accordance with section 773(a)(1)(B) of the Act. Consistent with our practice, we also included sales that were later determined to be outside the ordinary course of trade, *e.g.*, below-cost sales and sales made to affiliated parties, for purposes of determining home market viability.<sup>70</sup>

## 2. Level of Trade

Section 773(a)(1)(B)(i) of the Act states that, to the extent practicable, Commerce will calculate NV based on sales at the same level of trade (LOT) as the U.S. sales. Sales are made at different LOTs if they are made at different marketing stages (or their equivalent).<sup>71</sup> Substantial differences in selling activities are a necessary, but not sufficient, condition for determining that there is a difference in the stages of marketing.<sup>72</sup> In order to determine whether the comparison market sales are at different stages in the marketing process than the U.S. sales, we examine the distribution system in each market (*i.e.*, the chain of distribution), including selling functions and class of customer (customer category), and the level of selling expenses for each type of sale.

Pursuant to section 773(a)(1)(B)(i) of the Act, in identifying LOTs for EP and comparison market sales (*i.e.*, NV based on either home market or third country prices),<sup>73</sup> Commerce considers the starting prices before any adjustments. For CEP sales, we consider only the selling activities reflected in the price after the deduction of expenses and profit under section 772(d) of the Act.<sup>74</sup>

When Commerce is unable to match U.S. sales of the foreign like product in the comparison market at the same LOT as the EP or CEP, Commerce may compare the U.S. sale to sales at a different LOT in the comparison market. In comparing EP or CEP sales at a different LOT in the comparison market, where available data make it possible, we make an LOT adjustment

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<sup>69</sup> See Avid's Section A Response at A-4 and Exhibit A-1.

<sup>70</sup> See *Certain Oil Country Tubular Goods from Saudi Arabia: Final Determination of Sales at Less Than Fair Value*, 79 FR 41986 (July 18, 2014), and accompanying IDM at Comment 2 ("A market is 'viable' regardless of whether some, all, or no sales are subsequently determined to fail the arm's length test or to be below cost. Whether a given sale is ultimately determined to be made outside the ordinary course of trade or whether a customer is ultimately determined to be an affiliated party, are decisions made apart from and later in time than the market viability question.")

<sup>71</sup> See 19 CFR 351.412(c)(2).

<sup>72</sup> *Id.*; see also *Certain Orange Juice from Brazil: Final Results of Antidumping Duty Administrative Review and Notice of Intent Not To Revoke Antidumping Duty Order in Part*, 75 FR 50999, 51001 (August 18, 2010) (*Orange Juice from Brazil*), and accompanying IDM at Comment 7.

<sup>73</sup> Where NV is based on CV, we determine the NV LOT based on the LOT of the sales from which we derive selling, general and administrative expenses, and profit for CV, where possible. See 19 CFR 351.412(c)(1).

<sup>74</sup> See *Micron Tech., Inc. v. United States*, 243 F.3d 1301, 1314-16 (Fed. Cir. 2001).

under section 773(a)(7)(A) of the Act. Finally, for CEP sales only, if the NV LOT is at a more advanced stage of distribution than the LOT of the CEP and there is no basis for determining whether the difference in LOTs between NV and CEP affects price comparability (*i.e.*, no LOT adjustment is possible), Commerce will grant a CEP offset, as provided in section 773(a)(7)(B) of the Act.<sup>75</sup>

Based on the sales process and selling-function information provided by Avid, we found that its home market sales were made at one LOT to distributors during the POR.<sup>76</sup> We further found, based on the information provided by Avid about its U.S. sales, that these sales were made to distributors at one LOT during the POR.<sup>77</sup> Additionally, Avid did not claim LOT adjustments in either the home market or the U.S. market.<sup>78</sup> Because there was only one LOT in the home market and no data were available to determine the existence of a pattern of price differences within that market, and because we do not have any other information that provides an appropriate basis for determining an LOT adjustment, we have not calculated an LOT adjustment. Therefore, for these preliminary results, we have matched Avid's EP sales to its home market sales without making a LOT adjustment to normal value.<sup>79</sup>

### 3. Cost of Production

In accordance with section 773(b)(2)(A) of the Act, Commerce requested cost information from Avid and Avid submitted timely responses. We examined Avid's cost data and determined that the quarterly cost methodology is not warranted for Avid and, therefore, we applied our standard methodology of using annual average costs based on the reported data.<sup>80</sup>

#### a. Calculation of Cost of Production

We calculated the COP based on the sum of the cost of materials and fabrication for the foreign like product, plus amounts for general and administrative and financial expenses, in accordance with section 773(b)(3) of the Act. We relied on the COP data submitted by Avid.

#### b. Test of Comparison Market Sales Prices

As required under sections 773(b)(1) and (2) of the Act, we compared the adjusted (where applicable) weighted average of the COP for the POR to the per-unit price of the comparison market sales of the foreign like product to determine whether these sales had been made at prices below the COP within an extended period of time in substantial quantities, and whether such prices were sufficient to permit the recovery of all costs within a reasonable period of time. We determined the net comparison market prices for the below-cost test by subtracting from the gross unit price any applicable movement charges, discounts, billing adjustments, direct and indirect selling expenses, and packing expenses.

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<sup>75</sup> See, e.g., *Orange Juice from Brazil* at Comment 7.

<sup>76</sup> See Avid's Section A Response at A-13 and Exhibit A-5.

<sup>77</sup> *Id.*

<sup>78</sup> See Avid's Sections B-C Response at B-30 and C-29.

<sup>79</sup> See section 773(a)(7)(A) of the Act.

<sup>80</sup> See Avid's Section D Response at Exhibit D-3.

c. Results of the COP Test

Pursuant to section 773(b)(2)(C)(i) of the Act, where less than 20 percent of sales of a given product were at prices less than the COP, we did not disregard below-cost sales of that product because we determined that the below-cost sales were not made in substantial quantities. Where 20 percent or more of a respondent's home market sales of a given model were at prices less than the COP, we disregarded the below-cost sales because: (1) they were made within an extended period of time in substantial quantities in accordance with sections 773(b)(2)(B) and (C) of the Act; and (2) based on our comparison of prices to the weighted average of the COPs, they were at prices which would not permit the recovery of all costs within a reasonable period of time in accordance with section 773(b)(2)(D) of the Act.

Our cost tests indicated that, for Avid, more than 20 percent of sales of certain home market products were made at prices below the COP within an extended period of time and were made at prices which would not permit the recovery of all costs within a reasonable period of time. Thus, in accordance with section 773(b)(1) of the Act, we excluded these below-cost sales from our analysis for each respondent and used the remaining above-cost sales to determine NV.

4. Calculation of Normal Value Based on Comparison Market Prices

For those comparison products for which there were sales at prices above the COP for the respondents, we based NV on comparison market prices. We calculated NV for Avid based on prices to unaffiliated customers in the comparison market.

We made adjustments for differences in packing, in accordance with sections 773(a)(6)(A) and (B)(i) of the Act, and in circumstances of sale (*i.e.*, credit expenses), in accordance with section 773(a)(6)(c)(iii) of the Act and 19 CFR 351.410.

When comparing U.S. sales with home market sales of similar merchandise, we also made adjustments for differences in costs attributable to physical differences in the merchandise, in accordance with section 773(a)(6)(C)(ii) of the Act and 19 CFR 351.411. We based this adjustment on the difference in the variable cost of manufacturing for the foreign like product and subject merchandise.<sup>81</sup>

5. Calculation of Normal Value Based on Constructed Value

For Avid, where we were unable to find a comparison market match of identical or similar merchandise, we based NV on constructed value (CV) in accordance with section 773(a)(4) of the Act. Where appropriate, we made adjustments to CV in accordance with section 773(a)(8) of the Act.

In accordance with section 773(e) of the Act, and where applicable, we calculated CV based on the sum of Avid's material and fabrication costs, selling, general and administrative (SG&A) and financing expenses, profit, and U.S. packing costs, as adjusted (where applicable). We

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<sup>81</sup> See 19 CFR 351.411(b).



calculated the COP component of CV for Avid as described above in the “Calculation of Cost of Production” section of this memorandum. In accordance with section 773(e)(2)(A) of the Act, we based SG&A expenses and profit on the amounts incurred and realized in connection with the production and sale of the foreign like product for consumption in the comparison market. We made adjustments to CV for differences in circumstances of sale, in accordance with section 773(a)(6)(C)(iii) and 19 CFR 351.410.

### **VIII. Currency Conversion**

We made currency conversions into U.S. dollars in accordance with section 773A of the Act and 19 CFR 351.415, based on the exchange rates in effect on the dates of the U.S. sales as certified by the Federal Reserve Bank. These exchange rates are available on the Enforcement and Compliance website at <https://enforcement.trade.gov/exchange/index.html>.

### **IX. Recommendation**

We recommend applying the above methodology for these preliminary results.

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Agree

\_\_\_\_\_  
Disagree

6/30/2021

X



Signed by: CHRISTIAN MARSH

Christian Marsh  
Acting Assistant Secretary  
for Enforcement and Compliance