

MEMORANDUM TO: James J. Jochum
Assistant Secretary
for Import Administration

FROM: Jeffrey May
Deputy Assistant Secretary
for Import Administration

SUBJECT: Issues and Decision Memorandum for the Final Determination of the
Antidumping Duty Investigation of Carbazole Violet Pigment 23 from
India

Summary:

We have analyzed the case and rebuttal briefs of interested parties in the investigation of sales at less than fair value of carbazole violet pigment 23 (CVP 23) from India, and have made certain changes in the margin calculations for the final determination. We recommend that you approve the positions we have developed in the Discussion of the Issues section of this memorandum. Issues in this investigation for which we received comments and rebuttal comments by parties are listed below.

1. Duty Revenue
2. Level of Trade
3. Reporting Errors

On June 24, 2004, the Department of Commerce (the Department) published its preliminary determination in the above-captioned antidumping duty investigation. See Notice of Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determinations: Carbazole

Violet Pigment 23 from India, 69 FR 35293 (June 24, 2004) (Preliminary Determination).

We gave interested parties an opportunity to comment on the Preliminary Determination. On October 1, 2004, we received a joint case brief from Alpanil and Pidilite and a case brief from the Clariant Corporation (Clariant), a domestic interested party. On October 6, 2004, we received a joint rebuttal brief from Alpanil and Pidilite, a rebuttal brief from Clariant, and a rebuttal brief from the petitioners (the Sun Chemical Corporation and Nation Ford Chemical Company).

Discussion of the Issues:

Comment 1 - Duty Revenue

Alpanil and Pidilite argue that the additional revenue received from the Government of India under the Duty Entitlement Passbook (DEPB) program should be added to export price for the final determination.

Alpanil and Pidilite state that each of their questionnaire responses reported the precise amount of additional revenue they received from the DEPB program on each export. They indicate that these amounts are reported in the duty drawback fields of their respective U.S. sales listings. However, the respondents argue, the Department's calculation of export price in the preliminary determination did not account for revenue obtained through the DEPB program. Alpanil and Pidilite point out that in the Department's parallel countervailing duty determination, the Department determined that DEPB credits are countervailable in their entirety and that both Pidilite and Alpanil received benefits from the DEPB program on all export sales, including each U.S. sale. See Notice of Preliminary Affirmative Countervailing Duty Determination and Alignment with Final Antidumping Duty Determination: Carbazole Violet Pigment 23 from India, 69 FR 22763 (April 27, 2004) (CVD Preliminary

Determination). Alpanil and Pidilite add that the countervailability of these payments does not detract from the fact that these sales-specific payments enhance the revenue earned by the companies on their export sales.

Alpanil and Pidilite assert that their audited financial statements reflect the sale-specific DEPB payments received from the Government of India as “other” income. See Exhibit A-10 of Alpanil’s February 5, 2004, questionnaire response and Exhibit A-9 of Pidilite’s February 5, 2004, questionnaire response. In addition, Pidilite points out that the DEPB credits were reviewed by the Department at Pidilite’s verification.

Alpanil and Pidilite point out that the Department has taken into account countervailable Government of India export subsidies paid to exporters in the margin calculation in previous proceedings. The respondents cite Certain Welded Carbon Steel Standard Pipe and Tube from India: Final Determination of Sales at Less Than Fair Value, 51 FR 9089 (March 17, 1986) (Pipe and Tube) and Final Results of Antidumping Duty Administrative Review: Certain Iron Construction Castings from India, 55 FR 40697 (October 4, 1990) (Construction Castings) and state that the Department has made circumstance-of-sale (COS) adjustments to account for payments Indian exporters received under the International Price Reimbursement Scheme (IPRS) program. Under the IPRS program, Alpanil and Pidilite claim that Indian exporters who used Indian raw materials rather than imports in their exported products were provided rebate payments to compensate for a price differential between the domestic product and the international price of the input. The respondents assert that even though the Department had found the IPRS program to be countervailable in whole or in part, because exporters received these payments on their U.S. sales, but did not receive such payments on home-

market sales, the Department granted the respondents a COS adjustment.

Alpanil and Pidilite state that they are not requesting a COS adjustment in this proceeding. Rather, they request that the Department recognize that the receipt of the DEPB credits enhances the revenue on their U.S. sales and that such payments should be taken into account in the margin calculation. To support their position, the respondents cite Final Determination of Sales at Less Than Fair Value: Acetylsalicylic Acid (Aspirin) from Turkey, 52 FR 24492 (July 1, 1987) (Aspirin) and explain that the Department based U.S. price on the sale price from the respondent in Aspirin to an unrelated trading company who subsequently sold the merchandise to a purchaser in the United States. Alpanil and Pidilite further explain that in calculating the U.S. price in Aspirin, the Department included both the sales price paid by the trading company to the respondent and a second payment by the trading company to the respondent. The second payment represented the transfer of a tax rebate and export subsidy paid by the Government of Turkey to the trading company upon the sale of the subject merchandise to the United States. Alpanil and Pidilite claim that in order to capture the full amount of sales revenue attributable to each U.S. sale, similar to Aspirin, the Department must add to the price charged by Alpanil and Pidilite to their U.S. customers the DEPB credit subsequently received from the Indian government and recorded in the companies' accounting records. The respondents cite Stainless Steel Round Wire from India: Final Determination of Sales at Less Than Fair Value, 64 FR 17319 (April 9, 1999) and state that the Department has recognized that the receipt of the DEPB payments constitutes revenue to the recipient. Alpanil and Pidilite

contend that the total net proceeds received on each U.S. sale will be understated if the Department neglects to take into account both the sales amount and the subsidy payments.

Alpanil and Pidilite clarify that they are not requesting that the Department adjust export price on the basis of receipt of a duty drawback. The respondents explain that, as determined by the Department in the countervailing duty investigation, subsidies received under the DEPB program do not qualify as a duty drawback because the subsidy is not contingent upon the incorporation of imported products into exported merchandise. Therefore, the respondents are requesting that the Department adjust the reported sales prices to take into account the sale-specific DEPB credits received by the respondents that enhance their sales revenue. The petitioners contend that the DEPB credits reported by the respondents should not be added to export prices in this final determination. The petitioners assert that, as stated in the CVD Preliminary Determination, the credits provided by the DEPB program do not constitute revenue, regardless of how the credits are characterized on the respondents' financial statements. Rather, the petitioners contend that under the DEPB program, the Indian Government issues credits for qualifying export shipments that are valid for one year and may be used to offset duties owed on any subsequent imports. The petitioners further contend that, if the company which received the credits has no subsequent dutiable imports or otherwise fails to use the credit within a year, the benefit of the DEPB credit is not realized and even though the credits may be transferred for cash, the transfer itself is a sale of a separate product, specifically the DEPB credit itself.

Second, the petitioners assert that the credit is provided by the Indian government, not the unaffiliated U.S. purchaser, and that the statute is very clear in defining export price to mean "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 as adjusted under subsection (c) of this section.” See section 772(a) of the Tariff Act of 1930, as amended (the Act). The petitioners state that in this respect, the respondents’ citation of Aspirin is incorrect.

Third, the petitioners cite to section 772(c)(1) of the Act, which sets out the adjustments that can increase export price. The petitioners claim that DEPB credits do not fall under any category of acceptable adjustments. Finally, the petitioners contend that the addition of DEPB credits to export price would contradict and undermine the statutory provision established by Congress. The petitioners go on to explain that Congress explicitly defines export price as the price received by the foreign producer/exporter from the unaffiliated U.S. purchaser and that Congress only allows for certain additions to export price, including the amount of any countervailing duty imposed on the subject merchandise to offset an export subsidy. See section 772(c)(1)(B) of the Act. The petitioners assert that the DEPB credits are export subsidies and that if DEPB credits were to be added to export price there would be double counting when countervailing duties are added to export price.

Clariant argues that the Department should continue to deny duty drawback adjustments based on credits received under the DEPB program claimed by Alpanil and Pidilite. Citing the Final Determination of Sales at Less Than Fair Value: Hot-Rolled Carbon Steel Flat Products from India, 66 FR 50406 (October 3, 2001) (Steel Flat Products); Final Determination of Sales at Less Than Fair Value: Steel Wire Rope from India, 66 FR 12759 (February 28, 2001); and Final Results and Partial

Rescission of Antidumping Duty Administrative Review: Steel Wire Rods from India, 69 FR 29923

(May 26, 2004), Clariant states that the Department held that credits received under the DEPB program are not eligible for a duty drawback adjustment. Clariant further comments that, as in the cases cited, Alpanil and Pidilite have not been able to prove that the DEPB credits received are linked to the duties that were imposed on the imported input materials.

According to Clariant, neither Pidilite nor Alpanil have referenced any statutory or relevant precedent which would allow the Department to make an adjustment for the claimed duty revenue. Clariant asserts that the definition for export price under section 772(a) of the Act demonstrates that the statute is concerned primarily with the price at which the subject merchandise is first sold to an unaffiliated party rather than with the revenue received by the company. Clariant contends that the reason the respondents cite Pipe and Tube and Construction Castings and then state that they are not requesting a COS adjustment is because the Department later changed its policy and declined to make COS adjustments for the IPRS program. Clariant cites Certain Welded Carbon Steel Standard and Pressure Pipes and Tubes from India: Final Results of Antidumping Administrative Review, 57 FR 54360 (1992). Clariant further contends that the Department has held on numerous occasions that credits received under the DEPB program are not eligible for a duty drawback adjustment. As an example, Clariant sites Steel Flat Products.

With respect to the respondents' reference to Aspirin, Clariant asserts that the case does not establish relevant precedent. Clariant claims that the Department included in the sales price the second payment by the trading company to the respondent based on the fact that there was a contract between the two unrelated parties, made at arm's length, establishing a price, as provided by the statute, which

included the tax rebate. Contrary to the parallels the respondents attempt to draw between the issue in Aspirin and the current issue, Clariant asserts that the decision in Aspirin was case-specific and did not establish a precedent that tax rebates or government subsidies would automatically warrant an adjustment by adding these amounts to U.S. price. According to Clariant, the Department has never made an adjustment to U.S. price based on DEPB program credits received. In fact, Clariant asserts, the Department has stated that its “practice is to consider the Indian DEPB program under section 772(c)(1)(B) of the Act (i.e., the duty drawback provision).” See Notice of Preliminary Determination of Sales at Less Than Fair Value, Postponement of Final Determination, and Affirmative Preliminary Determination of Critical Circumstances: Certain Frozen Canned Warmwater Shrimp from India, 69 FR 47111 (August 4, 2004) (Warmwater Shrimp). Because the respondents have not cited any statutory basis or relevant precedent which would entitle them to an adjustment for their reported DEPB program credits, Clariant concludes that the Department should reject the respondents arguments.

Department’s Position: We agree with the petitioners and Clariant that the DEPB credits reported by the respondents should not be added to export price in this final determination. Section 772(a) of the Act, which describes export price, states the following:

(a) Export Price - The term “export price” means 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, as adjusted under subsection (c).”

Section 772 (c)(1) of the Act, which describes the upward adjustments to export price, states the following:

(c) Adjustments for Export Price and Constructed Export Price - The price used to establish export price and constructed export price shall be -

(1) increased by -

(A) when not included in such price, the cost of all containers and coverings and all other costs, charges, and expenses incident to placing the subject merchandise in condition packed ready for shipment to the United States.

(B) the amount of any import duties imposed by the country of exportation which have been rebated, or which have not been collected, by reason of the exportation of the subject merchandise to the United States, and

(C) the amount of any countervailing duty imposed on the subject merchandise under subtitle A to offset an export subsidy, and...

Alpanil and Pidilite are claiming a price adjustment based on their participation in the Indian government's DEPB program and cite Aspirin as support for their argument. As explained by the petitioner and Clariant, the circumstances were different in Aspirin. Although the amount paid by the trading company to the respondent in Aspirin included export tax rebates paid by the Government of Turkey to the trading company, the tax rebate amounts were included in the price agreed upon between the respondent and the trading company. Including the tax rebate amounts in the U.S. price in the Aspirin case was in accordance with subsection (a) under section 772 of the Act. In the current investigation, the DEPB credits claimed by the respondents are not included in the price to their unaffiliated customers prior to importation of the subject merchandise into the United States. Thus, the respondents do not receive the credit amounts from the unaffiliated U.S. customer. In contrast, an export tax rebate was included in the agreed upon price between the buyer and seller in Aspirin. Where the DEPB credits are not included in the agreed upon price, as in this investigation, the Department does not make an upward adjustment to the reported export prices.

The Department has found, however, that DEPB revenue is an export subsidy that is countervailable in its entirety. See Notice of Final Affirmative Countervailing Duty Determination: Carbazole Violet Pigment 23 from India, signed November 8, 2004. As a result, consistent with our practice, we have adjusted the antidumping deposit rates downward to account for export subsidies to avoid double counting of this amount with respect to our collection of the countervailing duty deposit rates in the concurrent countervailing duty investigation of this merchandise. See the Continuation of Suspension of Liquidation section of the corresponding Federal Register notice for this final determination, signed November 8, 2004.

Further, although the respondents assert that the DEPB credits are not duty drawbacks, Clariant suggests that the duty drawback rules under section 772(c)(1)(B) of the Act should apply and cites several cases to support its position. We acknowledge that the Department has considered the Indian DEPB program under section 772(c)(1)(B) of the Act. See Notice of Preliminary Results of Antidumping Duty Administrative Review: Stainless Steel Bar From India, 68 FR 11058, 11062 (March 7, 2003), unchanged in the final results, and Warmwater Shrimp at 69 FR 47116. Our duty drawback practice requires the respondents to demonstrate that there is: (1) a sufficient link between the import duty and the rebate, and (2) a sufficient amount of raw materials imported and used in the production of the final exported product. See Rajinder Pipe Ltd. v. United States, 70 F. Supp. 2d 1350, 1358 (CIT 1999). See also Viraj Group, Ltd. v. United States, Slip Op. 01-104 (CIT August 15, 2001). However, as the respondents have explained, because the DEPB revenues claimed by the respondents in this investigation were not incurred as a result of the incorporation of imported products into exported merchandise, there is no link between the import duty paid and the rebate received. For

these reasons, had the respondents made a request for a duty-drawback adjustment, we would deny the request.

Comment 2 - Level of Trade

Alpanil requests that the Department determine Alpanil's levels of trade in the home-market based on channels of distribution, rather than customer categories, such as distributors or end-users.

Citing its listing of minor changes ¹ and its verification report at Exhibit 1, Alpanil claims two home-market levels and one U.S. level of trade based on channels of distribution. See the September 23, 2004, memorandum from Yang Jin Chun entitled "Antidumping Duty Investigation of Carbazole Violet Pigment 23 from India: Sales Verification Report for Alpanil Industries" (Alpanil's Verification Report), which describes how Alpanil distinguishes the channels of distribution based on whether it customized the subject merchandise during the production of the merchandise (pre-sale customization or CHANNELH 1) or whether the customer customized the subject merchandise after purchasing it from Alpanil (post-sale customization or CHANNELH 2). According to Alpanil, pre-sale customization means that it produces the merchandise according to the customer's order specification prior to the actual sale of the merchandise. Post-sale customization means that it sells the subject merchandise to the customer without customizing the product because the customer does its own customization (with some assistance from Alpanil). Alpanil describes the customers in CHANNELH 1 as large

¹ See Alpanil's September 2, 2004, filing entitled "Carbazole Violet Pigment 23 from India: Alpanil Industries Listing of Minor Changes Provided to the Department Prior to the Beginning of Verification."

end-users/OEMs and large distributors who purchase the subject merchandise in large quantities and the customers in CHANNELH 2 as small end-users/OEMs, small distributors, and small retailers who purchase the subject merchandise in small quantities. Thus, Alpanil also asserts that the channel of distribution is dependent upon the quantity purchased, rather than the customer categories.

Alpanil explains further that post-sale customization requires additional selling functions as the customers require Alpanil's assistance in customizing the merchandise after they purchase the merchandise. Alpanil claims advertising, sales promotion, technical assistance, and after-sale services as the additional selling functions incurred in CHANNELH 2. Alpanil concludes by asserting that two levels of trade exist in the home market and one level of trade exist in the U.S. market. Alpanil claims that CHANNELH 1 in the home-market is equivalent to CHANNELU 1 in the U.S. market.

The petitioners argue that the Department should not find different levels of trade for Alpanil's reported sales whether based on customer category or channels of distribution. The petitioners claim that nothing indicates 1) what customization Alpanil's customers received, 2) which of Alpanil's customers received customization before or after the sale, or 3) whether the claimed selling expenses differed between customers based on when such customization occurred. The petitioners claim further that there is no indication as to whether Alpanil or the customers incurred the pre-production and post-sales customization expenses. Further, according to petitioners, Alpanil made no distinction between customer type when including in CHANNELH 2 the sales it made to distributors and end-users. The petitioners argue that there is no correlation between price or selling expenses for the same type of products in Alpanil's two channels of distributions. The petitioners also argue that Alpanil's channel of distribution distinction does not make sense since all subject merchandises must have undergone a pre-

production customization stage.

Citing Import Administration Policy Bulletin 92/1 on Matching at Level of Trade, dated July 29, 1992, Antidumping Duties; Countervailing Duties: Final Rule, 62 FR 27295, 27371 (May 19, 1997) (Final Rule), and 19 CFR 351.412(c)(2) and (d)(1), the petitioners state that the Department looks at the types of customers and the selling expenses to analyze selling functions to determine if there are patterns of consistent and meaningful price differences between the levels of trade. The petitioners contend that, even if the Department finds Alpanil's claim to be true, the Department is not required to find different levels of trade under the Final Rule. The Final Rule states that the Department cannot treat "every substantial difference in selling activities as a separate {level of trade}," according to the petitioners, and Alpanil's sales show neither a confirmed difference in level of trade nor any "patterns of consistent price differences" within the meaning of 19 CFR 351.412(d)(1).

Clariant also opposes the Department making a level of trade adjustment for Alpanil. Citing the Statement of Administration Action accompanying the implementing bill for the Agreement Establishing the World Trade Agreement and the Uruguay Round Trade Agreements, H.R. Doc. No. 316, 103d Cong., 2d Sess, reprinted in 1994 U.S.C.C.A.N. 4040, 4175, Clariant argues that "a percentage difference in price is not more appropriately attributable to differences in quantities purchased in individual sales" and, therefore, quantity differences alone may not be relevant for the Department to determine Alpanil's home-market level of trade. Citing Notice of Preliminary Results and Partial Rescission of Antidumping Duty Administrative Review: Individually Quick Frozen Red Raspberries from Chile, 69 FR 47869, 47873 (August 6, 2004), Clariant asserts that, in order to determine the level of trade, the Department reviews the distribution system in each market including selling functions,

customer category, and the level of selling expenses for each type of sale.

Clariant questions the validity of the distinction between sales to large customers with pre-sale customization and to small customers with post-sales customization for purposes of determining Alpanil's level of trade. Specifically, Clariant argues that differences in Alpanil's selling functions are not substantial in the context of the whole list of selling functions. Further, Clariant claims that, since Alpanil admitted that its original designation of channels of distribution was incorrect, the Department's preliminary determination was based on faulty information and, therefore, was incorrect. Clariant requests that the Department rejects Alpanil's request for a level-of-trade adjustment.

Department's Position: We disagree with Alpanil's request that the Department determine levels of trade using Alpanil's reported channels of distribution, which are based on quantity of sales. In accordance with section 773(a)(1)(B) of the Act, to the extent practicable, we determine normal value based on sales in the comparison market at the same level of trade as the export-price or constructed-export-price (CEP) transaction. The normal-value level of trade is that of the starting-price sale in the comparison market or, when normal value is based on constructed value, that of the sales from which we derive selling, general, and administrative expenses and profit. For export-price sales, the U.S. level of trade is also the level of the starting-price sale, which is usually from exporter to importer. For CEP transactions, it is the level of the constructed sale from the exporter to the importer.

To determine a respondent's level of trade, we examine "the selling functions and the level of selling expenses provided to different customer categories." See e.g., Notice of Final Results of Antidumping Duty Administrative Review, Partial Rescission of Antidumping Duty Administrative Review and Revocation of Antidumping Duty Order in Part: Certain Pasta from Italy, 67 FR 300

(January 3, 2002) and the accompanying Issues and Decision Memorandum, at Comments 6 and 16.

Alpanil mixed several customer categories in each home-market level of trade it claimed and reported differences in selling functions and selling expenses based on those groupings. Because Alpanil's claimed levels of trade represent an amalgam of customer categories, we cannot accept them under our policy and practice. Moreover, the evidence on the record with respect to Alpanil does not permit us to analyze the selling functions and level of selling expenses associated with various customer categories, and we are therefore unable as a practical matter to take into account level of trade in determining Alpanil's normal value. Thus, we are treating Alpanil's sales in the home market as having been made at a single level of trade, the level of trade that is equivalent to the level of trade in the United States.

Comment 3 - Reporting Errors

Clariant argues that neither respondent provided the Department with accurate questionnaire responses. Clariant suggests that, at the least, the Department reject Alpanil's responses and resort to adverse facts available.

Clariant claims that numerous reporting errors were found during the verifications of both respondents. With respect to Pidilite, Clariant points to the fact that the Department found during verification that certain sales consisted of blended merchandise, i.e., CVP-23 and another pigment. Clariant asserts that this was an obvious mistake that should have been corrected earlier. Clariant also point to the fact that Pidilite had revised the price for the same home-market sales in its April 15, 2004, supplemental questionnaire without providing any explanation. With respect to Alpanil, Clariant first argues that Alpanil has not provided sufficient information concerning its reported U.S. indirect selling

expenses (most of Alpanil's reported indirect selling expenses consist of allocated salaries). According to Clariant, Alpanil provided no proof in its questionnaire response or at verification to support how the employees involved with U.S. selling activities were identified. Clariant then points to the fact that the Department found during verification that Alpanil made errors in calculating all of its home-market billing adjustments. For these reasons, Clariant argues that Alpanil has not provided the Department with accurate information in a timely manner and, therefore, has not cooperated to the best of its ability. Clariant asserts that adverse facts available is warranted with respect to Alpanil.

Alpanil and Pidilite contend that Clariant's request that the Department disregard the information on the record that it verified is without merit. Pidilite states that the sales in question were verified by the Department as a blend of CVP-23 and another pigment and that since the sales are not 100 percent CVP-23, it is not clear whether or not the sales are subject merchandise. Pidilite contends that even if the Department determines that these sales are subject merchandise, the sales would not be compared to U.S. sales as identical or similar because Pidilite did not sell the blended products to the United States.

Pidilite asserts that other minor errors and discrepancies in its responses that the Department found during its verification were limited to errors in the mathematical computation of adjustments for inventory carrying costs, the short-term interest rate, and the warehousing and indirect-selling expense ratios. Pidilite states that it corrected these errors and the Department verified the corrections.

Alpanil cites to its verification report and contends that its responses should not be rejected because the Department did, in fact, verify Alpanil's U.S. indirect selling expenses. See Alpanil's

Verification Report at 11-12. Alpanil adds that because all of its U.S. sales were EP sales, it is unlikely that U.S. indirect selling expenses are a factor in the Department's margin analysis.

Department's Position: We disagree with Clariant. We find that the respondents have cooperated in responding to the Department's requests for information in this investigation and that any errors made by these firms have been corrected. Moreover, as the respondents pointed out, most of Clariant's allegations do not require further consideration since they have no effect on the margin calculations for this final determination. Specifically, with respect to Clariant's comment concerning Pidilite's blended merchandise, the product does not match to any U.S. product for the purpose of price-to-price comparisons. Also, with respect to Clariant's comment concerning Alpanil's U.S. indirect selling expenses, the expenses are not used in the margin calculation for this respondent.

Clariant makes one comment which is relevant to the margin calculation concerning the errors the Department found with respect to Alpanil's reported home-market billing adjustments. The fact that we discovered an error during the process of verification and allowed Alpanil to correct it does not support Clariant's argument that Alpanil has not provided the Department with accurate information in a timely matter. We determined during verification that the inaccurate information provided in Alpanil's response for home-market billing adjustments was due to a calculation error. In accordance with 19 CFR 351.301(c)(2), which allows the Department to "request any person to submit factual information at any time during a proceeding," we requested that Alpanil correct the reported factual information. We verified the corrected information and are satisfied with Alpanil's reported home-market billing adjustments. Contrary to Clariant's assertion, we do not find that Alpanil has not cooperated to the best of its ability with respect to the reporting of its home-market billing adjustments.

Recommendation:

Based on our analysis of the comments received, we recommend adopting all of the above positions. If these recommendations are accepted, we will publish the final results and the final weighted-average dumping margins in the Federal Register.

Agree _____

Disagree _____

Signed 11/08/04
James J. Jochum
Assistant Secretary
for Import Administration

(Date)