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Anticircumvention Inquiry
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July 31, 2012

MEMORANDUM TO: Paul Piquado
Assistant Secretary
for Import Administration

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

SUBJECT: Anticircumvention Inquiry Regarding the Antidumping Duty Order on Small Diameter Graphite Electrodes from the People's Republic of China: Issues and Decision Memorandum for the Final Determination of the Anticircumvention Inquiry

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SUMMARY:

We have analyzed the case and rebuttal briefs of interested parties in the anticircumvention inquiry of the antidumping duty order on small diameter graphite electrodes from the People's Republic of China.[1] We have not departed from our conclusions in the *Preliminary Determination*. We recommend that you approve the positions described in the "Discussion of the Issues" section of this Issues and Decision Memorandum. At the bottom of this document is a complete list of the Federal Register notices, litigation, and other documents cited within this memorandum. Below is the complete list of the issues in this antidumping duty anticircumvention inquiry for which we received comments and rebuttal comments from interested parties:

Comment 1: Whether "Rods" Are Covered Under the Scope of the Order
Comment 2: Use of Ukrainian Surrogate Values to Value Artificial Graphite Rod/Unfinished SDGE Component Inputs
Comment 3: Value-Added Methodology
Comment 4: Whether to Include Reconditioned Products in the Scope of the Anticircumvention Inquiry
Comment 5: Cash Deposit and Assessment of AD Duties
Comment 6: Inclusion of HTSUS Subheading 3801.10 in the Scope of the Order
Comment 7: Clarification that Graphitization Confers Country of Origin

[1] *See SDGE Order*.

List Of Abbreviations And Acronyms Used In This Memorandum:

Acronym/Abbreviation	Full Name
Act or Statute	Tariff Act of 1930, as amended
AD	Antidumping
BOI	Binding Origin Information
CAFC or Federal Circuit	U.S. Court of Appeals for the Federal Circuit
CEP	Constructed Export Price
CFR	Code of Federal Regulations
CIT or Court	U.S. Court of International Trade
Customs or CBP	U.S. Customs and Border Protection
Department	Department of Commerce
EU	European Union
GATT	General Agreement on Tariffs and Trade
HTS	Harmonized Tariff Schedule
HTSUS	Harmonized Tariff Schedule of the United States
IDM	Issues and Decision Memorandum
ITC or Commission	U.S. International Trade Commission
LTFV	Less-Than-Fair Value
ME(s)	Market Economy
MT	Metric Ton
NME	Nonmarket Economy
NV	Normal Value
Petitioners	SGL Carbon LLC and Superior Graphite Co.
PRC	People's Republic of China
R&D	Research and Development
SDGE	Small Diameter Graphite Electrodes
SG&A	Selling, General, and Administrative Expenses
SV(s)	Surrogate Value
U.S.	United States
UK	United Kingdom
UKCG	UK Carbon and Graphite Co., Ltd.
WTO	World Trade Organization

BACKGROUND:

On June 6, 2012, the Department published the *Preliminary Determination* in the Federal Register. In accordance with 19 CFR 351.309, we invited parties to comment on our *Preliminary Determination*. On June 20, 2012, UKCG, Petitioners, and the Government of the United Kingdom filed case briefs. On June 27, 2012, Petitioners and UKCG filed rebuttal briefs. On July 10, 2012, the Department held a public hearing, as requested by UKCG.

DISCUSSION OF THE ISSUES:

Comment 1: Whether "Rods" Are Covered Under The Scope Of The Order

In the *Preliminary Determination,* the Department found that the PRC-produced artificial graphite rod/unfinished SDGE component input used by UKCG to produce the finished SDGE exported to the U.S. constitutes SDGE "whether or not finished" specifically covered by scope language of the *SDGE Order*.

UKCG's Arguments

- In the *Preliminary Determination*, the Department stated that the Petition specifically defined unfinished SDGE as "{any semi-manufactured SDGE product that} 'undergo(s) no further processing beyond the graphitization stage other than machining.'" The insertion of the term "any semi-manufactured SDGE product" is misleading in that it "manipulates" or "fixes up" the language of the Petition in order to "save" Petitioners' reference to unfinished products and provide plain meaning where no such meaning exists. The actual language of the initial quotation says nothing of semi-manufactured products and, in fact, confirms that the term "whether or not finished" or "unfinished" is vague and undefined.
- Because the term "unfinished" is ambiguous and not dispositive, the "plain meaning" rule may not be applied (*i.e.*, the Department may not make a ruling under the initial *Duferco* (CAFC 2002) scope criteria) and must instead evaluate the inputs based on the required analysis of the descriptions of the merchandise contained in the petition, the initial investigation, and the determinations of the Secretary (including prior scope determinations) and the Commission, pursuant to 19 CFR 351.225(k)(l).
- Petitioners' importation of unfinished rods under the HTS 3801.10 subheading ("Artificial Graphite") prior to the Petition (*i.e.*, not the HTS 8545.11 subheading ("Carbon Or Graphite Electrodes, Of A Kind Used For Furnaces") specified in the scope of the *SDGE Order*) and subsequent failure to include HTS 3801.10 in any of the scope comments demonstrates that Petitioners had knowledge of products similar to UKCG's inputs but avoided mention of rods in the Petition and knowingly kept HTS 3801 out of the scope of the case. Because Petitioners were well aware of this product and were actively trading in it at the time of the Petition, both the HTS number and the name of the product would have had to have been mentioned if rods had been included in the case. Thus, the inputs are not covered under the scope of the *SDGE Order* pursuant to 19 CFR 351.225(k)(1).
- The Department must also take into consideration supplementary scope materials submitted to the record, including U.S. Customs rulings regarding artificial graphite "rods" along with UK/EU BOI rulings. While UKCG recognizes that these rulings are not controlling, the analysis contained in these documents is instructive and must be considered for the Department's determination herein.

- Neither the *Diversified Products* (CIT 2003) criteria[2] nor the value-added analysis (*i.e.*, the remainder of the anticircumvention analysis required of the Department pursuant to section 781(b) of the Act) come into play if the input sourced from the country of the AD order is specifically excluded from the order. Thus, once the determination is made that the inputs in question are excluded from the scope of the *SDGE Order*, it is not necessary or legal for the Department to bring the product back into the order under the guise of "circumvention."

Petitioners' Arguments

- The scope of the *SDGE Order* has always included SDGE "whether or not finished" and the Petition expressly stated "unfinished SDGES undergo no further processing beyond the graphitization stage other than machining." Thus, the Department correctly concluded that UKCG's input product is within the scope of the *SDGE Order*.
- The term "unfinished" is clearly defined and UKCG's arguments with respect to unfinished products and the "plain meaning" rule are incorrect. If UKCG's interpretation of the scope were accepted, the phrase "whether or not finished" would be ignored in violation of the plain meaning rule.
- The Department correctly determined that the scope of an AD order is not dictated by rulings of another U.S. or foreign government agency.
- UKCG wrongly asserts that the Petitioners' failure to include HTS 3801.10 in the scope of the Petition is evidence that unfinished merchandise should not be included, as the inclusion or exclusion of any HTS numbers is not the controlling factor for determining in-scope merchandise.
- UKCG's assertion that the Department has misquoted the Petition is incorrect, as the addition of the words "semi-manufactured" in context does nothing more than re-state the fact that the input product was not fully manufactured or finished.

Department's Position: As an initial matter, the Department disagrees with UKCG's assertion that the Department "manipulated" and "fixed up" a quotation from the initial LTFV Petition in order to add meaning to the term "unfinished."[3] The LTFV Petition states that:

> Unfinished small diameter graphite electrodes within the scope of this petition undergo no further processing beyond the graphitization stage other than machining.[4]

In the *Preliminary Determination* the Department referenced this quotation as follows:

> In this case, the Petition specifically defined "unfinished {SDGE} within the scope of this petition" as any semi-manufactured SDGE product that "undergo(s) no further processing beyond the graphitization stage other than machining."[5]

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[2] *I.e.*, the analysis of physical characteristics of the merchandise; the expectations of the ultimate purchasers; the ultimate use of the product; and the channels of trade. *See also* 19 CFR 351.225(k)(2). Whereas the *Diversified Products* (CIT 2003) criteria are typically used to evaluate relevant products in traditional scope rulings, the anticircumvention criteria described in sections 781(b)(1)(C) (as clarified by section 781(b)(2)), 781(b)(1)(D), and 781(b)(1)(E) (clarified by section 781(b)(3)) of the Act closely resemble the factors enumerated in the *Diversified Products* (CIT 2003) criteria.

[3] *See* UKCG's Case Brief at 7-9.

[4] *See* LTFV Petition at 5-6.

[5] *See Preliminary Determination* 77 FR at 33410.

As interpreted by UKCG, the addition of "semi-manufactured SDGE product" to the quotation improperly allows for the conclusion that the artificial graphite rods/unfinished SDGE component inputs in question are unambiguously covered by the scope of the *SDGE Order*, whereas the actual quotation is ambiguous as to the definition of "unfinished" SDGE.[6]

The reference to the state of unfinished merchandise as "semi-manufactured" does nothing more than state the obvious fact that an unfinished SDGE is not fully-manufactured compared to a finished SDGE. The phrase "semi-manufactured SDGE product" describes the fact that the material is still undergoing the process of being manufactured into what will become a finished SDGE for use in a furnace. There is no substantive difference in the meaning of the two sentences, and the same conclusions may be drawn from both. The Department's finding that the scope of the *SDGE Order* explicitly and unambiguously includes UKCG's inputs based on the plain meaning of the term "unfinished" or "not finished" is not reliant on the addition of the term "semi-manufactured SDGE product."

The Department finds that the scope of the *SDGE Order*, when understood in light of the above-referenced statement in the Petition, clearly defines an unfinished SDGE as an SDGE product that has completed the graphitization stage and needs only finishing to be used as a finished SDGE in a furnace. This should not be understood to mean that the Department finds all semi-manufactured SDGE are unfinished SDGE or that all graphitized products are necessarily unfinished SDGE, rather that graphitized products manufactured for use as SDGE, which need only finishing to be used as finished SDGE, constitute unfinished SDGE covered by the scope *SDGE Order*.

Though UKCG contends that the term "unfinished" or "not finished" is ambiguous, its arguments ignore the fact that the various stages of the SDGE production process are well defined on the record, and details of the finishing process itself have been discussed at length throughout the proceeding.[7] UKCG's argument that "unfinished" is not specifically defined by the industry is not relevant here because it has been clearly defined for the purposes of the *SDGE Order* as a graphitized SDGE that has not undergone the clearly defined finishing processes, regardless of whether the finishing process is basic or relatively complex. This definition also does not change regardless of whether the finishing is completed in the PRC or in a third country. In other words, unfinished SDGE, subject to the *SDGE Order* are products identical to finished SDGE, aside from finishing. Thus, the term unfinished SDGE is unambiguously and explicitly defined for purposes of the *SDGE Order*.

Having established that the scope of the order specifically includes the term SDGE "whether or not finished," and finding this language to be clear on its face, the Department further finds that the Petition language supports the Department's understanding. The Petition language describes the SDGE production process through graphitization, then states that "unfinished small diameter graphite electrodes *within the scope of this petition* undergo no further processing beyond the

[6] *See* UKCG's Case Brief at 7-9. According to UKCG, the meaning of the initial quotation is that unfinished SDGE (whatever such products might be) are graphitized, whereas the Department's clarification insinuates that any input which has completed the graphitization stage is considered an unfinished SDGE.

[7] *See, e.g.*, Preliminary Analysis Memorandum at 14.

graphitization stage other than machining,"[8] and then goes on to describe the machining/finishing process performed on subject finished electrodes, which is precisely the type of manufacturing UKCG performs on the inputs in question.[9] Thus, the LTFV Petition is quite clear as to the type of materials covered by the terms "unfinished" or "whether or not finished." As discussed in detail in the *Preliminary Determination*, UKCG's inputs are generally ordered by UKCG to meet the specific lengths, widths, diameters, and chemical composition requirements of the finished SDGE product specified on UKCG's customers' contracts. The inputs only need to undergo the machining/finishing process contemplated in the Petition to be used as finished SDGE in a furnace, and UKCG has not refuted this fact. Therefore, no ambiguity exists with respect to the fact that UKCG's "rod" inputs are SDGE products which need only undergo the clearly defined finishing process to be used as finished SDGE in a furnace and are, thus, unfinished (*i.e.*, "not finished") SDGE covered under the plain language of the scope of the *SDGE Order*.

For the reasons described above and in the *Preliminary Determination*, the Department continues to find that the plain language of the scope of the *SDGE Order*, when interpreted with the above-referenced statement in the Petition, explicitly includes unfinished SDGE such as UKCG's input materials. The Department finds UKCG's comments with respect to Petitioners' importation of products under 3801.10, various U.S. and UK customs rulings, or any other factors does not overcome this explicit inclusion in the Order. The Department previously addressed the use of EU BOI rulings, U.S. and UK Customs Rulings, Petitioners' actions prior to the LTFV Petition, *etc.* in the *Preliminary Determination.* Contrary to UKCG's assertion, the Department has indeed considered this information and taken the various rulings and actions into account in the instant determination (*e.g.*, the Department's determination to clarify that products subject to the scope of the *SDGE Order* may be imported under HTSUS 3801.10, as discussed below, is informed by the information that domestic producers may be importing, or have imported in the past, certain subject unfinished SDGE products under a non-8545.11 subheading). Nevertheless, the Department does not find that any of this information provides sufficient reason to change its determination that what is covered by the term "unfinished," includes unfinished SDGE such as UKCG's input materials particularly in light of the above-referenced statement in the Petition and the explicit inclusion of SDGE "whether or not finished."

Furthermore, we find UKCG's argument that a finding that the inputs in question are excluded from the scope of the *SDGE Order* would automatically render all further analysis unnecessary and illegal is based on a misinterpretation of the statute.[10] Section 781(b) of the Act requires that the Department determine whether "before importation into the United States, such imported merchandise is completed or assembled in another foreign country from merchandise which (i) is subject to such order or finding, or (ii) is produced in the foreign country with respect to which such order or finding applies." Thus, in order to proceed further with its anticircumvention analysis, the Department must find either that the exported material subject to the proceeding is itself produced from subject merchandise or that the exported material subject to the proceeding

[8] *See* LTFV Petition at 5-6 (*emphasis added*).

[9] *See* LTFV Petition at 6, in comparison with Section VI of UKCG's Verification Report.

[10] *See* UKCG's Case Brief at 4-6. *See also* Hearing Transcript, wherein counsel for UKCG states, "if you excluded {artificial graphite rod/unfinished SDGE component inputs} at the outset of the case… all of the other stuff {*e.g.*, value-added criteria}… none of that matters… the case is over."

is completed or assembled from merchandise which is produced in the foreign country subject to the order. The discussion herein focuses on whether UKCG's artificial graphite rod/unfinished SDGE component input itself constitutes subject merchandise. However, the fact that UKCG's artificial graphite rod/unfinished SDGE component inputs – the sole input utilized by UKCG in the production of finished SDGE subject to this inquiry – are produced in the PRC has never been contested on the record of this proceeding nor is this fact disputed for this final determination. As a result, while the Department is indeed making an affirmative finding that the input materials in question are covered under the scope of the *SDGE Order* and this conclusion adds further support to the overall affirmative finding of circumvention, such a determination is plainly not necessary for the Department to proceed with its analysis because the statute only requires that the record demonstrate that the exported SDGE in question is finished from inputs produced in the PRC, and in this case there is no dispute that the input in question is produced in the country subject to the AD order.

Comment 2: Use of Ukrainian Surrogate Values to Value Artificial Graphite Rod/Unfinished SDGE Component Inputs

In the *Preliminary Determination* we noted that, because the purpose of this proceeding is to determine whether merchandise is being sold to the U.S. in circumvention of the *SDGE Order* on the PRC, an analysis of UKCG's PRC-origin input costs falls under the purview of the Department's NME AD methodology. Therefore, we utilized a Ukrainian SV to value the input in question to determine whether the value of the merchandise produced in the PRC is a significant portion of the value of the merchandise exported to the U.S. pursuant to section 781(b)(1)(D) of the Act.

UKCG's Arguments

- U.S. law limits the use of the SV methodology to the determination of NV in an AD calculation.
- No such use of SVs is permitted in anticircumvention proceedings and the Department should instead use the actual purchase price of the rods in its analysis.

Petitioners' Arguments

- Although "value" is not defined in the statute, it does not preclude the use of SVs for NME prices.
- The Department has a well established practice of using SVs to value NME inputs (citing to the *Tissue Paper 2008 Anticircumvention Final* (October 3, 2008) proceeding wherein an Indian SV was used to value jumbo roll inputs).

Department's Position: In the *Preliminary Determination*, the Department found that, regardless of whether we utilized the Ukrainian SV or UKCG's purchase price for the inputs in question, the analysis results in a finding that the inputs represent a significant portion of the value of the products exported to the United States.[11] Thus, the distinction regarding the use of the SV methodology herein has no bearing on the Department's ultimate finding regarding section 781(b)(1)(D) of the Act, and the Department continues to find that the PRC produced

[11] *See Preliminary Determination* 77 FR at 33415.

inputs represent a significant percentage of the sales value of UKCG's exports of finished merchandise.[12]

We disagree with UKCG's assertion that the use of an SV for the valuation of the artificial graphite/unfinished SDGE input is inappropriate in the instant case. As noted in the *Preliminary Determination*, the material input in question, the only raw material input of any significance in this analysis, is produced in the PRC, an NME country.[13] While actual prices paid for PRC-produced inputs are typically used in the cost buildup for ME companies in ME proceedings, the instant inquiry is an anticircumvention proceeding initiated under the AD order on SDGE from the PRC, which is an NME proceeding.[14] Although the purpose of this proceeding is not to determine the antidumping margin of a UK firm, the Department is attempting to determine whether PRC-produced merchandise is being sold to the United States in circumvention of the *SDGE Order* on the PRC, which requires an analysis of certain input costs. That analysis of UKCG's PRC-origin input costs appropriately falls under the purview of the Department's NME methodology, which by statute presumes that NME costs and prices are inherently unreliable.[15] Although UKCG is correct that section 781 of the Act does not explicitly provide for the use of an SV, this statutory provision does not explicitly address circumvention proceedings involving NME countries and this provision does not exclude the use of an SV in an anticircumvention context.[16] In the absence of clear congressional intent, the Department's use of an SV is consistent with section 773(c)(1) of the Act and constitutes a reasonable interpretation of the statute.[17] As such, because key elements of the Department's analysis under section 781(b)(1)(D) of the Act necessitate obtaining a value for an NME input, we have determined to use an SV for this input from an appropriate ME, consistent with both the statute as well as the Department's past practice.[18]

Comment 3: Value-Added Methodology

In determining whether the process of assembly or completion in the UK is minor or insignificant pursuant to section 781(b)(1)(C) of the Act, section 781(b)(2)(E) of the Act instructs the Department to determine whether the value of processing performed in the UK represents a small proportion of the value of the merchandise imported into the United States. In the *Preliminary Determination* the Department evaluated this prong of the analysis by examining

[12] *See* Preliminary Analysis Memorandum.

[13] *See Preliminary Determination* 77 FR at 33407.

[14] *See id.*

[15] *See* section 773(c)(1) of the Act. *See also Hangers Anticircumvention Prelim* (May 10, 2011) 76 FR at 27008, unchanged in *Hangers Anticircumvention Final* (October 28, 2011); and *Tissue Paper 2008 Anticircumvention Prelim* (April 22, 2008) 73 FR at 21584-85, unchanged in *Tissue Paper 2008 Anticircumvention Final* (October 3, 2008).

[16] *See* section 781 of the Act.

[17] *See Chevron (S. Ct. 1984)* at 843-44 ("If Congress has explicitly left a gap for the agency to fill, there is an express delegation of authority to the agency to elucidate a specific provision of the statute by regulation. Such legislative regulations are given controlling weight unless they are arbitrary, capricious, or manifestly contrary to the statute.").

[18] *See Hangers Anticircumvention Prelim* (May 10, 2011) 76 FR at 27008, unchanged in *Hangers Anticircumvention Final* (October 28, 2011); and *Tissue Paper 2008 Anticircumvention Prelim* (April 22, 2008) 73 FR at 21584-85, unchanged in *Tissue Paper 2008 Anticircumvention Final* (October 3, 2008).

UKCG's reported per-piece/MT processing costs as a percentage of the per piece/MT sales price of the SDGE sold to the United States.

UKCG's Arguments

- The Department misapplied the value-added methodology by making the statutory term "value" synonymous with "cost."
- Customs and trade law precedent that shows that the terms are distinct and different, and that the interpretation of the Department is unsupportable. Moreover, the Department's own regulations (with respect to calculating value added in the United States for CEP transactions under 19 CFR 351.402(c) pursuant to section 772(e) of the Act) demonstrate that the Department evaluates value-added in a certain context by comparing the difference in price paid between the input product and the price paid by the first unaffiliated purchaser.
- The term "value" should be changed to mean invoice price, and the Department should instead examine the difference between the actual price paid for the PRC-origin inputs in question and the total U.S. sales price for the corresponding sales as a percentage of the total U.S. sales price for the sales, which shows the value-added to be significant.

UK Government's Arguments

- The conclusion that UKCG's value-added is insignificant is at odds with the Department's description of UKCG's production process contained in the verification report and UKCG's verified accounting data.
- Petitioners are incorrect to characterize UKCG's operations as "minor finishing operations."

Petitioners' Arguments

- Both UKCG and the UK Government cite to customs rulings that are non-controlling.
- UKCG cites to the CEP provision of the statute pertaining to AD investigations. It is unclear how the statute on CEP for AD investigations is relevant to this circumvention investigation.
- The Department correctly determined that the "value of processing" performed in the third country is, by definition "a valuation of all processes performed in the third country."

Department's Position: With respect to the UK Government's assertion that the Department's value-added determination is at odds with the narrative descriptions of UKCG's operations, as well as accounting data, we note that the purpose of the analysis set out in sections 781(b)(1)(C) and (b)(2)(E) of the Act is to evaluate whether a process is minor or insignificant within the context of the totality of the production of subject merchandise.[19] That is, the Department's analysis addresses the relative size and significance of the processing provided by UKCG in comparison to the processing necessary to produce the overall finished product.

Prior to addressing UKCG's comments regarding the Department's use of UKCG's cost of production data to value the process of assembly specified in section 781(b)(2)(E) of the Act, we note that Section 781(b)(2)(E) of the Act is but one of five factors the Department must consider in determining the significance of UK processing pursuant to section 781(b)(1)(C) of the Act. Also of significance, as noted in the *Preliminary Determination*, the Department maintains

[19] *See, e.g.*, *Hangers Anticircumvention Prelim*, 76 FR at 27010-11, unchanged in *Hangers Anticircumvention Final*.

discretion to focus more on the qualitative nature of the production process than the quantitative difference in value between the subject merchandise and the parts and components imported into the processing country, keeping away from a rigid numerical calculation of value-added in favor of a more qualitative focus on the nature of the production process.[20]

In the *Preliminary Determination*, the Department provided considerable analysis in support of the conclusion that four out of five of the factors specified in section 781(b)(2) of the Act – UKCG's investment, R&D, production processes, and production facilities – are relatively insignificant when compared to the processing needed to produce the input product in the PRC, and found that this analysis supported a qualitative determination that the processing of artificial graphite rods/unfinished SDGE components into finished SDGE in the UK represented a relatively minor portion of the value of the finished product.[21] Importantly, UKCG has provided no argument to rebut the Department's finding of these four factors in its briefing, nor has it provided comment to refute the Department's qualitative finding on the fifth prong of the 781(b)(2) analyses (*i.e.*, the qualitative value-added finding). Instead, UKCG requests that the Department reconsider the methodology used to determine the numerator of the quantitative portion of the analysis of further processing, citing to numerous examples of how the term value is defined in legal precedent.[22] As discussed below, the Department has indeed reconsidered its calculation of the value included in the numerator. Nevertheless, as stated in the *Preliminary Determination*, "while the Department believes that this qualitative analysis is sufficient to determine whether the value of processing in the third country constitutes a small portion of the value of the merchandise exported to the United States, the Department has obtained the information necessary to {quantitatively} evaluate the proportion of UKCG's processing."[23] Thus, the Department provided a quantitative analysis in the *Preliminary Determination* in support of the qualitative finding based on the availability of the relevant data, but plainly noted that the qualitative finding (to which Congress has expressed a preference and which UKCG has not refuted) was sufficient. Any change to the quantitative value-added percentage calculated here due to a methodological change would be relevant only insofar as the resulting quantitative value-added percentage was so incontrovertibly significant that it left the Department no choice but to call into question the underlying qualitative analysis. As discussed below, the Department does not find that the quantitative analysis demonstrates the value-added by UKCG's processing to be significant as to question the corresponding qualitative analysis.

The Department agrees with UKCG's central premise that the relevant value-added calculation, which used only UKCG's reported cost of processing as the numerator for the *Preliminary Determination*, was not reflective of the full value of the processing and that cost and value should not be used interchangeably in this calculation. As such, the Department finds that the proper equation should include a certain measure of profit, SG&A, and interest expenses in the numerator and is using a methodology consistent with that used in the recent *Glycine*

[20] *See Preliminary Determination* 77 FR at 33413, citing to, *e.g.*, *Pasta Circumvention Prelim* (August 6, 2003), 68 FR at 46575, unchanged in *Pasta Circumvention Final* (September 19, 2003).

[21] *See Preliminary Determination* 77 FR at 33412-15. *See also* Section V of the Preliminary Analysis Memorandum.

[22] *See* UKCG's Case Brief at 17-20.

[23] *See Preliminary Determination* 77 FR at 33413.

Anticircumvention Prelim (April 10, 2012).[24] However, the Department does not find UKCG's suggested calculation (expressing the difference between the invoice price paid for the inputs in question and the sum total invoiced U.S. sales price for the corresponding sales as a percentage of the total U.S. sales price for the sales) to be a suitable calculation in the alternative because:

a) As discussed in Comment 2, above, we find the NME price paid for UKCG's sole input to be unreliable, consistent with both section 773(c)(1) of the Act as well as the Department's past practice. For that reason, the customs cases cited by UKCG to support its contention that the term "value" should not be equated with cost are inapplicable because there was no basis in those cases to question the reliability of the underlying valuation.[25]
b) UKCG's suggested calculation would consider the entirety of the difference between input price and sale price to represent "value-added" despite the fact that the record demonstrates that certain expenses would be included in this difference which do not add value to the product (*e.g.*, the freight costs excluded from the cost of production calculation by UKCG).[26]

For the purposes of the final determination, the Department finds it appropriate to calculate value added pursuant to section 781(b)(2)(E) of the Act by adding to the UK cost of processing amounts for SG&A expenses, interest expenses, and profit.[27]

While the resulting percentage[28] represents an increase over the value-added figure used in the *Preliminary Determination*, we find that this figure still represents a small proportion of the overall sales value as exported to the United States and, thus, does not provide sufficient cause to question the Department's determination on this issue.[29]

Despite revisiting its value-added calculation to include an element for profit, SG&A, and interest expenses, the Department does not agree with other aspects of UKCG's argument contending the Department is applying an incorrect definition of value. Section 781 of the Act

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[24] *See* Salvi Preliminary Analysis Memorandum at at 7-8 and Attachment 1. We note that, because UKCG's reported processing costs include SG&A and overhead values relevant to the production of subject merchandise, we find that only a value for profit is necessary for inclusion into the numerator of the calculation.

[25] *See Merck, Sharp & Dohme* (CIT 1996) and *May Food* (CIT 2009).

[26] *See* Preliminary Analysis Memorandum at 17 and UKCG's Verification Report at 24.

[27] *See* Final Analysis Memorandum for the actual calculation. This approach is consistent with the Department's prior value-added methodology as used in *Butt-Weld Pipe Anticircumvention Prelim* (January 3, 1994), unchanged in *Butt-Weld Pipe Anticircumvention Final* (March 31, 1994). *See Butt-Weld Pipe Anticircumvention Prelim* 59 FR at 63, stating, "We used the selling price of the {finished product} sold… to the United States on a… per kilogram basis to represent the value of the finished {product} sold to the United States, as reported… In order to determine the value of the {third-country} completion, we used the cost of manufacturing at {the third-country} factory which finished {subject merchandise} from unfinished Chinese {merchandise}… as provided by {the third country processor}. We allocated selling, general, and administrative expenses and profit from {the third country processor's} financial statements… to {the third country processor's} cost of manufacturing… We used the value of the {third country} completion, as provided by {the third country processor}, because it was the most complete, verifiable information available. Complete factors data were unavailable for constructing the cost of the unfinished Chinese {input}… we calculated the difference in value percentage by dividing the value added in {the third country} by the value of the completed merchandise."

[28] This information is business proprietary. *See* Final Analysis Memorandum for exact values.

[29] *Id.*

never defines what is meant by the word "value" in the anticircumvention context, but requires the Department to determine a relative value with respect to both merchandise and processing.[30] The Department's approach to valuation takes into account what exactly is valued and the specific factual circumstances of each particular case, including the availability and reliability of reported prices and costs. With regard to UKCG's comment about the use of the term "value added" under 19 CFR. 351.402(c), the Department uses the term in that part of the regulations in the context of estimating the value added for the purposes of applying the "special rule" for merchandise with value added by affiliated persons after importation into the United States.[31] That estimation of value added is a means for respondents to demonstrate, and the Department to quickly evaluate, whether it is appropriate to use an alternative method for determining the amount of dumping in situations where the subject merchandise is imported by an affiliated party and the value added in the United States is likely to substantially exceed the value of the subject merchandise. The guidance under 19 CFR 351.402(c)(2) is not dispositive of the methodology for determining the value of processing in an anticircumvention proceeding under section 781(b) of the Act. Moreover, while 19 CFR 351.402(c)(2) of the Department's regulations specifies that the Department's determination of value added for determining whether to apply the "special rule" need only be an "{e}stimation," the Department's quantitative analysis of value added under section 781(b) of the Act aspires to be a more precise methodology as that which is used to calculate the actual amount of U.S. further manufacturing in a situation where a respondent does not qualify for the special rule.[32]

Comment 4: Whether to Include Reclaimed/Reconditioned Products in the Scope of the Anticircumvention Inquiry

UKCG purchases broken/cracked or otherwise unusable electrodes from sources in various non-PRC countries, refurbishes them, and re-sells them for use as finished electrodes.[33] Although UKCG can document the country in which it sourced the reclaimed electrode inputs, UKCG has stated on the record that it has no way of identifying the original country in which the input was initially produced. In the *Preliminary Determination*, the Department stated that the reclaimed/reconditioned products exported to the United States are not subject to the scope of this anticircumvention proceeding and only required that UKCG certify to the supplier of the primary reclaimed input.

Petitioners' Arguments

- The Department should clarify that any PRC-origin electrodes subsequently reclaimed/reconditioned by UKCG are subject to the AD order.
- The determinative factor for defining in-scope merchandise is whether the input is from China (*i.e.*, graphitized in the PRC) and meets the characteristics of the merchandise defined in the scope of the *SDGE Order*, not the state of the input or the subsequent processing of that input.

[30] *See* sections 781(b)(1)(D) and (b)(2)(E) of the Act.

[31] *See* section 772(e) of the Act and 19 CFR 351.402(c)(2).

[32] *See, e.g.*, Section E of the Department's antidumping questionnaire on "Cost of Further Manufacture or Assembly Performed in the United States" located at http://ia.ita.doc.gov/questionnaires/questionnaires-ad.html.

[33] *See, e.g.*, UKCG's Verification Report at 16. The broken, cracked, or otherwise unusable electrode inputs sourced by UKCG are "reclaimed" electrodes, whereas the resulting finished product is a "remanufactured," "remachined," or "reconditioned" electrode. For ease of reference, these products are referred to as "reclaimed/reconditioned" electrodes.

- Proper administration of the AD law necessitates the Department amend the customs instructions to require importers/exporters of reclaimed/reconditioned products to now ascertain the initial country of origin of the input product and maintain records and certify to this information.
- UKCG's suppliers of reclaimed electrode inputs can obtain origin information and provide a country of origin certificate to UKCG, and some of the materials may still have original markings and engravings showing the initial manufacturer.
- Any reclaimed/reconditioned products sold to the U.S. which lack a country of origin certificate should be claimed as PRC-origin merchandise.

UKCG's Arguments

- The Department has already recognized that the reclaimed/reconditioned products are not subject to the scope of this proceeding and this finding should not be altered.
- Reclaimed/reconditioned items are processed scrap and generally origin markings have been lost, thus there is no means by which to identify the country of original production.
- Scrap products are included in the HTS 3801.10 subcategory and, thus, outside the scope of the Petition.

Department's Position: The products subject to the instant inquiry are SDGE finished by UKCG from artificial graphite rod/unfinished SDGE inputs sourced from the PRC. As UKCG has stated repeatedly on the record and verified by the Department, the reclaimed/reconditioned merchandise is produced from a different input (*i.e.*, finished SDGE product imported under the HTS 8545.11 subheading that is cracked, broken, or otherwise unusable) and undergoes a different production process than the merchandise subject to this anticircumvention inquiry.[34] UKCG has stated from the outset that it is unable to obtain the initial country of origin of the reclaimed/reconditioned products, as it purchases them second hand from metallurgical facilities in certain ME countries,[35] and the Department has no cause to question this statement. Although the Department has requested information concerning sales and production of reclaimed/reconditioned merchandise, and this information demonstrates that aspects of the production process performed on the two different inputs may be similar, such information was requested only to clarify production and pattern of trade information on the record regarding subject merchandise. Furthermore, Petitioners have not previously requested that reclaimed/reconditioned products be examined under the scope of this inquiry prior to the briefing stage of this review and a determination as to the in/out-of-scope nature of UKCG's reclaimed/reconditioned merchandise has never been under the purview of this inquiry, as Petitioners acknowledged on the record when they stated "UKCG's reconditioning of graphite electrodes - which are **not** subject to this investigation."[36]

Petitioners have failed to provide evidence supporting their statement that UKCG's reconditioning of electrodes represents a risk of future circumvention and, as a result, we continue find it appropriate to allow UKCG to certify which imports of SDGE are finished from reclaimed/reconditioned materials of unknown original origin and sourced from outside the PRC. As such, the Department does not find it appropriate to instruct CBP to suspend entries or collect

[34] *See, e.g.*, Section VI of UKCG's Verification Report.
[35] *See* UKCG's Case Brief at 20 and UKCG's Rebuttal Brief at 2-3.
[36] *See* Petitioners' Pre-Verification Comments at 4 (emphasis in original).

AD duties on entries of the reclaimed/reconditioned products at issue and the cash deposit instructions and certification language reflect this determination.

Comment 5: Cash Deposit and Assessment of AD Duties

The Department issued preliminary instructions informing CBP to collect cash deposit rates on UKCG's exports of SDGE to the United States equal to the cash deposit for each PRC-supplier, provided the PRC supplier was entitled to a separate rate, or equal to the PRC-wide rate if the supplier of the input was unknown or was not entitled to a separate rate.

UKCG's Arguments

- UKCG should be given a zero deposit rate because it has not been found to be dumping.
- Alternatively, UKCG should be given the current separate rate of 16 percent for any entries now being made, as the Department has verified all appropriate separate rate application information (previously submitted by UKCG in the first administrative review) in the context of the instant proceeding.
- Under no conditions should the PRC-wide rate be applied to UKCG, which is not a PRC company.

UK Government's Arguments

- An affirmative final determination of circumvention would result in UKCG's imports being subject to AD duties even though there is no evidence that these imports are being sold at dumped prices below market value.
- UKCG's prices are relatively high and, lacking evidence of dumping, such a determination would be in breach of Article 9.3 of the WTO antidumping agreement as well as Article VI.2 of the GATT, as the duty would exceed the margin of dumping.
- Any finding of evasion of an AD order which lacks a determination regarding the existence of dumping would be in conflict with Section 781(b)(E) of the Act.

Petitioners' Arguments

- UKCG's argument ignores the fact that the Department has preliminarily found that SDGE are being exported by UKCG in circumvention of an AD order.
- A circumvention determination finds that the entries in question should be subject to an AD order, but not intended to be a finding of dumping. The Department is not imposing ADs, only informing CBP to collect cash deposits so that the actual assessment of duties may be determined in the context of an administrative review.
- The Department properly notified CBP to collect the cash deposit rates in effect at the time of entry.

Department's Position: Sections 733(d)(2) and 738 of the Act provide that the Department will instruct CBP to "suspend liquidation of merchandise subject to the determination" and "collect payment of antidumping duties" on "merchandise subject to the antidumping duty order." The Department has an obligation to administer the law in a manner that prevents evasion of the order.[37] Further, section 781(b)(1)(E) of the Act directs the Department to take necessary action

[37] *See Tung Mung* (CIT 2002) at 1343, finding that the Department has a responsibility to prevent the evasion of payment of antidumping duties.

to "prevent evasion" of AD or countervailing duty orders when it concludes that "merchandise has been completed or assembled in other foreign countries" and is circumventing an order.

With respect to UKCG's assertion that it should be given a zero deposit rate (because it has not been found to have been dumping during the course of an investigation or review) and that there is no justification for applying the PRC-wide rate to UKCG (as it is not a PRC company),[38] the Department notes that the purpose of the instant anticircumvention inquiry is to determine whether SDGE produced in the PRC and further processed by UKCG in the United Kingdom constitutes circumvention of the *SDGE Order* applicable to the PRC.

As a result of making an affirmative circumvention finding, the Department has the authority to include the merchandise at issue in the scope of the order and to order suspension of liquidation and the collection of cash deposits of that merchandise. In NME cases, the cash deposit rate applicable to this merchandise is the rate applicable to the relevant exporter.[39] The Department's concern in a circumvention inquiry is the merchandise at issue, irrespective of the exporter of that merchandise.[40] As such, we find it appropriate and consistent with past practice to assign UKCG's exports of SDGE to the United States the rate applicable to the relevant PRC-producer of the subject input. Should UKCG export SDGE to the United States further processed from unfinished SDGE inputs sourced from a producer subject to the PRC-wide rate, we find it appropriate to instruct CBP to collect a cash deposit at the PRC-wide rate, consistent with the Department's standard practice to assign the PRC-wide rate to non-reviewed exporters. Accordingly, the Department will continue to instruct CBP to suspend liquidation and collect cash deposits on all unliquidated entries of SDGE produced by UKCG from PRC-manufactured unfinished SDGE inputs at the rate applicable to the relevant PRC-manufacturer, including the PRC-wide entity if applicable, consistent with the Department's practice in prior anticircumvention determinations.[41]

The Department's determination on this issue is fully consistent with its obligations under section 781(b) of the Act, which in turn is consistent with the United States' international obligations under the WTO AD Agreement and GATT. Furthermore, the action we are taking with respect to the merchandise at issue does not constitute a determination of the final liability for payment of antidumping duties. The United States' operates a retrospective system of duty assessment and under such a system the cash deposit is only an estimate. Final duties are not assessed at the time the subject merchandise is imported into the United States. Should UKCG wish to seek a determination of whether it is dumping, it can request a review of its exports so that the Department may determine the final dumping liability through the standard administrative process. As such, the Department is requiring that CBP collect cash deposits on UKCG's exports of SDGE found to be in circumvention of an antidumping order as appropriate, but is making no final determination of dumping herein.[42]

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[38] *See* UKCG's Case Brief at 21-22.

[39] *See Tissue Paper 2011 Anticircumvention Final* (August 5, 2011), and accompanying IDM at Comment 5.

[40] *Id*.

[41] *See Tissue Paper 2011 Anticircumvention Final* (August 5, 2011), and accompanying IDM at Comments 4 and 5.

[42] *See* Comment 5 of the accompanying Decision Memorandum.

Comment 6: Inclusion of HTSUS Subheading 3801.10 in the Scope of the Order

Petitioners' Argument

- The Department should amend the scope of the proceeding to state that subject merchandise is "currently classified under the {HTSUS} subheadings 3801.10 and 8545.11.0000," in order to reflect the Department's finding[43] that UKCG classified subject, unfinished small diameter graphite electrodes under HTS 3801.10.

UKCG's Argument

- Petitioners are attempting to unlawfully expand the scope of the SDGE Order beyond what was described in the initial Petition. *See* UKCG's comments for Comment 1, above.

Department's Position: As an initial matter, we note that Petitioners request that the Department amend the "scope of the proceeding" to include HTSUS 3801.10. The *Preliminary Determination* contained separate sections laying out the products covered under the scope of the *SDGE Order* and the specific UKCG-exported products relevant to the scope of the instant anticircumvention inquiry. The products subject to the scope of the inquiry are the finished materials exported to the United States by UKCG, not the unfinished inputs and, as such, an amendment clarifying that merchandise subject to the anticircumvention inquiry may also be classified under the HTSUS subheading 3801.10, as requested by Petitioners, would be factually inaccurate. However, based on the phrasing of Petitioners request, the Department believes that the intent of Petitioners' briefing is to request that the scope of the *SDGE Order* be amended to include the relevant HTS category for unfinished SDGE as covered by the narrative language of the scope of the *SDGE Order*,[44] and we have addressed this issue herein.

While the Department acknowledges that there are certain concerns with the addition of a broader-basket HTSUS number to the narrative description of the products covered under the scope of the *SDGE Order*, the determination with respect to the in-scope nature of UKCG's input materials in the instant proceeding highlights the fact that subject merchandise (specifically unfinished SDGE) may be properly categorized under the HTSUS 3801.10 subheading. Indeed, UKCG has demonstrated that Petitioners may have imported certain unfinished products subject to the *SDGE Order* under HTSUS 3801.10.[45] Because HTSUS numbers are included in the scope language for convenience and customs purposes with only the written description of the

[43] Petitioners cite to footnote 2 of the *Preliminary Determination* where the Department states that {with respect to the unfinished input materials} "For customs purposes, these materials are, generally, classified under Harmonized Tariff Schedule ("HTS") sub-heading 3801.10.00, defined as 'Artificial Graphite; Colloidal or Semi-Colloidal Graphite; Preparations Based on Graphite or Other Carbon in the Form of Pastes, Blocks, Plates or Other Semi-Finished Goods.' For ease of reference, these materials are referred to as 'unfinished SDGE components' or 'artificial graphite rods' throughout this notice."

[44] UKCG has, apparently, reached this same conclusion, as their rebuttal addresses the inclusion of HTSUS 3801.10 into the scope of the *SDGE Order* and not the scope of the inquiry. *See* UKCG's Rebuttal Brief at 2-3.

[45] *See* UKCG's July 18 Submission at Exhibit 1. We note that Petitioners' importation of certain merchandise is not under review in the instant proceeding and the record does not contain adequate information to make a conclusion as to the propriety of Petitioners' importation of certain unfinished materials with respect to the scope of the *SDGE Order*. Nevertheless, UKCG's reference to these imports on behalf of Petitioners (in addition to its own categorization of input artificial graphite rod/unfinished SDGE component materials under the HTS 3801.10 subcategory) highlights the fact that certain subject materials may be appropriately categorized under HTS 3801.10 as imported, and that it is necessary to address this in the scope of the *SDGE Order*.

scope being dispositive of the type of merchandise included in the order, the Department finds that the inclusion of the HTSUS 3801.10 number in the scope language will aid CBP by clarifying that products categorized under the HTSUS 3801.10 category, as imported, which otherwise fit the narrative description of unfinished products covered by the *SDGE Order*, should be considered merchandise subject to the order. As such, the Department has added HTSUS 3801.10 to the scope of the *SDGE Order*.[46] Because UKCG's exports of the materials in question are classified under HTSUS 8545.11, this determination to add subcategory 3801.10 to the non-dispositive description of the scope should have no affect on UKCG's future sales of subject merchandise to the United States and will serve only to ensure proper enforcement of the *SDGE Order*.

Although the Department agrees with Petitioners that HTSUS 3801.10 should be included in the scope of the order, we note that they are incorrect to state that this modification is necessary to "{reflect} the Department's finding in this anticircumvention investigation that UKCG classified subject, unfinished small diameter graphite electrodes under HTS 3801.10."[47] In reality, we have found that UKCG classified the input materials in question under HTS 3801.10 as imported into the UK from the PRC whereas they exported the finished products to the United States under the HTS 8545.11 subcategory for finished products.[48] Thus, the footnote referenced by Petitioners reflects the simple fact that UKCG classified the imported unfinished electrode materials under a different HTS subheading than it exported the finished materials, but is not representative of any 'finding' on behalf of the Department regarding UKCG's exports to the United States. While the Department finds that the specific inputs procured by UKCG to produce the merchandise subject to the scope of this inquiry are unfinished electrodes covered by the scope of the AD order, this finding is applicable only to the specific artificial graphite rod/unfinished SDGE component inputs used by UKCG to produce the subject merchandise in question (*i.e.*, artificial graphite blanks, rods, cylinders, billets, blocks, etc., of a size and shape that require only additional machining to become finished SDGE). While these inputs may be classified under HTS 3801.10 and we have determined to add HTS 3801.10 to the non-dispositive list of HTS numbers included in the scope language to aid in the proper enforcement of the *SDGE Order*, this modification is not a result of any 'finding' on behalf of the Department regarding the HTS classification of UKCG's input materials as imported into the United Kingdom.

[46] This should not be construed to mean that any artificial graphite form categorized under HTSUS 3801.10 should be considered subject SDGE or, conversely, that all unfinished SDGE are necessarily imported under HTSUS 3801.10. Indeed, most products categorized under this broad artificial graphite category are decidedly not subject merchandise.

[47] *See* Petitioners' Case Brief at 5. As evidence of this "finding" on behalf of the Department, Petitioners cite to footnote #2 of the *Preliminary Determination* where the Department states that "{with respect to the unfinished input materials}… for customs purposes, these materials are, generally, classified under Harmonized Tariff Schedule ("HTS") sub-heading 3801.10.00, defined as "Artificial Graphite; Colloidal or Semi-Colloidal Graphite; Preparations Based on Graphite or Other Carbon in the Form of Pastes, Blocks, Plates or Other Semi-Finished Goods." For ease of reference, these materials are referred to as "unfinished SDGE components" or "artificial graphite rods" throughout this notice."

[48] *See, e.g.*, UKCG's Second SQR at 3.

Comment 7: Clarification that Graphitization Confers Country of Origin

Petitioners Argument

- The Department should clarify that the country of origin of the input artificial/synthetic graphite form is to be based upon where the original graphitization took place.
- This clarification is necessary to avoid any further circumvention of the *SDGE Order*.
- The customs instructions should require exporters and importers to provide documentation of and certify to the input country of origin of any SDGE declared to be non-subject.

UKCG's Argument

- Petitioners fail to provide even one citation to a ruling that graphitization confers origin and this is a distinction made up by Petitioners unsupported by record evidence for the purpose of expanding the scope of the *SDGE Order* beyond what was initially intended.

Department's Position: As an initial matter, Petitioners' claim that "UKCG circumvented the antidumping order of SDGEs from China by claiming that the country-of-origin of the input artificial/synthetic graphite forms was the United Kingdom" [49] is incorrect and, combined with the statement regarding the Department's purported "finding" addressed in the preceding comment, indicates a misunderstanding of the fact pattern in the instant proceeding. The record is clear that UKCG sourced its inputs from the PRC, and UKCG makes no claims to the contrary. The crux of this case involves a determination as to whether or not UKCG's finishing of PRC-origin inputs is sufficient to confer UK country of origin status on the finished product as exported to the United States. At no point has UKCG claimed that the input materials were of UK origin and Petitioners provide no evidence supporting this assertion.

The Department's affirmative determination of circumvention is based, in part, on a finding that the inputs used by UKCG are unfinished SDGE covered by the scope of the *SDGE Order*. This finding is based on a reading of the language of the *SDGE Order*, as discussed in Comment 1, above, and is not reliant on any determination regarding graphitization. Put another way, the Department finds that the country of origin of the finished product for antidumping purposes is the PRC because: a) the sole input is from the PRC and is determined to itself constitute merchandise subject to the scope of the order, and b) we do not find the processing performed by UKCG on this input to be sufficient to confer UK country of origin for antidumping purposes. For this reason, although the inputs in question are graphitized in the PRC, and graphitization is a clearly critical step in the production of SDGE, a discussion of whether or not graphitization confers country of origin to the products in question is decidedly not "necessary and imperative in this case," as Petitioners claim. As a result, we find no compelling reason at this time to address the issue of whether graphitization confers country of origin for AD purposes.

[49] *See* Petitioners' Case Brief at 5-6.

RECOMMENDATION

Based on our analysis of the comments received, we recommend adopting all of the above positions. If accepted, we will publish the final determination of this anticircumvention inquiry in the *Federal Register*.

AGREE_____ DISAGREE_____

_____
Paul Piquado
Assistant Secretary
for Import Administration

_____
Date

Antidumping/Countervailing Duty Proceeding Federal Register Cite Table ***All cites in this table are listed alphabetically by short cite***	
Case Short Cite:	**Case Full Cite:**
Butt-Weld Pipe Anticircumvention Final (March 31, 1994)	*Certain Carbon Steel Butt-Weld Pipe Fittings From the People's Republic of China; Affirmative Final Determination of Circumvention of Antidumping Duty Order*, 59 FR 15155 (March 31, 1994)
Butt-Weld Pipe Anticircumvention Prelim (January 3, 1994)	*Certain Carbon Steel Butt-Weld Pipe Fittings From the People's Republic of China; Affirmative Preliminary Determination of Circumvention of Antidumping Duty Order*, 59 FR 62 (January 3, 1994)
Glycine Anticircumvention Prelim (April 10, 2012)	*Glycine From the People's Republic of China: Preliminary Partial Affirmative Determination of Circumvention of the Antidumping Duty Order and Initiation of Scope Inquiry*, 77 FR 21532 (April 10, 2012)
Hangers Anticircumvention Final (October 28, 2011)	*Steel Wire Garment Hangers From the People's Republic of China: Affirmative Final Determination of Circumvention of the Antidumping Duty Order*, 76 FR 66895 (October 28, 2011)
Hangers Anticircumvention Prelim (May 10, 2011)	*Steel Wire Garment Hangers from the People's Republic of China: Affirmative Preliminary Determination of Circumvention of the Antidumping Duty Order and Extension of Final Determination*, 76 FR 27007 (May 10, 2011)
Pasta Circumvention Final (September 19, 2003)	*Anticircumvention Inquiry of the Antidumping and Countervailing Duty Orders on Certain Pasta from Italy: Affirmative Final Determinations of Circumvention of Antidumping and Countervailing Duty Orders*, 68 FR 54888 (September 19, 2003)
Pasta Circumvention Prelim (August 6, 2003)	*Anticircumvention Inquiry of the Antidumping and Countervailing Duty Orders on Certain Pasta From Italy: Affirmative Preliminary Determinations of Circumvention of Antidumping and Countervailing Duty Orders*, 68 FR 46571 (August 6, 2003)
Preliminary Determination	*Small Diameter Graphite Electrodes from the People's Republic of China: Affirmative Preliminary Determination of Circumvention of the Antidumping Duty Order and Extension of Final Determination*, 77 FR 33405 (June 6, 2012)
SDGE Order	*Antidumping Duty Order: Small Diameter Graphite Electrodes from the People's Republic of China*, 74 FR 8775 (February 26, 2009)
Tissue Paper 2008 Anticircumvention Final (October 3, 2008)	*Certain Tissue Paper Products from the People's Republic of China: Affirmative Final Determination of Circumvention of the Antidumping Duty Order*, 73 FR 57591 (October 3, 2008)
Tissue Paper 2011 Anticircumvention Final (August 5, 2011)	*Certain Tissue Paper Products From the People's Republic of China: Affirmative Final Determination of Circumvention of the Antidumping Duty Order*, 76 FR 47551 (August 5, 2011)

Antidumping/Countervailing Duty Proceeding Federal Register Cite Table ***All cites in this table are listed alphabetically by short cite***	
Case Short Cite:	**Case Full Cite:**
Tissue Paper2008 Anticircumvention Prelim (April 22, 2008)	*Certain Tissue Paper Products From the People's Republic of China: Affirmative Preliminary Determination of Circumvention of the Antidumping Duty Order and Extension of Final Determination*, 73 FR 21580 (April 22, 2008)

Short Cite Table For Litigation ***All cites in this table are listed alphabetically by short cite***	
Litigation: Short Cite	**Litigation: Full Cite**
Chevron (S. Ct. 1984)	*Chevron, U.S.A., Inc. v. Natural Resources Defense Council, Inc.*, 467 U.S. 837 (1984)
Diversified Products (CIT 2003)	*Diversified Products Corp. v. United States*, 572 F. Supp. 883 (Ct. Int'l Trade 2003)
Duferco (CAFC 2002)	*Duferco Steel, Inc. v. United States*, 296 F.3d 1087 (Fed. Cir. 2002)
May Food (CIT 2009)	*May Food Mfg. v. United States*, 616 F. Supp. 2d 1349 (Ct. Int'l Trade 2009)
Merck, Sharp & Dohme (CIT 1996)	*Merck, Sharp & Dohme Int'l v. United States*, 915 F. Supp. 405 (Ct. Int'l Trade 1996)
Tung Mung (CIT 2002)	*Tung Mung Development v. United States*, 219 F. Supp. 2d 1333 (Ct. Int'l Trade 2002), affirmed 354 F.3d 1371 (January 15, 2004)

Short Cite Table For Memorandum/Reports & Miscellaneous ***All cites in this table are listed alphabetically by short cite***	
Memorandum: Short Cite	**Memorandum: Full Cite**
Final Analysis Memorandum	Memorandum from the Department entitled, "Anti-Circumvention Inquiry Regarding the Antidumping Duty Order on Small Diameter Graphite Electrodes from the People's Republic of China: Final Determination Analysis Memorandum of U.K. Carbon and Graphite Co., Ltd.," dated July 31,2012
Hearing Transcript	Transcript entitled, "Public Hearing; In the Matter of: the Anti-circumvention Inquiry of the Antidumping Duty Order on Small Diameter Graphite Electrodes from the People's Republic of China (A-570-929) (UKCG)," dated July 10, 2012
LTFV Petition	Letter from Petitioners entitled, "Antidumping Petition on Small Diameter Graphite Electrodes from China," dated January 17, 2008
Petitioners' Case Brief	Letter from Petitioners entitled, "Small Diameter Graphite Electrodes ("SDGE") from the People's Republic of China ("PRC"): Case Brief," dated June 20, 2012

Short Cite Table For Memorandum/Reports & Miscellaneous ***All cites in this table are listed alphabetically by short cite***	
Memorandum: Short Cite	**Memorandum: Full Cite**
Petitioners' Pre-Verification Comments	Letter entitled, "Small Diameter Graphite Electrodes from the People's Republic of China ("PRC"): Pre-Verification Comments," dated February 13, 2012
Preliminary Analysis Memorandum	Memorandum from the Department entitled, "Anti-Circumvention Inquiry Regarding the Antidumping Duty Order on Small Diameter Graphite Electrodes from the People's Republic of China: Preliminary Determination Analysis Memorandum of U.K. Carbon and Graphite Co., Ltd.," dated May 30,2012
Salvi Preliminary Analysis Memorandum	Memorandum from the Department entitled, "Preliminary Analysis Memorandum for the Anti-Circumvention Inquiry of the Antidumping Duty Order on Glycine from the People's Republic of China (China), for the Producer known as Salvi Chemical Industries Limited (Salvi)," dated March 30, 2012
UKCG's Verification Report	Memorandum from the Department entitled, "Verification of Responses of UK Carbon & Graphite Company Limited ("UKCG") in the Anti-Circumvention Inquiry of Small Diameter Graphite Electrodes ("SDGE") From the People's Republic of China ("PRC")," dated May 30, 2012
UKCG's Case Brief	Letter from UKCG entitled, "Small Diameter Graphite Electrodes from the People's Republic of China: Case Brief," dated June 20, 2012
UKCG's July 18 Submission	Letter from UKCG entitled, "Small Diameter Graphite Electrodes from the People's Republic of China: Response to Petitioners' Letter of July 11, 2011," dated July 18, 2011
UKCG's Rebuttal Brief	Letter from UKCG entitled, "Small Diameter Graphite Electrodes from the People's Republic of China: Rebuttal Brief," dated June 27, 2012
UKCG's Second SQR	Letter from UKCG entitled, "Small Diameter Graphite Electrodes from the People's Republic of China: Second Supplemental Questionnaire Response," dated September 6, 2011