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MEMORANDUM TO: Paul Piquado
Assistant Secretary
for Import Administration

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

SUBJECT: Issues and Decision Memorandum for the Final Determination in the Antidumping Duty Investigation of Certain Stilbenic Optical Brightening Agents from the People's Republic of China

SUMMARY

The Department of Commerce (the "Department") has analyzed the case and rebuttal briefs submitted by interested parties in the antidumping duty investigation of certain stilbenic optical brightening agents ("stilbenic OBAs") from the People's Republic of China ("PRC"). As a result of this analysis, we have made changes to the margins for the final determination. We recommend that you approve the positions described in the "Discussion of the Issues" section of this memorandum.

BACKGROUND

On November 3, 2011, the Department published its Preliminary Determination in the antidumping duty investigation of stilbenic OBAs from the PRC.[1] The Department invited parties to comment on the Preliminary Determination. Clariant Corporation ("Petitioner") and Zhejiang Hongda Chemicals Co., Ltd. ("Hongda") submitted case briefs on January 6, 2012.[2] Zhejiang Transfar Whyyon Chemical Co., Ltd. ("Transfar") submitted its case brief on January

[1] See Certain Stilbenic Optical Brightening Agents From the People's Republic of China: Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination, 76 FR 68148 (November 3, 2011) ("Preliminary Determination").

[2] See Letter from Petitioner to the Secretary of Commerce, "Certain Stilbenic Optical Brightening Agents from the People's Republic of China: Petitioner's Case Brief" ("Petitioner's Case Brief") (January 6, 2012); Letter from Hongda to the Secretary of Commerce, "Certain Stilbenic Optical Brightening Agents from the People's Republic of China; Case Brief" (January 6, 2012) ("Hongda's Case Brief").

13, 2012 and rebuttal brief on January 11, 2012.[3] Petitioner submitted rebuttal briefs on January 11, 2012 and January 17, 2012.[4] On February 1, 2012, the Department held a public hearing.

DISCUSSION OF THE ISSUES

Issue 1: Whether the Department Should Revise the Surrogate Value for 4,4′-Diamino-2,2′ Stilbenedisulfonic Acid

Transfar

- The Department should use Thai tariff item 2921.42.00.090 to value 4,4′-diamino-2,2′ stilbenedisulfonic acid ("disulfonic acid").[5] Disulfonic acid may be classified as an "aniline derivative," which is classified under Thai tariff item 2921.42.00.090.[6] Moreover, export declaration forms from Transfar's domestic disulfonic acid suppliers to the General Administration of Customs of the PRC indicate that disulfonic acid is classified under Thai tariff item 2921.42.00.090.[7]
- The record of this investigation does not contain any evidence that disulfonic acid is actually classified under Thai tariff item 2921.59.00.090.[8] The fact that imports of disulfonic acid into the United States are classified under tariff subheading 2921.59 does not imply that other countries will necessarily classify disulfonic acid under the same tariff subheading.[9]

Petitioner

- The Department should continue to use Thai tariff item 2921.59.00.090 to value disulfonic acid.[10] An analysis of the Thai tariff schedule makes clear that this is the appropriate classification of disulfonic acid, as confirmed by the fact that disulfonic acid is classified under tariff subheading 2921.59 in the United States and in the tariff nomenclature published by the World Customs Organization.[11]
- The alternative tariff item proposed by Transfar (i.e., 2921.42.00.090), which covers monoamines, is incorrect because disulfonic acid is a polyamine.[12] Moreover, the fact

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[3] The Department rejected Transfar's original case brief because it contained untimely information. See Letter from Robert Bolling, Program Manager, AD/CVD Operations, Office 4, to Transfar, regarding Transfar's submission of untimely information (January 10, 2012). Transfar submitted a revised version of its case brief on January 13, 2012. See Letter from Transfar to the Secretary of Commerce, "Certain Stilbenic Optical Brightening Agents from China" (January 13, 2012) ("Transfar's Case Brief"); Letter from Transfar to the Secretary of Commerce, "Certain Stilbenic Optical Brightening Agents from China" (January 11, 2012) ("Transfar's Rebuttal Brief").

[4] See Letter from Petitioner to the Secretary of Commerce, "Certain Stilbenic Optical Brightening Agents from the People's Republic of China: Petitioner's Rebuttal Brief (Transfar)" (January 17, 2012) ("Petitioner's Transfar Rebuttal"); Letter from Petitioner to the Secretary of Commerce, "Certain Stilbenic Optical Brightening Agents from the People's Republic of China: Petitioner's Rebuttal Brief (Hongda)" (January 11, 2012) ("Petitioner's Hongda Rebuttal").

[5] See Transfar's Case Brief at 6-7, Exhibit B.

[6] Id. at Exhibit B.

[7] Id. at 6-7, Exhibit B.

[8] Id.

[9] Id. at Exhibit B.

[10] See Petitioner's Transfar Rebuttal at 2, 5-13.

[11] Id.

[12] Id.

that Transfar's suppliers use this alternative tariff item to enter their products into Thailand does not establish the official tariff classification of disulfonic acid.[13]

Department's Position:

The Department has valued disulfonic acid using Thai tariff item 2921.59.00.090 rather than Thai tariff item 2921.42.00.090.[14] Section 773(c)(1) of the Tariff Act of 1930, as amended (the "Act"), instructs the Department to use the "best available information" from the appropriate market economy country to value the factors of production. When choosing the best available surrogate value information, the Department considers several factors including the specificity, contemporaneity, and quality of the data.[15] While Thai tariff items 2921.59.00.090 and 2921.42.00.090 both provide the Department with data that is contemporaneous with the period of investigation ("POI") and of equal quality, the Department has determined that Thai tariff item 2921.59.00.090 most specifically describes disulfonic acid because: (1) the Thai tariff schedule indicates that disulfonic acid is properly classified within Thai tariff subheading 2921.59 rather than Thai tariff subheading 2921.42; (2) disulfonic acid is not classified under any of the alternative tariff items within Thai tariff subheading 2921.59; and (3) Transfar's arguments in support of a different classification are not persuasive.

First, the Department has determined that the Thai tariff schedule indicates that disulfonic acid is appropriately classified within Thai tariff subheading 2921.59 rather than Thai tariff subheading 2921.42. The six-digit tariff provisions within tariff heading 2921 of the Thai tariff schedule[16] are organized into several classes based, in part, on whether they contain compounds with one amino group (i.e., monoamine) or more than one amino group (i.e., polyamine).[17] Two of these classes are "Aromatic monoamines and their derivatives," which includes tariff subheading 2921.42, and "Aromatic polyamines and their derivatives," which includes tariff subheading 2921.59.[18] As noted by the Department in the Preliminary Determination, record evidence indicates that disulfonic acid, as is evident in its name (i.e., 4,4′-*diamino*-2,2′-stilbenedisulfonic acid), contains two amine groups.[19] Because disulfonic acid is a polyamine and not a monoamine, it is appropriately classified within Thai tariff subheading 2921.59 rather than Thai tariff subheading 2921.42.

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[13] Id.

[14] Thai tariff item 2921.42.00.090 provides for "Amine-function compounds: Aromatic monoamines and their derivatives; salts thereof: Aniline derivatives and their salts: Other." Thai tariff item 2921.59.00.090 provides for "Amine-function compounds: Aromatic polyamines and their derivatives; salts thereof: Other."

[15] See Seamless Refined Copper Pipe and Tube From the People's Republic of China: Notice of Final Determination of Sales at Less Than Fair Value, 75 FR 60725 (October 1, 2010) ("Copper Pipe") and accompanying Issues and Decision Memorandum at Comment 6.

[16] Thai tariff heading 2921 contains "Amine-function compounds."

[17] See Letter from Petitioner to Secretary of Commerce, "Certain Stilbenic Optical Brightening Agents from the People's Republic of China: Petitioner's Surrogate Value Rebuttal Information" (December 30, 2011) ("Petitioner's SV Rebuttal") at Exhibit 1.

[18] Id.

[19] See Letter from Transfar to the Secretary of Commerce, "Certain Stilbenic Optical Brightening Agents from China" (December 21, 2011) ("Transfar's SV Comments") at 1; Memorandum from Shawn Higgins, International Trade Compliance Analyst, AD/CVD Operation, Office 4, to the File, "Antidumping Duty Investigation of Certain Stilbenic Optical Brightening Agents from the People's Republic of China: Surrogate Value Memorandum" (October 27, 2011) ("Preliminary SV Memo") at 3; Letter from Petitioner to the Secretary of Commerce, "Certain Stilbenic Optical Brightening Agents from the People's Republic of China and Taiwan; Petitions Requesting the Imposition of Antidumping Duties" (March 31, 2011) at 19, Exhibit I-2.

The Department's determination that disulfonic acid is classified within Thai tariff subheading 2921.59 is further supported by the way in which disulfonic acid is classified in the Harmonized Tariff Schedule of the United States ("HTSUS") and the Harmonized Commodity Description and Coding System ("Harmonized System"). As contracting parties to the International Convention on the Harmonized Commodity Description and Coding System ("HS Convention"),[20] both the United States and Thailand have agreed to employ all four and six-digit provisions of the Harmonized System nomenclature. Accordingly, both the United States and Thailand adhere to the Harmonized System's method of organizing the six-digit tariff subheadings within tariff heading 2921 into several classes based, in part, on whether they contain monoamine or polyamine compounds, as discussed in the paragraph above. The United States has further added a 10-digit tariff item to the HTSUS that explicitly includes disulfonic acid.[21] Specifically, consistent with Explanatory Note 29.21(E)(8) of the Harmonized System, which includes "diaminostilbene" within the category of "aromatic polyamines and their derivatives; salts thereof," the United States classifies disulfonic acid within HTSUS subheading 2921.59 (i.e., HTSUS tariff item 2921.59.20.18).[22] Because both the United States and Thailand classify their products in the same way up to the six-digit level of their respective tariff schedules, record evidence indicates that disulfonic acid must also be classified in Thailand within tariff subheading 2921.59.

Second, disulfonic acid is most appropriately classified under 2921.59.00.090 because the other tariff provisions within Thai tariff subheading 2921.59 do not describe disulfonic acid. Subheading 2921.59 of the Thai tariff schedule contains the following four specific tariff items: (1) 2921.59.00.001 for "N-(Naphthyl)ethylenediamine," (2) 2921.59.00.002 for "N-(Naphthyl)ethylenediamine hydrochloride," (3) 2921.59.00.003 for "benzidine," and (4) 2921.59.00.090 for "other aromatic polyamines and their derivatives; salts thereof."[23] Disulfonic acid cannot be described as N-(Naphthyl)ethylenediamine, N-(Naphthyl)ethylenediamine hydrochloride, or benzidine because these are distinct chemical compounds; thus, the first three tariff items within subcategory 2921.59 clearly do not contain disulfonic acid. Disulfonic acid can, however, be described as an "other aromatic polyamine" and, therefore, is most appropriately classified under Thai tariff item 2921.59.00.090.

Third, Transfar's arguments in support of classifying disulfonic acid under Thai tariff item 2921.42.00.090 are not persuasive. Transfar first argues that there is no evidence that countries other than the United States classify compounds within tariff heading 2921 according to their number of amine groups and, therefore, it is possible that Thailand classifies disulfonic acid as an "aniline derivative" under tariff item 2921.42.00.090. This argument overlooks the fact explained above that the six-digit tariff provisions within tariff heading 2921 of the Thai tariff schedule, HTSUS, and the Harmonized System are structured in such a way that segregates monoamine compounds from polyamine compounds. This organizational structure is evident in the relevant portions of the Thai tariff schedule, HTSUS, and the Harmonized System on the

[20] The HS Convention governs the Harmonizes System.
[21] See Petitioner's SV Rebuttal at Exhibit 1.
[22] HTSUS tariff item 2921.59.20.18 explicitly includes "4,4′-diamino-2,2′-stilbenedisulfonic acid." Id.; Notice of Initiation of Antidumping Duty Investigations: 4,4′-Diamino-2,2′-Stilbenedisulfonic Acid and Stilbenic Fluorescent Whitening Agents from Germany, India, and the People's Republic of China, 68 FR 34579, 34579 (June 10, 2003).
[23] See Transfar's SV Comments at Exhibit 1a.

record of this investigation.[24] Therefore, contrary to Transfar's assertion, there is evidence on the record that Thailand classifies compounds within tariff heading 2921 according to their number of amine groups and that aromatic polyamines such as disulfonic acid are classified within Thai tariff subheading 2921.59.

Transfar further asserts that disulfonic acid is classified under Thai tariff item 2921.42.00.090 because Transfar's PRC disulfonic acid suppliers classify their exports to Thailand under this tariff item, as indicated in two export declarations and one affidavit on the record. The Department has reviewed this documentation and determined that it does not conclusively demonstrate that disulfonic acid is classified under tariff item 2921.42.00.090 in Thailand. The export declarations and the affidavit prove only that two PRC suppliers of disulfonic acid have reported to PRC customs officials that their products are classified under Thai tariff item 2921.42.00.090. The fact that these two suppliers classify their products under a particular Thai tariff item on PRC export declarations is neither conclusive evidence of the correct Thai tariff item nor does it establish a basis for overcoming the evidence that disulfonic acid otherwise should properly be classified under Thai tariff item 2921.59.00.090.

Finally, Transfar contends that disulfonic acid is classified under Thai tariff item 2921.42.00.090 because the average unit value of U.S. imports of disulfonic acid is more comparable with the average unit value of imports under Thai tariff item 2921.42.00.090 than the average unit value of imports under Thai tariff item 2921.59.00.090. To arrive at this conclusion, however, Transfar incorrectly compares average unit values calculated using two opposing methodologies. First, in accordance with the Department's practice to exclude imports from countries that do not operate on market principles of cost or pricing and/or offer broadly available, non-industry specific export subsidies,[25] Transfar excludes imports from the PRC and India in its calculation of the average unit values of the Thai imports.[26] Then, however, because the United States imported disulfonic acid from only the PRC and India during the POI, Transfar does not exclude imports from the PRC and India in its calculation of the average unit value of disulfonic acid imports to the United States. Consequently, Transfar's subsequent comparison of the U.S. and Thai average unit values improperly weighs import prices from market economy countries that the Department has not found to maintain broadly available, non-industry specific export subsidies against import prices that are potentially distorted by subsidization and/or other non-market factors.

Moreover, a comparison of U.S. and Thai average unit values calculated with reference to imports from only those countries that exported disulfonic acid to the United States during the POI (i.e., China and India) actually lends support to the Department's determination to classify disulfonic acid under Thai tariff item 2921.59.00.090. The import data on the record indicates

[24] Id.; Petitioner's SV Rebuttal at Exhibit 1.

[25] See Small Diameter Graphite Electrodes From the People's Republic of China: Preliminary Results of the First Administrative Review of the Antidumping Duty Order; Partial Rescission of Administrative Review; and Intent To Rescind Administrative Review, in Part, 76 FR 12325, 12334 (March 7, 2011) (unchanged in Small Diameter Graphite Electrodes from the People's Republic of China: Final Results of the First Administrative Review of the Antidumping Duty Order and Final Rescission of the Administrative Review, in Part, 76 FR 56397 (September 13, 2011)).

[26] During the POI, Thailand imported products under tariff item 2921.42.00.090 from Belgium, Germany, Hong Kong, India, Japan, the PRC, Switzerland, and the United Kingdom, and under tariff item 2921.59.00.090 from India, Japan, Mexico, the PRC, Switzerland, Taiwan, and the United States.

that the average unit value of U.S. imports of disulfonic acid from China and India during the POI was approximately $3.68 per kilogram ("kg"), while the average unit values of Thai imports from China and India during the POI under tariff items 2921.42.00.090 and 2921.59.00.090 were approximately $2.36/kg and $3.88/kg, respectively.[27] These figures indicate that the average unit value of U.S. imports of disulfonic acid from China and India during the POI was, in fact, much closer to the average unit value of Thai imports from China and India under tariff item 2921.59.00.090 than under tariff item 2921.42.00.090. Therefore, Transfar's methodology of calculating average unit values with reference to imports from only China and India, if applied consistently to all of the import data, actually supports the Department's determination that disulfonic acid is properly classified under Thai tariff item 2921.59.00.090.

For the reasons above, the Department has determined that Thai tariff item 2921.59.00.090 most specifically describes disulfonic acid and, therefore, the Thai import data associated with this tariff item are the best available information to value disulfonic acid for the final determination.

Issue 2: Whether the Department Should Revise the Calculation of the Surrogate Financial Ratios

Transfar

- The Department should use only the financial statements of Asia Dyestuff Industries Ltd. ("ADI") to calculate the surrogate financial ratios because: (1) ADI produces the merchandise under consideration and (2) ADI's financial statements contain sufficient details to reasonably derive the required financial ratios.[28]
- It is reasonable to allocate ADI's labor and depreciation expenses between the cost of sale and the selling, general, and administrative ("SG&A") expenses on the basis of the ratio of total cost of sale to total SG&A because: (1) the labor and depreciation expenses are not significant, (2) allocation is a generally accepted principle applied throughout accounting, and (3) the labor and depreciation expenses are incurred in proportion to the ratio of total cost of sale to total SG&A.[29]
- The financial statements of PTT Chemical Public Co., Ltd. ("PTT") should not be used to calculate the surrogate financial ratios because: (1) PTT does not produce merchandise comparable with the merchandise under consideration, (2) PTT received subsidies from the Thai government in 2010, (3) PTT's financial statements do not segregate energy costs from other costs, and (4) it is not appropriate to apply the same energy ratio to both the respondents that produce stilbenic OBAs in liquid form and the respondents that produce stilbenic OBAs in powder form.[30]

Petitioner

- The Department should use only the financial statements of PTT to calculate the surrogate financial ratios because they are the only financial statements on the record of a producer of merchandise comparable to the merchandise under consideration that have

[27] See Transfar's SV Comments at Exhibit 1e; Preliminary SV Memo at Attachment 1; Letter from Transfar to the Secretary of Commerce, "Certain Stilbenic Optical Brightening Agents from China: Surrogate Values" (July 28, 2011) at Exhibit 2. These calculations assume an exchange rate of 0.032 USD/THB.
[28] See Transfar's Case Brief at 7-8, Exhibit B.
[29] Id.
[30] Id.

sufficient detail to permit the calculation of the financial ratios. Moreover, the Department may reasonably assume that energy costs are included in factory overhead.[31]

- PTT's financial statements are usable despite the fact that they contain evidence of subsidization. The nature of the "privileges" that PTT actually received is such that they almost certainly had no impact on the calculation of financial ratios.[32]
- ADI's financial statements should not be used to calculate the surrogate financial ratios because: (1) they are not publicly available and (2) they lack necessary details.[33]

Department's Position:

The Department has used the financial statements of PTT to value factory overhead, SG&A expenses, and profit because PTT's financial statements are the only information on the record that both contain the details required to calculate the surrogate financial ratios and conform to the additional criteria considered by the Department when choosing the best available information to value the surrogate financial ratios.

In accordance with section 773(c)(1) of the Act, the Department bases its valuation of factory overhead, SG&A expenses, and profit on "the best available information regarding the values of such factors in a market economy country or countries considered to be appropriate." In choosing the best available information to value manufacturing overhead, SG&A expenses, and profit, the Department will normally use non-proprietary information – generally publicly available financial statements - gathered from producers of identical or comparable merchandise in the surrogate country.[34] The Department prefers these financial statements to be complete, free of evidence of receipt of countervailable subsidies, and contemporaneous with the POI.[35] The Department also may disregard financial statements that are not sufficiently detailed to permit the calculation of the one or more of the surrogate financial ratios and do not constitute the best available information on the record.[36]

In this case, the Department began by evaluating the seven financial statements of Thai producers on the record to determine which statements contained the details essential to calculate

[31] See Petitioner's Transfar Rebuttal at 3, 15-26.
[32] Id.
[33] Id.
[34] See 19 CFR 351.408(c)(4).
[35] See Multilayered Wood Flooring From the People's Republic of China: Final Determination of Sales at Less Than Fair Value, 76 FR 64318 (October 18, 2011) ("Wood Flooring") and accompanying Issues and Decision Memorandum at Comment 1.
[36] See Citric Acid and Certain Citrate Salts From the People's Republic of China: Final Affirmative Determination of Sales at Less Than Fair Value, 74 FR 16838 (April 13, 2009) ("Citric Acid") and accompanying Issues and Decision Memorandum at Comment 1; Polyethylene Terephthalate Film, Sheet, and Strip From the People's Republic of China: Final Results of the First Antidumping Duty Administrative Review, 76 FR 9753 (February 22, 2011) ("PET Film") and accompanying Issues and Decision Memorandum at Issue 1.

the financial ratios.[37] The Department has found that six of these seven financial statements are substantially deficient to the extent that they cannot be used to calculate the surrogate overhead and/or SG&A ratios.

First, the Department has determined that the financial statements of Indorama, Vinythai, and Thai Carbon are not sufficiently detailed to calculate overhead ratios because they do not separate raw material costs from consumable costs.[38] Treating the combined costs of raw materials and consumables as raw materials by placing the entire sum in the denominator of each surrogate producer's overhead ratio would distort the surrogate overhead ratios.[39] It is the Department's practice to classify line items related to indirect materials, such as consumables, as manufacturing overhead unless the financial statements indicate that costs included in these line items are accounted for elsewhere in the Department's calculations.[40] The financial statements of Indorama, Vinythai, and Thai Carbon neither identify the specific items within the combined raw material and consumable costs nor provide any indication that a reasonable methodology could be applied to disaggregate raw material costs and consumable costs in order to calculate the surrogate overhead ratios.

Second, the Department has determined that Siam Cement's financial statements are not sufficiently detailed to calculate an overhead ratio because Siam Cement operates as a significant distributor of traded merchandise and does not list the cost of merchandise purchased and sold. The Department will normally exclude the cost of traded merchandise from the surrogate overhead ratio.[41] However, because Siam Cement's financial statements neither provide, nor suggest a reasonable methodology to calculate, the cost of traded merchandise, the Department is unable to determine the amount of traded goods costs to exclude from the surrogate overhead ratio.

Third, the Department has determined that the financial statements of Thai Carbon, Thai Central, Vinythai, and ADI are not sufficiently detailed to calculate overhead and SG&A ratios because they do not allocate depreciation and labor costs among manufacturing and SG&A activities. Treating all depreciation and labor costs as part of the cost of sales by placing all labor costs in the denominator, and all depreciation costs in the numerator, of each surrogate producer's overhead ratio would distort the surrogate overhead ratios. Recognizing the potential for distortion under this methodology, Transfar suggests that the Department allocate ADI's labor and depreciation costs between the cost of sales and the SG&A activities on the basis of the ratio of total cost of sales and total SG&A costs. This proposed allocation methodology, however, is

[37] The record of this investigation contains the financial statements of Thai producers PTT, ADI, Thai Carbon Black Public Co., Ltd. ("Thai Carbon"), Thai Central Chemical Public Co., Ltd. ("Thai Central"), Vinythai Public Co., Ltd. ("Vinythai"), The Siam Cement Public Co., Ltd. ("Siam Cement"), and Indorama Ventures Public Co., Ltd. ("Indorama"). The record also contains the financial statements of White Group Public Co., Ltd. ("White Group"), which does not produce any merchandise and was engaged in only import and distribution activities during the POI. Because trading sales comprise all of White Group's operations and other usable statements exist on the record, the Department has determined not to use White Group's financial statements in the calculation of the surrogate financial ratios.

[38] See PET Film and accompanying Issues and Decision Memorandum at Issue 1.

[39] Id.

[40] See Wood Flooring and accompanying Issues and Decision Memorandum at Comment 2.

[41] See Helical Spring Lock Washers From the People's Republic of China: Final Results of Antidumping Duty Administrative Review, 73 FR 4175 (January 24, 2008) and accompanying Issues and Decision Memorandum at Comment 6.

not supported by record evidence. Specifically, the record does not contain any evidence that ADI's "salaries wages and other employee benefits" and "depreciation" are incurred in proportion to the ratio of total cost of sales and total SG&A costs. Likewise, there is no evidence that any other methodology could be used to reasonably allocate depreciation and labor costs in order to calculate the surrogate overhead and SG&A ratios.

Therefore, for the reasons above, the Department has determined that the financial statements of Thai producers ADI, Thai Carbon, Thai Central, Vinythai, Siam Cement, and Indorama do not contain the details required to calculate surrogate overhead and/or SG&A ratios. In accordance with the Department's practice to not use financial statements that do not contain sufficient detail to adequately calculate surrogate financial ratios, the Department has determined to disregard the six financial statements discussed above.[42]

The only financial statements on the record that do not contain the deficiencies noted above and are otherwise sufficiently detailed to calculate the surrogate financial ratios are those of PTT. Transfar argues, however, that PTT's financial statements also lack certain details needed to calculate the surrogate financial ratios because they do not contain information regarding energy cost. The Department agrees with Transfar that PTT's financial statements do not contain the full level of detail that the Department ideally prefers; however, they provide sufficient detail for the Department to calculate the surrogate financial ratios. The Department has previously determined that when, as in this case, the only usable financial statements do not include a separate line item for energy in the reported cost of manufacturing, the Department may conclude that energy is recorded as part of the surrogate producer's factory overhead.[43] Thus, in the this case, the Department has found that energy is recorded as part of PTT's factory overhead and, consequently, the surrogate overhead ratio includes PTT's energy costs. Accordingly, the Department has used PTT's financial statements to calculate a surrogate overhead and energy ratio by dividing PTT's overhead and energy costs by the sum of PTT's raw material and direct labor costs.[44] The Department then applied the surrogate overhead ratio to each respondent's manufacturing costs by multiplying this ratio by the sum of the material and labor costs reported by each of the respondents in order to calculate the overhead costs added to each respondent's normal value. Because the overhead cost includes PTT's energy costs, the Department then excluded the individual energy factors reported by the respondents from the normal value calculations in order to avoid double counting energy costs.[45] In this manner, the Department was able to use the details provided in PTT's financial statements to calculate the surrogate financial ratios while limiting any distortive effect on the respondents' normal values.

PTT's financial statements also conform to the additional criteria considered by the Department when choosing the best available information to value the financial ratios. Specifically, PTT's financial statements are complete, publicly available, and contemporaneous with the POI. Additionally, contrary to Transfar's assertion, PTT produces merchandise comparable to the

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[42] See Citric Acid and accompanying Issues and Decision Memorandum at Comment 1; PET Film and accompanying Issues and Decision Memorandum at Issue 1. In addition, the Department notes that Petitioner argued that ADI's financial statements were not publicly available. However, given that the Department is not using ADI's financial statements due to their lack of sufficient detail, the Department need not address the issue of its availability.
[43] See Citric Acid and accompanying Issues and Decision Memorandum at Comment 2.
[44] See Preliminary SV Memo at Attachment 6.
[45] See Citric Acid and accompanying Issues and Decision Memorandum at Comment 2.

merchandise under consideration. When determining comparability, the Department generally considers, on a case-by-case basis,[46] factors such as physical characteristics, end-uses, and production processes; however, the Department may find products comparable even though they do not match these criteria or duplicate the exact production experience of the respondents.[47] The record indicates that PTT, like Hongda and Transfar, is a non-integrated producer of chemical products that are sold to both domestic and export markets.[48] These products, similar to the merchandise under consideration, include downstream organic chemicals that are ready for direct use by foreign and domestic manufacturers in their finished products.[49] Therefore, the Department has determined that PTT produces merchandise comparable to the merchandise under consideration. Moreover, Transfar is incorrect that this determination of comparability cannot apply to both respondents that produce the merchandise under consideration in liquid state and respondents that produce the merchandise under consideration in powder state. The Department has found that all stilbenic OBAs, as defined in the scope of this investigation (i.e., regardless of state), are like products with similar physical characteristics, uses, channels of distribution, manufacturing facilities, production processes, and production employees.[50] Therefore, the analysis above indicating that PTT produces merchandise comparable to the merchandise under consideration is applicable to all merchandise under consideration, including stilbenic OBAs in either liquid state or in powder state. As noted above, the Department may find products comparable even though they do not match the exact production experience of the respondents.[51] As such, the Department is not required to narrow the scope of its comparability finding simply because minor variations may exist in the production processes of different states of stilbenic OBAs. Therefore, the Department has determined that PTT produces merchandise comparable to the merchandise under consideration, regardless of its state.

Finally, while Transfar is correct that PTT's financial statements reference Thailand's Investment Promotion Act ("IPA"), the Department has determined that this is not a sufficient reason to discard PTT's financial statements. As noted above, the Department prefers to use

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[46] See Certain Fish Fillets From the Socialist Republic of Vietnam: Final Results of the Sixth Antidumping Duty Administrative Review and the Sixth New Shipper Review, 76 FR 15941 (March 22, 2011) and accompanying Issues and Decision Memorandum at Comment I.

[47] See Magnesium Metal From the People's Republic of China: Final Results of the 2008-2009 Antidumping Duty Administrative Review of the Antidumping Duty Order, 75 FR 65450 (October 25, 2010) ("Magnesium Metal") and accompanying Issues and Decision Memorandum at Comment 1; Fresh Garlic from the People's Republic of China: Final Results of Antidumping Duty Administrative Review, 70 FR 34082 (June 13, 2005) and accompanying Issues and Decision Memorandum at Comment 5 (finding that Indian tea producers are comparable to and representative of garlic producers in the PRC).

[48] PTT produces chemicals such as ethylene and propylene. See Letter from Hongda to Secretary of Commerce, "Certain Stilbenic Optical Brightening Agents From The People's Republic of China: Comments on Additional Surrogate Value Information" (September 2, 2011) ("Hongda's SV Information") at Exhibit 3.

[49] Id.

[50] These factors were considered at the time of initiation when the Department determined that stilbenic OBAs, as defined in the scope of this investigation, constitute a single domestic like product. See Antidumping Duty Investigation Initiation Checklist: Certain Stilbenic Optical Brightening Agents from the People's Republic of China (April 20, 2011) at Attachment II. Because the scope of this investigation includes stilbenic OBAs "in any state (including but not limited to powder, slurry, or solution)," stilbenic OBAs in liquid state and in powder state are like products. Id. at Attachment I.

[51] See Magnesium Metal and accompanying Issues and Decision Memorandum at Comment 1.

financial statements from companies that have not benefitted from countervailable subsidies.[52] However, the Department's determination of whether to use the financial statements of a producer that potentially received a countervailable subsidy cannot be, nor is it intended to be, a full investigation of the subsidy program in question.[53] Instead, the Department's practice is to review the financial statements to determine whether the evidence indicates that the company received a countervailable subsidy during the relevant period from a program previously investigated by the Department. In this case, PTT's financial statements indicate that it was granted three "promotional privileges" by the Thai government under the IPA.[54] The Department has found that the IPA is not per se countervailable; instead the program has been found countervailable when the approval of promotional privileges was determined to be based on an export commitment or the company's location in a regional investment zone.[55] The financial statements of PTT do not contain evidence that the company was provided its IPA promotional privileges based on these criteria. Therefore, there is not sufficient evidence that PTT has received countervailable subsidies during the period in question.

For the reasons above, the Department has determined to continue using the financial statements of PTT to value factory overhead, SG&A expenses, and profit for the final determination.

Issue 3: Whether the Department Should Revise the Surrogate Value for Ice Blocks

Transfar

- Thai import data is not an appropriate source of surrogate value information for ice; rather, the Department should use the Thai domestic wholesale price of 0.8 baht/kg.[56]
- Common sense and the Thai domestic wholesale price indicate that the ice in the Thai import data is not simple industrial grade ice used to produce the merchandise under consideration. It is not rational for a person to import ice from thousands of miles away and bear the high refrigeration costs associated with the transport. Many domestic ice producers are available in Thailand and the public wholesale price of ice is available.[57]
- The quantity of ice shown in the Thai import data is very small, from a single country, and from a time period not contemporaneous with the POI.[58]
- The unit price of the ice shown in the Thai import data is more expensive that the retail price of top grade, luxury ice used for consumption that is sold in Thai supermarkets.[59]

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[52] See Chlorinated Isocyanurates From the People's Republic of China: Final Results of 2008-2009 Antidumping Duty Administrative Review, 75 FR 70212 (November 17, 2010) and accompanying Issues and Decision Memorandum at Comment 3.
[53] See Omnibus Trade and Competitiveness Act of 1988, H.R. REP. No. 576, 100th Cong., 2d Sess. 590 (1988) (Conf. Rep.) reprinted in 1988 U.S.C.C.A.N. 1547, 1623-24 ("In valuing such factors, Commerce shall avoid using any prices which it has reason to believe or suspect may be dumped or subsidized prices. However, the conferees do not intend for Commerce to conduct a formal investigation to ensure that such prices are not dumped or subsidized, but rather intend that Commerce base its decision on information generally available to it at the time.").
[54] See Hongda's SV Information at Exhibit 3.
[55] See Final Negative Countervailing Duty Determination: Bottle-Grade Polyethylene Terephthalate (PET) Resin From Thailand, 70 FR 13462 (March 21, 2005) and accompanying Issues and Decision Memorandum at II.D, Comment 3.
[56] See Transfar's Case Brief at 7, Exhibit B.
[57] Id.
[58] Id.
[59] Id.

Hongda

- The ice captured by the Thai import data: (1) is not representative of the type of ice used by Hongda in its production of the merchandise under consideration, (2) was not imported during the POI, and (3) is from a single country (i.e., Japan).[60]
- The quantity of ice reported in the Thai import data is not a commercial quantity. The quantity of imports in the Thai data is much smaller than the amount of ice consumed by Hongda during the POI. In fact, Hongda has had single purchases of ice larger than the total quantity of imports reported in the Thai data.[61]
- An article from the Business Report Thailand ("BRT") on the record discusses the production and sale of ice in Thailand and indicates that ice is sold in Thailand for one baht/kg. Therefore, the Department should use this 1 baht/kg price to value ice.[62]

Petitioner

- The Department's practice is to use surrogate values that are publicly available, product-specific, representative of a broad market average, tax-exclusive, and contemporaneous with the POI. The Thai import data used by the Department to value ice fully satisfies the Department's standards for surrogate values. However, the BRT article fails to meet these standards because: (1) it does not specify the time period from which the wholesale ice price was drawn, (2) the methodology for identifying the wholesale price of ice is not identified in article and (3) there is no evidence that the price from the BRT article was applied to actual transactions.[63]
- The Thai domestic wholesale price provided by Transfar and Hongda also fails to meet the Department's standards because the source does not identify the author of the posted price, the date on which the price was posted, whether the price was offered throughout Thailand, whether the price is tax-exclusive, and whether the price was applied in actual transactions.[64]

Department's Position:

The Department has revised the surrogate value for ice blocks because the one baht/kg ice value provided in the BRT article placed on the record after the Preliminary Determination by both Hongda and Transfar is the best available information to value ice blocks. Section 773(c)(1) of the Act instructs the Department to use the best available information from the appropriate market economy country to value the factors of production. When choosing the best available surrogate value information, the Department considers several factors including the specificity, contemporaneity, and quality of the data.[65] In the Preliminary Determination, the Department found that import data from Global Trade Atlas ("GTA") for Thai tariff item 2201.90.10.001 were the best available information to value the ice blocks used by Hongda and Transfar in the production of merchandise under consideration. At that time, however, the GTA import data were the only information on the record that could be used to value ice blocks. Subsequent to the Preliminary Determination, both Hongda and Transfar placed additional surrogate value

[60] See Hongda's Case Brief at 1-3.
[61] Id.
[62] Id.
[63] See Petitioner's Hongda Rebuttal at 2-4.
[64] Id.
[65] See Copper Pipe and accompanying Issues and Decision Memorandum at Comment 6.

information for ice on the record. After reviewing this new surrogate value information and comparing it with the GTA import data used in the Preliminary Determination, the Department has determined that the one baht/kg ice value provided in the BRT article is the best available information to value ice blocks because it most specifically describes the ice blocks used by Hongda and Transfar.

The Department agrees with Petitioner that the GTA import data on the record meet several of the quality criteria that the Department considers when it selects surrogate values. Specifically, the GTA import data are publicly available, tax-exclusive, and may represent a broad market average. However, as noted above, the Department also looks to the specificity of the surrogate value data. While the title of the Thai tariff item used in the Preliminary Determination (i.e., "ice") obviously indicates that it includes ice imports, it does not specify the type of ice (e.g., ice blocks, ice cubes, crushed ice, etc.) included in the import data. The evidence on the record suggests, however, that the GTA import data is not specific to the type of ice used by Hongda and Transfar in the production of merchandise under consideration. The only form of ice that the record shows as having been imported into Thailand is a special type of chemically engineered slow-melting ice cube from Japan.[66] Specifically, the BRT article explains that this chemically engineered ice cube is currently being produced and sold in Thailand by a Japanese company for 12 baht/kg in Thai "luxury" supermarkets.[67] The unit price of the ice contained in the GTA import data is over 30 percent higher than the retail price of this specialty ice cube. For these reasons, the Department has determined that the GTA import data is unlikely to describe specifically the ice blocks used by Hongda and Transfar in the production of merchandise under consideration.

In order to determine the best available information on the record to value ice blocks, the Department has compared the deficiencies in the GTA import data with the specificity, contemporaneity, and quality of the other surrogate value information on the record. The Department has first determined that the wholesale price of 0.8 baht/kg proposed by Transfar does not satisfy the Department's standards for surrogate values. Specifically, the Department has found that the wholesale price of 0.8 baht/kg proposed by Transfar is not from a reliable source. Transfar provided no information about the origin of the price, the website advertising this price, or when this price was posted.[68] Moreover, this wholesale price is certainly not for ice blocks; rather, the picture on the website indicates that this ice is in cube or chunk form.[69] Therefore, the Department has determined not to use the wholesale price of 0.8 baht/kg proposed by Transfar to value ice blocks for the final determination.

Unlike the wholesale price obtained from the website, the price from the BRT article is from an established publication. Moreover, there is a date associated with the BRT article (i.e., August 2011).[70] While this date is not contemporaneous with the POI, neither are the prices from the GTA import data, which are from July 2009 through December 2009. Consequently, the Department finds that contemporaneity is not dispositive when determining the best available

[66] See Transfar's SV Comments at Exhibit 2.
[67] Id.
[68] Id. at Exhibit 3.
[69] Id.
[70] See Letter from Hongda to the Secretary of Commerce, "Certain Stilbenic Optical Brightening Agents From The People's Republic of China; Surrogate Values" (December 20, 2011) at Exhibit 1.

information to value ice blocks in the instant case. In addition, the BRT article states that the one baht/kg price for ice is representative of what a medium-size domestic producer sells ice for at wholesale in Thailand.[71] The Department has determined that a value for ice produced in Thailand, such as the one provided in the BRT article, is more likely to specifically describe the ice blocks used by Hongda and Transfar than a value derived from the GTA import data. As mentioned above, there is no evidence on the record that ice blocks have ever been imported into Thailand, but there is evidence that ice blocks are produced domestically in Thailand.[72]

Of the sources on the record, the Department has found that the BRT article is the best available information with which to value ice blocks because it appears to more specifically describe the ice blocks used by Hongda and Transfar and better reflect the price for ice blocks than either: (1) the ice captured by the import data, which, based on the various sources, reflects a type of ice cubes used for high-end retail purposes or (2) the ice advertised on a website that does not specify how the data are compiled, who maintains the website, or the time period of the data. Although the Petitioner finds fault with the BRT article because it does not specify the time period from which the wholesale ice price was drawn, the methodology for identifying the wholesale price of ice is not identified in the article, and it contains no evidence that the price was applied to actual transactions, the Department continues to find the BRT article preferable to the GTA data because it is a better reflection of the type of ice used by respondents in the production of the merchandise under consideration. Therefore, the Department will value ice using the one baht/kg domestic price of ice reported in the BRT article for the final determination.[73]

Issue 4: Whether the Department Should Revise the Surrogate Value for Ocean Freight

Petitioner

- Descartes Carrier Rate Retrieval Database ("Descartes") notified Petitioner that the six shipping rates obtained from the freight forwarder Vane Sail Shipping Co., Ltd. ("Vane") that were used to value ocean freight in the Preliminary Determination were included in the Descartes database in error. Vane's initial tariff filing was rejected by the Federal Maritime Commission and was not re-filed; therefore, there were no shipments using those rates during the POI. Descartes stated that it intended to remove the rates from its database after being contacted by Petitioner.[74]
- Petitioner obtained from Descartes four ocean freight rates that were actually applied during the POI. The Department should use these four ocean freight rates to calculate ocean freight because the rates applied in the Preliminary Determination were included in the database in error and not applied during the POI.[75]
- The Department should revise its ocean freight calculation to include certain additional transportation charges identified in the Descartes rate sheets (e.g., fuel surcharges, destination delivery charges, and bill of lading charges). These charges normally are

[71] Id.
[72] Id.
[73] See Memorandum from Maisha Cryor, International Trade Compliance Analyst, AD/CVD Operations, Office 4, to the File, "Antidumping Duty Investigation of Certain Stilbenic Optical Brightening Agents from the People's Republic of China: Final Surrogate Value Memorandum" (March 19, 2012) ("Final SV Memo") at Attachment 1.
[74] See Petitioner's Case Brief at 5-6.
[75] Id.

borne by market economy companies that contract for the ocean transport of their goods and these charges are not captured by another surrogate value related to transportation.[76]

Transfar

- The Department should use the Descartes rates used in the Preliminary Determination because they were valid rates. The fact that Descartes might remove the rates from its system is irrelevant.[77]
- The Department should not revise its ocean freight calculation to include additional expenses because the only expense incurred by Transfar was ocean freight.[78]

Department's Position:

The Department agrees with Petitioner that it should recalculate ocean freight for the final determination. Given that Descartes, the organization which maintains these shipping rates, confirmed that the Vane shipping rates used in the Preliminary Determination were included in its database in error, the Department finds that the rates are no longer valid.[79] Therefore, for the final determination, the Department obtained a new set of shipping rates from Descartes and used these rates to calculate ocean freight.[80] In addition, the Department has included certain additional charges (i.e., fuel surcharges, destination delivery charges, and bill of lading charges) in the ocean freight calculation because these charges, in addition to the base ocean freight charge, are incurred by the surrogate freight forwarders and are not separately covered by the brokerage and handling surrogate value.[81] The inclusion of these additional charges in the calculation of ocean freight is consistent with the Department's practice.[82] Hongda and Transfar both stated that they purchased ocean freight services from freight forwarding companies in the PRC.[83] Although Transfar argues that it only incurred the base ocean freight expense, it provided no evidence to demonstrate that its total ocean freight expense did not include these additional charges.

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[76] Id. at 6-7.
[77] See Transfar's Rebuttal Brief at 1-2.
[78] Id.
[79] See Letter from Petitioner to the Secretary of Commerce, "Certain Stilbenic Optical Brightening Agents from the People's Republic of China: Petitioner's Additional Surrogate Value Information for Ocean Freight" ("Petitioner's SV Submission") (December 21, 2011) at 2, Exhibit 1.
[80] See Final SV Memo at Attachment 2.
[81] Id.; Freshwater Crawfish Tail Meat From the People's Republic of China: Preliminary Results of Antidumping Duty Administrative and New-Shipper Reviews, 75 FR 34100, 34104-34105 (June 16, 2010) (unchanged in Freshwater Crawfish Tail Meat From the People's Republic of China: Final Results of Antidumping Duty Administrative and New-Shipper Reviews, 75 FR 79337 (December 20, 2010).
[82] See Freshwater Crawfish Tailmeat from the People's Republic of China: Surrogate-Value Memorandum at 8, Attachments 1 and 14 (June 9, 2010).
[83] See Letter from Hongda to the Secretary of Commerce, "Certain Stilbenic Optical Brightening Agents From The People's Republic of China: Section C Questionnaire Response of Zhejiang Hongda Chemicals Co., Ltd." (July 11, 2011) at 27; Letter from Transfar to the Secretary of Commerce, "Certain Stilbenic Optical Brightening Agents from China" (September 22, 2011) at Question C-5.

Issue 5: Whether the Department Should Revise the Surrogate Value for Brokerage and Handling

Transfar

- The Department should not use 10,000 kg as the denominator in the calculation of the brokerage and handling expenses for a 20-foot container. The Department should revise the denominator to 21,727 kg because the brokerage and handling expenses reported in the Doing Business in Thailand publication are for a full 20-foot container with a load of 21,727 kg, not 10,000 kg.[84]
- The 10,000 kg from the Doing Business in Thailand article is based on a "case study assumption" rather than the actual unit weight of a 20-foot container.[85]
- In past cases, the Department has calculated the brokerage and handling surrogate value using a 20-foot container load of 21,727 kg.[86]
- The Department should use either the 21,727 kg or the actual weight of Transfar's shipment in a 20-foot container to calculate the surrogate value for brokerage and handling.[87]

Petitioner

- The Department reasonably calculated the brokerage and handling expense by using the same data source for the numerator and the denominator. The Department has applied the methodology used in the Preliminary Determination in past cases and should not deviate from that practice for the final determination.[88]
- The alternative calculation proposed by Transfar would result in an artificial decrease in brokerage and handling expense because the proposed denominator includes the weight of extraneous packing materials.[89]

Department's Position:

The Department disagrees with Transfar's assertion that the denominator of the surrogate brokerage and handling calculation should be revised. For the final determination, the Department has continued calculating the per-unit surrogate value for brokerage and handling by dividing the brokerage and handling costs identified in Doing Business in Thailand by 10,000 kg. The Department has determined that 10,000 kg should continue to be used in the calculation because this is the weight of the shipment for a 20-foot container for which participants in the Doing Business in Thailand survey reported brokerage and handling costs.[90] Specifically, the brokerage and handling costs used to calculate the surrogate value were based upon the assumption that a 20-foot container contained 10,000 kg of product.[91] If the Department were to use a container load of 21,727 kg, which is reported as the full container load of a 20-foot container at http://www.foreign-trade.com/reference/ocean.cfm, the Department would be using

[84] See Transfar's Case Brief at 8, Exhibit B.
[85] Id. at Exhibit B.
[86] Id.
[87] Id.
[88] See Petitioner's Transfar Rebuttal at 26-27.
[89] Id.
[90] See Preliminary SV Memo at Attachment 7.
[91] Id.

a weight not related to the costs reported in the Doing Business in Thailand survey. While Transfar is correct that, in certain cases, the Department previously used 21,727 kg or a respondent's actual weight as the denominator to calculate the brokerage and handling surrogate value, the Department has determined that doing so is not appropriate in this case. Specifically, as stated above, given that the Doing Business in Thailand brokerage and handling costs are calculated based upon a container load of 10,000 kg, it would be inconsistent to use an alternative quantity to calculate the brokerage and handling surrogate value. Therefore, the Department has determined that continuing to use 10,000 kg to calculate the surrogate value for brokerage and handling maintains the internal consistency of the calculation (i.e., the numerator and the denominator of the calculation are dependent upon one another and are from the same source). In addition, this methodology is consistent with the Department's past practice.[92]

Issue 6: Whether the Department Should Revise the Surrogate Value for Labor

Transfar

- The Department should use the Thai domestic labor value as the surrogate value for labor because it is for the selected surrogate country and most closely reflects labor cost for the subject country during the POI.[93]

Petitioner

- The Department should continue to calculate labor by reference to its standard labor methodology that is applied across all antidumping proceedings involving NME countries. This methodology relies upon contemporaneous labor cost data from Chapter 6A of the International Labour Oraganization's ("ILO's") Yearbook of Labour Statistics ("ILO Yearbook").[94]
- The labor data provided by Transfar are incomplete because these data do not indicate whether the median monthly salaries include all labor-related costs, such as employee housing and welfare services. In contrast, ILO Chapter 6A data include all of these labor-related costs. The Department has previously rejected alternative wage rate information that did not feature a complete explanation of the labor costs in favor of ILO data.[95]
- Transfar's data, which is no longer accessible online, is unclear as to whether it reflects wages or earnings; the Department has a preference for earnings over wages.[96]

Department's Position:

The Department agrees with Petitioner that the industry-specific Thailand wage data from Chapter 6A of the ILO Yearbook represents the best information on the record for valuing wages. As noted in the Department's Preliminary SV Memo, the Department calculated labor cost by relying upon data reported by Thailand to the ILO under Sub-Classification 24 of the International Standard Industrial Classification-Revision 3-D ("Manufacture of Chemicals and

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[92] See Wooden Bedroom Furniture From the People's Republic of China: Final Results and Final Rescission in Part, 76 FR 49729 (August 11, 2011) and accompanying Issues and Decision Memorandum at Comment 6.
[93] See Transfar's Case Brief at 9, Exhibit B.
[94] See Petitioner's Rebuttal Brief at 29-30.
[95] Id.
[96] Id.

Chemical Products").[97] The Department stated that this was the best available information because it is specific to the industry being examined and, therefore, is derived from industries that produce comparable merchandise.[98] Although Transfar asserts that its proposed surrogate value for labor "most closely reflects labor costs for the subject country," it offers no argument or evidence to demonstrate that its surrogate value is more applicable than the Department's standard labor methodology. Moreover, the Department has stated that it prefers using Chapter 6A data from the ILO Yearbook because it reflects all costs related to labor including wages, benefits, housing, training, etc.[99] It is unclear from the data provided by Transfar whether its proposed surrogate value for labor includes all labor-related costs.[100] Therefore, the Department has continued to use Chapter 6A data from the ILO Yearbook to calculate labor cost for the final determination.

RECOMMENDATION

Based on our analysis of the comments received, we recommend adopting the above positions. If this recommendation is accepted, we will publish the final determination of this investigation in the Federal Register.

Agree ✓ Disagree ______

Paul Piquado
Assistant Secretary
for Import Administration

19 MARCH 2012
Date

[97] See Preliminary SV Memo at 4-5.
[98] Id. at 5.
[99] See Antidumping Methodologies in Proceedings Involving Non-Market Economies: Valuing the Factor of Production: Labor, 76 FR 36092, 36093 (June 21, 2011).
[100] See Transfar's SV Comments at Exhibit 6.