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DATE: January 8, 2016

MEMORANDUM TO: Paul Piquado
Assistant Secretary
for Enforcement and Compliance

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

SUBJECT: Issues and Decision Memorandum for the Final Determination of
the Antidumping Duty Investigation of Certain Uncoated Paper
from the People's Republic of China

I. SUMMARY

The Department of Commerce (“the Department”) determines that certain uncoated paper (“uncoated paper”) from the People’s Republic of China (“PRC”) is being, or is likely to be, sold in the United States at less than fair value (“LTFV”), as provided in section 735 of the Tariff Act of 1930, as amended (“the Act”). We analyzed the comments of the interested parties. As a result of this analysis and based on our findings at verification,¹ we made certain changes to the margin calculation for the mandatory respondent, Greenpoint Global Trading (Macao Commercial Offshore) Ltd., (“Greenpoint”), Asia Symbol (Guangdong) Paper Co. Ltd., (“AS Guangdong”), and Asia Symbol (Shandong) Pulp and Paper Co. Ltd., (“AS Shandong”), (collectively, “Asia Symbol”).² The estimated weighted-average dumping margins are shown in the “Final Determination” section of the accompanying *Federal Register* notice.

¹ See Memorandum to the File, “Verification of the Sales and Factors Responses of Greenpoint Global Trading (Macao Commercial Offshore) Ltd., Asia Symbol (Guangdong) Paper Co. Ltd., and Asia Symbol (Shandong) Pulp and Paper Co., Ltd. in the Antidumping Investigation of Uncoated Paper from the People’s Republic of China,” dated November 10, 2015 (“Asia Symbol Verification Report”).

² The Department preliminarily collapsed AS Guangdong, AS Shandong, and Greenpoint, treating them as a single entity for the purposes of calculating a margin in this investigation. See Memorandum, “Investigation of Uncoated Paper from the People’s Republic of China: Preliminary Determination Regarding Affiliation and Collapsing of Asia Symbol (Guangdong) Paper Co., Ltd., Asia Symbol (Shandong) Pulp and Paper Co., Ltd., and Greenpoint Global Trading (Macao Commercial Offshore) Ltd.,” dated August 19, 2015. No party provided further comment or subsequent challenge to this finding. Accordingly, the Department sustains this collapsing determination for the final determination.



II. BACKGROUND

On August 26, 2015, the Department published in the *Federal Register* its *Preliminary Determination* of this antidumping duty (“AD”) investigation.³

Between September and December 2015, the Department received supplemental questionnaire responses and revised databases from Asia Symbol. Between September 21, 2015, and September 30, 2015, the Department verified the sales and cost data reported by Asia Symbol, pursuant to section 782(i) of the Act.

On September 22, 2015, Asia Symbol requested a hearing.⁴ Petitioners⁵ requested a hearing on September 25, 2015.⁶ However, we did not hold a hearing in this investigation, as all parties subsequently withdrew their hearing requests.⁷

On October 2, 2015, Gartner Studios, Inc. submitted its case brief regarding the scope of the investigations.⁸ On October 19, 2015, American Greetings Corporation (“American Greetings”) submitted its case brief regarding the scope of the investigations.⁹ On October 29, 2015, Petitioners submitted their rebuttal brief regarding the scope of the investigations.¹⁰

Petitioners and Asia Symbol submitted case briefs on November 19, 2015,¹¹ and rebuttal briefs on November 24, 2015.¹² On December 9, 2015, Asia Symbol provided a revised FOP database

³ See *Certain Uncoated Paper from the People’s Republic of China: Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination*, 80 FR 51768 (August 26, 2015) (“*Preliminary Determination*”) and accompanying Preliminary Decision Memorandum.

⁴ See Letter from Asia Symbol, “Certain Uncoated Paper from the People’s Republic of China: Request for Hearing,” dated September 22, 2015.

⁵ Petitioners are United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union; Domtar Corporation; Finch Paper LLC; P.H. Glatfelter Company; and Packaging Corporation of America.

⁶ See Letter from Petitioners, “Certain Uncoated Paper from the People’s Republic of China: Request for Hearing,” dated September 25, 2015.

⁷ See Memorandum to the File, “Antidumping Duty Investigation: Certain Uncoated Paper from the People’s Republic of China: Parties’ Withdrawal of Request for a Hearing,” dated December 3, 2015.

⁸ See Letter from Gartner Studios, Inc., “Certain Uncoated Paper From Australia, Brazil, The People’s Republic of China, Indonesia, and Portugal: Case Brief on Behalf of Gartner Studios, Inc.,” dated October 2, 2015.

⁹ See Letter from American Greetings, “Certain Uncoated Paper From Australia, Brazil, The People’s Republic of China, Indonesia, and Portugal: Case Brief of American Greetings Corporation,” dated October 19, 2015.

¹⁰ See Letter from Petitioners, “Certain Uncoated Paper From Australia, Brazil, The People’s Republic of China, Indonesia, and Portugal: Scope Rebuttal Brief,” dated October 29, 2015.

¹¹ See Letter from Petitioners, “Certain Uncoated Paper from the People’s Republic of China: Petitioners Case Brief,” dated November 19, 2015 (“Petitioners’ Case Brief”). See also Letter from Asia Symbol, “Certain Uncoated Paper from the People’s Republic of China: Case Brief of the Asia Symbol Companies,” dated November 19, 2015 (“Asia Symbol’s Case Brief”).

¹² See Letter from Petitioners, “Certain Uncoated Paper from the People’s Republic of China: Petitioners’ Rebuttal Brief,” dated November 24, 2015 (“Petitioners’ Rebuttal Brief”). See also Letter from Asia Symbol, “Certain Uncoated Paper from the People’s Republic of China: Rebuttal Brief of the Asia Symbol Companies,” dated November 24, 2015 (“Asia Symbol’s Rebuttal Brief”).

and market-economy purchases (“MEP”) chart.¹³ On December 15, 2015, Petitioners provided comments on that submission.¹⁴

On January 5, 2016, the Department notified Asia Symbol that certain information contained in its July 30, 2015, Rebuttal SV Submission, constituted impermissibly filed new factual information pursuant to 19 CFR 351.301(c)(3)(iv) of the Department’s regulations and must be rejected from the administrative record and refiled with the rejected information redacted.¹⁵ Also on January 5, 2016, the Department rejected this submission from the administrative record¹⁶ and provided clarification as to which Rebuttal SV Submission-reliant statements in the subsequent case and rebuttal briefs were not considered for the purposes of the final determination.¹⁷ Asia Symbol refiled this submission with the information properly redacted on January 6, 2016.¹⁸

The Department is issuing a scope comments decision memorandum for the final determinations of the AD and countervailing duty investigations of certain uncoated paper, which is incorporated by reference in, and hereby adopted by, this final determination.¹⁹

We have conducted this investigation in accordance with section 735(b) of the Act.

III. PERIOD OF INVESTIGATION

The period of investigation (“POI”) is July 1, 2014, through December 31, 2014. This period corresponds to the two most recent fiscal quarters prior to the month of the filing of the petition, which was January 2015.²⁰

IV. MARGIN CALCULATIONS

The Department calculated export price or constructed export price and normal value (“NV”) for Asia Symbol using the same methodology stated in the *Preliminary Determination*,²¹ except as follows:²²

¹³ See Letter from Asia Symbol, “Certain Uncoated Paper from the People’s Republic of China: Revised Database and MEP Chart,” dated December 9, 2015 (“Revised Database Submission”).

¹⁴ See Letter from Petitioners, “Certain Uncoated Paper from the People’s Republic of China: Petitioners’ Response to Asia Symbol’s Revised Database and MEP Chart,” dated December 15, 2015.

¹⁵ See the Department’s Letter to Asia Symbol, “Antidumping Duty Investigation on Certain Uncoated Paper from the People’s Republic of China: Request to Strike New Factual Information,” dated January 5, 2016 (“Notification of Rejection of Rebuttal SV Submission and Request to Refile”).

¹⁶ Memorandum to the File, “Reject and Retain Documents from ACCESS,” dated January 5, 2016 (“Rebuttal SV Rejection Memo”).

¹⁷ Memorandum to the File, “Consideration of Redacted Factual Information on the Administrative Record in the Upcoming Final Determination,” dated January 7, 2016 (“Record Clarification Memo”).

¹⁸ See Letter from Asia Symbol, “Certain Uncoated Paper from the People’s Republic of China: Re-Submission of July 30, 2015 Rebuttal Surrogate Values,” dated January 6, 2016 (“Asia Symbol’s Revised SV Rebuttal Submission”).

¹⁹ See the Memorandum to the File, “Less-Than-Fair-Value Investigations of Certain Uncoated Paper from Australia, Brazil, the People’s Republic of China, Indonesia, and Portugal; and Countervailing Duty Investigations of Certain Uncoated Paper from the People’s Republic of China and Indonesia: Scope Comments Decision Memorandum for the Final Determinations,” dated January 8, 2016 (“Final Scope Decision Memorandum”).

²⁰ See 19 CFR 351.204(b)(1).

1. The Department used a different surrogate to value Packing Cover and Packing Carton inputs. *See* Comments 11 and 13.
2. The Department used a different source for the conversion factor for the nitrogen surrogate value (“SV”). *See* Comment 15.
3. The Department removed war risk surcharges from the underlying calculation for inland insurance. *See* Comment 16.
4. The Department accepted minor corrections to Asia Symbol’s reported MEP prices and included ocean freight in these prices. *See* Comment 18.
5. The Department accepted further minor corrections for inadvertent errors reported for labor, freight distances and packing FOPs. *See* Comment 21.

V. LIST OF COMMENTS

- Comment 1: Surrogate Country
- Comment 2: Selection of Surrogate Value for Wood Chips
- Comment 3: Selection of Surrogate Values for Sodium Hypochlorite, Citric Acid, and Aluminum Chloride
- Comment 4: Selection of Surrogate Value for Bamboo Pulp
- Comment 5: Selection of Surrogate Values for Cationic Starch, Whitening Materials, Calcium Carbonate Fillers, Hydrogen Peroxide, Ferrous Sulphate, and Sodium Sulphate
- Comment 6: Selection of Surrogate Value for Fuel Inputs
- Comment 7: Selection of Surrogate Value for Native Starches
- Comment 8: Selection of Surrogate Values for Limestone, Antifoam Compound, Liquid Polymer, and Sodium Phosphate
- Comment 9: Selection of Surrogate Value for LMSTONE80_ENE_MAT
- Comment 10: Selection of Surrogate Value for Bailing Wire
- Comment 11: Selection of Surrogate Value for Packing Cartons
- Comment 12: Selection of Surrogate Value for Paper Cores
- Comment 13: Selection of Surrogate Value for Packing Covers
- Comment 14: Brokerage and Handling Surrogate Value
- Comment 15: Conversion of Nitrogen Surrogate Value
- Comment 16: Inland Insurance Surrogate Value
- Comment 17: Water Treatment Chemical FOPs
- Comment 18: Minor Correction for Market Economy Purchases
- Comment 19: Mondi’s SG&A Ratio
- Comment 20: PRC-Wide Rate
- Comment 21: Minor Corrections and Inadvertent Errors

²¹ *See Preliminary Determination.*

²² *See* Memorandum to the File, “Antidumping Duty Investigation on Uncoated Paper from the People’s Republic of China: Factor Valuation Memorandum for the Final Determination,” dated concurrently with this memorandum. *See also* the proprietary discussion and analysis in the Memorandum to the File, “Analysis Memorandum for the Final Determination of Sales at Less than Fair Value in the Antidumping Duty Investigation of Certain Uncoated Paper from the People’s Republic of China: Greenpoint Global Trading (Macao Commercial Offshore) Ltd., (“Greenpoint”), Asia Symbol (Guangdong) Paper Co. Ltd., (“AS Guangdong”), and Asia Symbol (Shandong) Pulp and Paper Co. Ltd., (“AS Shandong”), (“collectively, “Asia Symbol”),” dated concurrently with this memorandum (“Asia Symbol Final Analysis Memorandum”).

VI. DISCUSSION OF COMMENTS

Comment 1: Surrogate Country

Asia Symbol's Arguments

- South Africa is not a significant producer/exporter of subject merchandise. South Africa's 2014 exports to the entire world are not "significant" by definition and are three times less than Thai exports in the period of investigation ("POI"). Furthermore, South African exports for the total POI are at the low end of what other countries subject to concurrent uncoated paper investigations export to just the United States in a nine month period. As such, South Africa cannot reasonably be considered a "significant exporter" of the subject merchandise. Moreover, there are only two known uncoated paper producers in South Africa, while Thailand has numerous.
- The Department's "deciding factor" in selecting South Africa over Thailand was the superiority of available financial statement information from South Africa. However, because the two South African companies' financial statements are inaccurate and are not appropriate for calculating surrogate financial ratios for Asia Symbol, they should be disregarded and, thus, Thailand should be selected as the primary surrogate country.
- Sappi Southern Africa Limited's ("Sappi") and MONDI Limited's ("Mondi") financial statements cannot reliably or accurately be a source to calculate surrogate financial ratios for Asia Symbol because Sappi's fully integrated operations and product line as well as its production process are not similar to, or representative of, the operations of Asia Symbol and its overhead, selling, general, and administrative expenses ("SG&A"), and profit ratios are not comparable. Further, Sappi is primarily a dissolving wood pulp producer and is not a producer of the subject merchandise. Likewise, Mondi is an integrated company, and its main business is managing forestry operations, including growing and harvesting of logs and the production of wood chips, which are included in its financial statements and are not comparable products to uncoated paper or any other products produced by Asia Symbol. It is the Department's practice to reject the financial statements of potential surrogate producers operating at a different level of integration than the respondent at issue. This is because different levels of integration indicate that the production process of the surrogate producers is not sufficiently comparable to and is misrepresentative of that of the respondents.²³
- Sappi's and Mondi's financial statements are not representative of Asia Symbol's operations or financial situation because both Sappi and Mondi reported significant financial impairment of assets in their financial statements, and Asia Symbol did not. As such, Sappi's and Mondi's financial statements distort the financial situation of the company and the calculated financial ratios.
- Both Sappi's and Mondi's financial statements are distorted by related-party transactions.

²³ See Asia Symbol's Case Brief at 1-4, 6 citing to *Certain Polyester Staple Fiber from China: Preliminary Results of the Antidumping Duty Administrative Review*, 77 FR 39990, 39992 (July 6, 2012); *Certain Oil Country Tubular Goods From Vietnam: Final Determination of Sales at Less Than Fair Value and Final Affirmative Determination of Critical Circumstances*, 79 FR 41973 (July 18, 2014) ("OCTG/Vietnam LTFV"), and accompanying Issues and Decision Memorandum ("IDM") at Comment 2; *Multilayered Wood Flooring From China: Final Results of Antidumping Duty Administrative Review; 2011-2012*, 79 FR 26712 (May 9, 2014) ("Multilayered Wood Flooring 2014") and IDM at Comment 2; *Multilayered Wood Flooring from China*, 76 FR 64318 (October 18, 2011) and IDM at Comment 1; *Certain Frozen Fish Fillets from Vietnam: Final Results of the Sixth Antidumping Duty Administrative Review and Sixth New Shipper Review*, 76 FR 15941 (March 22, 2011) ("Fish Fillets/Vietnam 2011"), and IDM at Comment 4.

Specifically, Sappi granted interest-free loans to its subsidiaries and its holding company. In addition, one half of Sappi's revenue is obtained from affiliated parties located outside of South Africa, which calls into question whether the profit ratio is based on arm's length market transactions. With respect to Mondi, its 2014 financial statements indicate transactions with related parties that were financially material to the company's profitability. Such significant related-party transactions skew the financial results, and thus, the calculated financial ratios of these companies.

- There is evidence of subsidization in Sappi's and Mondi's financial statements. Sappi's financial statement notes that the company received grants for emission rights. Likewise, there is evidence of subsidization in the Mondi Group's 2014 integrated financial statement. Specifically, the Mondi Group financial statement notes that in 2014 the company received a government grant of EUR 7 million. Therefore, Sappi's and Mondi's financial statements are disqualified as serving as a source for the calculation of surrogate financial ratios in this investigation.²⁴
- Sappi's financial statement is not sufficiently contemporaneous with the period of investigation because it only covers three months out of the six month POI.
- Sappi experienced a significant financial loss due to a fire it experienced during its fiscal year that disqualifies its financial statements for use as a source for calculating financial ratios, as it is the Department's practice to disregard distorted financial statements.²⁵
- Sappi's financial statement notes that the company is currently undergoing an investigation for alleged anti-competitive behavior with a competitor in the South African pulp and paper market. This anti-competitive behavior calls into the question the overall financial integrity of the company and its financials, and is a basis for its disqualification.
- Mondi's SG&A ratio calculation includes variable selling expenses. However, there is no breakdown or detail of what is included in "variable selling expenses." As such, it is almost certain that variable selling expenses such as freight and commissions are embedded within those expenses. As a result, those expenses are being double-counted, the financial statements are not sufficiently detailed to allow the calculation of accurate financial ratios, and should be disqualified.
- Based on the South African export data for Harmonized Tariff Schedule ("HTS") 4802.56 and HTS 4802.57, the average export price for uncoated paper exported from South Africa during 2014 is less than the Department's FOP-based constructed value. Therefore, the financial statements from each South African company are aberrational and commercially unreasonable, because either there is a problem with the profit ratio data/calculations or the

²⁴ Asia Symbol cites to: *Multilayered Wood Flooring 2014* at Comment 1. As such, Asia Symbol disagrees with the Department's preliminary determination that there is no record evidence to indicate that Sappi or Mondi received benefits that the Department has a basis to believe or suspect to be countervailable. See Memorandum to the File, "Antidumping Duty Investigation on Uncoated Paper from the People's Republic of China: Factor Valuation Memorandum for the Preliminary Determination," dated August 19, 2015 ("Preliminary Factor Valuation Memorandum"), at 7-8. See Asia Symbol's Case Brief at 7 and 11.

²⁵ Asia Symbol cites to: *Certain Small Diameter Carbon and Alloy Seamless Standard, Line, and Pressure Pipe From Romania: Final Results of Antidumping Duty Administrative Review and Final Determination Not To Revoke Order in Part*, 70 FR 7237 (February 11, 2005) and accompanying IDM at Comment 1; *Persulfates from the People's Republic of China: Final Results of Antidumping Duty Administrative Review*, 68 FR 6712 (February 10, 2003) and accompanying IDM at Comment 10; and *Certain Steel Wheels From the People's Republic of China: Final Affirmative Countervailing Duty Determination, Final Affirmative Critical Circumstances Determination*, 77 FR 17017 (March 23, 2012) and accompanying IDM at Comment 3. See Asia Symbol's Case Brief at 6-7.

companies are selling paper at a loss. Because the Department refuses to use financial statements that result in no profit calculation, it should also refuse to use those that demonstrate producers were selling their product at a loss.

- The Thai financial statement for Siam Cement (“SCG”) can reasonably be used to derive surrogate financial ratios. The fact that SCG’s financials may not allow the calculation of uncoated paper or comparable merchandise is not important when viewed against the financials of Sappi and Mondi, which only allow for the calculation of company-specific financial ratios and not uncoated paper specific ratios.

Petitioners’ Rebuttal Arguments

- Asia Symbol provides no basis for its claim that South Africa is not a significant producer. South Africa has at least two major producers and has exports within the relevant Harmonized Tariff Schedule (“HTS”) codes during each of the past three calendar years and is therefore, a significant producer.
- The Department has repeatedly considered and rejected Asia Symbol’s arguments with respect to relative significance of production.²⁶
- The Thai financial statements suggested for use in the alternative are, indeed, unusable. SCG is a massive, multinational conglomerate that derives nearly all of its revenues from the cement industry and other non-paper industries. There is no evidence that SCG’s financial experience bears any relationship to the overhead costs, SG&A, and profits associated with manufacturing uncoated paper in Thailand. In contrast, Sappi and Mondi provide statements from actual paper producers that are far superior in terms of specificity SCG. Moreover, SCG received subsidies that the Department already has found to be countervailable.
- With respect to Asia Symbol’s alleged deficiencies in Sappi’s and Mondi’s financial statements:
 - The Department does not require total symmetry between non-market economy (“NME”) producer and surrogate companies and, regardless, the slight operational differences between Asia Symbol and Sappi and Mondi pale in comparison to the much more fundamental differences between Asia Symbol and SCG.²⁷
 - An impairment expense representing 0.15 percent of cost of goods sold for Sappi and 0.04 percent for Mondi is hardly “significant” and, regardless, there is no precedent for disqualifying a potential surrogate company because it had impairment expenses. The Department’s established practice is to treat impairment expenses as general expenses.²⁸

²⁶ Petitioners cite to: *Polyethylene Terephthalate Film, Sheet, and Strip From the People’s Republic of China: Final Results of Antidumping Duty Administrative Review and Final Determination of No Shipments; 2012-2013*, 80 FR 33241 (June 11, 2015) and accompanying IDM at Comment 2A. See Petitioners’ Rebuttal Brief at 2.

²⁷ Petitioners cite to: *Administrative Review of Certain Frozen Warmwater Shrimp From the People’s Republic of China: Final Results, Partial Rescission of Sixth Antidumping Duty Administrative Review and Determination Not To Revoke in Part*, 77 FR 53856 (September 4, 2012) (“PRC Shrimp 2012”) and IDM at Comment 12; and *Sodium Hexametaphosphate from the People’s Republic of China: Final Results of Antidumping Duty Administrative Review*, 77 FR 59375 (September 27, 2012) (“Sodium Hex”) and IDM at Comment I. See Petitioners’ Rebuttal Brief at 5.

²⁸ Petitioners cite to: *Certain Oil Country Tubular Goods From Ukraine: Final Determination of Sales at Less Than Fair Value and Final Negative Determination of Critical Circumstances*, 79 FR 41969 (July 18, 2014) (“OCTG Ukraine LTFV”) and IDM at Comment 8. See Petitioners’ Rebuttal Brief at 8.

- o The existence of related-party transactions is very common, and Asia Symbol cites no precedent for excluding potential surrogate companies because their financial statements reflect related-party transactions.
- o Sappi was, indeed, profitable. Asia Symbol cites no evidence that the 2014 “fire season” somehow distorted Sappi’s financial statements in such a way that would disqualify it for use in the surrogate financial ratio calculations. Furthermore, it was not identified as an extraordinary expense, was instead a regular occurrence in the industry, and had no impact on the company’s financial results.
- o Sappi’s financial statements, which cover three out of six months of the POI, are contemporaneous because the Department considers a source to be contemporaneous regardless of the number of months of overlap with the POI.²⁹
- o Sappi’s “grants for emission rights” is a reference to its accounting policies in regards to these rights (*i.e.*, that it recognizes them as “an intangible asset at cost”) and nothing indicates it received any “emission rights” for free. Asia Symbol cites no case finding that the granting of “emission rights” constitutes a financial contribution or can be considered a countervailable subsidy.
- o There has been no finding that Sappi engaged in anti-competitive behavior and the company has been given a clean audit report. Even if there were such a finding, Asia Symbol cites no precedent for disqualifying a potential surrogate company on this basis.
- o Asia Symbol cites no precedent for excluding potential surrogate companies because their financial statements reflect zero-interest intra-company loans. This does not distort Sappi’s financial statements and presents no basis to disqualify them. The Department has already excluded inter-group finance revenue from Sappi’s profits and will do the same for any additional interest Sappi might have earned from intra-company loans.
- o There is no evidence that Mondi’s financial statements include freight expenses within selling expenses and are therefore distorted. Even if the freight expenses were included within selling expenses, Asia Symbol cites no precedent for disqualifying potential surrogates on this basis, and these costs could simply be removed rather than the statement disqualified.
- o The Mondi Group, Mondi Limited’s worldwide parent company, received the grant referenced by Asia Symbol, not Mondi Limited. Asia Symbol cites no precedent for disqualifying a potential surrogate company because of subsidies received by an affiliate. Mondi Limited, whose financial statements were used in the *Preliminary Determination*, received no subsidies. In any event, Asia Symbol provided no details regarding the nature of the grant received by the Mondi Group and it cites no evidence that the grant represents a countervailable subsidy.
- Asia Symbol presents no colorable basis to ignore the audited financial statements and conclude that Sappi and Mondi operated at a loss during 2014. The analysis is based on incomplete and inaccurate substitutions. Moreover, even if Asia Symbol were correct that Sappi’s and Mondi’s export prices were below cost, this still would say nothing about whether the companies were profitable on an overall basis.
- South African data are also preferable to Thai data because the Thai data relating to wood chips reflect misclassifications and errors and are aberrational.³⁰

²⁹ Petitioners cite to: *Utility Scale Wind Towers From the Socialist Republic Vietnam: Final Results of Antidumping Duty Administrative Review; 2013-2014*, 80 FR 55333 (September 15, 2015) (“*Wind Towers/Vietnam 2015*”) and accompanying IDM at 4.B. See Petitioners’ Rebuttal Brief at 7.

Department's Position: Section 773(c)(4)(B) of the Act requires the Department to value FOPs in a surrogate country that is a significant producer of comparable merchandise. Whereas Asia Symbol does not argue with the preliminary finding that South Africa is economically comparable to the PRC and a producer of comparable merchandise, it takes issue with the determination that South Africa's production is "significant." Specifically, Asia Symbol asserts that, because South Africa's total POI exports to the entire world are at the low end of what other countries subject to the concurrent uncoated paper investigations export to just the United States in a nine month period (and are three times less than Thai exports in the POI), that its 2014 exports to the entire world are not "significant" by definition, and that South Africa has only two paper producers while Thailand has many, South Africa cannot be considered a significant producer. However, Policy Bulletin 04.1 states that "the meaning of 'significant producer' can differ significantly from case to case," and that "fixed standards such as 'one of the top five producers' have not been adopted" in the Department's surrogate country selection process.³¹ Further, the antidumping statute and the Department's regulations are silent in defining a "significant producer." Given the absence of any definition in the statute or regulations, the Department looks to other sources such as the Policy Bulletin for guidance on defining comparable merchandise. The antidumping statute grants the Department discretion to look at various data sources for determining the best available information.³² Moreover, although the legislative history provides that the "term 'significant producer' includes any country that is a significant net exporter," it does not preclude reliance on additional or alternative metrics based on record evidence to determine which countries might be included as significant producers.³³

While Asia Symbol is correct that Thailand did have more exports of uncoated paper when compared to South Africa, this is not our standard for evaluating significance of production. The Department considers whether all of the potential surrogate countries identified in the Surrogate Country Memorandum³⁴ have significant exports of comparable merchandise, as defined by the HTS subheadings listed in the scope of the investigation,³⁵ and we do not look into levels of significance in comparison with other countries.³⁶ As discussed in the Preliminary Factor Valuation Memorandum, this analysis demonstrated that all six of the potential surrogate

³⁰ Petitioners cite to: *Multilayered Wood Flooring from the People's Republic of China: Final Results of Antidumping Duty Administrative Review and Final Results of New Shipper Review; 2012-2013*, 80 FR 41476 (July 15, 2015) ("*Multilayered Wood Flooring 2015*") and IDM at Comment 11.D.

³¹ See Import Administration Policy Bulletin 04.1: Non-Market Economy ("NME") Surrogate Country Selection Process (March 1, 2004) ("Policy Bulletin 04.1").

³² See section 773(c)(1)(B) of the Act; see also *Certain Frozen Fish Fillets From the Socialist Republic of Vietnam: Final Results of Antidumping Duty New Shipper Reviews; 2011-2012*, 78 FR 39708 (July 2, 2013), and accompanying IDM at comment I(B).

³³ See Conference Report to the 1988 Omnibus Trade & Competitiveness Act, H.R. Conf. Rep. No. 576, 590, 100th Cong. 2nd Sess. (1988), reprinted in 134 Cong. Rec. H2031 (daily ed. April 20, 1988).

³⁴ See Memorandum to Erin Begnal, Program Manager, Office III, Enforcement and Compliance from Carole Showers, Director, Office of Policy, Enforcement and Compliance, "Request for a List of Surrogate Countries for a Less-Than-Fair Value Investigation of Certain Uncoated Paper (Uncoated Paper) from the People's Republic of China, dated May 11, 2015 ("Surrogate Country Memorandum").

³⁵ See, e.g., *Aluminum Extrusions From the People's Republic of China: Final Results of Antidumping Duty Administrative Review; 2012-2013*, 79 FR 78784 (December 31, 2014) and accompanying IDM at Comment 1.

³⁶ See Policy Bulletin 04.1 at 3. See also, *Hardwood and Decorative Plywood from the People's Republic of China: Final Determination of Sales at Less Than Fair Value*, 78 FR 58273 (September 23, 2013) and accompanying IDM at Comment 7.

countries identified in the May 14, 2015, Surrogate Country Memorandum (including four countries with a substantially lower export quantity than South Africa) have significant exports of comparable merchandise, as defined by the HTS subheadings listed in the scope of the investigation.³⁷ While South Africa may not export the same amount of comparable merchandise or have as many producers as Thailand or other countries, as stated above, we do not look into levels of comparative significance, and Asia Symbol has provided no basis that would suggest that a country which exports over 37 million kilograms³⁸ of comparable merchandise in the POI is not a significant producer. Thus, if potential surrogate countries have not been definitively disqualified at this point (by either failing to demonstrate economic comparability or significant production of comparable merchandise), then the Department looks to the availability of SV data to determine the most appropriate surrogate country.³⁹ In the instant case, of the countries not disqualified, South Africa and Thailand afforded the best data availability and the Department preliminarily determined that South Africa has the better quality financial statements for use in calculation of surrogate financial ratios and thus selected South Africa as the most appropriate surrogate country.⁴⁰

When selecting financial statements for purposes of calculating surrogate financial ratios, the Department's policy is to use data from one or more market-economy surrogate companies based on the "specificity, contemporaneity, and quality of the data."⁴¹ Section 773(c)(1) of the Act states that "the valuation of the factors of production shall be based on the best available information regarding the values of such factors. . . ." In accordance with 19 CFR 351.408(c)(4), the Department normally will use non-proprietary information gathered from producers of identical or comparable merchandise in the surrogate country to value manufacturing overhead, general expenses, and profit.⁴² In determining the suitability of SVs, the Department carefully considers the available evidence with respect to the particular facts of each case and evaluates the suitability of each source on a case-by-case basis.⁴³ Accordingly, when examining the merits of financial statements on the record, the Department does not have an established hierarchy that automatically gives certain characteristics more weight than others. Rather, the Department must weigh available information with respect to each situation and make a product and case-specific

³⁷ See the Department's Memorandum to the File, "Antidumping Duty Investigation on Uncoated Paper from the People's Republic of China: Factor Valuation Memorandum for the Preliminary Determination," dated August 19, 2015 ("Preliminary Factor Valuation Memorandum"), at 2-4.

³⁸ *Id.*

³⁹ See, e.g., *Citric Acid and Certain Citrate Salts From the People's Republic of China: Final Results of Antidumping Duty Administrative Review*, 2013-2014, 80 FR 77323, December 14, 2015.

⁴⁰ See Preliminary Decision Memorandum at 13.

⁴¹ See, e.g., *Diamond Sawblades and Parts Thereof from the People's Republic of China: Final Determination of Sales at Less Than Fair Value and Final Partial Affirmative Determination of Critical Circumstances*, 71 FR 29303 (May 22, 2006), and IDM at Comment 1.

⁴² See, e.g., *Third Administrative Review of Frozen Warmwater Shrimp from the People's Republic of China: Preliminary Results and Partial Rescission of Antidumping Duty Administrative Review*, 74 FR 10026 (March 9, 2009); unchanged in *Third Administrative Review of Frozen Warmwater Shrimp from the People's Republic of China: Final Results and Partial Rescission of Antidumping Duty Administrative Review*, 74 FR 46565 (September 10, 2009) ("PRC Shrimp AR3").

⁴³ See *Certain Preserved Mushrooms from the People's Republic of China: Final Results and Final Partial Rescission of the Sixth Administrative Review*, 71 FR 40477 (July 17, 2006), and IDM at Comment 1; see also *Freshwater Crawfish Tail Meat from the People's Republic of China: Notice of Final Results of Antidumping Duty Administrative Review, and Final Partial Rescission of Antidumping Duty Administrative Review*, 67 FR 19546 (April 22, 2002), and IDM at Comment 2.

decision as to what constitutes the “best” available information based on a totality of the evidence. Furthermore, the Court of International Trade (“CIT”) has recognized the Department’s discretion in selecting the best SVs on the record.⁴⁴

Asia Symbol has set forth many arguments that Sappi’s and Mondi’s financial statements should be disqualified as a source for the calculation of surrogate financial ratios. First, Asia Symbol argues that the South African companies are on a different level of integration than Asia Symbol. However, we find that the principles set forth in the cases cited by Asia Symbol in support of its argument regarding the level of integration are not inconsistent with the Department’s finding in the instant case. In those cases, the Department stated that it has a preference to use financial statements from companies that are at a similar level of integration as the respondents involved in the proceeding and that in analyzing the comparability of the production process, the level of integration is one factor that the Department considers.⁴⁵ However, ultimately the Department selects the financial statements that best meet the statutory directive to base the valuation of the FOPs on the best available information in accordance with section 773(c)(1) of the Act. Accordingly and under some circumstances, the Department may use the financial statement of an integrated producer to calculate the surrogate financial ratios of a non-integrated producer.⁴⁶ In the instant case, the data from the South African companies, Mondi and Sappi, show that they are primarily producers of paper products.⁴⁷ Whereas each company does have wood chip and forestry operations, we note that the Department is not required to duplicate the exact production experience of the respondent, as it has been our experience that it is rarely possible to achieve exact symmetry between the NME producer and the surrogate producer.⁴⁸ Moreover, these paper-related processes are more comparable to Asia Symbol’s production of subject merchandise than the Thai company, SCG, suggested for use by Asia Symbol in the alternative which is primarily a cement company with paper production being a small part of its business.⁴⁹ For all these reasons, we disagree with Asia Symbol’s characterization of the Mondi and Sappi operations as substantially different from that of the respondent so as to render the use of the statements inaccurate or unreliable.

⁴⁴ The CIT has upheld its previous determinations that “when Commerce is faced with the decision to choose between two reasonable alternatives and one alternative is favored over the other in their eyes, then they have the discretion to choose accordingly.” See *FMC Corp. v. United States*, 27 CIT 240, 241 (CIT 2003), affirmed, 87 Fed. Appx. 753 (Fed. Cir. 2004) (citing *Technoimportexport, UCF America Inc. v. United States*, 783 F. Supp. 1401, 1406 (CIT 1992)).

⁴⁵ See *OCTG/Vietnam LTFV* and IDM at Comment 2; *Multilayered Wood Flooring 2014* and IDM at Comment 2; and *Fish Fillets/Vietnam 2011* and IDM at Comment 4. Other factors the Department considers when selecting surrogate financial statements is whether the statements are contemporaneous, publicly available, and exclusive of subsidies the Department has found to be countervailable. See *OCTG/Vietnam LTFV* and IDM at Comment 2. As discussed *infra*, Sappi’s and Mondi’s financial statements satisfy those preferences.

⁴⁶ *Id.*, *OCTG/Vietnam LTFV* IDM at Comment 2. See also *Certain Oil Country Tubular Goods from the People’s Republic of China: Final Determination of Sales at Less Than Fair Value, Affirmative Final Determination of Critical Circumstances and Final Determination of Targeted Dumping* (“OCTG/PRC”), 75 FR 20335 (April 19, 2010), and IDM at Comment 13.

⁴⁷ See Petitioners’ submission, “Certain Uncoated Paper From The People’s Republic Of China: Surrogate Values Submission,” dated July 20, 2015 (“Petitioners’ SV Submission”), at Attachment 13-16 (for Mondi) and 17-21 (for Sappi).

⁴⁸ See *PRC Shrimp 2012* and IDM at Comment 12.

⁴⁹ See Asia Symbol’s submission, “Certain Uncoated Paper from the People’s Republic of China: Direct Surrogate Values,” dated July 20, 2015 (“Asia Symbol’s SV Submission”), at Exhibit C-2.

Second, regarding Asia Symbol's argument on impairment losses, we find that there is no basis for disqualification of the financial statements. However, we do not find an insignificant impairment expense of 0.15 percent of cost of goods sold for Sappi and 0.04 percent for Mondi to be distortive so as to call into question the usability of the financial statements as a whole in this instance when the financial statement otherwise satisfies our preferences for selecting a surrogate financial statement that is contemporaneous with the POI, publicly available, and pertains to a producer of paper products. Further, we agree with Petitioners that, even if a surrogate has certain expenses that the respondent does not have, this would not necessarily eliminate the surrogate from consideration as there is no requirement for the surrogate company to match exactly to the NME producer's experience.⁵⁰

Third, we disagree with Asia Symbol's argument that Sappi's and Mondi's financial statements are distorted by related-party transactions (*e.g.*, interest-free loans to subsidiaries, affiliate sales, etc.). Sappi's notes to its financial statement state that all sales of goods and purchases to and from related parties were made at an arm's length basis.⁵¹ Further, Asia Symbol presents no evidence of the effect of these loans on Sappi's financial condition. With respect to Mondi, its 2014 financial statements stated that the transactions with related parties were also made at an arm's length basis.⁵² Asia Symbol fails to cite any precedent or practice and does not establish any valid basis for the Department to exclude the financial statements because of related-party transactions, especially those conducted at arm's length that presumably accordingly do not distort or affect the ratios of those companies.

Fourth, with respect to Asia Symbol's contention that there is evidence of subsidization in Sappi's and Mondi's financial statements, the Department's practice is not to rely on financial statements where there is evidence that the company received countervailable subsidies and there are other, more reliable and representative data on the record for purposes of calculating surrogate financial ratios.⁵³ Further, the Department's practice is to exclude only financial statements that show evidence of subsidization involving programs that the Department has determined to be countervailable.⁵⁴ With respect to the subsidy programs identified by Asia Symbol, we note that the emission rights program in Sappi's financial statement and the Mondi Group grant are not subsidy programs that the Department has previously found to be countervailable. Further, with respect to Mondi, the consolidated Mondi Group (*i.e.*, Mondi Limited's worldwide parent company) financial statement shows that a 7 million Euro grant was received during the POI.⁵⁵ However, the Department did not rely on the consolidated financial statements as a source for the calculation of surrogate financial ratios in this investigation, relying only on the unconsolidated statement for Mondi Limited, in which the grant does not appear. Moreover, there is more reliable and representative data on the record for purposes of calculating the surrogate financial ratios, as discussed below.

⁵⁰ See, *e.g.*, *PRC Shrimp 2012* and IDM at Comment 12.

⁵¹ See Petitioners' SV Submission, Attachment 17 at 82.

⁵² *Id.*, Attachment 15, at 37.

⁵³ See, *e.g.*, *Diamond Sawblades and Parts Thereof from the People's Republic of China: Final Results of Antidumping Duty Administrative Review; 2009-2010*, 78 FR 11143 (February 15, 2013) and IDM at Comment 14.

⁵⁴ See, *e.g.*, *Certain Steel Threaded Rod From the People's Republic of China: Final Results and Final Partial Rescission of Antidumping Duty Administrative Review*, 76 FR 68400 (November 4, 2011) and IDM at Comment 5

⁵⁵ *Id.*, at Attachment 16.

Fifth, we disagree with Asia Symbol's argument that Sappi's financial statement is not sufficiently contemporaneous with the POI because it only covers three months out of the six month period. The Department considers a source to be contemporaneous regardless of the number of months of overlap with the POR.⁵⁶

With respect to Asia Symbol's other arguments against the use of Sappi's financial statements, we find that they are equally unpersuasive. Sappi's financial statements report that the "fire season" of 2014 resulted in damage to plantation forests.⁵⁷ Asia Symbol characterizes this as an extraordinary loss that significantly impaired Sappi's financial situation. However, Sappi's 2014 financial statements show that the company was profitable and do not mention the effect of this incident on Sappi's overall financial situation (let alone describe it as "extraordinary"), or record this event as a loss.⁵⁸ Indeed, we agree with Petitioners' interpretation that the fact that there is a fire "season" implies that such incidents are somewhat regular occurrences and that the damage to 2,575 hectares during 2014 affected only one-half of one percent of Sappi's 495,000 hectares of forestry holdings.⁵⁹ As such, we do not agree that this impairment represents a significant financial loss due to a fire that would disqualify the statements from use. Furthermore, although Sappi's financial statement notes that the company is undergoing an investigation for alleged anti-competitive behavior in the South African pulp and paper market, there has been no finding or final ruling in the matter.⁶⁰ Asia Symbol cites no precedent for disqualifying a potential surrogate company on the basis of pending investigations and, indeed, the company's accounting firm gave the company a clean audit report.⁶¹ As such, absent any further information or ruling on this alleged behavior, this does not disqualify the Sappi surrogate financial statement.

Regarding Asia Symbol's argument about Mondi's SG&A calculation in deriving appropriate SVs for overhead, SG&A, and profit, the Department typically examines the financial statements on the record of the proceeding and categorizes expenses as they relate to: 1) materials, labor and energy; 2) factory overhead; 3) SG&A; and 4) profit, and excludes certain expenses (*e.g.*, movement expenses) consistent with the Department's practice of accounting for these latter expenses elsewhere.⁶² However, in NME cases, the Department is not generally in a position to further dissect the financial statements of a surrogate company because the surrogate company is not an interested party to the proceeding, and the Department has no authority to either ask questions or verify the information from the surrogate company.⁶³ Therefore, in cases where the Department is unable to isolate specific expenses within the surrogate financial statements, the Department's practice's is "to not make adjustments to the financial statements data, as doing so may introduce unintended distortions into the data rather than achieving greater accuracy. . . . In calculating overhead and SG&A, it is the Department's practice to accept data from the surrogate producer's financial statements in total, rather than performing a line-by-line analysis of the

⁵⁶ See *Wind Towers/Vietnam 2015* and accompanying IDM at 4.B.

⁵⁷ See Petitioners' SV Submission, Attachment 19 at 11.

⁵⁸ *Id.*, at 38, note 8 (showing no value in the line item for losses due to fire, hazardous weather and other damages).

⁵⁹ *Id.*, at 11.

⁶⁰ *Id.*, at 52, note 24.

⁶¹ *Id.*, at 9-10.

⁶² See *Certain Coated Paper Suitable for High-Quality Print Graphics Using Sheet-Fed Presses From the People's Republic of China: Final Determination of Sales at Less Than Fair Value*, 75 FR 59217 (September 27, 2010) ("*PRC Coated Paper LTFV*"), and IDM at Comment 32.

⁶³ *Id.*

types of expenses included in each category.”⁶⁴ In this instance, we were unable to isolate specific expenses within the surrogate financial statements, and thus consistent with our practice, we have made no adjustments to the financial ratios. For a further discussion on this issue, see Comment 8, below.

With respect to Asia Symbol’s export price calculation showing that both producers must have either reported aberrational profit ratios or operated at a loss, we note that this conclusion is in direct contradiction to Sappi and Mondi’s financial statements, which demonstrate that both companies were profitable during 2014 and received clean audit reports from their accountants.⁶⁵ Asia Symbol’s calculation, which compares the export price of uncoated paper from South Africa as reported by COMTRADE with a constructed value based on Asia Symbol’s FOPs and South African SVs, draws conclusions based on substituted data and comparisons which have no direct link to Sappi and Mondi’s experience.⁶⁶ Indeed, as Petitioners note, even if the COMTRADE data could be associated exclusively with Mondi and Sappi export prices, which they cannot, the analysis would still comprise less than 5 percent of Mondi and Sappi’s total sales and, thus, says nothing about whether the companies were profitable on an overall basis. Accordingly, Asia Symbol presents no colorable basis to disregard the audited financial statements and conclude that Mondi and Sappi operated at a loss during 2014.

Therefore, we find that Asia Symbol failed to demonstrate that South Africa is not a significant producer of comparable merchandise and did not provide a convincing argument to rebut the preliminary determination that it is more appropriate to use the data from companies that produce only paper (even if the scope of the business includes production of wood chips and forestry) than to use consolidated data from a Thai cement conglomerate with a small paper production subsidiary. We continue to find South Africa to be at the same level of economic development as the PRC and a significant producer of merchandise comparable to uncoated paper and note that South Africa provides the best SVs in terms of specificity, contemporaneity, and quality of the data that is publicly available to value Asia Symbol’s FOPs and financial ratios.⁶⁷ As such, we find no basis to reconsider our preliminary finding with respect to surrogate country and continue to consider South Africa the primary surrogate country for the purposes of this final determination.⁶⁸

⁶⁴ *Id.*

⁶⁵ See Petitioners’ SV Submission at Attachment 15, page 10, and Attachment 19, page 9.

⁶⁶ See Asia Symbol’s Case Brief at 13-14 and Attachment 2.

⁶⁷ See, e.g., *Final Determination of Sales at Less Than Fair Value and Final Partial Affirmative Determination of Critical Circumstances: Diamond Sawblades and Parts Thereof from the People’s Republic of China*, 71 FR 29303 (May 22, 2006) and IDM at Comment 1.

⁶⁸ Because Asia Symbol has not provided sufficient basis to reconsider our preliminary findings on this issue, and we continue to find that the data considerations regarding financial statement availability and suitability are sufficient to support the selection of South Africa as the primary surrogate, we have not addressed Petitioners’ further comments regarding the superiority of South African data for valuing wood chip inputs in comparison to the alternative Thai value.

Comment 2: Selection of Surrogate Value for Wood Chips

Asia Symbol's Arguments

- The Department cannot continue to value wood chips using the weighted-average value of South African imports under HTS category 4401.22, “Wood in Chips or Particles, Non-Coniferous,” because it is aberrational. Asia Symbol maintains that:
 - o The weighted-average import values for HTS 4401.22 from South Africa range from Rands (“R”) 1.18 to 118.68 per Kilogram (“Kg”), with aberrationally high import values from France, Hungary and the United States of R111.68, R98.31, and R34.41/Kg (\$10.92, \$9.04, and \$3.16 USD/Kg), respectively,⁶⁹ and an overall weighted-average value for the POI of R3.11/Kg (\$0.29 USD/Kg).
 - o The weighted-average export value for HTS 4401.22 from South Africa is \$0.09 USD/Kg. It is nonsensical to claim that a South African company would import a product it can buy cheaper domestically.⁷⁰
 - o The weighted-average U.S. import value for HTS 4401.22 is \$0.10 USD/Kg.⁷¹
 - o A South African domestic price quote from the South African company NCT Forestry Co-Operative Limited (“NCT”).⁷²
 - o The weighted-average Thai import value for HTS 4401.22 is 0.8070 Thai Baht (“THB”)/Kg (\$0.023 USD/Kg).⁷³
 - o Japanese hardwood imports as reported in Resource Information Systems Inc. (“RISI”).⁷⁴
- As an alternative, the Department should use one of the following values for the final determination:⁷⁵
 - o The Japanese RISI value;
 - o Thai imports under HTS 4401.22;
 - o The price quote from NCT; or
 - o The South African weighted-average import value for HTS 4401.22 with the import quantities and values from France, Hungary and the United States removed.

Petitioners' Rebuttal Arguments

- The Department should not change the SV for wood chips for the final determination because Asia Symbol failed to demonstrate that the South African import values in HTS 4401.22 are aberrational. Petitioners maintain that:
 - o The appropriate benchmark for determining whether the weighted-average import value of wood chips under South African HTS 4401.22 is reasonable is a comparison

⁶⁹ See Asia Symbol's Case Brief at 18, citing to, “Certain Uncoated Paper from the People's Republic of China: Rebuttal Surrogate Values,” dated July 30, 2015 (“Asia Symbol's SV Rebuttal Submission”) at Exhibit 12. This submission was refiled on January 6, 2016 with certain information redacted. All references to non-redacted parts of Asia Symbol's SV Rebuttal Submission throughout are hereby incorporated as references to the Revised SV Rebuttal Submission, which removed the requested information, but was otherwise unaltered from the previous version.

⁷⁰ *Id.*

⁷¹ *Id.*

⁷² *Id.*, at Exhibit 13. Exhibit 13 was later removed from the record and redacted in Asia Symbol's Revised SV Rebuttal Submission.

⁷³ Asia Symbol cites to its SV Submission, at Exhibit B-64.

⁷⁴ Asia Symbol cites to its SV Rebuttal Submission at Exhibit 14. Exhibit 14 was later removed from the record and redacted in Asia Symbol's Revised SV Rebuttal Submission.

⁷⁵ See Asia Symbol's Case Brief at 19.

of that figure with the weighted-average import values of the same HTS category into all of the other countries found to be at a level of economic development comparable to the NME.⁷⁶

- ◆ This benchmarking analysis demonstrates that the weighted-average import value into Thailand is aberrationally low at \$0.025 USD/Kg, whereas the import values for the other potential surrogate countries range from \$0.282 USD/Kg (for South Africa) to \$2.759 USD/Kg (for Ecuador).⁷⁷ Thus, South Africa has the second lowest weighted-average import value of any potential surrogate country,⁷⁸ and the SV is supported by certain proprietary information provided by Asia Symbol⁷⁹, thus, the Department's selection is reasonable.
- o The Department cannot recalculate the SV after removing the imports from France, Hungary, and the United States, because such a practice constitutes "cherry picking," and is contrary to the Department's practice.⁸⁰
- o The U.S. import value and quotations for wood chip prices in various countries that Asia Symbol provides are not appropriate benchmarks for determining if the South African SV is aberrational. The appropriate benchmarks are the import prices from other potential surrogate countries, which show the SV is reasonable.
- o Asia Symbol does not present any evidence showing that the lowest weighted-average import values in HTS 4401.22 are more reliable than the higher ones.
- o There is no evidence to suggest that Asia Symbol's reported price quote from NCT or its RISI values are appropriate benchmarks for evaluating whether the South African import statistics are aberrational, because they were provided for the first time in Asia Symbol's SV Rebuttal Submission.⁸¹ Petitioners contend that 19 CFR 351.301(c)(3)(iv) states that such rebuttal information "will not be used to value factors."⁸²
- o The Department should not value wood chips using import values into Thailand because it is the Department's practice to "value all factors in a single surrogate country."⁸³ Petitioners note that Thailand is not the surrogate country, and if it were, the Department would find the weighted-average import values for wood chips to be aberrational.⁸⁴

⁷⁶ Petitioners cite to *Multilayered Wood Flooring 2015* and IDM at Comment 11.D. See Petitioners' Rebuttal Brief at 15.

⁷⁷ Petitioners cite to its submission, "Certain Uncoated Paper from the People's Republic of China: Surrogate Values Rebuttal Submission," dated July 30, 2015 ("Petitioners' SV Rebuttal Submission") at Attachment 2, summarized in Petitioners' Rebuttal Brief at 15.

⁷⁸ *Id.*

⁷⁹ See Petitioners' Rebuttal Brief at 15-16 and 17. Petitioners cite to Asia Symbol's July 24, 2015, Supplemental Sections C and D Responses- Part II at Exhibit SD-6 (line 41).

⁸⁰ Petitioners cite to *Multilayered Wood Flooring 2015*, and IDM at Comment 11.D. See Petitioners' Rebuttal Brief at 16.

⁸¹ Petitioners cite to Asia Symbol's SV Rebuttal Submission at 13-14 and Exhibit 13-14. See Petitioners' Rebuttal Brief at 18. Exhibits 13 and 14 were later removed from the record and redacted in Asia Symbol's Revised SV Rebuttal Submission.

⁸² See Petitioners' Rebuttal Brief at 18. Petitioners cite to 19 CFR 351.301(c)(3)(iv) and *Certain Frozen Fish Fillets From the Socialist Republic of Vietnam: Final Results of Antidumping Duty Administrative Review; 2012-2013*, 80 FR 2394 (January 16, 2015) and accompanying IDM at Comment XII.

⁸³ Petitioners cite to 19 CFR 351.408(c)(2).

⁸⁴ Petitioners cite to their discussion concerning "South Africa as the Surrogate Country," in their SV Rebuttal Submission at 2-15, and Attachment 2 at 2-5.

Department's Position: The Department reviews SV information on a case-by-case basis, and in accordance with section 773(c)(1) of the Act, selects the best available information from the surrogate country to value the FOPs.⁸⁵ When selecting SVs for use in an NME proceeding, the Department's preference is to use, where possible, a range of publicly available, non-export, tax exclusive, and product-specific prices for the POI, with each of these factors applied non-hierarchically to the case-specific facts and with preference for using data from a single surrogate country.⁸⁶

As explained above, we continue to consider South Africa an appropriate primary surrogate country and, as established in the *Preliminary Determination*, the Department continues to find that the South African import data obtained from Global Trade Atlas ("GTA") are publicly available, broad market averages, tax exclusive, and specific to the input in question, satisfying the critical elements of the Department's SV test.

When determining whether data are aberrational, the Department has found that evidence of a high or low average unit value ("AUV") does not necessarily establish that GTA data for the suspect countries are unreliable, distorted or misrepresentative.⁸⁷ Rather, interested parties must provide specific evidence showing whether the value is aberrational.⁸⁸ In analyzing whether a given value is aberrational or distortive, the Department typically compares the prices for an input from all countries found to be at a level of economic development comparable to the NME whose products are under review for the POI and prior years.⁸⁹ Further, we note that the relevant test is to determine whether the AUV in the aggregate is aberrational.⁹⁰ Otherwise, parties would advocate the manipulation of data by removing one or more line items they find objectionable, with the result that we would not be using the average prices for that category, but some subset thereof. Where a party is able to demonstrate that the AUV for an entire category is

⁸⁵ See *Lightweight Thermal Paper from the People's Republic of China: Final Determination of Sales at Less Than Fair Value*, 73 FR 57329 (October 2, 2008) and IDM at Comment 9.

⁸⁶ See, e.g., *Tapered Roller Bearings and Parts Thereof, Finished and Unfinished, from the People's Republic of China: Final Results of Antidumping Duty Administrative Review*, 74 FR 3987 (January 22, 2009) and IDM at Comment 6. See also Policy Bulletin 04.1.

⁸⁷ See *Multilayered Wood Flooring from the People's Republic of China: Final Results and Partial Rescission of Countervailing Duty Administrative Review; 2012*, 80 FR 41007 (July 14, 2015) ("*Multilayered Wood Flooring CVD 2015*") and IDM at Comment 7. See also *Steel Wire Garment Hangers from the People's Republic of China: Final Results of Antidumping Duty Administrative Review and New Shipper Review, 2012-2013*, 80 FR 13332 (March 13 2015) and IDM at Comment 5; *Certain Frozen Warmwater Shrimp From the People's Republic of China: Preliminary Results of Administrative Review; 2011-2012*, 78 FR 15696 (March 12, 2013), unchanged in *Certain Frozen Warmwater Shrimp From the People's Republic of China: Final Results of Administrative Review; 2011-2012*, 78 FR 56209 (September 12, 2013) ("*PRC Shrimp AR7*").

⁸⁸ See *Multilayered Wood Flooring 2015* and IDM at Comment 11.D; See also *Steel Wire Garment Hangers From the People's Republic of China: Final Results of Antidumping Duty Administrative Review, 2013-2014*, 80 FR 69942 (November 12, 2015) ("*PRC Hangers 2015*") and IDM at Comment 4.

⁸⁹ See *Certain Steel Threaded Rod from the People's Republic of China: Final Results of Antidumping Duty Administrative Review; 2012-2013*, 79 FR 71743 (December 3, 2014) ("*Steel Threaded Rod 2014*") and IDM at Comment 2.

⁹⁰ See, e.g., *Certain Hot-Rolled Carbon Steel Flat Products from Romania: Final Results of Antidumping Duty Administrative Review*, 70 FR 34448 (June 14, 2005) ("*HRS/Romania*") and IDM at Comment 2, where the Department explained that to test the reliability of SVs alleged to be aberrational, it is appropriate to compare the selected SV to the AUVs calculated for the same period using data from the other designated surrogate countries.

aberrational or otherwise unreliable, the Department will reject that particular category and use another SV.⁹¹

As Petitioners note, the selective removal of import data from the weighted-average import value is contrary to the Department's practice.⁹² In addition, 19 CFR 351.408(c)(2) states that the Department normally values all FOPs in a single surrogate country. The Department resorts to a secondary surrogate country only if data from the primary surrogate country are unavailable or unreliable.⁹³ Thus, the Department values inputs using a secondary surrogate country only in the absence of usable data from the primary surrogate country.⁹⁴

Specifically for wood chips, in addition to noting the range of values included in the weighted-average AUV for the selected HTS category, Asia Symbol noted that the calculated SV was much higher than a range of other values: the weighted average export value from South Africa under the same HTS category; the weighted-average import value into the United States for the same HTS category; a South African domestic price quote; the weighted-average Thai import value; and Japanese hardwood import values reported in RISI.

As Petitioners note, the weighted-average import value into South Africa is the second lowest weighted-average import value in the selected HTS number of all of the countries determined to be potential surrogate countries.⁹⁵ Thus, when compared to the AUVs from other potential surrogate countries (*i.e.*, the Department's preferred method of establishing whether a value is aberrational), the South African value is not aberrational and, indeed, proves to be the second lowest of any potential surrogate (*i.e.*, whereas the Thai value is \$0.025 USD/Kg, the import values for the other potential surrogate countries range from \$0.282 USD/Kg (for South Africa) to \$2.759 USD/Kg (for Ecuador); including \$0.797 (for Ukraine), \$0.496 (for Romania), and \$0.304 (for Bulgaria)). Indeed, the Ukrainian, Romanian, and Bulgarian (all of which are higher than the South African value) corroborate the suitability of South African data for use in valuing wood chip inputs. Moreover, the Department has stated that even if an AUV is the highest or the lowest AUV, that fact is not alone a valid basis for rejecting the data at issue.⁹⁶ Thus, because Asia Symbol provided no acceptable information or argument demonstrating that the South African values were aberrational, we continue to value wood chips using the weighted-average

⁹¹ *Id.* See also *Certain Cut-to-Length Carbon Steel Plate from Romania: Notice of Final Results and Final Partial Rescission of Antidumping Duty Administrative Review*, 70 FR 12651 (March 15, 2005) and IDM at Comment 11.

⁹² See *Multilayered Wood Flooring 2015* and IDM at Comment 11.D. See also *Multilayered Wood Flooring 2014* and IDM at Comment 6.

⁹³ See, *e.g.*, *Certain Steel Threaded Rod from the People's Republic of China: Final Results of Antidumping Duty Administrative Review; 2013-2014*, 80 FR 69938 (November 12, 2015) ("*Steel Threaded Rod 2015*") and IDM at Comment 9A citing *Jiaxing Brother Fastener Co. v. United States*, 11 F. Supp. 3d 1326, 1332-33 (CIT 2014) ("*Jiaxing Brother*") quoting *Sodium Hex* and IDM at Comment I.

⁹⁴ See, *e.g.*, *Certain Activated Carbon From the People's Republic of China: Final Results of Antidumping Duty Administrative Review; 2013-2014* ("*Activated Carbon 2014*") 80 FR 61172 (October 9, 2015) and IDM at Comment 2, citing *Jiaxing Brother* quoting *Sodium Hex* Comment I. See also *Sodium Hex* at Comment III and IV.C.

⁹⁵ See Petitioners' SV Rebuttal Submission at Attachment 2, and Petitioners' Rebuttal Brief at 19.

⁹⁶ See, *e.g.*, *Steel Threaded Rod 2015* and IDM at Comment 6C.

import value into South Africa for HTS 4401.22, “Wood in Chips or Particles, Non-Coniferous.”⁹⁷

Finally, we did not consider the RISI value or NCT Forestry Co-operative Limited information, because this information constitutes additional, previously absent-from-the-record alternative SV information as submitted in Asia Symbol’s Rebuttal SV Submission which “will not be used to value factors” pursuant to 19 CFR 351.301(c)(3)(iv) and has been removed from the record subsequent to the submission of parties’ case briefs.⁹⁸

Comment 3: Selection of Surrogate Values for Sodium Hypochlorite, Citric Acid, and Aluminum Chloride

Sodium Hypochlorite

Asia Symbol’s Arguments

- The SV used to value Sodium Hypochlorite inputs, *i.e.*, South African import data under HTS 2828.90, “Hypochlorites, Chlorites, And Hypobromites, Nesoi,” is aberrationally high when compared to POI import data under this HTS provision from all the countries on the Department’s surrogate country list (as well as U.S. import data and POI South African export data).
- It makes no sense that South Africa would import this product at a higher value than they would export the same product.
- As an alternative value, should South Africa be selected as the primary surrogate, the Department can value this input using 1) a price quote from NCP Clorchem of South Africa, as obtained by the Bowman Gilfillan (also of South Africa); 2) an average of the import values from all six potential surrogate countries; and/or 3) South African export data.

Petitioners’ Rebuttal Arguments

- The South African import value is considerably lower than the Ecuadoran import value, and it is not “aberrational.”
- South African export data is not an appropriate benchmark, and a difference between import and export values does not demonstrate that an import value is aberrational.
- The alternative pricing information proposed by Asia Symbol was provided in Asia Symbol’s rebuttal SV submission. Pursuant to 19 CFR 351.301(c)(3)(iv), the Department may not value sodium hypochlorite using that information.

⁹⁷ With respect to Petitioners’ further argument with respect to Asia Symbol’s proprietary information supporting such a determination, we note that the Department has consistently declared that, *e.g.*, “{respondents’ information} are unsuitable as benchmarks because these prices are proprietary information of the respective companies.” See *Multilayered Wood Flooring From the People’s Republic of China: Final Results of Antidumping Duty New Shipper Reviews*; 2012-2013, 79 FR 66355 (November 7, 2014), citing *HRS/Romania* and *IDM* at Comment 5 (“{T}he fact that the ... information is proprietary makes it the sort of information we normally would not use as a surrogate value.”). Accordingly, as our general practice with respect to use of respondents’ proprietary data for SV evaluation purposes is clear, and we are able to make our overall finding on this issue based on the public information discussed throughout, we do not find it necessary to address the specific information discussed by Petitioners in this instance.

⁹⁸ See Notification of Rejection of Rebuttal SV Submission and Request to Refile, Rebuttal SV Rejection Memo, Record Clarification Memo, and Asia Symbol’s Revised SV Rebuttal Submission.

Citric Acid

Asia Symbol's Arguments

- The SV used to value Citric Acid inputs, *i.e.*, South African import data under HTS 2918.19, "Citric Acid," is aberrationally high when compared to POI import data under this HTS provision from all the countries on the Department's surrogate country list (as well as U.S. import data and POI South African export data).
- It makes no sense that South Africa would import this product at a higher value than they would export the same product.
- As an alternative value, should South Africa be selected as the primary surrogate, the Department can value this input using 1) a price quote from CIM Chemicals of South Africa; 2) an average of the import values from all six potential surrogate countries; and/or 3) South African export data.

Petitioners' Rebuttal Arguments

- Though the South African import value is the highest of the potential surrogates, this does not make it necessarily "aberrational".
- The alternative pricing information proposed by Asia Symbol was provided in Asia Symbol's rebuttal SV submission. Pursuant to 19 CFR 351.301(c)(3)(iv), the Department may not value sodium hypochlorite using that information.

Aluminum Chloride

Asia Symbol's Arguments

- The SV used to value Aluminum Chloride inputs, *i.e.*, South African import data under HTS 2827.32, "Aluminum Chloride," is aberrationally high when compared to POI import data under this HTS provision from all the countries on the Department's surrogate country list (as well as U.S. import data and POI South African export data).
- It makes no sense that South Africa would import this product at a higher value than they would export the same product.
- As an alternative value, should South Africa be selected as the primary surrogate, the Department can value this input using 1) an average of the import values from all six potential surrogate countries; and/or 2) South African export data.

Petitioners' Rebuttal Arguments

- Though the South African import value is the highest of the potential surrogates, this does not make it necessarily "aberrational".
- The alternative pricing information proposed by Asia Symbol was provided in Asia Symbol's rebuttal SV submission. Pursuant to 19 CFR 351.301(c)(3)(iv), the Department may not value sodium hypochlorite using that information.

Department's Position: For these three inputs, Asia Symbol cited to an aberrational analysis focused on the entire AUV and using the appropriate potential surrogate country framework. However, Asia Symbol's benchmarking analysis relies upon the AUVs of imports in the same HTS category from other potential surrogates (as well as U.S. and South African export data not typically found to be an acceptable benchmark) provided in Exhibits 8 (for Aluminum Chloride), Exhibit 9 (for Sodium Hypochlorite), and Exhibit 24 (for Citric Acid) to Asia Symbol's SV Rebuttal Submission, which provide only a summary chart of these values (*i.e.*, overall AUVs for

each), lack any reference to the source of this information, and fail to provide the underlying data from which these AUVs were derived. Because the Department is unable to establish the validity of the information submitted, we cannot rely upon or further evaluate Asia Symbol's analysis on this issue and, as such, have no reason to reconsider the suitability of the data used to value these inputs for the *Preliminary Determination*.

With respect to the SV information suggested by Asia Symbol for use in the alternative, we note that 19 CFR 351.301(c)(3)(iv) allows publicly available information to rebut, clarify, or correct factual information submitted pursuant to 351.408(c), but does not permit the information submitted to rebut, clarify, or correct factual information to, itself, be used to value factors under 351.408(c). As such, because the import values from the potential surrogate countries, U.S. import data, and South African export data were provided in Asia Symbol's Rebuttal SV submission, this information – in principle – may be considered appropriately filed rebuttal information in support of arguments for evaluating existing SV information, but is impermissible for use as a SV in the alternative pursuant to 19 CFR 351.301(c)(3)(iv). However, as discussed above, any such consideration is rendered moot, as Asia Symbol failed to provide the underlying dataset for this information, and Department is unable to rely on this information for any purpose.

Finally, with respect to Asia Symbol's reference to a price quote from CIM Chemicals (for Citric Acid) and a price quote from NCP Clorchem (for Sodium Hypochlorite), we note that, because this information constitutes additional, previously absent-from-the-record alternative SV information (not otherwise submitted for rebuttal, clarification, or correction purposes) as submitted in Asia Symbol's Rebuttal SV Submission, this information will not be used to value factors pursuant to 19 CFR 351.301(c)(3)(iv), and these quotes have been removed from the record subsequent to the submission of parties case briefs.⁹⁹

Comment 4: Selection of Surrogate Value for Bamboo Pulp

Asia Symbol's Arguments

- The valuation of bamboo pulp used in the preliminary determination is inappropriate because:
 - o The value is 3.88 times the SV for Short fiber pulp ("PULPSF") and aberrational.
 - o All of the imports into South Africa during the POI under HTS 4706.30, "Pulps of Fibers Derived of Other Fibrous Cellulosic Material, Other, of Bamboo," were from Germany, which is not located in a bamboo growing region;
 - o The quantity of imports was a small quantity, only 2,955 Kg.
- Instead of using HTS 4706.30, the Department should use either the weighted-average South African import values for HTS 4703.29, "Chemical Wood Pulp, Soda or Sulfate, Other Than Dissolving Grades, Semi-bleached or Bleached, Non-Coniferous," which the Department used to value PULPSF, or the weighted-average Thai import values for the POI for HTS 4706.30, "Pulps of Fibers Derived of Other Fibrous Cellulosic Material, Other, of Bamboo."

⁹⁹ See Notification of Rejection of Rebuttal SV Submission and Request to Refile, Rebuttal SV Rejection Memo, Record Clarification Memo, and Asia Symbol's Revised SV Rebuttal Submission.

Petitioners' Rebuttal Arguments

- Asia Symbol has presented no evidence regarding import prices for the same subheading into the other potential surrogate countries, and thus, failed to meet its burden to demonstrate that the AUV is aberrational.
- A higher South African value than the Thai value does not prove that the South African value is aberrational. Therefore, there is no reason to change the selection of the SV for the final determination.

Department's Position: We disagree with Asia Symbol that the valuation for bamboo pulp used in the *Preliminary Determination* is inappropriate, simply on the basis that Germany (*i.e.*, the country from which many of the South African imports came), allegedly, is not in a bamboo growing region. Specifically, Asia Symbol provided no evidence that the bamboo and bamboo pulp at issue were not grown and/or produced in Germany or that Germany is not a bamboo growing region. In addition, Asia Symbol provided no analysis suggesting that the values were aberrant. Specifically, it did not show that the overall weighted-average import quantity and values for bamboo pulp were aberrant in relation to prior years, or in relation to the weighted-average import values recorded in the GTA for other potential surrogate countries. Indeed, Asia Symbol's arguments as to the quantity of imports and the amount the SV exceeds the SV for PULPSF (or any other comparative analysis) is inconsequential without this primary benchmarking analysis. In addition, we disagree that HTS 4703.29, "Chemical Wood Pulp, Soda or Sulfate, Other Than Dissolving Grades, Semi-bleached or Bleached, Non-Coniferous," is an appropriate HTS category with which to value bamboo pulp, since it is less specific to the input than the HTS category directly consisting of bamboo pulp.¹⁰⁰ Finally, we will not use weighted-average import values into Thailand for the POI for HTS 4706.30, "Pulps of Fibers Derived of Other Fibrous Cellulosic Material, Other, of Bamboo," because of our regulatory preference to value all factors of production in a single surrogate country, and the Department resorts to a secondary surrogate country if data from the primary surrogate country are unavailable or unreliable.¹⁰¹ GTA South African import data for HTS 4706.30 is the most specific information on record and sourced from the primary surrogate country, therefore, for the final determination, we continue to value bamboo pulp using the weighted-average import value into South Africa for HTS 4706.30, "Pulps of Fibers Derived of Other Fibrous Cellulosic Material, Other, of Bamboo."

¹⁰⁰ See, *e.g.*, *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, From the People's Republic of China: Final Results of Antidumping Duty Administrative Review and Final Determination of No Shipments; 2012-2013*, 80 FR 40998 (July 14, 2015) and IDM at Comment 36 ("Consistent with section 773(c)(1) of the Act, the Department is attempting to identify the best available information with which to value the aluminum frames used in solar modules. In identifying such information, the Department weighs available information on the record and makes a product-specific and case-specific decision as to what constitutes the "best available information" for a surrogate value for each input. HTS category 7616 covers items that are dissimilar to the non-hollow, aluminum profiles at issue while HTS category 7604.29 expressly covers non-hollow aluminum profiles and record information does not indicate that aluminum profiles that have been finished or further processed are excluded from this category. Because the definition of HTS category 7604 is far more specific to the input at issue than the definition of HTS category 7616, the Department continues to find that HTS category 7604.29.90001 constitutes the best available information with which to value Yingli's aluminum profiles.")

¹⁰¹ See 19 CFR 351.408(c)(2); *Steel Threaded Rod 2013-2014* and IDM at Comment 9A citing *Jiaxing Brother* quoting *Sodium Hex* and IDM at Comment I.

Comment 5: Selection of Surrogate Values for Cationic Starch, Whitening Materials, Calcium Carbonate Fillers, Hydrogen Peroxide, Ferrous Sulphate, and Sodium Sulphate

Cationic Starch

Asia Symbol's Arguments

- Asia Symbol acknowledges that HTS 3505.10, “Dextrins and Other Modified Starches,” (i.e., the HTS category used for the *Preliminary Determination*) represents the best HTS category to value its cationic starch input. However, it contends that the resulting SV is unreliable because the weighted-average South African import value is driven by aberrational values from Austria, Ireland, Sweden and the United Kingdom.¹⁰²
- Asia Symbol does not use the type of cationic starch imported from these countries. As a consequence, it maintains that the Department should recalculate the SV for cationic starch by eliminating imports from Austria, Ireland, Sweden and the United Kingdom from the South African HTS 3505.10 import dataset.

Petitioners' Rebuttal Arguments

- Removing the highest and lowest prices from the weighted-average import values constitutes “cherry picking”, and is not an analysis the Department undertakes.
- Citing the Department’s determination in *Multilayered Wood Flooring 2015*,¹⁰³ Petitioners maintain that the most reliable way to ascertain the reasonableness of an AUV for a specific HTS category, is to compare the AUVs “from all countries found to be at a level of economic development comparable to the NME,”¹⁰⁴ but which has not been provided to the instant record.

Whitening Materials

Asia Symbol's Arguments

- The SV for whitening materials is unreliable because the weighted-average import value for South African imports under HTS 3204.20, “Synthetic Organic Products Used as Fluorescent Brightening Agents,” is driven by aberrational values from Belgium, Canada, Germany, the Netherlands, Switzerland, the United Kingdom, and the United States.¹⁰⁵
- Asia Symbol contends that it does not use the type of whitening materials imported from those countries. As a consequence, it maintains that the Department should recalculate the SV for cationic starch by eliminating imports from Austria, Ireland, Sweden and the United Kingdom from HTS 3204.20.

Petitioners' Rebuttal Argument

- The Department should reject Asia Symbol’s argument that the highest-priced entries from various trading partners should be excluded for the valuation of whitening

¹⁰² Asia Symbol points to an analysis of these values provided in Attachment 4 of its Case Brief. See Asia Symbol’s Case Brief at 20.

¹⁰³ Petitioners cite to *Multilayered Wood Flooring 2015*, and IDM at Comment 11.D. See Petitioners’ Rebuttal Brief at 20.

¹⁰⁴ *Id.*

¹⁰⁵ Asia Symbol points to an analysis of those values in Attachment 5 of its Case Brief. See Asia Symbol’s Case Brief at 21.

materials, for the reasons explained with respect to, *e.g.*, wood chips, cationic starch, *etc.*, as summarized above.

Calcium Carbonate Fillers

Asia Symbol's Arguments

- Although HTS 2836.50 is the correct tariff classification for the SV for calcium carbonate, HTS 2836.50, "Calcium Carbonate" fillers, the per-unit value is unreliable because the weighted-average import value is driven by aberrational values from Japan, Kenya, the Netherlands, Taiwan, Uganda and the United States.¹⁰⁶
- Asia Symbol contends that it does not use the type of calcium carbonate fillers imported from those countries. As a consequence, it maintains that the Department should recalculate the SV for cationic starch by eliminating imports from Japan, Kenya, the Netherlands, Taiwan, Uganda and the United States from the HTS 2836.50 dataset.

Petitioners' Rebuttal Argument

- The Department should reject Asia Symbol's argument that the highest-priced entries from South African trading partners should be excluded for the valuation of calcium carbonate, for the reasons explained with respect to, *e.g.*, wood chips, cationic starch, *etc.*, as summarized above.

Hydrogen Peroxide

Asia Symbol's Arguments

- The SV for Hydrogen Peroxide, POI South African import data under HTS 2847.00 "Hydrogen Peroxide," is unreliable because the weighted-average import value is driven by aberrational values from France and Germany. Should this water treatment input be included in the NV, shipments from those countries should be excluded from the AUV calculation.

Petitioners' Rebuttal Argument

- The Department should reject Asia Symbol's argument that the highest-priced entries from South African trading partners should be excluded for the valuation of hydrogen peroxide, for the reasons explained with respect to, *e.g.*, wood chips, cationic starch, *etc.*, as summarized above.

Ferrous Sulphate

Asia Symbol's Arguments

- The SV for Ferrous Sulphate, POI South African import data under HTS 2833.29.90, "Other," is unreliable because the weighted-average import value is driven by aberrational values from Austria, Belgium, France, and the United Kingdom. Should this water treatment input be included in the NV, shipments from those countries should be excluded from the AUV calculation.

Petitioners' Rebuttal Argument

- The Department should reject Asia Symbol's argument that the highest-priced entries from South African trading partners should be excluded for the valuation of ferrous sulphate, for

¹⁰⁶ Asia Symbol cites to its analysis in Attachment 6 of its Case Brief. See Asia Symbol's Case Brief at 23.

the reasons explained with respect to, *e.g.*, wood chips, cationic starch, *etc.*, as summarized above.

Sodium Sulphate

Asia Symbol's Arguments

- The SV for sodium sulfate, prices for South African imports under HTS 2833.11, "Disodium Sulfate," is unreliable because the weighted-average import value is driven by aberrational values from Belgium and the United States, with aberrational (low) quantities.¹⁰⁷
- Asia Symbol contends that it does not use the type of sodium sulfate imported from these countries. As a consequence, it maintains that the Department should recalculate the SV for sodium sulphate by eliminating imports from Belgium and the United States from HTS 2833.11 from the SV dataset.

Petitioners' Rebuttal Argument

- The Department should reject Asia Symbol's argument that the highest-priced entries from South African trading partners should be excluded for the valuation of sodium sulfate, for the reasons explained with respect to, *e.g.*, wood chips, cationic starch, *etc.*, as summarized above.

Department Position: In this instance, Asia Symbol has not shown that the record evidence supports its conclusion that the South African AUVs for the relevant HTS categories are aberrational.¹⁰⁸ Asia Symbol provided no evidence or analysis that these figures differed from the values in preceding years.¹⁰⁹ More importantly, it provided no evidence or analysis that it compared the calculated SV with GTA data from other potential surrogate countries for the respective HTS category for each input.¹¹⁰ Thus for this subset of requested SV changes, Asia Symbol, failed to conduct the necessary analysis of the weighted-average import values for each input in comparison to the weighted-average input values of the same HTS number into the other potential surrogate countries, and merely recommended that selective data be removed from existing HTS categories at issue.

Specifically, Asia Symbol provided no reasons why the weighted-average import values for: 1) cationic starch from Austria, Ireland, Sweden and the United Kingdom; 2) whitening materials from Belgium, Canada, Germany, the Netherlands, Switzerland, the United Kingdom, and the United States; 3) calcium carbonate fillers from Japan, Kenya, the Netherlands, Taiwan, Uganda and the United States; 4) ferrous sulphate from Austria, Belgium, France, and the United Kingdom; 5) hydrogen peroxide from France and Germany; and 6) sodium sulphate from Belgium and the United States, were aberrant, except that, in its opinion, they were "high" (and, in the case of sodium sulphate imports from the United States, that the corresponding quantities were low). In addition, Asia Symbol provided no analysis showing that the overall weighted-average import values for cationic starch, whitening materials, calcium carbonate fillers, ferrous sulphate, and hydrogen peroxide were aberrant in relation to prior years, or in relation to the

¹⁰⁷ Asia Symbol cites to its analysis in Attachment 7 of its Case Brief.

¹⁰⁸ See generally, Asia Symbol's Case Brief, SV Submission and Revised SV Rebuttal Submission.

¹⁰⁹ *Id.*

¹¹⁰ *Id.*

weighted-average import values recorded in the GTA for other potential surrogate countries. Further, Asia Symbol provided no evidence to support its claim that it did not use the type of cationic starch imported from Austria, Ireland, Sweden and the United Kingdom; whitening materials from Belgium, Canada, Germany, the Netherlands, Switzerland, the United Kingdom, and the United States; calcium carbonate fillers from Japan, Kenya, the Netherlands, Taiwan, Uganda and the United States; or sodium sulphate from Belgium and the United States. Therefore, the Department continues to value the above listed FOPs using the SVs used for in the *Preliminary Determination*.

Comment 6: Selection of Surrogate Value for Fuel Inputs

Asia Symbol's Arguments

- The Department valued three inputs for fuel (DIESFUEL_PSF MAT, FUEL_ENE_MAT and FUELOIL_PSF MAT) using HTS 2710.19, "Petroleum Oils, Oils from Bituminous Minerals (Other Than Crude) and Products Containing by Weight Gt=70% or More of These Oils, Not Biodiesel or Waste." However, the weighted-average import value in this HTS category is high in comparison to the domestic value of fuels reported by the South African Petroleum Industry Association and/or the Department of Energy.¹¹¹
- For the final determination, the Department should use the information reported by the South African Petroleum Industry Association and/or the Department of Energy.

Petitioners' Rebuttal Arguments

- The Department should reject Asia Symbol's argument that the import values found in HTS 2710.19 are aberrational because Asia Symbol provided no evidence, such as imports of the same material into each of the other countries determined to be at a level of economic development comparable to the PRC.¹¹²
- Asia Symbol's comparison of the import price to certain cited domestic prices is not an appropriate benchmark against which to evaluate the reasonableness of the South African import data.
- Asia Symbol provided both alternative sources of SV information in its SV Rebuttal Submission. As a consequence, Petitioners maintain that the Department cannot consider such information in accordance with 19 CFR 351.301(c)(3)(iv).

Department's Position: As an initial matter, Asia Symbol provided no analysis showing that the overall weighted-average import values for fuel were aberrant in relation to prior years or in relation to the weighted-average import values recorded in the GTA for other potential surrogate countries. In addition, it provided no information or argument claiming that the selected SV was insufficiently specific to the inputs used in the production of covered merchandise (or that alternate information was more specific to the fuel input in question), such that the existing SV should be disregarded pursuant to the Department's SV selection methodology as laid out above. Accordingly, the Department will continue to value Asia Symbol's fuel inputs using HTS 2710.19, "Petroleum Oils, Oils from Bituminous Minerals (Other Than Crude) and Products Containing by Weight Gt=70% or More of These Oils, Not Biodiesel or Waste."

¹¹¹ Asia Symbol cites to its SV Rebuttal Submission at 10, and Exhibits 6 and 7. See Asia Symbol's Case Brief at 25.

¹¹² Petitioners cite to *Multilayered Wood Flooring 2015*, and IDM at Comment 11.D. See Petitioners' Rebuttal Brief at 22.

We note that 19 CFR 351.301(c)(3)(iv) allows publicly available information to rebut, clarify, or correct factual information submitted pursuant to 351.408(c), but does not permit the information submitted to rebut, clarify, or correct factual information to, itself, be used value factors under 351.408(c). In its SV Rebuttal Submission, Asia Symbol provided the South African Petroleum Industry Association and Department of Energy information both as rebuttal information to the existing SV and suggesting its potential for use in the alternative. As such, while this information may be considered appropriately filed rebuttal information in support of arguments for evaluating existing SV information, the South African Petroleum Industry Association and Department of Energy information is impermissible for use as a SV in the alternative pursuant to 19 CFR 351.301(c)(3)(iv). However, as discussed above, any such consideration is rendered moot, as Asia Symbol failed to provide compelling argument to cause the Department to change its existing SV.

Comment 7: Selection of Surrogate Value for Native Starches

Asia Symbol's Arguments

- The Department should not value native starch using HTS 1108, because HTS 1108, “Starches; Inulin,” includes wheat starch, maize (corn) starch, potato starch, manioc (cassava) starch and other starches which are not specific to the inputs used in the production of covered merchandise.
- Rather, Asia Symbol contends that it primarily uses manioc starch and corn starch.¹¹³ As a consequence, it argues that the Department should value two of its native starch variables with HTS 1108.14 for manioc starch and the third variable using HTS 1108.12 for corn starch.

Petitioners' Rebuttal Arguments

- The Department cannot accept Asia Symbol's specificity claims and separately value its native starch variables because:
 - Asia Symbol did not report separate consumption amounts for each type of starch in its FOP database; the one FOP reported thus necessarily includes consumption of all starch types.¹¹⁴
 - The technical description that Asia Symbol provided for the two variables it claims represent manioc¹¹⁵ starch is “native starch powder.”¹¹⁶ As a consequence, Petitioners maintain that there is no evidence on the record showing that the material used in the production of covered merchandise was limited to manioc starch.

¹¹³ Asia Symbol cites to an invoice provided in its submission, “Certain Uncoated Paper from the People's Republic of China: Section D Questionnaire Response- Asia Symbol (Guangdong) Pulp & Paper Co., Ltd.,” dated May 27, 2015 (“DQR”) at Exhibit D-6; Asia Symbol's Verification Report at Exhibit ASGD-8; and Asia Symbol's SV Submission at Exhibit A-7. See Asia Symbol's Case Brief at 19.

¹¹⁴ Petitioners cite to Asia Symbol's submission, “Certain Uncoated Paper from the People's Republic of China: Supplemental C & D Questionnaire Response - Part II,” dated July 24, 2015 (“SDQR”) at Exhibit SD-4. See Petitioners' Rebuttal Brief at 19.

¹¹⁵ Page 19 of Petitioners' Rebuttal Brief refers to Asia Symbol's native starch powder as “manionic” starch rather than “manioc” starch. Asia Symbol did not use that term in its submissions. See generally, Asia Symbol's DQR, SDQR, SV Submission and Revised SV Rebuttal Submission.

¹¹⁶ Petitioners cite to Asia Symbol's SDQR at Exhibit SD-3 and Exhibit SD-5.

Department's Position: We agree with Petitioners that Asia Symbol did not support its claims with respect to the valuation of native starches using separate HTS categories for manioc starch and corn starch. Specifically, there is no information on the record specifically identifying Asia Symbol's starches as either "manioc" or "corn."¹¹⁷ In addition, in the SDQR, Exhibit SD-5, "Factors of Production - Viable Summary Sheet (Consolidated)," describes the variable for native starches, NATSTCH_MAT, as "Native Starch Powder," such that Asia Symbol established only a single variable for native starch on its FOP database, NATSTCH_MAT, also described as "Native Starch Powder."¹¹⁸ Moreover, Asia Symbol cited no primary source documents, such as purchase invoices or verification exhibits, showing that it used either manioc starch or corn starch in the production of covered merchandise.¹¹⁹ Thus, Asia Symbol failed to establish that it used either manioc starch and/or corn starch as a raw material input in the production of covered merchandise. As a consequence, we will continue to value native starch using HTS 1108, "Starches; Inulin," for the final determination.

Comment 8: Selection of Surrogate Values for Limestone, Antifoam Compound, Liquid Polymer, and Sodium Phosphate

Limestone

Asia Symbol's Arguments

- The Department's selection of HTS 2522.20, "Slaked Lime," is not the appropriate SV for the limestone variables identified as Limestone (LMSTONE_PSF_MAT and LMSTONE250_ENE_MAT) that are used in the production of the subject merchandise.
- The proper classification for the Limestone material is HTS 2521, "Limestone Flux; Limestone And Other Calcareous Stone, Of A Kind Used For The Manufacture Of Lime Or Cement (Or For Soil Improvement)," because the input represents CaCO_3 , rather than slaked lime, which has the chemical formula $\text{Ca}(\text{OH})_2$.
- For Limestone, the Department should use either the import values into South Africa for HTS 2521, or the price quote that Asia Symbol provided from Inca Mining in its SV Rebuttal Submission.¹²⁰

¹¹⁷ See, e.g., DQR at Exhibit D-1, "Production Process and Technical Description," which provides a detailed explanation of the production process without referencing manioc or corn starch. In addition, Exhibit D-4, "FOP Spreadsheet," identifies a variable for native starch ("NATSTCH_MAT") as "Native Starch Powders." Exhibit D-5, "MEP Spreadsheet," does not identify any inputs as manioc or corn starch. See also SDQR at Exhibit SD-3. See also Asia Symbol Final Analysis Memorandum for a complete discussion of the business proprietary information ("BPI") record with respect to the use of the terms manioc starch and corn starch.

¹¹⁸ See DQR at Exhibit D-12, and SDQR at Exhibit SD-12.

¹¹⁹ See Asia Symbol's Case Brief at 19.

¹²⁰ Asia Symbol cites to its SV Rebuttal Submission, at Exhibit 18. Exhibit 18 was later removed from the record and redacted in Asia Symbol's Revised SV Rebuttal Submission. See Asia Symbol's Case Brief at 24.

Petitioners' Rebuttal Arguments

- The Department should reject Asia Symbol's argument because it cites no record evidence showing why HTS 2521 is the more appropriate classification for the input.
- Moreover, Asia Symbol provided the South African import data for HTS 2521 and its price quote in its SV Rebuttal Submission.¹²¹ As a consequence, Petitioners maintain that the Department cannot consider such information in accordance with 19 CFR 351.301(c)(3)(iv).

Sodium Phosphate

Asia Symbol's Arguments

- The Department inappropriately valued two variables for sodium phosphate (NA3P04_12H20_ENE_MAT and NA3P04_12H20_PSF_MAT) using HTS 2835.22, "Mono- Or Disodium Phosphates." The appropriate HTS category is HTS 2835.29.10, "Phosphates, Nesoi, of Trisodium," as set forth in Asia Symbol's original SV submission.¹²²
- This HTS category covers the chemical Na3PO4, while HTS 2835.22 covers the chemical NaPO4/Na2PO4.¹²³
- Asia Symbol acknowledges that the HTS system for South Africa does not include an eight-digit subcategory for HTS 2835.29.10. As a consequence, the Department should use HTS 2835.29, "Phosphates, Nesoi," for the final determination.¹²⁴

Petitioners' Rebuttal Argument

- Asia Symbol failed to provide a sufficiently detailed technical description in its questionnaire responses of the sodium phosphate used to produce the covered merchandise in order to justify the use of HTS 2835.29.¹²⁵ In addition, Asia Symbol submitted the import data for HTS 2835.29 in its SV Rebuttal Submission, so that the Department is precluded from using that information in accordance with 19 CFR 351.301(c)(3)(iv).

Antifoam Compound

Asia Symbol's Arguments

- The Department inappropriately valued the variables for antifoam compound (ATFM_WET_MAT) using South African imports under HTS 3814.00, "Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers." The appropriate category is HTS 3402.90, "Organic surface active agents (other than soap), surface active preparations, washing preparations (including maxillary washing preparations), and cleaning preparations, whether or not containing soap, other

¹²¹ Petitioners cite to Asia Symbol's SV Rebuttal Submission at Exhibits 17-18. Exhibits 17-18 were later removed from the record and redacted in Asia Symbol's Revised SV Rebuttal Submission. See Petitioners' Rebuttal Brief at 21.

¹²² Asia Symbol cites to its SV Submission at Exhibit B-34. See Asia Symbol's Case Brief at 26.

¹²³ Asia Symbol does not provide a citation for this information.

¹²⁴ Asia Symbol cites to its SV Rebuttal Submission at Exhibit 19. Exhibit 19 was later removed from the record and redacted in Asia Symbol's Revised SV Rebuttal Submission. See Asia Symbol's Case Brief at 26.

¹²⁵ Petitioners cite to Asia Symbol's SV Submission at Exhibit 19. Exhibit 19 was later removed from the record and redacted in Asia Symbol's Revised SV Rebuttal Submission. See Petitioners' Rebuttal Brief at 23.

than those in heading 3401; Other),” as set forth in Asia Symbol’s original SV submission.¹²⁶

- This input is a chemical used to remove air from pulp made, not a solvent or thinner covered by 3814.00 but, rather made of industrial fatty alcohols and has surface-active agents, as covered by HTS 3402.90.¹²⁷
- South African import data for HTS 3402.90 was provided to the record in Asia Symbol’s SV Rebuttal Submission.¹²⁸

Petitioners’ Rebuttal Argument

- Asia Symbol failed to provide a sufficiently detailed technical description of the antifoam compound used to produce the covered merchandise in its questionnaire responses order to justify the use of HTS 3402.90.¹²⁹

Liquid Polymer

Asia Symbol’s Arguments

- The Department inappropriately valued the variables for antifoam compound (POLYFE2_PSF_MAT) using South African imports under HTS 3809.92, “Finishing Agents, Dye Carriers To Accelerate The Dyeing Or Fixing Of Dyestuffs and Other Product and Preparations of a Kind Used In The Paper Industry.” The appropriate category is HTS 2833.29, “Sulphates; alums; peroxosulphates (persulphates); Other,” as set forth in Asia Symbol’s original SV submission.¹³⁰
- This input is a liquid polymer composed of other sulphates used to treat sludge, covered by HTS 2833.29, and not a dye carrier or finishing agent covered by HTS 3809.92.¹³¹
- South African import data for HTS 2833.29 was provided to the record in Asia Symbol’s SV Rebuttal Submission.¹³²

Petitioners’ Rebuttal Argument

- Asia Symbol failed to provide a sufficiently detailed technical description of the liquid polymer used to produce the covered merchandise in order to justify the use of HTS 2833.29.¹³³ In addition, Asia Symbol submitted the import data for HTS 2833.29 in its SV Rebuttal Submission, so that the Department is precluded from using that information in accordance with 19 CFR 351.301(c)(3)(iv).

Department’s Position: For each of these four inputs, Asia Symbol reported Thai import data for the suggested HTS category in its initial SV Comments, but failed to submit South African information in the alternative in that submission. Asia Symbol provided the South African import data corresponding to its suggested HTS categories only after Petitioners submitted South

¹²⁶ Asia Symbol cites to its SV Submission at Exhibit A-13.

¹²⁷ *Id.*

¹²⁸ Asia Symbol cites to its SV Rebuttal Submission at Exhibit 4. Exhibit 4 was later removed from the record and redacted in Asia Symbol’s Revised SV Rebuttal Submission.

¹²⁹ Petitioners cite to Asia Symbol’s Brief at Attachment 8, page 1.

¹³⁰ Asia Symbol cites to its SV Submission at Exhibit B-7.

¹³¹ Asia Symbol cites to its Rebuttal SV Submission at page 14.

¹³² *Id.*, at Exhibit 15. Exhibit 13 was later removed from the record and redacted in Asia Symbol’s Revised SV Rebuttal Submission.

¹³³ Petitioners cite to Asia Symbol’s SV Submission at Exhibit 19. See Petitioners’ Rebuttal Brief at 27.

African data to value these inputs under different HTS categories than those suggested by Asia Symbol for Thailand in their initial SV Submission. As a result, Asia Symbol provided the “appropriate” South African import data for HTS 2521, 2835.29, 3402.90, and 2833.29 for the first time in its Rebuttal SV submission. Pursuant to 19 CFR 351.301(c)(3)(iv), this SV information constitutes additional, previously absent-from-the-record alternative SV information (not otherwise submitted for rebuttal, clarification, or correction purposes) that was improperly submitted in a rebuttal SV submission, and this data (along with the Inca Mining limestone price quote) has been removed from the record subsequent to the submission of parties case briefs.¹³⁴ Thus, regardless of Asia Symbol’s claims with respect to the appropriateness of its suggested HTS categories for these inputs, the record lacks information from which to value these inputs using Asia Symbol’s suggested HTS categories, and we continue to find the South African import data for the HTS categories 2522.20, 2835.22, 3814.00, and 3809.92 used for the *Preliminary Determination* to be the best information available to value Limestone, Sodium Phosphate, Antifoam Compound, and Liquid Polymer (respectively) for the final determination.

Comment 9: Selection of Surrogate Value for LMSTONE80_ENE_MAT

Asia Symbol’s Arguments

- As with the limestone inputs discussed above, in the *Preliminary Determination*, the Department’s selected HTS 2522.20, “Slaked Lime,” as the appropriate SV for the LMSTONE80_ENE_MAT used in the production of covered merchandise.
- Upon further review, this is a lime input and not a limestone input. As such, the proper classification for the Lime material is HTS 2522.10, “Quicklime,” which was used elsewhere to value BURNLM_PSF_MAT.

Petitioners’ Rebuttal Arguments

- The Department should reject Asia Symbol’s argument because it cites no record evidence showing why HTS 2522.10 is the more appropriate classification.

Department’s Position: Asia Symbol stated in its Rebuttal SV submission, “upon further examination... the product is actually lime, and not limestone.”¹³⁵ Moreover, unlike with the LMSTONE_PSF_MAT and LMSTONE250_ENE_MAT inputs, Asia Symbol’s suggested alternative (South African input data for HTS 2522.10) was timely provided to the record and used to value other lime-related inputs for the *Preliminary Determination* (i.e., BURNLM_PSF_MAT). However, as with Native Starches discussed above, Asia Symbol cited no primary source documents, supporting this “further examination” and described this input as limestone at all prior points on the record.¹³⁶ Because Asia Symbol failed to provide sufficient evidentiary support, such as purchase invoices or production documents, we cannot rely upon an unsubstantiated claim from a rebuttal SV submission (as repeated in Asia Symbol’s case brief) as the basis to make such a change. As a consequence, we will continue to value LMSTONE80_ENE_MAT using HTS 2522.20 for the final determination.

¹³⁴ See Notification of Rejection of Rebuttal SV Submission and Request to Refile, Rebuttal SV Rejection Memo, Record Clarification Memo, and Asia Symbol’s Revised SV Rebuttal Submission.

¹³⁵ See Asia Symbol’s SV Rebuttal Submission at 17.

¹³⁶ See Asia Symbol’s Case Brief at 19.

Comment 10: Selection of Surrogate Value for Bailing Wire

Asia Symbol's Arguments

- Asia Symbol disagrees that HTS 7326.20, “Articles of Iron or Steel Wire, Nesoi,” represents the correct HTS number to value its zinc-coated bailing wire. Rather Asia Symbol contends that HTS 7217.20, “Wire of Iron or Non-Alloy Steel, Plated or Coated With Zinc,” is the correct category, because its bailing wire is coated with zinc for packaging.¹³⁷
- For the final determination, the Department should value its zinc-coated bailing wire using HTS 7217.20, “Wire of Iron or Non-alloy Steel,” as reported in Asia Symbol’s Rebuttal SV Submission.¹³⁸

Petitioners' Rebuttal Arguments

- Asia Symbol failed to provide a sufficiently detailed description of this input in its questionnaire responses to justify such a classification.
- Moreover, the import data for HTS 7326.20 were provided in Asia Symbol’s SV Rebuttal Submission,¹³⁹ and, as a consequence, the Department is precluded from using that information in accordance with 19 CFR 351.301(c)(3)(iv).

Department’s Position: We agree with Petitioners that HTS 7326.20 is the appropriate HTS category to value Asia Symbol’s bailing wire. A review of record evidence demonstrates that Asia Symbol first reported this input as packing steel wire (“WIRE_PULP_PAK”)¹⁴⁰ in its DQR. Asia Symbol’s SDQR does not amend or refute the information provided in the DQR.¹⁴¹ Asia Symbol’s SV Submission first describes its bailing wire as, “Wire, NonElec; ANY; Baling Wire; 3.0 magnesium metal,” classified under Thai HTS category 7217.10.29, “Wire of Iron or Non-alloy Steel, Not Plated or Coated, Whether or Not Polished, Other.” Asia Symbol’s SV Rebuttal Submission explained, “[A]fter further review, the proper classification for this item is HTS 7217.20,” because, “the product is bailing wire that is coated with zinc for packaging.”¹⁴² However, as discussed above with respect to native starches and LMSTONE80_ENE_MAT, Asia Symbol provided no record evidence to support this statement, and our review of the record did not uncover any reference to zinc coating for this input.

Furthermore, an examination of the record reveals Asia Symbol’s submission of 7217.20 import data is untimely pursuant to 19 CFR 351.301(c)(3)(iv) and has been removed from the record (as

¹³⁷ Asia Symbol cites to its SV Rebuttal Submission at 16-17. See Asia Symbol’s Case Brief at 27.

¹³⁸ Asia Symbol cites to its SV Rebuttal Submission at Exhibit 20. See Asia Symbol’s Case Brief at 27.

Exhibit 20 was later removed from the record and redacted in Asia Symbol’s Revised SV Rebuttal Submission.

¹³⁹ Petitioners cite to Asia Symbol’s SV Rebuttal Submission at Exhibit 20. See Petitioners’ Rebuttal Brief at 23.

Exhibit 20 was later removed from the record and redacted in Asia Symbol’s Revised SV Rebuttal Submission.

¹⁴⁰ See Asia Symbol’s DQR at Exhibit D-4, “FOP Spreadsheet.” In addition, Exhibit D-8, “Cost Calculation Worksheet for Asia Symbol Shandong (“ASSD”) (Short Fiber Pulp),” provides a BPI description of the bailing wire that does not disagree with the public information provided in Exhibit D-8.

¹⁴¹ See Asia Symbol’s SDQR at Exhibit SD-5, “Factors of Production - Viable Summary Sheet (Consolidated).” See also Asia Symbol’s SDQR at SD-7b, “Revised Cost Reconciliation Asia Symbol Shandong,” and the product description of “steel packing wire” included in Exhibit SD-12, “FACTORS OF PRODUCTION SAS Dataset GREENFOP02.SAS7BDAT.”

¹⁴² See Asia Symbol’s SV Rebuttal Submission at 16.

discussed above with respect to, *e.g.*, liquid polymer).¹⁴³ As a result, the most specific, and – indeed – only, information available on the record to value Asia Symbol’s bailing wire from the primary surrogate country is Petitioners’ suggested category of HTS 7326.20. Therefore, for the final determination, we continue to value bailing wire using HTS 7326.20, “Articles of Iron or Steel Wire, Nesoi.”

Comment 11: Selection of Surrogate Value for Packing Cartons

Asia Symbol’s Arguments

- The Department valued packing cartons using HTS 4819.20, “Folding Cartons, Boxes and Cases, of Non-Corrugated Paper or Paperboard Used in Offices, Shops, or the Like.” However, this was improper as Asia Symbol uses packing cartons made of corrugated paper.¹⁴⁴
- The Department should value packing cartons using HTS 4819.10, “Cartons, Boxes and Cases of Corrugated Paper and Paperboard Used in Offices, Shops, or The Like,” as submitted to the record by Petitioners, in its final determination.

Petitioners’ Rebuttal Argument

- Asia Symbol failed to provide documentation showing that its packing cartons are made of corrugated paper.¹⁴⁵ Therefore, the Department should continue to value packing cartons using HTS 4819.20 for the final determination.

Department’s Position: We agree with Asia Symbol that it reported that all of its packing cartons were made of corrugated paper in its SDQR.¹⁴⁶ Furthermore, Asia Symbol’s initial SV Submission similarly describes these SVs as being made of corrugated paper.¹⁴⁷ The verification report does not contradict Asia Symbol’s claim as although it is silent on the specific issue of packing cartons, it notes that, “{d}uring the plant tour, we observed the packing equipment and materials,” and “noted no discrepancies.”¹⁴⁸ Furthermore, we note that the South African import information for HTS 4819.10 was timely filed to the record.¹⁴⁹ Therefore, for the final determination, we valued packing cartons using HTS 4819.10, “Cartons, Boxes and Cases of Corrugated Paper and Paperboard Used in Offices, Shops, or The Like.”

Comment 12: Selection of Surrogate Value for Paper Cores

Asia Symbol’s Arguments

- In the *Preliminary Determination*, the Department incorrectly valued paper cores with the same HTS category that it used for packing cartons – HTS 4819.20, “Folding Cartons, Boxes and Cases, of Non-Corrugated Paper or Paperboard Used in Offices, Shops, or the Like.”

¹⁴³ See Notification of Rejection of Rebuttal SV Submission and Request to Refile, Rebuttal SV Rejection Memo, Record Clarification Memo, and Asia Symbol’s Revised SV Rebuttal Submission.

¹⁴⁴ Asia Symbol cites to its SDQR at 11. See Asia Symbol’s Case Brief at 27-28.

¹⁴⁵ Petitioners cite to Asia Symbol’s SDQR at Exhibit SD-3, “List of Inputs.” See Petitioners’ Rebuttal Brief at 24.

¹⁴⁶ See Asia Symbol’s SDQR at 11.

¹⁴⁷ See Asia Symbol’s SV Submission at Exhibit 65.

¹⁴⁸ See Asia Symbol’s Verification Report at 12 and 23.

¹⁴⁹ See Petitioners’ SV Submission at Attachment II.

- It is an inappropriate HTS category for paper cores, because paper cores are large pieces of cardboard paper rolls that are wound around, and are made of corrugated paper, similar to the packing boxes described above.¹⁵⁰
- Thus, the Department should value paper cores with HTS 4819.10, “Cartons, Boxes and Cases of Corrugated Paper and Paperboard Used in Offices, Shops, or The Like,” for the final determination.

Petitioners’ Rebuttal Argument

- Asia Symbol failed to provide documentation showing that its paper cores are made of corrugated paper.¹⁵¹ Thus, the Department should continue to value paper cores using HTS 4819.20, for the final determination.

Department’s Position: We agree with Petitioners that Asia Symbol failed to provide documentation showing that its paper cores are made of corrugated paper. Specifically, Asia Symbol’s DQR and SDQR provide a technical description of paper cores as, “Core; Paper; ANY; 6 inch,” or remain silent on its technical specifications.¹⁵² Asia Symbol’s SV Submission refers to it as, material “554482: Core, Paper; ANY; 6 inch.”¹⁵³ Asia Symbol’s SV Submission describes material 554482 as, “the core used for paper core tube. It is made of paperboard bobbin.”¹⁵⁴ As such, the information on the record with respect to the description of this input lacks any reference to cores being made of corrugated paper and there is no prior support or evidence in support of Asia Symbol’s claim, made for the first time in its Case Brief, that cores and cartons are made of the same material. The Department’s verification report notes only that it found no discrepancies with the packing materials reported in the questionnaire responses.¹⁵⁵ Asia Symbol’s SV Rebuttal Submission is silent on the issue of paper cores, and provided no further information to rebut or clarify Petitioners’ suggested non-corrugated value.¹⁵⁶ As such, we are able to distinguish this from Comment 11, immediately above, and Comment 13, below, where Asia Symbol is able to cite to existing record in support of its requested change. Because Asia Symbol did not support the claims it made in its case brief that its cores were made of corrugated paper, we made no changes to the valuation of paper cores for the final determination.

Comment 13: Selection of Surrogate Value for Packing Covers

Asia Symbol’s Arguments

- In the *Preliminary Determination*, the Department used the same HTS number to value packing covers as it did for packing cartons/boxes – HTS 4819.20, “Folding Cartons, Boxes and Cases, of Non-Corrugated Paper or Paperboard Used in Offices, Shops, or the Like.” However, these covers are not made of paper, but of the same type of wood as a

¹⁵⁰ Asia Symbol did not provide a citation for this description. See Asia Symbol’s Case Brief at 28.

¹⁵¹ Petitioners cite to Asia Symbol’s SDQR at Exhibit SD-3, “List of Inputs.” See Petitioners’ Rebuttal Brief at 24.

¹⁵² See Asia Symbol’s DQR at Exhibit D-1, “Production Process and Technical Description,” Exhibit D-4, “FOP Spreadsheet,” and Exhibit D-7, “FOP Calculation.” See also Asia Symbol’s SDQR at Exhibit SD-3, at “List of Inputs,” and Exhibit SD-5, “Factors of Production - Variable Summary Sheet (Consolidated).” Asia Symbol’s technical description for paper cores in these exhibits is, “Core; Paper; ANY; 6 inch.”

¹⁵³ See Asia Symbol’s SV Submission at Exhibit A, “Asia Symbol Guangdong’s FOP List,” and “Product Description,” at Exhibit A-57A.

¹⁵⁴ *Id.*, at Exhibit A-57A.

¹⁵⁵ See Asia Symbol’s Verification Report at 12 and 23.

¹⁵⁶ See Asia Symbol’s SV Rebuttal Submission.

wooden pallet.¹⁵⁷ Further, the Department observed that the wooden cover is used with the wooden pallet as a “set” to pack the subject merchandise during the on-site verification.¹⁵⁸

- Thus, for the final determination, the Department should value both wooden covers and pallets HTS 4415.20, “Pallets, Box Pallets and Other Load Boards of Wood; Pallet Collars of Wood.”

Petitioners’ Rebuttal Argument

- Asia Symbol failed to provide any description of this input in its questionnaire responses that justifies valuing covers using the same HTS category as wooden pallets.¹⁵⁹ Thus, the Department should continue to value covers using HTS category HTS 4819.20.

Department’s Position: We agree with Asia Symbol that it timely reported that these covers are not made of paper. Asia Symbol reported that its covers were made of material 578373 in its DQR.¹⁶⁰ Asia Symbol’s SV Submission defines material 578373 as “a cover used to load boards of cut size. It is made of plywood.”¹⁶¹ As such, Asia Symbol provided a timely filed description of this packing input on the record. Whereas the verification report is silent with respect to Asia Symbol’s claim that the Department observed that the wooden cover is used with the wooden pallet as a “set” to pack the subject merchandise during the on-site verification, it does not contradict Asia Symbol’s claim as it stated “{d}uring the plant tour, we observed the packing equipment and materials,” and “noted no discrepancies.”¹⁶² Moreover, Petitioners cited no record evidence showing that these covers were made of paper as the HTS category 4819.20, “Folding Cartons, Boxes and Cases, of Non-Corrugated Paper or Paperboard Used in Offices, Shops, or the Like,” implies. Therefore, for the final determination, we valued covers using HTS 4415.20, “Pallets, Box Pallets and Other Load Boards of Wood; Pallet Collars of Wood,” which is the same SV as is used to value pallet packing FOPs.

Comment 14: Brokerage and Handling Surrogate Value

Asia Symbol’s Argument

- To calculate brokerage and handling (“B&H”), the Department calculated B&H expenses on a per Kg basis, though these charges are typically incurred on a per-shipment basis, the value/and or weight of the shipment are not relevant, and creating a per Kg weigh by dividing South African costs of US\$730 by the 10 ton weight is not supported by the record when the record does not support a decision that the subject merchandise is shipped in 10 ton increments.
- As such, the Department should allocate this per Kg expense based on the actual weight experience of a respondent’s shipments (*i.e.*, the weight of a 40 foot container)¹⁶³, and not the arbitrary weight of the 20 foot container discussed in the World Bank’s *Doing Business* source data.

¹⁵⁷ Asia Symbol did not provide a citation for this description. See Asia Symbol’s Case Brief at 28.

¹⁵⁸ Asia Symbol did not cite to the record for this observation. See *id.*

¹⁵⁹ Petitioners cite to Asia Symbol’s SDQR at SD-3, “List of Inputs.” See Petitioners’ Rebuttal Brief at 24.

¹⁶⁰ See Asia Symbol’s DQR at Exhibit D-7, “FOP Calculation Asia Symbol Guangdong,” and Exhibit D-10, “Freight Distance and Sigma.”

¹⁶¹ See Asia Symbol’s SV Submission at Exhibit A-65, “Product Description.”

¹⁶² See Asia Symbol’s Verification Report at 12 and 23.

¹⁶³ Asia Symbol cites to Asia Symbol’s SV Submission at Exhibit C-4. See Asia Symbol’s Case Brief at 32.

Petitioners' Rebuttal Argument

- The Department's standard practice is to calculate this SV on a per Kg basis and convert to the larger container size, and this practice is well-established.¹⁶⁴ Asia Symbol presents no reason to depart from established practice and the same argument it presents has been repeatedly considered and rejected by the Department.¹⁶⁵

Department Position: For the reasons explained below, we disagree with Asia Symbol regarding the proper denominator for the calculation of brokerage and handling expenses and continue to value brokerage and handling using a 20-foot container weight of 10 Metric Tons ("MT") from *Doing Business 2014* in the final determination.

The Department has established in prior NME cases in which *Doing Business* was used to value truck freight that the weight of a 20-foot container in that publication is 10 MT. Our determination regarding the appropriate brokerage and handling denominator has been consistently applied in proceedings such as *Furniture 2011*,¹⁶⁶ *Tires 2012*,¹⁶⁷ *Vietnam Shrimp 2013*,¹⁶⁸ *Nails 2013*,¹⁶⁹ *Activated Carbon 2014*,¹⁷⁰ *Multilayered Wood Flooring 2014*,¹⁷¹ *Steel Threaded Rod 2014*,¹⁷² *Nails 2015*,¹⁷³ and *Sinks 2015*.¹⁷⁴ This long-standing, consistent practice is reasonable and based on the reliability of the source (*i.e.*, *Doing Business*) and is consistent across different countries that are surveyed for the collection of *Doing Business* data. We continue to find that the consistency in which the surveyed participants (of multiple countries such as Bangladesh, India, and the Philippines, *etc.*) are requested to report brokerage and handling expenses for a traded product transported in a dry-cargo, 20-foot full container assuming the container weighs 10 tons (*i.e.*, 10,000 kg), renders this source as usable and accurate.¹⁷⁵ As we stated in numerous proceedings, we will continue to use a 10,000 kg denominator for movement expenses.

¹⁶⁴ Petitioners cite to, *e.g.*, *Drawn Stainless Steel Sinks From the People's Republic of China: Final Results of the Antidumping Duty Administrative Review; 2012-2014*, 80 FR 69644 (November 10, 2015) ("*Sinks 2015*") and IDM at Comment 15; *Boltless Steel Shelving Units Prepackaged for Sale From the People's Republic of China: Final Determination of Sales at Less Than Fair Value*, 80 FR 51779 (August 26, 2015) and accompanying IDM at Comment 4; and *Multilayered Wood Flooring 2015* at Comment 9. See Petitioners' Rebuttal Brief at 30.

¹⁶⁵ *Id.*

¹⁶⁶ See *Wooden Bedroom Furniture From the People's Republic of China: Final Results and Final Rescission in Part*, 76 FR 49729 (August 11, 2011) ("*Furniture 2011*") and IDM at Comment 6.

¹⁶⁷ See *Certain New Pneumatic Off-the-Road Tires From the People's Republic of China: Final Results of the 2009-2010 Antidumping Duty Administrative Review and Final Rescission, in Part*, 77 FR 14495 (March 12, 2012) ("*Tires 2012*"), and IDM at Comment 11.

¹⁶⁸ See *Certain Frozen Warmwater Shrimp From the Socialist Republic of Vietnam: Final Results of Antidumping Duty Administrative Review, 2011-2012*, 78 FR 56211 (September 12, 2013) ("*Vietnam Shrimp 2013*") and IDM at Comment 5.

¹⁶⁹ See *Certain Steel Nails From the People's Republic of China: Final Results of Third Antidumping Duty Administrative Review; 2010-2011*, 78 FR 16651 March 18, 2013 ("*Nails 2013*") and IDM at Comment 3R.

¹⁷⁰ See *Activated Carbon 2014* at Comment 12.

¹⁷¹ See *Multilayered Wood Flooring 2014* and IDM at Comment 4.

¹⁷² See *Steel Threaded Rod 2014* and IDM at Comment 5.

¹⁷³ See *Certain Steel Nails from the People's Republic of China: Final Results of Antidumping Duty Administrative Review; 2012-2013*, 80 FR 18816 (April 8, 2015).

¹⁷⁴ See *Sinks 2015* and IDM at Comment 15.

¹⁷⁵ See, *e.g.*, *Wooden Bedroom Furniture From the People's Republic of China: Final Results of Antidumping Duty Administrative Review and New Shipper Review; 2012*, 79 FR 51954 (September 2, 2014) and IDM at Comment 8.

The businesses surveyed in *Doing Business 2014: Thailand* source used to value movement expenses both the instant and prior determinations, including freight forwarders, reported the cost of doing business in Bangkok per 10 MT of goods shipped.¹⁷⁶ We find that the weight (i.e., 10 MT) listed in the World Bank's *Doing Business 2014* publication serves as the basis for the brokerage and handling expense data collected for the World Bank's study. The Department addressed this same issue in, e.g., *Sinks 2015* and determined in that case that the explanatory note regarding the container weight in the *Doing Business* publication (i.e., "{t}he traded product travels in a dry cargo, 20-foot, full container load. It weighs 10 tons...") is the parameter used by the World Bank to collect the brokerage and handling expense data contained in that study.¹⁷⁷ This same information is also on the record of this case.¹⁷⁸ *Doing Business*, the source that we are using for valuing movement expenses, compiles and reports the expense data on a 10,000 kg container weight basis; as such, altering the weight denominator would distort the reported per volume expenses, which we have consistently applied in all the above-cited cases. Therefore, we find it unnecessary to adjust the brokerage and handling SV on any other weight basis, as suggested by Asia Symbol.

Asia Symbol argues that the Department ought to apply its specific container weight of 28,800 kilograms as the denominator, consistent with Asia Symbol's experience shipping subject merchandise in 40-foot containers. However, consistent with our practice, we decline to adjust the denominator based on respondents' experience.¹⁷⁹ We disagree that the denominator for this SV should be based on Asia Symbol's experience because this 10,000 kg weight is part of the methodology used by *Doing Business* in calculating the freight cost. The cost of the shipments obtained by *Doing Business* reflects the cost of a 10,000 kg container and that "changing only the weight of the container results in a meaningless unit value."¹⁸⁰ And, as we stated in prior proceedings, "mixing different sources of data within the ratio calculation would add inconsistency to the calculation, which would yield a distorted result."¹⁸¹ Therefore, for the final determination, we continue to use the 10,000 kg denominator for calculating movement expenses for Asia Symbol.

Comment 15: Conversion of Nitrogen Surrogate Value

Petitioners' Argument

- The Department did not use the proper conversion factor for the nitrogen SV, the source for which has not been identified, but was purported to be correct by the Department.
- The South African import quantities are stated in cubic meters of nitrogen at one atmosphere of pressure. At one atmosphere of pressure, one kilogram of nitrogen has a volume of 0.862 cubic meters. Thus, the SV should be converted to 681.41 Rand/Kg.

¹⁷⁶ See Preliminary Factor Valuation Memorandum, at Attachment 7.

¹⁷⁷ See *Sinks 2015* at Comment 15.

¹⁷⁸ See Preliminary Factor Valuation Memorandum at Attachment 7.

¹⁷⁹ See *Certain Steel Threaded Rod from the People's Republic of China: Final Results of Third Antidumping Duty Administrative Review; 2011-2012*, 78 FR 66330 (November 5, 2013) ("*Steel Threaded Rod 2013*"), and IDM at Comment 6, where we stated that we "should continue to use the weight of 10 MT for a standard container because this is the weight reported in the *Doing Business* publication and the SV calculation must be internally consistent with the original data's reporting methodology."

¹⁸⁰ *Id.*

¹⁸¹ *Id.*

Asia Symbol's Rebuttal Argument

- Asia Symbol consumes liquid nitrogen in the production of subject merchandise, it reported its liquid nitrogen FOPs in kilograms, and the Department valued this input using an SV for liquid nitrogen properly converted to a per Kg basis using the correct conversion factor. The conversion factor submitted by Petitioners is for gaseous nitrogen to kg, not liquid nitrogen. As such, the SV calculated by Petitioners is unreasonable and not supported by evidence on the record, and the existing SV is already properly converted in the calculation.

Department's Position: We agree with Asia Symbol that Petitioners' request to change the conversion factor is based on a misunderstanding of the physical state input and that it is not appropriate to apply a conversion factor for gaseous nitrogen to an SV reported on a liquid basis. Thus, we continue to use a liquid nitrogen cubic meter per kilogram conversion factor for the final determination. However, in examining parties' comments on this issue, we found that a suitable conversion factor existed on the record.¹⁸² Accordingly, we have changed the existing NITROGEN_PSF_MAT unit conversion factor of 1/804 or 0.001243781 m3/kg to 1.237 L/kg or 0.001237 m3/kg in order to use a conversion factor source available on the administrative record.¹⁸³

Comment 16: Inland Insurance Surrogate Value

Asia Symbol's Arguments

- Even considering Asia Symbol's actual cost of inland insurance is not on the record, the Department noted at verification that the insurance for inland freight was provided under a general insurance policy and the provider was a market economy entity located in Singapore. Therefore, the Department should use Asia Symbol's actual insurance cost instead of a SV.¹⁸⁴
- If the Department continues to use RJG Consultants data to calculate the SV, it should amend its calculation methodology and the RJG Consultants international marine insurance price quote used to value PRC inland freight insurance for the *Preliminary Determination*.
- The inland insurance SV is a fee for insuring international container freight shipments from the "Far East" to the United States. Thus, common sense dictates that insuring cargo being shipped overseas is more expensive than insuring cargo being shipped overland in-country.
- As such, lacking any inland freight insurance-specific fee on the record, the Department should select the lowest charge provided by RJG Consultants for marine insurance (*i.e.*, Europe to the United States) in acknowledgement of the fact that inland freight insurance is inherently less expensive than international ocean freight insurance.
- The Department should also exclude the "war risk" surcharge added to RJG's marine insurance rates, as it is not applicable to inland insurance calculation.

Petitioners' Rebuttal Arguments

- Because the PRC is in the Far East, the value currently used is more applicable than the RJG insurance rate which only applies to routes between the United States and Europe.

¹⁸² See Petitioners' SV submission at Attachment 12, page 6.

¹⁸³ *Id.*

¹⁸⁴ Asia Symbol did not cite to the record for this observation. See Asia Symbol's Case Brief at 33.

- The war risk charge was included in the OCTG¹⁸⁵ calculation, upon which this SV methodology is based, and is part of RJG policy; therefore it should be included in the instant calculation as well.

Department's Position: While we agree with Asia Symbol that the information used to value inland insurance is a value for insuring international container freight shipments from the “Far East” to the United States, rather than an inland insurance value, we note that the RJG data has been used in prior cases to value inland insurance¹⁸⁶ and there is no other information on the record, including Asia Symbol's actual cost of in-land insurance, to value this expense. Further, we disagree with Asia Symbol's suggestion to use the lower rate for marine insurance between Europe and the United States because Asia Symbol provided no justification based on record evidence for why that rate is better suited and is more specific for valuing the expense in question. Without this evidence, the Department will not substitute one value for another potentially illogical and less specific value. However, as the RJG data is for marine insurance, which we are using as a plug to value inland insurance, we agree with Asia Symbol that the “war risk” surcharge is applicable to marine insurance and not inland insurance.¹⁸⁷ Therefore, we removed the war risk change from the calculation of this SV.

Comment 17: Water Treatment Chemical FOPs

Asia Symbol's Arguments

- In the final determination, the Department should not include certain water treatment chemicals in the calculation of Asia Symbol's NV because the SV used by the Department for water is a “fully-loaded” value (*i.e.*, it is a value for water that has already been treated and is ready for use) and Asia Symbol reported both water consumption and chemicals used to treat water pumped from the natural source in its FOP database. As such, it is double-counting to use a “fully-loaded” water SV plus the SVs for the water treatment chemicals and the Department should exclude the raw water treatment chemicals from the NV calculation for Asia Symbol.
- An additional 12 reported FOPs for chemicals were used to treat wastewater and are, thus, discharged from the factory and not incorporated into the product. They are akin to factory cleaning materials and should be considered overhead items and, thus, the Department should similarly not include these chemicals when calculating Asia Symbol's NV.¹⁸⁸

¹⁸⁵ See *Certain Oil Country Tubular Goods from the People's Republic of China: Final Determination of Sales at Less Than Fair Value, Affirmative Final Determination of Critical Circumstances and Final Determination of Targeted Dumping*, 75 FR 20335 (April 19, 2010) and IDM at Comment 3.

¹⁸⁶ See *53-Foot Domestic Dry Containers From the People's Republic of China: Preliminary Determination of Sales at Less Than Fair Value; Preliminary Negative Determination of Critical Circumstances; and Postponement of Final Determination and Extension of Provisional Measures*, 79 FR 70501 (November 26, 2014) and accompanying Preliminary Decision Memorandum at 23, unchanged in *53-Foot Domestic Dry Containers From the People's Republic of China: Final Determination of Sales at Less Than Fair Value; Final Negative Determination of Critical Circumstances*, 80 FR 21203 (April 17, 2015).

¹⁸⁷ We note that the RJG Marine Insurance rate information on record notes that “rates are... not inclusive of War Risk on all destinations.” See Petitioners' SV Submission at Attachment VIII. As “war risk” is a surcharge associated with the risks of shipping marine freight internationally and is, indeed, not even assessed by RJG for all marine policies, we find it further appropriate to not apply this charge when using the marine insurance rate to value inland insurance expenses.

¹⁸⁸ Asia Symbol cites to, *e.g.*, *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from the People's Republic of China: Final Determination of Sales at Less Than Fair Value, and Affirmative Final*

Petitioners' Rebuttal

- There is no record evidence to support the claim that any of the chemicals are used for the purpose of raw or waste water treatment, nor is there evidence that the raw water SV was “treated”, let alone treated with any of the chemicals listed as FOPs. Therefore, there is no evidence of “double-counting” or basis to exclude the FOPs from the dumping calculations.
- Asia Symbol failed to identify the purported 12 wastewater treatment chemicals as overhead items at any point prior to the briefing stage of the investigation, and the Department as a consequence could not evaluate or verify these claims during the investigation.
- The FOPs in question were submitted in the normal course of the proceeding and at no previous point prior to the briefing stage did Asia Symbol flag these as water treatment items, nor did the Department further discuss these inputs in the verification report. As such, Asia Symbol is making an inappropriate factual claim for the first time in the briefing stage, which should be dismissed.

Department's Position: As an initial matter, we note that Asia Symbol reported these chemicals as input FOPs for the calculation of NV and provided HTS categories for which to best value the inputs, and we calculated NV accordingly. Petitioners assert that Asia Symbol cites no record evidence showing that the 22 inputs that it labels as used for raw water treatment actually are used for that purpose. Indeed, in making its argument on this issue, Asia Symbol fails to identify any record evidence or statements with respect to raw water treatment in the production of subject merchandise. Nevertheless, the record demonstrates that Asia Symbol reports its water FOP as “Raw water, pumped from Yinzhou Lake” and specifically identifies two of the 22 chemicals in question (*i.e.*, Corrosion Inhibitor and Deoxidant) as used for water treatment, with the remainder in the same general FOP category (*i.e.*, “energy” inputs).¹⁸⁹ As such, the Department has no basis to doubt Asia Symbol's assertion that it, indeed, treats its raw water input with various chemicals. However, as discussed below, while two of the inputs are identified by Asia Symbol as raw water treatment chemicals, Asia Symbol fails to demonstrate that the South African water SV used in the *Preliminary Determination* double-counts these chemical inputs.

Asia Symbol's argument that the Department should exclude from the dumping calculations FOPs for these chemicals used to treat purchased water so as to not “double-count” such inputs is based on the presumption that the surrogate used to value water inputs was treated with the same, or similar, type and amount of chemicals. However, there is simply no evidence on the record to indicate that the utility water rates used as a surrogate represent rates for treated water or water that is distinguishable in any manner to the water used by Asia Symbol as an input, let alone water specifically treated with the 22 chemicals in question. Indeed, we used an SV for raw water from South Africa based on RandWater utility tariff rates for various water-use purposes (bulk municipal, mines-bulk, crushing mines-operations, non-crushing mines-operational, spoonnet/railways).¹⁹⁰ However, this source provided no further information on the record as to

Determination of Critical Circumstances, in Part, 77 FR 63791 (October 17, 2012) (“*Silicon Cells/PRC LTFV*”), at Comment 7 which, lists the Department's criteria for assessing whether inputs should be classified as direct materials or overhead. See Asia Symbol's Case Brief at 29.

¹⁸⁹ See FOP Spreadsheet at Exhibit D-4 Asia Symbol's DQR.

¹⁹⁰ See Petitioners' SV Submission at Attachment 7.

the whether such water is treated or, even if so, whether it is treated in the same manner and with the same chemicals as Asia Symbol treats its raw water input. Thus, there is no indication that the product was dissimilar from Asia Symbol's input or inclusive of any such treatment chemicals, and without any further information on the record to prove otherwise, it is accordingly the best available information on the record.¹⁹¹

With respect to Asia Symbol's argument that an additional 12 chemicals reported as FOPs were not physically incorporated into the final product but, rather, used to treat wastewater subsequent to production and should, thus, be classified as overhead items and removed from the NV calculation, we agree with Petitioners that Asia Symbol provides no evidentiary support for this assertion. Specifically, Asia Symbol does not point to any record evidence in support of its assertion that the 12 chemical inputs in question were used for wastewater treatment (let alone exclusively so) or that these chemicals (which were reported as FOP inputs in all data submissions) were definitively not incorporated into the finished product. Indeed, though Asia Symbol cites to the Department's criteria for classifying materials as direct or overhead, it makes no argument regarding the significance of these inputs, their relative cost, the way the input is treated in the industry, or any other criteria discussed in, *e.g.*, *Silicon Cells/PRC LTFV* at Comment 7, other than to simply mention that these chemicals are used for wastewater treatment. Whereas the record discusses water treatment generally and – more specifically – the treatment of raw water used in the production of subject merchandise,¹⁹² Asia Symbol fails to identify any statement on the record discussing the wastewater treatment process. Moreover, the Department's initial questionnaire instructs respondents: "If you believe that your company uses any raw materials that should be classified as factory overhead expenses rather than valued as factors of production and directly included in normal value, please: (1) notify the Department official in charge, and (2) identify these materials in your first Section D questionnaire response. Your first Section D questionnaire response should contain a comprehensive list of all such materials you consider to be part of factory overhead."¹⁹³ In response to these distinct instructions, Asia Symbol reported the chemicals as inputs in every FOP submission on the record and made no claim that they should be treated as factory overhead prior to the briefing stage of review. In the absence of record evidence conclusively demonstrating that these chemicals should be treated as overhead, we continue to treat them in the manner that they have been reported (*i.e.*, as FOPs) in the calculation of NV in this investigation.

Comment 18: Minor Correction for Market Economy Purchases

Asia Symbol's Arguments

- As discussed and reported as a minor correction at verification, the company official who created the MEP purchase chart mistakenly reported the purchase values as being in U.S. dollars ("USD") when, in fact, they were renminbi ("RMB") values as booked in the company's accounting system. Although this correction does not change the quantities, the MEP price for certain inputs, as incorporated into the NV buildup, changes the value tremendously.
- While making this correction results in significant changes to the value of certain key inputs, this was an inadvertent error, which was presented (and accepted by the Department as a

¹⁹¹ *Id.*

¹⁹² *See, e.g.*, Asia Symbol's DQR at D-15.

¹⁹³ *See* the Department's Letter to Asia Symbol, "Antidumping Questionnaire," dated April 6, 2015, at D-1.

minor correction) at the beginning of verification, is easily corrected and straightforward and, as such, the Department should incorporate this correction in the calculation of the margin for the final determination.

Petitioners' Rebuttal to Asia Symbol's Arguments

- By Asia Symbol's own admission, this correction changes the value of a key input "tremendously" and, thus, would have a substantial impact that would significantly change the margin. As such, this is not a minor correction, constitutes an improper expansion of the existing record at verification, and should be disallowed.

Petitioners' Affirmative Arguments on MEP Calculations

- Asia Symbol's reported MEPs for wood chips did not initially include ocean freight purchased from a market economy supplier in a market economy currency, which separately reported in a revised MEP spreadsheet but not factored into the MEP price in the *Preliminary Determination*.
- The Department should ensure that the full delivered value is used for the final determination.

Asia Symbol's Rebuttal to Petitioners' Arguments

- The NME price calculated by the Department already includes freight expenses. If the Department consents to add the freight charges, it must ensure that the ocean freight charge is converted to a per kg basis (as the MEP prices were reported on a per ton basis while the SV data as well as the normal value calculation are all on per kg basis), and must ensure that these charges are added only to the wood chip MEP price.

Department's Position: At verification, the Department indicated to Asia Symbol that it was accepting the minor corrections presented by the company, and that they should be filed on the record of the investigation.¹⁹⁴ As discussed in the verification report, the underlying error was inadvertent and clerical in nature and was timely disclosed at the outset of verification, as required in the Verification Agenda. Information will be accepted at verification only when the information makes minor corrections to information already on the record or when information is requested by the verifiers, to corroborate, support, and clarify factual information already on the record.¹⁹⁵ Asia Symbol filed the minor corrections presented at verification in a timely manner on September 30, 2015,¹⁹⁶ and as such they form a part of the record in this investigation. Petitioners attempt to argue that the word "minor" must apply not just to the nature of the error but also to the magnitude of the effect of the correction. However, they provide no basis for this line of reasoning and, rather, respondent properly reported a very minor transposition error that Department officials determined appropriate to accept as a minor correction regardless of the impact on the margin.¹⁹⁷ As such, we have accepted these minor corrections and used the fully

¹⁹⁴ See Asia Symbol's Verification Report.

¹⁹⁵ See Asia Symbol's Verification Agenda regarding "Certain Uncoated Paper from the Republic of China," dated September 11, 2015 ("Verification Agenda"). See also, *PRC Coated Paper LTFV* and IDM at Comment 4.

¹⁹⁶ See Asia Symbol Letter "Certain Uncoated Paper from the Peoples Republic of China: Minor Corrections," dated September 30, 2015.

¹⁹⁷ See, e.g., *Antidumping Duty Investigation of Certain Passenger Vehicle and Light Truck Tires From the People's Republic of China: Final Determination of Sales at Less Than Fair Value and Final Affirmative Determination of Critical Circumstances, In Part*, 80 FR 34893 (June 18, 2015) and IDM at Comment 31.

updated database for the calculation of Asia Symbol's margin for the final determination, including the correction to MEP prices. Additionally, this updated database accounts for freight on a delivered value basis, as appropriate, and is properly converted.¹⁹⁸

Comment 19: Mondi's SG&A Ratio

Asia Symbol's Arguments

- Non-withstanding the surrogate country related arguments summarized, above, if the Department continues to use the Mondi financial statement, it should exclude variable selling expenses from the numerator of the SG&A ratio calculated from this financial statement.
- These variable selling expenses account for almost two-thirds of the unusually high 30.989% SG&A figure calculated and, as such, though the individual expenses included in "variable selling expenses" were not broken down further, they are "almost certain" to include double-counted expenses such as freight and commissions.

Petitioners' Rebuttal Argument

- There is no actual record evidence cited that reveals any such "double-counted" items are included in these expenses and the Department's policy is to refrain from "going behind" a financial statement.¹⁹⁹

Department's Position: Given the nature of the information that serves as the source for financial ratio calculations in NME cases (*i.e.*, surrogate financial data from a company that is not a party to the proceeding) and because the Department relies on the data as submitted, the Department's established practice is to not "go behind" a surrogate financial statement to determine the appropriateness of including or excluding income and expense items in the financial ratio calculations.²⁰⁰ In this regard, we note that the Department is relying on audited financial statements which provide evidence that these statements are accurate. Therefore, when assigning the various line items to particular categories for our financial ratio calculations, we prefer to rely on the classification of these items from the surrogate financial statement, unless there is good reason to believe the classification is not accurate.²⁰¹

In this case, as noted above, Asia Symbol argues that the "variable selling expenses" listed in Mondi Limited's financial statement "almost certain{ly contain}... selling expenses such as freight, commissions, etc... embedded in those expenses" and, as such, this line item expense should be removed from the calculation of SG&A should the Mondi Limited statement be used for the final determination so as to not double count those expenses.²⁰² However, as Petitioners

¹⁹⁸ See Asia Symbol Final Analysis Memorandum.

¹⁹⁹ Petitioners cite to, *Multilayered Wood Flooring 2015* and accompanying IDM at Comment 7. Petitioners' Rebuttal Brief at 31-32.

²⁰⁰ See *Steel Threaded Rod 2015*, citing *Diamond Sawblades and Parts Thereof from the People's Republic of China: Final Results of Antidumping Duty Administrative Review; 2009-2010*, 78 FR 11143 (February 15, 2013) and accompanying Issues and Decision Memorandum at Comment 16. See also, *e.g.*, *PRC Hangers 2015*, citing *Certain New Pneumatic Off-The-Road Tires from the People's Republic of China: Final Affirmative Determination of Sales at Less Than Fair Value and Partial Affirmative Determination of Critical Circumstances*, 73 FR 40485 (July 15, 2008) and IDM at Comment 18B.

²⁰¹ See, *e.g.*, *id.*, citing *Chlorinated Isocyanurates from the People's Republic of China: Final Results of Antidumping Duty Administrative Review*, 79 FR 4875 (January 30, 2014) and IDM at Comment 6.D.

²⁰² See Asia Symbol's Case Brief at 9-10 and 34.

note, Asia Symbol cites no evidence that Mondi Limited's statement includes such expenses and its argument relies entirely on supposition about what the "variable selling expense" line item might contain. A review of the Mondi Limited financial statement does not provide any further information as to the nature of the expenses included in the "variable selling expense" line item on the income statement.²⁰³ Moreover, there is no other information in the Mondi Limited financial statements or elsewhere on the record of this case (*e.g.*, rebuttal submissions) suggesting that the financial statement calculations are not accurate. Thus, lacking any further information on this line item, we decline to go behind this expense, and continue to find that these selling expenses were properly included in the numerator of the surrogate SG&A ratio calculation.

Comment 20: PRC-Wide Rate

Petitioners' Arguments

- For the *Preliminary Determination*, the Department set the PRC-wide rate based on adverse facts available ("AFA"), but did not use the highest margin alleged in the Petition (271.87 percent), because it could not be corroborated by the highest transaction-specific margin (193.30 percent), and instead used this transaction-specific rate as the AFA rate.
- The Department should not presume that a petition rate can never be corroborated where it exceeds the highest transaction-specific margin, particularly in this case where many exporters failed to respond to the quantity and value ("Q&V") questionnaire and failed to participate as mandatory respondents. Asia Symbol's transactions are not representative of the entire industry.
 - As supported by the Federal Circuit in *Dongtai Peak Honey*,²⁰⁴ it is reasonable to infer that Asia Symbol participated because its margin was lower than the rates alleged in the Petition, whereas other exporters did not because theirs were higher.
 - The methodology used fails to take into account for self-selection by respondents and creates the potential for manipulation as well as easy collusion of exporters to ensure only the company with the lowest dumping margins cooperate in the investigation. The Department should not employ a methodology which precludes assigning AFA rates exceeding transaction-specific rates, as this may in some cases undermine the purpose of the AFA provision.
 - Commerce is permitted to use the highest available rate when if the uncooperative respondent's rate had been lower it "would have produced current information showing the margin to be less."²⁰⁵
- The sources in the Petition corroborate the 271.87 percent margin (*e.g.*, ship manifest data from AMS, via Datamyne, and U.S. Census import statistics obtained from ITC Dataweb). The NV information was also derived from independent and publicly available sources.²⁰⁶
- *KYD* holds that sources cited within the Petition can still be used to corroborate the Petition margin.²⁰⁷ Like *KYD*, the petition margin here is corroborated by independent information

²⁰³ See 2014 Income Statement on Page 11 of Mondi Limited's 2014 Financial Statement, provided in Petitioners' SV Submission at Attachment 15.

²⁰⁴ See *Dongtai Peak Honey Indus. Co. v. United States*, 777 F.3d 1343, 1356 (Fed. Cir. 2015) ("*Dongtai Peak*").

²⁰⁵ Petitioner cites to *id.* See Petitioners' Case Brief at 5.

²⁰⁶ Petitioner cites to *Certain Uncoated Paper from Australia, Brazil, the People's Republic of China, Indonesia, and Portugal*, 80 FR 8608, 8611 (February 18, 2015). See Petitioners' Case Brief at 6.

²⁰⁷ See *KYD, Inc. v. United States*, 607 F.3d 760,766-77 (Fed. Cir. 2010) ("Commerce's selection of the highest prior margin as the AFA rate reflects a common sense inference that the highest prior margin is the most probative

and is not undermined by the sole cooperative respondent, Asia Symbol, having lower margins.

- If the Department determines that Asia Symbol's highest transaction-specific rate of 193.30 percent is sufficiently high in the context of this case, it should use that rate without making a specific finding that the petition cannot be corroborated, so as not to preclude the use of a Petition rate in excess of a transaction specific rate if necessary in future cases.

Asia Symbol's Rebuttal Arguments

- Asia Symbol did not provide rebuttal comment.

Department Position: We disagree with Petitioners and for the final determination continue to use the highest-transaction specific dumping margins calculated for Asia Symbol as the AFA rate for the PRC-wide entity.

Section 776(a) of the Act provides that, subject to section 782(d) of the Act, the Department shall apply "facts otherwise available" if: (1) necessary information is not on the record; or (2) an interested party or any other person (A) withholds information that has been requested, (B) fails to provide information within the deadlines established, or in the form and manner requested by the Department, subject to subsections (c)(1) and (e) of section 782 of the Act, (C) significantly impedes a proceeding, or (D) provides information that cannot be verified as provided by section 782(i) of the Act.

Where the Department determines that a response to a request for information does not comply with the request, section 782(d) of the Act provides that the Department will so inform the party submitting the response and will, to the extent practicable, provide that party an opportunity to remedy or explain the deficiency. If the party fails to remedy or satisfactorily explain the deficiency within the applicable time limits, subject to section 782(e) of the Act, the Department may disregard all or part of the original and subsequent responses, as appropriate.

On June 29, 2015, the President of the United States signed into law the TPEA, which made numerous amendments to the AD and countervailing duty law, including amendments to section 776(b) and 776(c) of the Act and the addition of section 776(d) of the Act.²⁰⁸ The amendments to the Act are applicable to all determinations made on or after August 6, 2015, and, therefore, apply to this investigation.²⁰⁹

Section 776(b) of the Act provides that the Department may use an adverse inference in applying the facts otherwise available when a party fails to cooperate by not acting to the best of its ability

evidence of current margins because, if it were not so, the responding party knowing of the rule, would have produced current information showing the margin to be less").

²⁰⁸ See Trade Preferences Extension Act of 2015, Pub. L. No. 114-27, 129 Stat. 362 (2015) ("TPEA"). The 2015 law does not specify dates of application for those amendments. On August 6, 2015, the Department published an interpretative rule, in which it announced the applicability dates for each amendment to the Act, except for amendments contained to section 771(7) of the Act, which relate to determinations of material injury by the ITC. See *Dates of Application of Amendments to the Antidumping and Countervailing Duty Laws Made by the Trade Preferences Extension Act of 2015*, 80 FR 46793 (August 6, 2015) ("Applicability Notice").

²⁰⁹ *Id.*, 80 FR at 46794-95. The 2015 amendments may be found at <https://www.congress.gov/bill/114thcongress/house-bill/1295/text/pl>.

to comply with a request for information. In doing so, and under the TPEA, the Department is not required to determine, or make any adjustments to, a weighted-average dumping margin based on any assumptions about information an interested party would have provided if the interested party had complied with the request for information.²¹⁰ Further, section 776(b)(2) states that an adverse inference may include reliance on information derived from the petition, the final determination from the LTFV investigation, a previous administrative review, or other information placed on the record.²¹¹

Section 776(c) of the Act provides that, when the Department relies on secondary information rather than on information obtained in the course of an investigation, it shall, to the extent practicable, corroborate that information from independent sources that are reasonably at its disposal.²¹² Secondary information is defined as information derived from the petition that gave rise to the investigation or review, the final determination concerning the subject merchandise, or any previous review under section 751 of the Act concerning the subject merchandise.²¹³ Further, and under the TPEA, the Department is not required to corroborate any dumping margin applied in a separate segment of the same proceeding.²¹⁴

Finally, under the new section 776(d) of the Act, the Department may use any dumping margin from any segment of a proceeding under an antidumping order when applying an adverse inference, including the highest of such margins.²¹⁵ The TPEA also makes clear that when selecting an AFA margin, the Department is not required to estimate what the dumping margin would have been if the interested party failing to cooperate had cooperated or to demonstrate that the dumping margin reflects an “alleged commercial reality” of the interested party.²¹⁶

Petitioners argue that for the final determination the Department should use as AFA the highest rate contained in the Petition and that the Petition rate has been corroborated. As discussed below, we disagree.

As we explained in the *Preliminary Determination*, we are unable to corroborate the petition margins because “when we compared the petition dumping margins of 243.65 percent to 271.87 percent, to the model-specific dumping margins for the mandatory respondent (*i.e.*, Asia Symbol), we found that the petition dumping margins are significantly higher than each of the model-specific dumping margins calculated for Asia Symbol.”²¹⁷ Based on the transaction-specific dumping margins calculated for Asia Symbol for the final determination, we continue to find that the Petition margin is significantly higher.²¹⁸ Accordingly, we continue to determine that we are unable to corroborate the 243.65 percent to 271.87 percent dumping margins contained the Petition.

²¹⁰ See section 776(b)(1)(B) of the Act; TPEA, section 502(1)(B).

²¹¹ See also 19 CFR 351.308(c).

²¹² See also 19 CFR 351.308(d).

²¹³ See SAA at 870.

²¹⁴ See section 776(c)(2) of the Act; TPEA, section 502(2).

²¹⁵ See section 776(d)(1)-(2) of the Act; TPEA, section 502(3).

²¹⁶ See section 776(d)(3) of the Act; TPEA, section 502(3).

²¹⁷ See *Preliminary Determination*, and Preliminary Decision Memorandum at 24-25.

²¹⁸ For details regarding this finding, see Asia Symbol Final Analysis Memorandum.

In an investigation, the Department's general practice with respect to the assignment of adverse rates is to assign the higher of the highest rate in the petition or the highest calculated dumping margin of any respondent in the investigation.²¹⁹ Petitioners argue that the Department should expect non-cooperating parties to dump at rates higher than the Petition rate.²²⁰ While such an inference may be permissible,²²¹ it is not appropriate to use the petition rate here. Other information on the record and obtained during the course of the investigation fails to corroborate, pursuant to section 776(c) of the Act, the secondary information contained in the petition. The SAA states that the Department may employ an adverse inference "to ensure that the party does not obtain a more favorable result by failing to cooperate than if it had cooperated fully."²²² In this case, the Department has done so by selecting the highest transaction-specific margin, a significantly higher rate than the weighted average dumping margin of the cooperating company.

Petitioners argue that the Department's acceptance of the Petition at the initiation stage means that the Department has already determined that the information in the Petition has probative value. They argue that the margin in the petition here was corroborated by independent information when it was first calculated and the Department initiated this investigation. Petitioners cite to *KYD* (Fed. Cir. 2010). Petitioners' reliance on *KYD* is misplaced.

The court in *KYD* stated that the Department's choice of the 122.88 percent AFA rate was well grounded because the margin was supported not only by evidence submitted with the petition, but also by the high-volume transaction-specific margins for cooperative companies.²²³ Here, as discussed above, the Department also made the comparison between the Petition rates and the highest transaction-specific margin and determined that because the 243.65 to 271.87 percent dumping margin in the Petition was significantly higher than Asia Symbol's highest transaction-specific margin, we are unable to corroborate.²²⁴

²¹⁹ See, e.g., *Welded Line Pipe from the Republic of Turkey: Final Determination of Sales at Less Than Fair Value*, 80 FR 61362 (October 13, 2015), and accompanying IDM at Comment 20.

²²⁰ Petitioners cite to *Dongtai Peak*, 777 F.3d 1343, 1356 (Fed. Cir. 2015), quoting *KYD*, ("Commerce's selection of the highest prior margin as the AFA rate reflects a common sense inference that the highest prior margin is the most probative evidence of current margins because, if it were not so, the responding party knowing of the rule, would have produced current information showing the margin to be less") claiming that it is reasonable for the Department to make the "common sense inference" that Asia Symbol cooperated *because* its margin was lower than the rates alleged in the Petition and that other exporters elected not to cooperate *because* their margins were not lower. Unlike the facts in *Dongtai Peak* where the AFA rate at issue was for the China-wide entity, had been previously applied to the entity, and derived from verified sales and cost data, the same inference cannot be made in the instant case where the rate was not similarly derived or applied, and the secondary information underlying the rate cannot be corroborated.

²²¹ See, e.g., *Rhone Poulenc, Inc. v. United States*, 899 F.2d 1185, 1190 (Fed. Cir. 1990).

²²² See SAA at 870; *Certain Polyester Staple Fiber from Korea: Final Results of the 2005-2006 Antidumping Duty Administrative Review*, 72 FR 69663, 69664 (December 10, 2007); see also *Steel Threaded Rod From Thailand: Preliminary Determination of Sales at Less Than Fair Value and Affirmative Preliminary Determination of Critical Circumstances*, 78 FR 79670 (December 31, 2013), and accompanying Preliminary Decision Memorandum at page 4, unchanged in *Steel Threaded Rod From Thailand: Final Determination of Sales at Less Than Fair Value and Affirmative Final Determination of Critical Circumstances*, 79 FR 14476 (March 14, 2014).

²²³ See *KYD*, 607 F.3d at 766.

²²⁴ See *Preliminary Determination*, and Preliminary Decision Memorandum at 24-25 and Asia Symbol Final Analysis Memorandum.

Comment 21: Minor Corrections and Inadvertent Errors

Asia Symbol's Arguments

- At verification, Asia Symbol presented minor corrections identified by the company during verification preparation with respect to packing, MEPs, freight distances, and labor FOPs.
- These minor corrections were discussed with the Department and placed on the record in the relevant verification exhibits, as such Asia Symbol requests that the noted changes be incorporated into the final determination.

Petitioners' Rebuttal Argument

- Aside from Petitioners' issues with the MEP minor correction, discussed in Comment 18, above, the Department should implement the "minor corrections" put forward by Asia Symbol.

Department Position: On December 2, 2015, subsequent to the submission of case and rebuttal briefs in the instant proceeding, the Department requested that that Asia Symbol submit revised databases to reflect the minor corrections presented at verification.²²⁵ Asia Symbol submitted these revised databases, incorporating all aforementioned minor corrections, on December 9, 2015.²²⁶ As such, all minor corrections referenced in the case briefs (*i.e.*, corrections to labor FOPs, freight distances, and packing) are incorporated into the databases used for the final determination margin calculation (along with the MEP corrections discussed in Comment 20, above).

VI. 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 in the investigation and the final weighted-average dumping margin in the *Federal Register*.



Agree

Disagree



Paul Piquado
Assistant Secretary
for Enforcement and Compliance



(Date)

²²⁵ See the Memorandum to the File, "Antidumping Duty Investigation: Certain Uncoated Paper from the People's Republic of China: Revised Databases," dated December 2, 2015.

²²⁶ See Revised Database Submission.