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January 17, 2017

MEMORANDUM TO: Ronald K. Lorentzen
Acting Assistant Secretary
for Enforcement and Compliance

FROM: Gary Taverman
Associate Deputy Assistant Secretary
for Antidumping and Countervailing Duty Operations

SUBJECT: Issues and Decision Memorandum for the Final Determination in the Countervailing Duty Investigation of Certain Carbon and Alloy Steel Cut-to-Length Plate from the People's Republic of China: Final Affirmative Countervailing Duty Determination

I. Summary

The Department of Commerce (the "Department") determines that countervailable subsidies are being provided above the *de minimis* level to producers and exporters of certain carbon and alloy steel cut-to-length plate ("CTL plate") from the People's Republic of China ("PRC"), as provided in section 705 of the Tariff Act of 1930, as amended (the "Act"). Below is the complete list of issues in this investigation for which we received comments from interested parties.

Issues:

Comment 1: The Department's Continued Use of AFA for Jiangyin Special
Comment 2: The Department Cannot Countervail All Income Tax Programs Combined by More Than 25 Percent
Comment 3: The Department Should Exclude Terminated Programs from the Total AFA Subsidy Rate
Comment 4: The Department Should Amend the Selected AFA Rates for Certain Programs Consistent with its Stated Methodology

II. Background

A. Case History

On September 13, 2016, we published the Preliminary Determination of this countervailing duty ("CVD") investigation.[1] Concurrently, in accordance with section 705(a)(1) of the Act and 19 CFR 351.210(b)(4)(i), we aligned the final CVD determination with the final antidumping duty ("AD") determination.[2] We preliminarily calculated a rate above *de minimis* for Jiangyin Xincheng Special Steel Works Co. Ltd. ("Jiangyin Special"), Hunan Valin Xiangtan Iron & Steel ("Hunan Valin"), and Viewer Development Co., Ltd. ("Viewer Development"), the three mandatory respondents selected by the Department.[3] We received case briefs from interested parties on November 4, 2016 and rebuttal briefs on November 10, 2016.

B. Period of Investigation

The period for which we are measuring subsidies, *i.e.*, the period of investigation ("POI"), is January 1, 2015, through December 31, 2015.

III. Scope of the Investigation

The products covered by this investigation are certain carbon and alloy steel hot-rolled or forged flat plate products not in coils, whether or not painted, varnished, or coated with plastics or other non-metallic substances (cut-to-length plate). Subject merchandise includes plate that is produced by being cut-to-length from coils or from other discrete length plate and plate that is rolled or forged into a discrete length. The products covered include (1) Universal mill plates (*i.e.*, flat-rolled products rolled on four faces or in a closed box pass, of a width exceeding 150 mm but not exceeding 1250 mm, and of a thickness of not less than 4 mm, which are not in coils and without patterns in relief), and (2) hot-rolled or forged flat steel products of a thickness of 4.75 mm or more and of a width which exceeds 150 mm and measures at least twice the thickness, and which are not in coils, whether or not with patterns in relief. The covered products described above may be rectangular, square, circular or other shapes and include products of either rectangular or non-rectangular cross-section where such non-rectangular cross-section is achieved subsequent to the rolling process, *i.e.*, products which have been "worked after rolling" (*e.g.*, products which have been beveled or rounded at the edges).

For purposes of the width and thickness requirements referenced above, the following rules apply:

(1) except where otherwise stated where the nominal and actual thickness or width measurements vary, a product from a given subject country is within the scope if application of

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[1] See Certain Carbon and Alloy Steel Cut-to-Length Plate from the People's Republic of China: Preliminary Affirmative Countervailing Duty Determination and Alignment of Final Determination with Final Antidumping Duty Determination, 81 FR 62871 (September 13, 2016) ("Preliminary Determination"), and accompanying Preliminary Decision Memorandum ("PDM").

[2] Id.

[3] Hunan Valin and Viewer Development were selected as mandatory respondents, but they have failed to participate in this investigation.

either the nominal or actual measurement would place it within the scope based on the definitions set forth above; and

(2) where the width and thickness vary for a specific product (*e.g.*, the thickness of certain products with non-rectangular cross-section, the width of certain products with non-rectangular shape, *etc.*), the measurement at its greatest width or thickness applies.

Steel products included in the scope of this investigation are products in which: (1) iron predominates, by weight, over each of the other contained elements; and (2) the carbon content is 2 percent or less by weight.

Subject merchandise includes cut-to-length plate that has been further processed in the subject country or a third country, including but not limited to pickling, oiling, levelling, annealing, tempering, temper rolling, skin passing, painting, varnishing, trimming, cutting, punching, beveling, and/or slitting, or any other processing that would not otherwise remove the merchandise from the scope of the investigation if performed in the country of manufacture of the cut-to-length plate.

All products that meet the written physical description, are within the scope of this investigation unless specifically excluded or covered by the scope of an existing order. The following products are outside of, and/or specifically excluded from, the scope of this investigation:

(1) products clad, plated, or coated with metal, whether or not painted, varnished or coated with plastic or other non-metallic substances;

(2) military grade armor plate certified to one of the following specifications or to a specification that references and incorporates one of the following specifications:

- MIL-A-12560,
- MIL-DTL-12560H,
- MIL-DTL-12560J,
- MIL-DTL-12560K,
- MIL-DTL-32332,
- MIL-A-46100D,
- MIL-DTL-46100-E,
- MIL-46177C,
- MIL-S-16216K Grade HY80,
- MIL-S-16216K Grade HY100,
- MIL-S-24645A HSLA-80;
- MIL-S-24645A HSLA-100,
- T9074-BD-GIB-010/0300 Grade HY80,
- T9074-BD-GIB-010/0300 Grade HY100,
- T9074-BD-GIB-010/0300 Grade HSLA80,
- T9074-BD-GIB-010/0300 Grade HSLA100, and
- T9074-BD-GIB-010/0300 Mod. Grade HSLA115,

except that any cut-to-length plate certified to one of the above specifications, or to a military grade armor specification that references and incorporates one of the above specifications, will not be excluded from the scope if it is also dual- or multiple-certified to any other non-armor specification that otherwise would fall within the scope of this order;

(3) stainless steel plate, containing 10.5 percent or more of chromium by weight and not more than 1.2 percent of carbon by weight;

(4) CTL plate meeting the requirements of ASTM A-829, Grade E 4340 that are over 305 mm in actual thickness;

(5) Alloy forged and rolled CTL plate greater than or equal to 152.4 mm in actual thickness meeting each of the following requirements:

(a) Electric furnace melted, ladle refined & vacuum degassed and having a chemical composition (expressed in weight percentages):

- Carbon 0.23-0.28,
- Silicon 0.05-0.20,
- Manganese 1.20-1.60,
- Nickel not greater than 1.0,
- Sulfur not greater than 0.007,
- Phosphorus not greater than 0.020,
- Chromium 1.0-2.5,
- Molybdenum 0.35-0.80,
- Boron 0.002-0.004,
- Oxygen not greater than 20 ppm,
- Hydrogen not greater than 2 ppm, and
- Nitrogen not greater than 60 ppm;

(b) With a Brinell hardness measured in all parts of the product including mid thickness falling within one of the following ranges:

(i) 270-300 HBW,
(ii) 290-320 HBW, or
(iii) 320-350HBW;

(c) Having cleanliness in accordance with ASTM E45 method A (Thin and Heavy): A not exceeding 1.5, B not exceeding 1.0, C not exceeding 0.5, D not exceeding 1.5; and

(d) Conforming to ASTM A578-S9 ultrasonic testing requirements with acceptance criteria 2 mm flat bottom hole;

(6) Alloy forged and rolled steel CTL plate over 407 mm in actual thickness and meeting the following requirements:

(a) Made from Electric Arc Furnace melted, Ladle refined & vacuum degassed, alloy steel with the following chemical composition (expressed in weight percentages):

- Carbon 0.23-0.28,
- Silicon 0.05-0.15,
- Manganese 1.20-1.50,
- Nickel not greater than 0.4,
- Sulfur not greater than 0.010,
- Phosphorus not greater than 0.020,
- Chromium 1.20-1.50,
- Molybdenum 0.35-0.55,
- Boron 0.002-0.004,
- Oxygen not greater than 20 ppm,
- Hydrogen not greater than 2 ppm, and
- Nitrogen not greater than 60 ppm;

(b) Having cleanliness in accordance with ASTM E45 method A (Thin and Heavy): A not exceeding 1.5, B not exceeding 1.5, C not exceeding 1.0, D not exceeding 1.5;

(c) Having the following mechanical properties:

(i) With a Brinell hardness not more than 237 HBW measured in all parts of the product including mid thickness; and having a Yield Strength of 75ksi min and UTS 95ksi or more, Elongation of 18% or more and Reduction of area 35% or more; having charpy V at -75 degrees F in the longitudinal direction equal or greater than 15 ft. lbs (single value) and equal or greater than 20 ft. lbs (average of 3 specimens) and conforming to the requirements of NACE MR01-75; or

(ii) With a Brinell hardness not less than 240 HBW measured in all parts of the product including mid thickness; and having a Yield Strength of 90 ksi min and UTS 110 ksi or more, Elongation of 15% or more and Reduction of area 30% or more; having charpy V at -40 degrees F in the longitudinal direction equal or greater than 21 ft. lbs (single value) and equal or greater than 31 ft. lbs (average of 3 specimens);

(d) Conforming to ASTM A578-S9 ultrasonic testing requirements with acceptance criteria 3.2 mm flat bottom hole; and

(e) Conforming to magnetic particle inspection in accordance with AMS 2301;

(7) Alloy forged and rolled steel CTL plate over 407 mm in actual thickness and meeting the following requirements:

(a) Made from Electric Arc Furnace melted, ladle refined & vacuum degassed, alloy steel with the following chemical composition (expressed in weight percentages):

- Carbon 0.25-0.30,
- Silicon not greater than 0.25,
- Manganese not greater than 0.50,
- Nickel 3.0-3.5,
- Sulfur not greater than 0.010,
- Phosphorus not greater than 0.020,
- Chromium 1.0-1.5,
- Molybdenum 0.6-0.9,
- Vanadium 0.08 to 0.12
- Boron 0.002-0.004,
- Oxygen not greater than 20 ppm,
- Hydrogen not greater than 2 ppm, and
- Nitrogen not greater than 60 ppm.

(b) Having cleanliness in accordance with ASTM E45 method A (Thin and Heavy): A not exceeding 1.0(t) and 0.5(h), B not exceeding 1.5(t) and 1.0(h), C not exceeding 1.0(t) and 0.5(h), and D not exceeding 1.5(t) and 1.0(h);

(c) Having the following mechanical properties: A Brinell hardness not less than 350 HBW measured in all parts of the product including mid thickness; and having a Yield Strength of 145ksi or more and UTS 160ksi or more, Elongation of 15% or more and Reduction of area 35% or more; having charpy V at -40 degrees F in the transverse direction equal or greater than 20 ft. lbs (single value) and equal or greater than 25 ft. lbs (average of 3 specimens);

(d) Conforming to ASTM A578-S9 ultrasonic testing requirements with acceptance criteria 3.2 mm flat bottom hole; and

(e) Conforming to magnetic particle inspection in accordance with AMS 2301.

The products subject to the investigation are currently classified in the Harmonized Tariff Schedule of the United States (HTSUS) under item numbers: 7208.40.3030, 7208.40.3060, 7208.51.0030, 7208.51.0045, 7208.51.0060, 7208.52.0000, 7211.13.0000, 7211.14.0030, 7211.14.0045, 7225.40.1110, 7225.40.1180, 7225.40.3005, 7225.40.3050, 7226.20.0000, and 7226.91.5000.

The products subject to the investigation may also enter under the following HTSUS item numbers: 7208.40.6060, 7208.53.0000, 7208.90.0000, 7210.70.3000, 7210.90.9000, 7211.19.1500, 7211.19.2000, 7211.19.4500, 7211.19.6000, 7211.19.7590, 7211.90.0000, 7212.40.1000, 7212.40.5000, 7212.50.0000, 7214.10.0000, 7214.30.0010, 7214.30.0080, 7214.91.0015, 7214.91.0060, 7214.91.0090, 7225.11.0000, 7225.19.0000, 7225.40.5110, 7225.40.5130, 7225.40.5160, 7225.40.7000, 7225.99.0010, 7225.99.0090, 7226.11.1000, 7226.11.9060, 7226.19.1000, 7226.19.9000, 7226.91.0500, 7226.91.1530, 7226.91.1560, 7226.91.2530, 7226.91.2560, 7226.91.7000, 7226.91.8000, and 7226.99.0180.

The HTSUS subheadings above are provided for convenience and customs purposes only. The written description of the scope of the investigation is dispositive.

IV. Application of the Countervailing Duty Law to Imports from the PRC

On October 25, 2007, the Department published its final determination on coated free sheet paper from the PRC.[4] In CFS from the PRC, the Department found that:

> . . . given the substantial differences between the Soviet-style economies and China's economy in recent years, the Department's previous decision not to apply the CVD law to these Soviet-style economies does not act as a bar to proceeding with a CVD investigation involving products from China.[5]

The Department affirmed its decision to apply the CVD law to the PRC in numerous subsequent determinations.[6] Furthermore, on March 13, 2012, Public Law 112-99 was enacted which confirms that the Department has the authority to apply the CVD law to countries designated as non-market economies under section 771(18) of the Act, such as the PRC.[7] The effective date of the enacted legislation makes clear that this provision applies to this proceeding.[8]

Additionally, for the reasons stated in CWP from the PRC, we are using the date of December 11, 2001, the date on which the PRC became a member of the World Trade Organization (WTO), as the date from which the Department will identify and measure subsidies in the PRC for purposes of this CVD investigation.[9]

V. Subsidies Valuation

A. Attribution of Subsidies

The Department has made no changes to the methodologies used in the Preliminary Determination and no issues were raised by interested parties in case briefs regarding the attribution of subsidies. For descriptions of the methodologies used for this final determination, see the Preliminary Determination.[10]

VI. Use of Facts Otherwise Available and Adverse Inferences

The Department is making no changes with respect to the use of "facts otherwise available" pursuant to sections 776(a)(1) and (2) of the Act, used in the Preliminary Determination with respect to all of the programs under investigation, for which the three mandatory respondents—

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[4] See Coated Free Sheet Paper from the People's Republic of China: Final Affirmative Countervailing Duty Determination, 72 FR 60645 (October 25, 2007) ("CFS from the PRC").
[5] Id., at Comment 6.
[6] See, e.g., Circular Welded Carbon Quality Steel Pipe from the People's Republic of China: Final Affirmative Countervailing Duty Determination and Final Affirmative Determination of Critical Circumstances, 73 FR 31966 (June 5, 2008) ("CWP from the PRC") and accompanying Issues and Decision Memorandum at Comment 1.
[7] Section 1(a) is the relevant provision of Public Law 112-99 and is codified at section 701(f) of the Act.
[8] See Public Law 112-99, 126 Stat. 265 §1(b).
[9] See CWP from the PRC, and accompanying IDM at Comment 2.
[10] See PDM at 12.

Jiangyin Special, Hunan Valin, and Viewer Development failed to provide information necessary to the Department's analyses. Moreover, the Department is making no changes to its reliance on adverse inferences pursuant to section 776(b) of the Act in applying the facts otherwise available to the three mandatory respondents, all of which failed to cooperate by not acting to the best of their ability to comply with requests for information. However, we are making changes to the rate we applied as AFA as discussed below in Comment 4.

Subsidy Rate Chart

<table>
<tr><th>Summary</th><th>AFA Rate (Percent)</th></tr>
<tr><td>Preferential Income Tax Program for HNTEs</td><td rowspan="6">25.00</td></tr>
<tr><td>Preferential Income Tax Program for HNTEs in Designated Zones</td></tr>
<tr><td>Preferential Deduction of R&D Expenses for HNTEs</td></tr>
<tr><td>Preferential Income Tax Program for FIEs</td></tr>
<tr><td>Preferential Tax Programs for FIES - Export Oriented FIEs</td></tr>
<tr><td>Income Tax Credits for Domestically-Owned Enterprises Purchasing Domestically Produced Equipment</td></tr>
<tr><td>Preferential Loans to SOEs</td><td rowspan="2">10.54</td></tr>
<tr><td>Policy Loans for the CTL Plate Industry</td></tr>
<tr><td>Export Loans</td><td>4.25</td></tr>
<tr><td>Treasury Bond Loans</td><td>10.54</td></tr>
<tr><td>Preferential Loans for Key Projects and Technologies</td><td>10.54</td></tr>
<tr><td>Preferential Lending to CTL Plate Producers and Exporters Classified as "Honorable Enterprises"</td><td>10.54</td></tr>
<tr><td>Loans and Interest Subsidies Provided Pursuant to the Northeast Revitalization Program</td><td>10.54</td></tr>
<tr><td>Debt-to-Equity Swaps</td><td>0.58</td></tr>
<tr><td>Exemptions for SOEs from Distributing Dividends</td><td>0.58</td></tr>
<tr><td>Loan and/or Interest Forgiveness for SOEs</td><td>2.32</td></tr>
<tr><td>Stamp Tax Exemption on Share Transfer Under Non-Tradeable Share Reform</td><td>9.71</td></tr>
<tr><td>VAT and Tariff Exemptions for Purchasers of Fixed Assets Under the Foreign Trade Development Fund</td><td>9.71</td></tr>
<tr><td>Import Tariff and VAT Exemptions for FIEs and Certain Domestic Enterprises Using Imported Equipment in Encouraged Industries</td><td>9.71</td></tr>
<tr><td>Deed Tax Exemption for SOEs Undergoing Mergers or Restructuring</td><td>9.71</td></tr>
<tr><td>Provision of Land Use Rights for LTAR</td><td>2.55</td></tr>
<tr><td>Provision of Land to SOEs for LTAR</td><td>13.36</td></tr>
<tr><td>Provision of Hot-Rolled Steel for LTAR</td><td>23.74</td></tr>
<tr><td>Provision of Iron Ore for LTAR</td><td>22.32</td></tr>
<tr><td>Provision of Steam Coal for LTAR</td><td>3.17</td></tr>
</table>

Provision of Coking Coal for LTAR	5.51
Provision of Electricity for LTAR	20.06
State Key Technology Project Fund	0.58
Foreign Trade Development Fund Grants	0.58
Export Assistance Grants	0.58
Programs to Rebate Antidumping Legal Fees	0.58
Subsidies for Development of Famous Brands and China World Top Brands	0.58
Sub-Central Government Programs to Promote Famous Export Brands and China World Top Brands	0.58
Grants to Loss-Making SOEs	0.58
Export Interest Subsidies	0.58
Grants for Energy Conservation and Emission Reduction	0.58
Grants for the Retirement of Capacity	0.58
Grants for Relocating Production Facilities	0.58
Forgiveness of Tax Arrears for Enterprises in the Old Industrial Bases of Northeast China	0.51
Preferential Income Tax Policy for Enterprises in the Northeast Region	9.71
Reduction in or Exemption from Fixed Assets Investment Orientation Regulatory Tax	9.71
Income Tax Benefits for Domestically-Owned Enterprises Engaging in Research and Development	9.71
Total AFA Rate	251.00

VII. ANALYSIS OF COMMENTS

Comment 1: The Department's Continued Use of AFA for Jiangyin Special

Jiangyin Special's Comments:

- The Department ignored its statutory obligation to inform Jiangyin Special promptly of the nature of its deficiencies and to provide the company with an opportunity to remedy its response. The original deficiency letter issued by the Department was limited only to the designation of proprietary information and a request for English translations of certain documents. Although Petitioners had submitted deficiency comments that could have been incorporated into a supplemental questionnaire, the Department did not address these issues in its letter to Jiangyin Special.
- The Department's August 22, 2016, letter informed Jiangyin Special that it could file an extension request under an "extraordinary circumstances" standard, but did not constitute an adequate opportunity to remedy or explain the company's deficiencies. The company had previously submitted three timely extension requests, but the Department granted only an "insignificant" two-day extension in response to its last request.
- The Department also failed to notify Jiangyin Special of any deficiency in reporting its

ultimate holding company. Jiangyin Special's Affiliation Response[11] included this holding company in its organizational structure, and also provided a list of those companies for which it intended to file a questionnaire response. The company had a reasonable expectation that if the Department required a response for this holding company, it would issue a deficiency letter or supplemental questionnaire.

- The company's decision not to report on behalf of this holding company was based on a reasonable interpretation of the reporting instructions. The company fully cooperated with the Department by disclosing the holding company and noting its response methodology. Although the holding company's indirect ownership of Jiangyin Special would normally result in cross-ownership, the layers of non-Chinese entities between Jiangyin Special and this holding company include a company listed on the Stock Exchange of Hong Kong, which creates sufficient separation of management and operational decisions. Thus, this limits the holding company's ability to direct the assets of Jiangyin Special, and cross-ownership does not exist.
- The application of Facts Available was improper because the Department did not satisfy the requirements of notice and opportunity to remedy, as specified above. Similarly, an adverse inference is improper because Jiangyin Special acted to the best of its ability to comply with Department requests. Before applying AFA, the courts have required that the Department first make an objective showing that a reasonable company would have known the information was required, and then make a subjective showing that the respondent's failure to cooperate resulted in the failure to produce the information promptly.

Government of China Comments:

- The Department's application of total AFA is not warranted based on the record information. The GOC responded fully and in a timely manner, and Jiangyin Special has cooperated to the best of its ability. Jiangyin Special timely filed its questionnaire responses, as well as cooperated with the Department's instructions with respect to bracketing and translation deficiencies. The company also attempted to remedy deficiencies relating to company management, financial statements, and other information, but that was rejected by the Department as unsolicited and untimely information.
- The record information submitted by the GOC and Jiangyin Special shows that many of the alleged subsidy programs were not used by Jiangyin Special. Because the Department did not conduct a verification, the Department must assume that every factual statement submitted is accurate, and, thus, must not apply total AFA to these "non-use" programs.
- The Department failed to provide notice and offer Jiangyin Special an opportunity to remedy the alleged deficiencies in its response, as required by statute. As the Department only issued supplemental questionnaires with regard to bracketing and translation issues, it appeared that the company had provided a complete questionnaire response. Even though Jiangyin Special acknowledged deficiencies in several areas, the Department still

[11] See Letter to the Secretary of Commerce from Jiangyin Special, "Countervailing Duty Investigation of Certain Carbon and Alloy Steel Cut-to-Length Plate from the People's Republic of China: Response to Affiliate Questionnaire" (June 6, 2016) ("Affiliation Response").

had a statutory obligation to notify the company of its deficiencies, particularly because the company had sought the Department's assistance on these same issues earlier in the case.

Petitioners' Comments:

- Jiangyin Special's unresponsive and deficient answers to the Department's questionnaire, specifically with respect to the description of its affiliations and sales information, support a continued use of AFA.
- The Department's instructions specifically stated that all cross-owned parent and holding companies, including grandparent companies, needed to provide questionnaire responses. In telephone conversations with Jiangyin Special, the Department stated that it was "better to over-report than under-report," and advised the company to seek written clarification if specific guidance was needed. Jiangyin Special did not file a written clarification request, but made its own determination not to provide a questionnaire response on behalf of its holding company.
- Jiangyin Special's response was deficient in several other critical ways, including missing sales information for the majority of the affiliated companies. These unresponsive answers are too deficient to be verified or to calculate a rate for Jiangyin Special or its cross-owned affiliates, thereby necessitating total AFA treatment.
- Jiangyin Special knew at the time it filed its questionnaire response that the response was incomplete and deficient, but failed to put forth any substantial effort to rectify its response and provide the Department with a complete record on which to base its decision.

Jiangyin Special's Rebuttal Comments:

- Jiangyin Special acted to the best of its ability to comply with the Department's questionnaire. The company submitted 4,646 pages of responsive information on behalf of nine companies relating to 42 subsidy programs. Although the Department found that the investigation was extraordinarily complicated, it issued a supplemental questionnaire on only two relatively minor issues.
- As Jiangyin Special addressed the only issues in the Department's supplemental questionnaire, the company reasonably believed that the Department had sufficient information. Instead, the Department failed to identify certain perceived deficiencies until days before the Preliminary Determination and then did not allow Jiangyin Special to explain or remedy them.
- The Department is required to use Jiangyin Special's questionnaire response and Facts Available. The information in the company's questionnaire response was timely filed and verifiable. Because the Department chose not to conduct a verification, it must assume that every factual statement in the response is accurate.
    - Although the Department claims that the Export Loans response is deficient because the company did not provide a separate loan template worksheet, this is included at Exhibit B1 of the questionnaire response.
    - The Department claims that the response for the Provision of Inputs for LTAR program is deficient because Jiangyin Special did not include information

regarding the price of inputs in the PRC and world market, but the company cannot be faulted for failing to maintain information from third parties.
    - Jiangyin Special's response with regard to Provision of Electricity was not deficient for the two companies at issue, because those two companies did not participate in the program.
    - For the two grant programs, although the company did not complete either the Standard Questions or Grant appendices, the company did provide the grant amounts and export sales for these programs, which was sufficient information to calculate a subsidy rate.
    - The Department should have used revenue figures included in the financial statements for five of the six companies without reported sales information. In the alternative, the Department could simply use the sales information for three companies that reported this information.

Petitioners' Rebuttal Comments:

- The Department may apply total AFA to Jiangyin Special because it either met or exceeded its statutory obligation to provide Jiangyin Special notice of the deficiency and opportunity to correct it.
- The Department provided notice of respondent's deficient responses by issuing three separate deficiency letters and, as a direct result of Jiangyin Special's non-compliant filing practices, the Department was not afforded enough time before the preliminary determination to issue a supplemental questionnaire on its continued deficient responses.
- The GOC improperly characterizes Jiangyin Special as acting to the best of its ability when the record clearly shows that Jiangyin Special willfully declined the Department's advice, refused to cooperate, and failed to provide the requested information in a timely manner.
- The GOC's positions that the Department should rely on information provided in the GOC's responses when calculating certain subsidy rates for Jiangyin Special, and that it must accept all factual information provided by the GOC and Jiangyin Special Steel because the Department declined to verify, have no legal or policy basis and are counter to the Department's discretion to apply AFA where the respondent has failed to complete the record.
- Jiangyin Special's interpretation of its reporting requirements under the cross-ownership regulation was not reasonable support for its failure to provide a questionnaire response for its parent company and the Department should reject this argument and continue to apply AFA.

Department Position: The Department continues to apply AFA for the final determination. As discussed in greater detail in the Preliminary Determination, Jiangyin Special submitted a questionnaire response that was deficient in many key areas.[12] The Department based its AFA determination on the totality of the deficiencies, and no one deficiency was determinative. For several of the deficiencies listed below, the company acknowledged that the information was missing and that it was "currently gathering" the information, made no efforts to submit this

[12] See PDM at 15-19.

information at a later time, and provided no explanation prior to, or at the time it submitted its response.

As the Department explained in the Preliminary Determination, the company did not provide any sales information for six out of the nine cross-owned companies for which it provided a questionnaire response, and, thus, there was not a usable sales denominator for any of the subsidy programs involving these six companies. Jiangyin Special failed to provide any response for its ultimate holding company, contrary to the clear instructions in the Department's questionnaire.[13] Without this necessary information, it is impossible for the Department to determine whether and to what extent the subsidy programs subject to this investigation were utilized by Jiangyin Special's holding company, or to calculate a subsidy rate when the necessary denominator information is missing from the calculation.

Jiangyin Special also failed to provide for two of its cross-owned affiliates any information with regard to the program involving the Provision of Electricity for Less Than Adequate Remuneration ("LTAR"). The company did not complete the electricity template or provide electricity bills for these companies, as requested by the Department's questionnaire.[14] The absence of this necessary information prevents the Department from calculating a benefit for the alleged electricity program for these companies.

Jiangyin Special also failed to provide necessary information in the form of tax returns for two of the reporting companies.[15] Although the Department requested financial statements for the past three years in its initial questionnaire, the company failed to provide any financial statements for one of its cross-owned affiliates.[16] In addition, Jiangyin Special did not provide a 2013 financial statement for an additional affiliate. Without financial statements, the Department is unable to confirm key aspects of a company's response, such as company ownership or the reconciliation of sales figures. Therefore, we cannot reliably determine income tax program use.

For the program Preferential Reduction of Research and Development ("R&D") expenses, Jiangyin Special gave only a partial response, stating that it was still gathering some information.[17] For the various inputs provided for LTAR, the Department requested necessary information regarding the price of these inputs within the PRC and on the world market, which the company responded to only by stating that it was still in the process of gathering that information. In addition, for three of the subsidy programs, Jiangyin Special provided no information other than to state that certain reported cross-owned companies received benefits under the programs.

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[13] The name of Jiangyin Special's holding company is identified in Jiangyin Special's questionnaire response, but it is business proprietary information. We have referred to the company here as "Jiangyin Special's holding company." This relationship is also described in detail in Jinagyin Special's Affiliation Response.

[14] See Letter to the Secretary of Commerce from Jiangyin Special, "Countervailing Duty Investigation of Certain Carbon and Alloy Steel Cut-to-Length Plate from the People's Republic of China: Response to Letter Dated August 10, 2016 Requiring Resubmittal of Company's Responses" ("Jiangyin Special IQR") (August 11, 2016), at 24.

[15] Id., at 5.

[16] Id.

[17] Id., at Exhibit P.A6.

As provided for in the Act, the Department notifies parties of deficiencies and, to the extent practicable, gives the party an opportunity to explain or remedy the deficiency in light of the time limits established for the completion of the investigation.[18] However, the record clearly shows that Jiangyin Special's response was deficient in multiple fundamental aspects and its initial responses demonstrate that Jiangyin Special was well aware of deficiencies. In its initial questionnaire response, the company explicitly stated that it was still gathering information for three of the subsidy programs being investigated, including those for Preferential Reduction of R&D Expenses, various inputs for LTAR, and Export Loans.[19] Thus, at the time of filing its response, the company knew its response was incomplete. The Department also issued deficiency letters pertaining to improper bracketing and a failure to provide translations for much of the response.[20] Finally, on August 22, 2016, the Department issued a letter outlining the many deficiencies in Jiangyin Special's response.[21] Thus, it is clear that the Department has notified Jiangyin of the deficiencies in its response consistent with the Act.

In addition, and also consistent with the Act, the Department provides parties with an opportunity to remedy deficiencies, where practicable. However, the Department must also maintain control of the deadlines in its proceedings and this statutory provision does not provide parties with an opportunity to self-grant extension requests or otherwise ignore the Department's deadlines.[22] In this regard, the Department's regulations provide that parties must submit factual information in response to questionnaires within the deadlines set by the Department, and untimely-filed factual information will not be accepted on the record.[23] Accordingly, the Department would only consider an untimely-filed extension request to accept an untimely-filed response from Jiangyin Special if the request demonstrated that "extraordinary circumstances" existed.[24]

In its August 22 letter, the Department provided Jiangyin Special an opportunity to correct the deficiencies in its response if the company could meet the regulatory requirement of extraordinary circumstances.[25] While the company's letter[26] outlined difficulties in gathering the

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[18] See section 782(d) of the Act.
[19] Id. at 15, 23, and Exhibit P.A6.
[20] See Letter from Catherine Bertrand, Program Manager, Office V, "Countervailing Duty Investigation of Certain Carbon and Alloy Steel Cut-to-Length Plate from the People's Republic of China: Deficiency Letter for Initial Questionnaire Response" (August 1, 2016); Letter from Catherine Bertrand, Program Manager, Office V, "Countervailing Duty Investigation of Certain Carbon and Alloy Steel Cut-to-Length Plate from the People's Republic of China: Supplemental Questionnaire for Initial Questionnaire Response" (August 1, 2016).
[21] See Letter from Catherine Bertrand, Program Manager, Office V, "Countervailing Duty Investigation of Certain Carbon and Alloy Steel Cut-to-Length Plate from the People's Republic of China: Incomplete Questionnaire Response" (August 22, 2016) ("Incomplete Questionnaire Letter"); 19 CFR 351.302(c) (stating that the Department will only consider an untimely filed extension request if the "party demonstrates that an extraordinary circumstance exists.").
[22] See section 782(d) of the Act.
[23] 19 CFR 351.301(c)(1), 351.302(d).
[24] 19 CFR 351.302(c).
[25] See Incomplete Questionnaire Letter; 19 CFR 351.302(c) (stating that the Department will only consider an untimely filed extension request if the "party demonstrates that an extraordinary circumstance exists.").
[26] See Letter to the Secretary of Commerce from Jiangyin Special, "Countervailing Duty Investigation of Certain Carbon and Alloy Steel Cut-to-Length Plate from the People's Republic of China: Request for Extension Under Extraordinary Circumstances" (August 26, 2016).

requested information, it did not demonstrate that an unexpected event occurred that prevented the company from requesting an extension, as required by 19 CFR 351.302(c).[27] As such, Jiangyin Special failed to meet the extraordinary circumstances standard.[28] Accordingly, the Department's determination that Jiangyin Special could not remedy its deficiencies in this investigation was consistent with the Act and the Department's regulation pertaining to the deadline for the submission of factual information and it was necessary in order for the Department to maintain control of the deadlines in this investigation.

Jiangyin Special's decision to not provide a questionnaire response for its holding company was not reasonable because the Department's questionnaire provided clear instructions to respond on behalf of all cross-owned parent and holding companies, including grandparent companies.[29] Although Jiangyin Special comments otherwise, in its telephone conversation with Jiangyin Special, the Department did not provide specific guidance as to potential cross-ownership.[30] As the Department informed Jiangyin Special, if the company had questions with regard to the scope of this request, a request for clarification should have been submitted on the record in writing.[31] The company did not submit such a request.

The response by Jiangyin Special was so deficient that none of the information submitted could be considered by the Department. Notably, because Jiangyin Special failed to provide a response for its ultimate holding company, the Department is unable to determine which programs were utilized by that company. As a result, the Department cannot rely on the information submitted to determine non-use. Further, without sales information for the above-mentioned six cross-owned companies, we do not have a usable sales denominator for the subsidy programs involving those affiliates, and are, thus, unable to calculate subsidy rates for those programs.[32]

The Department disagrees that its decision not to conduct verification necessitates acceptance of all factual information in the questionnaire response. On the contrary, when a party submits substantially deficient responses, the Department is under no obligation to use this information.[33] Under these circumstances, there is no requirement to verify the information.[34] If a respondent

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[27] See PDM at 18.
[28] Id.
[29] See Letter to the Embassy of the People's Republic of China, "Countervailing Duty Investigation of Certain Carbon and Alloy Steel Cut-to-Length Plate from the People's Republic of China: Countervailing Duty Questionnaire" (May 19, 2016) ("Questionnaire") at footnote 148.
[30] See Letter to the Secretary of Commerce from Jiangyin Special, "Countervailing Duty Investigation of Certain Carbon and Alloy Steel Cut-to-Length Plate from the People's Republic of China: Response to Preliminary Affirmative Determination" (September 12, 2016); Memorandum to the File from Bob Palmer, Senior International Trade Compliance Analyst, "Certain Carbon and Alloy Steel Cut-to-Length Plate from the People's Republic of China: Telephone Call with Jiangyin Xingcheng Special Steel Works Co., Ltd." (October 7, 2016).
[31] Id.
[32] See section 782(d) and (e) of the Act
[33] See, e.g., section 782(e) of the Act which provides that the Department should use information submitted by interested parties even if the information does not meet all applicable requirements but only when, inter alia, "the information is not so incomplete that it cannot serve as a reliable basis for reaching the applicable determination. . . " As discussed in this final determination and the preliminary determination, the Department has determined that Jiangyin Special's information is substantially incomplete such that it cannot serve as a reliable basis for reaching a determination in this investigation.
[34] See Galvanized Steel Wire from the People's Republic of China: Final Determination of Sales at Less Than Fair

provides substantially incomplete questionnaire responses and the Department must then base the company's rate entirely on facts available, as in this case, then verification is "meaningless."[35]

As for the specific instances that Jiangyin Special argues the Department should not consider its responses to be considered deficient,[36] the Department again notes that the application of an adverse inference was based on the deficient nature of the response as a whole and the magnitude of those deficiencies regarding necessary information requested by the Department. No individual deficiency was, by itself, determinative. Even so, the Department will address these arguments individually. Jiangyin Special claims that the Department found the response concerning the Export Loan program was deficient because the company did not provide a separate loan template worksheet, even though such worksheet was provided.[37] First, the Department found the response for this program deficient because Jiangyin Special provided an answer for only one of the questions under this program's section of the questionnaire.[38] For the other questions, related to the approval process and loan criteria, the company answered only that it was "currently gathering" the information.[39] The company never subsequently attempted to provide this necessary information. Without this necessary information, the Department lacks even basic facts regarding the program, and is unable to calculate a benefit for any company for this program.[40]

Regarding various inputs for LTAR, Jiangyin Special claims that it should not be responsible for its failure to provide information on the price of inputs in the PRC and world markets, as this information comes from third parties.[41] However, the question at issue merely instructed the company to gather this information from trade publications.[42] Jiangyin Special did not indicate that there would be further difficulties in obtaining this information but, instead, reported that it was in the process of gathering the information.[43]

Jiangyin Special also argues that the Department should not have incorporated the company's Electricity for LTAR response in its AFA determination.[44] The company claims that the cross-owned affiliates that did not complete the electricity template or provide electricity bills because they did not participate in the program and suggests—without affirmatively stating[45]—that the cost of electricity might have been included in a lease agreement for these affiliates. However, the Department's questionnaire is clear when it instructs the company to report information

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Value, 77 FR 17430 (March 26, 2012) and accompanying Issues and Decision Memorandum at 11.
[35] Id.
[36] See Letter to the Secretary of Commerce from Jiangyin Special, "Countervailing Duty Investigation of Certain Carbon and Alloy Steel Cut-to-Length Plate from the People's Republic of China: Rebuttal Brief" (November 9, 2016) ("Jiangyin Special Rebuttal Brief") at 6-11.
[37] Id. at 7.
[38] See Jiangyin Special IQR at 15
[39] Id.
[40] Id.
[41] See Jiangyin Special Rebuttal Brief at 7-8.
[42] See Questionnaire at 10.
[43] See Jiangyin Special IQR at 23.
[44] See Jiangyin Special Rebuttal Brief at 8.
[45] Id.

regarding its supply of electricity. Consistent with Department practice, the questionnaire does require this information only if the company believes it acquired electricity for LTAR.[46] The questionnaire also instructs companies how to report their usage in the event that they do not pay electricity rates according to a rate schedule[47], which would be the case if electricity were acquired in another manner, as suggested by Jiangyin Special. At no point in its response, however, did Jinagyin Special indicate that some of the cross-owned affiliates acquired electricity through a lease agreement.

For the Export Assistance Grants program and the Grants for Energy Conservation and Emission Reduction program, Jiangyin Special states that, although it did not complete either the Standard Questions Appendix or Grant Appendix, the Department could have calculated a subsidy rate.[48] However, in order for the Department to conduct a complete and accurate analysis of the subsidy programs under investigation, the respondent must provide all necessary information that the Department considers relevant, including the sort of foundational information requested in the above-mentioned appendices.[49] These appendices request basic information about how the program operates, including the criteria used to determine eligibility for the program, where the benefits appear in the company's accounting system, whether the grants are received on an ongoing basis, and whether the subsidies are tied to capital assets of the company.[50] Without this information, the Department has no basis on which to conclude how the program operates. It is the prerogative of the Department, not the respondent, to determine what information is necessary and needed for the analysis required by section 771(5)(B) of the Act.[51]

Last, the company argues that, although it did not provide sales information for six of the nine cross-owned companies that provided a response, the Department could have used other information to estimate the missing sales values.[52] Jiangyin Special contends that the Department could have used either the total revenue as stated in the financial statements, or the sales amounts for the three companies that did provide sales information. Neither of these approaches would have produced a reliable denominator that could have been used by the Department. First, as mentioned above, companies may not omit important, necessary information from the questionnaire response and then later argue that the investigating authority should simply rely on other, tangential information. As already noted, it is the Department's prerogative to determine what information is needed to conduct a thorough analysis of the subsidy programs under investigation and to calculate a subsidy rate, as appropriate.[53] Second, the Department makes a number of adjustments to the denominator in order calculate the *ad valorem* subsidy rate, *inter alia,* excluding non-production income such as sales of services and

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[46] See, e.g., Countervailing Duty Investigation of Certain Corrosion-Resistant Steel Products from the People's Republic of China: Final Affirmative Determination, and Final Affirmative Critical Circumstances Determination, in Part, 81 FR 106 (June 2, 2016) and accompanying Issues and Decision Memorandum ("PRC CORE") at Comment 1.
[47] See Questionnaire at 109.
[48] See Jiangyin Special Rebuttal Brief at 8-9.
[49] Id.
[50] See Questionnaire at 113 and 116.
[51] See, e.g., PRC CORE at Comment 1.
[52] See Jiangyin Special Rebuttal Brief at 10-11.
[53] Id.

rental income, and ensuring that the sales values used are on a free on board basis. The alternative methods suggested by Jiangyin Special to estimate the sales values of its cross-owned affiliates do not account for these adjustments and cannot be relied on by the Department. Third, of the six cross-owned companies that did not provide sales information, one of them failed to submit a financial statement, which means that there is insufficient information to determine a subsidy rate, even under the respondent's proposed alternative. In addition to these issues with the sales information, the Department's questionnaire instructs the company not only to provide sales information for the POI, but for the years of approval and receipt of non-recurring subsidies as well.[54] Although there are a number of non-recurring subsidies in this case, Jiangyin Special did not provide sales information for any year prior to the POI. Thus, there is not sufficient necessary sales information on the record for the years prior to the POI.

Comment 2: The Department Cannot Countervail All Income Tax Programs Combined by More Than 25 Percent

GOC Comments:

- If the Department continues to apply AFA, the Department should not calculate individual rates for the following income tax programs: Preferential Income Tax Policy for Enterprises in the Northeast Region, Reduction in or Exemption from Fixed Assets Investment Orientation Regulatory Tax, and Income Tax Benefits for Domestically-Owned Enterprises Engaging in Research and Development. Instead, the Department should capture those programs within the 25 percent AFA income tax subsidy rate, consistent with its stated practice in the Preliminary Determination.

Petitioners' Rebuttal Comments:

- The Department should reject the GOC's proposed adjustments to the total AFA rate because the GOC provided no case precedent supporting its argument that the Department move three additional subsidy programs into the aggregated benefit from income tax reduction and exemption subsidies.

Department Position: The Department agrees with Petitioners and will continue to apply individual rates for the above-referenced programs. As AFA in PRC countervailing duty cases, in connection with income tax programs, the Department normally determines that the company paid no income tax during the relevant period. Typically, the highest possible benefit for all income tax exemption and reduction programs combined is 25 percent, as stated in the Preliminary Determination. However, Department practice also dictates that this 25 percent AFA rate does not apply to subsidies that do not relate to the income tax rate, including tax credit, tax rebate, or import tariff and VAT exemption programs because such programs may not affect the income tax rate.[55] For example, Preferential Income Tax Policy for Enterprises in the

[54] See Questionnaire at 99.
[55] See Aluminum Extrusions from the People's Republic of China: Final Affirmative Countervailing Duty Determination, 76 FR 18521 (April 4, 2011) and accompanying Issues and Decision Memorandum; Certain Cold-Rolled Steel Flat Products from the People's Republic of China: Final Affirmative Countervailing Duty Determination and Final Partial Critical Circumstances Determination, 81 FR 32729 (May 24, 2016) and

Northeast Region relates to accelerated depreciation,[56] Income Tax Benefits for Domestically-Owned Enterprises Engaging in Research and Development refers to tax credits,[57] and Reduction in or Exemption from Fixed Assets Investment Orientation Regulatory Tax applies to non-income-related capital investment tax.[58] Consistent with this practice, the Department has applied individual rates, separate from the 25 percent rate, for these three subsidy programs in recent cases.[59] Accordingly, the Department will continue to apply an individual rate for Preferential Income Tax Policy for Enterprises in the Northeast Region, Reduction in or Exemption from Fixed Assets Investment Orientation Regulatory Tax, and Income Tax Benefits for Domestically-Owned Enterprises Engaging in Research and Development.

Comment 3: The Department Should Exclude Terminated Programs from the Total AFA Subsidy Rate

GOC Comments:

- The Department should not include rates for two subsidy programs that it had previously determined were terminated. The State Key Technology Renovation Project Fund was found to be terminated in 2008[60] and the Import Tariff and VAT Exemptions for FIEs and Certain Domestic Enterprises Using Imported Equipment in Encouraged Industries was also found to be terminated in 2008.[61]

Petitioners' Rebuttal Comments:

- The cases cited by the GOC do not support exclusion of the two subsidy programs from the total AFA rate. In both of those cases, the Department found that the programs might provide a continuing benefit to the companies at issue.

Department's Position: The Department agrees with Petitioners that these programs should not be excluded. The information on the record does not indicate that these two programs have been terminated. In its initial questionnaire response, the GOC indicated that Jiangyin Special used the Import Tariff and VAT Exemptions for FIEs and Certain Domestic Enterprises Using Imported Equipment program from December 11, 2001, through the POI.[62] Jiangyin Special's

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accompanying Issues and Decision Memorandum ("PRC Cold-Rolled") at 9.

[56] See PRC CVD CTL Plate Investigation Initiation Checklist (April 28, 2016) at 19-20.

[57] Id. at 23.

[58] Id. at 21.

[59] See PRC Cold-Rolled at Appendix I; PRC CORE at Attachment.

[60] See Certain New Pneumatic Off-the-Road Tires from the People's Republic of China: Preliminary Results of Countervailing Duty Administrative Review; 2014, 81 FR 71056 (October 14, 2016) and accompanying Preliminary Decision Memorandum ("PRC Tires").

[61] See Certain Uncoated Paper from the People's Republic of China: Final Affirmative Countervailing Duty Determination, 81 FR 3110 (January 20, 2016) and accompanying Issues and Decision Memorandum ("PRC Uncoated Paper"); Truck and Bus Tires from the People's Republic of China: Preliminary Affirmative Countervailing Duty Determination, Preliminary Affirmative Critical Circumstances Determination, in Part, and Alignment of Final Determination with Final Antidumping Determination, 81 FR 43577 (July 5, 2016) and accompanying Preliminary Decision Memorandum ("PRC Truck and Bus Tires").

[62] See Letter to the Secretary of Commerce from the GOC, "Certain Carbon and Alloy Steel Cut-to-Length Plate

questionnaire response further states that the VAT exemption portion of the program was abolished, but makes no mention of the termination of the import tariff portion of the program.[63] As for the State Key Technology Renovation Project Fund, the GOC's initial response states simply that the respondent did not use the program during the relevant period.[64] The GOC did not affirmatively state that this program was terminated, even though it did make such a statement for other programs such as Income Tax Reductions for Export Oriented FIEs and Preferential Tax Programs for High or New Technology FIEs.[65]

Moreover, in the three cases cited by the GOC, the Department found that even a previously terminated program could be found countervailable if it provides residual benefits.[66] In all three of those cases, the Department determined that the subsidy programs were still providing benefits. In this case, Jiangyin Special did not submit a response on behalf of its ultimate holding company (as discussed above). Because Jiangyin Special failed to provide the requested information and there is no contrary evidence on the record, the Department is applying an adverse inference to determine that the ultimate holding company is continuing to receive benefits under these programs. Therefore, the Department will continue to include the State Key Technology Renovation Project Fund and the Import Tariff and VAT Exemptions for FIEs and Certain Domestic Enterprises Using Imported Equipment in Encouraged Industries subsidy programs in the total AFA rate.

Comment 4: The Department Should Amend the Selected AFA Rates for Certain Programs Consistent with its Stated Methodology

Petitioners' Comments:

- In order for the Department's final results to be consistent with the statute, Department practice, and its stated methodology in its preliminary decision, the Department should amend the AFA rates for five programs in this investigation to the rates used in its final affirmative determination in the PRC Cold-Rolled investigation,[67] because those are the highest applicable rates in a CVD investigation involving China.
- The Department should rely on the rates in PRC Cold-Rolled for the following five programs in this investigation: Preferential Loans to SOEs; Policy Loans; Import Tariff and VAT Exemptions for FIEs and Certain Domestic Enterprises Using Imported Equipment in Encouraged Industries; Provision of Land-Use Rights for LTAR; and Provision of Electricity for LTAR.

GOC's Rebuttal Comments:

- The Department should not use the rates from PRC Cold-Rolled because these rates are neither relevant nor appropriate. In PRC Cold-Rolled, none of the parties participated.

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from China; CVD Investigation; GOC Initial Questionnaire Response" (July 8, 2016) ("GOC IQR") at 38.

[63] Id. at 39.

[64] Id. at 4.

[65] Id. at 26.

[66] See PRC Uncoated Paper at 36; PRC Tires at 37; PRC Truck and Bus Tires at 38.

[67] See PRC Cold-Rolled.

> By using the rates calculated in the PRC CORE case, the Department relies on a rate that was calculated by a participating respondent with a similar product.

Department's Position: We agree with Petitioners that we should amend the AFA rates for the above-listed five programs. Consistent with section 776(d) of the Act, to determine AFA rates, the Department intended to select the highest above-*de minimis* subsidy rate calculated for the same or comparable programs in a PRC CVD investigation or administrative review.[68] However, for those five programs, PRC Cold-Rolled had higher rates for the same or comparable programs.[69]

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[68] See, e.g., Section 776(d)(2) of the Act which provides the Department with discretion to apply the highest rate.
[69] Id. at Appendix I.

VIII. RECOMMENDATION

Based on our analysis, we recommend adopting the above positions. If this recommendation is accepted, we will publish the final determination in the Federal Register and notify the International Trade Commission of our determination.

☐ ✓ ____________
Agree

☐ ____________
Disagree

Ronald K Lorentzen
____
Ronald K. Lorentzen
Acting Assistant Secretary
for Enforcement and Compliance