



A-570-890  
Changed Circumstances Review  
Public Document  
ITA/E&C/Office IV: JDH

February 1, 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: Wooden Bedroom Furniture from the People's Republic of China:  
Preliminary Decision Memorandum of Changed Circumstances  
Review

### Summary

The Department of Commerce (the "Department") received a request for an expedited changed circumstances review ("CCR") of the antidumping duty ("AD") order on wooden bedroom furniture ("WBF") from the People's Republic of China ("PRC"),<sup>1</sup> submitted by Yihua Lifestyle Technology Co., Ltd. ("Yihua Tech").<sup>2</sup> Yihua Tech requested that the Department conduct an expedited CCR to establish Yihua Tech as the successor-in-interest to Guangdong Yihua Timber Industry Co., Ltd. ("Yihua Timber") for purposes of the AD order on WBF. As a result of our analysis, we recommend that the Department initiate the requested review and preliminarily determine that Yihua Tech is the successor-in-interest to Yihua Timber.

### Background

On July 28, 2016, Yihua Tech requested that the Department initiate a CCR and determine that it is the successor-in-interest to Yihua Timber for purposes of determining AD liabilities. On September 9, 2016, the Department requested from Yihua Tech additional information in order to determine whether to initiate the requested CCR.<sup>3</sup> On November 18, 2016, Yihua Tech submitted an amendment to its CCR Request which included the additional information requested by the Department.<sup>4</sup> On December 23, 2016, the Department determined that

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<sup>1</sup> See *Notice of Amended Final Determination of Sales at Less Than Fair Value and Antidumping Duty Order: Wooden Bedroom Furniture from the People's Republic of China*, 70 FR 329 (January 4, 2005) ("Order").

<sup>2</sup> See Letter from Yihua Tech to the Secretary of Commerce "Wooden Bedroom Furniture from the People's Republic of China (AD) and Multilayered Wood Flooring from the People's Republic of China (AD/CVD); Request for Changed Circumstances Review," dated July 28, 2016 ("CCR Request").

<sup>3</sup> See Letter from Howard Smith, Program Manager, AD/CVD Operations, Office IV, Enforcement & Compliance to Yihua Tech dated September 9, 2016.

<sup>4</sup> See Letter from Yihua Tech to the Secretary of Commerce "Wooden Bedroom Furniture from the People's Republic of China (AD) and Multilayered Wood Flooring from the People's Republic of China (AD/CVD);



additional time was necessary to consider Yihua Tech's CCR Request. Therefore, in accordance with 19 CFR 351.302(b), the Department extended the time period for determining whether to initiate the requested changed circumstances reviews by an additional 30 days, until February 1, 2017.<sup>5</sup> The Department received no comments on Yihua Tech's CCR Request.

## Scope of the Order

The product covered by the order is wooden bedroom furniture. Wooden bedroom furniture is generally, but not exclusively, designed, manufactured, and offered for sale in coordinated groups, or bedrooms, in which all of the individual pieces are of approximately the same style and approximately the same material and/or finish. The subject merchandise is made substantially of wood products, including both solid wood and also engineered wood products made from wood particles, fibers, or other wooden materials such as plywood, strand board, particle board, and fiberboard, with or without wood veneers, wood overlays, or laminates, with or without non-wood components or trim such as metal, marble, leather, glass, plastic, or other resins, and whether or not assembled, completed, or finished.

The subject merchandise includes the following items: (1) wooden beds such as loft beds, bunk beds, and other beds; (2) wooden headboards for beds (whether stand-alone or attached to side rails), wooden footboards for beds, wooden side rails for beds, and wooden canopies for beds; (3) night tables, night stands, dressers, commodes, bureaus, mule chests, gentlemen's chests, bachelor's chests, lingerie chests, wardrobes, vanities, chessers, chifforobes, and wardrobe-type cabinets; (4) dressers with framed glass mirrors that are attached to, incorporated in, sit on, or hang over the dresser; (5) chests-on-chests,<sup>6</sup> highboys,<sup>7</sup> lowboys,<sup>8</sup> chests of drawers,<sup>9</sup> chests,<sup>10</sup> door chests,<sup>11</sup> chiffoniers,<sup>12</sup> hutches,<sup>13</sup> and armoires;<sup>14</sup> (6) desks, computer stands, filing cabinets,

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Amendment to Request for Changed Circumstances Review," dated November 18, 2016 ("Amendment to CCR Request").

<sup>5</sup> See Letter from Abdelali Elouaradia, Office Director, Office IV, AD/CVD Operations "Wooden Bedroom Furniture from the People's Republic of China (Antidumping Duty Order) and Multilayered Wood Flooring from the People's Republic of China (Antidumping Duty and Countervailing Duty Orders): Request for a Changed Circumstances Review," dated December 23, 2016.

<sup>6</sup> A chest-on-chest is typically a tall chest-of-drawers in two or more sections (or appearing to be in two or more sections), with one or two sections mounted (or appearing to be mounted) on a slightly larger chest; also known as a tallboy.

<sup>7</sup> A highboy is typically a tall chest of drawers usually composed of a base and a top section with drawers, and supported on four legs or a small chest (often 15 inches or more in height).

<sup>8</sup> A lowboy is typically a short chest of drawers, not more than four feet high, normally set on short legs.

<sup>9</sup> A chest of drawers is typically a case containing drawers for storing clothing.

<sup>10</sup> A chest is typically a case piece taller than it is wide featuring a series of drawers and with or without one or more doors for storing clothing. The piece can either include drawers or be designed as a large box incorporating a lid.

<sup>11</sup> A door chest is typically a chest with hinged doors to store clothing, whether or not containing drawers. The piece may also include shelves for televisions and other entertainment electronics.

<sup>12</sup> A chiffonier is typically a tall and narrow chest of drawers normally used for storing undergarments and lingerie, often with mirror(s) attached.

<sup>13</sup> A hutch is typically an open case of furniture with shelves that typically sits on another piece of furniture and provides storage for clothes.

<sup>14</sup> An armoire is typically a tall cabinet or wardrobe (typically 50 inches or taller), with doors, and with one or more drawers (either exterior below or above the doors or interior behind the doors), shelves, and/or garment rods or other apparatus for storing clothes. Bedroom armoires may also be used to hold television receivers and/or other audio-visual entertainment systems.

book cases, or writing tables that are attached to or incorporated in the subject merchandise; and (7) other bedroom furniture consistent with the above list.

The scope of the order excludes the following items: (1) seats, chairs, benches, couches, sofas, sofa beds, stools, and other seating furniture; (2) mattresses, mattress supports (including box springs), infant cribs, water beds, and futon frames; (3) office furniture, such as desks, stand-up desks, computer cabinets, filing cabinets, credenzas, and bookcases; (4) dining room or kitchen furniture such as dining tables, chairs, servers, sideboards, buffets, corner cabinets, china cabinets, and china hutches; (5) other non-bedroom furniture, such as television cabinets, cocktail tables, end tables, occasional tables, wall systems, book cases, and entertainment systems; (6) bedroom furniture made primarily of wicker, cane, osier, bamboo or rattan; (7) side rails for beds made of metal if sold separately from the headboard and footboard; (8) bedroom furniture in which bentwood parts predominate;<sup>15</sup> (9) jewelry armories;<sup>16</sup> (10) cheval mirrors;<sup>17</sup> (11) certain metal parts;<sup>18</sup> (12) mirrors that do not attach to, incorporate in, sit on, or hang over a dresser if they are not designed and marketed to be sold in conjunction with a dresser as part of a

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<sup>15</sup> As used herein, bentwood means solid wood made pliable. Bentwood is wood that is brought to a curved shape by bending it while made pliable with moist heat or other agency and then set by cooling or drying. *See* CBP's Headquarters Ruling Letter 043859, dated May 17, 1976.

<sup>16</sup> Any armoire, cabinet or other accent item for the purpose of storing jewelry, not to exceed 24 inches in width, 18 inches in depth, and 49 inches in height, including a minimum of 5 lined drawers lined with felt or felt-like material, at least one side door or one front door (whether or not the door is lined with felt or felt-like material), with necklace hangers, and a flip-top lid with inset mirror. *See* Issues and Decision Memorandum from Laurel LaCivita to Laurie Parkhill, Office Director, concerning "Jewelry Armoires and Cheval Mirrors in the Antidumping Duty Investigation of Wooden Bedroom Furniture from the People's Republic of China," dated August 31, 2004. *See also* *Wooden Bedroom Furniture from the People's Republic of China: Final Changed Circumstances Review, and Determination To Revoke Order in Part*, 71 FR 38621 (July 7, 2006).

<sup>17</sup> Cheval mirrors are any framed, tiltable mirror with a height in excess of 50 inches that is mounted on a floor-standing, hinged base. Additionally, the scope of the order excludes combination cheval mirror/jewelry cabinets. The excluded merchandise is an integrated piece consisting of a cheval mirror, *i.e.*, a framed tiltable mirror with a height in excess of 50 inches, mounted on a floor-standing, hinged base, the cheval mirror serving as a door to a cabinet back that is integral to the structure of the mirror and which constitutes a jewelry cabinet line with fabric, having necklace and bracelet hooks, mountings for rings and shelves, with or without a working lock and key to secure the contents of the jewelry cabinet back to the cheval mirror, and no drawers anywhere on the integrated piece. The fully assembled piece must be at least 50 inches in height, 14.5 inches in width, and 3 inches in depth. *See* *Wooden Bedroom Furniture from the People's Republic of China: Final Changed Circumstances Review and Determination To Revoke Order in Part*, 72 FR 948 (January 9, 2007).

<sup>18</sup> Metal furniture parts and unfinished furniture parts made of wood products (as defined above) that are not otherwise specifically named in this scope (*i.e.*, wooden headboards for beds, wooden footboards for beds, wooden side rails for beds, and wooden canopies for beds) and that do not possess the essential character of wooden bedroom furniture in an unassembled, incomplete, or unfinished form. Such parts are usually classified under HTSUS subheadings 9403.90.7005, 9403.90.7010, or 9403.90.7080.

dresser-mirror set; (13) upholstered beds;<sup>19</sup> (14) toy boxes;<sup>20</sup> (15) certain enclosable wall bed units;<sup>21</sup> (16) certain shoe cabinets;<sup>22</sup> and (17) certain bed bases.<sup>23</sup>

Imports of subject merchandise are classified under subheadings 9403.50.9042 and 9403.50.9045 of the HTSUS as “wooden . . . beds” and under subheading 9403.50.9080 of the HTSUS as “other . . . wooden furniture of a kind used in the bedroom.” In addition, wooden headboards for beds, wooden footboards for beds, wooden side rails for beds, and wooden canopies for beds may also be entered under subheading 9403.50.9042 or 9403.50.9045 of the HTSUS as “parts of wood.” Subject merchandise may also be entered under subheadings 9403.50.9041, 9403.60.8081, 9403.20.0018, or 9403.90.8041. Further, framed glass mirrors may be entered under subheading 7009.92.1000 or 7009.92.5000 of the HTSUS as “glass mirrors . . . framed.” The order covers all wooden bedroom furniture meeting the above description, regardless of tariff classification. Although the HTSUS subheadings are provided for convenience and customs purposes, our written description of the scope of this proceeding is dispositive.

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<sup>19</sup> Upholstered beds that are completely upholstered, *i.e.*, containing filling material and completely covered in sewn genuine leather, synthetic leather, or natural or synthetic decorative fabric. To be excluded, the entire bed (headboards, footboards, and side rails) must be upholstered except for bed feet, which may be of wood, metal, or any other material and which are no more than nine inches in height from the floor. *See Wooden Bedroom Furniture from the People's Republic of China: Final Results of Changed Circumstances Review and Determination to Revoke Order in Part*, 72 FR 7013 (February 14, 2007).

<sup>20</sup> To be excluded the toy box must: (1) be wider than it is tall; (2) have dimensions within 16 inches to 27 inches in height, 15 inches to 18 inches in depth, and 21 inches to 30 inches in width; (3) have a hinged lid that encompasses the entire top of the box; (4) not incorporate any doors or drawers; (5) have slow-closing safety hinges; (6) have air vents; (7) have no locking mechanism; and (8) comply with American Society for Testing and Materials (“ASTM”) standard F963-03. Toy boxes are boxes generally designed for the purpose of storing children’s items such as toys, books, and playthings. *See Wooden Bedroom Furniture from the People's Republic of China: Final Results of Changed Circumstances Review and Determination to Revoke Order in Part*, 74 FR 8506 (February 25, 2009). Further, as determined in the scope ruling memorandum “Wooden Bedroom Furniture from the People’s Republic of China: Scope Ruling on a White Toy Box,” dated July 6, 2009, the dimensional ranges used to identify the toy boxes that are excluded from the wooden bedroom furniture order apply to the box itself rather than the lid.

<sup>21</sup> Excluded from the scope are certain enclosable wall bed units, also referred to as murphy beds, which are composed of the following three major sections: (1) a metal wall frame, which attaches to the wall and uses coils or pistons to support the metal mattress frame; (2) a metal frame, which has euro slats for supporting a mattress and two legs that pivot; and (3) wood panels, which attach to the metal wall frame and/or the metal mattress frame to form a cabinet to enclose the wall bed when not in use. Excluded enclosable wall bed units are imported in ready-to-assemble format with all parts necessary for assembly. Enclosable wall bed units do not include a mattress. Wood panels of enclosable wall bed units, when imported separately, remain subject to the order.

<sup>22</sup> Excluded from the scope are certain shoe cabinets 31.5-33.5 inches wide by 15.5-17.5 inches deep by 34.5-36.5 inches high. They are designed strictly to store shoes, which are intended to be aligned in rows perpendicular to the wall along which the cabinet is positioned. Shoe cabinets do not have drawers, rods, or other indicia for the storage of clothing other than shoes. The cabinets are not designed, manufactured, or offered for sale in coordinated groups or sets and are made substantially of wood, have two to four shelves inside them, and are covered by doors. The doors often have blinds that are designed to allow air circulation and release of bad odors. The doors themselves may be made of wood or glass. The depth of the shelves does not exceed 14 inches. Each shoe cabinet has doors, adjustable shelving, and ventilation holes.

<sup>23</sup> Excluded from the scope are certain bed bases consisting of: 1) a wooden box frame, 2) three wooden cross beams and one perpendicular center wooden support beam, and 3) wooden slats over the beams. These bed bases are constructed without inner springs and/or coils and do not include a headboard, footboard, side rails, or mattress. The bed bases are imported unassembled.

## Analysis

Yihua Tech claims that no substantive changes, other than the change of name and a minor modification to the company's business scope, have occurred with respect to Yihua Timber, and, thus, it should be treated as the successor-in-interest to Yihua Timber. Yihua Tech claims that there have been no material changes to the management, production facilities, supplier relationships, or customer base (criteria which the Department examines in its AD CCR successor-in-interest analysis) of Yihua Timber.<sup>24</sup> Specifically, Yihua Tech stated the following in support of its arguments:

- Effective May 17, 2016, the Guangdong Provincial Administration for Industry and Commerce approved Yihua's Tech's change of name from Guangdong Yihua Timber Industry Co., Ltd. to Yihua Lifestyle Technology Co., Ltd., and approved a minor modification to Yihua Timber's business scope.<sup>25</sup> The name change and business scope modification were made to better reflect the company's continued focus on high-tech household product research and development, and its diversified household product offering.<sup>26</sup>
- There have been no changes to Yihua Tech's operations as a result of the name change or business scope change.<sup>27</sup>
- Yihua Tech's name change and business scope change are a rebranding to emphasize the diversified household products Yihua has always offered.<sup>28</sup>
- Yihua Tech has not added, or discontinued use of, furniture production facilities as a result of the change in name or the change in business scope.<sup>29</sup> Further, there has been no material change in the product types produced.<sup>30</sup>
- The members of the board of directors and managers remained the same before and after the name and business scope changes.<sup>31</sup> Yihua Tech made a single change with respect to the General Manager in November 2015 which was unrelated to the change in company name.<sup>32</sup>
- Comparing Yihua Tech's main input suppliers (identified as main suppliers by the value of purchases) for fiscal year 2015 to its main suppliers for January through June 2016, shows that the majority of the suppliers remained the same.<sup>33</sup>

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<sup>24</sup> See generally CCR Request.

<sup>25</sup> *Id.* at Attachment 1 (Notification on Approved Changes Registration).

<sup>26</sup> *Id.* at 3.

<sup>27</sup> See CCR Request at 4 and Amendment to CCR Request at 2.

<sup>28</sup> See CCR Request at 3; see also Amendment to CCR Request at 2.

<sup>29</sup> See CCR Request at 4 and Attachment 4 (The name and address of Yihua's furniture production facilities before and after the name change); see also Amendment to CCR Request at 3-4.

<sup>30</sup> See Amendment to CCR Request at Attachment 1 (List of merchandise produced and sold before and after the company name and business scope change).

<sup>31</sup> See CCR Request at Attachments 1 and 5 (Attachment 5 lists the company's board of directors and management before and after the name change and the names are identical to the board of director's listed in Attachment 1 (Notification on Approved Changes Registration)); see also Amendment to CCR Request at Attachment 2.

<sup>32</sup> See CCR Request at Attachment 6 (Board of Directors "Announcement on the Resignation and Appointment of the General Manager").

<sup>33</sup> *Id.* at Attachment 9; see also Amendment to CCR Request at Attachment 4 (Yihua Tech's trial balances as of December 2015 and June 2016, accounts payable, list of suppliers/accounts receivable subledgers, and list of U.S. customers for each time period).

- Yihua Tech’s customers before and after the name change are identical.<sup>34</sup>

The Department has the authority, pursuant to section 751(b)(1) of the Tariff Act of 1930, as amended (“the Act”), and 19 CFR 351.216(d), to conduct a CCR of an order whenever it receives information concerning, or a request from an interested party for a review of, an order which shows changed circumstances sufficient to warrant a review of such order. In the past, the Department has used CCRs to consider the applicability of cash deposit rates after there have been changes in the name or structure of a respondent, such as a merger or spinoff (“successor-in-interest,” or “successorship,” determinations). Thus, consistent with Department practice, the information submitted by Yihua Tech, which is described above and includes information regarding a name change, demonstrates changed circumstances sufficient to warrant a review.

Moreover, 19 CFR 351.221(3)(ii) permits the Department to combine the notice of initiation of the review and the preliminary results of review if the Department concludes that expedited action is warranted. The Department has combined these determinations in successor-in-interest cases when sufficient documentation has been provided supporting the request to make a preliminary determination.<sup>35</sup> In this instance, because we have determined that the information necessary to support the request for a preliminary determination is on the record, we find that expedited action is warranted, and we are combining the notice of initiation and the notice of preliminary results, in accordance with 19 CFR 351.221(c)(3)(ii).

In a CCR, we generally consider a company to be the successor to another company for AD cash deposit purposes if the operations of the successor are not materially dissimilar from those of its predecessor.<sup>36</sup> In making this determination for purposes of applying the AD law, the Department examines a number of factors including, but not limited to, changes in: (1) management, (2) production facilities, (3) suppliers, and (4) customer base.<sup>37</sup> While no one, or several of these factors, will necessarily provide a dispositive indication of succession, the Department will generally consider one company to be the successor to another company if its resulting operation is essentially the same as that of its predecessor.<sup>38</sup> Thus, if the evidence demonstrates that, with respect to the production and sale of the subject merchandise, the new company operates as essentially the same business entity as the prior company, the Department will assign the new company the AD cash deposit rate of its predecessor.<sup>39</sup>

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<sup>34</sup> *Id.* at 5 and Attachment 10 (List of U.S. customers before and after the name and business scope change).

<sup>35</sup> *See, e.g., Notice of Final Results of Antidumping Duty Administrative Review and Notice of Final Results of Antidumping Duty Changed Circumstances Review: Certain Softwood Lumber Products from Canada*, 69 FR 75921, (December 20, 2004).

<sup>36</sup> *See Brake Rotors from the People's Republic of China: Final Results of Changed Circumstances Antidumping Duty Administrative Review*, 70 FR 69941 (November 18, 2005).

<sup>37</sup> *See Initiation and Preliminary Results of Antidumping Duty Changed Circumstances Review: Multilayered Wood Flooring from the People's Republic of China*, 79 FR 48117,48118 (August 15, 2014), unchanged in *Multilayered Wood Flooring from the People's Republic of China: Final Results of Changed Circumstances Review*, 79 FR 58740 (September 30, 2014).

<sup>38</sup> *Id.*

<sup>39</sup> *See, e.g., Certain Circular Welded Carbon Steel Pipes and Tubes from Taiwan: Initiation of Antidumping Duty Changed Circumstance Review*, 70 FR 17063, 17064 (April 4, 2005); *Fresh and Chilled Atlantic Salmon from Norway: Final Results of Changed Circumstances Antidumping Administrative Review*, 64 FR 9979, 9980 (March 1, 1999).

On May 17, 2016, the Guangdong Provincial Administration for Industry and Commerce approved Yihua Tech's change of name from Guangdong Yihua Timber Industry Co., Ltd. to Yihua Lifestyle Technology Co., Ltd., and approved a minor modification to the company's business scope.<sup>40</sup> With regard to the modification of the business scope, according to Yihua Tech, language was added to better describe the operations the company was already engaged in, including research and development; thus, the expanded language was simply intended to align the recorded business scope language with the company's ongoing activities and did not reflect any material change in its actual operations.<sup>41</sup>

With respect to management, outside of a single change to the individual appointed to the general manager position, which occurred before the name change, we find that the management of Yihua Tech has remained the same as the management of Yihua Timber.<sup>42</sup> The board of directors did not change as a result of the change in name and the modification to the business scope.<sup>43</sup> We find the continuity of management and the board of directors to be key factors indicating Yihua Tech's operation is the same as that of its predecessor.<sup>44</sup>

With respect to production facilities, Yihua Tech reported that has not added, or discontinued use of, furniture production facilities as a result of the change in name or the change in business scope.<sup>45</sup> After reviewing the lists of merchandise produced in 2015 and 2016, we find that there have been no material changes in the product types produced by Yihua Tech.<sup>46</sup> Furthermore, the business scopes of Yihua Tech and Yihua Timber are similar.

Regarding raw material suppliers, after reviewing the list of main raw material input suppliers for fiscal year 2015 and for January through June 2016, we find that the majority of the suppliers remained the same.<sup>47</sup> Specifically, Yihua Tech's main raw material suppliers were identical with the exception of one supplier.<sup>48</sup> Therefore, we have determined that the degree to which the suppliers changed after Yihua Timber became Yihua Tech is not significant or material.

With regard to its customer base, Yihua Tech provided lists of its main U.S. customers as of December 31, 2015, and May 31, 2016 (before and after the name change).<sup>49</sup> After reviewing the lists, we find that Yihua Tech's main U.S. customer base remains unchanged.

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<sup>40</sup> See CCR Request at Attachment 1 for the approval from the Guangdong Provincial Administration for Industry and Commerce.

<sup>41</sup> *Id.* at 3-4; see also Amendment to CCR Request at 2.

<sup>42</sup> *Id.* at Attachment 6.

<sup>43</sup> *Id.* at Attachment 1 and 5.

<sup>44</sup> See *Initiation and Preliminary Results of Antidumping Duty Changed Circumstances Review: Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, From the People's Republic of China*, 81 FR 76561 (November 3, 2016), unchanged in *Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, From the People's Republic of China: Final Results of Changed Circumstances Review*, 81 FR 91909 (December 19, 2016).

<sup>45</sup> See CCR Request at Attachment 4; see also Amendment to CCR Request at 3-4.

<sup>46</sup> See Amendment to CCR Request at Attachment 1.

<sup>47</sup> See CCR Request at Attachment 9; see also Amendment to CCR Request at Attachment 4.

<sup>48</sup> *Id.*

<sup>49</sup> *Id.* at Exhibit 10.

In a CCR, we generally consider a company to be the successor to another company for AD cash deposit purposes if the operations of the successor are not materially dissimilar from those of its predecessor. Based on the totality of the information on the record, we preliminarily find that the company's management has remained the same, the production facilities remain unchanged, there were no material changes to the company's supplier relationships, and the customer base was unchanged. Thus, we have determined that the operations of the successor are not materially dissimilar from those of its predecessor.

**Recommendation:** Based on our analysis of the information contained in Yihua Tech's CCR Request and Amendment to CCR Request, we recommend that the Department preliminarily determine that Yihua Tech is the successor-in-interest to Yihua Timber for purposes of the AD order on WBF from the PRC.

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Agree

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Disagree

2/1/2017

X *Ronald K. Lorentzen*

Signed by: RONALD LORENTZEN

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Ronald K. Lorentzen  
Acting Assistant Secretary  
for Enforcement and Compliance