A-570-970
POR: 12/1/14 – 11/30/15
Public Document
E&C/OIV: WH/AN/MK

May 26, 2017

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

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

SUBJECT: Issues and Decision Memorandum for the Final Results of the 2014-2015 Antidumping Duty Administrative Review of Multilayered Wood Flooring from the People's Republic of China

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SUMMARY:

We analyzed the case and rebuttal briefs submitted by interested parties in the antidumping duty administrative review of multilayered wood flooring from the People's Republic of China. As a result of our analysis, we made changes to the margin calculations for mandatory respondents, Dalian Penghong Floor Products Co., Ltd. (Penghong) and Jiangsu Senmao Bamboo and Wood Co., Ltd. (Senmao).

We recommend that you approve the positions described in the "Discussion of the Issues" section of this Issues and Decision Memorandum. Below is a discussion of the issues, followed by tables of shortened citations and litigation cases.

Background:

On December 27, 2016, the Department of Commerce (the Department) issued its *Preliminary Results*.[1] On January 26, 2017, the Department received case briefs from:

1. Anhui Boya Bamboo & Wood Products Co., Ltd., Anhui Longhua Bamboo Product Co., Ltd.,Benxi Wood Company, Changbai Mountain Development and Protection Zone Hongtu Wood Industrial Co., Ltd., Dalian Dajen Wood Co., Ltd., Dalian Jiahong Wood Industry Co., Ltd., Dalian Jiuyuan Wood Industry Co., Ltd., Dalian Kemian Wood Industry Co., Ltd., Dalian Xinjinghua Wood Co., Ltd., Dongtai Fuan Universal Dynamics, LLC, GTP International Limited.(dba GTP International Ltd.), Guangzhou

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[1] *See Multilayered Wood Flooring From the People's Republic of China: Preliminary Results of Antidumping Duty Administrative Review; 2014-2015,* 81 FR 95114 (December 27, 2016) (*Preliminary Results*).

Panyu Kangda Board Co., Ltd., Guangzhou Panyu Southern Star Co., Ltd., Henan Xingwangjia Technology Co., Ltd., Hunchun Forest Wolf Wooden Industry Co., Ltd., Jiangsu Guyu International Trading Co., Ltd., Jiangsu Ken Wood Co., Ltd., Jiangsu Mingle Flooring Co., Ltd., Jiangsu Simba Flooring Co., Ltd., Jiangsu Yuhui International Trade Co., Ltd., Jiashan HuiJiaLe Decoration Material Co., Ltd., Jiashan On-Line Lumber Co., Ltd., Kemian Wood Industry (Kunshan) Co., Ltd., Kingman Floors Co., Ltd., Linyi Bonn Flooring Manufacturing Co., Ltd.Pinge Timber Manufacturing (Zhejiang) Co., Ltd., Puli Trading Limited., Shenyang Senwang Wooden Industry Co., Ltd., Shenzhenshi Huanwei Woods Co., Ltd., Suzhou Dongda Wood Co., Ltd., Tongxiang Jisheng Import and Export Co., Ltd., Xuzhou Antop International Trade Co., Ltd. (collectively HB Respondents);

2. Changzhou Hawd Flooring Co. Ltd., Dalian Huilong Wooden Products Co., Ltd., Dunhua City Hongyuan Wood Industry Co. Ltd., Dunhua City Dexin Wood Industry Co., Ltd., Dun Hua City Jisen Wood Industry Co., Ltd., Jiaxing Hengtong Wood Co., Ltd., Karly Wood Product Limited, Xiamen Yung De Ornament Co., Ltd., Yingyi- Nature (Kunshan) Wood Industry Co. Ltd., and Zhejiang Shuimojiangnan New Material Technology Co., Ltd., (collectively DH Respondents);
3. Coalition for American Hardwood Parity (CAHP).
4. Dalian Penghong Floor Products Co., Ltd.;
5. Fine Furniture (Shanghai) Limited and its affiliated re-seller Double F Limited (collectively, Fine Furniture);
6. Fusong Jinlong Wooden Group Co., Ltd. and its affiliated companies (Fusong Jinlong Group);
7. Jiangsu Senmao Bamboo and Wood Industry Co., Ltd.;
8. Linyi Anying Wood Co., Ltd., (Anying);
9. Lumber Liquidators Services, LLC (Lumber Liquidators);
10. Power Dekor Group Co., Ltd., (Power Dekor);

Additionally, on January 26, 2017, we received from Power Dekor Group Co., Ltd. a letter in lieu of case brief.

On February 6, 2017, the Department received rebuttal briefs from Fine Furniture, Old Master Products Inc. (Old Master), Senmao and the HB Respondents, and CAHP.

On January 26, 2017, the Department received requests for a hearing from CAHP and Penghong. Both CAHP and Penghong later withdrew their requests for a hearing.[2]

On March 31, 2017, we extended the time period for issuing the Final Results of this review by 30 days, until May 26, 2017.[3]

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[2] Penghong and DH Respondents letter to the file re: "Multilayered Wood Flooring from the People's Republic of China -Withdrawal of Hearing Request" dated March 7, 2017 and CAHP letter to the file re: "Multilayered Wood Flooring from the People's Republic of China" dated March 7, 2017.
[3] Memo to the file re: "Multilayered Wood Flooring from the People's Republic of China: Extension of Deadline for Final Results of Antidumping Duty Administrative Review," dated March 31, 2017.

Scope of the Order:

Multilayered wood flooring is composed of an assembly of two or more layers or plies of wood veneer(s) in combination with a core. The several layers, along with the core, are glued or otherwise bonded together to form a final assembled product. Multilayered wood flooring is often referred to by other terms, e.g., "engineered wood flooring" or "plywood flooring." Regardless of the particular terminology, all products that meet the description set forth herein are intended for inclusion within the definition of subject merchandise.

All multilayered wood flooring is included within the definition of subject merchandise, without regard to: dimension (overall thickness, thickness of face ply, thickness of back ply, thickness of core, and thickness of inner plies; width; and length); wood species used for the face, back and inner veneers; core composition; and face grade. Multilayered wood flooring included within the definition of subject merchandise may be unfinished (i.e., without a finally finished surface to protect the face veneer from wear and tear) or "prefinished" (i.e., a coating applied to the face veneer, including, but not exclusively, oil or oil-modified or water-based polyurethanes, ultra-violet light cured polyurethanes, wax, epoxy-ester finishes, moisture-cured urethanes and acid-curing formaldehyde finishes). The veneers may be also soaked in an acrylic-impregnated finish. All multilayered wood flooring is included within the definition of subject merchandise regardless of whether the face (or back) of the product is smooth, wire brushed, distressed by any method or multiple methods, or hand-scraped. In addition, all multilayered wood flooring is included within the definition of subject merchandise regardless of whether it is manufactured with any interlocking or connecting mechanism (for example, tongue-and-groove construction or locking joints). All multilayered wood flooring is included within the definition of the subject merchandise regardless of whether the product meets a particular industry or similar standard.

The core of multilayered wood flooring may be composed of a range of materials, including but not limited to hardwood or softwood veneer, particleboard, medium-density fiberboard, high-density fiberboard (HDF), stone and/or plastic composite, or strips of lumber placed edge-to-edge.

Multilayered wood flooring products generally, but not exclusively, may be in the form of a strip, plank, or other geometrical patterns (e.g., circular, hexagonal). All multilayered wood flooring products are included within this definition regardless of the actual or nominal dimensions or form of the product. Specifically excluded from the scope are cork flooring and bamboo flooring, regardless of whether any of the sub-surface layers of either flooring are made from wood. Also excluded is laminate flooring. Laminate flooring consists of a top wear layer sheet not made of wood, a decorative paper layer, a core-layer of HDF, and a stabilizing bottom layer.

Imports of the subject merchandise are provided for under the following subheadings of the Harmonized Tariff Schedule of the United States (HTSUS): 4412.31.0520; 4412.31.0540; 4412.31.0560; 4412.31.2510; 4412.31.2520; 4412.31.3175; 4412.31.4040; 4412.31.4050; 4412.31.4060; 4412.31.4070; 4412.31.4075; 4412.31.4080; 4412.31.5125; 4412.31.5135; 4412.31.5155; 4412.31.5165; 4412.31.5175; 4412.31.6000; 4412.31.9100; 4412.32.0520; 4412.32.0540; 4412.32.0560; 4412.32.0565; 4412.32.0570; 4412.32.2510; 4412.32.2520;

4412.32.2525; 4412.32.2530; 4412.32.3125; 4412.32.3135; 4412.32.3155; 4412.32.3165; 4412.32.3175; 4412.32.3185; 4412.32.5600; 4412.39.1000; 4412.39.3000; 4412.39.4011; 4412.39.4012; 4412.39.4019; 4412.39.4031; 4412.39.4032; 4412.39.4039; 4412.39.4051; 4412.39.4052; 4412.39.4059; 4412.39.4061; 4412.39.4062; 4412.39.4069; 4412.39.5010; 4412.39.5030; 4412.39.5050; 4412.94.1030; 4412.94.1050; 4412.94.3105; 4412.94.3111; 4412.94.3121; 4412.94.3131; 4412.94.3141; 4412.94.3160; 4412.94.3171; 4412.94.4100; 4412.94.5100; 4412.94.6000; 4412.94.7000; 4412.94.8000; 4412.94.9000; 4412.94.9500; 4412.99.0600; 4412.99.1020; 4412.99.1030; 4412.99.1040; 4412.99.3110; 4412.99.3120; 4412.99.3130; 4412.99.3140; 4412.99.3150; 4412.99.3160; 4412.99.3170; 4412.99.4100; 4412.99.5100; 4412.99.5105; 4412.99.5115; 4412.99.5710; 4412.99.6000; 4412.99.7000; 4412.99.8000; 4412.99.9000; 4412.99.9500; 4418.71.2000; 4418.71.9000; 4418.72.2000; 4418.72.9500; and 9801.00.2500.

While HTSUS subheadings are provided for convenience and customs purposes, the written description of the subject merchandise is dispositive.

List of Abbreviations and Acronyms

Acronym/Abbreviation	Full Name
the Act	Tariff Act of 1930, as amended (the Act)
AD	Antidumping
CAFC	Court of Appeals for the Federal Circuit
CAHP	The Coalition for American Hardwood Parity
CBP	Customs and Border Protection
CIT	Court of International Trade
CONNUM	Control Number
Department	Department of Commerce
DH Respondents	Dunhua City Dexin Wood Industry Co., Ltd., Dun Hua City Jisen Wood Industry Co., Ltd., Changzhou Hawd Flooring Co. Ltd., Karly Wood Product Limited, Yingyi-Nature (Kunshan) Wood Industry Co. Ltd., Dalian Huilong Wooden Products Co., Ltd., Dunhua City Hongyuan Wood Industry Co. Ltd., Jiaxing Hengtong Wood Co., Ltd., Xiamen Yung De Ornament Co., Ltd., and Zhejiang Shuimojiangnan New Material Technology Co., Ltd.
Double F	Double F Limited
EP	Export Price
FA	Facts Available
Final Analysis Memo Penghong	Administrative Review of the Antidumping Duty Order on Multilayered Wood Flooring from the People's Republic of China: Dalian Penghong Wood Products Co., Ltd.: Final Results Analysis
Final Analysis Memo Senmao	Administrative Review of the Antidumping Duty Order on Multilayered Wood Flooring from the People's Republic of China: Jiangsu Senmao Bamboo and Wood Industry Co.,

	Ltd.: Final Results Analysis
Final SV Memo	Multilayered Wood Flooring from the People's Republic of China: Final Surrogate Value Memorandum
Fine Furniture	Fine Furniture (Shanghai) Limited
FOP(s)	Factor(s) of production
Global Trade Atlas	GTA
Group of Separate Rate Respondents	HB Respondents and DH Respondents combined
HB Respondents	Dongtai Fuan Universal Dynamics, LLC, Guangzhou Panyu Kangda Board Co., Ltd., Guangzhou Panyu Southern Star Co., Ltd., Hunchun Forest Wolf Wooden Industry Co., Ltd., Dalian Kemian Wood Industry Co., Ltd., Jiangsu Simba Flooring Co., Ltd., Jiashan HuiJiaLe Decoration Material Co., Ltd., Kemian Wood Industry (Kunshan) Co., Ltd., Puli Trading Limited., Shenyang Senwang Wooden Industry Co., Ltd., Shenzhenshi Huanwei Woods Co., Ltd., Suzhou Dongda Wood Co., Ltd., Changbai Mountain Development and Protection Zone Hongtu Wood Industrial Co., Ltd., Benxi Wood Company, Anhui Longhua Bamboo Product Co., Ltd., Pinge Timber Manufacturing (Zhejiang) Co., Ltd., GTP International Limited.(dba GTP International Ltd.), Tongxiang Jisheng Import and Export Co., Ltd., Jiangsu Guyu International Trading Co., Ltd., Jiangsu Mingle Flooring Co., Ltd., Henan Xingwangjia Technology Co., Ltd., Dalian Xinjinghua Wood Co., Ltd., Xuzhou Antop International Trade Co., Ltd., Jiangsu Yuhui International Trade Co., Ltd., Dalian Dajen Wood Co., Ltd., Jiangsu Ken Wood Co., Ltd., Dalian Jiahong Wood Industry Co., Ltd., Jiashan On-Line Lumber Co., Ltd., Kingman Floors Co., Ltd., Anhui Boya Bamboo & Wood Products Co., Ltd., Dalian Jiuyuan Wood Industry Co., Ltd., Linyi Bonn Flooring Manufacturing Co., Ltd.
HDF	High Density Fiberboard
HTS	Harmonized Tariff Schedule
IDM	Issues and Decision Memorandum
KG	Kilograms
Lumber Liquidators	Lumber Liquidators Services, LLC
ME	Market Economy
MT	Metric Tons
MDF	Medium Density Fiberboard
MLE	Material, Labor and Energy
MLWF	Multilayered Wood Flooring
NCNT	Non-Coniferous Non-Tropical
Neotech	Neotech Plywood Co., Ltd.
NME	Non-market economy
NV	Normal value
Penghong	Dalian Penghong Floor Products Co., Ltd.
POR	Period of Review

PRC	People's Republic of China
Prelim Analysis Memo Senmao	Administrative Review of the Antidumping Duty Order on Multilayered Wood Flooring from the People's Republic of China: Jiangsu Senmao Bamboo & Wood Industry Co., Ltd.: Preliminary Results Analysis (December 20, 2016)
Prelim Decision Memo	Decision Memorandum for *Preliminary Results* of Antidumping Duty Administrative Review: Multilayered Wood Flooring from the People's Republic of China (December 20, 2016)
Prelim SC Memo	Multilayered Wood Flooring from the People's Republic of China: Preliminary Results of Antidumping Duty Administrative Review 2013-2014; Surrogate Country Memo (December 20, 2016)
Prelim SV Memo	Surrogate Value Memorandum for the *Preliminary Results* of Antidumping Duty Administrative Review of Multilayered Wood Flooring from the People's Republic of China (December 20, 2016)
SAA	Statement of Administrative Action accompanying the URAA, H.R. Doc. 103-316, Vol. 1 (1994)
SG&A	Selling, general and administrative expenses
SIGSTRAT	SC SIGSTRAT SA
Senmao	Jiangsu Senmao Bamboo and Wood Industry Co., Ltd.
Senmao Verification Report	Verification of the Questionnaire Responses of Jiangsu Senmao Bamboo and Wood Co., Ltd. in the Antidumping Review of Multilayered Wood Flooring from the People's Republic of China," (December 8, 2016)
SRA	Separate Rate Applicant
SRC	Separate Rate Certificate
SV	Surrogate Value

DISCUSSION OF THE ISSUES

Comment 1: Surrogate Country

Senmao Argument:

- The Department considers several factors including specificity, contemporaneity, and quality of data when selecting the best surrogate value (SV) information. While there is no hierarchy for applying the SV selection criteria, the Department must weigh available information with respect to each input value and make a product-specific and segment-specific decision as to the best SV for each input.
- It is the Department's preference, consistent with 19 CFR 351.408(c)(2), to value FOPs in a single surrogate country when possible. Based on the record of this case and discussion below in comment 2, the SIGSTRAT financial statement lacks the specificity and quality with respect to Senmao's production process.

- The Department should select Thailand as the surrogate country and use the Neotech financial statement in the final results as it did in the companion new shipper review.

CAHP Rebuttal:

- In the *Preliminary Results*, the Department selected Romania to be the primary surrogate country because it has the best available information to value respondent's factors of production. The Department noted the greater specificity of Romanian data as compared to Thai data for "… several major inputs (*i.e.*, logs, lumber, veneers, and plywood).
- In addition to these four key inputs, CAHP notes that for both MDF and HDF core inputs, the Romanian and Thai HTS are the same level of specificity, but the quality and availability of the Romanian data is far superior.
- Senmao's sole reason for suggesting Thailand should be the primary surrogate country is because the Thai financial statement for Neotech is more suitable. However, in the *Preliminary Results*, the Department addressed the arguments raised by Senmao and Fine Furniture opposing the Sigstrat financial statement and determined that the Sigstrat financial was a usable financial statement and that Romania should be the primary surrogate country. In the final results, the Department should continue to use Romania as the primary surrogate country.

Department's Position: In the *Preliminary Results*, the Department determined that Romania is at a level of economic development comparable to the PRC and is a significant producer of merchandise comparable to the subject merchandise. Furthermore, the Department determined that Romania had the most specific data, at a high quality, to value FOPs.[4] The Department finds that Romania remains the most appropriate primary surrogate country in this administrative review and disagrees with the assertions of Senmao that Thailand should be the primary surrogate country.

Pursuant to section 773(c)(1)(A)-(B) of the Act, where subject merchandise is exported from an NME, as is the case here with China, we determine the normal value of the subject merchandise based on the value of FOPs utilized in producing the merchandise. The value of the FOPs is based on the "best available information" from a market-economy country. *See* section 773(c)(1)(B). In accordance with section 773(c)(4) of the Act, in valuing the FOPs, the Department shall utilize, to the extent possible, the prices or costs of FOP in one or more market economy countries that are: (1) at a level of economic development comparable to that of the NME country; and (2) are significant producer of comparable merchandise.[5] Further, in accordance with 19 CFR 351.408(c)(4), we normally will use non-proprietary information gathered from producers of identical or comparable merchandise in the primary surrogate country to value manufacturing overhead, general expenses, and profit.[6] While the statute does not define "comparable merchandise," in selecting surrogate financial statements, we have

[4] *See* Prelim SC Memo.
[5] *Id.*; *see also e.g., Electrolytic Manganese Dioxide* and accompanying Issues and Decision Memorandum at Comment 2. *See* Policy Bulletin No. 04.1, "NME Surrogate Country Selection Process" (March 1, 2004), available at *http://enforcement.trade.gov/policy/bull04-1.html* (Policy Bulletin).
[6] *See Certain Activated Carbon* and accompanying Issues and Decision Memorandum at Comment 5; *see* also Policy Bulletin.

considered whether the products have similar production processes, end use, and physical characteristics.[7] Further, pursuant to 19 CFR 351.408(c)(2), the Department will normally value FOPs in a single country.

Senmao asserts that because Sigstrat operates at a higher level of integration then Senmao, Sigstrat's financial statement must be rejected and Thailand should be selected as surrogate country. However, Senmao does not consider the additional factors the Department considered in selecting Romania as the surrogate country. Specifically, the Department continues to find that surrogate values from Romania provides greater specificity for the major inputs (*i.e.*, logs lumber, veneers, and plywood), in regards to both species and thickness.

The statute requires that the Department use the best available information to assign values to a respondent's FOPs and financial ratios. The Department considered the quality and availability of the SV data from each available option during this review and in considering all factors determined that Romania provided more accurate and specific data.[8] Therefore, consistent with the Prelim SC Memo, the Department continues to determine that the data from Romania that is on the record of this administrative review are the best for purposes of valuing respondent's inputs and surrogate financial ratios because surrogate values from Romania provides greater specificity for the major inputs (*i.e.*, logs, lumber, veneers, and plywood) and we have a useable financial statement from an Romania producer (*i.e.*, SIGSTRAT) of comparable merchandise (*i.e.*, plywood). See comment 2 below. Therefore, for the Final Results, we will continue to use Romania as the surrogate country.

Further, in the Prelim SC Memo, the Department addressed Senmao's concerns regarding integration differences between Sigstrat and Senmao. In the Prelim SC Memo, we stated that, "while Sigstrat's production process may not be an exact match to that of Senmao's experience, this is not a disqualifying factor;" and that "its financial statements are usable for comparison purpose."[9] Moreover, as explained in further detail below, there is no additional record evidence that would lead the Department to deviate from its preliminary decision.

Comment 2: SIGSTRAT is at a higher level of integration than Senmao and the financial statement should be rejected

Senmao Argument:

- SIGSTRAT purchases beech logs to produce beech rotary veneers used to produce "beech plywood, molded elements made in bent beech plywood (seats, backs for chairs), chairs, small furniture and other wooden products." SIGTRAT's financial statement indicated that its "main activity according to the National Economy Activity classification is 'Manufacturing of veneer sheets and wood panels.'"
- Senmao, however, operates at a very different level of integration than SIGSTRAT. Senmao has no investments in downstream technologies for molded and other wooden products, such as chairs and furniture. Senmao does not produce its own veneers from

[7] *See Xanthan Gum 1* and accompanying Issues and Decision Memorandum at Comment 1.
[8] *Prelim SC Memo*
[9] *Id.*

logs and does not purchase or haul logs using its own trucks, employees and heavy equipment. Rather Senmao purchases precut veneers used in the production of the subject merchandise.

- Given the differences between SIGSTRAT's level of integration and Senmao's, the Department cannot reasonably use the SIGSTRAT financial statement to calculate Senmao's normal value.
- SIGSTRAT's website indicates that it purchases products of "Forest and Logs," and auctioned timber.[10] Regardless of whether SIGSTRAT logged the timber, the Department must address the differences in the level of integration between Senmao and SIGSTRAT.
- Record evidence shows significant differences between the cost of raw materials and overhead for a company that purchases logs and produces veneers as compared to the cost for a company that only purchases veneer. The Department failed to address this issue in the *Preliminary Results*. The difference in purchase price between logs and cut veneers distorts the ratios and normal value for a company like Senmao that purchases veneers only.
- If SIGSTRAT had paid the higher price on even a one-tenth of the MLE costs used to calculate the original ratios; the result would have been that SIGSTRAT had no profit, which would have rendered the financial statement unusable. Furthermore, assuming *arguendo* that overall profit value remained unchanged and only the denominator changed as result of the difference in veneer price, the additional costs associated with veneers compared with logs would have had a significant impact on the ratios.
- It has been the Department's longstanding policy to find this difference in integration between MLWF companies that purchased logs and those that purchased veneers. In several previous proceedings, the Department has rejected financial statements where it knew that the level of integration did not match the respondent.[11]
- There is evidence that SIGSTRAT's administrative and sales expenses are not comparable to Senmao because these expenses relate to the promotion of its molded products rather than its plywood, thereby distorting and overstating the SGA expenses.
- There is no basis to use SIGSTRAT's financial statement; Neotech's usable financial statement is available and it is more representative of Senmao's production experience. If the Department continues to use Romania as the surrogate country, the Department should use Neotech to calculate Senmao's overhead, SG&A and profit. Alternatively, the Department could average the ratios of SIGSTRAT and Neotech together to use in the final results.

CAHP Rebuttal:

- The Department should use SIGSTRAT's 2014 financial statement to value respondents' factory overhead SG&A, and profit because the following four conditions were met: (1) contemporaneity with the POR, (2) no evidence of countervailable subsidies, (3) no qualified auditor's opinions, and (4) reflect production of comparable merchandise.

[10] *See* Senmao's Case Brief "Multilayered Wood Flooring form the People's Republic of China: Case Brief," dated January 26, 2017 (Senmao's Case Brief) at 4.
[11] *See* Senmao's Case Brief at 7-8.

- In the *Preliminary Results* of this administrative review and in the final results of the 2013-2014 MLWF AR, the Department has already addressed and dismissed the majority of respondents' arguments concerning the use of the SIGSTRAT financial statement, including: (1) there is no evidence that SIGSTRAT is controlled by the government of Romania or that the government of Romania significantly impacted SIGSTRAT's operations, (2) there is no evidence that SIGSTRAT received countervailable subsidies, (3) SIGSTRAT produces significant quantities of comparable merchandise for sale to its customers, and (4) while SIGSTRAT's production process may not be an exact match to Senmao's production process, this is not a "disqualifying factor."[12]
- The Department should dismiss Senmao's hypothetical exercise concerning the potential impact of SIGSTRAT's use of purchased logs versus purchased veneers on the surrogate financial ratios. Senmao's hypothetical prices for logs and veneers of course result in different financial ratios, because these hypotheticals have nothing to do with SIGSTRAT's actual cost structure. The Department has a well-established practice to "…rely on the information in the surrogate financial statements and not go behind the line-items in the surrogate financial statements.[13]"
- Additionally, Senmao requests that the Department use the Thai financial statement of Neotech even if the Department concludes in the final results that Romania should be selected as the primary surrogate country. Senmao's rationale is that SIGSTRAT's production process is at a different level of integration than its own. Despite the fact the Department has already acknowledged and dismissed this argument, the same is true of Neotech's production process.
- The Department has a longstanding regulatory preference to use surrogate value data and financial ratios from only the primary surrogate country. In prior MLWF administrative reviews where the Department segregated or rejected certain financial statements based on integration level, the Department used only surrogate financial statements from the primary surrogate country.
- In the 2013-2014 MLWF administrative review, the Department used the same SIGSTRAT financial statement and did not find the financial statement to be unusable or the resulting financial ratios to be aberrational. In the final results, the Department should continue to use the SIGSTRAT financial statement to calculate financial ratios.
- Senmao does not provide any quantitative support for their finding that SIGSTRAT's administrative and sales expenses are distortive because of the sale and promotion of molded products.
- SIGSTRAT's financial statements show the sales of plywood accounted for 66.44 percent of revenues and 58.54 percent of the company's profits compared to molded product's accounting for 24.97 percent of revenues and 22.00 percent of profits. Plywood accounting for over half of SIGSTRAT's revenue and profits and the relative comparability in revenue and profit percentages between plywood and molded products negate the claim of possible differences in administrative and sales expenses.

Department's Position: In the *Preliminary Results,* the Department outlined the reasoning and rationale for selecting Romania as the primary surrogate country (see also Comment 1 above)

[12] *See* CAHP's Rebuttal Brief, "Multilayered Wood Flooring from the People's Republic of China," dated February 6, 2017 (CAHP's Rebuttal Brief) at 3-4.
[13] *See* CAHP's Rebuttal Brief at 4.

and SIGSTRAT's year end 2014 financial statements for purposes of calculating surrogate financial ratios. The Department determined that SIGSTRAT's financial statements are useable because they: "(1) are contemporaneous with the POR; (2) reflect production of comparable merchandise *i.e.*, plywood; (3) contain no evidence of countervailable subsidies; and (4) contain no qualified auditor's opinions."[14] Although the record also contained useable financial statements from a Thai company, *i.e.*, Neotech, the Department ultimately determined that SIGSTRAT's financial statements constitute the best available information for purposes of calculating surrogate financial ratios.[15]

As stated in the Prelim SC Memo, record evidence demonstrates that SIGSTRAT is a producer of comparable merchandise, *i.e.*, plywood. As discussed, plywood has previously been determined to be comparable merchandise in the history of this proceeding.[16] Senmao did not challenge this finding. We are considering the fact that SIGSTRAT also produces other merchandise (*i.e.,* beech plywood, molded elements made in bent beech plywood, chairs, small furniture and other wooden products), and find that this does not detract from our overall conclusion that SIGSTRAT's financial statements are usable in this proceeding.[17] As explained in the Prelim SC Memo, "while {SIGSTRAT} may produce additional molded products and have related expenses to these products, {SIGSTRAT} is primarily a producer of comparable merchandise (*i.e.*, plywood) and, as such, its financial statements are usable for comparison purposes."[18] SIGSTRAT's primary production, as indicated on page 1 of its annual report, is as follows:

> 1.1 a) Description of the company's core activities
> The main activity according to the National Economy Activity classification is "Manufacturing of veneer sheets and wood panels", CAEN code 1621. Products manufactured and marketed by SC SIGSTRAT SA are plywood, veneer, seats, and backrests, chairs, tables, wood chips briquettes, and other wood related products.[19]

SIGSTRAT reports that its primary business is that of veneer sheets and plywood, followed by the secondary "molded elements."

The Department also examined the production process of SIGSTRAT as compared to that of Senmao, finding that "while SIGSTRAT's production process may not be an exact match to that of Senmao, this is not a disqualifying factor;" and that "its financial statements are usable for comparison purpose."[20] For instance, we found that "there is no record evidence that {SIGSTRAT} engages in logging operations," and Senmao does not challenge this finding.[21]

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[14] *See* Prelim SC Memo.
[15] *Id.*
[16] *See* Multilayered Wood Flooring/rom the People 's Republic of China: Amended Final Determination of Sales at Less Than Fair Value and Antidumping Duty Order, 76 FR 76690 (December 8, 2011)
[17] *Id.*
[18] *See* Prelim SC Memo at 9 (citing Petitioner's Surrogate Value Submission at Exhibit SV- 11).
[19] *See* letter from CAHP to the Department, regarding "Multilayered Wood Flooring from the People's Republic of China," dated May 23, 2016 (Petitioner's Surrogate Value Submission) at Exhibit SV-11
[20] *Id.*
[21] *See* Senmao's Case Brief.

With respect to Senmao's argument that SIGSTRAT is a fully integrated company that purchases logs and produces veneers, as compared to Senmao being a purchaser of veneers, we find that this difference in integration, on this record, and as discussed below, does not warrant resorting to Neotech's financial statements.

As an initial matter, the Department agrees with CAHP that Neotech's financial statements are also imperfect in terms of integration. Neotech's financial statements outline that their specific goods and service is "to do business of sawing wood."[22] Senmao's concerns regarding SIGSTRAT's integration may also apply to Neotech; as both SIGSTRAT and Neotech engage in some forms of sawing and cutting logs in their manufacturing process. Moreover, the Department's regulatory preference (with the exception of labor) is to normally "value all factors in a single surrogate country."[23] In the instant case, the Department has determined that Romania is the best choice of surrogate country as not only do SIGSTRAT's financial statements meet the Department's standards, but also Romania provided increased specificity and detail when selecting surrogate values for the major FOPS and inputs. Here, when faced with two imperfect financial statements in terms of integration, the Department finds that it is reasonable to rely on its regulatory preference to value all surrogate factors in Romania, and thus finds that SIGSTRAT's financial statements constitute the best available information.[24]

We also note that in prior MLWF reviews where the Department segregated or rejected certain financial statements based on integration level, the Department continued to rely on surrogate financial statements from the primary surrogate country. The Department recognizes that in the selection of a surrogate country and surrogate values all factors must be evaluated on a case-by-case basis. Thus, as explained above, we find that between the choices before us, SIGSTRAT and Neotech, which both are imperfect in terms of integration, on this record it is reasonable to select SIGSTRAT's financial statements to stay within our primary surrogate country.

As discussed above, we find that SIGSTRAT's financial statements continue to meet all requirements to serve as the basis for surrogate financial ratios, and the Department concludes that the integration issue raised by Senmao does not serve as a disqualifying factor, and also ignores the similar integration issue with the Neotech financial statements. The same SIGSTRAT financial statements were used in the previous review and created no distortions.[25] The SIGSTRAT financial statements show that veneer sheets and plywood are the primary business, not molded products; as such there is no record evidence that promotional expenses related to the secondary business (*i.e.* molded products) have distortive effects when the primary business (*i.e.* plywood and veneer sheets) accounts for over 50 percent of revenue and profit. Additionally, the Department agrees with CAHP that the hypothetical adjustment to MLE costs and the corresponding hypothetical changes to financial ratios are not applicable. There is no record evidence that hypothetical adjustments to the financial statements would be reflective of SIGSTRAT's actual operations. Further, it is the Department's practice to use the information

[22] *See* letter from Senmao to the Department, regarding "Multilayered Wood Flooring from the People's Republic of China: Comments Regarding Surrogate Value Selection," dated September 13, 2016 at Exhibit 5.
[23] *See* 19 CFR 351.408(c)(2).
[24] *See Dorbest, Ltd.* (When "{the Department} is faced with a choice between two imperfect options, it is within {the Department's} discretion to determine which choice represents the best available information," so long as the Department provides a reasonable explanation.); *see also Clearon Corp.*
[25] *See Wood Flooring AR3 Final.*

available in the surrogate financial statements and not go behind the line-items.[26] Furthermore, Senmao's argument that the ratios and normal value are distorted due to the fact that SIGSTRAT purchases logs and cuts veneers while Senmao only purchases veneers is not applicable; SIGSTRAT not only purchases logs to manufacture veneers, but also purchases veneers and engineered panels as well.[27] SIGSTRAT also incurred the higher prices related to the purchases of veneers and engineered panels, minimizing, if any, related distortion.

For the reasons discussed above, the Department disagrees that SIGSTRAT's financial statements should be found unusable and that the Thai financial statements from Neotech should be used while maintaining Romania as the surrogate country. Therefore, for the final results, the Department will continue to use Romania as the surrogate country and use SIGSTRAT's financial statements as the basis for calculating the surrogate financial ratios.

Comment 3: The Department must apply the "expected method" to assign the separate rate in this review if both mandatory respondents earn *de minimis* rates.

Linyi Anying Argument:

- The CAFC has recently issued binding precedent for reviews such as this one that the Department must apply the "expected method" in assigning the separate rate, *i.e.*, attribute the weighted average of the rates assigned to the mandatory respondents as the separate rate.
- As this Court recently reiterated in *Albemarle*,[28] using "any reasonable method", *i.e.*, not using the expected method, is truly an exception to the normal course and the Department has a substantial burden before it can put aside Congress's intended method for calculating the separate rate.
- The court established that the Department must develop on the record specific evidence with respect to specific separate rate companies establishing that they were not represented by the mandatory respondents and the Department has not attempted to develop any evidence differentiating the separate rate candidates from the mandatory respondents in this review.

Senmao, Lumber Liquidators, and Group of Separate Rate Respondents Argument:

- If both mandatory respondents receive a *de minimis* rate, the Department should use the "expected method" under section 735(c)(5)(B) to calculate a *de minimis* Separate Rate consistent with the recent CAFC determination.

Fine Furniture Argument:

- If both mandatory respondents receive zero or *de minimis* final rates, the Department must calculate the separate rate as an average of those two rates.

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[26] *See Wood Flooring NSR 2011-2012* and accompanying Issue and Decision Memorandum at 6.
[27] *See* Petitioner's Surrogate Value Submission at Exhibit SV-11.
[28] *Albemarle*

- The recent *Albemarle* decision instructs that a *de minimis* separate rate is the only reasonable option if both respondents have *de minimis* rates.
- The third administrative review final results have no relevance to this proceeding and cannot be used for Fine Furniture's separate rate calculation.

No other party commented on this issue

Department's Position:

The statute and the Department's regulations do not directly address the establishment of a rate to be applied to individual separate rate respondents not selected for examination when the Department limits its examination in an administrative review pursuant to section 777A(c)(2) of the Act. Generally, the Department looks to section 735(c)(5) of the Act, which provides instructions for calculating the all-others rate in a market economy investigation, for guidance when calculating the rate for separate rate respondents which were not examined in an administrative review.

Under section 735(c)(5)(A) of the Act, the all-others rate is normally "an amount equal to the weighted average of the estimated weighted average dumping margins established for exporters and producers individually investigated, excluding any zero and *de minimis* margins, and any margins determined entirely {on the basis of facts available}." Accordingly, when only one weighted-average dumping margin for the individually investigated respondents is above *de minimis* and not based on total FA, the separate rate will be equal to that single above *de minimis* rate.[29] When the weighted-average dumping margins established for all individually investigated respondents are zero, *de minimis*, or based entirely on facts available, section 735(c)(5)(B) of the Act permits the Department to "use any reasonable method to establish the estimated all-others rate for exporters and producers not individually investigated, including averaging the estimated weighted average dumping margins determined for the exporters and producers individually investigated."

In the *Preliminary Results*, the Department calculated a rate for mandatory respondent Senmao that was *de minimis* and a rate for mandatory respondent Penghong that was not zero, *de minimis,* or based entirely on facts available. Therefore, in accordance with section 735(c)(5)(A) of the Act and its prior practice, the Department preliminarily assigned Penghong's calculated rate (*i.e.*, 4.92 percent) as the rate for non-examined separate rate exporters.

However, for these Final Results, the Department has considered all the comments in the briefs and the rebuttals and has recalculated the margins of both mandatory respondents. In these Final Results, the Department has calculated a rate for both mandatory respondents that is zero or *de minimis.* Therefore, the Department is afforded two options for determining the appropriate separate rate for non-individually examined respondents. First, interested parties argue that the "expected method" under section 735(c)(5)(A) of the Act provides that the Department must take

[29] *See Longkou Haimeng Mach. Co.* (affirming the Department's determination to assign a 4.22 percent dumping margin to the separate rate respondents in a segment where the three mandatory respondents received dumping margins of 4.22 percent, 0.03 percent, and zero percent, respectively); *See* also *Certain Kitchen Appliance Shelving and Racks*.

the average of two *de minimis* rates to calculate a separate rate. Second, section 735(c)(5)(B) of the Act permits the Department to "use any reasonable method to establish the estimated all-others rate for exporters and producers not individually investigated, including averaging the estimated weighted average dumping margins determined for the exporters and producers individually investigated."

In light of the CAFC's decision in *Albemarle,* we have concluded that in this case, the method for determining the rate for the non-selected companies eligible for a separate rate is the "expected method," unless specific evidence has been developed on the record indicating that non-examined separate rate entities differ from the individually examined respondents. No such record evidence exists on the record of this review. Therefore, for the Final Results, the Department has calculated a separate rate of zero for 72 non-examined separate rate companies based on the "expected method."[30] Regarding Fine Furniture's comments on the Department's ability to use the rates assigned in previous segments, this argument is rendered moot by our determination to apply the "expected method" in these Final Results.

Comment 4: Consideration of Power Dekor's No Shipment Certification

Power Dekor Argument:

- Power Dekor timely filed a "no shipment" letter reporting that it made no shipments of subject merchandise during this POR.
- The Department should include Power Dekor with the other nine companies the Department recognized as having timely filed "no shipment" letters.
- No other party commented on this issue.

Department's Position: The Department agrees that Power Dekor timely submitted a complete certification of no shipments during the POR. In the *Preliminary Results*, the Department included Power Dekor within the PRC wide entity. However, on further examination of the record, the Department agrees that Power Dekor did in fact timely filed a "no shipment" certification letter reporting that it made no shipments of subject merchandise during the POR. On September 12, 2016, the Department submitted a no-shipment inquiry with the U.S. Customs and Border Protection (CBP), internal message number 70509, for Power Dekor. The Department received no response to this inquiry. Therefore, for the Final Results, the Department has granted Power Dekor no shipment status during the POR.

Comment 5: Inclusion of Fine Furniture's affiliate's name in customs instructions and the Federal Register notice

Fine Furniture Argument:

[30] *See* Federal Register Notice for *Multilayered Wood Flooring from the People's Republic of China: Final Results of Antidumping Duty Administrative Review, Final Determination of No Shipments, and Final Partial Rescission of Antidumping Duty Administrative Review; 2014-2015.* Dated concurrently with this memorandum.

- In the final results, the Department should continue to include the name of Fine Furniture's affiliate, Double F, because Double F Limited is listed on all import documentation submitted to CBP for shipments of subject merchandise during the POR.
- As the Department has recognized by listing Double F Limited in the customs instructions issued in prior proceedings, the addition of Double F Limited is necessary to avoid confusion at the port and unnecessary time and resources spent by both the Department and CBP correcting any mistakes that could be made as a result of Double F Limited's name not being included in the customs instructions.

No other party commented on this issue.

Department's Position: We agree with Fine Furniture. Accordingly, in the Final Results, the Department's cash deposit and liquidation instructions that will be issued to CBP will reflect the names of both Fine Furniture and Double F Limited. The Department initiated on both companies[31]; however, inadvertently neglected to include Double F with Fine Furniture in the prelim FR or draft CBP instructions (as we had done in the prior reviews since AR1[32]), and we are correcting that error in the final.

Comment 6: Treatment of Fusong Jinlong Group as a single entity

Fusong Jinlong Group Argument:

- The Fusong Jinlong Group is made up of four affiliated companies: Fusong Jinlong Wooden Group Co., Ltd. (Fusong Jinlong), Fusong Qianqiu Wooden Product Co., Ltd. (Fusong Qianqiu), Dalian Qianqiu Wooden Product Co., Ltd. (Dalian Qianqiu), and Fusong Jinqiu Wooden Product Co., Ltd. (Fusong Jinqiu).
- The Department made two errors with respect to the members of the Fusong Jinlong Group. First, it incorrectly stated that three of the Group companies failed to submit separate rate certification and assigned those companies the China-wide rate. In fact, all Group companies timely filed separate rate certifications. In the final results each Group company should be assigned the separate rate.
- Second, the Preliminary Results fail to recognize the Fusong Jinlong Group as a single entity for antidumping purposes. Rather, as in each prior segment of this case, in the final results, the Department should make a finding that the results of the review apply to all of the members of the Fusong Jinlong Group and should specify each of them by name.
- The Department's liquidation and cash deposit instructions to Customs must be corrected to assign the separate rate to all four of the companies that make up the Fusong Jinlong group.

Department's Position: In the *Preliminary Results*, the Department treated the four companies that make up the Fusong Jinlong Group as separate entities and determined that three of those companies, namely, Fusong Qianqiu Wooden Product Co., Ltd., Dalian Qianqiu Wooden

[31] *Initiation Notice*
[32] *Wood Flooring AR1 Final and AR1 Issues and Decisions Memo at comment 29*

Product Co., Ltd., and Fusong Jinqiu Wooden Product Co., Ltd., did not establish their eligibility for a separate rate.[33] However, after further analysis of the record, we agree that all four companies within the group submitted complete separate rate certifications. We also agree that record information indicates that there are four members in the Fusong Jinlong Group and in past administrative reviews we have treated all four members as a single entity.[34] Therefore, for the Final Results, we have assigned a separate rate to the Fusong Jinlong Group, which includes all four members comprising the group.

Penghong Specific Issues:

Comment 7: Overstatement of Water SV

Penghong Argument:

- The Department inadvertently massively overstated the value of Penghong's water consumption by multiplying its reported kilogram consumption by a per metric ton value. This had the effect of increasing the water consumption 1000 times over the actual amount.
- This error alone was very substantial and would result in an AD margin of approximately 1.0%.

Lumber Liquidators and Big Group of Separates Rates:

- As Penghong indicated in its case brief, the Department made significant ministerial errors in calculating the preliminary AD rate for the company. These errors overstated Penghong's AD rate which otherwise would have been *de minimis*.
- The Department should correct these ministerial errors and assign Penghong the resulting *de minimis* rate.

***Linyi Anying Argument*:**

- The Department overstated Penghong's water surrogate value.

Department's Position: The Department agrees that it inadvertently overstated the value of Penghong's water consumption. In the *Preliminary Results*, the Department inadvertently omitted the conversion rate from MT to KG for application of the water surrogate value as applied to Penghong's reported water usage. For the Final Results, we have applied a conversion from MT to KG in Penghong's surrogate values summary sheet for water. For a detailed calculation, see Final Analysis Memo Penghong.

Comment 8: Overstatement of NV or understatement of export price

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[33] *See Preliminary Results* at 10.
[34] *See Wood Flooring AR1 Final* at n.14; *see also Wood Flooring NSR 2012-2013* at n.16; *see also Wood Flooring AR3 Final* at n.16.

Penghong Argument:

- The Department established a practice in the previous review of adding inputs (various wood inputs) supplied by customers free-of-charge to NV and then also adding them to EP in order to preserve a "fair comparison" between NV and EP.
- The Department instructed Penghong to (1) add the free-of-charge inputs to NV; and (2) add the amounts of those inputs in the U.S. sales file.
- Having established a practice of requiring the reporting of the factors and including the values in NV, the Department made an arithmetic error by not adding that value to the EPs that included such free-of-charge inputs.
- This error, alone, drastically and significantly overstated the AD margin for such sales and resulted in a possible calculation whereas the correct formula would have resulted in a *de minimis* AD margin for this segment.

Linyi Anying Argument:

- The Department added the value of free-of-charge goods to normal value but inadvertently failed to add that value to the export prices, contrary to its policy. When these errors are addressed and corrected, Penghong has claimed that its AD margin rate will be de minimis.

Department's Position: We agree with Penghong that we requested and received a revised section D database with the inclusion of the free-of-charge inputs to calculate NV. The Department also agrees that in the *Preliminary Results,* we did not add the value of Penghong's free-of-charge wood inputs to EP in calculating Penghong's margin.

Sections 773(c)(1)(B) and (3)(B) of the Act require the Department to value all inputs used to produce the merchandise under review. For purposes of constructing NV, the Department does not distinguish between purchased inputs and free-of-charge inputs. Accordingly, the Department will normally value the free-of-charge inputs by using a surrogate value for purposes of constructing NV. However, if a respondent sufficiently documents its claim that a free-of-charge input was received from its U.S. customer, the Department will make an offsetting adjustment to the respondent's reported U.S. price to include the value of the free-of-charge input.[35]

Penghong reported that a U.S. customer{s} provided certain wood inputs free of charge.[36] Penghong provided a revised U.S. sales file that included, for each sale, the per-unit amount of each input provided by a customer free-of-charge that was consumed in the production of that sale of the merchandise under consideration during the POR.[37] Furthermore, Penghong has

[35] *Chlorinated Isocyanurates Prelim* unchanged in *Chlorinated Isocyanurates Final.*
[36] *See* letter from Penghong to the Department, regarding "Multilayered Wood Flooring from the People's Republic of China: Second Supplemental Section C & D Questionnaire Response," dated July 1, 2016 pages 4-7 and exhibits SQ4 – 7 (Penghong Second Supplemental C & D Questionnaire Response).
[37] *Id*. The Department verified Penghong's methodology for reporting free of charge inputs from receipt to the income statement. *See Penghong Verification Report* at page 15-16 and verification exhibit 29.

affirmatively stated that the price to the U.S. customer is exclusive of the free-of-charge inputs.[38] Accordingly, the Department agrees with Penghong, and for the Final Results we have added the value of Penghong's free-of-charge inputs to the EP calculation. *See*, Final Analysis Memo Penghong.

In past cases, the Department has treated materials that are provided free of charge to a respondent by its customer and materials for which a respondent is separately reimbursed by its customer as part of the cost of manufacturing, and included these costs when calculating NV.[39] Thus, for Penghong's products that included materials provided free of charge, consistent with the Department's practice and section 773(c)(1)(B) of the Act, we used the built-up cost (*i.e.*, the SV for these materials multiplied by the reported FOPs for these items) in the NV calculation.[40]

For the Final Results, the Department has calculated the EP based on the prices at which merchandise under consideration was sold to unaffiliated purchasers in the United States. To this price, we added amounts for components that were supplied free of charge. For free-of-charge wood inputs, we added the SVs for these materials, multiplied by the reported FOPs for these inputs to the U.S. price paid by Penghong's customer.[41]

<u>Senmao Specific Issues:</u>

Comment 10: The Department must correct the Jatoba and Red Oak veneers surrogate values

Senmao Argument:

- In the *Preliminary Results*, the Department valued Senmao's Jatoba and Red Oak veneers with a value of EUR 1,557.76/M3. It is unclear where the Department obtained this value. The Department stated it used Romanian HTS 44089095 which has a value of EUR 583.88/M3. The Department should correct these FOPs in the margin calculation for the final.

CAHP Rebuttal:

- As discussed and provided in Exhibit 2 in CAHP's case brief, the appropriate valuation for Senmao's Jatoba and Red Oak veneers is Romanian HTS 44089015 covering planed and/or sanded veneers.

Department's Position: The Department agrees that in the *Preliminary Results,* we inadvertently assigned the incorrect value to Senmao's Jatoba and Red Oak veneers. Additionally, in the *Preliminary Results*, the Department stated it used Romanian HTS 44089095 with a value of EUR 583.88/M3 for Senmao's Jatoba and Red Oak veneers; however, both

[38] *See* Penghong Second Supplemental C & D Questionnaire Response at 6.
[39] See *Chlorinated Isocyanurates Prelim* unchanged in *Chlorinated Isocyanurates Final.*
[40] *See* Final Analysis Memo Penghong at attachment 1 and 2.
[41] *Id.*

inputs were inadvertently assigned a value of EUR 1,557.76/M3.[42] Therefore, for the Final Results, the Department has corrected its valuation of Senmao's Jatoba and Red Oak veneers in the margin calculation.[43] Additionally, the Department disagrees with CAHP's claim that the appropriate Romanian HTS for valuation of Senmao's Jatoba and Red Oak veneers is 44089015, because we have determined that Senmao's veneers are non-planed and non-sanded as further explained below in Comment 11.

Comment 11: The Department should correct its valuation of Senmao's wood veneers

CAHP Argument:

- Based on an evaluation at verification, the Department noted that "…the wood veneers used {by Senmao} in the production of MLWF appeared to be a finished product that may be planed or sanded".
- Company officials at verification did not dispute the Department's finding but dismissed the condition of the wood veneers in the purchased form as "irrelevant" because the wood veneers went through subsequent processing. However, as the Department is aware, it is the condition of each FOP in its purchased form that determines the appropriate valuation of each FOP and thus is very relevant.
- The Department cited the fact that the Romanian HTS included a separate breakout for planed or sanded wood veneers as one of the primary reasons why Romania should be the primary surrogate country. However, its specific wording in the SC Memorandum shows some confusion by the Department in its Preliminary Results on the structure of the Romanian HTS for wood veneers: "For all planed, sanded, or end-jointed veneer species the Romanian HTS contains a separate breakout for thicknesses less than and greater than 1 mm; while the Thai HTS does not." The Romanian HTS for planed, sanded, or end-jointed wood veneers does not contain a separate breakout by thickness. Rather, it is the Romanian HTS for non-planed, non-sanded, and non-end-jointed wood veneers that contains the separate breakout by thickness.
- The Department should use the Romanian HTS 44089015 for planed and/or sanded veneers to value Senmao's wood veneers.
- If the Department determines that Senmao's wood veneers were not planed or sanded, the Department should use the appropriate thickness-specific Romanian HTS 44089085 for Senmao's Poplar veneer.
- If the Department determines that Senmao's wood veneers include both planed or sanded wood veneers as well as non-planed and non-sanded wood veneers, the calculation methodology from the 2013-2014 MLWF administrative review should be used, which is a simple average of the surrogate values including planed or sanded wood veneers and the appropriate thickness specific values for non-planed and non-sanded wood veneers.

Senmao Rebuttal:

[42] *See* Preliminary Analysis Memo at attachment 3
[43] Final Analysis Memo Senmao and Final SV Memo

- CAHP's claim that "{c}ompany officials at verification did not dispute the Department's finding" that its veneers "may be planed and sanded," is false. Consistent with all responses, Senmao disputed, strongly and explicitly, throughout the verification that its veneers were non-planed and non-sanded.
- At verification, the Department toured the plant and reviewed the veneers, specification sheets, invoices, and Senmao provided explanations why it was not logical to purchase already sanded or planed veneers when it was going to plane or sand the product in its own process.
- One of the primary reasons that the Department requested to provide "a more comprehensive set of production paths that subject merchandise might follow through the production process" was to show all the products were both rough sanded and finished sanded.
- In a supplemental response dated September 13, 2016 Senmao stated, "{c}onsistent with information provided in Senmao's July 1, 2016 supplemental response at Exhibit SD-4, Senmao's veneers are not planed, sanded or end-jointed."
- Based on the record and the verification, the Department should continue to use the verified and correct HTS value for face veneers (*i.e.*, non-planed and non-sanded) that were used in the preliminary results. If the Department, were to change and use planed or sanded veneer HTS values, it would further distort the financial ratios and the differences due to the levels of integration would be even more pronounced.
- If the Department does use Romanian SVs based on planed or sanded HTS values, then the reasons for selecting Romania over Thailand are no longer supported in this case. The only reason provided by the Department for selecting Romania was the supposed specificity relating to surrogate values based on thickness of face veneers. The Department will have undercut its own rationale if it chooses a SV not based on thickness.
- In the *Preliminary Results*, the Department used Romanian HTS 44089095 at a value of EUR 583.88/M3, to value Senmao's poplar back veneer. The Department, clearly understood Senmao's arguments throughout the review that using the Romanian HTS 44089085 for veneers less than 1mm would cause distortions as it is priced EUR 4223.68/M3.
- As the poplar veneer serves as a back veneer it should be valued at the poplar plywood value under Romanian HTS 44123210 (EUR 439.43/M3). It is unreasonable to think that Senmao would pay 860% (under 1mm veneer) or 623% (poplar plywood) more given that it is a back veneer that no one will ever see.
- CAHP failed to rebut Senmao's poplar SV, and failed to explain how a SV of EUR 4223.68/M3 is reasonable given the other prices. This value is in no way representative of Senmao's poplar back veneer. The Department's poplar veneer valuation of EUR 583.88/M3 is reasonable and supported by substantial evidence.
- Finally, as the record is clear that Senmao's veneers were not planed or sanded prior to purchase, there is no basis for averaging the SVs as recommended by CAHP. Averaging the SVs does not resolve the distortive effects concerning the level of integration.

Department's Position: The Department agrees with Senmao that proper valuation for Senmao's veneers include the Romanian HTS for non-sanded and non-planed veneer sheets. During the proceeding Senmao has provided evidence that shows Senmao's veneers are non-planed and non-sanded.[44] During verification, the Department toured Senmao's facilities and including the area in which Senmao's veneers undergo planing and sanding.[45] Furthermore, we noted "(w)e viewed products in various stages of production and spoke to different production employees. We noted no discrepancies with the questionnaire responses in regards to the general production, packing, and storage processes.[46]" Further, we agree with Senmao that it is not logical to purchase planed and sanded veneers when the veneers will be planed and sanded in Senmao's own production process.[47] In the Senmao verification report, the Department stated that "the wood veneers going into production appeared to be a finished product and may be planed or sanded;"[48] however, there is no record evidence that Senmao's veneers are planed or sanded. Thus, for the Final Results, the Department will continue to find that Senmao's wood veneers are non-planed and non-sanded.

Furthermore, the Department disagrees with CAHP that we must use the Romanian HTS 44089085 to value Senmao's poplar veneer. The Department agrees with Senmao that changing the value of the poplar surrogate value would cause distortions in the overall costs of the wood flooring and would not be an accurate reflection of Senmao production costs; because the poplar back veneer, should not be valued as the most expensive input in the construction of MLWF. However, the Department also disagrees with Senmao that the poplar plywood surrogate value is most appropriate. The poplar back veneer is not plywood nor a part of the core, but is a separate input from the plywood; and, valuing it with HTS 44089085 would make it as expensive or more expensive than every other input. Thus, it is not reasonable that Senmao's production costs for the poplar back veneer would be as or more expensive than the outward showing face veneer or the thicker core. The Department finds that petitioner's suggested HTS does not accurately reflect Senmao's production experience. Therefore, for the Final Results, the Department will continue to value Senmao's poplar back veneer with Romanian HTS 44089095 as this is the most reasonable and reflective of Senmao's inputs.[49]

Finally, as the Department has not found that Senmao uses both planed or sanded and non-planed or non-sanded veneers there is no rationale or reason to conduct a simple average between surrogate values. Therefore, for the Final Results, the Department will continue to value Senmao's wood veneers as it did in the *Preliminary Results*, except for correcting the surrogate values of Red Oak and Jatoba as explained in Comment 10 above.

Comment 12: Glue surrogate value

Senmao Argument:

- CAHP provided no information on the record that the overlaying glue used by Senmao is consistent with Romanian HTS 35069100 and never rebutted Senmao's arguments concerning the valuation of glue by using Romanian HTS 39091000.

[44] *See* Letter from Senmao to the Department, regarding "Multilayered Wood Flooring from the People's Republic of China: Response to Sections A, C, and D Supplemental Questionnaire," dated September 13, 2016.
[45] *See* Senmao Verification Report at Exhibit 6.
[46] *Id.* at 10.
[47] *Id.* at Exhibit 6.
[48] *Id.* at 10.
[49] *See* Final Analysis Memo Senmao.

- Senmao has submitted significant information concerning the description of its glue and proper classification. The Department verified Senmao's information and found no discrepancies with the information provided for the overlaying glue used by Senmao.

No other party commented on this issue.

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.[50] 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 POR, with each of these factors applied non-hierarchically to the case-specific facts and with preference to data from a single surrogate country.[51]

As established in the *Preliminary Results*, the Department continues to find that the Romanian import data obtained from GTA for HTS 35069100 are publicly available, broad market averages, contemporaneous with the POR, tax-exclusive, and specific to the input in question, satisfying the critical elements of the Department's SV selection criteria. The Department disagrees with Senmao's assertion that Romanian HTS 39091000 is most accurate for valuing Senmao's overlaying glue. Senmao stated that their overlaying glue is composed of formaldehyde and melamine and is considered a melamine-urea-formaldehyde adhesive.[52] During verification, the Department inspected Senmao's glue and saw it was consistent as a Modified Melamine Glue.[53] Romanian HTS 39091000 represents Amino-resins, phenolic resins and polyurethanes, in primary forms: Urea resins; thiourea resins. However, based on record evidence, the Department finds that Senmao's overlaying glue is more appropriately valued with HTS 35069100: 'adhesives based on polymers of headings 3901 to 3913 or on rubber'. Specifically, the Department considers Senmao's glue as a finished product because Senmao's glue underwent little (if any) processing. Senmao did not report any material inputs, labor, and energy consumed in processing its glue, and instead only separately reported flour.[54] As phrased, this characterization suggests that flour is added to finished overlaying glue, and does not clearly establish that it is a necessary input into producing overlaying glue. Furthermore, the product purchased by Senmao is clearly labeled as Modified Melamine Glue;[55] which is further evidence the glue is considered a finished product and not a powdered resin.

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[50] *See Lightweight Thermal Paper* and accompanying IDM at Comment 9.
[51] *See*, *e.g.*, *TRBs* and accompanying IDM at Comment 6.
[52] *See* letter from Senmao to the Department, regarding "Multilayered Wood Flooring from the People's Republic of China: Response to Sections A, C, and D Supplemental Questionnaire and Double Remedy Questionnaire," dated July 1, 2016. At 7
[53] *See* Memorandum to the file from Aleksandras Nakutis, William Horn and Maliha Khan regarding "Verification of the Questionnaire Responses of Jiangsu Senmao Bamboo and Wood Co., Ltd. in the Antidumping Review of Multilayered Wood Flooring from the People's Republic of China," dated December 8, 2016. (Senmao Verification Report) at Exhibit 6 at 8.
[54] *See* letter from Senmao to the Department, regarding "Multilayered Wood Flooring from the People's Republic of China: Sections C& D Questionnaire Response" dated April 28. 2016.
[55] *Id.*

Under these circumstances, we continue to find, consistent with *Wood Flooring AR2*,[56] that Romanian HTS 35069100 represents the best available information to value Senmao's finished overlaying glue. To the extent that Senmao's purchased glue undergoes any further processing, it is minimal at best and would only serve to enhance the finished glue. This weighs against finding that the overlaying glue reported by Senmao was in a primary form *i.e.*, HTS 39091000. For these reasons, we find that the Romanian HTS for finished glue, 35069100, better reflects the final, or nearly final, purchased finished glue that Senmao reported using during the POR and that the Department verified during this review.[57] We find that this HTS best accounts for the full value of the finished glue consumed by Senmao in producing subject merchandise.

Accordingly, for the Final Results, the Department will continue to value Senmao's overlaying glue using Romanian HTS 35069100, which includes 'adhesives based on polymers of heading 3901 to 3913 or on rubber'.[58]

Comment 13: Senmao's by-product offset for wood scrap

CAHP Argument:

- In the *Preliminary Results*, the Department granted Senmao an offset for wood scraps generated in the production of MLWF during the POR. However, Senmao explained that it does not record the actual wood scrap generated, because the wood scrap is only weighed and recorded when it is sold. As a result, the Department did not verify the wood scrap generated by Senmao in its production of MLWF but rather how the reported by-product sales could be tied to sales general ledger.
- During the 2012-2013 administrative review, the Department denied Senmao's by-product offset because it was unable to substantiate that it produced any of the scrap that sold during the POR. The fact pattern in this administrative review is no different than it was during the 2012-2013 administrative review. As such, the Department should deny Senmao's by-product offset for wood scrap in the administrative review.
- If the Department continues to grant Senmao's by-product offset, it should value the scrap with Romanian HTS 4401.39.30 for wood scrap in the form of saw dust, rather than 4401.22.00 which includes non-coniferous wood in chips or particles but does not include wood waste and scrap.

Senmao Rebuttal:

- Unlike the 2012-2013 administrative review, Senmao plainly substantiated that it produced and sold scrap and the Department found no discrepancies with what Senmao reported during verification. As the record and verification report indicated, the facts are very different that the 2012-2013 review and there is no basis to deny the by-product offset.
- Similarly, there is no basis for changing the surrogate value in the final results. There was no dispute concerning the recommended SV; CAHP themselves recommended the

[56] *See Wood Flooring AR2 Final*, and accompanying IDM at Comment 14.
[57] *See* Senmao Verification Report at Exhibit 6 at 8.
[58] *See* Final Analysis Memo Senmao.

SV used by the Department in the preliminary results and never once indicted that the by-product should be valued using a different SV throughout the review.

Department's Position: The Department disagrees with CAHP's assertion that the fact pattern in this administrative review is the same as the 2012-2013 administrative review, and requires the denial of a by-product for wood scrap. First, the 2014-2015 administrative review included a verification of Senmao's facilities. At verification, the Department not only observed how wood scrap was generated and collected, but also how the reported by-product (*i.e.*, wood scrap) sales could be tied to the sales general ledger for other income with sales invoices, sales VAT invoices, receipts, accounting vouchers, and warehouse-in/out slips.[59] Second, during this administrative review, Senmao produced no products during the POR which were not subject merchandise; and thus, all wood scrap sold would be a by-product from subject merchandise.[60]

In the *Preliminary Results*, the Department used Romanian HTS 44012200 (Wood in chips or particles: Non-coniferous) to value Senmao's wood scrap. CAHP asserts that Romanian HTS 44013930 (Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms: Other) provides a better valuation of Senmao's scrap. However, because Senmao's face veneers, cores, and back veneers are all constructed from non-coniferous woods, the Department has determined that Romanian HTS 44012200 (Wood in chips or particles: Non-coniferous) provides more specificity and the most similar comparison to Senmao's wood scrap. Therefore, for the Final Results, the Department will continue to include Senmao's by-product offset in the NV calculation and use Romanian HTS 44012200 as the surrogate value.[61]

Comment 14: The Department should correct the surrogate value references for plastic strip and overlaying glue in Senmao's margin calculations

CAHP Argument:

- In its SV summary sheet for Senmao the Department's cell references for Glue and plastic strip SVs refer to the wrong rows in the MasterRom worksheet. The Department should correct these cell references for the final.

No other party commented on this issue.

Department's Position: The Department agrees with CAHP that the cell references in its surrogate value spread sheet for Senmao, overlaying glue and plastic strip, referred to the wrong rows in the *MasterRom* surrogate value sheet. Therefore, for the Final Results, the Department has corrected the above two errors. *See* Final Analysis Memo Senmao.

Comment 15: Senmao's plywood surrogate value

CAHP Argument:

[59] *See* Senmao Verification Report at 19 and Exhibit 20.
[60] *See* Senmao "Response to Sections A, C, and D Supplemental Questionnaire" dated September 13, 2016.
[61] *See* Final Analysis Memo Senmao.

- In the *Preliminary Results*, the Department valued Senmao's plywood using a simple average of Romanian HTS 44123210 and 44123190. Although HTS 44123210 is correct, HTS 44123290 should have been used instead of HTS 44123190.
- None of Senmao's plywood is found in the specific tropical wood species list in subheading Note 2 of the Romanian HTS, describing the tropical woods specified for HTS 44123190.
- Romanian HTS 44123210 and 44123290 are the proper categories describing Senmao's plywood; the Department should value Senmao's plywood using a simple average of HTS 44123210 and 44123290.

Senmao Rebuttal:

- Both CAHP and Senmao recommended that the Department use Romanian HTS 441232 to value Senmao's plywood. CAHP, only in their brief, now argue that the Department should be a simple average of HTS 44123210 and 44123290.
- Based on the prior recommendation of HTS 441232 and the fact that HTS 44123210 and 44123290 are the only two breakouts of 441232; the six -digit 441232 should be used. It would be unreasonable to calculate a simple average when the only two breakouts are weighted, this would cause a highly distortive value.
- The Department often uses six-digit HTS values when the description falls under that classification. Both Senmao and CAHP agreed that the Department should use Romanian HTS 441232 to value Senmao's plywood.

Department's Position: The Department's practice when selecting the best available information for valuing FOPs, in accordance with section 773(c)(1) of the Act, is to select, to the extent practicable, surrogate values which are product-specific, representative of a broad market average, publicly available, tax exclusive, and contemporaneous with the period of review.[62] While there is no hierarchy for applying the surrogate value selection criteria, "the Department must weigh available information with respect to each input value and make a product-specific and case-specific decision as to what the 'best' surrogate value is for each input.[63]

The Department finds that the Romanian import data obtained from the GTA for HTS 441232 (Plywood, veneered panels and similar laminated wood: Other, with at least one outer ply of non-coniferous wood) are publicly available, broad market averages, contemporaneous with the POR, tax-exclusive, and specific to the input in question, satisfying the critical elements of the Department's SV selection criteria.

The Department agrees with CAHP that we were in error in calculating a simple average between Romanian HTS 44123210 (Plywood, veneered panels and similar laminated woods: Other, with at least one outer ply of non-coniferous wood: of alder, ash, beech, birch, cherry, chestnut, elm, hickory, hornbeam, horse chestnut, lime, maple, oak, plane tree, poplar, robinia, walnut or yellow poplar) and HTS 44123190 (Plywood, veneered panels and similar laminated

[62] *See Lightweight Thermal Paper* and accompanying Issue and Decision Memorandum at Comment 9.
[63] *See*, *e.g.*, *TRBs* and accompanying IDM at Comment 6.

wood: With at least one outer ply of tropical wood specified in subheading note 2[64] to this chapter: other),as none of the plywood used by Senmao falls under Romanian HTS 44123190. Accordingly, there is no basis to assume that the two different types of plywood were used in equal proportions, and, thus conducting a simple average between Romanian HTS 44123210 and HTS 44123290 (Plywood, veneered panels and similar laminated woods: Other, with at least one outer ply of non-coniferous wood: Other) is inappropriate. Furthermore, because the specific amount used for each type of plywood is not known, the Department has determined that the Romanian HTS 441232 most closely matches the plywood input used by Senmao.[65] These two Romanian HTS values, 44123210 and 44123290, are the only two breakouts of 441232; thus, using HTS 441232 as the surrogate value will include all the types of plywood Senmao utilizes in its production without distorting and over-valuing any specific species. Therefore, for the Final Results, the Department has corrected the Senmao's plywood SV and determined that Romanian HTS 441232 is most appropriate plywood input.[66]

RECOMMENDATION:

Based on our analysis of the comments received, we recommend adopting all the above positions. If accepted, we will publish the Final Results of this review and the final weighted-average dumping margins in the *Federal Register*.

☒ ☐

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Agree Disagree

5/26/2017

X Ronald K. Lorentzen

Signed by: RONALD LORENTZEN

Ronald K Lorentzen
Acting Assistant Secretary
for Enforcement and Compliance

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[64] Note 2 states: For the purposes of subheadings 440341 to 440349, 440721 to 440729, 440831 to 440839 and 441231, the expression 'tropical wood' means one of the following types of wood: abura, acajou d'Arique, afrormosia, ako, alan, andiroa, aningre, avodire, azobe, balau, balsa, bosse clair, bosse fonce, cativo, cedro, dabema, dark red meranti, dibetou, doussie, framire, freijo, fromager, fuma, geronggang, ilomba, imbuia, ipe, iroko, jaboty, jelutong, jequitiba, jongkong, kapur, kempas, keruing, kosipo, kotibe, koto, light red meranti, limba, louro, macaranduba, mahogany, makore, mandioqueira, mansonia, mengkulang, meranti bakau, merawan, merbau, merpauh, mersawa, moabi, niangon, nyatoh, obeche, okoume, onzabili, orey, ovangkol, ozigo, padauk, paldao, palissandre de Guatemala, palissandre de Para, palissandre de Rio, palissandre de Rose, pau Amarelo, pau marfim, pulai, punah, quaruba, ramin, sapelli, saqui-saqui, sepetir, sipo, sucupira, suren, tauari, teak, tiama, tola, virola, white lauan, white meranti, white seraya, yellow meranti. (Emphasis Added)

[65] *See Xanthan Gum* and accompanying Issue and Decision Memorandum at Comment 11.

[66] *See* Final Analysis Memo Senmao.

Table of Shortened Citations

Albemarle	Albemarle Corporation v. United States, Fed. Cir. No 15-1288 (decided May 2, 2016) published as Shanxi DMD Corp. v. United States, 821 F.3d 1345 (Fed. Cir. 2016)
AR1 Issues and Decisions Memo	Issues and Decision Memorandum for the Final Results of the 2011-2012 Antidumping Duty Administrative Review of Multilayered Wood Flooring from the People's Republic of China
CAHP Member Companies	The member-companies of the CAHP are as follows: Anderson Hardwood Floors, LLC; From the Forest; Howell Hardwood Flooring; Mannington Mills, Inc.; Nydree Flooring; and Shaw Industries Group, Inc.
Carbon	*Certain Activated Carbon from the People's Republic of China: Final Results of Antidumping Duty Administrative Review; 2012-2013*, 79 FR 70163 (November 25, 2014)
Certain Activated Carbon	*Certain Activated Carbon from the People's Republic of China: Final Results of Antidumping Duty Administrative Review; 2012-2013*, 79 FR 70163 (November 25, 2014)
Certain Kitchen Appliance Shelving and Racks	*Certain Kitchen Appliance Shelving and Racks From the People's Republic of China: Final Determination of Sales at Less Than Fair Value*, 74 FR 36656, 36660 (July 24, 2009).
Clearon Corp.	*Clearon Corp. v. United States,* 2013 WL 646390, *7-8 (CIT 2013).
Chlorinated Isocyanurates Prelim	*Decision Memorandum for the Preliminary Results of the 2014-2015 Antidumping Duty Administrative Review: Chlorinated Isocyanurates from the People's Republic of China*, 81 FR 45128 (July 12, 2016)
Chlorinated Isocyanurates Final	*Decision Memorandum for the Final Results of Antidumping Duty Administrative Review: Chlorinated Isocyanurates from the People's Republic of China; 2014-2015* 82 FR 4852 (January 17, 2017)
Dorbest, Ltd.	*Dorbest, Ltd. v. United States*, 462 F. Supp. 2d 1262, 1277 (CIT 2006)
Electrolytic Manganese Dioxide	*Electrolytic Manganese Dioxide from the People's Republic of China: Final Determination of Sales at Less Than Fair Value,* 73 FR 48195 (August 18, 2008)
Frozen Warmwater Shrimp	*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)
Initiation Notice	*Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 80 FR 6041 (February 4, 2015)

Longkou Haimeng Mach. Co.	*Longkou Haimeng Mach. Co. v. United States*, 581 F. Supp. 2d 1344, 1357-60 (Ct. Int'l Trade 2008)
Lightweight Thermal Paper	*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)
Penghong Verification Report	*Verification of the Questionnaire Responses of Dalian Penghong Floor Products Co., Ltd. in the Antidumping Review of Multilayered Wood Flooring from the People's Republic of China dated December 5, 2016.*
TRBs	*Tapered Roller Bearings and Parts Thereof, Finished and Unfinished, From the People's Republic of China: Final Results of the Antidumping Duty Administrative Review and Final Results of the New Shipper Review; 2012-2013*, 89 FR 4244 (January 27, 2015)
Wood Flooring LTFV Final	*Multilayered Wood Flooring from the People's Republic of China: Final Determination of Sales at Less Than Fair Value*, 76 FR 64318 (October 18, 2011)
Wood Flooring AR1 Final	*Multilayered Wood Flooring from the People's Republic of China: Final Results of Antidumping Duty Administrative Review; 2011-2012,* 79 FR 26712 (May 9, 2014)
Wood Flooring AR2 Final	*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)
Wood Flooring AR3 Final	*Multilayered Wood Flooring from the People's Republic of China: Final Results of Antidumping Duty Administrative Review; 2013-2014*, 81 FR 46899 (July 19, 2016)
Wood Flooring NSR 2011-2012	*Multilayered Wood Flooring from the People's Republic of China: Final Results of Antidumping Duty New Shipper Review; 2011-2012*, 78 FR 52502 (August 23, 2013) at 6.
Wood Flooring NSR 2012-2013	*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)
Xanthan Gum 1	*Xanthan Gum from the People's Republic of China: Final Determination of Sales at Less Than Fair Value,* 78 FR 33350 (June 4, 2013)
Xanthan Gum	*Xanthan Gum from the People's Republic of China: Final Results of Antidumping Duty Administrative Review, Final Determination of No Shipments, Final Partial Rescission; 2014-2015*, 82 FR 11428 (February 23, 2017)