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Administrative Review  
POR: 5/1/15-4/30/16  
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November 13, 2017

MEMORANDUM TO: Gary Taverman  
Deputy Assistant Secretary  
for Antidumping and Countervailing Duty Operations,  
performing the non-exclusive functions and duties of the  
Assistant Secretary for Enforcement and Compliance

FROM: James Maeder  
Senior Director  
performing the duties of Deputy Assistant Secretary  
for Antidumping and Countervailing Duty Operations

SUBJECT: Issues and Decision Memorandum for the Final Results of  
Antidumping Duty Administrative Review: Certain Circular  
Welded Carbon Steel Pipes and Tubes from Taiwan; 2015-2016

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## **SUMMARY**

The Department of Commerce (the Department) has analyzed the comments submitted by the interested parties in the administrative review of the antidumping duty (AD) order on certain circular welded carbon steel pipes and tubes from Taiwan covering the period of review (POR) May 1, 2015, to April 30, 2016. This review covers Shin Yang Steel Co., Ltd. (Shin Yang) and Yieh Hsing Enterprise Co., Ltd. (Yieh Hsing). Based upon our analysis of the comments received, we made changes to the margin calculation for Shin Yang for the final results. We also continue to find that Yieh Hsing had no shipments. We recommend that you approve the positions described in the "Discussion of the Issues" section of this memorandum. Below is a complete list of issues for which we received comments from parties:

1. Date of Sale
2. Shin Yang's Specification Designations
3. Processing Costs
4. Ministerial Error



## **BACKGROUND**

On May 18, 2017, the Department published the *Preliminary Results* of this review in the *Federal Register*.<sup>1</sup> We invited parties to comment on the *Preliminary Results*. On June 19, 2017, we received a case brief from Wheatland Tube Company (the petitioner).<sup>2</sup> On June 26, 2017, we received a rebuttal brief from Shin Yang.<sup>3</sup>

The Department has conducted this administrative review in accordance with section 751 of the Tariff Act of 1930, as amended (the Act).

## **SCOPE OF THE ORDER**<sup>4</sup>

The merchandise subject to the order is certain circular welded carbon steel pipes and tubes from Taiwan, which are defined as: welded carbon steel pipes and tubes, of circular cross section, with walls not thinner than 0.065 inch, and 0.375 inch or more but not over 4.5 inches in outside diameter, currently classified under Harmonized Tariff Schedule of the United States (HTSUS) item numbers 7306.30.5025, 7306.30.5032, 7306.30.5040, and 7306.30.5055. Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the merchandise under review is dispositive.

## **DISCUSSION OF THE ISSUES**

### **Issue 1: Date of Sale**

#### *Petitioner's Arguments*<sup>5</sup>

- The Department should consider the contract date to be the date of sale, rather than the earlier of the invoice date or the shipment date, as record evidence demonstrates that Shin Yang's material terms of sale are determined at the time of the contract.
- Use of the contract date would be consistent with the preliminary results of *Circular Welded Carbon Steel Pipes and Tubes from Thailand*.<sup>6</sup>

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<sup>1</sup> See *Certain Circular Welded Carbon Steel Pipes and Tubes from Taiwan: Preliminary Results of Antidumping Duty Administrative Review and Preliminary Determination of No Shipments; 2015-2016*, 82 FR 22805 (May 18, 2017) (*Preliminary Results*), and accompanying Memorandum, "Decision Memorandum for Preliminary Results of Antidumping Duty Administrative Review: Certain Circular Welded Carbon Steel Pipes and Tubes from Taiwan; 2015-2016," dated May 10, 2017 (Preliminary Decision Memorandum).

<sup>2</sup> See Petitioner's June 19, 2017, Case Brief (Petitioner Case Brief).

<sup>3</sup> See Shin Yang's June 27, 2017, Rebuttal Brief (Shin Yang Rebuttal Brief).

<sup>4</sup> See *Certain Circular Welded Carbon Steel Pipes and Tubes from Taiwan: Antidumping Duty Order*, 49 FR 19369 (May 7, 1984).

<sup>5</sup> See Petitioner Case Brief, at 2-4.

<sup>6</sup> See *Circular Welded Carbon Steel Pipes and Tubes from Thailand: Preliminary Results of Antidumping Duty Administrative Review and Preliminary Finding of No Shipments; 2015-2016*, 82 FR 16793 (April 6, 2017) (*Circular Welded Carbon Steel Pipes and Tubes from Thailand*), and accompanying Preliminary Decision Memorandum, at 6-7.

### *Shin Yang's Rebuttal Arguments*<sup>7</sup>

- The Department should continue to use the earlier of the invoice date or the shipment date as the date of sale for Shin Yang's U.S. sales.
- The record shows that Shin Yang had sales cancellations, changes in shipment date, and changes in quantity prior to the invoice date, all of which are sufficient reasons to determine date of sale as invoice date per the Department's long-standing practice.

### **Department's Position:**

We disagree with the petitioner, and we have continued to treat the earlier of invoice date or shipment date as the date of sale, consistent with the information provided in Shin Yang's sales databases, for these final results.

Section 351.401(i) of the Department's regulations provides:

In identifying the date of sale of the subject merchandise or foreign like product, the Secretary normally will use the date of invoice, as recorded in the exporter or producer's records kept in the ordinary course of business. However, the Secretary may use a date other than the date of invoice if the Secretary is satisfied that a different date better reflects the date on which the exporter or producer establishes the material terms of sale.

In adopting the regulation, the Department explained:

As a matter of commercial reality, the date on which the terms of a sale are first agreed is not necessarily the date on which those terms are finally established. In the Department's experience, price and quantity are often subject to continued negotiation between the buyer and the seller until a sale is invoiced. The Department also has found that in many industries, even though a buyer and seller may initially agree on the terms of a sale, those terms remain negotiable and are not finally established until the sale is invoiced. Thus, the date on which the buyer and seller appear to agree on the terms of a sale is not necessarily the date on which the terms of sale actually are established. If the Department is presented with satisfactory evidence that the material terms of sale are finally established on a date other than the date of invoice, the Department will use that alternative date as the date of sale. For example, in situations involving large custom-made merchandise in which the parties engage in formal negotiation and contracting procedures, the Department usually will use a date other than the date of invoice. However, the Department emphasizes that in these situations, the terms of sale must be firmly

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<sup>7</sup> See Shin Yang Rebuttal Brief, at 2-5.

established and not merely proposed. A preliminary agreement on terms, even if reduced to writing, in an industry where renegotiation is common does not provide any reliable indication that the terms are truly “established” in the minds of the buyer and seller. This holds even if, for a particular sale, the terms were not renegotiated.<sup>8</sup>

Further, in *Allied Tube* the Court stated: “As elaborated by Department practice, a date other than invoice date ‘better reflects’ the date when ‘material terms of sales’ are established if the party shows that the ‘material terms of sale’ undergo no meaningful change (and are not subject to meaningful change) between the proposed date and the invoice date.”<sup>9</sup>

The Department’s practice of using invoice date as the date of sale, unless another date better reflects the date upon which the material terms of sale are established, has been elaborated in numerous Department decisions.<sup>10</sup> However, the Department has a long-standing practice of finding that, where the shipment date precedes the invoice date, the shipment date better reflects the date on which the material terms of sale are established.<sup>11</sup>

As explained in *Allied Tube*, it is the burden of the party attempting to establish a date other than invoice date as the date of sale.<sup>12</sup> Evidence on the record shows that the material terms of Shin Yang’s sales could be changed after a written contract has been established at the customer’s request or as a result of production capacity.<sup>13</sup> The possibility of changes to shipment date, quantity, and unit price after the contract date, as well as the fact that new contracts are not necessarily issued as a consequence of such changes, indicates that contract date does not reflect the date upon which the material terms of sale are “finally” and “firmly” established.<sup>14</sup>

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<sup>8</sup> See *Antidumping Duties; Countervailing Duties; Final Rule*, 62 FR 27296, 27348-27349 (May 19, 1997) (*Final Rule* (1997)).

<sup>9</sup> See *Allied Tube & Conduit Corp. v. United States*, 132 F. Supp. 2d 1087, 1090-92 (CIT 2001) (*Allied Tube*).

<sup>10</sup> See, e.g., *Certain Cut-to-Length Carbon Steel Plate from Romania: Preliminary Results of the Antidumping Duty Administrative Review and Intent to Rescind in Part*, 72 FR 36658, 36659 (July 5, 2007); *Certain Frozen and Canned Warmwater Shrimp from Thailand: Notice of Final Determination Sales at a Less than Fair Value and Negative Final Determination of Critical Circumstances*, 69 FR 76918, 76920 (Dec. 23, 2004); *Certain Hot-Rolled Steel Flat Products from the Republic of Turkey: Final Determination of Sales at Less Than Fair Value*, 81 FR 53428 (August 12, 2016), and accompanying Issues and Decision Memorandum at Comment 10; *Certain Corrosion-Resistant Steel Products from India: Final Determination of Sales at Less Than Fair Value and Final Negative Determination of Critical Circumstances*, 81 FR 35329 (June 2, 2016), and accompanying Issues and Decision Memorandum at Comment 2; and *Welded Line Pipe from the Republic of Turkey: Final Determination of Sales at Less Than Fair Value*, 80 FR 61362 (October 13, 2015), and accompanying Issues and Decision Memorandum, at Comment 9.

<sup>11</sup> See, e.g., *Certain Frozen Warmwater Shrimp from Thailand: Final Results and Final Partial Rescission of Antidumping Duty Administrative Review*, 72 FR 52065 (September 12, 2007) and accompanying Issues and Decision Memorandum, at Comment 11; and *Notice of Final Determination of Sales at Less Than Fair Value: Structural Steel Beams from Germany*, 67 FR 35497 (May 20, 2002), and accompanying Issues and Decision Memorandum, at Comment 2.

<sup>12</sup> See *Allied Tube*, 132 F. Supp. 2d, at 1090-92.

<sup>13</sup> See Shin Yang’s November 2, 2016 Section A Response (Shin Yang AQR), at 15, *see also* Shin Yang’s March 23, 2017 First Supplemental Questionnaire Response (Shin Yang SQR1), at Exhibit 2.

<sup>14</sup> See *Final Rule* (1997).

Record evidence supports the use of Shin Yang's reported date of sale, which is the invoice date for each home market sales observation and the earlier of the invoice date or the date of shipment for each U.S. sales observation.<sup>15</sup> Specifically, Shin Yang reported changes in shipment date and quantity that occurred after the establishment of the sales contract.<sup>16</sup> These changes are material because Shin Yang's shipment date determined the date it would receive payment, and because the quantity changes, arising from cancelled sales, resulted in an overall quantity outside the quantity tolerance of the specific contracts. Therefore, Shin Yang's responses indicate that its reported date of sale (*i.e.*, either the earlier invoice date or shipment date) is a more appropriate basis for date of sale and is in keeping with the Department's practice.<sup>17</sup>

We find that *Circular Welded Carbon Steel Pipes and Tubes from Thailand* is inapposite because, in that review, the respondent reported that "prices, quantities (within standard commercial shipping tolerances), delivery terms, and payment terms are established at the time of the contract with the U.S. customer."<sup>18</sup> Furthermore, the Department explained that it used contract date as date of sale in prior administrative reviews of the respondent.<sup>19</sup> As explained above, the same facts are not present here. Record evidence indicates that changes to material terms of sale were made at some time between the contract date and the invoice date. We further note that the Department has not used contract date as the date of sale in prior administrative reviews of this order.<sup>20</sup>

As a result, we have continued to rely on the date of sale reported by Shin Yang, which is the invoice date for each home market sales observation and the earlier of the invoice date and the date of shipment for each U.S. sales observation.<sup>21</sup>

## Issue 2: Shin Yang's Specification Designations

### *Petitioner's Arguments*<sup>22</sup>

- The Department should not use the specification portion of the control number (CONNUM) in making its model matches, because Shin Yang's responses indicate that the specifications are interchangeable.
- Shin Yang sold different types of pipes and tubes produced from the same type of hot-rolled steel coil that have similar properties (*e.g.*, yield strength, chemical composition, or tensile strength).
- Shin Yang had a sale where a certain product was priced lower than another different product, even though additional costs of the product would warrant its price to be higher. This indicates that Shin Yang's reported specifications are unreliable.

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<sup>15</sup> See Shin Yang's November 22, 2016 Section B-D Response (Shin Yang BDQR), at 21-22 and 64.

<sup>16</sup> See Shin Yang SQR1, at Exhibit 2.

<sup>17</sup> See Shin Yang AQR, at 15; *see also* Shin Yang SQR1, at Exhibit 2.

<sup>18</sup> See *Circular Welded Carbon Steel Pipes and Tubes from Thailand*, and accompanying Preliminary Decision Memorandum, at 6-7.

<sup>19</sup> *Id.*

<sup>20</sup> See Shin Yang AQR, at 15; *see also* Shin Yang SQR1, at Exhibit 2.

<sup>21</sup> See Shin Yang BDQR, at 21-22 and 64.

<sup>22</sup> See Petitioner Case Brief, at 4-7.

- The Department should find Shin Yang's specification designations reliable and continue to use the "specification" portion of the CONNUM in its model matches.
- The specifications are different and each one has different requirements.
- The petitioner based its argument about sales price being unreliable on two observations, which sometimes happen in the normal course of business.

### **Department's Position:**

Pursuant to section 773 of the Act, in this case, normal value is the adjusted home-market price of the foreign like products.<sup>24</sup> Section 771(16) of the Act defines "foreign like product" in descending order of preference, beginning with: "Subject merchandise and other merchandise which is identical in physical characteristics with and was produced in the same country by the same person as, that merchandise."<sup>25</sup> Because the statute is silent with respect to the methodology that the Department must use to match subject merchandise with foreign like products, the Department has considerable discretion in developing an appropriate model-match methodology.<sup>26</sup> Notably, the Department has interpreted the word "identical" in the statute to mean the same with minor differences in physical characteristics which are commercially insignificant.<sup>27</sup>

The Department does not normally alter a model-match methodology developed at an earlier stage of the proceeding unless a party provides compelling reasons with supporting evidence demonstrating that: (1) the current model-match criteria are not reflective of the subject merchandise; (2) there have been industry-wide changes to the product that merit a modification; or (3) there is some other compelling reason to warrant a change.<sup>28</sup> Compelling reasons that warrant a change to the model-match methodology may include, for example, greater accuracy in comparing foreign like product to the single most similar U.S. model, in accordance with section 771(16)(B) of the Act, or a greater number of reasonable price-to-price comparisons in accordance with section 773(a)(1) of the Act.<sup>29</sup>

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<sup>23</sup> See Shin Yang Rebuttal Brief, at 5-7.

<sup>24</sup> See also Department's October 5, 2016 Initial Questionnaire, at Appendix I.

<sup>25</sup> *Id.*

<sup>26</sup> See *Pesquera Mares Australes Ltda. v. United States*, 266 F.3d at 1372, 1384 (Fed. Cir. 2001), at 1372, 1384.

<sup>27</sup> *Id.*

<sup>28</sup> See, e.g., *Diamond Sawblades and Parts Thereof from the People's Republic of China: Preliminary Results of Antidumping Duty Administrative Review; 2012– 2013*, 79 FR 71980 (December 4, 2014), and accompanying Decision Memorandum (PDM) at 4, unchanged in *Diamond Sawblades and Parts Thereof from the People's Republic of China: Final Results of Antidumping Duty Administrative Review; 2012– 2013*, 80 FR 32344 (June 8, 2015); *Carbazole Violet Pigment 23 from India: Final Results of Antidumping Duty Administrative Review*, 75 FR 38076 (July 1, 2010), and accompanying Issues and Decision Memorandum, at 2; *Notice of Final Results of the Twelfth Administrative Review of the Antidumping Duty Order on Certain Corrosion-Resistant Carbon Steel Flat Products from the Republic of Korea*, 72 FR 13086 (March 20, 2007), and accompanying Issues and Decision Memorandum, at 1; *Certain Corrosion-Resistant Carbon Steel Flat Products from Canada: Final Results of Antidumping Duty Administrative Review*, 70 FR 13458 (March 21, 2005), and accompanying Issues and Decision Memorandum, at 1; *Fagersta Stainless AB, v. United States*, 577 F. Supp. 2d at 1270, 1276-77 (CIT 2008), at 1270, 1276-77.

<sup>29</sup> See *Stainless Steel Wire Rod from Sweden: Preliminary Results of Antidumping Duty Administrative Review*, 71

As discussed in the *Preliminary Results*, in accordance with section 771(16) of the Act, we considered all products produced and sold by Shin Yang in the home market during the POR that fit the description of the scope of the order to be foreign like products for the purpose of determining appropriate product comparisons to U.S. sales. We compared U.S. sales to home market sales of the identical or most similar products that were made during the ordinary course of trade and passed the cost of production test, or to constructed value, where appropriate. In making product comparisons, we matched foreign like products based on the physical characteristics reported by the respondent in the following order of importance: specification and grade, hot or cold finish, size, wall thickness schedule, and end finish.<sup>30</sup>

We disagree with the petitioner that the Department should exclude specification in the CONNUM build up. Excluding specification from the CONNUM would alter the model-match methodology, because it would change the build-up of the CONNUM impacting how products are matched and compared in the margin calculation. As explained above, it is the Department's practice to not alter the model-match methodology that was developed at an earlier stage of the proceeding unless one of the three criteria listed above has been met. We find that evidence on the record does not support a finding that the current model-match criteria are not reflective of the subject merchandise. Additionally, there is no evidence on the record indicating that there have been industry-wide changes to the product that merit a modification to model-match.

Regarding the criterion for a compelling reason to warrant a change, as stated above, a compelling reason may include greater accuracy in comparing the foreign like product to the single most similar U.S. model or greater number of reasonable price-to-price comparisons. However, we do not find such conditions exist in the current proceeding. The specification requirement in the model match currently provides greater accuracy in comparing the foreign like product to the single most similar U.S. model than if the Department were to remove it from the model match criteria. Therefore, we find that there is no compelling reason to remove specification from the model match criteria. Additionally, we disagree with the petitioner's argument that Shin Yang's reported specifications are interchangeable, as evidence on the record indicates that there are different requirements for each specification.<sup>31</sup> Specifically, there are differences in requirements for chemical content, tensile strength, yield strength, and hydrostatic testing.<sup>32</sup>

The petitioners also argued that Shin Yang used the same hot-rolled steel coil to produce multiple pipe and tube products and that Shin Yang's pipe and tube products have similar properties. However, we do not find these arguments to represent compelling reasons to warrant a change. There is no evidence on the record that shows this is an industry-wide change to the product that merits a modification.

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FR 59082 (October 6, 2006); *Stainless Steel Wire Rod from Sweden: Final Results of Antidumping Duty Administrative Review*, 72 FR 17834 (April 10, 2007).

<sup>30</sup> See Preliminary Decision Memorandum, at 7.

<sup>31</sup> See Shin Yang AQR, at Exhibit 20.

<sup>32</sup> *Id.*; see also Shin Yang Rebuttal Brief, at Exhibit 1.

Finally, we find the number of instances where one product was priced lower than another product such that the price is arguably aberrational to be insignificant (*i.e.*, a few observations in the entire home market sales database of thousands) and, thus, also do not provide a compelling reason to change our model match methodology. Therefore, we have continued to use the specification field in the build-up of the CONNUM for model matching for these final results.

### **Issue 3: Processing Costs**

#### **Petitioner's Arguments<sup>33</sup>**

- The Department should weight-average Shin Yang's processing costs for all products to be consistent with the reported weighted-average raw material prices for coil.
- In the *Preliminary Results*, the Department accepted Shin Yang's reported weighted-average steel costs as the basis for its raw material prices for steel coil. Shin Yang's other costs were reported on a CONNUM-specific basis. Shin Yang's reported costs should be reported using the same methodology.
- The reported steel costs do not consider any differences in cost among grades of steel to be important.
- Shin Yang's First Supplemental Response indicates that its reported processing times are reflective of narrow production runs rather than what a standard cost for an item would normally be. This means that the Department should not use CONNUM-specific costs, because they are not a reflection of the item's standard cost.

#### **Shin Yang's Rebuttal Arguments<sup>34</sup>**

- It is the Department's normal practice to calculate the cost-of-production (COP) for each CONNUM in as specific and detailed manner as possible.
- Shin Yang may have reported its coil costs as one weighted-average cost applied to all CONNUMs; however, it is not exempt from its obligation of reporting processing costs in as specific and detailed a manner as possible. Shin Yang allocated its processing costs to each CONNUM based on the actual processing time kept in its production system, which was consistent with the methodology used in previous segments of this proceeding.
- The petitioner's interpretation of hot-rolled coil costs ignores the possibility of price fluctuations due to hot-rolled coils being a global commodity rather than the price difference between the different grades of coil.

### **Department's Position:**

When the Department must evaluate a respondent's submitted costs, section 773(f)(1)(A) of the Act provides that:

...costs shall normally be calculated based on the records of the exporter or producer of the merchandise, if such records are kept in

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<sup>33</sup> See Petitioner Case Brief, at 7-9.

<sup>34</sup> See Shin Yang Rebuttal Brief, at 7-8.



accordance with the generally accepted accounting principles of the exporting country (or the producing country, where appropriate) and reasonably reflect the costs associated with the production and sale of the merchandise.

Accordingly, the Department is instructed to rely on a company's normal books and records if two conditions are met: 1) the books are kept in accordance with the home country's generally accepted accounting principles (GAAP); and, 2) the books reasonably reflect the cost to produce and sell the merchandise. In the instant case, it is unchallenged that the unadjusted per-unit costs are derived from Shin Yang's normal books and that those books are in accordance with Taiwan GAAP.<sup>35</sup> Hence, the question facing the Department is whether the per-unit costs from Shin Yang's normal books reasonably reflect the cost to produce and sell the merchandise under consideration.

Evidence on the record indicates that Shin Yang reported its direct material costs in accordance with its accounting records. When the Department asked how coil costs are recorded in its books, Shin Yang provided documentation supporting its contention that they are maintained on a weighted-average basis in its raw material inventory records.<sup>36</sup> Additionally, the purchase price of hot-rolled steel coils fluctuated during the POR for all grades, including for the same grade.<sup>37</sup> As result, we find that the record indicates that Shin Yang's reported costs for hot rolled coils reasonably reflect the cost to produce and sell merchandise under consideration, and there is no evidence on the record to the contrary.

This leaves the issue of whether Shin Yang's remaining labor and overhead costs, which were reported on a CONNUM-specific basis, reasonably reflect the cost to produce and sell the merchandise under consideration. Evidence on the record indicates that Shin Yang's reported costs reasonably reflect the cost to produce and sell the merchandise under consideration, because Shin Yang used the actual processing time kept in its production system.<sup>38</sup> Furthermore, there is no evidence on the record that indicates that these reported costs do not reasonably reflect the cost to produce and sell the merchandise under consideration, or were recorded or reported in an unreliable manner. The Department has previously relied on Shin Yang's reported processing time in calculating a margin for the company. Therefore, because the Department finds Shin Yang's reported costs reasonably reflect the cost to produce and sell the merchandise under consideration, the Department has made no changes to Shin Yang's reported costs.

#### **Issue 4: Ministerial Error**

##### **Petitioner's Arguments<sup>39</sup>**

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<sup>35</sup> See Shin Yang BDQR, at 116.

<sup>36</sup> See Shin Yang's April 24, 2017 Second Supplemental Questionnaire Response (Shin Yang SQR2), at 1-2 and Exhibit 9.

<sup>37</sup> See Shin Yang SQR1, at Exhibit 22.

<sup>38</sup> See Shin Yang SQR1, at 37-38, *see also* Shin Yang SQR2, at 6.

<sup>39</sup> See Petitioner Case Brief, at 9.

- The Department erred in Section 1-E-iii-b of the home market program by setting “%LET MATCH\_NO\_PRODUCTION = NO”, because Shin Yang’s responses indicate that it should be set to “Yes” for certain CONNUMs.

Shin Yang did not comment on this issue.

### **Department’s Position:**

We agree with the petitioner that the Department erred by not matching surrogate costs with CONNUMs that had no production during the POR. It is the Department’s practice in assigning surrogate costs (where a respondent did not produce a product during the reporting period) to use the most similar product available in establishing those surrogates, as long as it does not lead to distortions.<sup>40</sup> Furthermore, Shin Yang has not argued that surrogate cost data leads to distortions, nor do we find any evidence on the record that would support such a conclusion. As a result, we find that, consistent with our practice, these costs satisfy the Department’s preference for establishing surrogate costs based on the most similar merchandise. Therefore, we have corrected this error in the final results of this review.<sup>41</sup>

### **Recommendation**

We recommend following the above methodology for these final results.

☒

Agree

☐

Disagree

11/14/2017

X

Signed by: GARY TAVERMAN

Gary Taverman

Deputy Assistant Secretary

for Antidumping and Countervailing Duty Operations,  
performing the non-exclusive functions and duties of the  
Assistant Secretary for Enforcement and Compliance

<sup>40</sup> See *Certain Frozen Warmwater Shrimp from Thailand: Final Results of Antidumping Duty Administrative Review; Final Determination of No Shipments; 2015-2016*, 82 FR 30836 (July 3, 2017), and accompanying Issues and Decision Memorandum, at Comment 3; see also *Notice of Final Results of the Tenth Administrative Review and New Shipper Review of the Antidumping Duty Order on Certain Corrosion-Resistant Carbon Steel Flat Products from the Republic of Korea*, 70 FR 12443 (March 14, 2005), and accompanying Issues and Decision Memorandum, at Comment 5.

<sup>41</sup> See Memorandum “Analysis for the Final Results of the 2015 – 2016 Antidumping Duty Administrative Review of Certain Circular Welded Carbon Steel Pipes and Tubes from Taiwan: Shin Yang Steel Co., Ltd.,” dated concurrently.