

**FINAL RESULTS OF REDETERMINATION
PURSUANT TO COURT REMAND**
Linyi Chengen Import and Export Co., Ltd., et al. v. United States
Consol. Court No. 18-00002, Slip Op. 20-183 (CIT December 21, 2020)

I. SUMMARY

The Department of Commerce (Commerce) has prepared these final results of redetermination in accordance with the opinion and remand order of the U.S. Court of International Trade (CIT) in *Linyi Chengen Import and Export Co., Ltd., et al. v. United States*, Consol. Court No. 18-00002, Slip Op. 20-183 (CIT December 21, 2020) (*Remand Order III*). These final results of redetermination concern Commerce’s less-than-fair-value (LTFV) investigation of certain hardwood plywood products (plywood) from the People’s Republic of China (China) and its method of calculating the estimated weighted-average dumping margin assigned to the non-individually examined companies that demonstrated they were eligible for a separate rate and that are party to this litigation (identified either directly or *via* their importer(s) that are party to this litigation). In the *Final Determination*,¹ Commerce calculated the normal value (NV) for mandatory respondent Linyi Chengen Import and Export Co., Ltd. (Chengen) by applying the “intermediate input” methodology and valuing Chengen’s consumption of wood

¹ See *Certain Hardwood Plywood Products from the People’s Republic of China: Final Determination of Sales at Less Than Fair Value, and Final Affirmative Determination of Critical Circumstances, in Part*, 82 FR 53460 (November 16, 2017) (*Final Determination*), and accompanying Issues and Decision Memorandum (IDM).

veneers,² rather than by valuing Chengen's consumption of wood logs.³ Commerce further assigned to the companies eligible for a separate rate an estimated weighted-average dumping margin based on Chengen's estimated weighted-average dumping margin.⁴

In *Linyi Chengen Imp. & Exp. Co. v. United States*, 391 F. Supp. 3d 1283 (CIT 2019) (*Remand Order I*), the CIT highlighted its concern with two evidentiary issues: (1) conflicting accounts between Commerce and Chengen regarding whether the conversion table and formula Chengen used to calculate its log consumption volume were from the Chinese National Standard and whether they yielded accurate log volumes; and (2) whether the record contains sources, independent of documents generated by Chengen itself, to validate Chengen's reported log consumption.⁵ On remand, Commerce maintained in its *Redetermination I* that Chengen had failed to build an adequate administrative record prior to the verification conducted in the LTFV investigation and that Chengen was unable to report and substantiate its log volume FOPs accurately; as a result, Commerce continued to apply the intermediate input methodology, as in the underlying *Final Determination*, and made no change to the estimated weighted-average dumping margin assigned to the companies eligible for a separate rate that are participating in this litigation.⁶

² Commerce's general practice in non-market economy (NME) proceedings, consistent with section 773(c)(1)(B) of the Tariff Act of 1930, as amended (the Act), is to calculate NV using the factors of production (FOPs) that a respondent consumes in order to produce a unit of the subject merchandise. There are circumstances, however, in which Commerce will modify its standard FOP methodology, choosing instead to apply a surrogate value (SV) to an intermediate input instead of the individual FOPs used to produce that intermediate input. See *Final Determination IDM* at Comment 2.

³ See *Final Determination IDM*; see also *Certain Hardwood Plywood Products from the People's Republic of China: Amended Final Determination of Sales at Less Than Fair Value, and Antidumping Duty Order*, 83 FR 504 (January 4, 2018) (*Order*).

⁴ See *Final Determination*, 82 FR at 53462.

⁵ See *Remand Order I*, 391 F. Supp. 3d at 1294; see also *Final Results of Redetermination Pursuant to Court Remand Order in Linyi Chengen Import and Export Co., Ltd., et al. v. United States*, Court No. 18-00002, Slip Op. 19-67 (CIT June 3, 2019), dated August 23, 2019 (*Redetermination I*).

⁶ See *Redetermination I*.

In its *Remand Order II*, the CIT found Commerce’s position that Chengen’s documentation was unreliable for lack of third-party confirmation contrary to law and instructed Commerce to “accept the previously-rejected documents that Chengen presented at verification representing the complete and accurate Chinese National Standard used for volume conversion.”⁷ On remand and under respectful protest,⁸ Commerce requested that Chengen supply the additional pages accompanying its log volume calculation table and formula that Chengen attempted to provide to Commerce verifiers at the time of Chengen’s verification and provided an opportunity for interested parties to comment on the new factual information.⁹ In its *Redetermination II*, Commerce, also under respectful protest, reconsidered the application of the intermediate input methodology to Chengen and calculated an estimated weighted-average dumping margin based on the valuation of Chengen’s log FOPs, which resulted in an estimated weighted-average dumping margin for Chengen of zero percent.¹⁰ In addition, Commerce revised the estimated weighted-average dumping margin for the China-wide entity to be equal to the highest dumping margin alleged in the Petition, 114.72 percent,¹¹ and revised the estimated weighted-average dumping margin assigned to the companies eligible for a separate rate that are participating in this litigation. Commerce established this rate, in accordance with section 735(c)(5)(B) of Act, by averaging Chengen’s zero percent rate with the rate assigned to the

⁷ See *Linyi Chengen Import and Export Co., Ltd., et al. v. United States*, Consol. Court No. 18-00002, Slip Op. 20-22 (CIT February 20, 2020) (*Remand Order II*) at 14.

⁸ See *Viraj Group, Ltd. v. United States*, 343 F. 3d 1371, 1376 (Fed. Cir. 2003).

⁹ See *Final Results of Redetermination Pursuant to Court Remand Order in Linyi Chengen Import and Export Co., Ltd., et al. v. United States*, Court No. 18-00002, Slip Op. 20-22 (CIT February 20, 2020), dated June 18, 2020 (*Redetermination II*); see also Memorandum, “Requesting 12-page Document Rejected at Verification Pursuant to Court Order and Comments on Such Information,” dated March 4, 2020.

¹⁰ See *Redetermination II*; see also Memorandum, “Antidumping Duty Investigation of Certain Hardwood Plywood Products from the People’s Republic of China: Draft Redetermination Analysis Memorandum for Linyi Chengen Import and Export Co., Ltd.,” dated April 22, 2020.

¹¹ See *Redetermination II* at 15 and Issue 3; see also Petitioner’s Letter, “Certain Hardwood Plywood Products from the People’s Republic of China: Petitions for the Imposition of Antidumping and Countervailing Duties,” dated November 18, 2016 (Petition).

China-wide entity.¹² This resulted in a rate assigned to the non-examined, separate rate companies involved in this litigation of 57.36 percent.¹³

In its *Remand Order III*, the CIT sustained Commerce’s revised estimated weighted-average dumping margin for Chengen as reasonable and supported by substantial evidence but instructed Commerce to either provide more evidence supporting its departure from the expected method in calculating the rate applied to separate rate respondents, or to change its determination.¹⁴

On January 19, 2021, Commerce released to interested parties the Draft Remand and established February 5, 2021, as the deadline for interested parties to submit comments on the Draft Remand.¹⁵ On February 5, 2021, the Coalition for Fair Trade in Hardwood Plywood (the petitioner); a coalition of separate rate applicants (SRA Plaintiffs); Chengen; Taraca Pacific, Inc., *et al.* (Taraca Pacific); and Zhejiang Dehua TB Import & Export Co., Ltd., (Dehua) *et al.* (collectively, Dehua TB) submitted comments on the Draft Remand.¹⁶

In consideration of the *Remand Order III* and comments by interested parties, Commerce has provided additional explanation concerning its conclusions in *Redetermination II* and, as

¹² *Id.* at 16 and 52. The separate rate is the simple average of the rates determined for Chengen and the China-wide entity. The methodology for calculating this rate is also discussed in the *Preliminary Determination* in the LTFV investigation. *See Certain Hardwood Plywood Products from the People’s Republic of China: Preliminary Affirmative Determination of Sales at Less Than Fair Value, Preliminary Affirmative Determination of Critical Circumstances, in Part*, 82 FR 28629 (June 23, 2017) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (PDM) at 21.

¹³ *See Redetermination II* at 17 and Attachment.

¹⁴ *See Remand Order III* at 16.

¹⁵ *See* Memorandum, “Draft Results of Redetermination Pursuant to Court Remand,” dated July 19, 2021 (Draft Remand).

¹⁶ *See* Petitioner’s Comments, “Comments on Draft Results of Redetermination Pursuant to Court Remand,” dated February 5, 2021 (Petitioner’s Draft Comments); *see also* Chengen’s Comments, “Comments on Third Remand Results,” dated February 5, 2021 (Chengen’s Draft Comments); Taraca Pacific’s Comments, “Comments of Taraca Pacific, Inc. *et al.* on Draft Results of Redetermination Pursuant to Court Order (Ct. No. 18-00002),” dated February 5, 2021 (Taraca Pacific’s Draft Comments); Dehua TB’s Comments, “Comments on Draft Results of Redetermination Pursuant to Court Order in Linyi Chengen Import and Export Co., Ltd., *et al.* v. United States, Consol. Court No. 18-00002, Slip Op. 20-183 (CIT December 21, 2020),” dated February 5, 2021 (Dehua TB’s Draft Comments); and SRA Plaintiffs’ Comments, “Comments on Third Remand Results,” dated February 5, 2021 (SRA Plaintiffs’ Draft Comments).

explained below, continues to calculate an estimated dumping margin for non-examined companies receiving a separate rate by averaging Chengen's 0.00 percent rate with the rate assigned to the China-wide entity. Accordingly, we have assigned to the non-examined, separate rate companies involved in this litigation (either directly or identified via their importers that are party to this litigation) a rate of 57.36 percent.¹⁷ As this separate rate is above *de minimis*, we further determine that there is no basis to exclude the companies that requested treatment as voluntary respondents and that satisfied the requirements for treatment as voluntary respondents from the *Order*, nor is it appropriate to calculate an individual dumping margin for one of these companies.

II. DISCUSSION

A. Background

On December 8, 2016, Commerce initiated an LTFV investigation on plywood from China,¹⁸ and on January 9, 2017, it selected Chengen as a mandatory respondent in this segment of the proceeding.¹⁹ Chengen's subsequent questionnaire responses showed that Chengen is an integrated producer of plywood, meaning that its production process begins with peeling logs into thin veneers instead of purchasing the veneer inputs from outside suppliers.²⁰ Based on Chengen's record submissions, Commerce relied upon Chengen's reported log FOPs in the *Preliminary Determination* when determining its estimated weighted-average dumping margin.²¹

¹⁷ The separate rate is the simple average of the rates determined for Chengen and the China-wide entity. The methodology for calculating this rate is discussed in the *Preliminary Determination* PDM at 21.

¹⁸ See *Certain Hardwood Plywood Products from the People's Republic of China: Initiation of Less-Than-Fair-Value Investigation*, 81 FR 91125 (December 16, 2016).

¹⁹ See Memorandum, "Antidumping Duty Investigation of Certain Hardwood Plywood Products from the People's Republic of China: Respondent Selection," dated January 9, 2017 (Respondent Selection Memo).

²⁰ See, e.g., Chengen's March 1, 2017 Section D Questionnaire Response (Chengen's March 1, 2017 DQR) at Exhibit D-3.

²¹ See *Preliminary Determination* PDM at 16-17, and 38-39.

In making this determination, Commerce declined to apply the intermediate input methodology, as requested by the petitioner.²²

Commerce conducted verification of Chengen's reported information from September 11 through 18, 2017.²³ At verification, Commerce learned for the first time that Chengen's suppliers of poplar logs, Chengen's most significant raw material input, do not provide an invoice to Chengen upon delivery of the purchased logs. Instead, Chengen's production manager calculates the volume of each purchased log in cubic meters using a conversion table and formula and then records those calculated log volumes on warehouse-in tickets.²⁴ Commerce also learned at verification that the log volumes that Chengen reported in its questionnaire responses were derived using the aforementioned conversion table and formula.²⁵ Commerce requested a copy of the pages of the conversion table and formula observed on a tour of Chengen's production facilities and included those two pages in an exhibit of the verification report.²⁶ As explained in *Redetermination I*, Commerce declined to collect additional pages that were offered by Chengen but not observed on the plant tour.²⁷ Commerce rejected these pages on the basis that such documentation constituted new factual information that was previously absent from the record and that should have been presented for consideration by Commerce and interested parties prior to the verification.²⁸

²² The petitioner is the Coalition for Fair Trade in Hardwood Plywood.

²³ See Memorandum, "Verification of the Questionnaire Responses of Linyi Chengen Import and Export Co., Ltd. in the Antidumping Duty Investigation of Certain Hardwood Plywood Products from the People's Republic of China," dated September 29, 2017 at 1.

²⁴ *Id.* at 11-13.

²⁵ *Id.*

²⁶ *Id.* at 11 and Exhibit 26.

²⁷ See *Redetermination I* at 13-14.

²⁸ *Id.* at 15-24.

Commerce issued its *Final Determination* on November 16, 2017.²⁹ In deciding to apply the intermediate input methodology in the *Final Determination*, Commerce considered its verification findings and the arguments raised by the parties in their briefs.³⁰ In the *Final Determination*, Commerce explained why the conversion table and formula that Chengen used called into question the accuracy of Chengen's reported log volumes, and why the lack of invoices from its suppliers was of additional concern.³¹ Commerce based the estimated weighted-average dumping margin assigned to the non-individually-examined companies that had demonstrated their eligibility for a separate rate (including those participating in this litigation), on Chengen's estimated weighted-average dumping margin.³²

In the *Remand Order I*, the CIT concluded that, while the *Final Determination* critiqued aspects of Chengen's calculations of log volumes, it failed to explain how the record, particularly the verification report and related exhibits, supported the conclusion that Chengen's log volume calculations were unreliable.³³ The CIT ruled that Commerce's decision in the *Final Determination* was arbitrary and capricious in light of the perceived inconsistencies on the record, and it remanded the *Final Determination* for further explanation.³⁴

In response to the *Remand Order I*, Commerce reconsidered the record evidence and provided further explanation as to why: (1) Chengen's record documentation was insufficient to substantiate Chengen's log volumes and consumption of logs during the period of investigation (POI); and (2) Commerce accepted the conversion table and formula, but declined to accept the additional pages containing new factual information that Chengen presented at verification.³⁵

²⁹ See *Final Determination*.

³⁰ See *Final Determination* IDM at 23.

³¹ *Id.* at 25.

³² See *Final Determination*, 82 FR at 53462.

³³ See *Remand Order I*, 391 F. Supp. 3d at 1294.

³⁴ *Id.*

³⁵ See *Redetermination I* at 32-33.

Commerce continued to maintain that the conversion table and formula used by Chengen to calculate and report the volume of its log consumption were not supported by, or grounded in, record evidence that would allow Commerce to determine that they result in an accurate measure of Chengen's log consumption during the POI, and that the record lacks third-party confirmation (as typically required by Commerce)³⁶ of the volume of Chengen's POI log consumption.³⁷

Accordingly, Commerce continued to apply the intermediate input methodology to value Chengen's consumption of veneers and did not revise the estimated weighted-average dumping margins calculated in the *Final Determination* or the estimated weighted-average dumping margin assigned to the non-examined separate rate companies participating in this litigation.³⁸

In its *Remand Order II*, the CIT concluded that it was "unreasonable for Commerce to refuse to consider the entirety of the document purporting to be the Chinese National Standard when the document is readily available and highly relevant" and that Commerce's finding that Chengen's documentation was unreliable for lack of third-party confirmation was contrary to law.³⁹ The CIT instructed Commerce to "accept the additional pages representing the entire 12-page document, including the cover page and other pages that were previously rejected at verification" and to reconsider its *Final Determination* in light of this information.⁴⁰ Finally, the CIT directed Commerce to "make appropriate adjustments to the separate rate parties before the

³⁶ Commerce has previously explained that "independent, third-party documentation of {Chengen's} reported log consumption is of critical import to Commerce's ability to determine that the reported log volumes result in an accurate margin" but that "Chengen omitted from any of its numerous submissions and pages of argument that Chengen was in control of calculating its purchase quantities and generating its purchase documentation." *See Redetermination I* at 31-32.

³⁷ *Id.* at 32-33.

³⁸ *Id.* at 60.

³⁹ *See Remand Order II*, Slip Op. 20-22 at 12 and 14.

⁴⁰ *Id.*

court in this action” if Commerce makes changes to Chengen’s estimated weighted-average dumping margin on remand.⁴¹

In *Redetermination II*, under respectful protest, Commerce accepted the additional pages and treated Chengen’s self-generated supplier invoices as reliable, as required by the Court.⁴² Commerce then reconsidered the record evidence and revised our margin calculation so as to calculate NV using Chengen’s log FOPs, rather than the intermediate input methodology based on Chengen’s FOPs for wood veneers.⁴³ Commerce adopted the methodology employed in the *Preliminary Determination* with regard to the calculation of Chengen’s estimated weighted-average dumping margin, and the only changes that Commerce made were to use an updated U.S. sales database and revise the export subsidy adjustment applied to determine the cash deposit rate.⁴⁴ Commerce also assigned a rate of 114.72 percent to the China-wide entity, the highest dumping margin alleged in the Petition. Finally, Commerce revised the rate applied to the non-examined, separate rate companies that are party to this litigation, and to the known exporter/producer combinations as identified in the injunctions associated with the importers that are party to this litigation, by averaging Chengen’s zero percent rate with the 114.72 percent rate assigned to the China-wide entity, resulting in a rate of 57.36 percent.⁴⁵

In its *Remand Order III*, the CIT sustained Commerce’s recalculation of the estimated weighted-average dumping margin assigned to Chengen using Commerce’s normal methodology, rather than the intermediate input methodology, and concluded that “{b}ecause Commerce had no questions about the accuracy or validity of {Chengen’s} factors of production,

⁴¹ *Id.* at 14.

⁴² See Chengen Analysis Memo.

⁴³ *Id.*

⁴⁴ *Id.*

⁴⁵ See *Redetermination II*.

it was reasonable for Commerce to apply its normal methodology to calculate {Chengen’s} normal value instead of the intermediate input methodology.”⁴⁶ However, the CIT held that Commerce did not sufficiently justify its departure from the “expected method” set out in section 735(c)(5)(B) of the Act when determining the separate rate because the dumping margins of 114.72 and 104.06 contained in the Petition do not support the conclusion that the Separate Rate Plaintiffs’⁴⁷ dumping margins are different than Chengen’s zero percent rate. According to the CIT, “the margins in the Petition are ‘untethered’ to the actual dumping margins of the Separate Rate Plaintiffs.”⁴⁸ The CIT further stated that Commerce cited no evidence showing that the Separate Rate Plaintiffs’ dumping margins are different than Chengen’s, and it ordered Commerce to provide more evidence, or otherwise change its determination regarding the estimated weighted-average dumping margin for the Separate Rate Plaintiffs.⁴⁹

⁴⁶ See *Remand Order III* at 11.

⁴⁷ In its *Remand Order III*, the CIT refers to the following parties as “Separate Rate Plaintiffs”: Zhejiang Dehua TB Import & Export Co.; Highland Industries, Inc.; Jiashan Dalin Wood Industry Co.; Happy Wood Industrial Group Co.; Jiangsu High Hope Arser Co.; Suqian Yaorun Trade Co.; Yangzhou Hanov International Co.; G.D. Enterprise, Ltd.; Deqing China-Africa Foreign Trade Port Co.; Pizhou Jin Sheng Yuan International Trade Co.; Xuzhou Shuiwangxing Trading Co.; Cosco Star International Co.; Linyi City Dongfang Jinxin Economic & Trade Co.; Linyi City Shenrui International Trade Co.; Jiangsu Qianjiuren International Trading Co.; Qingdao Top P&Q International Corp.; Celtic Co.; Anhui Hoda Wood Co.; Far East American, Inc.; Jiaxing Gsun Import & Export Co.; Jiaxing Hengtong Wood Co.; Linyi Evergreen Wood Co.; Linyi Glary Plywood Co.; Linyi Jiahe Wood Industry Co.; Linyi Linhai Wood Co.; Linyi Hengsheng Wood Industry Co.; Linyi Huasheng Yongbin Wood Co.; Linyi Mingzhu Wood Co.; Linyi Sanfortune Wood Co.; Qingdao Good Faith Import & Export Co.; Shanghai Futuwood Trading Co.; Shandong Qishan International Trading Co.; Suining Pengxiang Wood Co.; Suqian Hopeway International Trade Co.; Suzhou Oriental Dragon Import & Export Co.; Xuzhou Andefu Wood Co.; Xuzhou Jiangyang Wood Industries Co. (Jiangyang); Xuzhou Longyuan Wood Industry Co.; Xuzhou Pinlin International Trade Co.; Xuzhou Shengping Import & Export Co.; Xuzhou Timber International Trade Co.; Taraca Pacific, Inc.; Canusa Wood Products, Ltd.; Concannon Corp. d/b/a Concannon Lumber Co.; Fabuwood Cabinetry Corp.; Holland Southwest International, Inc.; Liberty Woods International, Inc.; Northwest Hardwoods, Inc.; Richmond International Forest Products, LLC; and USPLY, LLC.

⁴⁸ See *Remand Order III* at 15.

⁴⁹ *Id.* at 16.

B. Analysis

As an initial matter, we respectfully disagree with the Court's characterization of Commerce's position in *Redetermination II* that we "had no questions about the accuracy or validity of {Chengen's} factors of production...."⁵⁰ This characterization is inconsistent with our position throughout this litigation that the manner in which Chengen sought to introduce the Chinese National Standard during verification in the investigation was untimely and inappropriate.⁵¹ Commerce previously explained the problematic nature of this untimely attempt at verification to provide new, previously undisclosed information related to Chengen's log volume calculation methodology, including how it precluded input and comment from other interested parties in this investigation, and why those concerns led Commerce to conclude that Chengen's reported log volume calculations were unreliable for purposes of calculating a dumping margin and the intermediate input methodology is warranted in this case.⁵² When Commerce was compelled on remand to accept this untimely new factual information on the record of this proceeding,⁵³ it stated:

It is not clear how this new information significantly alters the record of this investigation. However, the CIT held, prior to Chengen's March 6, 2020 submission of the complete document, that the Chinese National Standard is "complete and accurate."

⁵⁰ See *Remand Order III* at 11.

⁵¹ We reiterate that we were required by the Court to accept the documentation provided by Chengen despite concerns that Chengen generated all of the log volume documentation itself and did not submit any documentation provided by third parties to support those log volumes. Commerce has previously explained that "independent, third-party documentation of {Chengen's} reported log consumption is of critical import to Commerce's ability to determine that the reported log volumes result in an accurate margin" but that "Chengen omitted from any of its numerous submissions and pages of argument that Chengen was in control of calculating its purchase quantities and generating its purchase documentation." See *Redetermination I* at 31-32.

⁵² See *Final Determination IDM* at 25; see also *Redetermination I* at 15-33 ("The consequence of withholding the additional pages containing new factual information until verification was that interested parties were deprived of the opportunity to submit factual information to rebut Chengen's claims as to the nature of the formula and accuracy of the conversion table, and Commerce was deprived the opportunity to issue supplemental questions and further develop the record. The failure to allow a detailed inquiry into these matters prevented Commerce from evaluating the formula and whether it yielded accurate measurements, and whether there are competing methodologies for calculating the volume of irregularly-shaped organic materials or whether this particular formula is broadly adopted and agreed upon.")

⁵³ See *Redetermination II* at 7 (citing *Remand Order II* at 12-14).

In addition, the CIT held that we have no reason to doubt the accuracy of the value added tax (VAT) invoices provided by Chengen based on this administrative record.⁵⁴

Commerce further stated:

{T}he CIT instructed Commerce in its *Remand Order II* to “accept the previously rejected documents that Linyi Chengen presented at verification representing the complete and accurate Chinese National Standard used for volume conversion.” In light of the CIT’s rejection of our previous arguments, we must treat, under respectful protest, the log volumes calculated by Chengen as accurate volume conversions in order to comply with the CIT’s *Remand Order II*. Because the CIT also ruled that it would be unlawful to find Chengen’s documentation unreliable for lack of third-party confirmation, we must also accept Chengen’s purchase VAT invoices as documentation supporting its reported log volume consumption. In light of the CIT’s *Remand Order II*, we also cannot question the age of the Standard, or the absence of any information on this record indicating whether it is still in use or whether it has been revised, as a means to ascertain its reliability, as suggested by the petitioner. Although the petitioner’s concerns are valid, and are points on which Commerce could have sought additional information had it been afforded the opportunity to subject the Standard to our normal analytical process, the CIT’s conclusion that the Standard represents a complete and accurate formula for volume conversion means that we cannot find the age or lack of supporting information a sufficient basis to disregard the log volumes calculated using that Standard.⁵⁵

Accordingly, given the statements that Commerce has made in previous redeterminations, and given that the *Redetermination II* was conducted under respectful protest,⁵⁶ Commerce continues to maintain the position that Chengen’s zero percent estimated weighted-average dumping margin is not the appropriate rate to apply to Chengen in this investigation, and that the timing and manner in which Chengen revealed to Commerce how its reported FOPs were calculated warranted Commerce’s decision to apply the intermediate input methodology in the *Final Determination*. We also continue to maintain that Chengen’s disclosure at verification that it did not retain any documentation provided by certain of its log suppliers, and that Chengen’s only source documentation supporting the log volumes reported by Chengen in this investigation

⁵⁴ *Id.* at 9-10 (citing *Remand Order II* at 14).

⁵⁵ *Id.* at 19-20 (internal citations omitted).

⁵⁶ *Id.* at 2 and n.6.

were invoices which the company itself created, cast critical doubt upon the reliability of the data provided by Chengen. Notwithstanding Commerce's positions on these matters, recognizing the Court's direction to accept the additional information on the record and the Court's ruling that Commerce's requirement of third-party information – needed to corroborate Chengen's self-generated supplier invoices – was contrary to law, Commerce complied with the Court's order in its *Redetermination II* and calculated Chengen's rate using its normal methodology.

Pursuant to the CIT's *Remand Order III*, we have reconsidered the record evidence and continue to conclude for these final results of redetermination that, in calculating the rate assigned to the non-examined separate rate companies that are parties to this litigation, section 735(c)(5)(B) of the Act applies. In other words, we find that departure from the expected method of calculating the separate rate is warranted because Chengen's revised rate of zero percent alone, calculated under protest in the *Redetermination II*, would not be reasonably reflective of the rate of estimated dumping by the non-examined separate rate companies participating in this litigation. Accordingly, we continue to apply the simple average of (a) the revised adverse facts available (AFA) rate applied to the China-wide entity (which includes mandatory respondent Shandong Dongfang Bayley Wood Co., Ltd. (Bayley)) of 114.72 percent, and (b) the zero percent rate calculated for Chengen. We find this to be a reasonable method to determine the rate assigned to the non-examined producer/exporter combinations that are party to this litigation and that have been found to be eligible for a separate rate.

Normally, Commerce's practice is to assign to separate-rate entities that were not individually examined a rate equal to the average of the rates calculated for the individually-investigated respondents, excluding any rates that are zero, *de minimis*, or based entirely on

AFA, consistent with section 735(c)(5)(A) of the Act.⁵⁷ Where the estimated weighted-average dumping margins for all exporters and producers individually investigated are zero, *de minimis*, or determined entirely under section 776 of the Act, the Act provides an exception to the general rule to calculate the estimated “all-others” rate.⁵⁸ Under the exception to the general rule for determining the all-others rate, Commerce may use “any reasonable method to establish the rate for exporters and producers not individually investigated, including averaging the estimated weighted average dumping margins determined for the exporters and producers individually investigated.”⁵⁹ The SAA states that, under the exception to the general rule, “the expected method in such cases will be to weight-average the zero and *de minimis* margins and margins determined pursuant to the facts available.”⁶⁰ However, the SAA goes on to state that, “if this method is not feasible, or if it results in an average that would not be reasonably reflective of potential dumping margins for non-investigated exporters or producers, Commerce may use other reasonable methods.”⁶¹ Additionally, in *Changzhou Hawd CAFC 2017*, the Court of Appeals for the Federal Circuit found that Congress’ preference for the expected method is rooted in the presumed “representativeness” of individually-investigated exporters, and that deviation from the expected method is permitted only where Commerce has found “based on

⁵⁷ See *Yangzhou Bestpak Gifts & Crafts Co., Ltd. v. United States*, 716 F.3d 1370, 1374 (Fed. Cir. 2013) (*Bestpak*) (citing *Transcom, Inc. v. United States*, 294 F.3d 1371, 1374 (Fed. Cir. 2002)); see also, e.g., *Preliminary Determination of Sales at Less Than Fair Value and Partial Affirmative Determination of Critical Circumstances: Certain Polyester Staple Fiber from the People’s Republic of China*, 71 FR 77373, 77377 (December 26, 2006), unchanged in *Final Determination of Sales at Less Than Fair Value and Partial Affirmative Determination of Critical Circumstances: Certain Polyester Staple Fiber from the People’s Republic of China*, 72 FR 19690 (April 19, 2007).

⁵⁸ See section 735(c)(5)(B) of the Act.

⁵⁹ *Id.*

⁶⁰ See Statement of Administrative Action accompanying the Uruguay Round Agreements Act, H.R. Doc. 103-316, vol. 1 (1994) (SAA) at 870-873.

⁶¹ *Id.*; see also *Changzhou Hawd Flooring Co. v. United States*, 848 F.3d 1006, 1013 (Fed. Cir. 2017) (*Changzhou Hawd CAFC 2017*).

substantial evidence that there is a reasonable basis for concluding that the separate rate respondents' dumping is different."⁶²

In *Redetermination II*, Commerce explained that, because Bayley was found to be part of the China-wide entity and assigned a rate of 114.72, we cannot presume that the only other mandatory respondent's rate (*i.e.*, Chengen) would be any more reflective of the potential dumping margins for the non-investigated companies than the rate assigned to Bayley, as part of the China-wide entity.⁶³ Commerce further pointed to record evidence indicating that affirmative dumping potentially existed during the POI, such that the zero percent rate calculated for Chengen would not be representative of the estimated weighted-average dumping margins for the non-investigated companies.⁶⁴ Specifically, Commerce explained that the dumping margins alleged in the Petition were based on actual price quotes for subject merchandise exported from China to customers in the United States during the POI by an exporter other than Chengen, [] (Petition SRA Exporter), who is also a separate rate recipient in this investigation, and were based on price quotes for plywood products of the same type sold by Chengen during the POI.⁶⁵ Commerce concluded that, because those price quotes resulted in dumping margins of 114.72 and 104.06 percent, the record demonstrates that potential dumping by the separate rate companies existed during the POI far in excess of the zero percent rate calculated for Chengen.⁶⁶

⁶² See *Changzhou Hawd CAFC 2017*, 848 F.3d at 1012.

⁶³ See *Redetermination II* at 47-48.

⁶⁴ *Id.* at 49.

⁶⁵ *Id.* at 48; see also Petition at Volume II "Information Related to Dumping" (the Petition) at Exhibit II-2, Exhibit II-7, Exhibit II-21 and Exhibit II-23; and Petitioner's Letter, "Certain Hardwood Plywood Products from the People's Republic of China: Response to the Department's November 22, 2016 Supplemental Questions Regarding Volume II of the Petition for the Imposition of Antidumping Duties," dated November 29, 2016 at Exhibit II-Supp-11.

⁶⁶ See *Redetermination II* at 48.

The *Remand Order III* concludes that the Petition rates do not provide support for the assertion that the Separate Rate Plaintiffs' dumping margins are different than Chengen's zero percent rate because the dumping margins in the Petition are "'untethered' to the actual dumping margins of the Separate Rate Plaintiffs."⁶⁷ The CIT again remanded the issue to us with instructions to: (a) provide more "credible economic evidence" showing that the Separate Rate Plaintiffs' dumping margins are different than Chengen's rate, or connecting such dumping margins with the rate of 57.36 percent that was derived from averaging Chengen's zero percent rate and the China-wide rate of 114.72 percent, or (b) change our determination in accordance the Court's opinion.⁶⁸

As an initial matter, the record provides no opportunity for Commerce to know or to calculate the "actual" dumping margins of the Separate Rate Plaintiffs, and, thus, it is not possible for us to determine whether any particular rate is "tethered" (the metric employed by the Court) to the "actual" dumping margins of the Separate Rate Plaintiffs. Section 777A(c) of the Act explicitly provides Commerce the authority to limit its individual examination of exporters or producers involved in a proceeding when certain requirements are satisfied. As a consequence of selecting a limited number of respondents for individual examination pursuant to section 777A(c) of the Act, Commerce only investigates the mandatory respondent(s) and does not solicit from the non-selected separate rate companies the information necessary to calculate individual dumping margins.⁶⁹ As a result, the record does not contain the necessary information for Commerce to calculate the NVs and U.S. prices for each of the Separate Rate Plaintiffs in

⁶⁷ See *Remand Order III* at 15.

⁶⁸ *Id.* at 16.

⁶⁹ Each company which requests a rate separate from the China-wide entity must provide information which establishes the *de jure* and *de facto* independence of its export activities as well as its total quantity and value of sales of subject merchandise during the period of investigation.

this investigation. Given the absence of the necessary information to calculate “actual” dumping margins for the Separate Rate Plaintiffs, it is unreasonable to require that a separate rate determined in accordance with section 735(c)(5) of the Act be “tethered” to the “actual” dumping margins of the Separate Rate Plaintiffs because the latter is unknown. The statutory framework contemplates that Commerce may calculate estimated weighted-average dumping margins only for a reasonable number of exporters or producers,⁷⁰ and in looking to section 735(c)(5) of the Act as guidance for calculating a rate for non-examined companies who demonstrate their eligibility for a separate rate, our practice provides a reasonable basis for determining the estimated weighted-average dumping margin to apply to such companies.

Because we do not have the necessary information to determine the “actual” dumping margins for the Separate Rate Applicants, we have revisited the record to evaluate whether there is record information that would allow us to conduct the analysis sought by the CIT, *i.e.*, an evaluation of whether the rate assigned to the Separate Rate Plaintiffs is representative, or “tethered,” to the “actual” dumping margins of the Separate Rate Plaintiffs. As explained below, the record contains some information that can serve as a proxy for estimating what the selling behavior of the Separate Rate Plaintiffs was during the POI. On the basis of our evaluation of this information, we have determined that the dumping margins alleged in the Petition are representative of the actual selling behavior of separate rate recipients and that additional record evidence distinguishes Chengen’s selling behavior during the POI from the selling behavior of the Separate Rate Plaintiffs such that Chengen’s rate alone cannot be presumed to be reflective of the estimated weighted-average dumping margin for those companies. As such, we continue to conclude that assigning the Separate Rate Plaintiffs a separate rate based solely on Chengen’s

⁷⁰ See section 777A(c) of the Act.

zero percent rate is not appropriate, and moreover, is inconsistent with section 735(c)(5) of the Act and the SAA.⁷¹

Although the Petition rates are based on price quotes,⁷² which represent offers for sale and not actual commercial transactions, the record also contains evidence of actual commercial transactions by the same Petition SRA Exporter from which the price quotes in the Petition were obtained.⁷³ The commercial invoice indicates an actual sale of [] cubic meters (m³) of [], which is very similar to the products sold by Chengen,⁷⁴ at a [] price of [] U.S. dollars(USD)/m³.⁷⁵ This price is almost identical to one of the price quotes for the Petition SRA Exporter that is detailed in the Petition, which identified [] prices for [] plywood of [], respectively.⁷⁶ Although we do not have the necessary information to determine the transaction-specific dumping margin of this particular sale, we find it reasonable to infer, given the actual [] USD/m³ price, that this sale would have had a transaction-specific dumping margin in the range of the Petition rates. Thus, the prices that formed the basis for the dumping margins in the Petition are not “untethered” to the actual dumping margins of the Separate Rate Plaintiffs but are, rather, supported by actual prices at which plywood was sold by a cooperating separate rate respondent in this investigation during the POI. Moreover, we note that Chengen sold the very same product that was the subject of one of the price quotes detailed in the Petition but sold its plywood at a significantly higher price than the Petition SRA Exporter. Specifically, Chengen

⁷¹ See SAA at 870-873.

⁷² See the Petition at 3 and Exhibit II-2.

⁷³ See Petition SRA Exporter’s Letter, “Submission of [] Separate Rate Application,” dated January 17, 2017 (Petition Rate SRA) at Exhibit 1.

⁷⁴ See Chengen’s Letter, “Revised U.S. Sales Database,” dated September 29, 2017 at Exhibit 1 (Chengen’s U.S. Sales Database).

⁷⁵ See Petition Rate SRA at Exhibit 1.

⁷⁶ See Petition at 3 and Exhibit II-2.

sold [] at an [] price of [] USD/m³,⁷⁷ which is almost 20 percent higher than the price offered by the Petition SRA Exporter. This means that the likelihood of the products sold by the Petition SRA Exporter being made at dumped prices is significantly greater than at the price sold by Chengen during the POI. Accordingly, not only are the Petition rates directly tied to the actual prices at which a cooperative separate rate respondent sold the merchandise under consideration during the POI but those prices are significantly lower than the prices at which Chengen sold the same product, indicating that Chengen's zero percent rate would not be representative of the rate applicable to other non-examined separate rate companies in this investigation.

Notwithstanding the relevance and reliability of the prices underlying the Petition rates, there are other considerations that differentiate Chengen from the separate rate companies that are party to this litigation, supporting our finding that Chengen's rate is not reflective of the Separate Rate Plaintiffs' potential selling behavior, and, thus, not reflective of their estimated dumping during the POI. Specifically, Chengen's only exporter/producer combination rate assigned in the investigation was specific to merchandise exported by Chengen and produced by its affiliated producer, Linyi Dongfangjuxin Wood Co. Ltd.⁷⁸ In other words, Chengen exclusively sold plywood that was produced by its affiliated company. However, an analysis of the exporter/producer combination rates assigned to the separate rate companies that are party to this litigation indicates that only 15 out of the 40 exporters self-produced the plywood they sold to the United States during the POI.⁷⁹ The remaining 25 companies reported reselling plywood

⁷⁷ See Chengen's U.S. Sales Database.

⁷⁸ See *Order*, 83 FR at 505; see also Memorandum, "Preliminary Determination of Affiliation for Linyi Chengen Import and Export Co., Ltd. and Linyi Dongfangjuxin Wood Co., Ltd.," dated June 16, 2017.

⁷⁹ See Attachment I for a chart providing details about the 40 separate rate companies that are party to this litigation (companies that self-supplied plywood are highlighted in yellow; companies that reported multiple suppliers and were assigned multiple combination rates are not highlighted).

that they purchased from as many as 35 other unaffiliated manufacturers.⁸⁰ This introduces a completely different cost structure from that of an organization, such as Chengen and its affiliated producer, which produces all of its own products internally. There may be additional costs or pricing considerations associated with sourcing finished merchandise, including costs related to logistics and transportation and supply availability for a company that is exclusively a trader/reseller, as opposed to a company that is a producer/exporter. Because the separate rate litigants were only required to provide minimal information in their applications for separate rates, Commerce has limited data available to analyze here. There are too many possible, unknown variables in the cost structure of a trader/reseller to definitively state the extent of the operational differences between these 25 separate companies involved in this litigation and Chengen.

When Commerce limits its examination of companies in an investigation involving an NME pursuant to section 777A(c) of the Act, it determines an estimated weighted-average dumping margin for non-examined separate rate companies, consistent with the calculation of the all-others rate pursuant to section 735(c)(5) of the Act; under its normal practice, Commerce would not examine the separate rate data in the manner that we have for this remand redetermination and we maintain that this level of analysis is inappropriate in general. Similarly, when calculating the all-others rate pursuant to section 735(c)(5) of the Act, Commerce does not consider whether the estimated weighted-average dumping margin calculated for all other producers and exporters is “tethered” to the dumping behavior of the non-examined companies. There is no statutory requirement that Commerce must corroborate either an all-others rate or a separate rate, determined in accordance with section 735(c)(5) of the Act, in contrast to the

⁸⁰ See Suzhou Oriental Dragon Import and Export Co, Ltd.’s Letter, “Separate Rate Application,” dated January 12, 2017 at 18-19; and *Order*, 83 FR at 510.

corroboration requirement in section 776(c) of the Act when using facts available with an adverse inference. Further, even where the Act requires that we corroborate an AFA rate, there is no requirement that we consider the commercial reality of that rate as it pertains to specific companies.⁸¹

Every company that seeks to qualify for a rate separate from the country-wide entity in a proceeding involving an NME country, such as China, is required to submit a separate rate application (SRA).⁸² The SRA requests various organizational and financial documentation, as well documentation related to the first sale to an unaffiliated party in the United States during the POI or period of review.⁸³ Accordingly, the record contains at least one commercial invoice for a sale of the merchandise under consideration during the POI for each of the SRA Plaintiffs. This documentation provides data related to an actual sale of merchandise under consideration, which may include multiple products, for each company that sought to establish eligibility for a separate rate and provides a broad snapshot of the export activities of the companies that participated in this investigation; however, it offers little insight into the production of the merchandise under consideration by those companies or their unaffiliated suppliers. In addition, we recognize that there are no data to determine price adjustments for those sales and we do not know whether such sales were export price or constructed export price transactions. Therefore, while we recognize the limited application of this sale documentation in this context, it would be unreasonable to conclude that it has *no* application in this analysis.

⁸¹ See section 776(d)(3) of the Act.

⁸² See Commerce's Separate Rate Application for the People's Republic of China, available at <https://enforcement.trade.gov/nme/sep-rate-files/app-20190221/prc-sr-app-022119.pdf>; see also *Policy Bulletin 05.1: Separate-Rates Practice and Application of Combination Rates in Antidumping Investigations involving Non-Market Economy Countries*, dated April 5, 2005, available at <https://enforcement.trade.gov/policy/bull05-1.pdf>.

⁸³ *Id.*

An analysis of the data provided in SRAs indicates that, of the 15 separate rate companies which are party to this litigation and appear to have produced all of the plywood they sold to the United States during the POI,⁸⁴ three of those companies had sales of plywood at prices lower than Chengen's lowest selling price of any product ([] USD/m³).⁸⁵ Two of these three companies also reported sales of [] plywood, the species that accounted for the vast majority of Chengen's sales, indicating that, although these companies were selling plywood comparable to Chengen's, they did so at lower prices.⁸⁶ Nine⁸⁷ of those separate rate companies had sales of plywood at prices lower than the average price of the product that accounted for the vast majority of Chengen's sales during the POI.⁸⁸ These fact patterns indicate that the likelihood of these sales being made at dumped prices is significantly greater than at the price at which Chengen sold its product in the highest volumes during the POI. Of those 15 companies, six companies⁸⁹ indicated sales of species or products that were not sold by Chengen and for which we, consequently, have no comparison data from which to draw any conclusions.⁹⁰ Moreover, given the product differentiation, it is not apparent that application of Chengen's

⁸⁴ See Attachment I (Jiaying Hengtong Wood Co., Ltd.; Linyi Jiahe Wood Industry Co., Ltd.; Linyi Hengsheng Wood Industry Co., Ltd.; Linyi Mingzhu Wood Co., Ltd.; Linyi Glary Plywood Co., Ltd.; Xuzhou Jiangyang Wood Industries Co., Ltd.; Linyi Sanfortune Wood Co., Ltd.; Linyi Huasheng Yongbin Wood Co., Ltd.; Linyi Linhai Wood Co., Ltd.; Linyi City Dongfang Jinxin Economic and Trade Co., Ltd.; Suining Pengxiang Wood Co., Ltd.; Linyi Evergreen Wood Co., Ltd.; Xuzhou Longyuan Wood Industry Co., Ltd.; Happy Wood Industrial Group Co., Ltd.; and Jiashan Dalin Wood Industry Co., Ltd.).

⁸⁵ *Id.* (Jiaying Hengtong Wood Co., Ltd.; Linyi Jiahe Wood Industry Co., Ltd.; and Linyi Hengsheng Wood Industry Co., Ltd.).

⁸⁶ *Id.* (Linyi Jiahe Wood Industry Co., Ltd.; and Linyi Hengsheng Wood Industry Co., Ltd.); see also Attachment II for a summary analysis of Chengen's U.S. Sales Database.

⁸⁷ See Attachment I (Jiaying Hengtong Wood Co., Ltd.; Linyi Jiahe Wood Industry Co., Ltd.; Linyi Hengsheng Wood Industry Co., Ltd.; Linyi Mingzhu Wood Co., Ltd.; Linyi Glary Plywood Co., Ltd.; Xuzhou Jiangyang Wood Industries Co., Ltd.; Linyi Sanfortune Wood Co., Ltd.; Linyi Huasheng Yongbin Wood Co., Ltd.; and Linyi Linhai Wood Co., Ltd.).

⁸⁸ *Id.*, demonstrating that [] percent of Chengen's U.S. sales were comprised of [] plywood, with an average sale price of [] USD/m³.

⁸⁹ *Id.* (Jiaying Hengtong Wood Co., Ltd.; Linyi Glary Plywood Co., Ltd.; Linyi Huasheng Yongbin Wood Co., Ltd.; Linyi Evergreen Wood Co., Ltd.; Happy Wood Industrial Group Co., Ltd.; and Jiashan Dalin Wood Industry Co., Ltd.).

⁹⁰ See Attachment II.

margin alone to these companies would necessarily be representative of the potential dumping experience of those companies.

More broadly, of the 40 non-examined, separate rate companies involved in this litigation 14 companies reported sales of wood species or products that were not sold by Chengen and for which we also have no comparison data from which to draw any conclusions. As noted above, for this reason Chengen's margin alone, based on different products, would not necessarily be representative of the actual margins for these companies.⁹¹ In addition, six of the 40 non-examined, separate rate companies involved in this litigation had sales lower than Chengen's lowest selling price of any product ([] USD/m³),⁹² three of whom were traders/resellers of plywood⁹³ and two of whom also sold [] plywood,⁹⁴ as did Chengen.⁹⁵ Most notably, with respect to the product sold by Chengen in the highest volumes during the POI ([]), our analysis reveals that more than half of the separate rate litigants, 23 companies, sold plywood at prices lower than Chengen's average price,⁹⁶ 18 of

⁹¹ See Attachment I (Jiaying Hengtong Wood Co., Ltd.; Pizhou Jin Sheng Yuan International Corp. Ltd.; Linyi Glary Plywood Co., Ltd.; Xuzhou Timber International Trade Co., Ltd.; Linyi Huasheng Yongbin Wood Co., Ltd.; Suqian Hopeway International Trade Co., Ltd.; Linyi Evergreen Wood Co., Ltd.; Highland Industries Inc.; Yangzhou Hanov International Co., Ltd.; Happy Wood Industrial Group Co., Ltd.; Jiashan Dalin Wood Industry Co., Ltd.; Deqing China Africa Foreign Trade Port Co., Ltd.; Zhejiang Dehua TB Import & Export Co., Ltd.; and G.D. Enterprise Limited).

⁹² *Id.* (Jiaying Hengtong Wood Co., Ltd.; Linyi Jiahe Wood Industry Co., Ltd.; Linyi City Shenrui International Trade Co., Ltd.; Xuzhou Pinlin International Trade Co., Ltd.; Pizhou Jin Sheng Yuan International Corp. Ltd.; and Linyi Hengsheng Wood Industry Co., Ltd.).

⁹³ *Id.* (Jiaying Hengtong Wood Co., Ltd.; Linyi Jiahe Wood Industry Co., Ltd.; and Linyi Hengsheng Wood Industry Co., Ltd.).

⁹⁴ *Id.* (Linyi Jiahe Wood Industry Co., Ltd.; and Linyi Hengsheng Wood Industry Co., Ltd.).

⁹⁵ See Attachment I; *see also* Chengen's U.S. Sales Database, indicating sales of [] priced at [] USD/m³; and Attachment II.

⁹⁶ See Attachment I (Jiaying Hengtong Wood Co., Ltd.; Linyi Jiahe Wood Industry Co., Ltd.; Linyi City Shenrui International Trade Co., Ltd.; Xuzhou Pinlin International Trade Co., Ltd.; Pizhou Jin Sheng Yuan International Corp. Ltd.; Linyi Hengsheng Wood Industry Co., Ltd.; Jiangsu High Hope Arser Co., Ltd.; Linyi Mingzhu Wood Co., Ltd.; Xuzhou Andefu Wood Co., Ltd.; Linyi Glary Plywood Co., Ltd.; Anhui Hoda Wood Co., Ltd.; Xuzhou Jiangyang Wood Industries Co., Ltd.; Cosco Star International Co., Ltd.; Suzhou Oriental Dragon Import and Export Co., Ltd.; Jiangsu Qianjiuren International Trading Co., Ltd.; Qingdao Good Faith Import and Export Co., Ltd.; Linyi Sanfortune Wood Co., Ltd.; Xuzhou Timber International Trade Co., Ltd.; Celtic Co., Ltd.; Linyi Huasheng Yongbin Wood Co., Ltd.; Linyi Linhai Wood Co., Ltd.; Shandong Qishan International Trading Co., Ltd.; and Qingdao Top P&Q International Corp.).

which⁹⁷ also identified the species of plywood as [].⁹⁸ Again, as evidenced by the SRAs, these fact patterns indicate that the likelihood of these sales being made at dumped prices is significantly greater than at the price at which Chengen sold its product in the highest volumes during the POI.

Accordingly, while some of the non-examined, separate rate companies involved in this litigation may share a fundamental structural similarity with Chengen, there are many other factors that demonstrate, on the whole, that the selling activities, in both prices and products, of the Separate Rate Plaintiffs are dissimilar to Chengen's and indicate that the zero percent estimated weighted-average dumping margin calculated for Chengen is not necessarily representative of the estimated weighted-average dumping margin that would apply to the Separate Rate Plaintiffs. Based on the reliability and relevance of the prices underlying the dumping margins in the Petition, and our analysis of the selling structure, prices, and products associated with the Separate Rate Plaintiffs, we conclude for these final results of redetermination that a departure from the "expected method" of calculating the separate rate, consistent with section 735(c)(5)(B) of the Act, is warranted because the expected method (*i.e.*, assigning only Chengen's zero percent margin) would result in a rate that is not reasonably reflective of the potential dumping margins for the Separate Rate Plaintiffs. We further find that averaging Chengen's zero percent rate with the rate assigned to the China-wide entity (which

⁹⁷ *Id.* (Linyi Jiahe Wood Industry Co., Ltd.; Linyi City Shenrui International Trade Co., Ltd.; Xuzhou Pinlin International Trade Co., Ltd.; Linyi Hengsheng Wood Industry Co., Ltd.; Jiangsu High Hope Arser Co., Ltd.; Linyi Mingzhu Wood Co., Ltd.; Xuzhou Andefu Wood Co., Ltd.; Anhui Hoda Wood Co., Ltd.; Xuzhou Jiangyang Wood Industries Co., Ltd.; Cosco Star International Co., Ltd.; Suzhou Oriental Dragon Import and Export Co., Ltd.; Jiangsu Qianjiuren International Trading Co., Ltd.; Linyi Sanfortune Wood Co., Ltd.; Celtic Co., Ltd.; Linyi Linhai Wood Co., Ltd.; Shandong Qishan International Trading Co., Ltd.; and Qingdao Top P&Q International Corp.).

⁹⁸ See Attachments I and II, indicating that Chengen sold [] at an average price of [] USD/m³.

includes Bayley, the other mandatory respondent in this investigation) is a reasonable method by which to calculate the separate rate for the Separate Rate Plaintiffs.

III. FINAL RESULTS OF REDETERMINATION

Based on the foregoing, and pursuant to the CIT's *Remand Order III*, we have reconsidered the record evidence and, as a result, continue to conclude that the appropriate method for calculating an estimated weighted-average dumping margin for the non-examined companies that are eligible for a separate rate and are involved in this litigation is to calculate the simple average of Chengen's zero percent rate with the rate assigned to the China-wide entity, which is 114.72 percent. Accordingly, for these final results of redetermination, we continue to calculate a separate rate of 57.36 percent. Furthermore, because we are not calculating a separate rate that is zero or *de minimis*, we find that there is no basis to exclude the companies that requested treatment as voluntary respondents and that satisfied the requirements for treatment as voluntary respondents.

The revised results are as follows:

Exporter	Producer	Estimated Dumping Margin (Percent)	Cash Deposit Rate (Percent)
Linyi Chengen Import and Export Co., Ltd.	Linyi Dongfangjuxin Wood Co., Ltd.	0.00	N/A
Separate Rate Litigants ⁹⁹		57.36	45.55
China-wide Entity ¹⁰⁰		114.72	114.72

⁹⁹ See Attachment III for the exporter/producer combinations whose rates we are revising.

¹⁰⁰ The China-wide entity includes mandatory respondent Shandong Dongfang Bayley Wood Co., Ltd.

IV. SUMMARY AND ANALYSIS OF COMMENTS FROM INTERESTED PARTIES

On January 19, 2021, Commerce released the Draft Remand and invited parties to comment.¹⁰¹ On February 5, 2021, the petitioner; Chengen; Dehua TB; SRA Plaintiffs; and Taraca Pacific submitted comments on the Draft Remand.¹⁰² These comments are addressed below.

Issue 1: Separate Rate

Petitioner's Comments:

- Commerce should continue to apply a margin of 57.36 percent to the separate rate companies.¹⁰³
- Commerce's explanation of its separate rate calculation is permissible. Cases where similar separate rates were deemed unreasonable lacked evidence showing that the calculated zero percent rate did not reflect the actual dumping potential of the separate rate applicants.¹⁰⁴
- Commerce provided credible economic evidence that Chengen's zero percent margin does not reflect the potential dumping of separate rate applicants.¹⁰⁵

Dehua TB's Comments:

- The courts have found Commerce's methodology impermissible in past cases, and Commerce has failed to reasonably support its separate rate calculation here.¹⁰⁶
- In *Navneet Publications*, Commerce computed the all others rate as a simple average of an AFA margin and a *de minimis* rate. However, the U.S. Court of Appeals for the Federal

¹⁰¹ See Draft Remand.

¹⁰² See Petitioner's Draft Comments; see also Chengen's Draft Comments; Taraca Pacific's Draft Comments; Dehua TB's Draft Comments; and SRA Plaintiffs' Draft Comments.

¹⁰³ See Petitioner's Draft Comments at 6.

¹⁰⁴ *Id.* at 7 (citing *Bestpak*, 716 F.3d at 1378-79 and *Changzhou Hawd CAFC 2017*, 848 F.3d at 1009-10).

¹⁰⁵ *Id.* at 7-9.

¹⁰⁶ See Dehua TB's Draft Comments at 2-4 (citing *Bestpak*, 716 F.3d at 1379; *Changzhou Wujin Fine Chem. Factory Co., Ltd. v. United States*, 701 F.3d 1367, 1378 (Fed. Cir. 2012); and *Baroque Timber Industries (Zhongshan) Company Limited v. United States*, 971 F. Supp. 2d 1333, 1343 (CIT 2014) (*Baroque Timber*)).

Circuit (CAFC) held that Commerce methodology was unreasonable because the AFA rate incorporated into the average was: (1) selected with the intent of being adverse; and (2) based on only a single sale. The court found it illogical to include the AFA rate in the calculation of the all-others rate, given that the cooperating company from which that rate was derived received a *de minimis* rate in that segment of the proceeding.¹⁰⁷

- In *Albemarle and Changzhou Hawd CAFC 2017*, the CAFC determined that the onus is on Commerce to determine, based on substantial evidence, that there is a reasonable basis to determine that the separate rate applicants' dumping is different from the experience of individually-examined companies. Simply pointing to margins from a prior or subsequent review is insufficient to meet this standard.¹⁰⁸
- In *Bestpak*, Commerce's comparison of the average unit values from quantity and value questionnaire responses was not sufficient to differentiate separate rate applicants' rates from those calculated for the individually-examined companies.¹⁰⁹
- Commerce's efforts to distinguish dumping by the separate rate litigants from Chengen's dumping experience cherry-picks the record and fails to connect dumping by the separate rate litigants with the calculated separate rate, as mandated by the CIT.¹¹⁰
- Although the petition rate was based on information from one of the separate rate applicants, it was based on one price quote and does not prove actual dumping.¹¹¹
- The record lacks information to calculate NV for each separate rate applicant, and, thus,

¹⁰⁷ *Id.* at 4-5 (citing *Navneet Publications (India) Ltd. v. United States*, 999 Fed. Supp. 2d 1354 (CIT 2014) (*Navneet Publications*)).

¹⁰⁸ *Id.* at 5 (citing *Albemarle Corp. v. United States*, 821 F.3d 1345, 1353 (Fed. Cir. 2016) (*Albemarle*) and *Changzhou Hawd CAFC 2017*, 848 F.3d at 1012).

¹⁰⁹ *Id.* at 5-6 (citing *Bestpak*, 716 F.3d 1370).

¹¹⁰ *Id.* at 7.

¹¹¹ *Id.* at 7-8.

Commerce cannot determine whether any individual sale was dumped. Comparing sale prices from the sale invoices on the record to Chengen's NV is meaningless.¹¹²

- For the separate rate litigants with higher transaction-specific sale prices than Chengen, Commerce claims no comparison with Chengen is possible by citing differences in export patterns, cost structure, and products, but does not show what effect these differences would have on potential dumping by the individual separate rate litigants.¹¹³
- For the separate rate litigants that provided invoices for sales of products not sold by Chengen, Commerce provided no evidence that the separate rate applicants' costs differed from Chengen's, nor any evidence that any differences in costs would lead to a higher margin.¹¹⁴

SRA Plaintiffs' Comments

- The petition rates used data from a different surrogate country than the surrogate country applied during the investigation.¹¹⁵
- The petition's underlying FOP data are estimated and, therefore, less reliable than the actual factor data gathered and verified during the investigation.¹¹⁶
- Even with the limitations of one invoice per SRA, some SRA companies' invoices reflected sales prices higher than Chengen's prices.¹¹⁷
- Although some SRA sales occurred at lower prices than Chengen's prices for the same products, a dumping margin of 57.36 percent is not reasonably reflective of the price

¹¹² *Id.* at 8-9.

¹¹³ *Id.* at 9-10.

¹¹⁴ *Id.* at 11.

¹¹⁵ See SRA Plaintiffs' Draft Comments at 3.

¹¹⁶ *Id.*

¹¹⁷ *Id.* at 2-3.

differences.¹¹⁸

- Record evidence indicates that Chengen's weighted-average POI prices were lower than other respondents' prices. Lack of information showing that Chengen's prices were higher than the separate rate litigants' suggests that Chengen's dumping experience is representative of (or comparable to) the separate rate litigants' behavior. Thus, Chengen's margin should be applied to the separate rate applicants.¹¹⁹
- Applying a non-contemporaneous total AFA margin to cooperating respondents is unreasonable and not reflective of their potential dumping.¹²⁰

Taraca Pacific's Comments

- Commerce has failed to show that the separate rate litigants are unlike Chengen, and, therefore, it also has failed to show that the *de minimis* rate calculated for Chengen does not reflect the potential dumping of the separate rate litigants.¹²¹
- As in *Navneet Publications*, Commerce's inclusion of an AFA rate in the separate rate appears to have been chosen with adversity in mind. Commerce has recognized that separate rate applicants are distinct from uncooperative parties, and it is unreasonable to include an AFA rate in calculating the separate rate because the separate rate applicants are fully-cooperative respondents.¹²²
- The price quotes cited in the Draft Remand were from one separate rate applicant. Therefore, this quote is not a reasonable reflection of the overall market.¹²³

¹¹⁸ *Id.* at 4-5.

¹¹⁹ *Id.* at 5-6.

¹²⁰ *Id.* at 6.

¹²¹ See *Taraca Pacific's Draft Comments* at 5.

¹²² *Id.* at 7-8 (citing *Navneet Publications*, 999 Fed. Supp. 2d at 1364-65).

¹²³ *Id.* at 9-10.

- The difference cited between the prices charged by Chengen and the price quoted in the petition for the same product was 20 only percent; therefore, a 57.36 percent margin is excessive.¹²⁴
- The NV in the petition is unreliable because: (1) it is based on SVs from Thailand; however, Commerce selected Romania as the primary surrogate country in the *Final Determination*; and (2) the usage rates applied in the petition were from a U.S. producer.¹²⁵
- Commerce has not explained why it is reasonable to assume that the separate rate litigants universally sell at prices lower than Chengen’s based on the single invoice it has from each SRA.¹²⁶
- If the Petition SRA Exporter’s lower sale price indicates a higher likelihood of dumped prices, any SRA with a higher sale price than Chengen indicates a lower likelihood of selling at dumped prices; 18 separate rate litigants had higher prices than Chengen and should be excluded from the order.¹²⁷
- Commerce seeks to distinguish Chengen from the separate rate litigants by stating that most companies do not have the same cost structure as Chengen. However, 15 of the 40 companies do have the same cost structure, and six of those 15 companies also had higher sale prices than Chengen.¹²⁸
- At the very least Commerce must apply Chengen’s margin to the six separate rate litigants who had self-produced merchandise and higher prices than Chengen according information summarized by Commerce.¹²⁹

¹²⁴ *Id.* at 10.

¹²⁵ *Id.* at 10-11.

¹²⁶ *Id.* at 12-13.

¹²⁷ *Id.* at 13.

¹²⁸ *Id.* at 14.

¹²⁹ *Id.*

Commerce's Position:

We disagree with Dehua TB, SRA Plaintiffs, and Taraca Pacific that the method we used to calculate the separate rate was unreasonable.¹³⁰ Commerce averaged the rate assigned to the China-wide entity, which includes mandatory respondent Bayley, with the zero percent rate calculated for Chengen, but this reasonable method does not constitute application of AFA to the separate rate litigants, even if the China-wide entity rate was selected based on AFA.

Although Dehua TB, SRA Plaintiffs, and Taraca Pacific point to *Bestpak*, *Baroque Timber*, and *Navneet Publications* to support the argument that an average of the zero and China-wide rate is inappropriate, or that inclusion of a rate based on facts available in the calculation of the separate rate is unlawful, we disagree. Specifically, in *Bestpak*, the CAFC observed that “{the Act} and the SAA explicitly allow Commerce to factor both *de minimis* and AFA rates into the calculation methodology” and that this methodology was “derived from the relevant statutory language.”¹³¹ Based on the ruling in *Bestpak*, the CIT found in *Baroque Timber* that “it is not *per se* unreasonable for Commerce to use a simple average of *de minimis* and AFA rates to calculate the separate rate antidumping duty margin.”¹³² Similarly, the CIT ruled in *Navneet Publications* that “the all-others rate statute expressly permits the inclusion of facts available rates” and noted that the CAFC “summarily rejected the argument that Commerce may never use an AFA rate when deriving a ‘separate rate’ for cooperative, uninvestigated respondents in {an NME} proceedings.”¹³³

¹³⁰ See *Final Determination IDM* at Comment 1.

¹³¹ See *Bestpak*, 716 F. Supp. 3d at 1378.

¹³² See *Baroque Timber*, 971 F. Supp. 2d at 1341.

¹³³ See *Navneet Publications*, 999 F. Supp. 2d at 1358-59.

Further, *Navneet Publications*, and also *Albemarle*, to which comments on the Draft Remand frequently cite,¹³⁴ involved litigation of the final results of an administrative review, rather than the final determination in an LTFV investigation, as is the case here. An administrative review is distinct from an LTFV investigation because a review additionally involves the assessment of antidumping duties on entries during the period of review. In contrast, an LTFV investigation potentially results in the imposition of an estimated cash deposit rate that subsequently may be examined in an administrative review; in this proceeding, the cash deposit rates determined in this litigation are largely superseded by cash deposit requirements calculated in the final results of the first administrative review of this order.¹³⁵

As explained above, in the *Preliminary Determination*, we used the simple average of the AFA rate applied to the China-wide entity, including mandatory respondent Bayley, and the zero percent rate calculated for mandatory respondent Chengen for purposes of determining the rate assigned to the companies found eligible for a separate rate, noting that, at that time, this was wholly consistent with Commerce's practice.¹³⁶ This rate was corroborated, to the extent practicable, within the meaning of section 776(c) of the Act in the *Preliminary Determination* using our pre-initiation analysis of the reliability and relevance of the information in the Petition.¹³⁷ We adopt the corroboration analysis in the *Preliminary Determination* for purposes

¹³⁴ See *Albemarle*, 821 F.3d 1345.

¹³⁵ See *Certain Hardwood Plywood Products from the People's Republic of China: Final Results of Antidumping Duty Administrative Review; 2017–2018*, 85 FR 77157 (December 1, 2020) (calculating a weighted-average margin for Chengen of 14.95 percent and assigning Chengen's weighted-average margin to the non-selected separate-rate companies).

¹³⁶ See *Preliminary Determination* PDM at 21 (citing *1-Hydroxyethylidene-1, 1-Diphosphonic Acid from the People's Republic of China: Final Determination of Sales at Less Than Fair Value*, 74 FR 10545 (March 11, 2009); and *Notice of Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination; Light-Walled Rectangular Pipe and Tube from the Republic of Korea*, 73 FR 5794, 5800 (January 31, 2008), unchanged in *Final Determination of Sales at Less Than Fair Value: Light-Walled Rectangular Pipe and Tube from the Republic of Korea*, 73 FR 35655 (June 24, 2008)).

¹³⁷ See *Preliminary Determination* PDM at "Selection and Corroboration of the AFA Rate."

of these final results of redetermination. Consistent with the *Preliminary Determination*, we are not revising the cash deposit rate for the China-wide entity to adjust for export subsidies because the lowest export subsidy rate determined for any party in the companion countervailing duty proceeding was 0.00 percent.¹³⁸

Although Dehua TB, SRA Plaintiffs, and Taraca Pacific argue that Commerce should assign Chengen's zero percent rate to all separate rate recipients, we analyzed the limited record evidence available in the Draft Remand and reasonably concluded that the dumping behavior of Chengen is distinguishable from the dumping behavior of the separate rate companies that are party to this litigation. As the court noted in *Albemarle*, and in *Changzhou Hawd CAFC 2017*, the rates determined for the "mandatory respondents are assumed to be representative" of the experience of the non-selected companies.¹³⁹ However, the CAFC expressly acknowledged in *Changzhou Hawd CAFC 2017* that the "presumption of representativeness may be overcome" based on a finding that there is a "reasonable basis for concluding that the separate respondents' dumping is different" from that of the mandatory respondents.¹⁴⁰ We believe that the analysis provided in the Draft Remand provides a reasonable basis to conclude that a distinction exists between the POI market behavior of the separate rate litigants and Chengen.

In *Redetermination II* we provided additional analysis and explanation indicating that affirmative dumping potentially existed during the POI, such that the zero percent rate calculated for Chengen would not be representative of the estimated weighted-average dumping margins for the non-examined companies.¹⁴¹ However, *Remand Order III* faulted Commerce for not citing

¹³⁸ *Id.* at 41-42.

¹³⁹ See *Changzhou Hawd CAFC 2017*, 843 F.3d at 1012 (citing *Albemarle*, 821 F.3d at 1351-54) (explaining that, under *Albemarle*, Commerce cannot "deviate from the expected method unless it is found, based on substantial evidence, that the separate-rate firms' dumping is different from that of the mandatory respondents").

¹⁴⁰ *Id.*

¹⁴¹ *Id.* at 49.

to any “credible economic evidence on the record showing that the Separate Rate Plaintiffs’ dumping margins are different than {Chengen’s} zero percent” and instructed Commerce either to provide more evidence supporting its departure from the expected method in calculating the rate applied to separate rate respondents, or to change its determination.¹⁴² Accordingly, the Draft Remand explained that the Petition rates are, in fact, based on information that is closely connected to, and supported by, record evidence submitted by the Petition SRA Exporter. We also explained that Chengen’s selling/cost structure differed from the structures of a majority of the separate rate litigants, and that record evidence showed that some separate rate litigants with similar selling/cost structures and products had sales priced lower than Chengen’s lowest selling price.¹⁴³ We identified separate rate litigants with prices lower than the average price of Chengen’s product that was sold in the highest volumes, and we also noted that some separate rate litigants with similar selling/cost structures sold plywood of species not sold by Chengen, suggesting that Chengen’s margin alone may not be representative of those companies.

We also examined the separate rate litigants’ data and identified various points that distinguish those companies’ experience during the POI from Chengen’s experience,¹⁴⁴ suggesting again that Chengen’s margin alone would not be representative of the potential dumping of the separate rate litigants. Although several commenters assert that Commerce “cherry picked” from the limited data available, to the contrary, the invoices analyzed in the Draft Remand represented a broad sampling that is from a large number of exporters (*i.e.*, all of the separate rate companies that are party to this litigation). Although the data for each exporter

¹⁴² See *Remand Order III* at 16.

¹⁴³ See Attachment I (Jiaxing Hengtong Wood Co., Ltd.; Linyi Jiahe Wood Industry Co., Ltd.; Linyi City Shenrui International Trade Co., Ltd.; Xuzhou Pinlin International Trade Co., Ltd.; Pizhou Jin Sheng Yuan International Corp. Ltd.; and Linyi Hengsheng Wood Industry Co., Ltd.).

¹⁴⁴ See pages 21-23, *supra*.

was limited, as a whole, Commerce was able to make observations from a consistent and uniform snapshot in time, *i.e.*, each exporter's first sale to an unaffiliated party in the United States during the POI.¹⁴⁵ Commerce did not select the invoices submitted in the SRAs but, as directed by the Court, examined the available data on the record (representing the SRAs of all of the separate rate companies that are party to this litigation) and contrasted that information with the record information about Chengen. Accordingly, although the information available with respect to each separate rate company that is a party to this litigation is limited in nature, it is nevertheless instructive in distinguishing the separate rate litigants from Chengen.

While it is also true that we do not have an NV (or even a net U.S. price) for products on each SRA invoice, we have used the available information to make the observations detailed above, which lead us to conclude that Chengen's zero percent rate is likely not reflective of the potential dumping of the separate rate litigants.¹⁴⁶ Claims that we provided no evidence to support the position that some companies have different cost structures and selling behavior than Chengen, or what the impact of those differences would be on a weighted-average dumping margin, ignore our acknowledgement that we have limited data to analyze and we have reasonably drawn those conclusions we are able to draw based on the available data. Nevertheless, we are able to conclude with certainty that the Petition rate was based on a comparison between NV and net U.S. price that is supported by record information.¹⁴⁷ Contrary to the SRA Plaintiffs' argument, the rates calculated in the Petition were based on contemporaneous data that are directly tied to actual U.S. sale data from the POI. Although the

¹⁴⁵ See, *e.g.*, Petition Rate SRA at 4-5.

¹⁴⁶ Indeed, because we only accepted the formula used by Chengen to calculate log volumes as an accurate methodology, and its lack of third-party documentation for its log purchases, under protest, we continue to maintain that the computed rate of zero percent is also not reflective of Chengen's own experience in this investigation.

¹⁴⁷ See the Petition at 2-21 and Exhibit II-2, Exhibit II-7, Exhibit II-10, Exhibit II-14, Exhibit II-15, and Exhibit II-23; see also U.S. price information compared to Petition Rate SRA at Exhibit 1.

SRA Plaintiffs claim that the FOP data underlying the petition NV are estimated,¹⁴⁸ those data were based on the consumption rates of a hardwood plywood producer in the United States.¹⁴⁹ The petitioner calculated the consumption rate of each input that the surrogate producer used to produce plywood identical or similar to the merchandise offered for sale by the Petition SRA Exporter using actual consumption rates for all direct material inputs.¹⁵⁰ Moreover, the record indicates that the plywood production process is similar regardless of whether the plywood is produced in the United States or in China.¹⁵¹

SRA Plaintiffs and Taraca Pacific both claim that the Petition data are unreliable because NV in the Petition was based on surrogate values from Thailand, whereas in the *Final Determination* Commerce relied on data from Romania to calculate NV.¹⁵² However, Commerce has a longstanding practice of not recalculating petition rates,¹⁵³ even where those rates are based on a different surrogate country than that used in the investigation. In addition, neither SRA Plaintiffs nor Taraca Pacific identified any material differences between the SV data obtained from Thai sources versus those obtained from Romanian sources. Nor has either party demonstrated that the results would have been any different had we used Romania to calculate the petition rate in the pre-initiation stage of this investigation.

Dehua TB, SRA Plaintiffs, and Taraca Pacific all argue that the observations we have drawn from the available data for certain groups of separate rate litigants suggest that the opposite conclusions may be drawn about other subsets of the separate rate litigants. For

¹⁴⁸ See SRA Plaintiffs' Draft Comments at 3.

¹⁴⁹ See Volume II of the Petition at 1.

¹⁵⁰ *Id.* at 14-15.

¹⁵¹ *Id.* at 14 and Exhibit II-10.

¹⁵² See SRA Plaintiffs' Draft Comments at 3; Taraca Pacific's Draft Comments at 10-11.

¹⁵³ See, e.g., *Narrow Woven Ribbons with Woven Selvedge from the People's Republic of China: Final Determination of Sales at Less Than Fair Value*, 75 FR 41808 (July 19, 2010), and accompanying IDM at Comment 1.

instance, SRA Plaintiffs point out that Chengen's prices were lower than the prices of some separate rate litigants, indicating that Commerce should consider Chengen's rate as representative of those companies' behavior.¹⁵⁴ Further, Taraca Pacific argues that, if the Petition SRA Exporter's lower sale price indicates a higher likelihood of dumped prices, any SRA with a higher sale price than Chengen indicates a lower likelihood of selling at dumped prices and those companies should be excluded from the order.¹⁵⁵ Similarly, Taraca Pacific notes that Commerce seeks to distinguish Chengen's experience from the separate rate litigants' experience by stating that most companies do not have the same cost structure as Chengen; however, if Commerce's logic is valid, the 15 companies that do have the same cost structure -- some of which also had higher sale prices than Chengen -- should receive Chengen's margin.¹⁵⁶ These lines of reasoning incorrectly presume that Commerce should parse out the separate rate companies into various groups and assign different separate rates to reflect different levels of estimated dumping, rather than, consistent with longstanding practice, treating them as a single group of companies that are entitled to the single rate that is separate from the rate of the government-wide entity.

While Commerce could, in theory, compute and assign multiple separate rates in this redetermination, we disagree that such an action would be either appropriate or warranted. Section 777A(c)(2) of the Act authorizes Commerce to determine the weighted-average dumping margins for a reasonable number of producers and/or exporters (rather than the for each known exporter/producer, as directed by section 777A(c)(1) of the Act) if there are a large number of producers/exporters involved in the investigation. Section 735(c)(5)(A) of the Act, which we

¹⁵⁴ See SRA Plaintiffs' Draft Comments at 5-6.

¹⁵⁵ See Taraca Pacific's Draft Comments at 13.

¹⁵⁶ *Id.* at 14.

look to for guidance in this context, directs us to calculate a single rate for those entities that were not individually examined. Calculating multiple rates would defeat the purpose of limited our examination and would reintroduce the burden that section 777A(c)(2) of the Act is intended to relieve. Further, calculating multiple separate rates would add an unnecessary layer of complexity to the analysis, without necessarily increasing the accuracy of the overall result.

The guiding statutory provision (section 735(c)(5) of the Act) directs us to calculate the all-others rate (in this context, the separate rate) based on “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 under section 776” and where those rates are zero and *de minimis*, we “may use any reasonable method.” The relevant legal framework is in the singular form rather than plural. The Act does not direct us, nor is it our practice, to calculate multiple “all-other” rates or separate rates, even if data may suggest that a fraction of the separate rate litigants had a single sale priced higher than Chengen, or had selling/cost structures that more closely resemble Chengen’s than other separate rate litigants. Our analysis in the Draft Remand demonstrated that there is sufficient evidence to conclude that the overall sample of U.S. prices, product mix, and production practices for the separate rate litigants are dissimilar to Chengen’s and, thus, Chengen’s margin alone is likely not representative of their dumping experience. While we cannot be certain of the ultimate effects of differing prices, products, or costs on a potential dumping margin, our analysis above serves to demonstrate that the selling behavior, cost structure, and products distinguish the separate rate litigants’ commercial behavior from that of Chengen such that Chengen’s margin alone would not be reasonably reflective of potential dumping margins for the non-examined exporters or producers that are party to this

litigation. Therefore, we find that the use of “other reasonable methods,” as directed by the SAA, to calculate the rate applicable to the separate rate litigants is appropriate for these final results of redetermination. Accordingly, we continue to calculate the separate rate using the average of Chengen’s zero percent estimated weighted-average dumping margin and the rate assigned to the China-wide entity, which includes the other individually investigated entity, Bayley.

Issue 2: Whether to Exclude Voluntary Requestors from the Order

Background: Seven companies requested treatment as voluntary respondents during the investigation. Of these companies, only two, Dehua and Jiangyang, filed complete responses to Commerce’s questionnaire by the deadlines required for the mandatory respondents.

SRA Plaintiffs’ Comments:

- At a minimum, the seven companies requesting to be examined as voluntary respondents should be assigned a zero-percent margin and excluded from the order because their request for voluntary status (including a request for Commerce to review their sales and pricing data) indicates confidence they are not dumping.¹⁵⁷ Commerce cannot presume unfair trading practices from this behavior.¹⁵⁸
- *Changzhou Hawd CIT 2018* established that companies that request voluntary respondent status are distinct from separate rate applicants and should be assigned the same margin as the cooperating respondents.¹⁵⁹ Even if the separate rate applicants are subject to the

¹⁵⁷ See SRA Plaintiffs’ Draft Comments at 10.

¹⁵⁸ *Id.*

¹⁵⁹ *Id.* at 11-12 (citing *Changzhou Hawd Flooring Co. v. United States*, 324 F.3d 1317, 1326-1328 (CIT 2018) (*Changzhou Hawd CIT 2018*)).

calculated separate rate, the voluntary requestors are more like Chengen than not, and should receive Chengen's zero rate.¹⁶⁰

- Under the finding in *Changzhou Hawd CIT 2018*, the voluntary requestors did not need to appeal the respondent selection decision, nor did they have to have supplied voluntary questionnaire responses, to be assigned the same margin as the cooperating respondents.¹⁶¹
- The CAFC in *Changzhou Hawd CAFC 2020* found no reversible error in the CIT's *Changzhou Hawd CIT 2018* case, where the CIT held that "Commerce did not provide an adequate justification for including the voluntary-review firms in the antidumping duty order in this case."¹⁶²

Commerce's Position:

We disagree with the SRA Plaintiffs that the seven voluntary requestors should be excluded from the *Order*. As discussed above, we are assigning the separate rate respondents, which includes the seven voluntary requestors, the sole calculated separate rate. As the separate rate is not zero or *de minimis*, the request to exclude these companies from the *Order* is inapposite, and they continue to remain subject to the *Order*.

In *Changzhou Hawd CIT 2018*, the Court considered whether 19 CFR 351.204 (e)(1) and section 735(a)(4) of the Act requires separate rate respondents to be released from an antidumping duty order when the separate rate was *de minimis*.¹⁶³ The Court's analysis of the separate rate respondents, and the distinction it ultimately drew between the separate rate respondents and the companies that requested voluntary respondent status, occurred in the

¹⁶⁰ *Id.* at 10.

¹⁶¹ *Id.* at 12 (citing *Changzhou Hawd CIT 2018*, 324 F.3d at 1327).

¹⁶² *Id.* at 13 (citing *Changzhou Hawd v. United States*, 947 F.3d 781, 794 (Fed. Circ. 2020) (*Changzhou Hawd CAFC 2020*)).

¹⁶³ See section 735(a)(4) of the Act ("In making a determination under this subsection, the administering authority shall disregard any weighted average dumping margin that is *de minimis*.")

context of a separate rate of zero that was assigned to all separate rate companies, including companies that submitted requests for voluntary respondent treatment and those that did not.¹⁶⁴ The voluntary requestors in this investigation have not been assigned a separate rate of zero. Because we are applying a non-zero rate to all separate rate companies, none of the companies would be eligible for exclusion from the *Order* under section 735(a)(4) of the Act. Therefore, the distinction made in *Changzhou Hawd CIT 2018* between separate rate companies and companies that requested voluntary respondent status,¹⁶⁵ and the CIT's order removing the latter companies from the *Order*,¹⁶⁶ does not apply here.

Moreover, the court's decision in *Changzhou Hawd CIT 2018* does not stand for the proposition that Commerce must necessarily exclude voluntary requestors from an order when applying a non-zero rate to the separate rate companies. Indeed, in *Changzhou Hawd CAFC 2020*, the CAFC examined Commerce's rationale for keeping unexamined firms subject to the order and held that "exclusion from an order should be treated 'as an extraordinary measure, and one that should only be available in limited circumstances to companies that have been subject to individual investigation and all that entails (*i.e.*, providing full and complete questionnaire responses, cooperating with {Commerce}, subject to verification, etc.).'"¹⁶⁷ The CAFC held that Commerce's position is "a reasonable interpretation of the statute," and "reflects a reasonable

¹⁶⁴ See *Changzhou Hawd CIT 2018*, 324 F.3d at 1327.

¹⁶⁵ See *Changzhou Hawd CIT 2018*, 324 F.3d at 1327-28.

¹⁶⁶ See *Changzhou Hawd CAFC 2020*, 947 F.3d at 791-793. Crucially, the CIT directed the companies that requested voluntary respondent status be excluded in light of the procedural posture in that case, and not as the appropriate result in all such situations. See *Changzhou Hawd CIT 2018*, 324 F.3d at 1328 ("Here, though, too much time has passed for Commerce to individually examine the Voluntary Applicants. Also, this is the *seventh* court decision, reviewing the *sixth* administrative determination. And there may well be an appeal. A final judgment moves this action toward final resolution." (emphasis in original) (citations and quotations omitted)); and *Changzhou Hawd CAFC 2020*, 947 F.3d 794 ("We understand the Trade Court decision as not going beyond holding that Commerce has not in *this* proceeding provided a sufficient rationale for continuing to include the voluntary-review firms in the order, and we rely on that understanding in affirming the Trade Court's judgment" (emphasis added)).

¹⁶⁷ *Id.* at 793 (summarizing Commerce's rationale).

policy judgment and is supported by Commerce’s formal regulations.”¹⁶⁸ Further, the CAFC stated that “it is on its face reasonable for Commerce to decide to keep the uninvestigated firms subject to the obligations that accompany inclusion in an order – obligations that allow for continued receipt by Commerce of information used in later annual reviews that determine actual dumping margins for calculating duties owed.”¹⁶⁹

Moreover, we note that, of the seven companies that requested voluntary respondent status, only Dehua and Jiangyang met the threshold statutory requirements of section 782(a)(1)(A) of the Act that would have qualified them for consideration as voluntary respondents had Commerce determined to select any voluntary respondents.¹⁷⁰ Even if Commerce were to evaluate whether it is appropriate to exclude voluntary requestors that received a zero percent or *de minimis* separate rate from an order, the five companies that failed to meet the statutory requirements to be considered as voluntary respondents are distinguishable from the other two companies that did meet the threshold statutory requirements for consideration as voluntary respondents. The SRA Plaintiffs did not articulate any arguments that would support their exclusion from the *Order* if assigned a non-zero separate rate. Given that we are assigning these companies a non-zero separate rate, Commerce has no basis in statute, administrative regulation, or case law upon which to remove these companies from the *Order*.

¹⁶⁸ *Id.* at 791.

¹⁶⁹ *Id.*

¹⁷⁰ See Memorandum, “Antidumping Duty Investigation of Certain Hardwood Plywood from the People’s Republic of China: Selection of Voluntary Respondent,” dated April 4, 2017 (Voluntary Respondent Selection Memo) at 1 (“Seven companies filed requests for treatment as voluntary respondents. Additionally, {Jiangyang} and {Dehua} filed timely responses to sections A, C, and D, of the Department’s antidumping duty questionnaire by the due dates specified for the mandatory respondents.”(citations omitted)); section 782(a)(1)(A) of the Act requires that such companies voluntarily provide the information requested of the mandatory respondents by the due date specified for the exporters or producers initially selected for examination. Companies that did not fulfill this obligation did not express a *bona fide* intent to be considered as a voluntary respondent because they did not submit information required to be considered by the applicable deadline.

We, therefore, decline to remove these companies from the *Order* and continue to assign to them the single separate rate described above in Issue 1.

Issue 3: Whether to Calculate a Rate for Jiangyang

SRA Plaintiffs' Comments:

- If Commerce does not assign Chengen's zero-percent margin and exclude the companies that requested voluntary status from the *Order*, Commerce should alternately calculate a company-specific rate for Jiangyang because all necessary information is on the record to do so.¹⁷¹
- It is inappropriate to assign a separate rate based partially on AFA to Jiangyang when there is no relation between this calculation and Jiangyang's actual sales experience and when Commerce is able to calculate an individual rate.¹⁷²
- In *Bestpak*, the court ordered Commerce to individually review a separate rate applicant on remand and stated that limited resources and time constraints should not override fairness or accuracy.¹⁷³ Jiangyang requested that Commerce individually investigate it during the LTFV investigation, and Commerce declined. If Commerce decides not to apply the zero-percent rate to separate rate litigants here, Commerce should calculate an individual rate for Jiangyang now.¹⁷⁴

Commerce's Position:

We disagree that Commerce should calculate an individual estimated weighted-average dumping margin for Jiangyang in these final results of redetermination. Instead, in accordance with our normal practice, we continue to assign Jiangyang the single calculated separate rate.

¹⁷¹ See SRA Plaintiffs' Draft Comments at 14.

¹⁷² *Id.*

¹⁷³ *Id.* at 14-15.

¹⁷⁴ *Id.* at 15.

Although Jiangyang requested voluntary respondent status and timely responded to initial sections of the questionnaire, given Commerce's resource constraints at the time, Commerce was unable to analyze or test Jiangyang's data for accuracy, nor did Commerce subject Jiangyang's data to further inquiry in the form of supplemental questionnaires from Commerce in accordance with our normal procedures. Further, interested parties did not comment on these data.

Accordingly, we have no assurances that Jiangyang's data, as submitted and unvetted, are complete or accurate. Importantly, we have no confidence that reliance on these data, absent further inquiry, would result in an accurate individual dumping margin.

As an initial matter, we disagree with the SRA Plaintiffs that all necessary information to calculate an individual rate for Jiangyang is on the record. Although Jiangyang satisfied the threshold requirement of section 782(a) of the Act for consideration as a voluntary respondent, in that it provided initial responses to Commerce's antidumping questionnaire,¹⁷⁵ the material that Jiangyang provided is not comparable to the documentation respondents generally submit over the course of an investigation. As explained above, Commerce's examination of a company is not limited to examination of initial questionnaire responses; such responses must be tested and vetted for accuracy in order to assure that the data upon which our calculations are based are complete and accurate.¹⁷⁶ We do not calculate individual dumping margins for mandatory

¹⁷⁵ Section 782(a) of the Act directs Commerce to calculate individual weighted-average dumping margins for companies not initially selected for individual examination who voluntarily provide the information requested of the mandatory respondents if: (1) the information is submitted by the due date specified for exporters or producers initially selected for examination; and (2) the number of such companies that have voluntarily provided such information is not so large that individual examination would be unduly burdensome and inhibit the timely completion of the investigation. Consistent with this provision, when Commerce determines to individually examine a voluntary respondent, it formally notifies the company and engages in the process of evaluating the questionnaire responses, notifying the voluntary respondent of any deficiencies, and issuing supplemental requests for information.

¹⁷⁶ *See, e.g.*, 19 CFR 351.301, providing various timelines for the submission of questionnaire responses, supplemental questionnaire responses, and other factual information collected during antidumping and countervailing duty proceedings; 19 CFR 351.301(a), indicating that Commerce "obtains most of its factual information in antidumping and countervailing duty proceedings from submissions made by interested parties during

respondents immediately upon receiving the initial antidumping questionnaire because our practice is to subject that information to further inquiry in the form of supplemental questionnaires, evaluate comments from all interested parties related to the initial and supplemental questionnaire responses, and, where appropriate, conduct verification of the reported information. It would not be appropriate to calculate an individual weighted-average dumping margin for Jiangyang based on the limited and untested information it provided to qualify as a voluntary respondent because its data have not been subjected to the same process and standards that Commerce employs to calculate individual dumping margins in all investigations.

In this investigation, we carefully considered the available resources and determined that we could not examine voluntary respondents because doing so would be unduly burdensome and would inhibit the timely completion of the investigation.¹⁷⁷ In reaching this conclusion, we indicated that “individual examination of an additional company . . . typically requires multiple rounds of supplemental questionnaires and extensive analysis in order to calculate an accurate dumping margin, . . . {and this undertaking} would be unduly burdensome given {Commerce’s} current resource availability.”¹⁷⁸ The accuracy of our assessment can be seen through the resources expended during the investigation to investigate Chengen – Chengen submitted nine

the course of the proceeding”; and 19 CFR 351.307, establishing processes for Commerce to verify factual information provided during an inquiry.

¹⁷⁷ See Voluntary Respondent Selection Memo at 5.

¹⁷⁸ *Id.* at 4.

supplemental questionnaire responses¹⁷⁹ and four U.S. sales and FOP databases,¹⁸⁰ and its data underwent a full week of verification. This level of scrutiny is typical of Commerce’s investigations to ensure that Commerce fulfills its statutory obligation to calculate dumping margins as accurately as possible.¹⁸¹ It is, therefore, reasonable to expect that the initial questionnaire responses provided by Jiangyang would require significant probing, analysis, and revision, in accordance with our normal practice, to reach an accurate and reliable result.

In *Changzhou Hawd CAFC 2020* the Court accepted the premise that Commerce may, with respect to separate rate companies that request treatment as voluntary respondents, “conclude that it has insufficient knowledge to make confident predictions about the actual behavior {of an unexamined firm}, compared to a firm that has gone through an individual investigation.”¹⁸² For the reasons noted above, we cannot confidently calculate an accurate and reliable estimated weighted-average dumping margin for Jiangyang, particularly within the confines of the time limits associated with this remand proceeding.

We disagree with Jiangyang argues that it is inappropriate to assign it a separate rate that includes, in part, the rate of the China-wide entity.¹⁸³ As discussed above, the average of the China-wide entity rate with the zero percent rate calculated for Chengen is a reasonable method

¹⁷⁹ See, e.g., Chengen’s Letter, “Hardwood Plywood from the People’s Republic of China: Slip Op. 19-67, Comment on Draft Remand Determination,” dated August 5, 2019 at 2 (“Chengen fully answered all of the Department’s extensive questionnaires on the matters that were of interest to the Department - including nine supplemental questionnaire responses. The Department asked for purchase invoices for several other material inputs, log warehouse-out slips, raw material ledgers, documentation of production processes, monthly consumption worksheets for raw materials, and full reconciliations for the various workshops including the core veneer cutting workshop”).

¹⁸⁰ See Memorandum, “Antidumping Duty Investigation of Certain Hardwood Plywood Products from the People’s Republic of China: Final Analysis Memo for Linyi Chengen Import and Export Co., Ltd.,” dated November 6, 2017 at 1 (Stating that we calculated a margin for Chengen using “the U.S. sales database (ChengenUS04.sas) provided in Chengen’s September 29, 2017, response, and factors of production (FOP) database (chenfp04.sas) submitted on August 23, 2017.” The numerical indicators “fp04” and US04” indicate that these are the fourth iterations of said databases.).

¹⁸¹ See, e.g., *Bestpak*, 716 F.3d at 1379.

¹⁸² See *Changzhou Hawd CAFC 2020*, 947 F.3d at 791.

¹⁸³ See SRA Plaintiffs’ Draft Comments at 14.

that does not constitute the application of AFA to the separate rate companies, which includes Jiangyang, even if the entity rate was selected using AFA.

In *Bestpak*, the CAFC held that “Commerce may be permitted to use a simple average methodology to calculate the separate rate,” but concluded the circumstances of that case rendered the method unreasonable *as applied*, and that Commerce’s determination was not supported by substantial evidence.¹⁸⁴ As discussed above, we believe that the separate rate calculated for these final results of redetermination is consistent with the Act and the SAA and more reasonably reflective of potential dumping margins for the separate rate litigants than if we were to only assign Chengen’s zero percent rate. Jiangyang is one of many separate rate companies and is not entitled to treatment separate from that group of exporters because the Act directs us to calculate a single rate for the separate rate companies. Therefore, we continue to apply the separate rate to Jiangyang for these final results of redetermination.

V. FINAL RESULTS OF REDETERMINATION

Pursuant to the CIT’s *Remand Order III*, Commerce has reconsidered its separate rate calculation and its determination to apply this rate to all separate rate litigants. Consequently, on remand, we continue to find the use of “other reasonable methods” appropriate to calculate the separate rate and apply this rate to the separate rate litigants for these final results of redetermination. We calculated this separate rate using the average of Chengen’s zero percent estimated weighted-average dumping margin and the China-wide entity rate, which includes the other individually-investigated respondent. Accordingly, we continue to calculate a single separate rate of 57.36 percent to apply to the separate rate litigants. As this separate rate is above *de minimis*, we further determine that there is no basis to exclude the companies that requested

¹⁸⁴ See *Bestpak*, 716 F.3d at 1378.

treatment as voluntary respondents from the *Order*, nor is it appropriate to calculate an individual dumping margin for one of these companies.

3/22/2021

X 

Signed by: CHRISTIAN MARSH

Christian Marsh
Acting Assistant Secretary
for Enforcement and Compliance

Attachment I

Contains business proprietary information; not subject to public summary

Company	Price Low	Species	Price High	Species
Jiaxing Hengtong Wood Co., Ltd.	[
Linyi Jiahe Wood Industry Co., Ltd.				
Linyi City Shenrui International Trade Co., Ltd.				
Xuzhou Pinlin International Trade Co., Ltd.				
Pizhou Jin Sheng Yuan International Corp. Ltd.				
Linyi Hengsheng Wood Industry Co., Ltd.				
Jiangsu High Hope Arser Co., Ltd.				
Linyi Mingzhu Wood Co., Ltd.				
Xuzhou Andefu Wood Co., Ltd.				
Linyi Glary Plywood Co., Ltd.				
Anhui Hoda Wood Co., Ltd.				
Xuzhou Jiangyang Wood Industries Co., Ltd.				
Cosco Star International Co., Ltd.				
Suzhou Oriental Dragon Import and Export Co., Ltd.				
Jiangsu Qianjiuren International Trading Co., Ltd.				
Qingdao Good Faith Import and Export Co., Ltd.				
Linyi Sanfortune Wood Co., Ltd.				
Xuzhou Timber International Trade Co., Ltd.				
Celtic Co., Ltd.				
Linyi Huasheng Yongbin Wood Co., Ltd.				
Linyi Linhai Wood Co., Ltd.				
Shandong Qishan International Trading Co., Ltd.				
Qingdao Top P&Q International Corp.				
Linyi City Dongfang Jinxin Economic and Trade Co., Ltd.				
Suining Pengxiang Wood Co., Ltd.				
Xuzhou Shuiwangxing Trading Co., Ltd.				
Suqian Hopeway International Trade Co., Ltd.				

Linyi Evergreen Wood Co., Ltd.				
Highland Industries Inc.				
Xuzhou Longyuan Wood Industry Co., Ltd.				
Yangzhou Hanov International Co., Ltd.				
Suqian Yaorun Trade Co., Ltd				
Jiaying Gsun Imp. & Exp. Co., Ltd.				
Xuzhou Shengping Imp and Exp Co., Ltd.				
Shanghai Futuwood Trading Co., Ltd.				
Happy Wood Industrial Group Co., Ltd.				
Jiashan Dalin Wood Industry Co., Ltd.				
Deqing China Africa Foreign Trade Port Co., Ltd.				
Zhejiang Dehua TB Import & Export Co., Ltd.				
G.D. Enterprise Limited				1

Attachment II

Contains business proprietary information; not subject to public summary

Product	Total Quantity (m ³)	Unit Price Average	Total Value	% of Quantity
[
]
Grand Total	[]

Attachment III

Public Information

All case numbers associated with exporter litigants + all exporter/producer combinations enjoined by importer litigants - duplicates removed without regard

Company Case

#	Exporter Name	Manufacturer Name
A570051001	LINYI CHENGEN IMPORT AND EXPORT CO., LTD.	LINYI DONGFANGJUXIN WOOD CO., LTD.
A570051002	ANHUI HODA WOOD CO., LTD.	FEIXIAN JIANXIN BOARD FACTORY
A570051003	ANHUI HODA WOOD CO., LTD.	LINYI XICHENG WOOD CO., LTD
A570051004	ANHUI HODA WOOD CO., LTD.	LINYI LONGXIN WOOD CO., LTD
A570051005	ANHUI HODA WOOD CO., LTD.	FENGXIAN JIHE WOOD CO., LTD
A570051006	ANHUI HODA WOOD CO., LTD.	XUZHOU CHUNYIYANG WOOD CO., LTD.
A570051007	ANHUI HODA WOOD CO., LTD.	LINYI LANSHAN DISTRICT XIANGFENG DECORATIVE BOARD FACTORY
A570051008	ANHUI HODA WOOD CO., LTD.	LINYI LANSHAN DISTRICT FUBAI WOOD BOARD FACTORY
A570051009	ANHUI HODA WOOD CO., LTD.	SHANDONG JUBANG WOOD CO., LTD.
A570051010	ANHUI HODA WOOD CO., LTD.	FEIXIAN SHANGYE TOWN MINGDA MULTI-LAYERED BOARD FACTORY
A570051011	ANHUI HODA WOOD CO., LTD.	XUZHOU DAYUAN WOOD CO., LTD.
A570051012	ANHUI HODA WOOD CO., LTD.	LINYI MINGZHU WOOD CO., LTD.
A570051013	ANHUI HODA WOOD CO., LTD.	LINYI RENLIN WOOD CO., LTD
A570051014	CELTIC CO., LTD.	LINYI CELTIC WOOD CO., LTD.
A570051015	CELTIC CO., LTD.	PINYI FUHUA WOOD CO., LTD.
A570051043	Golder International Trade Co., Ltd	Fengxian Fangyuan Wood Co., Ltd
A570051053	Huainan Mengping Import and Export Co., Ltd	Linyi Qianfeng Panel Factory Co., Ltd.
A570051060	Jiangsu Top Point International Co., Ltd.	Linyi Jinkun Wood Co., Ltd.
A570051061	Jiangsu Top Point International Co., Ltd.	Feixian Huafeng Wood Co., Ltd.
A570051063	Jiangsu Top Point International Co., Ltd.	Feixian Fuyang Plywood Factory
A570051067	JIAXING GSUN IMP. & EXP. CO., LTD	FENGXIAN HENGYUAN WOOD INDUSTRY CO., LTD.
A570051068	JIAXING GSUN IMP. & EXP. CO., LTD	FEIXIAN JUNYANG WOOD INDUSTRY CO., LTD.
A570051069	JIAXING GSUN IMP. & EXP. CO., LTD	FEIXIAN JUNBANG WOOD FACTORY
A570051070	JIAXING GSUN IMP. & EXP. CO., LTD	LINYI CITY LANSHAN DISTRICT MINGDA WOOD FACTORY
A570051071	JIAXING GSUN IMP. & EXP. CO., LTD	FEIXIAN HONGYUN WOOD FACTORY
A570051072	JIAXING GSUN IMP. & EXP. CO., LTD	LINYI CITY LANSHAN DISTRICT XIANGFENG WOOD DECORATION FACTORY
A570051073	JIAXING GSUN IMP. & EXP. CO., LTD	SHANDONG JUBANG WOOD CO., LTD

A570051074	JIAXING GSUN IMP. & EXP. CO., LTD	FEIXIAN YIXIN WOOD PROCESSING FACTORY
A570051075	JIAXING GSUN IMP. & EXP. CO., LTD	PIZHOU WANTAI WOOD INDUSTRY CO., LTD.
A570051076	JIAXING GSUN IMP. & EXP. CO., LTD	FEIXIAN FENGXIANG WOOD PROCESSING FACTORY
A570051077	JIAXING GSUN IMP. & EXP. CO., LTD	SHANDONG COMPETE WOOD CO., LTD.
A570051078	JIAXING GSUN IMP. & EXP. CO., LTD	LINYI KUNYU PLYWOOD FACTORY
A570051079	JIAXING HENGTONG WOOD CO., LTD. Lianyungang Yuantai International Trade Co., Ltd.	JIAXING HENGTONG WOOD CO., LTD. Xinyi Chaohua Wood Co., Ltd.
A570051082	Lianyungang Yuantai International Trade Co., Ltd.	Linyi Huasheng Yongbin Wood Corp
A570051083	Lianyungang Yuantai International Trade Co., Ltd.	Linyi City Lanshan District Fubo Wood Factory
A570051087	Lianyungang Yuantai International Trade Co., Ltd.	Fei County Hongsheng Wood Co., Ltd.
A570051088	Lianyungang Yuantai International Trade Co., Ltd.	Xuzhou Hongwei Wood Co., Ltd.
A570051089	Lianyungang Yuantai International Trade Co., Ltd.	Pizhou Jinguoyuan Wood Co., Ltd.
A570051090	Lianyungang Yuantai International Trade Co., Ltd.	Feixian Wanda Wood Co., Ltd.
A570051091	Lianyungang Yuantai International Trade Co., LTD.	Linyi City Lanshan District Fuerda Wood Factory
A570051094	Lianyungang Yuantai International Trade Co., Ltd.	Shandong Jubang Wood Co., Ltd.
A570051097	Lianyungang Yuantai International Trade Co., Ltd.	Feixian Hongyun Wood Factory
A570051100	Lianyungang Yuantai International Trade Co., Ltd.	Linyi City Lanshan District Xiangfeng Wood Decoration Factory
A570051101	Lianyungang Yuantai International Trade Co., Ltd.	Linyi Renlin Wood Industry Co., Ltd.
A570051102	Lianyungang Yuantai International Trade Co., Ltd.	Linyi City Lanshan District Mingda Wood Factory
A570051103	Linyi City Dongfang Fukai Wood Industry Co., Ltd.	Linyi City Dongfang Fukai Wood Industry Co., Ltd.
A570051104	Linyi City Dongfang Jinxin Economic and Trade Co., Ltd.	Linyi City Dongfang Jinxin Economic and Trade Co., Ltd.
A570051105		

A570051106	Linyi City Shenrui International Trade Co., Ltd.	Linyi City Dongfang Fuchao Wood Co., Ltd.
A570051108	Linyi Dahua Wood Co., Ltd.	Linyi Dahua Wood Co., Ltd.
A570051109	LINYI EVERGREEN WOOD CO., LTD.	LINYI EVERGREEN WOOD CO., LTD.
A570051110	LINYI GLARY PLYWOOD CO., LTD.	LINYI GLARY PLYWOOD CO., LTD.
A570051111	LINYI HENGSHENG WOOD INDUSTRY CO., LTD.	LINYI HENGSHENG WOOD INDUSTRY CO., LTD.
A570051112	LINYI HUASHENG YONGBIN WOOD CO., LTD.	LINYI HUASHENG YONGBIN WOOD CO., LTD.
A570051113	LINYI JIAHE WOOD INDUSTRY CO., LTD.	LINYI JIAHE WOOD INDUSTRY CO., LTD.
A570051114	LINYI LINHAI WOOD CO., LTD.	LINYI LINHAI WOOD CO., LTD.
A570051115	LINYI MINGZHU WOOD CO., LTD.	LINYI MINGZHU WOOD CO., LTD.
A570051116	LINYI SANFORTUNE WOOD CO., LTD.	LINYI SANFORTUNE WOOD CO., LTD.
A570051118	Pingyi Jinniu Wood Co., LTD.	Pingyi Jinniu Wood Co., LTD.
A570051122	QINGDAO GOOD FAITH IMPORT AND EXPORT CO., LTD.	LINYI FUBO WOOD CO., LTD
A570051123	QINGDAO GOOD FAITH IMPORT AND EXPORT CO., LTD.	LINYI TUOPU ZHIXIN WOODEN INDUSTRY CO., LTD
A570051124	QINGDAO GOOD FAITH IMPORT AND EXPORT CO., LTD.	LINYI HAISEN WOOD CO., LTD
A570051125	QINGDAO GOOD FAITH IMPORT AND EXPORT CO., LTD.	LINYI JUBANG WOOD CO., LTD
A570051126	QINGDAO GOOD FAITH IMPORT AND EXPORT CO., LTD.	XUZHOU CHANGCHENG WOOD CO., LTD
A570051127	QINGDAO GOOD FAITH IMPORT AND EXPORT CO., LTD.	XUZHOU JINGUOYUAN WOOD CO., LTD
A570051128	QINGDAO GOOD FAITH IMPORT AND EXPORT CO., LTD.	XUZHOU XUEXIN WOOD CO., LTD
A570051129	QINGDAO GOOD FAITH IMPORT AND EXPORT CO., LTD.	ANHUI FUYANG QINGLIN WOOD PRODUCTS CO., LTD
A570051130	QINGDAO GOOD FAITH IMPORT AND EXPORT CO., LTD.	ANHUI HUIJIN WOOD CO., LTD
A570051131	QINGDAO GOOD FAITH IMPORT AND EXPORT CO., LTD.	ANHUI LINGFENG WOOD CO., LTD
A570051132	QINGDAO GOOD FAITH IMPORT AND EXPORT CO., LTD.	SUZHOU DONGSHENG WOOD CO., LTD

A570051133 QINGDAO GOOD FAITH IMPORT AND EXPORT CO., LTD.
A570051134 QINGDAO GOOD FAITH IMPORT AND EXPORT CO., LTD.
A570051136 Qingdao Top P&Q International Corp.
A570051140 Qingdao Top P&Q International Corp.
A570051144 Qingdao Top P&Q International Corp.
A570051147 Qingdao Top P&Q International Corp.
A570051150 Qingdao Top P&Q International Corp.
A570051151 Qingdao Top P&Q International Corp.
A570051154 Qingdao Top P&Q International Corp.
A570051155 Qingdao Top P&Q International Corp.
A570051160 Qingdao Top P&Q International Corp.
A570051166 Qingdao Top P&Q International Corp.
A570051167 Qingdao Top P&Q International Corp.
A570051194 SHANDONG QISHAN INTERNATIONAL TRADING CO., LTD
A570051213 SHANGHAI FUTUWOOD TRADING CO., LTD.
A570051214 SHANGHAI FUTUWOOD TRADING CO., LTD.
A570051215 SHANGHAI FUTUWOOD TRADING CO., LTD.
A570051216 SHANGHAI FUTUWOOD TRADING CO., LTD.
A570051217 SHANGHAI FUTUWOOD TRADING CO., LTD.
A570051218 SHANGHAI FUTUWOOD TRADING CO., LTD.
A570051219 SHANGHAI FUTUWOOD TRADING CO., LTD.
A570051220 SHANGHAI FUTUWOOD TRADING CO., LTD.
A570051221 SHANGHAI FUTUWOOD TRADING CO., LTD.

PIZHOU ZHONGXIN WOOD CO., LTD

XUZHOU SPRING ART YANG WOOD INDUSTRY CO., LTD
Yutai Zezhong Wood Products Co., Ltd.
Feixian Tanyi Youchengjiafu Wood Products Co., Ltd
Linyi Qianfeng Wood Products Co., Ltd.
Xuzhou Chunyiyang Wood Products Co. Ltd
Linyi Longxin Wood Products Co., Ltd.
Linyi Lanshan Wanmei Wood Factory
Di Birch Wood Industry Co., Ltd
Shandong Junxing Wood Products Co., Ltd.
Anhui Qinglin Wood Products Co., Ltd.
Linyi Fuerda Wood Products Co., Ltd.
Fengxian Shuangxingyuan Wood Co., Ltd.

LINYI TUOPU ZHIXIN WOODEN INDUSTRY CO., LTD.

LINYI JINGHUA WOOD INDUSTRY CO., LTD.

LINYI LIANBANG WOOD INDUSTRY CO., LTD.

LINYI HUADA WOOD INDUSTRY CO., LTD.

LINYI JINKUN WOOD INDUSTRY CO., LTD.

LINYI YUQIAO BOARD FACTORY

LINYI LAITE BOARD FACTORY

LINYI TUOPU ZHIXIN WOODEN INDUSTRY CO., LTD.

FEIXIAN HUAFENG WOOD INDUSTRY CO., LTD.

XUZHOU SHUANGXINGYUAN WOOD INDUSTRY CO., LTD.

A570051222	SHANGHAI FUTUWOOD TRADING CO., LTD.	LINYI YOUCHENG JIAFU WOOD INDUSTRY CO., LTD.
A570051223	SHANGHAI FUTUWOOD TRADING CO., LTD.	SHANDONG QINGYUAN WOOD INDUSTRY CO., LTD.
A570051224	SHANGHAI FUTUWOOD TRADING CO., LTD.	LINYI LANSHAN JINHAO BOARD FACTORY
A570051225	SHANGHAI FUTUWOOD TRADING CO., LTD.	LINYI LANSHAN FUBAI WOOD INDUSTRY BOARD FACTORY
A570051226	SHANGHAI FUTUWOOD TRADING CO., LTD.	SIYANG DAZHONG WOOD PRODUCT FACTORY
A570051227	SHANGHAI FUTUWOOD TRADING CO., LTD.	BINZHOU YONGSHENG ARTIFICIAL BOARD INDUSTRIAL TRADE CO., LTD.
A570051228	SHANGHAI FUTUWOOD TRADING CO., LTD.	SHANDONG JINQIU WOOD INDUSTRY CO., LTD.
A570051229	SHANGHAI FUTUWOOD TRADING CO., LTD.	LINYI SENPENG WOOD INDUSTRY CO., LTD.
A570051230	SHANGHAI FUTUWOOD TRADING CO., LTD.	XUZHOU HENG'AN WOOD INDUSTRY CO., LTD.
A570051231	SHANGHAI FUTUWOOD TRADING CO., LTD.	DANGSHAN WEIDI WOOD INDUSTRY CO., LTD.
A570051232	SHANGHAI FUTUWOOD TRADING CO., LTD.	FENGXIAN JIHE WOOD INDUSTRY CO., LTD.
A570051233	SHANGHAI FUTUWOOD TRADING CO., LTD.	YUTAI ZEZHONG WOOD INDUSTRY CO., LTD.
A570051234	SHANGHAI FUTUWOOD TRADING CO., LTD.	LINYI HUASHENG YONGBIN WOOD CO., LTD.
A570051235	SHANGHAI FUTUWOOD TRADING CO., LTD.	LINYI KAIFENG WOOD BOARD FACTORY
A570051236	SHANGHAI FUTUWOOD TRADING CO., LTD.	LINYI MINGDA WOOD INDUSTRY CO., LTD.
A570051237	SHANGHAI FUTUWOOD TRADING CO., LTD.	YANGXIN COUNTY XINTONG DECORATIVE MATERIALS CO., LTD.
A570051238	SHANGHAI FUTUWOOD TRADING CO., LTD.	PINGYI COUNTY ZHONGLI WOOD PRODUCTS FACTORY
A570051239	SHANGHAI FUTUWOOD TRADING CO., LTD.	PINGYI COUNTY YUXIN BOARD FACTORY

A570051240	SHANGHAI FUTUWOOD TRADING CO., LTD.	LINYI MINGZHU WOOD CO., LTD.
A570051254	SUINING PENGXIANG WOOD CO., LTD.	SUINING PENGXIANG WOOD CO., LTD.
A570051256	Sumec International Technology Co., Ltd.	Shandong Junxing Wood Industry Co., Ltd.
A570051258	Sumec International Technology Co., Ltd.	Linyi Xicheng Wood Industry Co., Ltd.
A570051262	Sumec International Technology Co., Ltd.	Linyi City Lanshan District Linyu Board Factory
A570051272	SUQIAN HOPEWAY INTERNATIONAL TRADE CO., LTD.	XUZHOU HENGLIN WOOD CO., LTD.
A570051273	SUQIAN HOPEWAY INTERNATIONAL TRADE CO., LTD.	QUFU SHENGDA WOOD CO., LTD.
A570051274	SUQIAN HOPEWAY INTERNATIONAL TRADE CO., LTD.	PIZHOU XUEXIN WOOD PRODUCTS CO., LTD.
A570051275	SUQIAN HOPEWAY INTERNATIONAL TRADE CO., LTD.	PIZHOU JIANGSHAN WOOD CO., LTD.
A570051276	SUQIAN HOPEWAY INTERNATIONAL TRADE CO., LTD.	SHANDONG UNION WOOD CO., LTD.
A570051277	SUQIAN HOPEWAY INTERNATIONAL TRADE CO., LTD.	LINYI CITY LANSHAN DISTRICT FUBO WOOD FACTORY
A570051278	SUQIAN HOPEWAY INTERNATIONAL TRADE CO., LTD.	LINYI MINGZHU WOOD CO., LTD.
A570051279	SUQIAN HOPEWAY INTERNATIONAL TRADE CO., LTD.	SUZHOU DONGSHENG WOOD CO., LTD.
A570051280	SUQIAN HOPEWAY INTERNATIONAL TRADE CO., LTD.	LINYI JIAHE WOOD INDUSTRY CO., LTD.
A570051281	SUQIAN HOPEWAY INTERNATIONAL TRADE CO., LTD.	LINYI DAHUA WOOD CO., LTD.
A570051282	Suzhou Dongsheng Wood Co., Ltd.	Suzhou Dongsheng Wood Co., Ltd.
A570051283	Suzhou Fengshuwan Import and Exports Trade Co., Ltd.	Xuzhou Henglin Wood Co., Ltd.
A570051289	Suzhou Fengshuwan Import and Exports Trade Co., Ltd.	Linyi Mingzhu Wood Co., Ltd.
A570051291	Suzhou Fengshuwan Import and Exports Trade Co., Ltd.	Linyi Jiahe Wood Industry Co., Ltd.
A570051293	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	LINYI TIANCAI TIMBER CO., LTD

A570051294	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	LINGYI HUASHENG YONGBIN WOOD CO., LTD
A570051295	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	LINYI XICHENG WOOD PRODUCTS CO., LTD
A570051296	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	LINYI LONGXIN WOOD CO., LTD
A570051297	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	LINYI ORIENTAL FUCHAO WOOD CO., LTD.
A570051298	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	LINYI QIANFENG WOOD CO., LTD
A570051299	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	FEIXIAN WANDA WOOD FACTORY
A570051300	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	SHANDONG UNION WOOD CO., LTD
A570051301	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	SHANDONG JINQIU WOOD CORPORATION
A570051302	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	YINHE MACHINERY CHEMICAL LIMITED COMPANY OF SHANDONG PROV
A570051303	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	LINYI CITY YONGSEN WOOD CORP
A570051304	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	XUZHOU CHANGCHENG WOOD CO., LTD
A570051305	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	PIZHOU FUSHEN WOOD CO., LTD
A570051306	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	PIZHOU YUANXING WOOD CO., LTD
A570051307	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	XUZHOU YUANTAI WOOD CO., LTD
A570051308	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	XUZHOU HONGFU WOOD CO., LTD
A570051309	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	FENG COUNTY SHUANGXINGYUAN WOOD
A570051310	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	ANHUI FUYANG QINGLIN WOOD PRODUCTS CO., LTD
A570051311	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	LINYI DAHUA WOOD CO., LTD.

A570051312	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	JUXIAN DECHANG WOOD CO., LTD
A570051313	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	FEIXIAN JINHAO WOOD BOARD PLANT
A570051314	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	SIYANG DAHUA PLYWOOD PLANT
A570051315	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	LINYI LANSHAN DISTRICT FUBO WOODS FACTORY
A570051316	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	XUZHOU DEHENG WOOD CO., LTD.
A570051317	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	LINYI KAIFENG WOOD BOARD FACTORY
A570051318	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	LINYI ZHENYUAN WOOD PRODUCTS CO., LTD
A570051319	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	XUZHOU WEILIN WOOD CO., LTD.
A570051320	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	LINYI TIANLU WOOD BOARD FACTORY
A570051321	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	LINYI BAOSHAN BOARD FACTORY
A570051322	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	LINYI MINGZHU WOOD CO., LTD.
A570051323	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	XINYI CHAOHUA WOOD CO., LTD.
A570051324	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	PIZHOU JINGUOYUAN WOOD CO., LTD.
A570051325	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	FENG COUNTY JIHE WOOD CO., LTD.
A570051326	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	DANGSHAN COUNTY WEIDI WOOD CO., LTD.
A570051327	SUZHOU ORIENTAL DRAGON IMPORT AND EXPORT CO., LTD.	ZHUCHENG RUNHENG INDUSTRIAL AND TRADING CO., LTD.
A570051329	XUZHOU ANDEFU WOOD CO., LTD.	FENGXIAN FANGYUAN WOOD CO., LTD
A570051333	Xuzhou DNT Commercial Co., Ltd.	Xuzhou Longyuan Wood Industry Co., Ltd
A570051334	Xuzhou DNT Commercial Co., Ltd.	Linyi Changcheng Wood Co., Ltd
A570051335	Xuzhou DNT Commercial Co., Ltd.	Feixian Jinde Wood Co., Ltd

A570051336	Xuzhou DNT Commercial Co., Ltd.	Suzhou Dongsheng Wood Co., Ltd
A570051337	Xuzhou DNT Commercial Co., Ltd.	Fengxian Fangyuan Wood Co., Ltd
A570051338	Xuzhou DNT Commercial Co., Ltd.	Xuzhou City Hengde Wood Products Co., Ltd
A570051339	Xuzhou DNT Commercial Co., Ltd.	Pizhou Jiangshan Wood Co., Ltd
A570051340	Xuzhou DNT Commercial Co., Ltd.	Linyi Huasheng Yongbin Wood Corp.
A570051341	Xuzhou DNT Commercial Co., Ltd.	Pizhou Jinguoyuan Wood Co., Ltd
A570051342	Xuzhou DNT Commercial Co., Ltd.	Linyi Mingzhu Wood Co., Ltd
A570051343	Xuzhou DNT Commercial Co., Ltd.	Linyi Renlin Wood Industry Co., Ltd
A570051344	Xuzhou DNT Commercial Co., Ltd.	Binzhou Yongsheng Artificial Board Industrial & Training Co., Ltd
A570051345	Xuzhou DNT Commercial Co., Ltd.	Xuzhou Zhongcai Wood Co., Ltd
A570051346	Xuzhou DNT Commercial Co., Ltd.	Anhui Xinyuanda Wood Co., Ltd
A570051347	Xuzhou DNT Commercial Co., Ltd.	Shandong Lianbang Wood Co., Ltd
A570051348	Xuzhou DNT Commercial Co., Ltd.	Linyi Xinrui Wood Co., Ltd
A570051349	Xuzhou DNT Commercial Co., Ltd.	Shandong Huashi Lvyuan Wood Co., Ltd
A570051350	Xuzhou DNT Commercial Co., Ltd.	Xuzhou Fuyu Wood Co., Ltd
A570051351	Xuzhou DNT Commercial Co., Ltd.	Linyi Dazhong Wood Co., Ltd
A570051352	Xuzhou DNT Commercial Co., Ltd.	Shandong Junxing Wood Co., Ltd
A570051353	Xuzhou DNT Commercial Co., Ltd.	Linyi City Lanshan District Linyu Plywood Factory
A570051354	Xuzhou DNT Commercial Co., Ltd.	Linyi City Dongfang Fuchao Wood Co., Ltd.
A570051355	Xuzhou DNT Commercial Co., Ltd.	Linyi Dahua Wood Co., Ltd.
A570051356	Xuzhou DNT Commercial Co., Ltd.	Linyi Qianfeng Wood Co., Ltd
A570051357	Xuzhou DNT Commercial Co., Ltd.	Xuzhou Zhongtong Wood Co., Ltd
A570051358	Xuzhou DNT Commercial Co., Ltd.	Shandong Oufan Wood Co., Ltd
A570051359	Xuzhou DNT Commercial Co., Ltd.	Shandong Jubang Wood Co., Ltd
A570051360	Xuzhou DNT Commercial Co., Ltd.	Xuzhou Changcheng Wood Products Co., Ltd
A570051361	Xuzhou DNT Commercial Co., Ltd.	Feixian Jinhao Wood Board Plant
A570051362	Xuzhou DNT Commercial Co., Ltd.	Feixian Huafeng Wood Co., Ltd
A570051363	Xuzhou DNT Commercial Co., Ltd.	Dhanshan County Weidi Wood Co., Ltd
A570051364	Xuzhou DNT Commercial Co., Ltd.	Xuzhou Hongmei Wood Development Co., Ltd
A570051366	Xuzhou Eastern Huatai International Trading Co., Ltd.	Linyi Longxin Wood Co., Ltd.
A570051367	Xuzhou Eastern Huatai International Trading Co., Ltd.	Linyi Xicheng Wood Co., Ltd.

A570051368	Xuzhou Eastern Huatai International Trading Co., Ltd.	Xuzhou Hongfu Wood Co., Ltd.
A570051371	Xuzhou Eastern Huatai International Trading Co., Ltd.	Xu Zhou Chang Cheng Wood Co, Ltd
A570051374	XUZHOU JIANGYANG WOOD INDUSTRIES CO., LTD.	XUZHOU JIANGYANG WOOD INDUSTRIES CO., LTD.
A570051375	XUZHOU LONGYUAN WOOD INDUSTRY CO., LTD.	XUZHOU LONGYUAN WOOD INDUSTRY CO., LTD.
A570051379	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	XUZHOU LONGYUAN WOOD INDUSTRY CO., LTD
A570051380	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	LINYI CHANGCHENG WOOD CO., LTD
A570051381	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	FEIXIAN JINDE WOOD CO., LTD
A570051382	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	SUZHOU DONGSHENG WOOD CO., LTD
A570051383	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	FENGXIAN FANGYUAN WOOD CO., LTD
A570051384	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	XUZHOU CITY HENGDE WOOD PRODUCTS CO., LTD
A570051385	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	PIZHOU JIANGSHAN WOOD CO., LTD
A570051386	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	LINYI HUASHENG YONGBIN WOOD CORP.
A570051387	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	PIZHOU JINGUOYUAN WOOD CO., LTD
A570051388	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	LINYI MINGZHU WOOD CO., LTD
A570051389	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	LINYI RENLIN WOOD INDUSTRY CO., LTD
A570051390	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	BINZHOU YONGSHENG ARTIFICIAL BOARD INDUSTRIAL & TRAINING CO.
A570051391	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	XUZHOU ZHONGCAI WOOD CO., LTD
A570051392	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	ANHUI XINYUANDA WOOD CO., LTD

A570051393	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	SHANDONG LIANBANG WOOD CO., LTD
A570051394	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	LINYI XINRUI WOOD CO., LTD
A570051395	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	SHANDONG HUASHI LVYUAN WOOD CO., LTD
A570051396	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	XUZHOU FUYU WOOD CO., LTD
A570051397	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	LINYI DAZHONG WOOD CO., LTD
A570051398	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	SHANDONG JUNXING WOOD CO., LTD
A570051399	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	LINYI CITY LANSHAN DISTRICT LINYU PLYWOOD FACTORY
A570051400	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	LINYI CITY DONGFANG FUCHAO WOOD CO., LTD.
A570051401	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	LINYI DAHUA WOOD CO., LTD.
A570051402	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	LINYI QIANFENG WOOD CO., LTD
A570051403	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	XUZHOU ZHONGTONG WOOD CO., LTD
A570051404	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	SHANDONG OUFAN WOOD CO., LTD
A570051405	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	SHANDONG JUBANG WOOD CO., LTD
A570051406	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	XUZHOU CHANGCHENG WOOD PRODUCTS CO., LTD
A570051407	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	FEIXIAN JINHAO WOOD BOARD PLANT
A570051408	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	FEIXIAN HUAFENG WOOD CO., LTD
A570051409	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	DHANSHAN COUNTY WEIDI WOOD CO., LTD
A570051410	XUZHOU PINLIN INTERNATIONAL TRADE CO., LTD.	XUZHOU HONGMEI WOOD DEVELOPMENT CO., LTD

A570051412	XUZHOU SHENGPING IMP AND EXP CO., LTD.	XUZHOU LONGYUAN WOOD INDUSTRY CO., LTD
A570051414	Xuzhou Shuner Import & Export Trade Co. Ltd.	Pizhou Fushen Wood Co. Ltd.
A570051416	XUZHOU TIMBER INTERNATIONAL TRADE CO., LTD.	XUZHOU JIANGHENG WOOD PRODUCTS CO., LTD.
A570051417	XUZHOU TIMBER INTERNATIONAL TRADE CO., LTD.	XUZHOU JIANGYANG WOOD INDUSTRIES CO., LTD.
A570051418	XUZHOU TIMBER INTERNATIONAL TRADE CO., LTD.	XUZHOU CHANGCHENG WOOD CO., LTD.
A570051419	XUZHOU TIMBER INTERNATIONAL TRADE CO., LTD.	FENGXIAN SHUANGXINGYUAN WOOD CO., LTD.
A570051420	XUZHOU TIMBER INTERNATIONAL TRADE CO., LTD.	LINYI MINGZHU WOOD CO., LTD.
A570051421	XUZHOU TIMBER INTERNATIONAL TRADE CO., LTD.	LINYI CITY LANSHAN DISTRICT DAQIAN WOOD BOARD FACTORY
A570051422	XUZHOU TIMBER INTERNATIONAL TRADE CO., LTD.	FEIXIAN HONGSHENG WOOD CO., LTD.
A570051423	XUZHOU TIMBER INTERNATIONAL TRADE CO., LTD.	XUZHOU HONGWEI WOOD CO., LTD.
A570051424	XUZHOU TIMBER INTERNATIONAL TRADE CO., LTD.	PIZHOU JINGUOYUAN WOOD CO., LTD.
A570051425	XUZHOU TIMBER INTERNATIONAL TRADE CO., LTD.	LINYI QIANFENG WOOD FACTORY
A570051426	XUZHOU TIMBER INTERNATIONAL TRADE CO., LTD.	LINYI RENLIN WOOD INDUSTRY CO., LTD.
A570051427	XUZHOU TIMBER INTERNATIONAL TRADE CO., LTD.	XUZHOU SENYUAN WOOD PRODUCTS CO., LTD.
A570051428	XUZHOU TIMBER INTERNATIONAL TRADE CO., LTD.	JIANGSU LISHUN INDUSTRIAL AND TRADING CO., LTD.
A570051429	XUZHOU TIMBER INTERNATIONAL TRADE CO., LTD.	PIZHOU XUEXIN WOOD INDUSTRY CO., LTD.
A570051430	XUZHOU TIMBER INTERNATIONAL TRADE CO., LTD.	FEIXIAN HONGJING BOARD FACTORY
A570051431	XUZHOU TIMBER INTERNATIONAL TRADE CO., LTD.	XUZHOU JIAQIANG WOOD INDUSTRY CO., LTD.
A570051432	XUZHOU TIMBER INTERNATIONAL TRADE CO., LTD.	SHANDONG SHELTER FOREST PRODUCTS CO., LTD.

A570051433	XUZHOU TIMBER INTERNATIONAL TRADE CO., LTD.	JIANGSU BINSONG WOOD CO., LTD.
A570051436	ZHEJIANG DEHUA TB IMPORT & EXPORT CO., LTD.	DEHUA TB NEW DECORATION MATERIAL CO., LTD
A570051437	ZHEJIANG DEHUA TB IMPORT & EXPORT CO., LTD.	ZHANGJIAGANG JIULI WOOD CO., LTD.
#N/A	Shandong Dongfang Bayley Wood Co., Ltd.	Shandong Dongfang Bayley Wood Co., Ltd.
A-570-051-254	Suining Pengxiang Wood Co., Ltd.	Suining Pengxiang Wood Co., Ltd.