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Investigation
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August 5, 2020

MEMORANDUM TO: Jeffrey I. Kessler
Assistant Secretary
for Enforcement and Compliance

FROM: James Maeder
Deputy Assistant Secretary
for Antidumping and Countervailing Duty Operations

SUBJECT: Wood Mouldings and Millwork Products from Brazil: Decision
Memorandum for Preliminary Negative Determination in the Less-
Than-Fair-Value Investigation

I. SUMMARY

The Department of Commerce (Commerce) preliminarily determines that wood mouldings and millwork products (millwork products) from Brazil are not being, or are not likely to be, sold in the United States at less than fair value (LTFV), as provided in section 733 of the Tariff Act of 1930, as amended (the Act). The estimated weighted-average dumping margin is shown in the “Preliminary Determination” section of the accompanying *Federal Register* notice.

II. BACKGROUND

On January 8, 2020, Commerce received an antidumping duty (AD) petition covering imports of millwork products from Brazil, filed in proper form on behalf of the Coalition of American Millwork Producers (the petitioner).¹ On January 28, 2020, Commerce initiated this investigation.²

In the *Initiation Notice*, Commerce stated that it intended to select respondents based on U.S. Customs and Border Protection (CBP) data for certain of the Harmonized Tariff Schedule of the United States (HTSUS) subheadings listed in the scope of the investigation.³ Accordingly,

¹ See Petitioner’s Letter, “Wood Mouldings and Millwork Products from Brazil and the People’s Republic of China: Petitions for the Imposition of Antidumping and Countervailing Duties,” dated January 8, 2019 (the Petition). The Coalition of American Millwork Producers is comprised of Bright Wood Corporation; Cascade Wood Products, Inc.; Endura Products, Inc.; Sierra Pacific Industries; Sunset Moulding; Woodgrain Millwork Inc.; and Yuba River Moulding.

² See *Wood Mouldings and Millwork Products from Brazil and the People’s Republic of China: Initiation of Less-Than-Fair-Value Investigations*, 85 FR 6502 (February 5, 2020) (*Initiation Notice*).

³ *Id.*, 85 FR at 6506.



Commerce released the CBP entry data to interested parties under an administrative protective order and requested comments regarding the data and respondent selection.⁴ Commerce subsequently selected Araupel S.A. (Araupel), Braslumber Industria de Molduras Ltda. (Braslumber), and BrasPine Madeiras Ltda. (BrasPine) as the mandatory respondents in this investigation.⁵

Additionally, in the *Initiation Notice*, Commerce notified parties of an opportunity to comment on the scope of the investigation, as well as the appropriate physical characteristics of millwork products to be reported in response to Commerce's AD questionnaire.⁶ We received comments and rebuttal comments from interested parties on the appropriate physical characteristics to be reported.⁷ We also received comments and rebuttal comments from interested parties on the scope of the investigation in response to Commerce's solicitation in the *Initiation Notice*. For a summary of the product coverage comments and rebuttal responses submitted to the record for this preliminary determination and accompanying discussion and analysis of all comments timely received, *see* the Preliminary Scope Decision Memorandum.⁸

On February 24, 2020, the U.S. International Trade Commission (ITC) preliminarily determined that there is a reasonable indication that an industry in the United States is materially injured by reason of imports of millwork products from Brazil.⁹

⁴ See Memorandum, "Wood Mouldings and Millwork Products from Brazil: Release of Customs Data from U.S. Customs and Border Protection," dated January 24, 2020.

⁵ See Memorandum, "Less-Than-Fair-Value Investigation of Wood Mouldings and Millwork Products from Brazil: Respondent Selection," dated February 25, 2020.

⁶ See *Initiation Notice*, 85 FR at 6503-6504.

⁷ See Petitioner's Letter, "Wood Mouldings and Millwork Products from Brazil and the People's Republic of China: Petitioner's Comments on Model Match and Physical Characteristics," dated February 25, 2020; *see also* Braslumber and BrasPine's Letter, "Wood Mouldings and Millwork Products from Brazil and the People's Republic of China: Comments on Product Characteristics," dated February 25, 2020; Araupel's Letter, "Wood Mouldings and Wood Products from Brazil and the People's Republic of China: Comments on Product Characteristics for AD Questionnaires," dated February 25, 2020; and Bel Trade Wood Industrial Co., Ltd. Youxi Fujian (Bel Trade) and Fujian Yinfeng Import & Export Trading Co., Ltd. (Yinfeng)'s Letter, "Wood Mouldings and Millwork Products from Brazil and the People's Republic of China: Proposed Product Characteristics," dated February 25, 2020; and Petitioner's Letter, "Wood Mouldings and Millwork Products from Brazil and the People's Republic of China: Petitioner's Request to Refile a Portion of Comments on Model Match and Physical Characteristics," dated March 2, 2020; *see also* Petitioner's Letter, "Wood Mouldings and Millwork Products from Brazil and the People's Republic of China: Petitioner's Rebuttal Comments on Product Characteristics," dated March 11, 2020; Braslumber and BrasPine's Letter, "Wood Mouldings and Millwork Products from Brazil and the People's Republic of China: Rebuttal Comments on Product Characteristics," dated March 11, 2020; Araupel's Letter, "Wood Mouldings and Wood Products from Brazil and the People's Republic of China: Rebuttal Comments on Product Characteristics for AD Questionnaires," dated March 11, 2020; and Bel Trade and Yinfeng's Letter, "Wood Mouldings and Millwork Products from Brazil and the People's Republic of China: Rebuttal Comments on Product Characteristics," dated March 11, 2020.

⁸ See Memorandum, "Wood Mouldings and Millwork Products from Brazil and the People's Republic of China: Preliminary Scope Decision Memorandum," dated August 5, 2020 (Preliminary Scope Decision Memorandum).

⁹ See *Wood Mouldings and Millwork Products from Brazil and China: Investigation Nos. 701-TA-636 and 731-TA-1469-1470 (Preliminary)*, Publication 5030, February 2020 (ITC Publication 5030); *see also* *Wood Mouldings and Millwork Products from Brazil and China: Determinations*, 85 FR 11391 (February 27, 2020).

On March 16, 2020, Araupel, Braslumber, and BrasPine¹⁰ notified Commerce that they each did not have a viable home market or third-country market during the period of investigation (POI) and, thus, would not be filing a response to section B of Commerce’s AD questionnaire.¹¹ Between April 8, 2020 and May 14, 2020, Araupel, Braslumber, and BrasPine submitted responses to sections A, C, and D of the AD questionnaire.¹² Between March 31, 2020 and July 23, 2020, Araupel, Braslumber, and BrasPine submitted responses to supplemental questionnaires.¹³

On April 29, 2020, Commerce provided all interested parties the opportunity to comment and submit new factual information (NFI) on constructed value (CV) profit and selling expenses.¹⁴ On May 27, 2020, the petitioner, Araupel, Braslumber, and BrasPine provided comments and submitted NFI on CV profit and selling expenses.¹⁵ On June 3, 2020, the petitioner, Araupel,

¹⁰ We note that Braslumber and BrasPine presented themselves as a single entity in all their submissions to Commerce.

¹¹ See Araupel’s Letter, “Wood Mouldings and Millwork Products from Brazil: Notification of Non-Viable Home Market and Third Country Market,” dated March 16, 2020; and Braslumber and BrasPine’s Letter, “Wood Moulding and Millwork from Brazil: Non-Viable Home Market and Collapsing of Respondents,” dated March 16, 2020.

¹² See Araupel’s Letters, “Wood Mouldings and Millwork Products from Brazil: Section A Initial Questionnaire Response of Araupel S.A.,” dated April 8, 2020 (Araupel AQR); “Wood Mouldings and Millwork Products from Brazil: Sections B and C Initial Questionnaire Response of Araupel S.A.,” dated May 6, 2020 (Araupel CQR); and “Wood Mouldings and Millwork Products from Brazil: Section D Initial Questionnaire Response of Araupel S.A.,” dated May 14, 2020” (Araupel DQR); see also Braslumber and BrasPine’s Letters, “Antidumping Duty Investigation of Wood Moulding and Millwork from Brazil: BrasPine/Braslumber’s Response to Section A of the Department’s Questionnaire,” dated April 8, 2020 (Braslumber and BrasPine AQR); and “Wood Mouldings and Millwork Products from Brazil: Braslumber Industria de Molduras Ltda. (“Braslumber”) and BrasPine Madeiras Ltda. (“BrasPine”)’s Response to Sections C and D of the Department’s Questionnaire,” dated May 6, 2020.

¹³ See Araupel’s Letters, “Wood Mouldings and Millwork Products from Brazil: Section D Supplemental Questionnaire Response,” dated March 31, 2020; “Wood Mouldings and Millwork Products from Brazil: Supplemental Section A Questionnaire Response of Araupel S.A.,” dated May 22, 2020 (Araupel SAQR); “Wood Mouldings and Millwork Products from Brazil: Section D Supplemental Questionnaire Response of Araupel S.A. – Questions 1 through 25 and 31 through 43,” dated July 1, 2020 (Araupel SDQR Part 1); “Wood Mouldings and Millwork Products from Brazil: Section D Supplemental Questionnaire Response of Araupel S.A. – Questions 26 through 30,” dated July 2, 2020; “Wood Mouldings and Millwork Products from Brazil: Section A and C Supplemental Questionnaire Response of Araupel S.A.,” dated July 6, 2020 (Araupel SACQR); “Wood Mouldings and Millwork Products from Brazil: Second Section A Supplemental Questionnaire Response of Araupel S.A.,” dated July 6, 2020 (Araupel 2AQR); and “Wood Mouldings and Millwork Products from Brazil: Third Section A Supplemental Questionnaire Response of Araupel S.A.,” dated July 16, 2020; see also Braslumber and BrasPine’s Letters, “Wood Moulding and Millwork from Brazil: Supplemental Cost Questionnaire Response,” dated March 31, 2020; “Antidumping Duties on Imports of Wood Mouldings and Millwork Products from Brazil: BrasPine/Braslumber’s Section A of the Department’s Supplemental Questionnaire,” dated June 5, 2020; “Antidumping Duties on Imports of Wood Mouldings and Millwork Products from Brazil: BrasPine/Braslumber’s Section D of the Department’s Supplemental Questionnaire,” dated June 26, 2020; “Antidumping Duties on Imports of Wood Mouldings and Millwork Products from Brazil: BrasPine/Braslumber’s Section C of the Department’s Supplemental Questionnaire,” dated July 6, 2020 (Braslumber and BrasPine SCQR); “Antidumping Duties on Imports of Wood Mouldings and Millwork Products from Brazil: BrasPine/Braslumber’s Section A of the Department’s Second Supplemental Questionnaire,” dated July 16, 2020; and “Antidumping Duties on Imports of Wood Mouldings and Millwork Products from Brazil: BrasPine/Braslumber’s Section C of the Department’s Second Supplemental Questionnaire,” dated July 23, 2020.

¹⁴ See Commerce’s Letter, “Wood Mouldings and Millwork Products from Brazil: Request for Constructed Value Profit and Selling Expense Comments and Information,” dated April 29, 2020 (CV Information Request).

¹⁵ See Petitioner’s Letter, “Wood Mouldings and Millwork Products from Brazil: Comments and New Factual Information for CV Profit,” dated May 27, 2020 (Petitioner CV Profit Comments); Araupel’s Letter, “Wood

Braslumber, and BrasPine provided rebuttal comments on the submitted NFI on CV profit and selling expenses.¹⁶

On May 26, 2020, pursuant to section 733(c)(1)(A) of the Act and 19 CFR 351.205(e), Commerce published in the *Federal Register* a postponement of the preliminary determination by 50 days until no later than August 5, 2020.¹⁷

The petitioner filed pre-preliminary determination comments on July 15, 2020.¹⁸ On July 20 and July 21, 2020, Araupel, Braslumber, and BrasPine, respectively, filed pre-preliminary determination comments.¹⁹

Commerce is conducting this investigation in accordance with section 733(b) of the Act.

III. PERIOD OF INVESTIGATION

The POI is January 1, 2019 through December 31, 2019. This period corresponds to the four most recent fiscal quarters prior to the month of the filing of the Petition, which was January 2020.²⁰

IV. AFFILIATION/SINGLE ENTITY

Section 771(33) of the Act, in pertinent parts, identifies persons that shall be considered “affiliated” or “affiliated persons,” as: (1) members of a family, including brothers and sisters (whether by whole or half-blood), spouses, ancestors, and lineal descendants, (2) any person directly or indirectly owning, controlling, or holding with power to vote, five percent or more of the outstanding voting stock or shares of any organization and such organization; (3) two or more persons directly or indirectly controlling, controlled by, or under common control with, any person.²¹ Section 771(33) of the Act further stipulates that “a person shall be considered to control another person if the person is legally or operationally in a position to exercise restraint

Mouldings and Millwork Products from Brazil: Factual Information Concerning Constructed Value Profit and Selling Expenses,” dated May 27, 2020 (Araupel CV Profit Comments); and Braslumber and BrasPine’s Letter, “Wood Moulding and Millwork from Brazil: Comments on Selling and CV Profit Rates,” dated May 27, 2020 (Braslumber and BrasPine CV Profit Comments).

¹⁶ See Petitioner’s Letter, “Wood Mouldings and Millwork Products from Brazil: Rebuttal Comments on CV Profit and Selling Expenses,” dated June 3, 2020; Araupel’s Letter, “Wood Mouldings and Millwork Products from Brazil: Rebuttal Comments Concerning Constructed Value Profit and Selling Expenses,” dated June 3, 2020 (Araupel CV Profit Rebuttal); and Braslumber and BrasPine’s Letter, “Wood Moulding and Millwork from Brazil: Rebuttal Comments on Selling and CV Profit Rates,” dated June 3, 2020 (Braslumber and BrasPine CV Profit Rebuttal).

¹⁷ See *Wood Mouldings and Millwork Products from Brazil and the People’s Republic of China: Postponement of Preliminary Determinations in the Less-Than-Fair-Value Investigations*, 85 FR 31459 (May 26, 2020).

¹⁸ See Petitioner’s Letter, “Wood Mouldings and Millwork Products from Brazil: Pre-Preliminary Determination Comments,” dated July 15, 2020.

¹⁹ See Araupel’s Letter, “Wood Mouldings and Millwork Products from Brazil: Araupel S.A. Pre-Preliminary Determination Comments,” dated July 20, 2020; see also Braslumber and BrasPine’s Letter, “Wood Mouldings and Millwork Products from Brazil: Pre-Preliminary Determination Comments of BrasPine/Braslumber,” dated July 21, 2020 (Braslumber and BrasPine Pre-Preliminary Comments).

²⁰ See 19 CFR 351.204(b)(1).

²¹ See Sections 771(33)(A), (E), and- (F) of the Act.

or direction over the other person,” and the SAA²² notes that control may be found to exist within corporate or family groupings.²³ In determining whether control over another person exists within the meaning of section 771(33) of the Act, Commerce will not find that control exists unless the relationship has the potential to impact decisions concerning the production, pricing, or cost of the subject merchandise or foreign like product.²⁴

We next examine whether any of the affiliated companies should be considered a single entity for purposes of this investigation. Generally, Commerce will treat affiliated producers as a single entity if they have production facilities for similar or identical products that would not require substantial retooling of either facility in order to restructure manufacturing priorities, and Commerce concludes that there is a significant potential for the manipulation of price or production.²⁵ In identifying a significant potential for manipulation, Commerce may consider factors including “{t}he level of common ownership;”²⁶ “{t}he extent to which managerial employees or board members of one firm sit on the board of directors of an affiliated firm;”²⁷ and “{w}hether operations are intertwined, such as through the sharing of sales information, involvement in production and pricing decisions, the sharing of facilities or employees, or significant transactions between the affiliated producers.”²⁸ Commerce considers these criteria in light of the totality of the circumstances; no one factor is dispositive in determining whether to collapse the producers.²⁹

As provided in more detail in the Affiliation and Single Entity Memo, we preliminarily determine that Araupel, Braslumber, and BrasPine are affiliated pursuant to section 771(33) of the Act, and we preliminarily find that Araupel, Braslumber, and BrasPine should be treated as a single entity pursuant to 19 CFR 351.401(f).³⁰ Specifically, Araupel, Braslumber, and BrasPine are affiliated pursuant to section 771(33)(F) of the Act because they are under common control through the ownership of each of these companies by a family grouping comprised of family members that are affiliated under section 771(33)(A) of the Act.³¹ In addition, the information on the record indicates that Braslumber and BrasPine used similar production facilities to manufacture merchandise subject to this investigation.³² Despite Araupel’s and Braslumber/BrasPine’s assertions in their questionnaire responses that they have separate manufacturing facilities, record evidence demonstrates that Araupel, Braslumber, and BrasPine

²² See, generally Statement of Administrative Action accompanying the Uruguay Round Agreements Act, H.R. Doc. 103-316, vol. I (1994) (SAA).

²³ See SAA at 838 (stating that control may exist within the meaning of section 771(33) of the Act in the following types of relationships: (1) corporate or family groupings, (2) franchises or joint ventures, (3) debt financing, and (4) close supplier relationships in which either party becomes reliant upon the other).

²⁴ See 19 CFR 351.102(b)(3).

²⁵ See 19 CFR 351.401(f).

²⁶ See 19 CFR 351.401(f)(2)(i).

²⁷ See 19 CFR 351.401(f)(2)(ii).

²⁸ See 19 CFR 351.401(f)(2)(iii).

²⁹ See *Koyo Seiko Co., Ltd. v. United States*, 516 F. Supp. 2d 1323, 1346 (CIT 2007) (citing *Light Walled Rectangular Pipe and Tube from Turkey; Notice of Final Determination of Sales at Less Than Fair Value*, 69 FR 53675 (September 2, 2004), and accompanying Issues and Decision Memorandum (IDM) at Comment 10).

³⁰ See Memorandum, “Less-Than-Fair-Value Investigation of Wood Mouldings and Millwork Products from Brazil: Preliminary Affiliation and Collapsing Determination for Araupel S.A., Braslumber Industria de Molduras Ltda., and BrasPine Madeiras Ltda.,” dated concurrently with this memorandum (Affiliation and Single Entity Memo), for a full discussion of the business proprietary details of Commerce’s analysis.

³¹ *Id.*

³² *Id.*; see also 19 CFR 351.401(f)(1).

produce the same or similar products (*i.e.*, the subject merchandise) in a similar production process in similar mill facilities.³³ Therefore, we find that no substantial retooling of their production facilities would be required to restructure manufacturing priorities. We also determine that there is significant potential for the manipulation of price or production between Araupel, Braslumber, and BrasPine, as evidenced by the level of common ownership, the degree of management overlap, and the intertwined nature of the operations.³⁴ Thus, we have preliminarily determined to treat Araupel, Braslumber, and BrasPine as a single entity (hereinafter referred to as Araupel/Braslumber/BrasPine) in accordance with 19 CFR 351.401(f).

V. DISCUSSION OF THE METHODOLOGY

A. Comparisons to Normal Value

To determine whether sales of millwork products from Brazil to the United States were made at LTFV, we compared the export price (EP) to the normal value (NV), as described in the “U.S. Price” and “Normal Value” sections of this memorandum, below. In accordance with sections 777A(d)(1)(A)(i) and 773(a)(4) of the Act, we compared the weighted-average EP to CV for Araupel/Braslumber/BrasPine.

1. Determination of Comparison Method

Pursuant to 19 CFR 351.414(c)(1), Commerce calculates weighted-average dumping margins by comparing weighted-average NVs to weighted-average EPs (or CEPs) (*i.e.*, the average-to-average method) unless Commerce determines that another method is appropriate in a particular situation. In LTFV investigations, Commerce examines whether to compare weighted-average NVs with the EPs (or CEPs) of individual sales (*i.e.*, the average-to-transaction method) as an alternative comparison method using an analysis consistent with section 777A(d)(1)(B) of the Act.

In numerous investigations, Commerce has applied a “differential pricing” analysis for determining whether application of the average-to-transaction method is appropriate in a particular situation pursuant to 19 CFR 351.414(c)(1) and section 777A(d)(1)(B) of the Act.³⁵ Commerce finds that the differential pricing analysis used in recent investigations may be instructive for purposes of examining whether to apply an alternative comparison method in this investigation. Commerce will continue to develop its approach in this area based on comments received in this and other proceedings, and on Commerce’s additional experience with addressing the potential masking of dumping that can occur when Commerce uses the average-to-average method in calculating a respondent’s weighted-average dumping margin.

³³ See Araupel AQR at A-7 and A-30 and Exhibit A-10, and Araupel DQR at D-5 and Exhibits D-2 and D-3; *see also* Braslumber and BrasPine AQR at 8 and 29 and Exhibit A-7d, and Braslumber and BrasPine DQR at 4-5 and Exhibits D-2 and D-3.

³⁴ *Id.*

³⁵ See, e.g., *Xanthan Gum from the People’s Republic of China: Final Determination of Sales at Less Than Fair*, 78 FR 33351 (June 4, 2013); *Steel Concrete Reinforcing Bar from Mexico: Final Determination of Sales at Less Than Fair Value and Final Affirmative Determination of Critical Circumstances*, 79 FR 54967 (September 15, 2014); or *Welded Line Pipe from the Republic of Turkey: Final Determination of Sales at Less Than Fair Value*, 80 FR 61362 (October 13, 2015).

The differential pricing analysis used in this preliminary determination examines whether there exists a pattern of EPs (or CEPs) for comparable merchandise that differ significantly among purchasers, regions, or time periods. The analysis evaluates all export sales by purchasers, regions and time periods to determine whether a pattern of prices that differ significantly exists. If such a pattern is found, then the differential pricing analysis evaluates whether such differences can be taken into account when using the average-to-average method to calculate the weighted-average dumping margin. The analysis incorporates default group definitions for purchasers, regions, time periods, and comparable merchandise. Purchasers are based on the reported customer codes (CUSCODU). Regions are defined using the reported destination code (*i.e.*, zip code (DESTU)) and are grouped into regions based upon standard definitions published by the U.S. Census Bureau. Time periods are defined by the quarter within the POI based upon the reported date of sale. For purposes of analyzing sales transactions by purchaser, region and time period, comparable merchandise is defined using the product control number and all characteristics of the U.S. sales, other than purchaser, region and time period, that Commerce uses in making comparisons between EP (or CEP) and NV for the individual dumping margins.

In the first stage of the differential pricing analysis used here, the “Cohen’s *d* test” is applied. The Cohen’s *d* coefficient is a generally recognized statistical measure of the extent of the difference between the mean (*i.e.*, weighted-average price) of a test group and the mean (*i.e.*, weighted-average price) of a comparison group. First, for comparable merchandise, the Cohen’s *d* coefficient is calculated when the test and comparison groups of data for a particular purchaser, region or time period each have at least two observations, and when the sales quantity for the comparison group accounts for at least five percent of the total sales quantity of the comparable merchandise. Then, the Cohen’s *d* coefficient is used to evaluate the extent to which the prices to the particular purchaser, region or time period differ significantly from the prices of all other sales of comparable merchandise. The extent of these differences can be quantified by one of three fixed thresholds defined by the Cohen’s *d* test: small, medium or large (0.2, 0.5 and 0.8, respectively). Of these thresholds, the large threshold provides the strongest indication that there is a significant difference between the mean of the test and comparison groups, while the small threshold provides the weakest indication that such a difference exists. For this analysis, the difference is considered significant, and the sales in the test group are found to pass the Cohen’s *d* test, if the calculated Cohen’s *d* coefficient is equal to or exceeds the large (*i.e.*, 0.8) threshold.

Next, the “ratio test” assesses the extent of the significant price differences for all sales as measured by the Cohen’s *d* test. If the value of sales to purchasers, regions, and time periods that pass the Cohen’s *d* test account for 66 percent or more of the value of total sales, then the identified pattern of prices that differ significantly supports the consideration of the application of the average-to-transaction method to all sales as an alternative to the average-to-average method. If the value of sales to purchasers, regions, and time periods that pass the Cohen’s *d* test accounts for more than 33 percent and less than 66 percent of the value of total sales, then the results support consideration of the application of an average-to-transaction method to those sales identified as passing the Cohen’s *d* test as an alternative to the average-to-average method, and application of the average-to-average method to those sales identified as not passing the Cohen’s *d* test. If 33 percent or less of the value of total sales passes the Cohen’s *d* test, then the results of the Cohen’s *d* test do not support consideration of an alternative to the average-to-average method.

If both tests in the first stage (*i.e.*, the Cohen's *d* test and the ratio test) demonstrate the existence of a pattern of prices that differ significantly such that an alternative comparison method should be considered, then in the second stage of the differential pricing analysis, Commerce examines whether using only the average-to-average method can appropriately account for such differences. In considering this question, Commerce tests whether using an alternative comparison method, based on the results of the Cohen's *d* and ratio tests described above, yields a meaningful difference in the weighted-average dumping margin as compared to that resulting from the use of the average-to-average method only. If the difference between the two calculations is meaningful, then this demonstrates that the average-to-average method cannot account for differences such as those observed in this analysis, and, therefore, an alternative comparison method would be appropriate. A difference in the weighted-average dumping margins is considered meaningful if (1) there is a 25 percent relative change in the weighted-average dumping margins between the average-to-average method and the appropriate alternative method where both rates are above the *de minimis* threshold, or 2) the resulting weighted-average dumping margins between the average-to-average method and the appropriate alternative method move across the *de minimis* threshold.

Interested parties may present arguments and justifications in relation to the above-described differential pricing approach used in this preliminary determination, including arguments for modifying the group definitions used in this proceeding.

2. Results of the Differential Pricing Analysis

In order to determine whether to consider an alternative to the average-to-average comparison method for the preliminary determination, Commerce performed a differential pricing analysis of Araupel/Braslumber/BrasPine's U.S. sales. Based on the results of the differential pricing analysis, Commerce preliminarily finds that 47.11 percent of the value of U.S. sales pass the Cohen's *d* test.³⁶ Given that the value of U.S. sales passing the differential pricing test is between 33 percent and 66 percent of the value of total U.S. sales, the test results confirm the existence of a pattern of EPs for comparable merchandise that differ among customers, regions, or time periods. However, the test results also show that there is not a meaningful difference in the weighted-average dumping margins when calculated using the average-to-average method and the average to transaction method.³⁷ Therefore, we used the average-to-average method in making comparisons of EP and NV for Araupel/Braslumber/BrasPine. Thus, for this preliminary determination, Commerce is applying the average-to-average method to all U.S. sales to calculate the weighted-average dumping margin for Araupel/Braslumber/BrasPine.

B. Date of Sale

Section 351.401(i) of Commerce's regulations states that, in identifying the date of sale of the subject merchandise, Commerce normally will use the date of invoice, as recorded in the exporter or producer's records kept in the ordinary course of business. Additionally, Commerce may use a date other than the date of invoice if Commerce is satisfied that a different date better

³⁶ See Memorandum, "Preliminary Determination Margin Calculation for Araupel S.A., Braslumber Industria de Molduras Ltda., and BrasPine Madeiras Ltda.," dated August 5, 2020 (Araupel/Braslumber/BrasPine Preliminary Calculation Memorandum).

³⁷ *Id.*

reflects the date on which the exporter or producer establishes the material terms of sale.³⁸ The Court of International Trade (CIT) has stated that a “party seeking to establish a date of sale other than invoice date bears the burden of producing sufficient evidence to ‘satisfy’ {Commerce} that a different date better reflects the date on which the exporter or producer establishes the material terms of sale.”³⁹ The date of sale is generally the date on which the parties establish the material terms of the sale,⁴⁰ which normally include the price, quantity, delivery terms and payment terms.⁴¹ In addition, Commerce has a long-standing practice of finding that, where the shipment date precedes the invoice date, the shipment date better reflects the date on which the material terms of sale are established.⁴²

Araupel reported the invoice date as the date of sale for its EP sales and demonstrated that the material terms of sale were established on the commercial invoice date.⁴³ In light of 19 CFR 351.401(i), we preliminarily used the commercial invoice date as the date of sale for all Araupel’s sales of subject merchandise made during the POI. Braslumber/Braspine reported the tax invoice date as the date of sale for its EP sales and demonstrated that the material terms of sale were established on the tax invoice date.⁴⁴ The tax invoice is generally issued before or at the same time as shipment of the merchandise from the factory; however, in some instances, Braslumber/BrasPine reported that the tax invoice is issued after the shipment date.⁴⁵ Additionally, Braslumber/BrasPine reported that the shipment date is the last date the merchandise is under its control in its factory warehouse, and that the commercial invoice is issued several days after the shipment date, when goods are loaded on board the vessel (*i.e.*, the bill of lading).⁴⁶ Because Braslumber/BrasPine shipped merchandise to the port of export prior to issuing the tax invoice, and at that point, the price and quantity were set, we used the earlier of the shipment date or the tax invoice date as the date of sale in our margin calculations.⁴⁷

C. Product Comparisons

As explained below, for Araupel/Braslumber/BrasPine, we based NV on CV because the respondent did not have a viable home market or third-country market during the POI. Therefore, no comparisons are made of EPs with NVs based on home market or third-country market sales where it would be necessary to identify identical or similar merchandise. As discussed below, CV is based on cost of production reported by Araupel/Braslumber/BrasPine.

³⁸ See 19 CFR 351.401(i); see also *Allied Tube & Conduit Corp. v. United States*, 132 F. Supp. 2d 1087, 1090 (CIT 2001) (*Allied Tube*) (quoting 19 CFR 351.401(i)).

³⁹ See *Allied Tube*, 132 F. Supp. 2d at 1090 (brackets and citation omitted).

⁴⁰ See 19 CFR 351.401(i).

⁴¹ See *USEC Inc. v. United States*, 31 CIT 1049, 1055 (CIT 2007).

⁴² See, e.g., *Circular Welded Carbon-Quality Steel Pipe from the United Arab Emirates: Affirmative Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination*, 81 FR 36881 (June 8, 2016), and accompanying Preliminary Decision Memorandum (PDM) at Section VII, unchanged in *Circular Welded Carbon-Quality Steel Pipe from the United Arab Emirates: Final Determination of Sales at Less Than Fair Value*, 81 FR 75030 (October 28, 2016).

⁴³ See Araupel AQR at A-20; see also Araupel SAQR at SA-9; Araupel CQR at C-24; and Araupel SACQR at SAC-19.

⁴⁴ See Braslumber and BrasPine AQR at 21-22; see also Braslumber and BrasPine SCQR at 15-17, and Braslumber and BrasPine Pre-Preliminary Comments at 21-22.

⁴⁵ *Id.*

⁴⁶ See Braslumber and BrasPine Pre-Preliminary Comments at 21-22.

⁴⁷ See Araupel/Braslumber/BrasPine Preliminary Calculation Memorandum.

Araupel/Braslumber/BrasPine's cost of production is reported by the product control number (CONNUM). CONNUMs are defined by the reported physical characteristics established by Commerce: wood type/species, product type, finger jointing, board foot factor, thickness, width, coating, and further processing.

D. U.S. Price

Export Price

Section 772(a) of the Act defines EP as “the price at which subject merchandise is first sold (or agreed to be sold) before the date of importation by the producer or exporter of the subject merchandise outside of the United States to an unaffiliated purchaser in the United States or to an unaffiliated purchaser for exportation to the United States, as adjusted under subsection (c)” of section 772 of the Act. In accordance with section 772(a) of the Act, for all U.S. sales made by Araupel/Braslumber/BrasPine, we used the EP methodology because the subject merchandise was sold directly to the first unaffiliated purchaser in the United States before the date of importation by the producer or exporter of the subject merchandise outside the United States. We based EP on the packed prices to unaffiliated purchasers in the United States. In accordance with section 772(c)(2)(A) of the Act, where appropriate, we made deductions from the starting price (gross unit price) for movement expenses, including foreign inland freight, domestic warehousing, domestic brokerage and handling, international freight, and marine insurance, as applicable.⁴⁸ In accordance with our practice, we capped reimbursements for freight and insurance fees by the amount of freight and insurance expenses, respectively, incurred on the subject merchandise, as applicable.⁴⁹

Duty Drawback

Section 772(c)(1)(B) of the Act states that EP shall be increased by “the amount of any import duties imposed by the country of exportation which have been rebated, or which have not been collected, by reason of the exportation of the subject merchandise to the United States.” In determining whether a respondent is entitled to duty drawback, we look for a reasonable link between the duties imposed and those rebated or exempted. We do not require that the imported material be traced directly from importation through exportation. We do require, however, that the company meet our “two-pronged” test in order for this adjustment to be made to EP. The first element is that the import duty and its rebate or exemption be directly linked to, and dependent upon, one another (or the exemption from import duties is linked to the exportation of subject merchandise). The second element is that the company must demonstrate that there were sufficient imports of the imported raw material to account for the duty drawback or exemption granted upon the export of the subject merchandise.⁵⁰

⁴⁸ See Araupel/Braslumber/BrasPine Preliminary Calculation Memorandum.

⁴⁹ See, e.g., *Certain Orange Juice from Brazil: Final Results of Antidumping Duty Administrative Review*, 74 FR 40167 (August 11, 2009), and accompanying IDM at Comment 3; and *Certain Oil Country Tubular Goods from the Republic of Korea: Final Results of Antidumping Duty Administrative Review; 2016-2017*, 84 FR 24085 (May 24, 2019), and accompanying IDM at Comment 4.

⁵⁰ See, e.g., *Saha Thai Steel Pipe (Public) Co. v. United States*, 635 F.3d 1335, 1340-41 (Fed. Cir. 2011); see also *Certain Corrosion-Resistant Carbon Steel Flat Products from the Republic of Korea: Notice of Final Results of Antidumping Duty Administrative Review*, 71 FR 7513 (February 13, 2006), and accompanying IDM at Comment 2;

Araupel claimed an adjustment to EP for duty drawback under the Brazilian “Integrated Drawback” program during the POI.⁵¹ Under the Suspension Drawback system, regulated by Law N. 11,945 of March 25th 2009, Araupel claimed the drawback in the form of a deferral of the duties and taxes, which received a final exemption of duties and taxes based upon export of subject merchandise to the United States.⁵² Araupel provided the laws and regulations describing the program and the schedule of rates for imported goods.⁵³ Araupel provided its approval documents (*i.e.*, Drawback Concession Acts) that were valid during the POI and demonstrated how the Brazilian government uses the SISCOMEX system to track all imports and exports linked to the relevant Concession Act, which allows the government to match the quantity of imported raw materials for which Araupel claimed drawback with the quantity of exports.⁵⁴ Additionally, Araupel identified the imported raw materials for which it was exempted from duties and taxes, provided worksheets detailing how it calculated the duty drawback on a transaction-specific basis, as well as worksheets linking the raw materials to the production of subject merchandise, and worksheets demonstrating Araupel imported sufficient volumes of raw materials to account for the duty drawback received on its U.S. sales.⁵⁵ Araupel reported that it received an exemption for the following taxes in addition to import duties: Additional Freight for the Renovation of the Merchant Marine (AFRMM), *Contribuição Social para o Financiamento da Seguridade Social* (COFINS), *Imposto Sobre Operações Relativas à Circulação de Mercadorias e Serviços de Transporte Interestadual de Intermunicipal e de Comunicações* (ICMS), and *Programa de Integração Social* (PIS).⁵⁶ With respect to the AFRMM tax, consistent with Commerce’s practice, we find that this tax constitutes an import duty, the exemption of which entitles Araupel to an adjustment, in accordance with section 772(c)(1)(B) of the Act.⁵⁷ Therefore, based on Commerce’s practice and Araupel’s supporting documents, we preliminarily determine that Araupel’s duty drawback claim for the import duties and the AFRMM tax under the “Integrated Drawback” program meets the “two-pronged” test. Accordingly, we preliminarily determine to make a duty drawback adjustment to U.S. price, pursuant to section 772(c)(1)(B) of the Act. With respect to the COFINS, ICMS, and PIS taxes, consistent with Commerce’s practice, we find that these value added taxes (VATs) are not import duties within the meaning of section 772(c)(1)(B) of the Act, and as such, we have excluded these VATs from Araupel’s claimed duty drawback adjustment.⁵⁸

Consistent with our practice, we considered the import duty cost embedded in the material costs of glue used to produce subject merchandise in determining the appropriate duty drawback adjustment, so as not to introduce distortion into our calculation, and to ensure a balanced

and *Certain Welded Carbon Steel Pipe and Tube from Turkey: Final Results of Antidumping Duty Administrative Review*, 70 FR 73447 (December 12, 2005), and accompanying IDM at Comment 7.

⁵¹ See Araupel CQR at C-49.

⁵² *Id.*; see also Araupel ACQR at SAC-32.

⁵³ See Araupel ACQR at Exhibit SAC-25.

⁵⁴ See Araupel AQR at C-50; and Araupel ACQR at SAC-36 and Exhibit SAC-25.

⁵⁵ See Araupel SDQR Part 1 at SD-29 and Exhibit SD-31.

⁵⁶ See Araupel CQR at Exhibit C-15; and Araupel ACQR at SAC-33.

⁵⁷ See, *e.g.*, *Certain Cold-Rolled Steel Flat Products from Brazil: Final Determination of Sales at Less Than Fair Value*, 81 FR 49946 (July 29, 2016), and accompanying IDM at Comment 1.

⁵⁸ *Id.*

comparison between U.S. price and NV.⁵⁹ We adjusted EP for the CONNUM-specific per-unit amount of duty drawback reported in the cost of production (COP) database.⁶⁰

E. Normal Value

1. Home Market Viability

In order to determine whether there was a sufficient volume of sales in the home market to serve as a viable basis for calculating NV, *i.e.*, the aggregate volume of home market sales of the foreign like product is equal to or greater than five percent of the aggregate volume of U.S. sales, we compared the volume of home market sales of the foreign like product to the volume of U.S. sales of the subject merchandise for Araupel/Braslumber/BrasPine, in accordance with section 773(a)(1) of the Act. For Araupel/Braslumber/BrasPine, we found that the aggregate volume of home market sales of the foreign like product was less than five percent of the aggregate volume of U.S. sales, and, thus, the sales in the home market were not viable.⁶¹ When sales in the home market are not viable, section 773(a)(1)(B)(ii) of the Act provides that sales to a third-country market may be utilized if: (1) the prices in such market are representative; (2) the aggregate quantity of the foreign like product sold by the producer or exporter in the third-country market is five percent or more of the aggregate quantity of the subject merchandise sold in or to the United States; and (3) Commerce does not determine that a particular market situation in the third-country market prevents a proper comparison with the U.S. price. Again, for Araupel/Braslumber/BrasPine, we found that the aggregate quantity of the foreign like product sold in any third-country market was less than five percent of the aggregate volume of U.S. sales, and, therefore Araupel/Braslumber/BrasPine did not have a viable third-country market.⁶² As a result, for Araupel/Braslumber/BrasPine, we used CV as the basis for calculating NV, in accordance with section 773(a)(4) of the Act.

2. Level of Trade

Because Araupel/Braslumber/BrasPine had no viable home or third-country market during the POI, we based NV on CV. When NV is based on CV, the NV level of trade (LOT) is that of the sales from which we derive profit and selling expenses. In accordance with 19 CFR 351.412(d), where possible, Commerce will make its LOT determination under paragraph (d)(1) of that section on the basis of sales of the foreign like product by the producer or exporter. Because it is not possible to make an LOT determination for the respondent in this investigation on the basis of sales of the foreign like product in the home or third-country market, Commerce may use sales of different or broader product lines, sales by other companies, or any other reasonable

⁵⁹ See *Heavy Walled Rectangular Welded Carbon Steel Pipes and Tubes from the Republic of Turkey: Final Determination of Sales at Less Than Fair Value*, 81 FR 47355 (July 21, 2016), and accompanying IDM at Comment 3; and *Certain Cold-Rolled Steel Flat Products from India: Final Determination of Sales at Less Than Fair Value*, 81 FR 49938 (July 29, 2016), and accompanying IDM at Comment 1 (“{A}pplying a duty drawback adjustment based solely on respondent’s claimed adjustment, without consideration of import duties included in the respondent’s cost of materials, may result in an imbalance in the comparison of EP and NV.”).

⁶⁰ See Memorandum, “Cost of Production and Constructed Value Calculation Adjustments for the Preliminary Determination” dated August 5, 2020 (Araupel/Braslumber/BrasPine Preliminary Cost Memorandum).

⁶¹ See Araupel AQR at Exhibit A-1 and Araupel SACQR at Exhibit A-16; *see also* Braslumber and BrasPine AQR at Exhibit A-1.

⁶² *Id.*

basis.⁶³ As discussed further below in the section titled “Calculation of Normal Value Based on Constructed Value,” we based the CV profit and selling expenses for Araupel/Braslumber/BrasPine on sales of identical or comparable merchandise made by Adami S.A. (Adami) and Duratex S.A. (Duratex) during 2019. There is no information on the record pertaining to these companies’ selling activities with respect to their overall sales of comparable merchandise that allows us to determine the LOT of the sales from which we derived profit and selling expenses for CV, or establish whether any difference in LOT exists or affects price comparability. Therefore, because there is no basis to evaluate whether the price comparability has been affected due to a difference in the LOT, we did not grant an LOT adjustment to the NV that we established for Araupel/Braslumber/BrasPine in this investigation.

3. Calculation of Normal Value Based on Constructed Value

In accordance with section 773(a)(4) of the Act, we based Araupel/Braslumber/BrasPine’s NV on CV because the entity did not have a viable home market or third-country market. In accordance with section 773(e) of the Act, we calculated CV based on the sum of Araupel/Braslumber/BrasPine’s cost of materials and fabrication employed in producing the subject merchandise, plus amounts for general and administrative (G&A) expenses, interest, profit, selling expenses, and U.S. packing costs.

We examined the cost data submitted by Araupel/Braslumber/BrasPine and preliminarily determined that our quarterly cost methodology is not warranted. Therefore, we applied our standard methodology of using annual costs. We calculated the cost of materials and fabrication, G&A expenses and interest based on information submitted by Araupel/Braslumber/BrasPine in their original and supplemental questionnaire responses, except in instances where we determined that the information was not valued correctly, as described below.

We relied on Araupel/Braslumber/BrasPine’s submitted COP data except as follows:⁶⁴

- We revised Araupel’s reported costs to include the fair value of biological asset adjustments from the company’s normal books and records in the calculation of COP.
- We adjusted Araupel’s reported exempted duty cost to exclude the amounts for PIS, COFINS, and ICMS, which have been determined to be VATs and then included the revised figure in the calculation of COP.

Because Araupel/Braslumber/BrasPine does not have a comparison market, Commerce cannot calculate CV profit using the preferred method under section 773(e)(2)(A) of the Act, *i.e.*, based on the respondent’s own home market or third-country sales made in the ordinary course of trade. When the preferred method is unavailable, we must instead rely on one of the three alternatives outlined in sections 773(e)(2)(B)(i) through (iii) of the Act. Those alternatives are: (i) the use of the actual amounts incurred and realized by the specific exporter or producer in connection with the production and sale of merchandise that is in the same general category of products as the subject merchandise; (ii) the use of the weighted average of the actual amounts incurred and realized by exporters or producers (other than the respondent) that are subject to the investigation or review; or (iii) based on any other reasonable method, except that the amount for

⁶³ See 19 CFR 351.412(d)(2).

⁶⁴ See Araupel/Braslumber/BrasPine Preliminary Cost Memorandum.

profit may not exceed the amount realized by exporters or producers (other than the respondent) in connection with the sale, for consumption in the foreign country, of merchandise that is in the same general category of products as the subject merchandise (*i.e.*, the “profit cap”). The statute does not establish a hierarchy for selecting among these alternatives.⁶⁵

The first statutory alternative provided in section 773(e)(2)(B) of the Act is not possible because we do not have information on the record to permit a calculation specific to products in the “same general category” as the subject merchandise sold by Araupel/Braslumber/BrasPine. The second alternative for determining CV profit is also not available in this case because there are no other exporters or producers subject to this investigation. Therefore, for this preliminary determination, we determined CV profit and selling expenses in accordance with section 773(e)(2)(B)(iii) of the Act (*i.e.*, based on “any other reasonable method”). When Commerce calculates CV profit and selling expense ratios under section 773(e)(2)(B)(iii) of the Act, it considers the following factors: the similarity between the potential surrogate company’s business operations and products and the respondent’s business operations and products; the extent to which a potential surrogate company has sales in the United States and the home market; the contemporaneity of the surrogate data to the period of investigation or review; and, the similarity of the customer base between a potential surrogate company and the respondent.⁶⁶

On April 29, 2020, we released a letter to all interested parties providing an opportunity to comment and submit NFI on CV profit and selling expenses.⁶⁷ On May 27, 2020, the petitioner, Araupel, and Braslumber/BrasPine submitted comments and factual information.⁶⁸ On June 3, 2020, the petitioner, Araupel, and Braslumber/BrasPine submitted rebuttal comments.⁶⁹ Interested parties placed the 2019 financial statements for the following six entities on the record as potential sources for CV profit: Duratex;⁷⁰ Adami;⁷¹ Compensados e Laminados Lavrasul S.A. (Lavrasul);⁷² Eucatex S.A. (Eucatex);⁷³ Celulosa Arauco y Constitucion (Arauco);⁷⁴ and, Empresa CMPC S.A. (CMPC).⁷⁵

For the preliminary determination, we have considered the options advocated by interested parties and find that the 2019 financial statements for Duratex and Adami are the best sources available for determining the CV profit and selling expenses of Araupel/Braslumber/BrasPine.

⁶⁵ See SAA at 840.

⁶⁶ See *e.g.*, *Certain Steel Nails from the Sultanate of Oman: Preliminary Results of Antidumping Duty Administrative Review and Partial Rescission of Antidumping Duty Administrative Review; 2014-2016*, 82 FR 36738 (August 7, 2017), and accompanying PDM at “Calculation of Normal Value Based on CV” Section, unchanged in *Certain Steel Nails from the Sultanate of Oman: Final Results of Antidumping Duty Administrative Review; 2014-2016*, 83 FR 4030 (January 29, 2018).

⁶⁷ See CV Information Request.

⁶⁸ See, respectively, Petitioner CV Profit Comments, Araupel CV Profit Comments, and Braslumber and BrasPine CV Profit Comments.

⁶⁹ See, respectively, Petitioner CV Profit Rebuttal, Araupel CV Profit Rebuttal, and Braslumber and BrasPine CV Profit Rebuttal.

⁷⁰ See Petitioner CV Profit Comments at Exhibit 1.

⁷¹ *Id.* at Exhibit 3.

⁷² See Araupel CV Profit Comments at Exhibit 1.

⁷³ *Id.* at Exhibit 2; *see also* Braslumber and BrasPine CV Profit Comments at Attachment A.

⁷⁴ See Araupel CV Profit Comments at Exhibit 4; *see also* Braslumber and BrasPine CV Profit Comments at Attachment B.

⁷⁵ See Araupel CV Profit Comments at Exhibit 5; *see also* Braslumber and BrasPine CV Profit Comments at Attachment C.

Duratex's wood product division includes the production of baseboards and semi-finished components for furniture, which we preliminarily find to be identical or comparable products to subject merchandise. Further, a significant portion (76 percent) of Duratex's wood product division sales were to the Brazilian market. Similarly, Adami's financial statements indicate that its revenues include "wood processing products such as frames, pine panels, doors, door and pellet kits, which are mainly concentrated in the Brazilian market." Thus, the Duratex and Adami information meet our criteria in that they are contemporaneous with the POI, represent Brazilian producers of identical or comparable merchandise, and appear to predominantly reflect sales (and thus profits) in the Brazilian market.

Because we have usable Brazilian surrogates available for the calculation of CV profit and selling expenses, we find it is unnecessary to resort to the experience of producers outside of Brazil. Consequently, we have excluded the financial statements of the two Chilean-based producers, Arauco and CMPC, from our calculation of CV profit and selling expenses. We have also rejected the Eucotex financial results for use because the company's financial statements were given a qualified opinion by its auditors. Finally, the Lavrasul financial statements indicate that the company's home market sales only represented 32 percent of all sales. Because we have other options with financial results that predominantly reflect Brazilian market sales, we have excluded Lavrasul's results from our CV profit and selling expense calculations.

Based on the foregoing, for the preliminary determination, we have calculated Araupel/Braslumber/BrasPine's CV profit and selling expenses under section 773(e)(2)(B)(iii) using the Duratex and Adami 2019 financial statements. Thus, for this preliminary determination, we calculated a simple average CV profit rate of 11.36 percent and a simple average CV selling expense rate of 7.58 percent.⁷⁶

Lastly, we are unable to calculate the amount realized by exporters or producers in connection with the sale, for consumption in the foreign country, of the merchandise in the same general category of products as the subject merchandise (*i.e.*, the "profit cap"), in accordance with section 773(e)(2)(B)(iii) of the Act, because the record does not contain any information for making such a calculation. However, the SAA makes clear that Commerce might have to apply alternative (iii) on the basis of facts available.⁷⁷ We conclude that Duratex's and Adami's respective profit information serves as a reasonable profit cap for this preliminary determination.

VI. CURRENCY CONVERSION

We made currency conversions into U.S. dollars, in accordance with section 773A(a) of the Act and 19 CFR 351.415, based on the exchange rates in effect on the dates of the U.S. sales as certified by the Federal Reserve Bank.

⁷⁶ See Araupel/Braslumber/BrasPine Preliminary Cost Memorandum.

⁷⁷ See SAA at 840.

VII. CONCLUSION

We recommend applying the above methodology for this preliminary determination.



Agree



Disagree

8/5/2020

X 

Signed by: JEFFREY KESSLER
Jeffrey I. Kessler
Assistant Secretary
for Enforcement and Compliance