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February 6, 2018

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

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

SUBJECT: Issues and Decision Memorandum for the Final Results of the
Administrative Review of the Antidumping Duty Order on Certain
Steel Nails from Malaysia; 2014-2016

I. SUMMARY

The Department of Commerce (Commerce) has analyzed the comments submitted by the interested parties in this administrative review of the antidumping duty order on certain steel nails (steel nails) from Malaysia covering the period of review (POR) December 29, 2014, through June 30, 2016. The review covers three producers/exporters of the subject merchandise: Inmax Sdn. Bhd. (Inmax Sdn) and Inmax Industries Sdn. Bhd. (Inmax Industries) (collectively, Inmax); Region System Sdn. Bhd. (Region System) and Region International Co. Ltd. (Region International) (collectively, Region); and Tag Fasteners Sdn. Bhd. (Tag Fasteners). Both Region and Inmax were selected as mandatory respondents in this review. Based upon our analysis of the comments received, we have made changes to the margin calculations for Region for the final results of review. We recommend that you approve the positions described below in the "Discussion of the Issues" section of this Issues and Decision Memorandum.

II. LIST OF ISSUES

A. Inmax

Comment 1: Revision of G&A Expenses

B. Region

Comment 2: Application of the Transactions Disregarded Analysis

Comment 3: Revision of Interest Expense Ratio

Comment 4: Correction of Clerical Errors in its *Preliminary Results*

III. BACKGROUND

On August 7, 2017, Commerce published the *Preliminary Results* of this administrative review in the *Federal Register*.¹ We invited parties to comment on the *Preliminary Results*. On September 22, 2017, we received case briefs from Mid Continent Steel & Wire, Inc. (the petitioner) and Region.² On September 27, 2017, we received rebuttal briefs from Inmax and Region.³ On November 30, 2017, Commerce extended the final results deadline until February 5, 2018.⁴ Commerce has exercised its discretion to toll deadlines for the duration of the closure of the Federal Government from January 20 through 22, 2018. If the new deadline falls on a non-business day, in accordance with Commerce's practice, the deadline will become the next business day. The revised deadline for the final results of this review is now February 6, 2018.⁵

Based on our analysis of the comments received, we revised the weighted-average dumping margin for Region from the calculation in the *Preliminary Results*.

¹ See *Certain Steel Nails from Malaysia: Preliminary Results and Partial Rescission of Antidumping Duty Administrative Review; 2014–2016*, 82 FR 36741 (August 7, 2017) (*Preliminary Results*) and accompanying Preliminary Decision Memorandum.

² See the petitioner's Case Brief, "Case Brief of Mid Continent Steel & Wire, Inc.," dated September 22, 2017 (the petitioner's Case Brief); see also, Region's Case Brief, "Steel Nails from Malaysia: Region Case Brief," dated September 22, 2017 (Region's Case Brief).

³ See Inmax's Rebuttal Brief, "Steel Nails from Malaysia: Rebuttal Brief," dated September 27, 2017 (Inmax's Rebuttal Brief); Region's Rebuttal Brief, "Steel Nails from Malaysia: Region Rebuttal Brief," dated September 27, 2017 (Region's Rebuttal Brief).

⁴ See Letter, "Steel Nails from Malaysia: Extension of Deadline for Final Results of Antidumping Duty Administrative Review; 2016–2017," dated November 30, 2017. The deadline fell on Saturday, February 3, 2018. The deadline was extended to the next business day, Monday, February 5, 2018.

⁵ See Memorandum for The Record from Christian Marsh, Deputy Assistant Secretary for Enforcement and Compliance, performing the non-exclusive functions and duties of the Assistant Secretary for Enforcement and Compliance, "Deadlines Affected by the Shutdown of the Federal Government" (Tolling Memorandum), dated January 23, 2018. All deadlines in this segment of the proceeding have been extended by 3 days.

IV. SCOPE OF THE ORDER

The merchandise covered by the antidumping duty order is certain steel nails having a nominal shaft length not exceeding 12 inches.⁶ Certain steel nails include, but are not limited to, nails made from round wire and nails that are cut from flat-rolled steel. Certain steel nails may be of one piece construction or constructed of two or more pieces. Certain steel nails may be produced from any type of steel, and may have any type of surface finish, head type, shank, point type and shaft diameter. Finishes include, but are not limited to, coating in vinyl, zinc (galvanized, including but not limited to electroplating or hot dipping one or more times), phosphate, cement, and paint. Certain steel nails may have one or more surface finishes. Head styles include, but are not limited to, flat, projection, cupped, oval, brad, headless, double, countersunk, and sinker. Shank styles include, but are not limited to, smooth, barbed, screw threaded, ring shank and fluted. Screw-threaded nails subject to this proceeding are driven using direct force and not by turning the nail using a tool that engages with the head. Point styles include, but are not limited to, diamond, needle, chisel and blunt or no point. Certain steel nails may be sold in bulk, or they may be collated in any manner using any material.

Excluded from the scope of this order are certain steel nails packaged in combination with one or more non-subject articles, if the total number of nails of all types, in aggregate regardless of size, is less than 25. If packaged in combination with one or more non-subject articles, certain steel nails remain subject merchandise if the total number of nails of all types, in aggregate regardless of size, is equal to or greater than 25, unless otherwise excluded based on the other exclusions below.

Also excluded from the scope are certain steel nails with a nominal shaft length of one inch or less that are (a) a component of an unassembled article, (b) the total number of nails is sixty (60) or less, and (c) the imported unassembled article falls into one of the following eight groupings: 1) builders' joinery and carpentry of wood that are classifiable as windows, French-windows and their frames; 2) builders' joinery and carpentry of wood that are classifiable as doors and their frames and thresholds; 3) swivel seats with variable height adjustment; 4) seats that are convertible into beds (with the exception of those classifiable as garden seats or camping equipment); 5) seats of cane, osier, bamboo or similar materials; 6) other seats with wooden frames (with the exception of seats of a kind used for aircraft or motor vehicles); 7) furniture (other than seats) of wood (with the exception of i) medical, surgical, dental or veterinary furniture; and ii) barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements); or 8) furniture (other than seats) of materials other than wood, metal, or plastics (*e.g.*, furniture of cane, osier, bamboo or similar materials). The aforementioned imported unassembled articles are currently classified under the following Harmonized Tariff Schedule of the United States (HTSUS) subheadings: 4418.10, 4418.20, 9401.30, 9401.40, 9401.51, 9401.59, 9401.61, 9401.69, 9403.30, 9403.40, 9403.50, 9403.60, 9403.81 or 9403.89.

Also excluded from the scope of this order are steel nails that meet the specifications of Type I, Style 20 nails as identified in Tables 29 through 33 of ASTM Standard F1667 (2013 revision).

⁶ The shaft length of certain steel nails with flat heads or parallel shoulders under the head shall be measured from under the head or shoulder to the tip of the point. The shaft length of all other certain steel nails shall be measured overall.

Also excluded from the scope of this order are nails suitable for use in powder-actuated hand tools, whether or not threaded, which are currently classified under HTSUS subheadings 7317.00.20.00 and 7317.00.30.00.

Also excluded from the scope of this order are nails having a case hardness greater than or equal to 50 on the Rockwell Hardness C scale (HRC), a carbon content greater than or equal to 0.5 percent, a round head, a secondary reduced-diameter raised head section, a centered shank, and a smooth symmetrical point, suitable for use in gas-actuated hand tools.

Also excluded from the scope of this order are corrugated nails. A corrugated nail is made up of a small strip of corrugated steel with sharp points on one side.

Also excluded from the scope of this order are thumb tacks, which are currently classified under HTSUS subheading 7317.00.10.00.

Certain steel nails subject to this order are currently classified under HTSUS subheadings 7317.00.55.02, 7317.00.55.03, 7317.00.55.05, 7317.00.55.07, 7317.00.55.08, 7317.00.55.11, 7317.00.55.18, 7317.00.55.19, 7317.00.55.20, 7317.00.55.30, 7317.00.55.40, 7317.00.55.50, 7317.00.55.60, 7317.00.55.70, 7317.00.55.80, 7317.00.55.90, 7317.00.65.30, 7317.00.65.60 and 7317.00.75.00. Certain steel nails subject to this order also may be classified under HTSUS subheadings 7907.00.60.00, 7806.00.80.00, 7318.29.00.00, 8206.00.00.00 or other HTSUS subheadings.

While the HTSUS subheadings are provided for convenience and customs purposes, the written description of the scope of this order is dispositive.

V. RATE FOR UNEXAMINED RESPONDENTS

The statute and Commerce's regulations do not address the rate to be applied to companies not selected for individual examination when Commerce limits its examination in an administrative review pursuant to section 777A(c)(2) of Tariff Act of 1930, as amended (the Act). Generally, Commerce looks to section 735(c)(5) of the Act, which provides instructions for calculating the all-others rate in a market economy investigation, for guidance when calculating the rate for companies which were not selected for individual review in an administrative review. Under section 735(c)(5)(A) of the Act, the all-others rate is normally "an amount equal to the weighted average of the estimated weighted-average dumping margins established for exporters and producers individually investigated, excluding any zero or *de minimis* margins, and any margins determined entirely {on the basis of facts available}." Commerce did not select Tag Fasteners for individual examination. Although we have a publicly ranged U.S. sales volume for Inmax for the period of review, we do not have this public data for Region. If we had this data for both companies, we could calculate a weighted-average percentage margin for Tag Fasteners in this review. Because the record does not contain publicly ranged data for both mandatory respondents, if we were to calculate a weighted average margin for Tag Fasteners, the result could lead to the public release of proprietary data to the parties. Accordingly, consistent with

our practice, we calculated a simple-average margin for Tag Fasteners based on the margins calculated for Inmax and Region, which bears no such risk.

VI. DISCUSSION OF THE ISSUES

A. Inmax-Specific Issues

Comment 1: Revision of G&A Expenses

*Petitioner's Comments*⁷

- Commerce should revise Inmax's general and administrative (G&A) expense ratio to account for the correct amount of expenses incurred by its parent company, Inmax Holding Co., Ltd. (Inmax Holding). In the *Preliminary Results*, Commerce relied on reported G&A expense ratios for Inmax Sdn and Inmax Industries, which included allocated amounts for G&A expenses incurred by Inmax Holding. However, the allocated amounts contain critical discrepancies and, to ensure accurate G&A ratios for the final results, Commerce should apply facts available to derive a separate G&A ratio for Inmax Holding and add this ratio to those for Inmax Sdn and Inmax Industries.
- There are discrepancies in the amounts of G&A expenses reported for Inmax Holding for the fiscal year 2015 in Inmax's January 26, 2017, response to Section D of the antidumping duty questionnaire and in its May 15, 2017, supplemental questionnaire response; there is also a discrepancy in the exchange rates applied to the expense amounts in the two responses. Moreover, it is unclear why Inmax converted the expense amount in the supplemental response from New Taiwan dollars (NTD) to Malaysian ringgits (MYR) since the account entries indicate that the expenses were recorded in MYR. Inmax also failed in its responses to explain or support the methodology it used to allocate Inmax Holding's G&A expenses to Inmax Sdn or Inmax Industries. Finally, Inmax did not reconcile the two reported expense amounts to Inmax's consolidated financial reports.
- Given the discrepancies in the responses, Commerce should calculate a separate G&A ratio for Inmax Holding based on partial facts available and add the ratio to those G&A ratios reported for Inmax Sdn and Inmax Industries. As facts available, Commerce should use the unconverted total of the G&A expenses for Inmax Holding (*i.e.*, assume the total is in MYR) as the numerator and the "Other Income" amount from Inmax Holding's unconsolidated accounts as the denominator.

*Inmax's Rebuttal Comments*⁸

- Because Inmax Holding does not prepare audited unconsolidated financial statements, Inmax provided Commerce with the unconsolidated management report for the company, which included its detailed G&A expenses for 2015. These expenses were properly and correctly converted from NTD to MYR using the annual exchange rate that Inmax Holding, a Taiwanese company, uses to convert MYR to NTD in its audited consolidated

⁷ See the petitioner's Case Brief at 3-8.

⁸ See Inmax's Rebuttal Brief at 1-13.

financial statements and the expenses were allocated to Inmax Sdn and Inmax Industries based on the relative total gross G&A expenses incurred by each of these companies.

- In June 6, 2017, rebuttal comments, Inmax confirmed that the Inmax Holding expenses were recorded in NTD, as required. Furthermore, a review of the record shows links between the 2015 consolidated audited financial statement of Inmax Holding and its unconsolidated management report, leaving no uncertainty that the G&A expenses for the holding company were in NTD.
- In June 6, 2017, rebuttal comments, Inmax provided documentation and an explanation of its correction to the reported amounts of G&A expenses reported for Inmax Holding. In the same comments, Inmax documented and explained the exchange rate employed in the revised G&A ratio calculation.
- The petitioner's remark about Inmax Holding's expenses being reported in MYR is not supported by the record. Commerce only resorts to the use of facts available when information is missing from the record, and there is no relevant information missing from this record. The petitioner's suggestions are not reasonable, as it is inappropriate to calculate a separate G&A ratio for a holding company with no cost of goods sold (COGS) or cost of manufacturing. Moreover, the petitioner gave no plausible explanation as to how the "Other Income" amount could be a reasonable surrogate for COGS. As there is no reasonable debate about the currency in which Inmax Holding's G&A expenses were expressed in the management report, there should be no controversy over Inmax's G&A ratio calculations.

Commerce's Position:

We disagree with the petitioner's arguments regarding Inmax's G&A expense ratio. Inmax filed its Section D response to the antidumping duty questionnaire on January 26, 2017.⁹ On May 15, 2017, the company filed a supplemental questionnaire response in which it provided a revised calculation of G&A expenses and ratios "to reflect the full Inmax Holding G&A expenses and the actual 2015 exchange rate used by Inmax Holdings" during the fiscal year, which coincided with the calendar year.¹⁰ In response to comments filed by the petitioner, Inmax explained in its June 6, 2017, comments that, because Inmax Holding is a publicly traded company in Taiwan, it is required to maintain its records in NTD and that, despite a default currency indicator of "RM" in the Inmax software, the figures for Inmax Holding were recorded and reported in NTD.¹¹ Inmax added that it was necessary to convert Inmax Holding's G&A expenses to MYR in order to include them in the calculation of the G&A ratios for Inmax Sdn and Inmax Industries. Finally, Inmax provided two links between the 2015 consolidated audited financial statement of Inmax Holding and its unconsolidated management report in its case brief, tying totals for the "Trade Payables" and "Short-Term Borrowings" accounts in the two reports.¹²

⁹ See Inmax's "Steel Nails from Malaysia: Section D Response", dated January 26, 2017 (Section D Response).

¹⁰ See Inmax's "Steel Nails from Malaysia: Supplemental Section A & D Response", dated May 15, 2017 (Supplemental A&D Response); 6 and Exhibit SD1-11; see also Inmax's "Steel Nails from Malaysia: Section A Response", dated January 17, 2017 (Section A Response), A-23—A-24.

¹¹ See Inmax's "Steel Nails from Malaysia: Response to Petitioner's May 31, 2017 Comments on Inmax's Supplemental A & D Questionnaire Response", dated June 6, 2017, 1-3 and Exhibit 1.

¹² See Inmax's Rebuttal Brief at Exhibits 1 and 2.

Given this documentation, we are satisfied that Inmax reported the full amount of G&A expenses incurred by Inmax Holding in 2015 and that the calculations for the G&A expense ratios for Inmax Sdn and Inmax Industries are correct. We find that the documentation establishes that Inmax Holding records its expenses in NTD. Furthermore, we have reviewed the source information for the conversion rate from NTD to MYR that Inmax provided in its June 6, 2017, rebuttal comments at Exhibit 1. We find that the revised rate, provided in the Supplemental A&D Response, covers the year 2015. We also find from a review of the record that Inmax allocated its holding company's G&A expenses between Inmax Sdn and Inmax Industries on the basis of the G&A expenses incurred by those companies. Thus, we find that the record does not support the application of partial facts available to Inmax Holding's G&A expenses as requested by the petitioner. Therefore, we have made no changes to Inmax's G&A expense ratios for the final results of review.

B. Region-Specific Issues

Comment 2: Application of the Transactions Disregarded Analysis

*Petitioner's Comments*¹³

- Region's transfer prices were below market value, necessitating increases to cost of manufacturing (COM) by using its transactions disregarded analysis to calculate market values. Commerce should calculate the market value by weight-averaging the price charged to unaffiliated customers and the supplier's full cost of production (COP). For services without COP calculations, Commerce should use just the market price.
- Specifically, for heat treatment and annealing services by Yongshen Heat Treatment SDN BHD (Yongshen), Yongshen's per unit COM for heat treatment and annealing can be calculated based on the COP calculation provided in the May 26, 2017 supplemental questionnaire at Exhibit S2-5.
- Additionally, due to the quantity of steel nails Yongshen heat treated for unaffiliated customers during the POR, compared to the amount processed for Region, using the POR average price of heat treatment charges on steel nail products would create a distortive value when weight-averaged. Therefore, for its transactions disregarded analysis, Commerce should rely on a value which is the weighted-average of the supplier's cost of providing the services and the price charged to unaffiliated customers for processing non-nail products.
- For electroplating services by Region Surface Treatment SDN BHD (Region Surface), the cost for providing these services can be derived using information from the company's financial statements, and that this value should be compared to the transfer price in the transactions disregarded analysis.
- Region's transfer prices for all three services were below market value, and, therefore, Commerce should increase Region's COM for the final results.

¹³ See the petitioner's Case Brief at 8-13.

*Region's Rebuttal Comments*¹⁴

- For electroplating services, Region Surface charges higher prices to Region System for non-nail products than to unaffiliated customers, demonstrating that the electroplating charges to Region System for steel nails are at market price. The petitioner's case brief at Exhibit 1 shows an insignificant difference per kilogram (kg) for services charged to Region System for steel nail products.
- For heat treatment services, there is a small difference between the price Yongshen charges Region System and unaffiliated customers. Additionally, since there were market prices charged to non-affiliates, Commerce should use this information rather than weight-averaging the cost of steel nail and non-nail products along with the weighted-average market price of steel nail and non-nail products. Furthermore, the cost for heat treatment of steel nail and non-nail products is not the same. Therefore, it is most appropriate to consider the heat treatment charges for steel nail products to non-affiliates.
- For annealing services, Yongshen has not performed this service for any other non-affiliated customers. Region has provided the actual costs; however, the petitioner offsets this cost by income selling expenses, marketing, and administrative costs for financial year 2015-2016 (October 1, 2015 to September 30, 2016), instead of the POR cost. Commerce should use the POR cost (which is 18 months), which is more appropriate.
- Lastly, Commerce should not increase COM across all control numbers (CONNUMs), because not all steel nails are electroplated, heat treated, or annealed.

Commerce's Position:

For the final results, Commerce finds that, based on an analysis of the transfer price and market price for heat treatment, annealing, and electroplating services provided to Region system by affiliates, the reported costs should be adjusted to reflect the market values on the record. According to section 773(f)(2) of the Act, Commerce may disregard transactions between affiliated persons if those transactions do not fairly reflect the value in the market under consideration (*i.e.*, if they are not made on an arm's-length basis). In applying the "transactions disregarded" provision of the statute, Commerce compares the average transfer price for an input paid to an affiliated supplier with the market price for that input.¹⁵ Where the transfer price of an input is below its market price, Commerce normally will adjust the respondent's reported costs to reflect the market values on the record.

¹⁴ See Region's Rebuttal Brief at 1-3.

¹⁵ Commerce's preference for establishing a market value is a respondent's own purchases of the input or service from unaffiliated suppliers, and when no such purchases are available, Commerce looks to the affiliated supplier's sales to unaffiliated parties. *See, e.g., Notice of Final Determination of Sales at Less Than Fair Value and Negative Critical Circumstances Determination: Bottom Mount Combination Refrigerator-Freezers from the Republic of Korea*, 77 FR 17413 (March 26, 2012) and accompanying Issues and Decision Memorandum at Comment 17.

Electroplating

During the POR, Region System did not obtain electroplating services from an unaffiliated party, nor did its affiliated provider of this service, Region Surface, provide electroplating on nail products for unaffiliated customers.¹⁶ Therefore, in lieu of a market price, we calculated the affiliate's cost of providing electroplating services, inclusive of SG&A and financial expenses. In accordance with section 773(f)(2) of the Act, we compared the affiliated transfer price for the electroplating services with the affiliate's cost of providing electroplating services to determine whether the transactions reflect arm's-length prices. Based on this analysis, we have adjusted the reported electroplating service costs.¹⁷

Heat Treatment

During the POR, Region System did not obtain heat treatment services from an unaffiliated party.¹⁸ However, because the affiliated party performed heat treatment on steel nails for unaffiliated companies, Region reported a market value for heat treatment by the affiliated party based on the average price of heat treatment charges on nail products.¹⁹ However, the petitioner argues that the quantity of steel nails the affiliated party processed for unaffiliated customers during the POR is not representative and that the Department should instead compare the transfer price with a value that is the weighted-average of the supplier's cost of providing the services and the price charged to unaffiliated customers for processing non-nail products.

Although the quantity of heat treatment services performed for steel nail products for unaffiliated companies is small relative to the quantity processed for Region System, the individual transactions with unaffiliated customers were at volumes that represent commercial quantities. Further, Yongshen provided these services to unaffiliated customers regularly throughout the POR.²⁰ As such, we consider these transactions to be a reasonable reflection of market price in applying our transactions disregarded analysis. In accordance with section 773(f)(2) of the Act, we compared the affiliated transfer price with the market price for the heat treatment service to determine whether the transactions reflect arm's-length prices. We have not incorporated the supplier's cost of providing this service in our analysis as the petitioner suggests because we have a suitable market price on the record. Based on this analysis, we have adjusted Region's reported costs to reflect the market price for heat treatment services.²¹

¹⁶ See Region's Letter, "Steel Nails from Malaysia," dated May 26, 2016 (Region's May 26, 2016 SQR) at Exhibit S2-3(a).

¹⁷ See Memorandum, "Analysis Memorandum for Region International Co., Ltd and Region System Sdn. Bhd. in the Final Results of the 2014/2016 Administrative Review of the Antidumping Duty Order on Certain Steel Nails from Malaysia," dated concurrently with this memorandum (Region Final Analysis Memorandum) at 2.

¹⁸ See Region's May 26, 2016 SQR at Exhibit S2-4(a).

¹⁹ *Id.* at S2-5.

²⁰ See Region's May 26, 2016 SQR at Exhibit S2-4(b) (list of all transactions during the POR).

²¹ See Region Final Analysis Memorandum at 2.

Annealing

During the POR, Region System did not obtain annealing services from an unaffiliated party, nor did the affiliated party that performed annealing services for Region perform this service for any unaffiliated parties.²² Therefore, in lieu of a market price, we calculated the affiliate's cost of providing annealing services, inclusive of SG&A and financial expenses. In accordance with section 773(f)(2) of the Act, we compared the affiliated transfer price for the annealing services with the affiliate's cost of providing annealing services to determine whether the transactions reflect arm's length prices. Based on this analysis, we have adjusted the reported annealing service costs.²³

Comment 3: Revision of Interest Expense Ratio

*Petitioner's Comments*²⁴

- Region received an interest-free loan from its managing director Tu Shu Yao (Eric Tu). Therefore, Commerce should increase Region's reported interest expenses to include the imputed interest on the interest-free loan for the final results, which would increase Region's interest ratio.

No other interested parties commented on this issue.

Commerce's Position:

We agree with the petitioner and have revised the financial expense ratio for Region to include an additional amount for interest expense on this loan. Because the terms of this loan are business proprietary in nature, please refer to the Region Final Cost Memorandum for further discussion.

Comment 4: Correction of Clerical Errors in its *Preliminary Results*

*Region's Comments*²⁵

- The *Preliminary Results* contained a clerical calculation error in the comparison market program, which created a file named REVIEW_AR1_PRELIM_HMWTAV. However, the margin program used a different file, named REGION_AR1_PRELIM_HMWTAV. Based upon the log, Commerce should revise line 6621 from %LET RESPONDENT = REVIEW to %LET RESPONDENT = REGION.

No other interested parties commented on this issue.

²² See Region's May 26, 2016 SQR at 7 and Exhibit S2-4(a).

²³ See Region Final Analysis Memorandum at 2.

²⁴ See the petitioner's Case Brief at 12-13.

²⁵ See Region's Case Brief at 1-2.

Commerce's Position:

Commerce inadvertently miscoded a line in the home market program which created a file in the home market program named REVIEW_AR1_PRELIM_HMWTAV. However, the margin program used a different file called REGION_AR1_PRELIM_HMWTAV in the *Preliminary Results*. We have revised this line of the home market program to create the file REGION_AR1_PRELIM_HMWTAV, and used this file to calculate the margin in the margin program for the final results.²⁶

VII. RECOMMENDATION

Based on our analysis of the comments received, we recommend adopting the positions set forth above. If this recommendation is accepted, we will publish the final results in the *Federal Register*.



Agree

Disagree

2/6/2018

X



Signed by: GARY TAVERMAN

Gary Taverman

Deputy Assistant Secretary

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

²⁶ See Region Final Analysis Memorandum at 2 for the programming language.