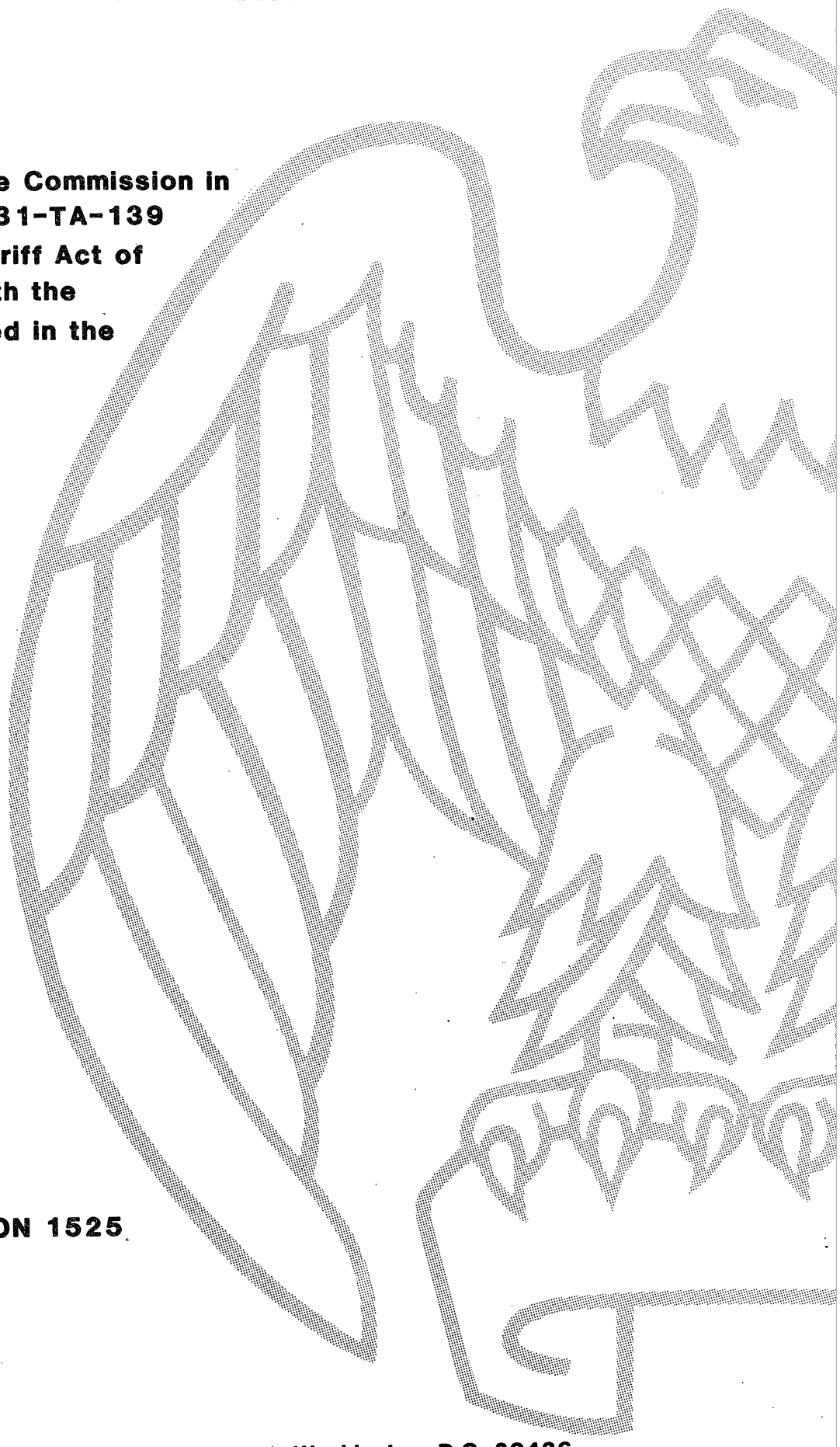
ACRYLIC SHEET FROM TAIWAN

Determination of the Commission in Investigation No. 731-TA-139 (Final) Under the Tariff Act of 1930, Together With the Information Obtained in the Investigation



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UNITED STATES INTERNATIONAL TRADE COMMISSION

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UNITED STATES INTERNATIONAL TRADE COMMISSION
Washington, D.C.

Investigation No. 731-TA-139 (Final)

ACRYLIC SHEET FROM TAIWAN

Determination

On the basis of the record 1/ developed in investigation No. 731-TA-139 (Final), the Commission determines, 2/ pursuant to section 735(b) of the Tariff Act of 1930 (19 U.S.C. § 1673(b)), that an industry in the United States is not materially injured, is not threatened with material injury, and that the establishment of an industry in the United States is not materially retarded by reason of imports from Taiwan of acrylic sheet at least 0.030 inch in thickness, provided for in items 771.41 and 771.45, of the Tariff Schedules of the United States, which have been found by the Department of Commerce to be sold in the United States at less than fair value (LTFV).

Background

The Commission instituted this final investigation, effective January 11, 1984, following a preliminary determination by the Department of Commerce that imports of acrylic sheet from Taiwan are likely being sold at LTFV. Commerce's preliminary affirmative LTFV determination was published in the Federal Register of January 11, 1984 (49 F.R. 1410).

Notice of the institution of the Commission's investigation and of the public hearing to be held in connection therewith was given by posting copies of the notice in the Office of the Secretary, U.S. International Trade Commission, Washington, D.C., and by publishing the notice in the Federal Register of February 1, 1984 (49 F.R. 4044). The hearing was held in Washington, D.C. on April 12, 1984, and all persons who requested the

1/ The "record" is defined in section 207.2(i) of the Commission's Rules of Practice and Procedure (19 U.S.C. § 207.2(i)).
2/ Commissioner Susan Liebeler did not participate.

opportunity were permitted to appear in person or through counsel. The Commission's determination in this investigation was made in an open "Government in the Sunshine" meeting, held on May 1, 1984.

On July 28, 1983, petitions were filed with the Commission and with the U.S. Department of Commerce by counsel for E. I. du Pont de Nemours & Co., alleging that acrylic sheet from Taiwan was being, or was likely to be, sold in the United States at LTFV. Accordingly, effective July 28, 1983, the Commission instituted investigation No. 731-TA-139 (Preliminary) under section 733(a) of the Tariff Act of 1930 to determine whether there was a reasonable indication that an industry in the United States was materially injured, or was threatened with material injury, or the establishment of an industry in the United States was materially retarded, by reason of imports from Taiwan of acrylic sheet provided for in TSUS items 771.41 and 771.45.

On September 12, 1983, the Commission notified the Commerce Department of its unanimous affirmative determination with respect to its preliminary investigation on imports of acrylic sheet from Taiwan. Notice of the Commission's preliminary determination was published in the Federal Register on September 21, 1983 (48 F.R. 43108). Commerce's final determination with respect to LTFV imports from Taiwan was published in the Federal Register of March 23, 1984 (49 F.R. 10968).

VIEWS OF THE COMMISSION

On the basis of the record in investigation No. 731-TA-139 (Final), we determine, [1/] pursuant to section 735(b) of the Tariff Act of 1930 (the Act), [2/] that an industry in the United States is not materially injured, is not threatened with material injury, and that the establishment of an industry in the United States is not materially retarded, [3/] by reason of imports of acrylic sheet from Taiwan, which the Department of Commerce has found to be sold at less than fair value (LTFV).

Although the performance of the domestic acrylic sheet industry was down in 1982 compared to 1981, the condition of the domestic industry improved greatly in 1983, notwithstanding increased import penetration by LTFV imports from Taiwan. This improvement is demonstrated by trends in such important indicators as shipments, prices, and profitability. Based on the available data, the condition of the domestic industry has continued to improve in 1984.

The domestic industry

The term "industry" is defined in section 771(4)(A) of the Act as being "the domestic producers as a whole of the like product, or those producers whose collective output of the like product constitutes a major proportion of

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1/ Commissioner Liebeler did not participate in this determination.

2/ 19 U.S.C. § 1673d(b).

3/ Since there is an industry in the United States, material retardation of the establishment of an industry is not an issue in this investigation and will not be discussed further.

the total domestic production of that product." [4/] The term "like product," in turn, is defined in section 771(10) as being "a product which is like, or in the absence of like, most similar in characteristics and uses with, the article subject to an investigation." [5/]

The imported article that is the subject of this investigation is acrylic film, strips, and sheets at least 0.030 inch in thickness (acrylic sheet). [6/] [7/] Acrylic sheet is a plastic product that comes in a wide variety of thicknesses and colors. [8/] Acrylic sheet is manufactured by three production processes: cell casting; continuous casting; and extrusion. [9/] Although the acrylic sheet imported from Taiwan is all manufactured by the cell-cast method, acrylic sheet is manufactured in the

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4/ 19 U.S.C. § 1677(4)(A).

5/ 19 U.S.C. § 1677(10).

6/ The acrylic sheet subject to this investigation is provided for in items 771.41 and 771.45 of the Tariff Schedules of the United States.

7/ Acrylic sheet has been the subject of a prior Commission investigation. Acrylic Sheet from Japan, inv. No. AA1921-154, USITC Pub. 784 (1976). Certain acrylic sheet from Japan is currently subject to a Commission review investigation under 19 U.S.C. § 1675 (section 751). Acrylic sheet from Japan, inv. No. 751-TA-8.

8/ Acrylic sheet is well-known by the trade names of Plexiglass (trademark of Rohm & Haas) and Lucite (trademark of DuPont).

9/ In the two cast processes, polymerization consists of heating the monomer (usually methyl methacrylate -- MMA), under carefully controlled time and temperature conditions, which causes the physical and chemical changes necessary to convert the monomer into acrylic sheet. In the extrusion process, polymethyl methacrylate is melted and formed into a sheet. The three major production processes are described in detail in the Report at A-3-4.

United States by the continuous-cast, extrusion, and modified-extrusion methods as well as by the cell-cast method. 10/

In our preliminary investigation, we determined "that the domestic product which is like acrylic sheet imported from Taiwan is all acrylic sheet produced in the United States." 11/ Accordingly, we also determined that the domestic industry is composed of all United States producers of acrylic sheet, regardless of the production method each producer employs. 12/ In this final investigation, no party to the investigation has disputed our preliminary findings or argued that the like product or domestic industry should be defined differently. 13/ We determine that the like product is all acrylic sheet produced in the United States,and that the domestic industry consists of all United States producers of acrylic sheet. 14/

10/ For a complete description of acrylic sheet, including the methods of production and the markets in which it is sold, see Report at A-2-4.

11/ Acrylic Sheet from Taiwan, inv. No. 731-TA-139 (Preliminary), USITC Pub. 1424 at 6 (1983).

12/ Id.

13/ Prehearing Brief of duPont at 3; Prehearing Brief on Behalf of Taiwan Respondents at 2-4; Prehearing Brief of Chi Mei Industrial Co. and Calsak Corp. at 4-6.

14/ The domestic producers that responded to the Commission's questionnaires are named in the Report, Table 2; the other domestic producers are named in the Report at A-9.

The question of material injury

In examining material injury, the Commission is directed to consider, among other factors, (1) the volume of imports of the merchandise which is the subject of the investigation, (2) the effect of the imports of that merchandise on prices in the United States for the like product, and (3) the impact of imports of such merchandise on domestic producers of the like product. 15/

Volume of LTFV imports

Imports of acrylic sheet from Taiwan increased from 8.9 million pounds in 1981 to 11.3 million pounds in 1982. In 1983, imports increased to 20.0 million pounds. 16/ As a share of U.S. consumption, imports of acrylic sheet from Taiwan increased from 3.9 percent in 1981 to 7.8 percent in 1983. 17/ As these data include both LTFV imports and non-LTFV imports from Taiwan, the import penetration figures are overstated. 18/ In light of the factors discussed below, however, the increase in the volume of imports, in

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15/ 19 U.S.C. § 1677(7)B).

16/ Report, Tables 13 and 14.

17/ Report, Table 15.

18/ Not all of the imports from Taiwan were sold at less than fair value. In considering the imports from Taiwan, we have only considered those imports included by the Department of Commerce in its findings of imports at less than fair value. We have excluded from our consideration those imports excluded from Commerce's determination. See Report, Tables 14 and 15. We note, however, that import data on a firm by firm basis are confidential. Therefore, because of the limited number of firms, we can discuss imports only on the basis of all imports from Taiwan.

both absolute and relative terms, has not had a significant impact. 19/

Price of LTFV imports

Approximately 70 percent of the U.S.-produced acrylic sheet and about 38 percent of the imports from Taiwan are sold first to distributors. 20/ The remainder of domestic production and imports is sold to end users (including original equipment manufacturers). As the following discussion indicates, domestic prices of acrylic sheet have not been suppressed or depressed. Furthermore, the domestic industry was consistently the price leader in the important distributor market. In those grades of acrylic sheet which make up a substantial share of domestic production and the bulk of the imports, the domestic industry generally undersold the imports. 21/

Weighted average U.S. producers' prices to distributors declined from January-March 1981 through April-June 1982. However, domestic producers'

19/ We note that the issue of whether a certain volume of imports is capable of causing material injury depends on the facts and circumstances of each investigation. This determination must be made in light of the economic condition of the industry at the time the LTFV imports are a factor in the market, the conditions of trade and competition in the industry, and the nature of the industry itself.

20/ Report at A-27. A representative of the petitioner in this investigation stated that prices to distributors are the most appropriate basis for price comparisons. Transcript at 212. Because of the importance of the distributor market, we have placed more emphasis on the pricing data that pertain to that market.

21/ For purposes of obtaining price information, the Commission chose nominal 1/8" x 4' x 8' and nominal 1/4" x 4' x 8' clear acrylic sheet and nominal 1/8" x 4' x 8' colored cell-cast sheet as representative items. The domestic producers advised the Commission that 4' x 8' sheet of various thicknesses constitutes 65 percent of the U.S. acrylic sheet market and that nominal 1/4" and 1/8" represent over 50 percent of domestic consumption. Report at A-26, n. 2; Transcript at 171.

prices to distributors increased steadily thereafter. 22/ Price trends for U.S.-produced acrylic sheet to end users increased irregularly during the period of investigation. 23/ 24/

The Commission calculated weighted average annual price information for domestic acrylic sheet from questionnaire data. For 1/8" clear acrylic sheet, domestic producers' prices rose 6.1 percent from 1981 to 1983. For 1/4" clear acrylic sheet, domestic producers' prices rose 6.9 percent in the same period. For 1/8" colored acrylic sheet, domestic producers' prices increased 19.0 percent during the period. These price increases compare favorably with the 6.9 percent increase over the same period for the producers' price index for unsupported plastic films/sheets/other shapes. 25/ 26/

Although margins of underselling by the imported product appear in certain product categories, the data show that domestically-produced 1/8" and 1/4" thick clear acrylic sheet sold in the distributor market was lower priced than the imported product by significant margins. 27/ Imports of clear

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22/ Report, Tables 16 through 18. However, we note that there was a decline for the period April-June 1983. Id.

23/ Id.

24/ Importer prices to end users remained relatively stable for clear acrylic sheet in the 1/8 and 1/4 inch thicknesses, Report, Tables 16 and 17, but declined irregularly for colored cell-cast acrylic sheet in the 1/8 inch thickness. Report, Table 18.

25/ Report at A-19.

26/ The domestic industry's gross profit on sales of acrylic sheet increased relative to the cost of goods sold between 1981 and 1983. The gross profit margin rose from 19.7 percent in 1981 to 25.8 percent in 1983. Report, Table 9.

27/ Report, Tables D-22 and D-23.

acrylic sheet from Taiwan, 1/8 and 1/4 inch in thickness, undersold the domestic product only in the end-user market, [28/] and imports of colored cell-cast acrylic sheet undersold the domestic product in the end-user market in all but one calendar quarter. [29/] Notwithstanding the margins of underselling as noted above, domestic producers' prices to both end users and distributors for these products increased throughout the period under investigation. [30/] Accordingly, we conclude that domestic producers' prices have not been suppressed.

Impact of the LTFV imports on the domestic industry

Section 771 of the Act instructs the Commission to examine, with respect to the impact of the LTFV imports on the domestic industry, all relevant economic factors, including, but not limited to, actual and potential decline in output, sales, market share, profits, productivity, return on investments, utilization of capacity, factors affecting domestic prices, and actual and potential negative effects on cash flow, inventories, employment, wages, growth, ability to raise capital, and investment. [31/]

28/ Report, Tables 16 and 17.

29/ Report, Table 18. Despite the underselling in these relatively smaller volume segments of the market, domestic producers' prices for clear acrylic sheet increased significantly during the period of investigation.

30/ Report, Tables 17, 18, and D-22 through D-25.

31/ 19 U.S.C. § 1677.

Despite the increase in LTFV imports from Taiwan, the condition of the domestic industry has improved significantly between 1981 and 1983, an improvement that continues into 1984. This improvement is most evident in the domestic industry's financial performance.

Domestic consumption of acrylic sheet decreased from 228.0 million pounds in 1981 to 216.6 million pounds in 1982, before rising sharply to 257.1 million pounds in 1983. Thus, consumption increased by 12.8 percent from 1981 to 1983 and 18.7 percent from 1982 to 1983. 32/ Domestic production decreased from 246.6 million pounds in 1981 to 202.4 million pounds in 1982 and then increased to 229.7 million pounds in 1983, despite the increase in capacity. 33/ 34/

During the same time period, domestic capacity increased from 322.0 million pounds in 1981 to 344.0 million pounds in 1983, an increase of 6.8 percent. Capacity utilization declined from 74.4 percent in 1981 to 59.6 percent in 1982, and then increased to 64.8 percent in 1983. 35/ 36/

U.S. producers' domestic shipments fell from 212.0 million pounds in 1981 to 195.1 million pounds in 1982 and then rose to 215.5 million pounds in

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32/ Report at A-7. Domestic consumption is expected to increase by about 3.5 percent per year through 1987. Report at A-22.

33/ Report, Table 5.

34/ Domestic production increased significantly during 1983. We note, however, that two U.S. producers also imported acrylic sheet from Canada and one imported acrylic sheet from West Germany. Report, Table 13; Transcript at 65-66 and 116.

35/ Report, Table 5.

36/ See note 34, supra.

1983. The 1983 shipment level was 1.7 percent above the 1981 level. [37/] The Commission received partial data for January-March 1984 as compared to the same period in 1983 from U.S. producers representing a substantial share of domestic shipments. A comparison of shipments during those two quarters by those firms shows that shipments increased significantly. [38/]

Employment of workers in the production of acrylic sheet decreased from 1981 to 1983 by 16.5 percent. [39/] Worker productivity, however, increased from 68.5 pounds per hour in 1981 to 73.3 pounds per hour in 1983. [40/] Declining employment coupled with increasing productivity is attributable to a general shift in technology taking place in the industry. For acrylic sheet in standard sizes and colors, the domestic industry is converting from the more labor-intensive cell-cast method to the less labor-intensive continuous-cast and extrusion methods. [41/]

The U.S. producers' 1983 financial performance shows substantial improvements over preceding years. Net sales over the three year period of

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37/ Report at A-13-14 and Table 6.

38/ Report at A-14.

39/ Report, Table 8.

40/ Report, Tables 8 and D-12.

41/ Report, Tables D-1 and D-2. The continuous-cast and extrusion methods are best suited to the standard thicknesses and colors of acrylic sheet. Unit costs for the production of acrylic sheet by the cell-cast method are higher than the unit costs for the continuous-cast and extruded processes. Report at A-16. Moreover, the pricing data reveal that conversion to continuous-cast and extrusion operations results in the bulk of domestically-produced acrylic sheet being the lower-priced product in the market.

investigation rose from $226.6 million to $254.1 million, an increase of 12.1 percent. At the same time, the cost of goods sold increased from $181.9 million to $188.4 million, an increase of only 3.6 percent. Gross profit likewise increased irregularly from 1981 through 1983, and 1983 levels were almost double the levels in 1982. The domestic producers had a net income before taxes of $12.5 million in 1981, changing to a loss of $8.3 million dollars in 1982, and then rebounding very sharply to a net income of $23.7 million in 1983. The ratio of net income to net sales increased from 5.5 percent in 1981 to 9.3 percent in 1983. 42/ 43/

We therefore conclude that an industry in the United States is not materially injured by reason of LTFV imports of acrylic sheet from Taiwan.

No threat of material injury by reason of LTFV imports from Taiwan

In order to determine whether an industry in the United States is threatened with material injury, such a finding "must be based upon information showing that the threat is real and injury is imminent, not a mere supposition or conjecture." 44/ The Commission considers such factors as

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42/ Report, Table 9.

43/ The ratio of operating income or loss to net sales for acrylic sheet increased from 5.9 percent in 1981 to 9.9 percent in 1983. At the same time, the same ratio for miscellaneous plastic products (S.I.C. No. 3079) decreased from 5.0 percent to 4.4 percent and the ratio for all manufacturing corporations decreased from 6.8 percent to 5.7 percent. Report at A-19.

44/ S. Rep. 96-249, 96th Cong., 1st sess. at 88-89 (1979).

the capacity of the manufacturing firms producing the LTFV imports, their expansion plans, and home and third country market sales.

In the instant investigation, we have found that LTFV imports from Taiwan have not had a significant impact on the domestic industry. Further, the producers in Taiwan are currently producing at capacity. 45/ No persuasive information was obtained to show that the Taiwan producers are planning any significant capacity expansion. 46/ There is further information which indicates that both third country and home market sales are strong and increasing. 47/ Therefore, we find no threat of material injury.

45/ Report at A-9-10 and Table 3.

46/ Prehearing Brief of Taiwan Respondents, at 17-18. During the Commission's hearing, nevertheless, there was testimony that there is a producer in Taiwan who is installing or is planning to install an extrusion production line. However, it is not clear when this production line will come into operation, nor is it clear where its production may be marketed. Transcript at 69.

47/ Id.

INFORMATION OBTAINED IN THE INVESTIGATION

Introduction

On July 28, 1983, E. I. du Pont de Nemours & Co. simultaneously filed petitions with the U.S. International Trade Commission (the Commission) and the Department of Commerce (Commerce) alleging that an industry in the United States was being materially injured by reason of imports from Taiwan of acrylic sheet, 1/ provided for in items 771.41 and 771.45 of the Tariff Schedules of the United States (TSUS), which DuPont alleged were being sold at less-than-fair-value (LTFV) prices. Accordingly, effective July 28, 1983, the Commission instituted preliminary investigation No. 731-TA-139 (Preliminary), under section 731 of the Tariff Act of 1930 to determine whether there was a reasonable indication that an industry in the United States was being materially injured, or was threatened with material injury, or the establishment of an industry in the United States was being materially retarded, by reason of the importation of such allegedly LTFV imports into the United States. On September 12, 1983, the Commission notified Commerce of its unanimous affirmative determination in this investigation.

On January 11, 1984, Commerce's affirmative preliminary determination that there is a reasonable basis to believe or suspect that such imports are being, or likely to be, sold in the United States at LTFV was published in the Federal Register (49 F.R. 1410). 2/ Accordingly, effective January 11, 1984, the Commission instituted investigation No. 731-TA-139 (Final) to determine whether an industry in the United States is materially injured, or is threatened with material injury, or the establishment of an industry is materially retarded, by reason of imports of such merchandise. Commerce's final affirmative determination of LTFV sales was published in the Federal Register on March 23, 1984 (49 F.R. 10968). 3/ The statute requires that the Commission make its final injury determination within 45 days after the publication of Commerce's notice of its final determination in the Federal Register or within 120 days after the publication of the notice of Commerce's preliminary determination, whichever is later. Thus, the Commission must report its injury determination to Commerce by no later than May 9, 1984 (45 days after Commerce's final determination).

Notice of the institution of the Commission's final investigation and of a hearing to be held in connection therewith was given by posting copies of the notice in the Office of the Secretary, U.S. International Trade Commission, Washington, D.C., and by publishing the notice in the Federal Register of February 1, 1984 (49 F.R. 4044). 4/ The hearing was held in Washington, D.C., on April 12, 1984. The briefing of the Commission by the staff and the Commission's vote were held in a "Government in the Sunshine" Commission meeting on May 1, 1984.

1/ Specifically acrylic film, strips, and sheets at least 0.030 inch in thickness (acrylic sheet).

2/ Commerce's Federal Register notice of its preliminary determination is presented in app. A.

3/ Commerce's Federal Register notice of its final affirmative LTFV determination is presented in app. B.

4/ The Commission's notice of institution and scheduling of a public hearing, and the calendar of witnesses appearing at the hearing are presented in app. C.

Other Investigations Concerning Acrylic Sheet

In July 1976, the Commission determined that an industry in the United States was being injured by reason of imports of acrylic sheet from Japan that were being or were likely to be sold at LTFV. 1/ A dumping order concerning imports of acrylic sheet from Japan, other than acrylic sheet produced and sold by Mitsubishi Rayon Co., was published on August 20, 1976 (41 F.R. 36497); this order is still in effect.

On January 25, 1984, the Commission, at the request of Kyowa Gas Chemical Industry Co., Ltd. (Kyowa Gas), of Tokyo, Japan, initiated an investigation (No. 751-TA-8) pursuant to section 751(b) of the Tariff Act of 1930 (19 U.S.C. 1675) to review its determination with respect to acrylic sheet from Japan. The purpose of the review investigation is to determine whether an industry in the United States would be materially injured, or would be threatened with material injury, or the establishment of an industry in the United States would be materially retarded, if the antidumping order regarding acrylic sheet from Japan were to be modified or revoked with respect to transparent "acrylic" 2/ sheet containing lead or lead compounds in such proportion as to shield both patients and equipment operators from scattered or leaking X-ray and gamma ray radiation. The Commission is scheduled to transmit its determination in this review investigation to Commerce by mid-July 1984. Modification or revocation of the dumping finding as to such product would not affect the dumping order as it applies to other types of acrylic sheet from Japan.

Description and Uses

Acrylic sheet is made either by polymerizing 3/ methyl methacrylate monomer (MMA) directly, or by first obtaining an acrylic resin polymer, normally polymethyl methacrylate (PMMA), and then processing the resin into sheet. Clear acrylic sheet resembles plate glass in appearance; two of the most widely known trade names for acrylic sheet are "Plexiglas" 4/ and "Lucite." 5/ A number of characteristics of acrylic sheet account for its wide range of uses, e.g., superior weatherability, excellent optical properties, good electrical properties, chemical resistance, workability (it can be easily molded with the application of only moderate heat, and readily drilled and cut to shape), high impact resistance, and light weight. On the other hand,

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1/ Acrylic sheet from Japan: Determination of Injury in Investigation No. AA1921-154 . . ., USITC Publication 784, July 1976.

2/ In its request for the review investigation and in its briefs, Kyowa Gas contends that its transparent plastic sheet containing lead or lead compounds, Kyowaglas-XA, is not an acrylic sheet, because of the amount of lead contained therein, whereas the U.S. Customs Service refers to Kyowaglas-XA, as "acrylic" sheet subject to antidumping duties under the 1976 dumping order, because of the proportion of acrylic resins contained in the product.

3/ A chemical reaction in which the molecules of a simple substance (monomer) are linked together to form large molecules whose molecular weight is a multiple of that of the monomer.

4/ Plexiglas is a trademark for acrylic sheet produced by Rohm & Haas.

5/ Lucite is a trademark for acrylic sheet produced by Du Pont.

acrylic sheet is combustible and subject to attack by strong solvents, gasoline, acetone, and similar fluids.

Glazing (windows) provides a substantial market for acrylic sheet, accounting for about 40 percent of the total acrylic sheet market. The largest markets for acrylic glazing are in building construction 1/ and in transportation equipment. Used in school and industrial windows where vandalism is prevalent, and in storm doors where glass is not allowed because of municipal building codes, acrylic sheet has gained widespread acceptance because of its clarity, lightweight, and shatterproof quality. The outdoor illuminated sign industry and the lighting fixtures industry 2/ are also important markets; together they account for about 30 percent of domestic consumption of acrylic sheet. Other important uses include floor mats, chair mats, and bank teller enclosures. Stretched acrylic sheet containing special additives is widely used in military and commercial aircraft. 3/

Acrylic sheet may have a flat or patterned surface, and is available in a wide variety of colors; the bulk of production, however, is clear or translucent white. Numerous sizes and thicknesses are available, but the major part of production is in sheets of 4 by 6 feet and 4 by 8 feet and in thicknesses of 0.125, 0.187, and 0.250 inch.

Acrylic sheet is manufactured by three methods: cell casting, continuous casting, and extrusion. 4/ In the cell-casting method, MMA is polymerized between plates of glass. The main advantages of the cell-casting process are simplicity and the production of a sheet with superior optical properties. Because of such optical characteristics, cell-cast sheet is widely used in aircraft glazing; however, acrylic sheet for aircraft contains certain chemicals, such as ultraviolet inhibitors, and must be capable of being stretched in order to obtain added durability and shatter resistance. Sheets

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1/ Building construction and architectural applications include facings, skylights, facades, domes, and other enclosures. Sanitary ware is a relatively new market for acrylic sheet; such sheet is increasingly used in the production of bathtubs, sinks, and shower units, as a replacement for porcelain.

2/ The lighting-fixtures industry uses acrylic sheet for lenses, louvers, lighting globes, and shields.

3/ * * *.

4/ Acrylic sheet is also produced domestically * * * by a modified extrusion process known as the continuously manufactured or the melt calender method. In this upgraded extrusion process, the product comes out of the extruder and, while still hot, usually passes over a calendering machine. The calender's rolls impart a better surface finish and improved optical qualities to the sheet than is possible to obtain by extrusion alone. * * * reported that the modified extrusion method of production is much more akin to continuous casting than to extrusion and, in their responses to the Commission's questionnaires, have classified their output of acrylic sheet produced by the modified extrusion method in the continuous-cast category of production.

made by this method are available in sizes up to 120 by 144 inches and in thicknesses of 0.030 to 4.25 inches, with more than 70 percent of the cell-cast sheet falling between one-eighth and one-half inch in thickness. Cell-casting accounted for 40.9 percent of U.S. production of acrylic sheet in 1981, 35.6 percent of U.S. production in 1982, and 28.1 percent in 1983, as shown in tables D-1 and D-2 in appendix D. All of the imported acrylic sheet from Taiwan in 1983 was produced by the cell-cast method.

In the continuous-cast method, MMA is polymerized between two moving stainless steel belts. This method permits greater uniformity in thickness, as well as ease of handling. The optical clarity of continuous-cast acrylic sheet, however, is slightly inferior to that of cell-cast acrylic sheet. For reasons of manufacturing economics, continuous-cast acrylic sheet is concentrated in thicknesses of 0.125 to 0.250 inch. Acrylic sheet manufactured by the continuous-cast method accounted for 45.2 and 45.4 percent of U.S. production in 1981 and 1982, respectively, and 53.8 percent in 1983. The petitioner, Du Pont, produces acrylic sheet solely by the continuous-cast method.

To produce extruded acrylic sheet, acrylic resin, principally PMMA, is melted and forced through a flat die; a comonomer, such as ethyl acrylate, accounting for less than 10 percent by weight of the resin used, is added to the molten resin as a processing aid and it also reacts with and becomes part of the resin molecule. The surface finish of sheet produced by this method is somewhat inferior to the finish of sheet produced by other methods. Extruded sheets are produced mostly in thicknesses of less than 0.25 inch because it is less costly to produce thin sheets by the extrusion method than to produce them by the other two methods. Acrylic sheet manufactured by the extrusion method accounted for 13.9 percent of U.S. production in 1981, 19.0 percent in 1982, and 18.1 percent in 1983.

U.S. Tariff Treatment

Imported acrylic sheet is classifiable under items 771.41 (flexible sheet) and 771.45 (nonflexible sheet) of the TSUS. The most-favored-nation (MFN) (column 1) 1/ rate of duty for imports of flexible acrylic sheet under TSUS item 771.41, is 6 percent ad valorem and the statutory (column 2) rate of duty is 25 percent ad valorem. 2/

The column 1 rate of duty for imports of nonflexible acrylic sheet, TSUS item 771.45, is 8.5 cents per pound. The ad valorem equivalent of this rate on imports from Taiwan was 9.4 percent in 1983 for dutiable imports. The column 2 rate of duty for this item is 50 cents per pound.

1/ Col. 1 rates of duty are applicable to imported products from all countries except those Communist countries and areas enumerated in general headnote 3(f) of the TSUS. However, these rates would not apply to products of developing countries where such articles are eligible for preferential tariff treatment provided under the Generalized System of Preferences (GSP) or under the "LDDC" rate of duty column.

2/ Col. 2 rates of duty apply to products imported from those Communist countries and areas enumerated in general headnote 3(f) of the TSUS.

Title V of the Trade Act of 1974 authorized the President to extend duty-free treatment to eligible articles from designated beneficiary developing countries under the Generalized System of Preferences (GSP). 1/ Imports of acrylic sheet, both flexible and nonflexible, from designated beneficiary developing countries are entitled to duty-free treatment under the GSP. Taiwan is a designated beneficiary developing country for imports of flexible acrylic sheet under TSUS item 771.41, but Taiwan is not now a designated beneficiary country for imports of nonflexible sheet under TSUS item 771.45. Imports from selected Caribbean Basin area countries are eligible for duty-free entry under the Caribbean Basin Initiative.

Nature and Extent of Sales at LTFV

In its final investigation, Commerce examined sales of three Taiwan concerns which accounted for more than 90 percent of the exports of acrylic sheet from Taiwan to the United States during the 6-month period, February 1, 1983-July 31, 1983. According to Commerce's final determination, the weighted-average LTFV margins of sales of the Taiwan firms are shown in the following tabulation (in percent):

Taiwan producing firms	Weighted-average LTFV margin
Chi Mei Industrial Co. (Chi Mei)----------	6.74
Hsin Hwa Chemical Co. (Hsin Hwa)----------	3.74
Jiuh Mei Enterprise Co. (Jiuh Mei)--------	1/ 0.42
All other manufacturers, producers, and exporters----------	4.56

1/ Jiuh Mei was excluded from Commerce's LTFV finding because its LTFV margin was below 0.50 percent which, according to Commerce, is de minimis.

Commerce calculated these margins by comparing the Taiwan home-market selling prices of acrylic sheet with the prices at which the sheet is sold by Chi Mei to U.S. customers. Because Hsin Hwa reported no sales of acrylic sheet in the home market, Commerce calculated its foreign market value on sales in a third country--Hong Hong--in which Hsin Hwa had its largest volume of sales of acrylic sheet. For Jiuh Mei the appropriate third-country market was Australia. The data used by Commerce in arriving at its final LTFV determination is presented in table 1.

1/ In 1983 imports under the GSP of flexible acrylic sheet, under TSUS item 771.41, accounted for about 49 percent of the total value of all imports under that item; imports under the GSP of nonflexible acrylic sheet, under TSUS item 771.45, represented about 26 percent of the value of imports under that item in 1983. Except for imports from Taiwan under item 771.41, the data for acrylic sheet imports under the GSP may be overstated to the extent that the TSUSA items include products not subject to the investigation.

Table 1.--Acrylic sheet: Commerce's LTFV calculations on sales to the United States, by Taiwan producers, Feb. 1, 1983-July 31, 1983

Item	Taiwan firms for which data were obtained by Commerce					All other Taiwan firms	All Taiwan firms
	Firms found to have more than de minimis margins			Jiuh Mei 1/	Total 2/		
	Chi Mei	Hsin Hwa	Total 2/				
Number of orders examined	***	***	***	***	***	3/	3/
Quantity sold:							
At fair value 1,000 pounds	***	***	***	***	***	3/	3/
At less than fair value---do	***	***	***	***	***	3/	3/
Total---do	***	***	***	***	***	4/ ***	4/ ***
Ratio of LTFV sales to total sales percent	***	***	***	***	***	3/	3/
Selling price to the United States (purchase price): 5/							
Total 1,000 dollars	***	***	***	***	***	3/	3/
Unit value cents per pound	***	***	***	***	***	3/	3/
Fair market value: 5/							
Total 1,000 dollars	6/ ***	7/ ***	***	8/ ***	***	3/	3/
Unit value cents per pound	***	***	***	***	***	3/	3/
LTFV margins:							
Total 1,000 dollars	***	***	***	***	***	3/	3/
Unit value cents per pound	***	***	***	***	***	3/	3/
Ratio of LTFV margin to purchase price percent	7.23	3.88	6.03	.42	***	3/	**
Ratio of LTFV margin to fair market value 2/ do	6.74	3.74	5.68	.42	***	4.56	**

1/ Jiuh Mei was excluded from the Commerce LTFV determination because its LTFV margins were below 0.50 percent, a level considered by Commerce to be de minimis.

2/ Calculated by the Commission staff.

3/ Not available.

4/ Calculated on the basis of information submitted to the Commission by counsel for the Taiwan exporters, that * * * percent of Taiwan's exports to the United States in 1983 were by Chi Mei, Hsin Hwa, and Jiuh Mei.

5/ These values, which were determined after all dumping adjustments, do not reflect true sales or LTFV values, but are roughly correct in their proportional relationship.

6/ Home-market price.

7/ Third-country price to Hong Kong.

8/ Third-country price to Australia.

Source: Compiled from confidential records of the U.S. Department of Commerce on its LTFV calculations on acrylic sheet from Taiwan, except as noted.

U.S. Market and Channels of Distribution

U.S. consumption of acrylic sheet decreased from 228.0 million pounds in 1981 to 216.6 million pounds in 1982, or by 5.0 percent. Consumption then increased to 257.1 million pounds, or by 18.7 percent in 1983; the 1983 consumption was 12.8 percent higher than the 1981 level, as shown in the following tabulation (in thousands of pounds):

	Apparent U.S. Consumption
1981	227,977
1982	216,596
1983	257,078

The purchasers of acrylic sheet can be divided into two principal classes: distributors and original-equipment manufacturers. Distributors account for about 70 percent of the acrylic sheet sold domestically. Three of these distributors, Almac Plastics, Inc., Cadillac Plastics & Chemical Co., and Commercial Plastics and Supply Corp., account for * * * to * * * percent of the domestic acrylic sheet market. Many of the major distributors of U.S.-produced acrylic sheet are also among the largest importers of acrylic sheet from Taiwan.

U.S. Producers

There are two types of U.S. producers of acrylic sheet--the integrated producers and the independent producers. The integrated producers, CYRO, Du Pont, and Rohm & Haas, produce acrylic sheet from MMA which they manufacture themselves. The integrated producers accounted for * * * percent of the acrylic sheet produced by the 16 U.S. producers that responded to the Commission's questionnaires during 1983 (table 2). These integrated producers are the only U.S. producers of MMA; as a result, the independent producers purchase MMA from one or another of the integrated producers. There are * * * medium-to-large independent producers, accounting for * * * percent of U.S. production in 1983 and, according to the petitioner, a number of small independent producers which together accounted for less than * * * percent of total U.S. production of acrylic sheet by the 16 questionnaire respondents in 1983.

Table 2.--Acrylic sheet: U.S. producers, plant locations, and share of production, 1983 1/

Firm	Plant location(s)	Share of 1983 production
		Percent 2/
Acrilex, Inc. (Acrilex)	Jersey City, N.J.	***
CYRO Industries, Inc. (CYRO) 3/	Sanford, Maine	***
E. I. du Pont de Nemours & Co., Inc. (Du Pont) 3/	Memphis, Tenn.	***
Flex-O-Glass, Inc. (Flex-O-Glass)	Chicago, Ill.	***
	Dixon, Ill.	
Glasflex, Corp. (Glasflex)	Sterling, N.J.	***
Holloway Industries, Inc. (Holloway)	Sullivan, Mo.	***
K-S-H, Inc. (K-S-H)	Crestwood, Mo.	***
	Xenia, Ohio	
	Tustin, Calif.	
MCE, Inc. (MCE)	Waynesville, Ohio	***
Perkasie Industries, Inc, (Perkasie)	Perkasie, Pa.	***
Plaskolite Inc. (Plaskolite)	Columbus, Ohio	***
Polycast Technology Corp. (Polycast)	Stamford, Conn.	***
	Hackensack, N.J.	
Polytech, Inc. (Polytech) 4/	Owensville, Mo.	***
Rohm & Haas Co. (Rohm & Haas) 3/	Bristol, Pa.	***
	Knoxville, Tenn.	
	Louisville, Ky.	
	Kensington, Conn.	
Southern Plastics Corp. (Southern)	Columbia, S.C.	***
Swedlow, Inc. (Swedlow)	Garden Grove, Calif.	***
U.S. Steel Corp. (U.S. Steel)	Florence, Ky.	***
Total	5/	100.0

1/ Based on data from 16 firms that accounted for * * * percent of total U.S. production estimated by an industry source * * * to be 235 million pounds in 1983.

2/ Because of rounding percentages may not add to 100.0.

3/ Integrated producers.

4/ Polytech was granted its plan to reorganize under ch. 11 of the U.S. Revenue Code, on May 2, 1983. The firm had filed its ch. 11 request on Nov. 25, 1981.

5/ Not applicable.

Source: Compiled from data submitted in response to questionnaires of the U.S. International Trade Commission.

In addition to the 16 questionnaire respondents, 8 additional firms are believed to have produced acrylic sheet in recent years. They are all small, accounting for, in the aggregate, about * * * percent of total U.S. production of acrylic sheet in 1983. The eight firms are listed as follows:

American Acrylic Corp., West Babylon, N.Y.
General Polymerics Co., Stamford, Conn.
Manchester Plastics, Chatsworth, Calif.
Primex Plastics Corp (Division of ICC Industries), Garfield, N.J.
RLR Industries, Farmingdale, N.Y.
Ram Products, Sturgis, Mich. 1/
Rotuba Extruders, Linden, N.J. 1/
Sheffield Plastics, Sheffield, Mass.

1/ These two firms submitted questionnaires to the Commission for the preliminary report. * * *.

The Industry in Taiwan

According to the petition, more than 20 concerns produced acrylic sheet in Taiwan. The three concerns that were investigated by Commerce--Chi Mei, Hsin Hwa, and Jiuh Mei 1/--account for approximately * * * percent of the production, and * * * percent of the exports of acrylic sheet from Taiwan. These three firms had the capacity to produce * * * pounds of acrylic sheet in 1982 and 1983. 2/ All of Taiwan's capacity is in the cell-cast method. Capacity utilization by the three firms amounted to * * * percent in 1982 and * * * percent in 1983. Data on these firms' aggregate capacity, production, shipments, and exports are presented in table 3.

1/ Jiuh Mei is the only one of the three Taiwan firms that was excluded from the Commerce affirmative LTFV findings; Commerce found that Jiuh Mei's LTFV margins were de minimis.

2/ * * * estimated that in 1982, all 20 Taiwan producers had the capacity to produce 45 to 55 million pounds of acrylic sheet.

Table 3.--Acrylic sheet: Capacity, production, shipments, and exports of acrylic sheet by 3 Taiwan producers, 1980-83, 1/

Item	1980	1981	1982	1983
Capacity----------1,000 pounds--	***	***	***	***
Production----------do----	***	***	***	***
Total shipments----------do----	***	***	***	***
Shipments to the home market----------do----	***	***	***	***
Export shipments:				
To the United States---do----	***	***	***	***
To other markets-------do----	***	***	***	***
Total export shipments----------do----	***	***	***	***
Capacity----------percent--	***	***	***	***
Total shipments as a share of production----------do----	***	***	***	***
Export shipments as a share of total shipments-------do----	***	***	***	***
Export shipments to the United States as a share of total export shipments---------do----	***	***	***	***

1/ Data are for the 3 Taiwan producers investigation by Commerce, accounting for an estimated * * * percent of Taiwan production and * * * percent of Taiwan's exports to the United States in 1982.

2/ Not available.

3/ According to counsel, production and shipments were low during 1982 because a fire forced 1 plant to shut down for 2 months.

Source: Compiled from data submitted to the Commission by counsel for the Taiwan producers.

Production by these three firms amounted to * * * pounds in 1980, rising to * * * pounds in 1981, or by * * * percent. Production then decreased to * * * pounds, or by * * * percent, in 1982 because one of the plants was forced to shut down for 2 months because of a fire. In 1983, production rose to * * * pounds, or by * * * percent above the level of production in 1982.

Shipments to the United States also increased during 1980-83. Such shipments increased from * * * pounds in 1980 to * * * pounds in 1981, or by * * * percent. During 1982, such shipments increased to * * * pounds, or by * * * percent compared with that of shipments in 1981. In 1983, shipments to the United States again increased, to * * * pounds, or by * * * percent from the level of shipments in 1982.

U.S. Importers

There are at least 11 importers of acrylic sheet from Taiwan, the largest of which are large distributors of acrylic sheet. 1/ These distributors frequently purchase sheet from several sources, including other foreign sources, U.S. producers, and other distributors. The largest importers of the product from Taiwan and their 1983 share of imports are presented in the following tabulation (in percent):

Firm	Share of imports from Taiwan
Almac Plastics, Inc. (Almac)	***
Astra Products (Astra)	***
Calsak Corp. (Calsak)	***
Commercial Plastic & Supply Corp. (Commercial)	***
Transparent Products Corp. (Transparent)	***
Subtotal	***
Other firms	***
Total	100.0

* * * importers provided the Commission with data on their inventories of acrylic sheet. These data are presented in table 4. Inventories were not reported by all * * * U.S. importers for each year.

1/ According to information in the net import file, there were about 75 importers of articles entered under basket TSUS items 771.41 and 771.45. Questionnaires were sent to 47 of these firms. The Commission received questionnaire responses from 24 of them, of which only 11 reported imports of acrylic sheet from Taiwan during 1981-83. Of the 24 firms that responded to the questionnaires, 12 reported imports of acrylic sheet from other sources, 4 of these also imported acrylic sheet from Taiwan. There were 4 firms that also reported imports of other than acrylic sheet under these basket items. Data for five additional firms, two of which imported acrylic sheet from Taiwan in 1983, were obtained from the U.S. Customs Service.

Table 4.--Acrylic sheet: Importers' inventories and shipments of acrylic sheet imported from Taiwan, and their purchases of acrylic sheet from all other sources, 1981-83 1/

Year	Imports from Taiwan--			All other purchases 2/--		
	Inventories	Shipments	Ratio of inventories to shipments	Inventories	Shipments	Ratio of inventories to shipments
	1,000 pounds		Percent	1,000 pounds		Percent
1981	***	***	***	***	***	***
1982	***	***	***	***	***	***
1983	***	***	***	***	***	***

1/ Data are for * * * firms that accounted for * * * percent of U.S. imports of acrylic sheet from Taiwan in 1983.

2/ U.S.-produced acrylic sheet comprised * * * percent of these purchases.

Source: Compiled from data submitted in response to questionnaires of the U.S. International Trade Commission.

The Question of Alleged Material Injury to a Domestic Industry

To obtain information for this section of the report, the Commission sent questionnaires to 24 U.S. producers of acrylic sheet. Of the 24 producers, 16 of these firms, estimated to account for 98 percent of U.S. production in 1983, 1/ responded to the questionnaires and provided usable information. Some of the respondents were unable to complete all sections of the questionnaires.

U.S. producers' production, capacity, and capacity utilization

U.S. production of acrylic sheet decreased from 246.6 million pounds in 1981 to 202.4 million pounds in 1982, or by 17.9 percent. It then climbed by 13.5 percent, to 229.7 million pounds in 1983. Production in that year was 6.9 percent below that of production in 1981. See table D-3 for individual company production data for 1981-83.

Of the 16 U.S. producers which provided the Commission with data on their annual capacity to produce acrylic sheet during 1981-83, * * * of them, accounting for * * * percent of U.S. production during 1983, also provided information to the Commission on the number of hours per week their plants were in operation, and the number of weeks their plants operate per year. The data reported are as follows:

* * * * * * *

1/ Based on an industry * * * estimate of total U.S. production of 235 million pounds in 1983.

U.S. producers' capacity to produce acrylic sheet increased from 322.0 million pounds in 1981 to 330.0 million pounds in 1982, or by 2.5 percent (table 5). Productive capacity continued to grow in 1983, reaching 344.0 million pounds, representing an increase of 4.2 percent compared with that of 1982. The capacity reported for 1983 was 6.8 percent above the level reported for 1981. See table D-4 for individual company capacity data for 1981-83.

Utilization of total productive capacity decreased from 74.4 percent in 1981 to 59.6 percent in 1982, before increasing to 64.8 percent in 1983. * * * . See table D-4 for individual company capacity utilization data for 1981-83.

Table 5.--Acrylic sheet: U.S. production, capacity, and capacity utilization, 1981-83

Year	Production 1/	Capacity 2/	Capacity utilization 3/
	1,000 pounds		Percent
1981	246,587	322,038	74.4
1982	202,410	329,955	59.6
1983	229,686	343,950	64.8

1/ Data are for 16 firms that accounted for 98 percent of total U.S. production of acrylic sheet, estimated by an industry source * * * to be 235 million pounds in 1983.

2/ Data are for * * * firms that accounted for more than * * * percent of reported production by 16 questionnaire respondents in 1981-83.

3/ Based on data for the * * * firms that provided data on both production and capacity.

Source: Compiled from data submitted in response to questionnaires of the U.S. International Trade Commission.

U.S. producers' shipments

U.S. producers' total shipments of acrylic sheet, including domestic shipments, intracompany transfers, and export shipments, followed the same trend as production. Total shipments decreased by 9.2 percent, from 230.4 million pounds in 1981 to 209.3 million pounds in 1982, and then increased by 10.0 percent to 230.3 million pounds in 1983, for a net decrease during 1981-83 of 0.1 percent (table 6). 1/ For individual company data on total shipments during 1981-83, see table D-5.

Domestic shipments by U.S. producers fell from 212.0 million pounds in 1981 to 195.1 million pounds in 1982, or by 7.9 percent. In 1983, domestic shipments rose to 215.5 million pounds, 10.4 percent above the 1982 level and 1.7 percent above the 1981 level. For individual company data on domestic shipments during 1981-83, see table D-6.

1/ * * *.

Table 6.--Acrylic sheet: U.S. producers' shipments, 1981-83 1/

(In thousands of pounds)

Year	Domestic shipments	Intracompany transfers	Exports	Total shipments
1981	211,977	***	***	230,424
1982	195,141	***	***	209,257
1983	215,505	***	***	230,254

1/ Data are for * * * firms that accounted for more than * * * percent of U.S. production by the 16 firms that responded to the Commission's questionnaires.

Source: Compiled from data submitted in response to questionnaires of the U.S. International Trade Commission.

* * * firms that accounted for * * * percent of total U.S. production in 1983, reported January-March data for 1983 and 1984 for their domestic shipments. The domestic shipments reported by the * * * firms increased by * * * percent, from * * * pounds in January-March 1983 to * * * pounds in the corresponding period of 1984, as shown in the following tabulation (in thousands of pounds):

* * * * * * *

During 1981-83, intracompany transfers amounted to less than * * * pounds annually and represented less than * * * percent of total U.S. producers' shipments. For individual company data on intracompany transfers, see table D-7.

The principal export markets for U.S.-produced acrylic sheet in 1983 were Canada and the United Kingdom; lesser amounts were exported to France, Italy, Israel, Ireland, and West Germany. U.S. exports of acrylic sheet decreased from * * * pounds in 1981 to * * * pounds in 1982, or by * * * percent. Exports then increased to * * * pounds in 1983, or by * * * percent, compared with that of 1982. Exports accounted for * * * percent of total U.S. producers' shipments in 1981, but declined to * * * percent and * * * percent of U.S. producers' shipments in 1982 and 1983, respectively. See table D-8 for individual company data on exports during 1981-83.

U.S. producers' inventories

Inventories of acrylic sheet reported by questionnaire respondents grew by 61.8 percent, from 23.3 million pounds, as of December 31, 1980, to 37.7 million pounds, as of December 31, 1981; they fell by 25.5 percent to 28.1 million pounds, as of December 31, 1982, and then rose by 11.0, percent to 31.2 million pounds, as of yearend 1983.

Inventories reported by questionnaire respondents decreased from 16.9 percent of these respondents' shipments in 1981 to 13.8 percent of their shipments in 1982, and increased to 13.9 percent in 1983 (table 7). See table D-9 for individual company data on inventories for 1981-83.

Table 7.--Acrylic sheet: U.S. producers' inventories, 1980-83 1/

Year	Inventories	Ratio of inventories to shipments
	1,000 pounds	Percent
1980	23,318	2/
1981	37,722	16.9
1982	28,081	13.8
1983	31,159	13.9

1/ Data are for * * * firms that accounted for more than * * * percent of the 1981-83 production by the 16 firms that responded to the Commission's questionnaires.

2/ Not available.

Source: Compiled from data submitted in response to questionnaires of the U.S. International Trade Commission.

Employment

The number of workers engaged in the production of acrylic sheet decreased annually from 1,550 workers in 1981 to 1,294 workers in 1983, or by 16.5 percent (table 8). The number of workers engaged in the production of all products in the reporting establishments also decreased steadily from 2,798 workers in 1981 to 2,347 workers in 1983, or by 16.1 percent. Total wages paid to production and related workers producing acrylic sheet declined from $8.29 per hour in 1981 to $8.25 per hour in 1982, and then climbed to $9.06 per hour in 1983. By comparison, total compensation paid to workers producing acrylic sheet fell from $11.13 per hour in 1981, to $11.03 per hour in 1982, and then rose to $11.85 per hour in 1983. Individual company data on employment are shown in tables D-10 and D-11. Individual company data on worker productivity and the unit labor cost of production are shown in table D-12.

* * * * * * *

Table 8.--Average number of production and related workers engaged in the production of acrylic sheet, hours worked by, and wages and total compensation paid to them, output per hour worked, and unit labor cost of production, 1981-83 1/

Year	Production and related workers producing--						
	All products 1/	Acrylic sheet 2/					
	Number of workers	Number of workers	Hours worked	Wages paid	Total compensation 3/	Output per hour worked 4/	Labor cost per unit of production 4/
	Number	Number	1,000 hours	--1,000 dollars--		Pounds per hour	Cents per pound
1981	2,798	1,550	3,219	26,677	35,837	68.5	16.2
1982	2,508	1,352	2,782	22,954	30,698	63.9	17.3
1983	2,347	1,294	2,765	25,038	32,767	73.3	16.2

1/ Data are for * * * firms that accounted for more than * * * percent of 1981-83 production by the 16 firms that responded to the Commission's questionnaires.

2/ Data are for * * * firms that accounted for more than * * * percent of 1981-83 production reported by the 16 firms that responded to the Commission's questionnaires.

3/ Wages plus fringe benefits.

4/ Based on production by the * * * firms that reported employment data.

Source: Compiled from data submitted in response to questionnaires of the U.S. International Trade Commission.

The Commission requested that each of the producers of acrylic sheet report whether or not their workers were represented by a labor union. Only 6 of the 16 questionnaire respondents reported that their workers were unionized. These 6 firms accounted for * * * percent of reported U.S. production of acrylic sheet by the 16 questionnaire respondents in 1983. The following tabulation lists the unions representing the workers of the six unionized firms.

Firm	Union
Du Pont	American Federation of Grain Millers International
Perkasie	International Brotherhood of Electrical Workers
Polycast	Textile Workers Union of America
Rohm & Haas	Oil, Chemical & Atomic Workers Union
Swedlow	Teamsters Union
U.S. Steel	International Chemical Workers Union

Financial experience of U.S. producers

The * * * U.S. producers of acrylic sheet that accounted for more than * * * percent of total U.S. production of acrylic sheet in each of the years 1981-83, provided income-and-loss data on their acrylic sheet operations separately (table 9), and on the overall operations of their establishments in which acrylic sheet is produced (table 10). In the aggregate, for each of the years covered by the data, their overall establishment operations were substantially more profitable than were their operations on acrylic sheet.

Acrylic sheet operations.--The aggregate data for the U.S. producers' acrylic sheet operations are presented in table 8. Total net sales of acrylic sheet declined by 4.0 percent, from $226.6 million in 1981 to $217.5 million in 1982. In 1983, net sales were $254.1 million, up 16.8 percent and 12.1 percent from the level of such sales in 1982 and 1981, respectively. Individual company data on net sales of acrylic sheet are shown in table D-13.

In the aggregate, the * * * firms experienced an operating income of $13.4 million, or 5.9 percent of net sales, in 1981; an operating loss of $5.5 million, or 2.5 percent of net sales, in 1982; and an operating income of $25.1 million, or 9.9 percent of net sales in 1983. Aggregate operating income for the questionnaire respondents that supplied financial data was 87.1 percent higher in 1983 than it was in 1981. Gross profit margins and net pre-tax income margins followed trends similar to those for operating income margins. Four firms reported operating losses in 1982, compared with one firm each in 1981 and in 1983. Individual company data on gross income and loss, operating income and loss, and net pre-tax income and loss are shown in tables D-14 and D-15.

* * * firms, * * *, which accounted for * * * percent of total production by 16 reporting producers in 1983, reported January-March data for 1983 and 1984 for their income-and-loss experience on their acrylic sheet operations. These data are presented in the following tabulation:

* * * * * * *

Aggregate operating income of the * * * firms increased from * * *, or from * * * percent of net sales in January-March 1983, to * * *, or to * * * percent of net sales, in the corresponding period of 1984. * * *.

As shown in the following tabulation, in 1983, acrylic sheet producers earned a significantly higher average operating income margin than did producers of a broader category of miscellaneous plastics products (SIC #3079). This margin was also well above that of all manufacturing corporations. In 1982, the acrylic sheet industry sustained operating losses whereas the plastics products industries and all manufacturing corporations were profitable in that year. In 1981, the acrylic sheet industry reported an average operating income margin of 5.9 percent which was higher than that of miscellaneous plastics products (5.0 percent) and lower than that of all manufacturing corporations (6.8 percent).

Table 9.--U.S. producers' income-and-loss experience on their acrylic sheet operations, accounting years 1981-83 1/

Item	1981 2/	1982 3/	1983 3/
Net sales----------1,000 dollars--	226,601	217,546	254,114
Cost of good sold----------do----	181,871	184,462	188,430
Gross profit----------do----	44,730	33,084	65,684
General, selling, and administrative expenses----------1,000 dollars--	31,311	38,571	40,580
Operating income or (loss)----------do----	13,419	(5,487)	25,104
Interest expense----------do----	823	3,116	1,518
Other income or (expense)----------do----	(57)	259	102
Net income or (loss) before income taxes----------1,000 dollars--	12,539	(8,344)	23,688
Depreciation and amortization included above----------1,000 dollars--	9,747	10,305	9,521
Cash flow from operations----------do----	22,286	1,961	33,209
Ratio to net sales:			
Gross profit----------percent--	19.7	15.2	25.8
Operating income or (loss)-------percent--	5.9	(2.5)	9.9
Net income or (loss) before income taxes----------percent--	5.5	(3.8)	9.3
Cost of goods sold----------do----	80.3	84.8	74.2
General, selling, and administrative expenses----------percent--	13.8	17.7	16.0
Number of firms reporting gross losses------	1	1	1
Number of firms reporting operating losses--	1	4	1
Number of firms reporting net losses--------	1	5	2

1/ Data are for * * * firms that accounted for more than * * * percent of 1981-83 production of acrylic sheet reported by all 16 firms that responded to the Commissions' questionnaires.

2/ * * *.

3/ Selected aggregate data for * * * U.S. producers in 1982 and 1983 including * * *, are shown in the following tabulation:

	1982	1983
Net sales----------1,000 dollars--	***	***
Operating income or (loss)----------do----	***	***
Operating income or (loss) margins--percent--	***	***

Source: Compiled from data submitted in response to questionnaires of the U.S. International Trade Commission.

(In percent)

Item	Ratio of operating income or (loss) to net sales		
	1981	1982	1983
Acrylic sheet	5.9	(2.5)	9.9
Miscellaneous plastic products (SIC #3079) 1/	5.0	5.4	4.4
All manufacturing corporations 2/	6.8	5.1	3/ 5.7

1/ Data compiled from annual statement studies published by Robert Morris Associates.

2/ Average from data published in the Quarterly Financial Report by the Federal Trade Commission and the U.S. Department of Commerce, Bureau of the Census.

3/ Ratio in 1983 based on three quarters.

Cash flow generated from acrylic sheet operations dropped drastically, by 91.2 percent, from $22.3 million in 1981, to $2.0 million in 1982. In 1983, cash flow from acrylic sheet operations increased nearly 16-fold from the 1982 level, to $33.2 million; the 1983 cash flow from operations was 49.0 percent above the 1981 level.

Three of the reporting firms are integrated producers that manufacture the basic raw material, MMA, used in the production of acrylic sheet. The integrated firms that transfer their MMA to their acrylic sheet operations, do so at cost. Income-and-loss experience of these three firms on their acrylic sheet operations in comparison with the other questionnaire repondents that purchase MMA, are shown in the following tabulation:

* * * * * * *

As shown in the above tabulation, those firms that purchase MMA are more profitable, on the average, measured in terms of operating income margins, than those firms that produce MMA. The reason for the greater profitability of firms purchasing MMA is their lower overhead and operating expenses, compared with such expenses of those firms that produce MMA. 1/ The average cost per pound of MMA for firms purchasing MMA, however, is higher than for those firms that produced MMA as shown in the following tabulation (in cents per pound):

* * * * * * *

1/ Transcript of hearing, pp. 91 and 92.

Individual company data on the cost of MMA used per pound of acrylic sheet sold, MMA cost per pound, and the ratio of such cost to the total cost of goods sold, are shown in tables D-16 and D-17.

There are three major methods of production of acrylic sheet; cell casting, continuous casting, and extrusion. Of the * * * questionnaire respondents that provided financial data to the Commission, * * * firms use cell casting only, * * * firms use continuous casting only, and the other * * * firms manufactured acrylic sheet by cell casting and by continuous casting. One firm that produces acrylic sheet by the extrusion method reported partial data on its financial experience. The * * * firms that produced acrylic sheet solely by the cell-cast method consistently reported higher operating income margins than did the * * * firms that produced acrylic sheet solely by the continuous-cast method. In * * *, the worst financial performance was reported by the * * * firms that produced acrylic sheet by both the cell-cast and the continuous-cast methods. For those firms that produced acrylic sheet by both cell casting and continuous casting, a declining amount of their aggregate output was produced by cell casting, dropping from * * * percent in 1981 to * * * percent in 1983 (table 10).

Table 10.--Income-and-loss experience on acrylic sheet operations, by specified firms, grouped by method of production, accounting years 1981-83

* * * * * * *

Overall establishment operations.--Income-and-loss data for U.S. producers' establishments in which acrylic sheet is produced are shown in table 11. * * * out of * * * reporting firms produced only acrylic sheet in their establishments. The * * * firms, * * *, which also produce other products, together accounted for over * * * percent of establishment sales and over * * * percent of establishment operating income. Acrylic sheet sales of these * * * firms together, accounted for about * * * percent of their establishment sales during 1981-83.

Research and development expenditures and capital expenditures

Only * * * U.S. firms submitted usable data concerning their research and development expenditures incurred in the manufacture of acrylic sheet (table 12). Their research and development expenses rose by * * * percent annually during 1981-83, from * * * in 1981 to * * * in 1983.

Table 11.--U.S. producers' income-and-loss experience on the overall operations of their establishments within which acrylic sheet is produced, accounting years 1981-83 1/

Item	1981 2/	1982	1983
Net sales----------1,000 dollars--	482,947	453,188	524,707
Cost of good sold----------do----	381,951	363,428	369,748
Gross profit----------do----	100,996	89,760	154,959
General, selling, and administrative expenses----------1,000 dollars--	59,164	65,633	68,774
Operating income----------do----	41,832	24,127	86,185
Interest expense----------do----	1,049	4,521	2,067
Other income or (expense)----------do----	(108)	390	160
Net income before income taxes----------1,000 dollars--	40,675	19,996	84,278
Depreciation and amortization included above----------1,000 dollars--	19,470	20,164	18,929
Cash flow from operations----------do----	60,145	40,160	103,207
Ratio to net sales:			
Gross profit----------percent--	20.9	19.8	29.5
Operating income----------do----	8.7	5.3	16.4
Net income before income taxes----------do----	8.4	4.4	16.1
Cost of goods sold----------do----	79.1	80.2	70.5
General, selling, and administrative expenses----------do----	12.3	14.5	13.1
Number of firms reporting operating losses--	0	3	1
Number of firms reporting net losses--------	1	3	2
Ratio of acrylic sheet sales to total establishment sales----------percent--	46.9	48.0	48.4

1/ Data are for * * * firms that accounted for more than * * * percent of 1981-83 production of acrylic sheet reported by the 16 firms that responded to the Commission's questionnaires.

2/ * * *.

Source: Compiled from data submitted in response to questionnaires of the U.S. International Trade Commission.

Only * * * firms provided data concerning their capital expenditures for land, buildings, and machinery used in the manufacture of acrylic sheet. As shown in table 12, capital expenditures dropped from * * * in 1981 to * * * in 1982, or by * * * percent, and then declined by * * * percent, to * * * in 1983. Overall, the 1981-83 decline amounted to * * * percent.

Table 12.--Acrylic sheet: U.S. producers' research and development expenditures and capital expenditures, 1981-83

(In thousands of dollars)

Year	Research and development expenditures 1/	Capital expenditures 2/
1981	***	***
1982	***	***
1983	***	***

1/ Data are for * * * firms that accounted for * * * percent of 1983 production by the 16 firms that responded to the Commission's questionnaires.

2/ Data are for * * * firms that acccounted for * * * percent of 1983 production by the 16 firms that responded to the Commission's questionnaires.

Source: Compiled from data submitted in response to questionnaires of the U.S. International Trade Commission.

Statements by U.S. producers on the effects of LTFV imports of acrylic sheet from Taiwan on their firms' growth, investment, and ability to raise capital.--The responding U.S. producers generally asserted that imports of acrylic sheet from Taiwan have depressed market selling prices in the United States, thus causing a decline in their profit margins, their cash flow, and hence their investment in new machinery, equipment, and technology. A few of the responses by U.S. producers are highlighted below:

* * * * * * *

The Question of Threat of Material Injury to a Domestic Industry

In its examination of the question of the threat of material injury to an industry in the United States, the Commission may take into consideration such factors as the rate of increase of the alleged LTFV imports, the rate of increase of U.S. market penetration by such imports, the quantities of such imports held in inventory in the United States, and the capacity of producers in Taiwan to generate exports (including the availability of export markets other than the United States).

According to the Chemical Economics Handbook, 1/ U.S. demand for acrylic sheet was projected to grow at a rate of 3.5 percent a year from 1982 to 1987. Thus, projecting from the 1983 consumption level reported on p. A-7 of this report, U.S. consumption of acrylic sheet in 1987 is expected to reach 295 million pounds. In comparison, the 16 reporting U.S. producers' capacity to produce acrylic sheet in 1983, was 344.0 million pounds.

1/ SRI International, Menlo Park, California.

Trends in imports and U.S. market penetration are discussed in the section of this report that addresses the causal relationship between the alleged material injury to the domestic industry and LTFV imports from Taiwan. Information regarding the capacity of the Taiwan producers to generate exports is discussed in the section of this report that covers the Taiwan industry. Information on importers' inventories is presented in the section of this report on importers.

The Question of the Causal Relationship Between LTFV Sales and the Alleged Material Injury to a Domestic Industry

U.S. imports

U.S. imports from all sources.--U.S. imports of acrylic sheet from all sources increased from 16.0 million pounds in 1981 to 21.4 million pounds in 1982, or by 34.0 percent. U.S. imports then increased to 41.6 million pounds, or by 94.1 percent, in 1983, when they were more than double the level of imports in 1981. In 1983, imports of acrylic sheet came principally from Taiwan, Canada, West Germany, Japan, and Brazil, as shown in table 13.

U.S. imports from Taiwan.--Imports of acrylic sheet from Taiwan increased from 8.9 million pounds in 1981 to 11.3 million pounds in 1982, representing an increase of 26.3 percent. Such imports then increased to 20.0 million pounds, or by 76.8 percent in 1983. These imports in 1983 were 123.4 percent higher than they had been in 1981 (table 14).

Imports from Taiwan doubled their share of the U.S. market for acrylic sheet from 3.9 percent in 1981 to 7.8 percent in 1983 (table 15). The market share held by U.S. producers declined from 92.9 percent in 1981 to 83.8 percent in 1983. As shown in table 14, Taiwan exporters of acrylic sheet that were covered by the Commerce affirmative determination accounted for the bulk of U.S. imports from Taiwan in 1983, amounting to * * * pounds, while Jiuh Mei's exports were * * * pounds. Jiuh Mei's exports in 1983 accounted for * * * percent of U.S. imports from Taiwan in 1983, and for * * * percent of U.S. consumption in that year. Imports from LTFV firms accounted for * * * percent of U.S. imports from Taiwan, and for * * * percent of U.S. consumption in 1983 (table 15). Table D-18, presents 1983 data on the estimated imports from Taiwan, by firms.

Table 13.--Acrylic sheet: U.S. imports for consumption, by principal sources, 1981-83

Source	1981	1982	1983
	Quantity (1,000 pounds)		
Taiwan	8,942	11,297	19,972
Canada 1/	0	1,179	7,975
West Germany 2/	4,949	5,261	5,241
Japan	543	541	3,642
Brazil	451	849	1,466
All other	1,115	2,318	3,277
Total	16,000	21,445	41,573
	Share of total quantity (percent) 3/		
Taiwan	55.9	52.7	48.0
Canada 1/	-	5.5	19.2
West Germany 2/	30.9	24.5	12.6
Japan	3.4	2.5	8.8
Brazil	2.8	4.0	3.5
All other	7.0	10.8	7.9
Total	100.0	100.0	100.0

1/ U.S. producers' imports dominated U.S. imports from Canada in 1982 and 1983, as shown in the following tabulation (in thousands of pounds):

Firm	1981	1982	1983
U.S. producer/importers:			
***	***	***	***
***	***	***	***
Total, U.S producer/importers	***	***	***
All other importers	***	***	***
Total	0	1,179	7,975

2/ * * * accounted for a portion of U.S. imports from West Germany during 1981-83, as shown in the following tabulation (in thousands of pounds):

Firm	1981	1982	1983
U.S. producer/importer:			
***	***	***	***
All other importers	***	***	***
Total	4,949	5,261	5,241

3/ Because of rounding, percentages may not add to 100.0.

Source: Imports from Taiwan, compiled from official statistics of the U.S. Department of Commerce. Imports from all other countries are drawn from official statistics on the basis of data furnished by 19 importers, which accounted for the bulk of the imports under 3 "basket" items of the TSUSA during 1981 and 1982 (TSUS items 771.41, 771.43 and 771.45) and under 2 "basket" items in 1983 (TSUS items 771.41 and 771.45). Imports from Canada by * * * and imports from West Germany by * * * are from those firms' questionnaires.

Table 14.--Acrylic sheet: U.S. producers' domestic shipments, imports for consumption, and apparent U.S. consumption, by sources, 1981-83

(In thousands of pounds)

Year	U.S. producers' domestic shipments	Imports from--					Con-sumption
		Taiwan			All other sources	Total, all sources	
		Jiuh Mei 1/	All other firms 2/	Total			
1981	211,977	3/	3/	8,942	7,058	16,000	227,97
1982	195,141	3/	3/	11,297	10,148	21,445	216,59
1983	215,505	***	***	19,972	21,601	41,573	257,07

1/ Excluded from affirmative finding by Commerce, since Jiuh Mei's LTFV margin during February-July 1983 was de minimis.

2/ Includes Chi Mei, Hsin Hwa, and all other firms that may export to the United States all of which are covered by Commerce's affirmative LTFV finding.

3/ Not available.

Source: Compiled from data submitted in response to questionnaires of the U.S. International Trade Commission, and from official statistics of the U.S. Department of Commerce.

Table 15.--Acrylic sheet: Ratios of U.S. producers' domestic shipments, and imports for consumption, to apparent U.S. consumption, by sources, 1981-83

(In percent)

Year	Ratio of U.S. producers' domestic shipments to consumption	Ratio to consumption of imports from--				
		Taiwan			All other sources	All sources
		Jiuh Mei 1/	All other firms 2/	Total		
1981	93.0	3/	3/	3.9	3.1	7.0
1982	90.1	3/	3/	5.2	4.7	9.9
1983	83.8	***	***	7.8	8.4	16.2

1/ Jiuh Mei was excluded from Commerce's affirmative LTFV determination.

2/ All other firms are subject to Commerce's affirmative LTFV determination.

3/ Not available.

Source: Based on data in tables 6, 13, and 14.

Prices

Channels of distribution and market considerations.--U.S.-produced acrylic sheet is marketed mostly through distributors, whereas acrylic sheet from Taiwan is usually sold to end users and original-equipment manufacturers (OEM's). Importers of acrylic sheet argue that they must sell at a lower market level because of an extremely solid distribution network set up by the three largest U.S. producers. In addition, a large number of these distributors have added fabricating work to their operations and therefore competing fabricators have sought alternative sources for acrylic sheet 1/

U.S. producers publish list prices on an f.o.b. basis, with base prices determined by the grade, coloring, size, and optical properties of the product. Final transaction prices are arrived at through intense bargaining with customers and competition among producers and importers.

For given product specifications, prices for domestic acrylic sheet can vary widely among producers, depending on the length of the contracts, the quantities involved, the type of customer, and the production process used. The Commission requested producers and importers to provide data on their largest sale in each quarter for particular acrylic sheet specifications. 2/

Statements made at the preliminary staff conference and Commission hearing in addition to statements made in response to telephone inquiries by the staff 3/ indicate that purchasers buy acrylic sheet on the basis of price and are indifferent as to the production process because acrylic sheet is largely interchangeable. 4/ Therefore, the Commission used a weighted-average price which included both the cell-cast and the continuous-cast methods. 5/

1/ Mark Bogin, Astra Products, Inc. (an importer) Preliminary staff conference transcript, pp. 94-95.

2/ Nominal 1/8" x 4' x 8' and nominal 1/4" x 4' x 8' clear acrylic sheet, and nominal 1/8" x 4' x 8' colored acrylic sheet were chosen as representative items for purposes of collecting price information. U.S. producers advised the Commission that 4' x 8' sheet of various thicknesses constitutes 65 percent of the U.S. acrylic sheet market and that nominal 1/8" and nominal 1/4" acrylic sheet represent over 50 percent of the total domestic volume consumed.

3/ Mr. Anderson, Blue Ben Plastics, Apr. 6, 1984. Mr. John Quinn Sr., Rhode Island Plastics, Apr. 6, 1984.

4/ Mr. Axon of Du Pont, pp. 12-13, and Mr. Bogin, Astra, an importer, pp. 87-88 of the transcript for the preliminary staff conference. Randy E. Miller, counsel for Rohm and Haas, pp. 98-99, transcript of the Commission hearing; David Amerine, p. 5, Pre-hearing brief on behalf of Chi Mei Industrial, Co., and Calsak Corp.

5/ The Commission received no data on U.S. producers' delivered prices for extruded sheet in the specified sizes. Producers' and importers' delivered prices, by production process, are presented in tables D-19 through D-26.

Price trends

Seventy percent of U.S.-produced acrylic sheet is marketed through distributors, whereas, only 38 percent of imported acrylic sheet is first sold to distributors. Weighted-average U.S. producers' prices to distributors followed the same trend for all three product specifications. Prices initially dropped from January-March 1981 through July-September 1982, then steadily increased during the remainder of 1982 and throughout 1983. Weighted-average acrylic sheet prices from importers to distributors were very stable in 1981 and 1982. During 1983, prices declined in the 1/8" clear and colored markets but remained stable for the 1/4" specification (tables 16-18). All prices reported in this section of the report were obtained from U.S. producers' and importers' questionnaires. Supplemental price data, also obtained from U.S. producers and importers questionnaires, are presented in tables D-19 through D-26. Price data obtained from purchasers' questionnaires are shown in tables D-27 through D-31. 1/

Weighted-average prices from U.S. producers to end users did not follow as definite a trend as prices to distributors. The fact that U.S. producers sell mainly to distributors could be the reason for fluctuations in end-user prices. The general trends however, for U.S. producers' prices to end users were upward for all three sheet specifications. Sixty-two percent of the importers' first sales in the United States are to end users. End-user price trends were very stable for imported acrylic sheet in the 1/8" and 1/4" clear acrylic sheet specifications and generally decreased in the 1/8" colored acrylic sheet market (tables 16-18).

1/ Prices paid by purchasers of acrylic sheet are presented in appendix tables D-27 through D-31. Purchasers' price data show U.S.-produced extruded acrylic sheet as the least expensive domestically produced acrylic sheet, followed by U.S.-produced continous-cast acrylic sheet and finally, U.S.-produced cell-cast acrylic sheet. Direct comparisons between U.S. producers' prices and imported acrylic sheet prices, as reported by purchasers, are difficult because most of the respondents that reported buying imported acrylic sheet were end users, whereas the bulk of respondents buying U.S.-produced sheet were distributors. Also, the sampling of 62 purchasers in a market consisting of possibly 9,000 purchasers, and accounting for less than one percent of total U.S. sales of acrylic sheet, may not be representative of true market price trends. Because these data are the only data obtained in the investigation showing U.S. producers' prices for extruded acrylic sheet, these tables may be used to compare prices of U.S.-produced extruded acrylic sheet with U.S. producers' prices for cell-cast and continuous-cast acrylic sheet. For the above reasons, however, the U.S. producers' prices from the tables should not be compared with the importers' prices for determining margins of underselling or overselling.

The staff calculated annual prices for U.S.-produced acrylic sheet, based on weighted average prices from U.S. producers' questionnaire data. These figures did not separate out different production processes or markets. Annual price changes were then compared with the movements in the producers' price index for unsupported plastic film/sheet/other shapes. The staff determined that the price for 1/8" clear acrylic sheet rose by 6.1 percent from 1981-83, the price for 1/4" clear acrylic sheet increased by 6.9 percent in the same period and 1/8" colored acrylic sheet prices increased by 19.0 percent from 1981-83. The producers' price index for unsupported plastics rose by 6.9 percent during 1981-83.

Margins

In the end-user market, there is underselling in nearly every period. In 1982 and 1983, prices to end users for imported 1/8" clear acrylic sheet were 8 to 21 percent below the prices to end users of the domestic product (table 16). Imported 1/4" clear acrylic sheet was sold to end users at prices 3 to 7 percent less than the domestically produced product during June 1982 to December 1983 (table 17). Colored acrylic sheet produced in Taiwan undersold U.S.-produced acrylic sheet in all but one period. Margins ranged from 10 to 32 percent and were generally increasing as importers' prices were declining and U.S. producers' prices were rising (table 18).

U.S.-produced 1/8" clear acrylic sheet undersold Taiwan-produced clear acrylic sheet in the distributor market in all but one period. Margins ranged from 0 to 28 percent and were the highest in 1982. In 1983, margins had dropped to under 6 percent because importers' prices were decreasing, whereas U.S. producers' prices were stable (table 16). For sales to distributors, U.S.-produced 1/4" clear acrylic sheet undersold the imported product in every period. Margins ranged from 8 to 43 percent; however, they were primarily in the 20- to 30-percent range (table 17). In the distributor market for 1/8" colored acrylic sheet, importers' prices were below U.S. producers' prices in every period. Margins ranged from 10 to 40 percent and were generally the highest in 1983. U.S. producers' prices for 1/8" colored acrylic sheet were rising and importers' prices were decreasing causing a general increase in the margins (table 18).

Table 16.--Clear acrylic sheet (1/8" x 4' x 8'): Weighted-average delivered prices paid by end users and distributors, as reported by U.S. producers and importers, by sources and by quarters, 1981-83

Period	Taiwan		United States		Importers' margins of underselling or (overselling)	
	To end users	To distributors	To end users	To distributors	To end users	To distributors
	Per square foot				Percent	
1981:						
Jan.-Mar	$0.849	$0.898	$0.843	$0.828	(1)	(8)
Apr.-June	.846	.875	.902	.879	6	1/
July-Sept	.906	.819	.874	.760	(4)	(8)
Oct.-Dec	.901	.938	.907	.768	1	(15)
1982:						
Jan.-Mar	.864	.993	.943	.774	8	(28)
Apr.-June	.889	1.012	.990	.797	10	(27)
July-Sept	.847	.847	1.071	.798	21	(6)
Oct.-Dec	.852	.909	1.010	.790	16	(15)
1983:						
Jan.-Mar	.853	.836	1.005	.818	15	(2)
Apr.-June	.844	.824	.939	.779	10	(6)
July-Sept	.859	.841	.997	.836	14	(1)
Oct.-Dec	.878	.861	.967	.810	9	(6)

1/ Underselling of less than 0.5 percent.

Source: Compiled from data submitted in response to U.S. producers' and importers' questionnaires of the U.S. International Trade Commission.

Table 17.--Clear acrylic sheet (1/4" x 4' x 8'): Weighted-average delivered prices paid by end users and distributors, as reported by U.S. producers and importers, by sources and by quarters, 1981-83

Period	Taiwan		United States		Importers' margins of underselling or (overselling)	
	To end users	To distributors	To end users	To distributors	To end users	To distributors
	Per square foot				Percent	
1981:						
Jan.-Mar	$1.558	$1.770	$1.611	$1.471	3	(20)
Apr.-June	1.596	1.680	1.574	1.554	(1)	(8)
July-Sept	1.715	1.587	1.583	1.327	(8)	(20)
Oct.-Dec	1.560	1.780	1.588	1.246	2	(43)
1982:						
Jan.-Mar	1.599	1.780	1.425	1.377	(12)	(29)
Apr.-June	1.585	1.790	1.451	1.358	(9)	(32)
July-Sept	1.566	1.760	1.680	1.382	7	(27)
Oct.-Dec	1.531	1.726	1.597	1.395	4	(24)
1983:						
Jan.-Mar	1.556	1.781	1.623	1.447	4	(23)
Apr.-June	1.561	1.775	1.638	1.321	5	(34)
July-Sept	1.580	1.759	1.631	1.450	3	(21)
Oct.-Dec	1.564	1.748	1.650	1.462	5	(20)

Source: Compiled from data submitted in response to U.S. producers' and importers' questionnaires of the U.S. International Trade Commission.

Table 18.--Colored cell-cast acrylic sheet (1/8" x 4' x 8'): Weighted-average delivered price paid by end users and distributors, as reported by U.S. producers and importers, by sources and by quarters, 1981-83

Period	Taiwan		United States		Importers' margins of underselling or (overselling)	
	To end users	To distributors	To end users	To distributors	To end users	To distributors
	Per square foot				Percent	
1981:						
Jan.-Mar	$1.214	$1.030	$1.350	$1.150	10	10
Apr.-June	1.083	.970	1.300	1.460	17	34
July-Sept	1.260	.995	1.490	1.310	15	24
Oct.-Dec	1.460	1.044	1.160	1.310	(26)	20
1982:						
Jan.-Mar	1.140	1.103	1.496	1.475	24	25
Apr.-June	1.114	1.011	1.479	1.460	25	31
July-Sept	1.077	1.090	1.506	1.494	29	27
Oct.-Dec	1.105	1.120	1.630	1.439	32	22
1983:						
Jan.-Mar	1.085	.952	1.379	1.558	21	39
Apr.-June	1.043	.956	1.464	1.540	29	38
July-Sept	1.083	.980	1.506	1.535	28	36
Oct.-Dec	1.052	.930	1.521	1.541	31	40

Source: Compiled from data submitted in response to U.S. producers' and importers' questionnaires of the U.S. International Trade Commission.

Lost sales

In the preliminary investigation concerning imports of acrylic sheet from Taiwan, five firms made specific allegations of lost sales in the questionnaires received by the Commission. In addition, two of these firms and one other domestic producer of acrylic sheet attached numerous salesmen's call reports, invoices, and other documents to their questionnaire responses which provided information concerning the price of imported acrylic sheet and their customers' requirements for the product. The information in the questionnaires and documents indicated that 31 customers had recently decreased their purchases of the domestic product and that they were, instead, purchasing acrylic sheet from Taiwan.

The staff contacted 25 of these customers; however, 2 firms refused to answer any questions over the phone. Representatives of another two firms were unable to state whether the firms had purchased acrylic sheet from Taiwan, indicating that all their purchases were made through domestic distributors and that the purchasing agent had no way of knowing the origin of the merchandise. Representatives of four of the firms contacted stated that they had never purchased acrylic sheet from Taiwan.

However, for nine of the firms, the person contacted indicated that U.S. producers had lost sales to the imported product from Taiwan because of price. In each case, it was stated that the imported product was offered at a price lower than the price of the domestic product, that price was the primary reason for purchasing the imported product, that the firm would have purchased the domestic product had it been available at a comparable price, and that imported acrylic sheet from Taiwan represented an increasing share of the firm's total purchases.

At the remaining eight firms, there were mixed responses. Each of the firms purchased acrylic sheet imported from Taiwan, and there was agreement that, generally, the imported product was available at prices lower than those for the domestic product. However, representatives at three of these companies, mentioned that they could not buy directly from the domestic producers, and, thus, could not be competitive with those firms that did buy directly unless they purchased the imported product. Representatives of two firms mentioned an inability to obtain certain colors in particular quantities or within a short period of time as a factor in their purchasing decisions. These firms also indicated that they have purchased acrylic sheet from Taiwan for a number of years to meet certain competitive situations, and that such purchases have represented a relatively stable share of their total purchases. At another firm, the representative stated that his primary reason for importing from Taiwan was to maintain an alternative source, a source "independent of the U.S. price structure," in order to keep the domestic producers "honest." His firm has purchased acrylic sheet in a * * * ratio of domestic product to imported product for at least * * * years. Another * * * contacted gave a similar response. He had originally bought imported sheet because of price; however, he felt that * * * domestic supplier, * * * was not as responsive to his needs, as a small * * *, as were the Taiwan sheet importers. He was convinced by their service to keep imported sheet to supplement his domestic inventory.

* * * and * * * both cited numerous lost sales to * * * because of low-priced imports. During 1983, * * * alleged that a number of sales of different sizes of acrylic sheet, valued at * * * were purchased by * * * from lower priced Taiwan sources. * * * reported losing a sale to * * * in * * * 1982 of * * * pounds of sheet, valued at * * * which * * * alleged was supplied by imports from Taiwan.

* * *. He indicated that * * * began purchasing imported acrylic sheet on the basis of its lower price. He could not confirm actual quantities purchased, by supplying firm, but provided the following data on the total volume of acrylic sheet purchased by * * * in 1982 and 1983.

Source	1982 (1,000 pounds)	1983 (1,000 pounds)
U.S.-produced	***	***
Imported from Taiwan	***	***
Other imports	***	***
Total	***	***

In addition to * * *, * * * alleged that, in * * * it had lost a sale of * * * pounds of acrylic sheet, valued at * * * to * * *. * * * provided a purchasing history to the Commission for 1982 and 1983.

Source	1982 (1,000 pounds)	1983 (1,000 pounds)
U.S.-produced	***	***
Imported from Taiwan	***	***
Other imports	***	***
Total	***	***

* * * also alleged lost sales to * * *. * * * alleged that in * * * 1983, * * * purchased * * * square feet of acrylic sheet from an importer after rejecting a bid of * * * from * * *. * * * denied the allegations. He stated that his firm had never purchased acrylic sheet in such large quantities.

* * * did not supply any additional allegations of lost sales in 1982 or 1983. Instead it reported its own sales to selected customers, some being only isolated instances from as far back as * * *. These firms had purchased a total of * * * square feet of acrylic sheet from * * * during * * *, but they had not purchased acrylic sheet from * * * in either 1982 or 1983. * * * alleges that this loss of business was a result of low-priced Taiwan imports.

Because of the vague manner in which lost sales information was presented, the staff could not obtain enough data to include any of the specific allegations as lost sales. Three of the largest purchasers contacted, representing * * * square feet, were willing to discuss their purchasing history for 1982 and 1983. Other purchasers were unwilling or unable to discuss these allegations.

* * * had purchased * * * square feet of acrylic sheet in * * * but purchased none in 1982 and 1983. A company official, who declined to identify himself, indicated that * * * had not purchased Taiwan-produced sheet in either 1982 or 1983. At one time, a number of years ago, his firm had imported directly from Taiwan but now purchased from a number of domestic sources. He refused to answer any other questions regarding his firm's purchasing history.

* * * purchased * * * square feet of acrylic sheet from * * * in * * *, as alleged, but did not purchase any acrylic sheet from * * * in 1982 or 1983. Its 1982 and 1983 purchases of acrylic sheet were as follows:

Source	1982 (1,000 square feet)	1983 (1,000 square feet)
U.S.-produced	***	***
Imported from Taiwan	***	***
Other imports	***	***
Total	***	***

* * * explained that its purchases of Taiwan acrylic sheet had increased for a variety of reasons. He reported that the chemical makeup of the imported product gave a better result for * * *, which is very important to his business. He stated that the Taiwan produced product has a higher monomer residue content and this delivered a more desired effect when subjected to * * *. Although he admitted the Taiwan-produced sheet was lower priced, he also felt that the importer, * * *, gave much better service in the event of returns.

* * * had purchased * * * square feet of * * * product in * * * and none in 1982 and 1983. When contacted, * * * stated that his firm buys about * * * percent of its sheet under 1/2" thick from a variety of U.S. producers. * * * percent of its acrylic sheet over 1/2" thick is purchased from importers. These ratios have been approximately the same for a number of years. He believes the Taiwan product is of lesser quality, but his distributorship's customers do not discriminate between acrylic sheet that is imported or acrylic sheet that is produced in the United States, nor do they differentiate between production processes. Customers simply buy on the basis of price.

Lost revenues (price suppression or depression)

The Commission received 61 allegations from 3 U.S. producers involving instances when a domestic producer had to reduce its price to meet a competitive import price. The staff contacted 17 firms that accounted for all of the 61 allegations. However, only 9 firms were able to provide specific information involving 39 of the allegations. The 3 U.S. producers stated that they lost * * * of revenue from these * * * allegations.

The staff was able to confirm 20 of the allegations from 4 purchasers, with a total value of lost revenues of * * *. * * * of * * * confirmed nine allegations. He stated that the U.S. producers became very aggressive in their pricing policies to meet import competition. * * * confirmed six allegations, stating that U.S. producers cut prices throughout 1982-83 to be competitive with Taiwan prices.

The other 5 purchasers contacted, denied 19 allegations involving their firms. The total value of the denied allegations was * * *. * * * denied 3 of the allegations. He stated that the price levels reported by the U.S. producers were entirely too low to be valid. * * * denied * * * allegations. He stated that he had provided information to a domestic producer on the levels of Taiwan prices, but the actual sales cited were sales involving competition between U.S. producers.

APPENDIX A

COMMMERCE'S FEDERAL REGISTER NOTICE OF ITS PRELIMINARY LTFV DETERMINATION

[A-583-010]

Preliminary Determination of Sales at Less Than Fair Value; Acrylic Film, Strips and Sheets, at Least 0.030 Inch in Thickness, From Taiwan

AGENCY: International Trade Administration, Import Administration, Commerce.

ACTION: Notice.

SUMMARY: We have preliminarily determined that acrylic film, strips and sheets, at least 0.030 inch in thickness ("acrylic sheet"), are being, or are likely to be, sold in the United States at less than fair value. We have notified the U.S. International Trade Administration (ITC) of our determination, and we have directed the U.S. Customs Service to suspend the liquidation of all entries of the subject merchandise which are entered, or withdrawn from warehouse, for consumption, on or after the date of publication of this notice and to require a cash deposit or bond for each such entry in an amount equal to the estimated dumping margin, as described in the "Suspension of Liquidation" section of this notice.

If this investigation proceeds normally, we will make a final determination by March 19, 1984.

EFFECTIVE DATE: January 11, 1984.

FOR FURTHER INFORMATION CONTACT: Steven Morrison, Office of Investigations, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue NW., Washington, D.C. 20230; telephone: (202) 377-3003.

SUPPLEMENTARY INFORMATION:

Preliminary Determination

A-36

We have preliminarily determined that there is a reasonable basis to

believe or suspect that acrylic sheet from Taiwan are being, or are likely to be, sold in the United States at less than fair value, as provided in section 733 of the Tariff Act of 1930, as amended (the Act).

The weighted-average margins on all sales are 2.93, 0.66, and 1.06 percent from Chi Mei Industrial Company ("Chi Mei"), Jiuh Mei Enterprise Company ("Jiuh Mei") and Hsin Hwa Chemical Company ("Hsin Hwa") (respondents), respectively.

If this investigation proceeds normally, we will make our final determination by March 19, 1984.

Case History

On July 28, 1983, we received a petition filed by E.I. du Pont de Nemours and Company, Inc. of Wilmington, Delaware. In accordance with the filing requirements of § 353.36 of the Commerce Department Regulations (19 CFR 353.36), the petitioner alleged that acrylic sheets imported from Taiwan are being, or are likely to be, sold in the United States at less than fair value within the meaning of section 731 of the Act, and that these imports are materially injuring or are threatening to materially injure, a U.S. industry.

After reviewing the petition, we determined that it contained sufficient grounds upon which to initiate an antidumping investigation. We notified the ITC of our action and initiated such an investigation on August 17, 1983 (48 FR 38660). On September 21, 1983, the ITC found that there is a reasonable indication that imports of acrylic sheet are materially injuring, or are threatening to materially injure, a United States industry.

We are presented a questionnaire on September 13, 1983, to the three respondents who actively participated in this investigation: Chi Mei, Jiuh Mei and Hsin Hwa. These three firms are reported to account for more than 90 percent of the exports of acrylic sheet from Taiwan to the United States during the period of investigation. We received the responses on October 31, 1983. Subsequently, we received additional data and explanations in letters directed to portions of the respose that were incomplete, inaccurate or unclear. Where questions remain, we will seek further clarification and additional information during the verification.

Scope of Investigation

The merchandise covered by this investigation is a acrylic film, strips and sheets, at least 0.030 inch thick. It consists of polymerized methyl methalcrylate monomer which is formed into film, strips or sheets by cell casting, continuous casting or extrusion. Acrylic sheet may have a flat or patterned surface and may be transparent, translucent or opaque, clear, white, black or colored. It is generally used as a glazing material and in lighting fixtures, laminated structures, signs, displays, chair mats and other fabricated items. It is currently classified under item numbers 771.4100 and 771.4500 of the

Tariff Schedules of the United States Annotated (1983) (TSUSA)

We investigated sales of acrylic sheet from Taiwan during the period from February 1 to July 31, 1983.

Fair Value Comparison

To determine whether sales of the subject merchandise in the United States were made at less than fair value, we compared the United States price with the foreign market value.

United States Price

As provided in section 772(b) of the Act, we used the purchase price of the acrylic sheet to represent the United States price for the sales by each respondent because the merchandise was sold to unrelated purchasers prior to its importation into the United States and the manufacturers know its destination at the time of sale. We calculated the purchase price for each manufacturer based on the c.i.f. or c. & f. (U.S. port) packed price.

In accordance with section 772(d)(1)(B) and (C) of the Act, for Chi Mei we added an amount for duty drawback and indirect taxes rebated or not collected by reason of exportation of the merchandise to the United States. We made deductions for inland freight in Taiwan, ocean freight, marine insurance where appropriate, export stamp tax, export promotion fees and export brokerage.

For Jiuh Mei we added duty drawback. Jiuh Mei did not report taxes rebated or not collected by reason of exportation in its response. We made deductions for inland freight in Taiwan, ocean freight, marine insurance where appropriate, export stamp taxes, export promotion fees and export brokerage.

For Hsin Hwa, which is located in a foreign trade zone, the duty drawback and tax rebates are reported to be inapplicable. We made deductions for inland freight in Taiwan, ocean freight, marine insurance where appropriate, export stamp taxes, export promotion fees and export brokerage.

Foreign Market Value

In accordance with §353.3 of the Commerce Regulations (19 CFR 353.3) we used home market sales for determination of foreign market value for the respondent Chi Mei. Because respondents Jiuh Mei and Hsin Hwa reported no sales of acrylic sheet in the home market, we based foreign market value on sales in the third country in which they had the largest volume of sales of acrylic sheet, in accordance with §353.5)c)(2) of the Commerce Regulations (19 CFR 353.5 (c)(2)). The appropriate third country markets were Australia for Jiuh Mei and Hong Kong for Hsin Hwa. For these two firms we calculated foreign market value based on c.i.f. or c.& f. (third country port) prices to unrelated purchasers.

For Chi Mei we deducted inland freight in Taiwan. We made circumstance of sale adjustments for differences between home market and U.S. credit expense, bad debt and warranty expense, and after-sale warehousing, where appropriate. We made adjustments for packing differences between the U.S. and home market. We also made an adjustment for differences between commissions on sales to the United States and home market indirect selling expenses allowed as an offset to U.S. commissions in accordance with § 353.15(c) of the Commerce Regulations. Identical merchandise was compared in the two markets where possible. Where identical merchandise was not sold in both markets, we compared merchandise identical in size and color class and made adjustments for differences in cost based on differences in thickness, in accordance with section 353.16 of the Commerce Regulations.

For Jiuh Mei we added duty drawback to make the adjustment comparable to that made for exported merchandise under U.S. price according to section 772(d)(1)(B) of the Act. We made deductions for inland freight in Taiwan, ocean freight, marine insurance, export stamp taxes, export promotion fees, and export brokerage. Packing was reported to be identical in both markets and therefore required no adjustment. Where appropriate, we made adjustments for the cost of physical differences in the merchandise, based on differences in thickness. For Hsin Hwa, all these calculations were also made with the exception of duty drawback, which is reported not to be applicable because the company is located in a foreign trade zone. Adjustments were made for the cost of physical differences in merchandise sold by Hsin Hwa in the two markets based on differences in thickness and differences between clear and colored acrylic sheet, since Hsin

Hwa's response established that its prices for clear sheet were distinct from prices for colored sheets and the applications of clear and colored sheet may differ.

We have preliminarily disallowed an adjustment to price claimed by all three manufacturers for cost differences attributable to the production of different quantities of merchandise. The data submitted do not indicate that quantity discounts exist or that differences in prices are due to production cost differentials as provided for in § 353.14 of the Commerce Regulations.

Chi Mei claimed circumstance of sale adjustments for salesmen's travel and entertainment expenses. We did not allow these circumstance of sale adjustments for purposes of the preliminary determination, because they do not appear to be directly related to the sales of the merchandise under investigation, as required by § 353.15 of the Commerce Regulations. However, we included these expenses in the indirect selling expenses used as an offset to U.S. commissions. Chi Mei also claimed a circumstance of sale adjustment for advertising assumed on behalf of its customers. We did not allow this adjustment preliminarily because the nature of the claimed advertising is not clear. We will examine these claims in detail during our verification of Chi Mei's response and may consider them in making our final determination.

Chi Mei claimed a level of trade adjustment on the ground that it acts as a distributor in the home market while it sells to distributors in the U.S. We disallowed the claimed level of trade adjustment, because the data did not reveal differences in prices due to differences in levels of trade.

Jiuh Mei claimed an adjustment for differences in merchandise between white and other colors. We did not allow the adjustment. For sales of acrylic sheet in the third country market, there were no identifiable differences in price or market value between white acrylic sheet and acrylic sheet of other colors, as required by § 353.16 of the Commerce Regulations for an adjustment, nor was such a price difference discernable with respect to sales of acrylic sheet by Jiuh Mei in the United States.

Suspension of Liquidation

In accordance with section 733(d) of the Act, we are directing the U.S. Customs Service to suspend liquidation of all entries of acrylic sheet from Taiwan, which are entered, or withdrawn from warehouse, for consumption, on or after the date of publication of this notice in the **Federal Register**. The Customs Service shall require a cash deposit or the posting of a bond equal to the estimated weighted-average amount by which the foreign market value of the merchandise subject to this investigation exceeds the United States price. This suspension of liquidation will remain in effect until further notice. The weighted-average margins are as follows:

Manufacturer	Weighted-average margin percentage
Jiuh Mei Enterprise Company	0.66
Hsin Hwa Chemical Company	1.06
Chi Mei Industrial Company	2.93
All Other Manufacturers/Producers/Exporters	2.24

Verification

In accordance with section 776(a) of the Act, we will verify all data used in reaching a final determination in this investigation.

ITC Notification

In accordance with section 733(f) of the Act, we will notify the ITC of our determination. In addition, we are making available to the ITC all nonprivileged and nonconfidential information relating to this investigation. We will allow the ITC access to all privileged and confidential information in our files, provided the ITC confirms that it will not disclose such information, either publicly or under an administrative protective order, without the written consent of the Deputy Assistant Secretary for Import Administration.

Public Comment

In accordance with § 353.47 of the Commerce Regulations, if requested, we will hold a public hearing to afford interested parties an opportunity to comment on this preliminary determination at 10:00 a.m. on February 2, 1984, at the U.S. Department of Commerce, Room 3092, 14th Street and Constitution Avenue, N.W., Washington, D.C. 20230. Individuals who wish to participate in the hearing must submit a request to the Deputy Assistant Secretary for Import Administration, Room 3099B, at the above address within 10 days of this notice's publication. Requests should contain: (1) The party's name, address, and telephone number; (2) the number of participants; (3) the reason for attending; and (4) a list of the issues to be discussed. In addition, prehearing briefs in at least 10 copies must be submitted to the Deputy Assistant Secretary by January 26, 1984. Oral presentations will be limited to issues raised in the briefs. All written views by those not participating in the hearing should be filed in accordance with 19 CFR 353.46, within 30 days of publication of this notice, at the above address in at least 10 copies.

Dated: January 4, 1984.

Alan F. Holmer,

Deputy Assistant Secretary for Import Administration.

[FR Doc. 84-704 Filed 1-10-84; 8:45 am]

BILLING CODE 3510-DS-M

APPENDIX B

COMMMERCE'S FEDERAL REGISTER NOTICE OF ITS FINAL LTFV DETERMINATION

DEPARTMENT OF COMMERCE

International Trade Administration

Management-Labor Textile Advisory Committee; Open Meeting

A meeting of the Management-Labor Textile Advisory Committee will be held Thursday, April 12, in Room 6802 at 1:00 p.m., Herbert C. Hoover Building, 14th Street and Constitution Avenue, NW., Washington, D.C. (The Committee was established by the Secretary of Commerce on August 13, 1963 to advise Department officials of the effects on import markets of cotton, wool, and man-made fiber textile and apparel agreements.)

Agenda: Review of import trends, implementation of textile agreements, report on conditions in the domestic market, and other business.

The meeting will be open to the public with a limited number of seats available. For further information or copies of the minutes contact Helen L. LeGrande (202) 377-3737.

Dated: March 20, 1984.

Walter C. Lenahan,

Deputy Assistant Secretary for Textiles and Apparel.

[FR Doc. 84-7830 Filed 3-22-84; 8:45 am]

BILLING CODE 3510-DR-M

President's Export Council; Subcommittee on Export Administration; Partially Closed Meeting

A meeting of the Subcommittee on Export Administration will be held April 4, 1984, 9:00 a.m.-3:00 p.m., Herbert C. Hoover Building, Room 4830, 14th Street and Constitution Avenue, NW., Washington, D.C.

The Subcommittee provides advice on matters pertinent to those portions of the Export Administration Act of 1979 that deal with United States policies of encouraging trade with all countries with which the United States had diplomatic or trading relations, and of controlling trade for national security and foreign policy reasons.

General Session: 9:00-11:30. Discussion on distribution licenses and economic impact.

Executive Session: 1:30-3:00. Discussion of matters properly classified under Executive Order 12356, dealing with extraterritorially, OEA automation and licensing requirements.

The general session will be open to the public with a limited number of seats available. A Notice of Determination to close meetings or portions of meetings of the Subcommittee to the public on the basis of 5 U.S.C. 522(c)(1) was approved on February 2, 1983, in accordance with the Federal Advisory Committee Act. A copy of the Notice is available for public inspection and copying in the Central Reference and Records Inspection Facility, Room 6628, U.S. Department of Commerce, (202) 377-4217.

For further information, contact Debbie Kappler, (202) 377-1455.

Dated: March 19, 1984.

Willam T. Archey,

Acting Assistant Secretary for Trade Administration.

[FR Doc. 84-7828 Filed 3-22-84; 8:45 am]

BILLING CODE 3510-DT-M

[A-583-010]

Final Determination of Sales at Less Than Fair Value: Acrylic Film, Strips and Sheets, at Least 0.030 Inch in Thickness From Taiwan

AGENCY: International Trade Administration, Commerce.

ACTION: Notice of final determination.

SUMMARY: We have determined that acrylic film, strips and sheets, at least 0.030 inch in thickness from Taiwan (acrylic sheet), are being sold in the United States at less than fair value. We have notified the U.S. International Trade Commission (ITC) of our determination, and the ITC will determine, within 45 days of the publication of this notice, whether these imports are materially injuring, or are threatening to materially injure, a U.S. industry. We have directed the U.S. Customs Service to continue to suspend the liquidation of all entries of the subject merchandise which are entered, or withdrawn from warehouse, for consumption, on or after January 11, 1984, and to require a cash deposit or bond for each such entry in an amount equal to the estimated dumping margin as described in the "Suspension of Liquidation" section of this notice.

We have excluded Jiuh Mei Enterprise Co., Ltd. from this final determination.

EFFECTIVE DATE: March 23, 1984.

FOR FURTHER INFORMATION CONTACT: Steven Morrison, Office of Investigations, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW. Washington, D.C. 20230; telephone (202) 377-3003.

SUPPLEMENTARY INFORMATION:

Final Determination

We have determined that acrylic sheet from Taiwan is being sold in the United States at less than fair value, as provided in section 733 of the Tariff Act of 1930, as amended (19 U.S.C. 1673d) the Act).

The weighted-average margins on all sales are 6.74, 0.42 and 3.74 percent respectively from Chi Mei, Jiuh Mei and Hsin Hwa (the respondents). Since we have found *de minimis* margins for Jiuh Mei Enterprise Co., Ltd., we are excluding acrylic sheet manufactured and exported by this company from our final determination.

The overall weighted average-margin on all sales compared is 4.56 percent.

Case History

On July 28, 1983, we received a petition filed by E. I. du Pont de Nemours and Company, Inc. of Wilmington, Delaware. In accordance with the filing requirements of § 353.36 of our regulations (19 CFR 353.36), the petitioners alleged that acrylic sheets imported from Taiwan are being, or are likely to be, sold in the United States at less than fair value within the meaning of section 731 of the Act, and that these imports are materially injuring, or are threatening to materially injure, a U.S. industry.

After reviewing the petition, we determined that it contained sufficient grounds upon which to initiate an antidumping investigation. We notified the ITC of our action and initiated such an investigation on August 17, 1983 (48 FR 38660). On September 21, 1983, the ITC found that there is a reasonable indication that imports of acrylic sheet are materially injuring, or are threatening to materially injure, a United States industry.

We presented a questionnaire on September 13, 1983, to the three respondents who actively participated in this investigation: Chi Mei Industrial Company (Chi Mei), Jiuh Mei Enterprise Company (Jiuh Mei) and Hsin Hwa Chemical Company (Hsin Hwa). These three firms are reported to account for more than 90 percent of the exports of acrylic sheet from Taiwan to the United States during the period of investigation. We later discovered that other acrylic sheet manufacturers, Shen Chuen Enterprise Co. of Kaohsiung and Year Lung Industrial Co. of Tainan, exported acrylic sheet to the United States, but we did not send them questionnaires. After extending the time for response at the request of the respondents, we received the responses on October 31, 1983. Subsequently, we received additional data and explanations in letters directed to portions of the response that were incomplete, inaccurate or unclear. Responses to

some of our inquiries were supplied during or after verification.

We published our preliminary determination, signed January 4, 1984, that acrylic film, strips and sheets from Taiwan were being sold, or were likely to be sold, at less than fair value. (49 FR 1410, January 11, 1984). this notice stated that if the investigation proceeded normally, we would make our final determination by March 19, 1984.

We conducted a verification in Taiwan between January 23 and January 31, 1984. We held a hearing on February 2, to allow the parties to address the issues orally. We received post-hearing briefs from all parties on or before February 17th.

Scope of Investigation

The merchandise covered by this investigation is acrylic film, strips and sheets, at least 0.030 inch thick. It consists of polymerized methyl-methacrylate monomer which is formed into film, strips or sheets by cell casting, continuouos casting or extrusion. Acrylic sheet may have a flat or patterned surface and may be transparent, translucent or opaque; and may be clear, white, black or colored. It is generally used as a glazing material and in lighting fixtures, laminated structures, signs, displays, chair mats and other fabricated items. It is currently classified under item numbers 771.4100 and 771.4500 of the *Tariff Schedules of the United States Annotated* (1983) (TSUSA). Chair mats may be cut to shape from rectangular acrylic sheets and, if cut to shape, should be classified under item number 774.55 or the TSUSA. Such chair mats and other manufactured items are not within the scope of this investigation, even if made from acrylic sheet.

We investigated sales of acrylic sheet from Taiwan during the period from February 1 to July 31, 1983.

Fair Value Comparison

To determine whether sales of the subject merchandise in the United States were made at less than fair value, we compared the United States price with the foreign market value.

United States Price

As provided in section 772(b) of the Act, we used the purchase price of the acrylic sheet to represent the United States price for the sales by each respondent because the merchandise was sold to unrelated purchasers in the United States. We calculated the purchase price for each manufacturer based on the c.i.f. or c. & f. (U.S. port) packed price. For all firms we increased quantities sold to account for actual amounts verified to have been sold.

In accordance with section 772(d)(1)(B) of the Act, we added amounts for duty drawback. For Chi Mei, we made deductions for inland freight in Taiwan, ocean freight, marine insurance where appropriate, export stamp tax, masking, export promotion fees and export brokerage.

For Jiuh Mei we added duty drawback. We made deductions for inland freight in Taiwan, ocean freight, marine insurance where appropriate, export stamp taxes, rebates, export promotion fees and export brokerage.

For Hsin Hwa, which is located in a foreign trade zone, the duty drawback is inapplicable. We made deductions for inland freight in Taiwan, ocean freight, marine insurance where appropriate, export stamp taxes, export promotion fees and export brokerage.

We preliminarily determined duty drawback claimed by each respondent by a formula mandated by the government of Taiwan. Part of the formula makes allowance for material lost as scrap. The scrap allowance, however, appeared to be excessive when compared to the actual scrap experience of one of the firms, as reported during our verification. Therefore, we have adjusted the claimed drawback amounts of each firm downward to reflect an appropriate amendment of scrap allowance in the formula.

Foreign Market Value

In accordance with § 353.3 of our regulations (19 CFR 353.3), we used sales in the home market to determine foreign market value for Chi Mei. Because the respondents Jiuh Mei and Hsin Hwa reported no sales of acrylic sheet in the home market, we determined foreign market value based on sales in the third county in which they had the largest volume of sales of acrylic sheet, in accordance with § 353.5(c)(2) of our regulations (19 CFR 353.5(c)(2)). The appropriate third country markets were Australia for Jiuh Mei and Hong Kong for Hsin Hwa. For these two firms we calculated foreign market value based on c.i.f. or c. & f. (third country port) prices to unrelated purchasers.

For Chi Mei we deducted inland freight in Taiwan. We adjusted reported quantities downward to conform to verified data. We made circumstance of sale adjustments for differences between home market and U.S. credit expense, masking, advertising, and warranty expense, and after-sales warehousing, where appropriate. We made adjustments for packing differences between the U.S. and home market. We also made an adjustment for differences between commissions on sales to the United States and home market indirect selling expenses allowed as an offset to U.S. commissions in accordance with § 353.15(c) of our regulations.

For Jiuh Mei sales to Australia, we added duty drawback to make an adjustment comparable to the one we made under U.S. price in accordance with section 772(d)(1)(B) of the Act. We adjusted reported quantities upward to conform to verified data. We made deductions for inland freight in Taiwan, ocean freight, marine insurance, export stamp taxes, export promotion fees, and export brokerage. Packing was reported to be identical in both markets and therefore required no adjustment. For Hsin Hwa sales to Hong Kong, the sale calculations were made with the exception of duty drawback, which is not applicable because the company is located in a foreign trade zone, and adjustments for differences in warranty expense and credit expenses between the U.S. and third country markets.

For all manufacturers, we compared identical merchandise in the two markets, where possible. Where identical merchandise was not sold in both markets, we compared merchandise of identical grade, class and thickness, and similar in size. Where merchandise of identical thickness was not sold in both markets, we compared items of most similar thickness and made adjustment for differences in cost, based on differences in thickness in accordance with § 353.16 of our regulations.

We have disallowed an adjustment to price claimed by all three manufacturers for cost differences in producing different quantities of merchandise. The data submitted and the manufacturers' statements at verification indicate that quantity discounts do not exist. Furthermore, the data do not contain evidence of differences in price associated with differences in quantity as required by § 353.14 of our regulations.

We disallowed Chi Mei's claim for an adjustment for bad debt, which we had allowed in the preliminary determination. As we explained in the final antidumping determination of *Color Television Receivers from Taiwan* (49 FR 7628, 7633 March 1, 1984), "* * * Bad debt, by its very nature, is an indirect selling expense. Treasury, as early as 1972, rejected bad debt as a circumstance of sale adjustment." Chi Mei also claimed circumstance of sale adjustments for salesmen's travel and

entertainment expenses. We did not allow these adjustments in this final determination, because they are not directly related to the specific sales of the merchandise under investigation, as required by § 353.15 of our regulations. However, we did include these expenses in the indirect selling expenses, used as an offset to U.S. commissions. Chi Mei also claimed a circumstance of sale adjustment for advertising assumed on behalf of its customers. We did allow this adjustment, but only a prorated amount of that advertising expense verified as promoting acrylic sheet.

Chi Mei claimed a level of trade adjustment on the grounds that it acts as a distributor in the home market, while it sells to distributors in the U.S. We disallowed the claimed level of trade adjustment, because Chi Mei was unable to provide evidence that differences in price were due to differences in the level of trade.

Verification

In accordance with section 776(a) of the Act, we verified the information used in making this determination by using standard verification procedures, including on-site inspection of the manufacturers' operations and examination of accounting records and selected documents containing relevant information.

Respondent Hsin Hwa Comments

Comment 1: A number of margins calculated by the Department of Commerce (DOC) resulted from errors in data manipulation.

DOC Position: Both Hsin Hwa and we made errors in transcribing data used in our preliminary determination. We have made the appropriate corrections.

Comment 2: In the preliminary determination, DOC calculated ocean freight on gross weight, including packing. To determine ocean freight based on the net weight of the merchandise, it should be increased by 4.3 percent.

DOC Position: Hsin Hwa did not claim that the weight figures it provided in its questionnaire response reflected gross weight until after the verification. Since we did not verify that Hsin Hwa used gross weight for calculating ocean freight, we could not give consideration to the requested adjustment.

Comment 3: Marine insurance expense should be increased by 20 percent because Hsin Hwa cargo is insured at 120 percent of the CIF price.

DOC Position: we agree. We verified actual insurance practice to be as claimed by Hsin Hwa. Therefore, we have made the adjustment.

Comment 4: Sales to the United States are generally made in larger quantities than those used in the third country (Hong Kong) used to determine foreign market value. Average production runs are longer, due to larger quantities sold on average in the U.S. Merchandise is produced on a per order basis for all markets. Thus, foreign market value should be reduced by a factor reflecting the differences in costs associated with producing the different quantities.

DOC Position: All three respondents have claimed allowances based on differences in quantities produced for the home (or third country) market compared to the U.S. market. Such adjustments are typically made for quantity discounts, but the production cost differential must be reflected in lower prices for larger quantities. See 19 CFR 353.14(b).

The data for all three respondents establish that prices do not vary depending on quantities sold in either the U.S. or the market used to determine foreign market value. Unless the data satisfy this threshold requirement of our regulations, we cannot allow an adjustment for differences in the cost of production for different quantities.

Respondent Jiuh Mei Comments

Comment 1: Ocean freight claimed and allowed in the preliminary determination should be increased by 4.3 percent in both markets because Jiuh Mei had incorrectly reported gross weight rather than net weight figures. Ocean freight per sheet should be calculated on a net weight basis.

DOC Position: We verified Jiuh Mei's information and have made the suggested change.

Comment 2: In its questionnaire response, Jiuh Mei indicated that marine insurance should be computed on the gross price. In order to correct the error, marine insurance should be increased in the Australian market by 20 percent and in the U.S. market by 10 percent to reflect the fact that the insured values were greater than the gross price in each market.

DOC Position: We agree. This information was first received and supported at verification. We have incorporated the change.

Comment 3: A "commission" of 3 percent is given to the purchaser in all Australian sales of acrylic sheet by Jiuh Mei. Since a purchaser who takes title to the merchandise cannot receive a commission for its own purchases, the "commission" is, in effect, a rebate. Many U.S. transactions were also characterized by similar rebates. True commissions were paid on many other U.S. sales where the importer did not purchase for its own account. Both Australian and U.S. rebates should be treated as a reduction to sales price. Commissions on U.S. sales should not be deducted from sales price since, pursuant to 19 CFR 353.15(c), commissions are used as an offset to indirect selling expenses claimed as an adjustment to foreign market value. No indirect selling expenses were claimed.

DOC Position: Australian "commissions" were reported in Jiuh Mei's questionnaire response and were subsequently verified as rebates. U.S. rebates and commissions were not reported, but were found by the verifying officer on examining Jiuh Mei's records. An actual listing of claimed U.S rebates and true commissions was not submitted by Jiuh Mei until after verification. Inasmuch as this information has not been verified, we must resort to use of the best information available. Therefore, we conclude that the reported rebates could be applicable in all U.S. sales and have adjusted U.S. price accordingly.

Comment 4: An adjustment should be allowed for the lower average cost for producing greater quantities for sales to the U.S. market than for sales to Australia.

DOC Position: See Hsin Hwa comment 4.

Respondent Chi Mei Comments

Comment 1: DOC erred in calculating U.S price for merchandise ordered in the investigation period, but not shipped prior to completion of the questionnaire response. Expenses or additions related to foreign brokerage, foreign inland freight, ocean freight, duty drawback, etc. were listed as zero in Chi Mei's response. DOC's use of such sales without appropriate adjustments is contrary to the Act.

DOC Position: We agree. We have made the appropriate adjustments to these sales in making our final calculation.

Comment 2: DOC erred in its preliminary determination by selecting similar merchandise for comparison by varying thickness, while maintaining constant size. Section 771(16) of the Act requires that preference be given to merchandise that is approximately equal in commercial value for comparison. In this case a preference for use of constant thickness is required.

DOC Position: All three respondents claimed an adjustment for differences in thickness. In its response and subsequently, Chi Mei alone of the three respondents claimed benefit for an adjustment for differences in size. All three use the same process to manufacture acrylic sheet. Chi Mei's

claimed adjustments for size were small in comparison to those for thickness. Comparisons on the basis of identical thickness would clearly have been preferable to those on the basis of idential size considering statutory requirements. However, Chi Mei's size adjustment data were incomplete and unusable for adjustment in many of the comparisons of similar merchandise. Consequently, for the preliminary determination, we decided to compare sales where we did not have identical merchandise, on the basis of identical size and most similar thickness. This provided consistency in our comparisons since Chi Mei had provided cost adjustment information for almost all differences in thickness, but not for many differences in size. Subsequently, we reviewed Chi Mei's size adjustment methodology at verification by inspecting the manufacturing process and reviewing applicable accounting procedures. Furthermore, we discovered at verification that the size data used in calculating Chi Mei's adjustment factors are unreliable. In our opinion, the claimed adjustments were not supported by the actual process. It appears that, costs per square foot are the same for each thickness, so there is no need to adjust for size. For the preceding reasons, we have decided not to allow any claimed adjustment for differences in size in comparisons of similar merchandise. Since size differential costs are unsubstantiated, hence irrelevant in our comparisons, we have compared merchandise of identical thickness and similar size where identical merchandise is not available. Where no identical thickness was available for comparison, we have compared the most similar thicknesses and sizes, with appropriate adjustments for the cost of differences in thickness.

Comment 3: DOC used a factor in its preliminary determination computation that arbitrarily and capriciously reduced U.S. unit prices by 0.2 percent.

DOC Position: During our review we discovered three accidental errors in the program used in the preliminary determination. One operated in respondents' favor, and two did not. We have corrected all such errors for the final determination.

Comment 4: with the exception of inland freight, DOC verified the accuracy of all expenses and adjustments claimed.

DOC Position: We conducted a verification of Chi Mei's response and determined that much of the data was accurately reported. However, we also found that there were some inaccuracies in the data and that some claimed adjustments were unsupported.

Comment 5: DOC should correct its calcuations by adjusting for the increased freight to northern Taiwan found at verification.

DOC Position: We have verified actual freight costs and have made an appropriate correction.

Comment 6: DOC must adjust home market prices to reflect differences in the cost of producing smaller quantities associated with home market sales as compared with the larger quantities sold in the U.S.

DOC Position: Chi Mei's claimed adjustment has been denied. We have addressed this issue in resonse to Hsin Hwa comment 4.

Comment 7: DOC should not use a sale of a single sheet in Taiwan to compare with sales of hundreds of sheets in the U.S.

DOC Position: Although we agree that such a comparison is not desirable, as the Act directs us to compare identical merchandise in preference to similar merchandise regardless of quantity, there may be occasions when this is necessary. In this case, however, we are not aware of any instances in which we have made comparisons of this type.

Comment 8: Chi Mei should be allowed interest expense claimed for the average 105 days for which it deferred collection of funds in the home market.

DOC Position: We agree. An adjustment for differences in credit expenses, an expense directly related to particular sales, should reflect the actual differences in the extension of credit by a firm no matter now the seller chooses to finance those extensions. Our calculation of the credit costs incurred by the firm for sales in the home and U.S. markets is based upon actual data from the firm (e.g. the appropriate accounts receivable, sales accounts, borrowing records of the firm, etc.). For the purposes of this investigation, we have used the short-term borrowing rate to calculate actual credit costs.

If a firm could satisfactorily demonstrate and quantify actual costs directly attributable to extensions of credit on particular transactions, we would use the actual expense incurred to calculate the credit expense on those sales. However, in this investigation Chi Mei could not adequately demonstrate and quantify all costs incurred for extensions of credit on particular transactions. Therefore, for Chi Mei, we have computed home market interest expense by multiplying the short-term interest rate by the full transaction price, and have applied it to the average period between shipment and payment, which in this case if 105 days.

Comment 9: DOC should allow increased warranty expense found in the home market, and the after-sale warehousing expenses in northern Taiwan, bad debt, and salesmen's travel and entertainment expenses as claimed.

DOC Position: Increased warranty expenses and after-sale warehousing expenses were verified. Therefore, we have allowed warranty and after-sale warehousing expenses as circumstances of sale adjustments to foreign market value, in accordance with § 353.15 of our regulations. We determined bad debt to be unallowable as discussed in the Foreign Market Value section of this notice. Salesman's travel and entertainment expenses were not allowed as circumstance of sale adjustments because Chi Mei could not demonstrate that these expenses were directly related to specific sales under consideration, as required by § 353.15 of our regulations. We have, however, considered these as indirect selling expenses for use as an offset to commissions paid on U.S. sales, where appropriate.

Comment 10: Chi Mei is entitled to adjustments claimed for both differences in cost of production for similar merchandise in terms of size and for adjustments based on claimed differences in production quantities. There is no double counting.

DOC Position: Chi Mei is not entitled to either adjustment for reasons which we explained in responding to Hsin Hwa comment 4 and Chi Mei comments 2 and 6.

Comment 11: In the verification report, DOC cited discrepancies between the nominal sizes that Chi Mei reported for U.S. sales in our questionnaire response and actual sizes. These discrepancies systematically understated actual quantities of acrylic sheet sold by Chi Mei to the U.S. market. The "discrepancy" between sales quantity reported by Chi Mei and sales quantity calculated according to actual acrylic sheet dimensions was not a discrepancy nor a mistake. The quantity information provided corresponded exactly with the company's business records. Because of the large number of different sizes and thicknesses that Chi Mei sells to the United States, it is impractical to sell on the basis of actual size. Instead Chi Mei sells to the U.S. on the basis of nominal square feet for each size. There should be no adjustment to Chi Mei's quantities because that would distort actual transaction prices.

DOC Position: During verification we sampled invoices from three U.S. sales. In each instance, we discovered that reported nominal sizes understated the actual square footage of the sheets sold. Additionally, we sampled documents

from home market sales and found that, to a lesser degree, they tended to overstate quantities reported. Although we requested actual dimensions of all sizes as early as November, a complete and usable conversion table for U.S. sales was not supplied until after the Chi Mei verification. It was received too late for verification and application to our final determination. In addition, Chi Mei has yet to furnish a table for conversion of reported home market quantities to actual quantities delivered. Such a table was reported by Chi Mei to exist in a letter to DOC dated March 1, 1984, but it was not furnished.

Consequently, we have scaled all reported quantities sold by Chi Mei in the U.S. upwards by a factor which represents the best information available. This factor is the relative difference between "nominal" size and actual size in the most disadvantageous instance examined in the U.S. data. Similarly, we have scaled all reported quantities sold by Chi Mei in the home market downward by a factor developed from the relative difference between reported size and actual size in the most disadvantageous case reviewed in the home market data.

Rohm and Haas Comments

Comment 1: The DOC should recompute quantities sold by Chi Mei and by Hsin Hwa to the United States. Oversized sheets sold in the U.S. market, if accurately accounted for, would depress unit prices. Antidumping duties are imposed on the basis of differences in value, not differenes in cost.

DOC Position: We have adjusted U.S. quantities upward for Hsin Hwa and Chi Mei. For Hsin Hwa we were able to make this adjustment in accordance with verified data submitted. For treatment of Chi Mei, see our response to Chi Mei's Comment 11.

Comment 2: The DOC should have verified that the government of Taiwan has a policy of insuring a direct link between duty drawback for exported acrylic sheet and import duties imposed on monomer, a major ingredient of acrylic sheet. Thus, no duty drawback adjustment to United States price may be allowed for Chi Mei and Jiuh Mei, in accordance with our precedent set in an antidumping investigation involving sorbitol from France (47 FR 6459). The case handler stated that he only verified that Chi Mei's drawback for export of acrylic sheet to the U.S. in the six-month investigation period did not exceed duties paid for monomer in the same period. In the case of Jiuh Mei, relevant records had been destroyed by fire.

DOC Position: Contrary to Rohm and Haas's characterization of the linkage issue, DOC need not trace an input from import through export in order to allow drawback on import duties paid. This would be an unrealizable task. The linkage concept requires that there must be a reasonable link established between duties imposed and rebated. (*Bicycles from Taiwan: Final Determination of Sales at Less Than Fair Value*) (49 FR 31668, July 11, 1983). In the Sorbitol case, we disallowed the claimed rebate because it would have been granted by the EEC whether or not the raw material had been imported. In contrast, at verification in this investigation, we received copies of pertinent documents from Chi Mei, relating each application for duty drawback to import duties that the company had actually paid.

Our method of determining if there were adequate import duties paid to cover drawback on exports is governed by our test pursuant to the principle of substitutability, which is discussed in our response to comment 3, below.

As stated in the verification report, Jiuh Mei had a fire which closed its production facilities for months. We are not aware that records were destroyed. For Jiuh Mei, however, we are using sales of identical or substantially identical merchandise to its largest third country customer (Australia) for comparison to U.S. sales. Duty drawback enters the comparison uniformly on both sides of the equation, so that the issue of excessive drawback becomes moot as to Jiuh Mei. for Chi Mei, computations of dumping margins involving duty drawback result in increased U.S. prices, but do not affect home market prices.

Comment 3: Duty drawback should only be allowed to the extent that duty is levied against domestic sales. Since duPont has developed data that demonstrate that it is unlikely that domestically sold acrylic sheet was manufactured with imported monomer, domestic sales (like export sales) are not burdened by the cost of import duties. The purposes of the price adjustment in section 772(d)(1)(B) of the Act is to insure that the rebate of import duties does not create the false appearance of dumping margins that, in fact, do not exist. No duty drawback adjustment is necessary to allow a fair price comparison. In fact, the duty drawback adjustment distorts the price comparison.

DOC Position: We reported during our oral disclosure of verification that the domestic supplier of monomer offers it to acrylic sheet manufacturers at two prices. The higher price is for monomer used for domestically marketed acrylic products. The reason explained for the higher price is that constituents of monomer were imported and the supplier can sell monomer at a lower price for export use since the supplier receives duty drawback. The premise that acrylic sheet made with domestically produced monomer is not burdened by import duties is incorrect. Acrylic sheet, manufactured for the domestic market, is made with monomer that has been subject to duties whether purchased from local or foreign sources and these duties are not subject to drawback.

Monomer is a fungible commodity. We cannot identify whether the starting material in a finished sheet was domestic or imported. It is not necessary to challenge or agree with duPont's deduction that domestic sheet was made with domestically purchased monomer. We regard drawback claims to be reflective of duties paid on the imported raw material if there is evidence of sufficient imports of that raw material to account for exports of the manufactured product. Under this principle of "drawback substitution", we have found sufficient imports of monomer into Taiwan during the period of investigation to warrant adjustment for drawback of duties on exports of acrylic sheet from Taiwan. See *Steel Wire Rope from the Republic of Korea—Final Determination of Sales at Not Less than Fair Value* (48 FR 41616, September 16, 1983).

Petitioner duPont Comments

Comment 1: Since no duties are paid on monomer made by the local supplier of monomer, no duty drawback should be allowed for any monomer from that source.

DOC Position: DuPont's concern relates to the drawback substitution principle which is addressed in our response to Rohm and Haas's comment 3.

Comment 2: There should be no adjustment for differences in quantity. The cells have to be set up for each change regardless of whether the thickness changes. Cell building and color mixing are off-line operations.

DOC Position: We agree that there should be no adjustment for differences in quantity, although cell building and color mixing are on-line operations in Taiwan. See our response to Hsin Hwa comment 4 and Chi Mei comment 6.

Comment 3: Based on documents supplied in exhibits attached duPont's post-hearing brief, DOC should reexamine Chi Mei's response. Chi Mei

was quoting higher prices from a price list in the home market in the investigation period than it reported to DOC for the investigation period. Jiuh Mei appears to have higher selling prices in Australia than was reported. In Hong Kong, DOC has the burden of proving that Tai Shun Plastic and Electrical Enterprise Co. (Tai Shun), the leading distributor of acrylic sheet in Hong Kong, is not related to Hsin Hwa. Petitioner has given DOC documentation proving that Tai Shun is 20 percent Taiwanese owned.

DOC Position: If duPont wanted to draw our attention to inconsistencies between prices listed in the Chi Mei response, which duPont received in November 1983, and information contained in a telex to duPont dated March, 1983 (from a source unknown to us), it should have done so before we verified Chi Mei's response in mid-January 1984. On page 2 of Chi Mei's response, it says that although it has had a price list, actual sales prices depend on quantity, level of trade and other market factors. We verified that prices were established on a sale by sale basis, independent of the quantity or level of trade. Price lists from Chi Mei are not the basis of sale. Petitioner's other documents concerning Chi Mei, submitted with the post hearing brief, relate to indirect transactions in January 1984, which is outside the period of investigation. Furthermore, the information addressed in these exhibits concerns data provided in Chi Mei's response that has been verified to be correct through examination of that firm's accounts and records. If duPont wanted to direct our attention to Jiuh Mei's prices, it should have supplied information pertaining to Jiuh Mei on a timely basis. As to the alleged relationship between Tai Shun and Hsin Hwa, duPont has not provided evidence of such relationship. We do not bear the burden of disproving petitioner's unsupported belief that there is a relationship between Hsin Hwa and the Hong Kong distributor.

Comment 4: The verification procedure should be repeated because of failure to verify the correlation between duty collected and duty drawback.

DOC Position: See our response to Rohm and Haas comment 2.

Comment 5: Petitioner notes that Chi Mei understated quantities exported to the United States and overstated quantities sold in the home market. Petitioner objects to the fact that, at verification, DOC examined only six transactions where such discrepancies may appear.

DOC Position: With respect to understated quantities, see our response to Chi Mei's comment 11. We agree that we may have been able to determine more refined indicia to correct the Chi Mei errors found had we examined more transactions. However, we budgeted available time to do that which seemed most efficient in terms of verifying the great quantity of information contained in respondent's submissions. When we found non-uniform differences between reported and actual quantities affecting most or all the sales, there was no purpose in looking further because we could not verify all such differences in the time allotted.

Comment 6: Petitioner objects to DOC's refusal to pursue a cost of production investigation, which it requested 70 days prior to the date of final determination.

DOC Position: The petitioner has produced insufficient evidence to justify a cost of production investigation. DuPont's allegation was based on non-confidential information. At the time we received the allegation, we applied duPont's methodology to the confidential data contained in the questionnaire response. We determined that sales below cost were remotely possible for Chi Mei on a very few sales. We had no adequate information addressed to below cost sales of the other two respondents in Hong Kong and Australia. However, we applied Chi Mei's costs, developed from duPont's methodology, to Hsin Hwa and Jiuh Mei data without affirmative results.

DuPont's allegation was submitted only 70 days prior to the final determination. It required us to request additional information because we deemed the allegation to be weakly supported at that time. The additional data obtained several days later did not give us reasonable grounds to believe or suspect sales below cost in the home market and we also deemed the submission to be untimely.

Suspension of Liquidation

In accordance with section 733(d) of the Act, as of January 11, 1984, we instructed the United States Customs Service to suspend liquidation of entries of acrylic film, strips and sheets, at least 0.030 inch (0.76 mm.) thick from Taiwan that are entered, or withdrawn from warehouse, for consumption.

As of the date of publication of this notice in the **Federal Register**, the Customs Service shall require a cash deposit or the posting of a bond equal to the estimated weighted-average amount by which the foreign market value of the merchandise subject to this investigation exceeds the United States price except for Jiuh Mei Enterprise Co. This suspension of liquidation will remain in effect until further notice. The weighted-average margins are as follows:

Manufacturer	Weighted-average margin percentage
Jiuh Mei Enterprise Company	0.42
Hsin Hwa Chemical Company	3.74
Chi Mei Industrial Company	6.74
All Other Manufacturers/Producers/Exporters	4.56

ITC Notification

In accordance with section 735(d) of the Act, we will notify the ITC of our final determination. In addition, we are making available to the ITC all nonprivileged and nonconfidential information relating to this investigation. We will allow the ITC access to all privileged and confidential information in our files, provided the ITC confirms that it will not disclose such information, either publicly or under an administrative protective order, without the written consent of the Deputy Assistant Secretary for Import Administration.

The ITC will make its determination whether these imports are materially injuring, or threatening to materially injure, a U.S. industry within 45 days of the publication of this notice.

If the ITC determines that material injury or threat of material injury does not exist, these proceedings will be terminated and all securities posted as a result of the suspension of liquidation will be refunded or cancelled. However, if the ITC determines that such injury does exist, we will issue an antidumping order, directing Customs officers to assess an antidumping duty on acrylic film, strips and sheets more than 0.030 inch thick from Taiwan entered, or withdrawn, for consumption after the suspension of liquidation, equal to the amount by which the foreign market value of the merchandise exceeds the U.S. price.

This determination is being published pursuant to section 735(d) of the Act (19 U.S.C. 1673d(d)).

William T. Archey,

Acting Assistant Secretary for Trade Administration.

March 19, 1984.

[FR Doc. 84-7935 Filed 3-22-84; 8:45 am]

BILLING CODE 3510-DS-M

APPENDIX C

U.S. INTERNATIONAL TRADE COMMISSION'S FEDERAL REGISTER NOTICE OF ITS INSTITUTION OF A FINAL INVESTIGATION AND SCHEDULING OF HEARING AND THE CALENDAR OF WITNESSES APPEARING AT THE PUBLIC HEARING

INTERNATIONAL TRADE COMMISSION

[Investigation No. 731-TA-139 (Final)]

Antidumping; Acrylic Sheet From Taiwan

AGENCY: International Trade Commission.

ACTION: Institution of a final antidumping investigation and scheduling of a hearing to be held in connection with the investigation.

EFFECTIVE DATE: January 11, 1984.

SUMMARY: As a result of an affirmative preliminary determination by the U.S. Department of Commerce that there is a reasonable basis to believe or suspect that imports from Taiwan of acrylic film, strips and sheets, at least 0.030 inch in thickness, provided for in items 771.41 and 771.45 of the Tariff Schedules of the United States, are being, or likely to be, sold in the United States at less than fair value [LTFV] within the meaning of section 731 of the Tariff Act of 1930 (19 U.S.C. 1673), the United States International Trade Commission hereby gives notice of the institution of investigation No. 731-TA-139 (Final) under section 735(b) of the act (19 U.S.C. 1673d(b)) to determine whether an industry in the United States is materially injured, or is threatened with material injury, or the establishment of an industry is materially retarded, by reason of imports of such merchandise. Unless the investigation is extended, the Department of Commerce will make its final dumping determination in the case on or before March 19, 1984, and the Commission will make its final injury determination by May 9, 1984 (19 CFR 207.25).

FOR FURTHER INFORMATION CONTACT: Abigail Eltzroth (202-523-0289), Office of Investigations, U.S. International Trade Commission.

SUPPLEMENTARY INFORMATION:

Background

On September 1, 1983, the Commission determined, on the basis of the information developed during the course of its preliminary investigation that there was a reasonable indication that an industry in the United States was materially injured or threatened with material injury by reason of allegedly LTFV imports of acrylic film, strips and sheets, at least 0.030 inch in thickness from Taiwan. The preliminary investigation was instituted in response to a petition filed on July 28, 1983, by E. I. du Point de Nemours & Co.

Participation in the Investigation.

Persons wishing to participate in this investigation as parties must file an entry of appearance with the Secretary to the Commission, as provided in § 201.11 of the Commission's Rules of Practice and Procedure (19 CFR 201.11), not later than 21 days after the publication of this notice in the **Federal Register**. An entry of appearance filed after this date will be referred to the Chairman, who shall determine whether to accept the late entry for good cause shown by the person desiring to file the entry.

Upon the expiration of the period for filing entries of appearance, the Secretary shall prepare a service list containing the names and addresses of all persons, or their representatives, who are parties to the investigation, pursuant to § 201.11(d) of the Commission's rules (19 CFR 201.11(d)). Each document filed by a party to this investigation must be served on all other parties to the investigation (as identified by the service list), and a certificate of service must accompany the document. The Secretary will not accept a document for filing without a certificate of service (19 CFR 201.16(c)).

Staff Report

A public version of the staff report containing preliminary findings of fact in this investigation will be placed in the public record on March 30, 1984, pursuant to § 207.21 of the Commission's Rules (19 CFR 207.21).

Hearing

The Commission will hold a hearing in connection with this investigation beginning at 10:00 a.m. on April 12, 1984, at the U.S. International Trade Commission Building, 701 E Street NW., Washington, D.C. Requests to appear at the hearing should be filed in writing with the Secretary to the Commission not later than the close of business (5:15 p.m.) on March 23, 1984. All persons desiring to appear at the hearing and make oral presentations should file prehearing briefs and attend a prehearing conference to be held at 11:00 a.m. on March 30, 1984, in room 117 of the U.S. International Trade Commission Building. The deadline for filing prehearing briefs is April 9, 1984.

Testimony at the public hearing is governed by § 207.23 of the Commission's rule (19 CFR 207.23). This rule requires that testimony be limited to a nonconfidential summary and analysis of material contained in prehearing briefs and to information not available at the time the prehearing brief was submitted. All legal arguments, economic analyses, and factual materials relevant to the public hearing should be included in prehearing briefs in accordance with § 207.22 (19 CFR 207.22). Posthearing briefs must conform with the provisions of § 207.24 (19 CFR 207.24) and must be submitted not later than the close of business on April 17, 1984.

Written Submissions

As mentioned, parties to this investigation may file prehearing and posthearing briefs by the dates shown above. In addition, any person who has not entered an appearance as a party to the investigation may submit a written statement of information pertinent to the subject of the investigation on or before April 17, 1984. A signed original and fourteen (14) true copies of each submission must be filed with the Secretary to the Commission in accordance with § 201.8 of the Commission's rules (19 CFR 201.8). All written submissions except for confidential business data will be available for public inspection during regular business hours (8:45 a.m. to 5:15 p.m.) in the Office of the Secretary to the Commission.

Any business information for which confidential treatment is desired shall be submitted separately. The envelope and all pages of such submissions must be clearly labeled "Confidential Business Information." Confidential submissions and requests for confidential treatment must conform with the requirements of § 201.6 of the Commission rules (19 CFR 201.6).

For further information concerning the conduct of the investigation, hearing procedures, and rules of general application, consult the Commission's Rules of Practice and Procedure, Part 207, subparts A and C (19 CFR Part 207), and Part 201, subparts A through E (19 CFR Part 201).

This notice is published pursuant to § 207.20 of the Commission's rules (19 CFR 207.20).

A-48

By order of the Commission.

Issued: January 26, 1984.

Kenneth R. Mason,

Secretary.

[FR Doc. 84-2760 Filed 1-31-84; 8:45 am]

BILLING CODE 7020-02-M

CALENDAR OF PUBLIC HEARING

Those listed below appear as witnesses at the United States International Trade Commission hearing:

Subject	:	Acrylic Sheet from Taiwan
Inv. No.	:	731-TA-139 (Final)
Date and time:		April 12, 1984 - 10:00 a.m.

Sessions were held in connection with the investigation in the Hearing Room of the United States International Trade Commission, 701 E Street, N.W., in Washington.

In support of the imposition of antidumping duties:

E. I. du Pont de Nemours & Company, Inc.
Wilmington, Delaware

Thomas Axon, Principal Consultant

Gary Appleton, Senior Product Specialist

Frederick F. Alexandre, Attorney, Legal Department

Willaim D. Benkelman, President, Cadillac Plastics & Chemical Company, Birmingham, Michigan

Richard L. Garthwaite, Vice President, Marketing and Sales, Polycast Technology Corporation, Stamford, Connecticut

William M. Lowman, Director, Sales and Marketing, CY/RO Industries, Woodcliff Lake, New Jersey

Jerry E. Trokey, Vice President, Marketing, Industrial Division, KSH, Inc., St. Louis, Missouri

Hogan & Hartson--Counsel
Washington, D.C.
on behalf of

Rohm and Haas Company, Philadelphia, Pennsylvania

Albert J. Bartosic, Senior Counsel

Jonathan S. Kahn)--OF COUNSEL
Randy E. Miller)

-more-

In opposition to the imposition of antidumping duties:

Myron Solter--Counsel
Washington, D.C.
on behalf of

Hsin Hwa Chemical Co., Ltd. Kaohsiung, Taiwan
Jiuh Mei Enterprise Co., Ltd. Kaohsiung, Taiwan
and Chi Mei Industrial Co., Ltd., Tainin, Taiwan

Mark Bogin, President, Astra Products, Inc.,
New York, N.Y.

Myron Solter--OF COUNSEL

Stein, Shostak, Shostak & O'Hara--Counsel
Washington, D.C.
on behalf of

Chi Mei Industrial Co., Ltd.

Richard Anderson, Vice President, Calsak
Corporation

David R. Amerine)--OF COUNSEL
Irwin Altschuler)

APPENDIX D

SUPPLEMENTARY STATISTICAL TABLES

Table D-1.--Acrylic sheet: U.S. production, by methods of production and by firms, 1981-83 1/

(In thousands of pounds)

Item	Method of production			
	Cell-cast	Continuous-cast	Extruded	Total
Acrilex:				
1981	***	***	***	***
1982	***	***	***	***
1983	***	***	***	***
CYRO:				
1981	***	***	***	***
1982	***	***	***	***
1983	***	***	***	***
Du Pont:				
1981	***	***	***	***
1982	***	***	***	***
1983	***	***	***	***
Flex-O-Glass:				
1981	***	***	***	***
1982	***	***	***	***
1983	***	***	***	***
Glasflex:				
1981	***	***	***	***
1982	***	***	***	***
1983	***	***	***	***
Holloway:				
1981	***	***	***	***
1982	***	***	***	***
1983	***	***	***	***
K-S-H:				
1981	***	***	***	***
1982	***	***	***	***
1983	***	***	***	***
MCE:				
1981	***	***	***	***
1982	***	***	***	***
1983	***	***	***	***
Perkasie:				
1981	***	***	***	***
1982	***	***	***	***
1983	***	***	***	***

See footnotes at end of table.

Table D-1.--Acrylic sheet: U.S. production, by methods of production and by firms, 1981-83 1/--Continued

(In thousands of pounds)

Item	Method of Production			
	Cell-cast	Continuous-cast	Extruded	Total
Plaskolite:				
1981	***	***	***	***
1982	***	***	***	***
1983	***	***	***	***
Polycast:				
1981	***	***	***	***
1982	***	***	***	***
1983	***	***	***	***
Polytech:				
1981	***	***	***	***
1982	***	***	***	***
1983	***	***	***	***
Rohm & Haas:				
1981	***	***	***	***
1982	***	***	***	***
1983	***	***	***	***
Southern:				
1981	***	***	***	***
1982	***	***	***	***
1983	***	***	***	***
Swedlow:				
1981	***	***	***	***
1982	***	***	***	***
1983	***	***	***	***
U.S. Steel:				
1981	***	***	***	***
1982	***	***	***	***
1983	***	***	***	***
Total, all producers:				
1981	100,839	111,366	34,382	246,587
1982	72,097	91,887	38,426	202,410
1983	64,522	123,654	41,510	229,686

1/ Data are for all 16 firms that responded to the Commission's questionnaires.

2/ *** used a "modified extrusion" method for producing acrylic sheet which they reported as "continuous cast" in this table. *** report that the modified extrusion method is more akin to continuous casting than to extruding. ***.

Source: Compiled from data submitted in response to questionnaires of the U.S. International Trade Commission.

Table D-2.—Acrylic sheet: Share of U.S. producers' production accounted for by the major methods of production, by firms, 1981-83 1/

(In Percent)

Item	Method of production			
	Cell-cast	Continuous-cast	Extruded	Total
Acrilex:				
1981	***	***	***	100.0
1982	***	***	***	100.0
1983	***	***	***	100.0
CYRO:				
1981	***	***	***	100.0
1982	***	***	***	100.0
1983	***	***	***	100.0
Du Pont:				
1981	***	***	***	100.0
1982	***	***	***	100.0
1983	***	***	***	100.0
Flex-O-Glass:				
1981	***	***	***	100.0
1982	***	***	***	100.0
1983	***	***	***	100.0
Glasflex:				
1981	***	***	***	100.0
1982	***	***	***	100.0
1983	***	***	***	100.0
Holloway:				
1981	***	***	***	100.0
1982	***	***	***	100.0
1983	***	***	***	100.0
K-S-H:				
1981	***	***	***	100.0
1982	***	***	***	100.0
1983	***	***	***	100.0
MCE:				
1981	***	***	***	100.0
1982	***	***	***	100.0
1983	***	***	***	100.0
Perkasie:				
1981	***	***	***	100.0
1982	***	***	***	100.0
1983	***	***	***	100.0

See footnotes at end of table.

Table D-2.--Acrylic sheet: Share of U.S. producers' production accounted for by the major methods of production, by firms, 1981-83 1/--Continued

(In Percent)

Item	Method of production			
	Cell-cast	Continuous-cast	Extruded	Total
Plaskolite:				
1981	***	***	***	100.0
1982	***	***	***	100.0
1983	***	***	***	100.0
Polycast:				
1981	***	***	***	100.0
1982	***	***	***	100.0
1983	***	***	***	100.0
Polytech:				
1981	***	***	***	100.0
1982	***	***	***	100.0
1983	***	***	***	100.0
Rohm & Haas:				
1981	***	***	***	100.0
1982	***	***	***	100.0
1983	***	***	***	100.0
Southern:				
1981	***	***	***	100.0
1982	***	***	***	100.0
1983	***	***	***	100.0
Swedlow:				
1981	***	***	***	100.0
1982	***	***	***	100.0
1983	***	***	***	100.0
U.S. Steel:				
1981	***	***	***	100.0
1982	***	***	***	100.0
1983	***	***	***	100.0
Average, all producers:				
1981	40.9	45.2	13.9	100.0
1982	35.6	45.4	19.0	100.0
1983	28.1	53.8	18.1	100.0

1/ Data are for all 16 firms that responded to the Commission's questionnaires.

2/ *** used a modified extrusion method of producing acrylic sheet which they reported as "continuous cast" in this table. *** report that the modified extrusion method is more akin to continuous casting than to extruding. ***.

Source: Compiled from data submitted in response to questionnaries of the U.S. International Trade Commission.

Table D-3.—Acrylic sheet: U.S. production, by firms, 1981-83 1/

Firm	1981	1982	1983
	Production (1,000 pounds)		
Acrilex	***	***	***
CYRO	***	***	***
Du Pont	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Total	246,587	3/ 202,409	229,6886
	Share of total production (percent) 2/		
Acrilex	***	***	***
CYRO	***	***	***
Du Pont	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Total	100.0	100.0	100.0

1/ Data are for all 16 firms that responded to the Commission's questionnaires. These 16 firms accounted for 97.7 percent of total U.S. production of acrylic sheet by all U.S. producers in 1983, estimated by industry sources to be 235 million pounds.

2/ Because of rounding, percentages may not add to 100.0.

3/ Two additional firms, Ram and Rotuba, provided questionnaire responses in the preliminary investigation. For 1982, their data affect the totals as follows:

Firm	Production (1,000 pounds)	Share of total production (percent)
Ram	***	***
Rotuba	***	***
All other reporting U.S. Producers	202,409	***
Total	***	***

Source: Compiled from data submitted in reponse to questionnaires of the U.S. International Trade Commission.

Table D-4.--Acrylic sheet: U.S. production capacity and capacity utilization, by firms, 1981-83 1/

Firm	1981	1982	1983
	Capacity (1,000 pounds)		
Acrilex	***	***	***
CYRO	***	***	***
Du Pont	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Total	322,038	329,955	343,950
	Capacity utilization (percent)		
Acrilex	***	***	***
CYRO	***	***	***
Du Pont	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Average	3/ 74.4	3/ 59.6	3/ 64.8

1/ Data are for *** firms that accounted for *** percent of domestic production of the 16 questionnaire respondents in 1981 and 1982, and for *** percent in 1983.

2/ Not available.

3/ Based on production by the *** firms that also reported capacity data.

Source: Compiled from data submitted in response to questionnaires of the U.S. International Trade Commission.

Table D-5.--Acrylic sheet: Total U.S. producers' shipments, by firms, 1981-83 1/ 2/

Firm	1981	1982	1983
	Shipments (1,000 pounds)		
Acrilex	***	***	***
CYRO	***	***	***
Du Pont	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Total	230,424	209,257	230,254
	Share of total shipments (percent) 5/		
Acrilex	***	***	***
CYRO	***	***	***
Du Pont	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Total	100.0	100.0	100.0

1/ Data are for *** firms that accounted for *** percent of total U.S. production by the 16 firms that responded to the the Commission's questionnaires in 1981, and for *** percent of such production in 1982 and 1983.

2/ Includes domestic shipments, export shipments, and intracompany transfers.

3/ Not available.

4/ ***.

5/ Because of rounding, percentages may not add to 100.0 percent.

Source: Compiled from data submitted in response to questionnaires of the U.S. International Trade Commission.

Table D-6.--Acrylic sheet: U.S. producers' domestic shipments, by firms, 1981-83 1/

Firm	1981	1982	1983
	Quantity (1,000 pounds)		
Acrilex	***	***	***
CYRO	***	***	***
Du Pont	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Total	211,977	195,141	215,505
	Value (1,000 dollars)		
Acrilex	***	***	***
CYRO	***	***	***
Du Pont	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Total	263,606	252,247	282,789
	Unit value (cents per pound)		
Acrilex	***	***	***
CYRO	***	***	***
Du Pont	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Average	124.4	129.3	131.2

1/ Data are for *** firms that accounted for *** percent of total U.S. production by the 16 firms that responded to the Commission's questionnaires in 1981, and for *** percent of such production in 1982 and 1983.

2/ Not available.

Source: Compiled from data submitted in response to questionnaires of the U.S. International Trade Commission.

Table D-7.--Acrylic sheet: U.S. producers' intracompany transfers, by firms, 1981-83

* * * * * * *

Table D-8.--Acrylic sheet: U.S. producers' exports, by firms, 1981-83

* * * * * * *

Table D-9.--Acrylic sheet: U.S. producers' yearend inventories, by firms, 1981-83 1/

Firm	1981	1982	1983
	Inventories (1,000 pounds)		
Acrilex	***	***	***
CYRO	***	***	***
Du Pont	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Total	37,722	28,081	31,159
	Ratio of inventories to shipments (percent)		
Acrilex	***	***	***
CYRO	***	***	***
Du Pont	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Average	3/ 16.9	3/ 13.8	3/ 13.9

1/ Data are for *** firms that accounted for *** percent of U.S. production by the 16 questionnaire respondents in 1981, *** percent in 1982, and *** percent of such production in 1983.

2/ Not available.

3/ Based on data provided by the *** firms that submitted both inventory and shipments data.

Source: Compiled from data submitted in response to questionnaires of the U.S. International Trade Commission.

Table D-10.—Acrylic sheet: Employment of production and related workers in acrylic sheet operations, and hours worked by them, by firms, 1981-83 1/

Firm	1981	1982	1983
	Number of workers (number)		
Acrilex	***	***	***
CYRO	***	***	***
Du Pont	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Total	1,550	1,352	1,294
	Hours worked (1,000 hours)		
Acrilex	***	***	***
CYRO	***	***	***
Du Pont	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Total	3,219	2,782	2,765

1/ Data are for *** firms that accounted for *** percent of domestic production by the 16 questionnaire respondents in 1981, *** percent in 1982, and *** percent in 1983.

2/ Not available.

Source: Compiled from data submitted in response to questionnaires of the U.S. International Trade Commission.

Table D-11.--Acrylic sheet: Wages and total compensation paid to production and related workers producing acrylic sheet, by firms, 1981-83 1/

Firm	1981	1982	1983
	Total wages paid (1,000 dollars)		
Acrilex	***	***	***
CYRO	***	***	***
Du Pont	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Total	26,677	22,954	25,038
	Total compensation paid (1,000 dollars)		
Acrilex	***	***	***
CYRO	***	***	***
Du Pont	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Total	35,837	30,698	32,767

1/ Data are for *** firms that accounted for *** percent of domestic production by 16 reporting firms in 1981, *** percent in 1982, and *** percent in 1983.

2/ Not available.

Source: Compiled from data submitted in response to questionnaires of the U.S. International Trade Commission.

Table D-12.--Acrylic sheet: Worker productivity and unit labor cost of production, by firms, 1981-83 1/

Firm	1981	1982	1983
	Output per worker-hour (pounds)		
Acrilex	***	***	***
CYRO	***	***	***
Du Pont	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Total	3/ 68.5	3/ 63.9	3/ 73.3
	Unit labor cost of production (cents per pound)		
Acrilex	***	***	***
CYRO	***	***	***
Du Pont	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Total	3/ 16.2	3/ 17.3	3/ 16.2

1/ Data are for *** firms that accounted for *** percent of production by 16 reporting producers in 1981, *** percent in 1982, and *** percent in 1983.

2/ Not available.

3/ Based on production data for the *** firms that supplied employment data.

Source: Compiled from data submitted in response to questionnaires of the U.S. International Trade Commission.

Table D-13.--Acrylic sheet: Net sales, by firms, accounting years 1981-83 1/

Firm	1981	1982	1983
	Net sales (1,000 dollars)		
Acrilex	***	***	***
CYRO	***	***	***
Du Pont	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H 3/	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Total 4/	226,601	217,546	254,114
	Share of total net sales (percent)		
Acrilex	***	***	***
CYRO	***	***	***
Du Pont	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H 3/	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Total 4/	100.0	100.0	100.0

1/ Data are for *** firms that accounted for *** percent of production by the 16 questionnaire respondents in 1981, *** percent of such production in 1982, and *** percent in 1983.

2/ Not available.

3/ K-S-H reported ***.

4/ ***.

Source: Compiled from data submitted in response to questionnaires of the U.S. International Trade Commission.

Table D-14.—Acrylic sheet: Income-or-loss experience on acrylic sheet operations, by firms, accounting years 1981-83 1/

Firm	1981	1982	1983
	Gross income or (loss) (1,000 dollars)		
Acrilex	***	***	***
CYRO	***	***	***
Du Pont	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H 3/	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Total 4/	44,730	33,084	65,684
	Operating income or (loss) (1,000 dollars)		
Acrilex	***	***	***
CYRO	***	***	***
Du Pont	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H 5/	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Total 4/	13,419	(5,487)	25,104
	Net pretax income or (loss) (1,000 dollars)		
Acrilex	***	***	***
CYRO	***	***	***
Du Pont	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Average	12,539	(8,344)	23,688

1/ Data are for *** firms that accounted for *** percent of production by the 16 questionnaire respondents in 1981, *** percent of such production in 1982, and *** percent in 1983.
2/ Not available.
3/ K-S-H reported ***.
4/ ***.
5/ K-S-H reported ***.

Source: Compiled from data submitted in response to questionnaries of the U.S. International Trade Commission.

Table D-15.—Acrylic sheet: Ratios of income or loss to net sales, by firms, accounting years 1981-83 1/

Firm	1981	1982	1983
	Gross income or (loss)(percent)		
Acrilex	***	***	***
CYRO	***	***	***
Du Pont	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H 4/	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Total 5/	19.7	15.2	25.8
	Operating income or (loss) (percent)		
Acrilex	***	***	***
CYRO	***	***	***
Du Pont	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H 6/	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Total 5/	5.9	(2.5)	9.9
	Net pretax income or (loss) (percent)		
Acrilex	***	***	***
CYRO	***	***	***
Du Pont	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Average	5.5	(3.8)	9.3

1/ Data are for *** firms that accounted for *** percent of production by the 16 questionnaire respondents in 1981, *** percent of such production in 1982, and *** percent in 1983.

2/ Not available.

3/ CYRO experienced ***.

4/ K-S-H reported ***.

5/ ***.

6/ K-S-H reported ***.

Source: Compiled from data submitted in response to questionnaires of the U.S. International Trade Commission.

Table D-16.—Acrylic sheet: Costs of MMA used, and quantity of acrylic sheet sold, by firms, accounting years 1981-83 1/

Firm	1981	1982	1983
	Cost of MMA used (1,000 dollars)		
Acrilex	***	***	***
CYRO 3/	***	***	***
Du Pont 3/	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas 3/	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Total	51,894	54,274	61,184
	Ratio of cost of MMA used to total raw-material costs (percent)		
Acrilex	***	***	***
CYRO 3/	***	***	***
Du Pont 3/	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas 3/	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Total	78	75	74
	Quantity of acrylic sheet sold 4/ (1,000 pounds)		
Acrilex	***	***	***
CYRO 3/	***	***	***
Du Pont 3/	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas 3/	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Total	107,598	106,912	127,253

1/ Data are for *** firms that accounted for *** percent of total U.S. production by all 16 questionnaire respondents in 1981, *** percent of such production in 1982, and *** percent in 1983.

2/ Not available.

3/ Integrated producers that produce their own MMA, and sell excess MMA to the other listed producers of acrylic sheet.

4/ These quantities are based on accounting-year data as reported by U.S. producers in the financial section of their questionnaire responses.

Source: Compiled from data submitted in response to questionnaires of the U.S. International Trade Commission.

Table D-17.—Acrylic sheet: MMA costs per pound of acrylic sheet sold, by firms, accounting years 1981-83

Firm	1981	1982	1983
	MMA cost per pound of acrylic sheet sold (cents per pound) 1/		
Acrilex	***	***	***
CYRO 3/	***	***	***
Du Pont 3/	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas 3/	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Average	48.2	50.8	48.1
	MMA cost, as a share of total cost of goods sold (percent) 4/		
Acrilex	***	***	***
CYRO 3/	***	***	***
Du Pont 3/	***	***	***
Flex-O-Glass	***	***	***
Glasflex	***	***	***
Holloway	***	***	***
K-S-H	***	***	***
MCE	***	***	***
Perkasie	***	***	***
Plaskolite	***	***	***
Polycast	***	***	***
Polytech	***	***	***
Rohm & Haas 3/	***	***	***
Southern	***	***	***
Swedlow	***	***	***
U.S. Steel	***	***	***
Average	54.9	51.1	51.7

1/ Data are for *** firms that accounted for *** percent of total U.S. production by all 16 questionnaire respondents in 1981, *** percent of such production in 1982, and *** percent in 1983.

2/ Not available.

3/ Integrated producers that produce their own MMA, and which also supply MMA to other acrylic sheet producers.

4/ Data are for *** firms that accounted for *** percent of total U.S. production by all 16 questionnaire respondents in 1981, *** percent of such production in 1982, and *** percent in 1983.

Source: Compiled from data submitted in response to questionnaires of the U.S. International Trade Commission.

Table D-18.—Acrylic sheet: U.S. imports from Taiwan, and estimated LTFV and fair value imports, by firms, 1983, January-March 1983, and January-March 1984

Taiwan Producers	1983	January-March	
		1983	1984
Chi Mei: 1/			
Sales at LTFV 2/	***	***	7/
Sales at fair value	***	***	7/
Subtotal, Chi Mei	***	***	***
Hsin Hwa: 3/			
Sales at LTFV 4/	***	7/	7/
Sales at fair value	***	7/	7/
Subtotal, Hsin Hwa	***	7/	7/
Jiuh Mei: 5/			
Sales at LTFV 6/	***	7/	7/
Sales at fair value	***	7/	7/
Subtotal, Jiuh Mei	***	7/	7/
Three investigated firms:			
Sales at LTFV 8/	***	7/	7/
Sales at fair value 8/	***	7/	7/
Subtotal, three firms	***	7/	7/
All other Taiwan producers: 9/			
Sales at LTFV 10/	***	7/	7/
Sales at fair value 10/	***	7/	7/
Subtotal, all other firms, 11/	***	7/	7/
Total, all Taiwan producers:			
Sales at LTFV 8/	***	7/	7/
Sales at fair value 8/	***	7/	7/
Total, all firms 12/	***	7/	7/

1/ During the 6-month period, Feb. 1-July 31, 1983, according to Commerce's final LTFV determination, the weighted-average LTFV margin for Chi Mei was 6.74 percent.

2/ During Feb. 1-July 31, 1983, *** percent of Chi Mei's sales to the United States were at LTFV prices. That ratio has been applied to all 1983 data covered by the table.

3/ During the 6-month period, Feb. 1-July 31, 1983, according to Commerce's final LTFV determination, the weighted-average LTFV margin for Hsin Hwa was 3.74 percent.

4/ During Feb. 1-July 31, 1983, *** percent of Hsin Hwa's sales of acrylic sheet were at LTFV prices. That ratio has been applied to all 1983 data covered by the table.

5/ During the 6-month period, Feb. 1-July 31, 1983, according to Commerce's final LTFV determination, the weighted-average LTFV margin for Jiuh Mei was 0.42 percent, which was below Commerce's de minimis theshold of 0.50 percent; Jiuh Mei was, therefore excluded from Commerce's affirmative LTFV determination.

6/ During Feb. 1-July 31, 1983, *** percent of Jiuh Mei's sales of acrylic sheet were at LTFV prices. That ratio has been applied to all 1983 data covered by the table.

7/ Not available.

8/ Because Jiuh Mei was excluded from Commerce's affirmative LTFV determination, all of Jiuh Mei's sales, whether at LTFV or fair value prices, are included in the fair value category.

9/ Although no usable information was obtained for these firms, they are included in Commerce's affirmative LTFV finding; all of the sales are determined to have LTFV margins of *** percent, which is the average LTFV margin for the *** firms for which data were obtained.

10/ All sales by these firms are included in the LTFV category; none are included in the fair value category.

11/ Obtained by subtracting the data for the 3 firms for which data are available from total U.S. imports for consumption from Taiwan as obtained from official import statistics of the U.S. Department of Commerce.

12/ Obtained from official statistics of the U.S. Department of Commerce.

Source: Obtained from counsel for the importers of acrylic sheet from Taiwan, from confidential LTFV data developed by the Commerce investigaton, and official statistics of the U.S. Department of Commerce.

Table D-19.--Clear acrylic sheet (1/8" x 4' x 8'): Weighted average delivered prices paid by end users and distributors, as reported by 3 integrated U.S. producers, all other U.S. producers, and by importers, by quarters, 1981-83

(Per pound)

Period	Taiwan		United States			
			The 3 integrated U.S. producers 1/		All other U.S. producers	
	To end users	To distributors	To end users	To distributors	To end users	To distributors
1981:						
Jan.-Mar.	$0.849	$0.898	***	***	***	***
Apr.-June	.846	.875	***	***	***	***
July-Sept.	.906	.819	***	***	***	***
Oct.-Dec.	.901	.938	***	***	***	***
1982:						
Jan.-Mar.	.864	.993	***	***	***	***
Apr.-June	.889	1.012	***	***	***	***
July-Sept.	.847	.847	***	***	***	***
Oct.-Dec.	.852	.909	***	***	***	***
1983:						
Jan.-Mar.	.853	.836	***	***	***	***
Apr.-June	.844	.824	***	***	***	***
July-Sept.	.859	.841	***	***	***	***
Oct.-Dec.	.878	.861	***	***	***	***

1/ CYRO, DuPont and Rohm & Haas.

Source: Compiled from data submitted in response to U.S. producers' and importers' questionnaires of the U.S. International Trade Commission.

Table D-20.--Clear acrylic sheet (1/4" x 4' x 8'): Weighted-average delivered prices paid by end users and distributors, as reported by 3 integrated producers, all other U.S. producers, and by importers, by quarters, 1981-83

(Per pound)

Period	Taiwan		United States			
			The 3 integrated U.S. producers 1/		All other U.S. producers	
	To end users	To distributors	To end users	To distributors	To end users	To distributors
1981:						
Jan.-Mar.	$1.558	$1.770	***	***	***	***
Apr.-June	1.596	1.680	***	***	***	***
July-Sept	1.715	1.587	***	***	***	***
Oct.-Dec	1.560	1.780	***	***	***	***
1982:						
Jan.-Mar.	1.599	1.780	***	***	***	***
Apr.-June	1.585	1.790	***	***	***	***
July-Sept	1.566	1.760	***	***	***	***
Oct.-Dec	1.531	1.726	***	***	***	***
1983:						
Jan.-Mar.	1.556	1.781	***	***	***	***
Apr.-June	1.561	1.775	***	***	***	***
July-Sept	1.580	1.759	***	***	***	***
Oct.-Dec	1.564	1.748	***	***	***	***

1/ CYRO, DuPont, and Rohm & Haas.

Source: Compiled from data submitted in response to U.S. producers' and importers' questionnaires of the U.S. International Trade Commission.

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Table D-21.—Colored cell-cast acrylic sheet (1/8" x 4' x 8'): Weighted-average delivered prices paid by end users and distributors, as reported by 3 integrated U.S. producers, all other U.S. producers, and importers, by quarters, 1981-83

(Per pound)

Period	Taiwan		United States			
			The 3 integrated U.S. producers 1/		All other U.S. producers	
	To end users	To distributors	To end users	To distributors	To end users	To distributors
1981:						
Jan.-Mar.	$1.214	$1.030	***	***	***	***
Apr.-June	1.083	.970	***	***	***	***
July-Sept.	1.260	.995	***	***	***	***
Oct.-Dec.	1.460	1.044	***	***	***	***
1982:						
Jan.-Mar.	1.140	1.103	***	***	***	***
Apr.-June	1.114	1.011	***	***	***	***
July-Sept.	1.077	1.090	***	***	***	***
Oct.-Dec.	1.105	1.120	***	***	***	***
1983:						
Jan.-Mar.	1.085	.952	***	***	***	***
Apr.-June	1.043	.956	***	***	***	***
July-Sept.	1.083	.980	***	***	***	***
Oct.-Dec.	1.052	.930	***	***	***	***

1/ CYRO, DuPont, and Rohm and Haas.

Source: Compiled from data submitted in response to U.S. producers' and importers' questionnaires of the U.S. International Trade Commission.

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Table D-22.--Clear acrylic sheet (1/8" x 4' x 8'): Weighted-average delivered prices paid by distributors, as reported by U.S. producers and importers; by sources, production methods, and by quarters, 1981-83

Period	Taiwan	United States		Importers' margins of underselling or (overselling)	
	Cell cast	Continuous cast	Cell cast	Continuous cast	Cell cast
	Per square foot			Percent	Percent
1981:					
Jan.-Mar	$0.898	$0.698	$1.056	(28)	15
Apr.-June	.875	.791	.980	(11)	11
July-Sept	.819	.660	1.046	(24)	22
Oct..-Dec	.933	.704	1.055	(33)	12
1982:					
Jan.-Mar	.993	.652	1.056	(52)	6
Apr.-June	1.012	.743	1.041	(36)	3
July-Sept	.847	.764	1.061	(11)	20
Oct.-Dec	.909	.743	1.090	(22)	17
1983:					
Jan.-Mar	.836	.771	1.107	(8)	24
Apr.-June	.824	.714	1.157	(15)	29
July-Sept	.841	.772	1.171	(9)	28
Oct.-Dec	.861	.764	1.180	(13)	27

Source: Compiled from data submitted in response to U.S. producers' and importers' questionnaires of the U.S. Internatonal Trade Commission.

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Table D-23.—Clear acrylic sheet (1/4" x 4' x 8'): Weighted-average delivered prices paid by distributors, as reported by U.S. producers and importers, by sources, production methods, and by quarters, 1981-83

Period	Taiwan	United States		Importers' margins of underselling or (overselling)	
	Cell cast	Continuous cast	Cell cast	Continuous cast	Cell cast
	Per square foot			Percent	Percent
1981:					
Jan.-Mar.	$1.770	$1.249	$1.633	(42)	(9)
Apr.-June	1.680	1.410	1.644	(19)	(2)
July-Sept	1.587	1.604	1.604	(36)	1
Oct.-Dec	1.780	1.160	1.624	(53)	(10)
1982:					
Jan.-Mar.	1.780	1.166		(53)	(8)
Apr.-June	1.790	1.274	1.649	(53)	(8)
July-Sept	1.760	1.284	1.762	(37)	0
Oct.-Dec	1.728	1.281	1.767	(35)	2
1983:					
Jan.-Mar.	1.781	1.361	1.805	(31)	1
Apr.-June	1.775	1.232	1.802	(44)	1
July-Sept	1.759	1.346	1.788	(31)	2
Oct.-Dec	1.748	1.350	1.855	(29)	6

Source: Compiled from data submitted in response to U.S. producers' and importers' questionnaires of the U.S. International Trade Commission.

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Table D-24.—Colored cell-cast acrylic sheet (1/8" x 4' x 8'): Weighted-average delivered prices paid by end users and distributors, as reported by U.S. producers and importers, by sources and by quarters, 1981-83

Period	Taiwan		United States		Importers' margins of underselling or (overselling)	
	To end users	To distributors	To end users	To distributors	To end users	To distributors
	Per square foot				Percent	
1981:						
Jan.-March	$1.214	$1.030	$1.350	$1.150	10	10
April-June	1.083	.870	1.300	1.460	17	34
July-Sept	1.260	.995	1.490	1.310	15	24
Oct.-Dec	1.460	1.044	1.160	1.310	(26)	20
1982:						
Jan.-March	1.140	1.103	1.496	1.475	24	25
April-June	1.114	1.011	1.479	1.480	25	31
July-Sept	1.077	1.090	1.506	1.494	29	27
Oct.-Dec	1.105	1.120	1.630	1.439	32	22
1983:						
Jan.-March	1.085	.952	1.379	1.559	21	39
April-June	1.043	.956	1.464	1.540	29	37
July-Sept	1.083	.980	1.506	1.535	28	36
Oct.-Dec	1.052	.930	1.521	1.541	31	40

Source: Compiled from data submitted in response to U.S. producers' and importers' questionnaires of the U.S. International Trade Commission.

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Table D-25.—Clear acrylic sheet (1/8" x 4' x 8'): Weighted-average delivered prices paid by users, as reported by U.S. producers and importers, by sources, production methods, and by quarters, 1981-83

Period	Taiwan	United States		Importers' margins of underselling or (overselling)	
	Cell cast	Continuous cast	Cell cast	Continuous cast	Cell cast
	Per square foot			Percent	
1981:					
Jan.-Mar	$0.849	$0.734	$1.000	(16)	15
Apr.-June	.846	.835	1.130	(1)	25
July-Sept	.906	.770	1.150	(18)	21
Oct.-Dec	.901	.750	1.220	(20)	26
1981:					
Jan.-Mar	.864	.860	1.171	1/	26
Apr.-June	.889	.873	1.194	(2)	26
July-Sept	.847	.870	1.267	3	33
Oct.-Dec	.852	.852	1.189	0	28
1983:					
Jan.-Mar	.853	.884	1.208	4	29
Apr.-June	.844	.851	1.269	1	33
July-Sept	.859	.873	1.220	2	30
Oct.-Dec	.878	.847	1.270	(4)	31

1/ Underselling by less than 0.5 percent.

Source: Compiled from data submitted in response to U.S. producers' and importers' questionnaires of the U.S. International Trade Commission.

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Table D-26.—Clear acrylic sheet (1/4" x 4' x 8'): Weighted-average delivered prices paid by end users, as reported by U.S. producers and importers, by sources, production methods, and by quarters, 1981-83

Period	Taiwan	United States		Importers' margins of underselling or (overselling)	
	Cell cast	Continuous cast	Cell cast	Continuous cast	Cell cast
	Per square foot			Percent	Percent
1981:					
Jan.-Mar	$1.558	-	$1.611	-	3
Apr.-June	1.596	-	1.574	-	(1)
July-Sept	1.715	$1.680	1.572	(2)	(9)
Oct.-Dec	1.560	-	1.588	-	2
1982:					
Jan.Mar	1.599	1.300	1.505	(23)	(6)
Apr.-June	1.585	1.300	1.567	(21)	(1)
July-Sept	1.566	1.640	1.681	5	7
Oct.-Dec	1.531	1.470	1.630	(4)	6
1983:					
Jan.-Mar	1.556	1.500	1.697	(4)	8
Apr.-June	1.561	1.470	1.659	(6)	6
July-Sept	1.580	1.526	1.640	(4)	4
Octr.-Dec	1.564	1.210	1.652	(29)	5

Source: Compiled from data submitted in response to U.S. producers' and importers' questionnaires of the U.S. International Trade Commission.

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Table D-27.--Clear acrylic sheet (1/8" x 4' x 8"): Weighted-average delivered prices paid by end users, as reported by purchasers, by sources, production methods and by quarters, 1982- 83

(Per square foot)

Period	Taiwan			United States		
	Continuous cast	Cell cast	Extruded	Continuous cast	Cell cast	Extruded
1982:						
Jan.-Mar	-	$0.751	-	$0.740	$1.047	-
Apr.-June	-	.732	-	-	1.012	-
July-Sept	-	.750	-	.740	1.078	-
Oct.-Dec	-	.732	-	.760	1.301	-
1983:						
Jan.-Mar	-	.732	-	.760	1.222	-
Apr.-June	-	.737	-	.761	1.096	-
July-Sept	-	.757	-	.760	1.100	-
Oct.-Dec	-	.737	-			

Source: Compiled from data submitted in response to purchasers' questionnaires of the U.S. International Trade Commission.

Table D-28.--Clear acrylic sheet (1/8" x 4' x 8'): Weighted-average delivered prices paid by distributors, as reported by purchasers, by sources, production methods, and by quarters, 1982-83

(Per square foot)

Period	Taiwan			United States		
	Continuous cast	Cell cast	Extruded	Continuous cast	Cell cast	Extruded
1982:						
Jan.-Mar	-	-	-	$0.789	$1.498	$0.750
Apr.-June	-	$1.030	-	.800	1.572	.730
July-Sept	-	-	-	.814	1.541	.790
Oct.-Dec	-	1.030	-	.834	1.543	.810
1983:						
Jan.-Mar	-	1.028	-	.827	1.479	.810
Apr.-June	-	1.030	-	.837	1.498	.797
July-Sept	-	.820	-	.831	1.505	.795
Oct.-Dec	-	.722	-	.829	1.500	.783

Source: Compiled from data submitted in response to purchasers' questionnaires of the U.S. International Trade Commission.

Table D-29.--Clear acrylic sheet (1/4" x 4' x 8"): Weighted-average delivered prices paid by end users, as reported by purchasers, by sources, by production methods and by quarters, 1982-83

(Per square foot)

Period	Taiwan			United States		
	Continuous cast	Cell cast	Extruded	Continuous cast	Cell cast	Extruded
1982:						
Jan.-Mar.	-	$1.433	-	$1.343	$1.600	-
Apr.-June	-	1.420	-	1.344	1.600	-
July-Sept	-	1.420	-	1.341	1.600	-
Oct.-Dec	-	1.562	-	1.300	1.608	-
1983:						
Jan.-Mar.	-	1.422	-	1.301	1.600	-
Apr.-June	-	1.430	-	1.206	1.602	-
July-Sept	-	1.392	-	1.332	1.710	-
Oct.-Dec	-	1.392	-	1.334	1.710	-

Source: Compiled from data submitted in response to purchasers' questionnaires of the U.S. International Trade Commission.

Table D-30.--Clear acrylic sheet (1/4" x 4' x 8'): Weighted-average delivered prices paid by distributors, as reported by purchasers, by sources, production methods, and by quarters, 1982-83

(Per square foot)

Period	Taiwan			United States		
	Continuous cast	Cell cast	Extruded	Continuous cast	Cell cast	Extruded
1982:						
Jan.-Mar.	-	-	-	$1.401	$2.090	$1.280
Apr.-June	-	-	-	1.406	2.079	1.240
July-Sept	-	-	-	1.408	2.057	1.400
Oct.-Dec	-	-	-	1.414	2.132	1.400
1983:						
Jan.-Mar.	-	-	-	1.413	2.119	1.300
Apr.-June	-	-	-	1.411	2.148	1.319
July-Sept	-	$1.550	-	1.417	2.105	1.324
Oct.-Dec	-	1.365	-	1.411	2.032	1.348

Source: Compiled from data submitted in response to purchasers' questionnaires of the U.S. International Trade Commission.

Table D-31.--Colored cell-cast acrylic sheet (1/8" x 4' x 8"): Weighted-average delivered prices paid by end users and distributors, as reported by end users and distributors, by sources and by quarters, 1982-83

(Per square foot)

Period	Taiwan		United States	
	To end users	To distributors	To end users	To distributors
1982:				
Jan.-Mar	$0.858	$1.350	$1.270	$1.627
Apr.-June	.823	-	1.270	1.627
July-Sept	.825	1.350	1.294	1.624
Oct.-Dec	.893	1.350	1.270	1.625
1983:				
Jan.-Mar	.823	-	1.270	1.631
Apr.-June	.835	1.350	1.270	1.632
July-Sept	.823	1.350	1.370	1.636
Oct.-Dec	.820	1.350	1.370	1.636

Source: Compiled from data submitted in response to purchasers' questionnaires of the U.S. International Trade Commission.