DEPARTMENT OF COMMERCE

International Trade Administration [A-570-933]

Frontseating Service Valves From the People's Republic of China: Final Determination of Sales at Less Than Fair Value and Final Negative Determination of Critical Circumstances

AGENCY: Import Administration, International Trade Administration, Department of Commerce.

DATES: Effective Date: March 13, 2009. SUMMARY: The Department of Commerce (the "Department") has determined that frontseating service valves ("FSVs") from the People's Republic of China ("PRC") are being, or are likely to be, sold in the United States at less than fair value ("LTFV") as provided in section 735 of the Tariff Act of 1930, as amended ("the Act"). The estimated margins of sales at LTFV are shown in the "Final Determination Margins" section of this notice.

FOR FURTHER INFORMATION CONTACT:

Eugene Degnan or Lori Apodaca, AD/CVD Operations, Office 8, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230; telephone: (202) 482–0414 or (202) 482–4551, respectively.

SUPPLEMENTARY INFORMATION:

Case History

The Department published its preliminary determination of sales at LTFV on October 22, 2008. See Frontseating Service Valves from the People's Republic of China: Preliminary Determination of Sales at Less Than Fair Value, Preliminary Negative Determination of Critical Circumstances, and Postponement of Final Determination, 73 FR 62952 (October 22, 2008) ("Preliminary Determination"). The period of investigation ("POI") is July 1, 2007, to December 31, 2007.

Between November 10 and December 18, 2008, the Department conducted verifications of Zhejiang DunAn Precision Industries Co., Ltd., Zhejiang DunAn Hetian Metal Co., Ltd. ("DunAn Hetian") and their U.S. subsidiary, DunAn Precision, Inc. ("DunAn Precision") (collectively, "DunAn") ¹

and Zhejiang Sanhua Co., Ltd. ("Zhejiang Sanhua") and Sanhua International Inc. ("Sanhua International") (collectively "Sanhua").² See the "Verification" section below for additional information.

We invited interested parties to comment on the *Preliminary Determination* and on January 26, 2009, Parker-Hannifin Corporation ("Petitioner") and DunAn filed case briefs. On February 2, 2009, Petitioner, DunAn and Sanhua filed rebuttal briefs. The Department held a hearing on February 12, 2009.

Verification

As provided in section 782(i) of the Act, we verified the information submitted by DunAn and Sanhua for use in our final determination. See the Department's verification reports on the record of this investigation in the Central Records Unit ("CRU"), Room 1117 of the main Department building, with respect to these entities. For all verified companies, we used standard verification procedures, including examination of relevant accounting and production records, as well as original source documents provided by respondents.

Analysis of Comments Received

All issues raised in the case and rebuttal briefs by parties to this investigation are addressed in the "Investigation of Frontseating Service Valves from the People's Republic of China: Issues and Decision Memorandum" ("Issues and Decision Memorandum"), dated concurrently with this notice and which is hereby adopted by this notice. A list of the issues which parties raised and to which we respond in the Issues and Decision Memorandum is attached to this notice as Appendix I. The Issues and Decision Memorandum is a public document and is on file in the CRU, and is accessible on the Web http:// trade.gov/ia/index.asp. The paper copy

¹ See Verification of the Sales and Factors Response of DunAn in the Antidumping Investigation of Frontseating Service Valves from the People's Republic of China, dated January 15, 2009 ("DunAn Verification Report"); and Verification of the U.S. sales questionnaire

responses of Zhejiang DunAn Precision Industries Co., Ltd., Zhejiang DunAn Hetian Metal Co., Ltd., and their U.S. subsidiary DunAn Precision Inc. in the Antidumping Investigation of Frontseating Service Valves from the People's Republic of China, dated January 14, 2009 ("DunAn CEP Verification Report").

² See Verification of the Sales and Factors Response of Zhejiang Sanhua Co., Ltd. in the Antidumping Investigation of Frontseating Service Valves from the People's Republic of China, dated January 16, 2009 ("Sanhua Verification Report"), and Verification of the U.S. Sales Response of Zhejiang Sanhua Co., Ltd. and Sanhua International Inc. in the Antidumping Investigation of Frontseating Service Valves from the People's Republic of China, dated January 16, 2009 ("Sanhua CEP Verification Report").

and electronic version of the memorandum are identical in content.

Changes Since the Preliminary Determination

Based on our analysis of information on the record of this investigation, we have made changes to the margin calculations for the final determination for all mandatory respondents.

General Issues

Calculation of Surrogate Financial Ratios

• For the final determination, we are calculating the surrogate financial ratios using the statements of Siddhi Cast Private Limited ("Siddhi"), Pyrocast India Private Ltd. ("Pyrocast"), and Dharpat Casting Private Ltd ("Dharpat"). See Issues and Decision Memorandum at Comment 1.

Calculation of Surrogate Values

- For the final determination, we are valuing the inputs of brass connection tube heads and connection tube caps using WTA data for Indian HTS category 7412.20.19. See Issues and Decision Memorandum at Comments 6f and 6h.
- For the final determination, we are valuing valve cores using WTA data for Indian HTS category 8481.90.90. See Issues and Decision Memorandum at 7.

Company-Specific Issues

DunAn

- For the final determination, we are using the U.S. sales and factor of production ("FOP") databases submitted by DunAn on January 22, 2009.
- For the final determination, we applied, as partial AFA to certain of DunAn's December 2007 sales, a rate of 55.62 percent (the rate from the initiation of this proceeding) which constitutes the highest rate from this proceeding. See Memorandum regarding 'Application of Partial Adverse Facts Available for Zhejiang DunAn Precision Industries Co., Ltd., Zhejiang DunAn Hetian Metal Co., Ltd., and their U.S. subsidiary DunAn Precision Inc. in the Antidumping Investigation of Frontseating Service Valves from the People's Republic of China" (March 6, 2009) ("Partial AFA Memo") and Issues and Decision Memorandum at Comment
- For the final determination, we applied, as partial AFA to the inventory carrying cost ("ICC") for all of DunAn's sales during the months of October, November and December 2007, the highest ICC calculated for any sale during the POI. See Partial AFA Memo

and Issues and Decision Memorandum at Comment 12c.

• For the final determination, we are allowing, in part, DunAn's claimed byproduct offsets for scrap sold, and scrap recycled into the production of subject merchandise. See Issues and Decision Memorandum at Comment 12j, and DunAn Analysis Memorandum for the Final Determination, dated March 6, 2009.

Sanhua

- For the final determination, we are using the U.S. sales and FOP databases submitted by Sanhua on January 22, 2009. However, for eight transactions in the U.S. sales database, which did not contain price or selling expense data, we are applying, as facts available, the average margin calculated for each of the CONNUMs associated with these sales. See Use of Facts Available, below.
- For the final determination, we are allowing, in part, the by-product offset for scrap claimed by Sanhua. See Issues and Decision Memorandum at Comment 10g.
- For the final determination, to calculate normal value for certain sales that were sold during the POI but produced prior to the POI, we are using the FOPs of subject merchandise produced during the POI with the nearest similar physical characteristics (as demonstrated by the control numbers ("CONNUMs")) to those products. See Sanhua Analysis Memorandum for the Final Determination.

Scope of Investigation

The merchandise covered by this investigation is frontseating service valves, assembled or unassembled, complete or incomplete, and certain parts thereof. Frontseating service valves contain a sealing surface on the front side of the valve stem that allows the indoor unit or outdoor unit to be isolated from the refrigerant stream when the air conditioning or refrigeration unit is being serviced. Frontseating service valves rely on an elastomer seal when the stem cap is removed for servicing and the stem cap metal to metal seat to create this seal to the atmosphere during normal operation.³

For purposes of the scope, the term "unassembled" frontseating service valve means a brazed subassembly requiring any one or more of the following processes: the insertion of a valve core pin, the insertion of a valve stem and/or O ring, the application or installation of a stem cap, charge port cap or tube dust cap. The term "complete" frontseating service valve means a product sold ready for installation into an air conditioning or refrigeration unit. The term "incomplete" frontseating service valve means a product that when sold is in multiple pieces, sections, subassemblies or components and is incapable of being installed into an air conditioning or refrigeration unit as a single, unified valve without further assembly.

The major parts or components of frontseating service valves intended to be covered by the scope under the term "certain parts thereof" are any brazed subassembly consisting of any two or more of the following components: a valve body, field connection tube, factory connection tube or valve charge port. The valve body is a rectangular block, or brass forging, machined to be hollow in the interior, with a generally square shaped seat (bottom of body). The field connection tube and factory connection tube consist of copper or other metallic tubing, cut to length, shaped and brazed to the valve body in order to create two ports, the factory connection tube and the field connection tube, each on opposite sides of the valve assembly body. The valve charge port is a service port via which a hose connection can be used to charge or evacuate the refrigerant medium or to monitor the system pressure for diagnostic purposes.

The scope includes frontseating service valves of any size, configuration, material composition or connection type. Frontseating service valves are classified under subheading 8481.80.1095, and also have been classified under subheading 8415.90.80.85, of the Harmonized Tariff Schedule of the United States ("HTSUS"). It is possible for frontseating service valves to be manufactured out of primary materials other than copper and brass, in which case they would be classified under HTSUS subheadings 8481.80.3040, 8481.80.3090, or 8481.80.5090. In addition, if unassembled or incomplete frontseating service valves are imported, the various parts or components would be classified under HTSUS subheadings 8481.90.1000, 8481.90.3000, or 8481.90.5000. The HTSUS subheadings are provided for convenience and customs purposes, but the written

³The frontseating service valve differs from a backseating service valve in that a backseating service valve has two sealing surfaces on the valve stem. This difference typically incorporates a valve stem on a backseating service valve to be machined of steel, where a frontseating service valve has a brass stem. The backseating service valve dual stem seal (on the back side of the stem), creates a metal to metal seal when the valve is in the open position, thus, sealing the stem from the atmosphere.

description of the scope of this proceeding is dispositive.

Scope Comments

We set aside a period for interested parties to raise issues regarding product coverage. See Antidumping Duties; Countervailing Duties; Final Rule, 62 FR 27296, 27323 (May 19, 1997). In our *Initiation Notice*, we encouraged parties to submit comments regarding the scope of the merchandise under investigation by April 28, 2008. On April 28, 2008, Sanhua submitted scope comments. No other party submitted scope comments. On May 8, 2008, Petitioner submitted rebuttal scope comments. No other party submitted rebuttal comments. Sanhua requested that the Department limit the scope to FSVs made of brass or copper and not include forged products with integrated feet because it believes the scope as written covers too broad a range of service valves. Sanhua argues that service valves may erroneously be classified as FSVs when they enter the United States under the current scope description. Specifically, Sanhua contends that the scope as written currently suggests that FSVs are made of any material. Sanhua argues that, in fact, FSVs must stand up to certain operating conditions and brass FSVs are the only product that meet those conditions and demands. Petitioner argues that the Department should not consider any changes that would limit the scope to specific material composition or mounting type or that would attempt to remove all forged valve bodies from the scope.

In the *Initiation Notice*,⁴ we stated that the scope of merchandise includes FSVs of any size, configuration, material composition or connection type. FSVs are classified under subheading 8481.80.1095, and also have been classified under subheading 8415.90.80.85 of the HTSUS. Additionally, we stated that it is possible for FSVs to be manufactured out of primary materials other than copper and brass, in which case they would be classified under HTSUS subheadings 8481.80.3040, 8481.80.3090, or 8481.80.5090. In the Preliminary Determination we stated that, based upon the above, we have preliminarily determined that the scope of the merchandise under consideration as it is currently written clearly describes the scope of the merchandise under consideration. No party submitted comments on scope issues

addressed in the *Preliminary Determination*. Therefore, we are not making any changes to scope of the proceeding in this final determination.

Surrogate Country

In the Preliminary Determination, we stated that we had selected India as the appropriate surrogate country to use in this investigation for the following reasons: (1) It is a significant producer of comparable merchandise; (2) it is at a similar level of economic development comparable to that of the PRC; and (3) we have reliable data from India that we can use to value the factors of production. See Preliminary Determination at 62954. For the final determination, we received no comments and made no changes to our findings with respect to the selection of a surrogate country.

Separate Rates

In proceedings involving nonmarket economy ("NME") countries, the Department begins with a rebuttable presumption that all companies within the country are subject to government control and, thus, should be assigned a single antidumping duty deposit rate. It is the Department's policy to assign all exporters of merchandise subject to an investigation in an NME country this single rate unless an exporter can demonstrate that it is sufficiently independent so as to be entitled to a separate rate. See Final Determination of Sales at Less Than Fair Value: Sparklers from the People's Republic of China, 56 FR 20588 (May 6, 1991) ("Sparklers"), as amplified by Notice of Final Determination of Sales at Less Than Fair Value: Silicon Carbide from the People's Republic of China, 59 FR 22585 (May 2, 1994) ("Silicon Carbide"), and 19 CFR 351.107(d).

In the *Preliminary Determination*, we found that DunAn and Sanhua demonstrated their eligibility for separate-rate status. For the final determination, we continue to find that the evidence placed on the record of this investigation by DunAn and Sanhua demonstrates both a *de jure* and *de facto* absence of government control, with respect to their respective exports of the merchandise under investigation, and, thus both are eligible for separate rate status.

Use of Facts Available

Section 776(a)(2) of the Act, provides that, if an interested party: (A) Withholds information that has been requested by the Department; (B) fails to provide such information in a timely manner or in the form or manner requested subject to sections 782(c)(1)

and (e) of the Act; (C) significantly impedes a proceeding under the antidumping statute; or (D) provides such information but the information cannot be verified as provided in section 782(i) of the Act, the Department shall, subject to subsection 782(d) of the Act, use facts otherwise available in reaching the applicable determination.

Section 782(e) of the Act states that the Department shall not decline to consider information deemed "deficient" under section 782(d) of the Act if: (1) The information is submitted by the established deadline; (2) the information can be verified; (3) the information is not so incomplete that it cannot serve as a reliable basis for reaching the applicable determination; (4) the interested party has demonstrated that it acted to the best of its ability; and (5) the information can be used without undue difficulties.

Furthermore, section 776(b) of the Act states that if the Department "finds that an interested party has failed to cooperate by not acting to the best of its ability to comply with a request for information from the administering authority or the Commission, the administering authority or the Commission (as the case may be), in reaching the applicable determination under this title, may use an inference that is adverse to the interests of that party in selecting from among the facts otherwise available." See also Statement of Administrative Action accompanying the Uruguay Round Agreements Act, H.R. Rep. No. 103-316, Vol. 1 (1994) ("SAA") at 870.

For this final determination, in accordance with sections 773(c)(3)(A) and (B) of the Act and section 776(a)(2) and 776(b) of the Act, we have determined that the use of total adverse facts available ("AFA") is warranted for the PRC entity, and partial adverse facts available is warranted for both DunAn and Sanhua, as discussed below.

The PRC-Wide Entity

Because we begin with the presumption that all companies within an NME country are subject to government control and because only the companies listed under the "Final Determination Margins" section below have overcome that presumption, we are applying a single antidumping rate—the PRC-wide rate—to all other exporters of subject merchandise from the PRC. See, e.g., Synthetic Indigo from the People's Republic of China: Notice of Final Determination of Sales at Less Than Fair Value, 65 FR 25706 (May 3, 2000). The PRC-wide rate applies to all entries of subject merchandise except for entries from the respondents identified

⁴ See Frontseating Service Valves from the People's Republic of China: Notice of Initiation of Antidumping Duty Investigation, 73 FR at 20250, 2025 (April 15, 2008).

as receiving a separate rate in the "Final Determination Margins" section below. In the *Preliminary Determination*, the Department found that the PRC-wide entity did not respond to our requests for information because record evidence indicates there were more exporters of FSVs from the PRC during the POI than those that responded to the Q&V questionnaire or the full antidumping questionnaire. Therefore, in the Preliminary Determination, we treated these PRC exporters as part of the PRCwide entity because they did not demonstrate that they operate free of government control over their export activities. No additional information was placed on the record with respect to these entities after the *Preliminary* Determination. In addition, because the PRC-wide entity has not provided the Department with the requested information, pursuant to section 776(a)(2)(A), (B) and (C) of the Act, the Department continues to find that the use of facts available is appropriate to determine the PRC-wide rate. Section 776(b) of the Act provides that, in selecting from among the facts otherwise available, the Department may employ an adverse inference if an interested party fails to cooperate by not acting to the best of its ability to comply with requests for information. See Notice of Final Determination of Sales at Less Than Fair Value: Certain Cold-Rolled Flat-Rolled Carbon-Quality Steel Products from the Russian Federation, 65 FR 5510, 5518 (February 4, 2000). See also SAA at 870. We have determined that, because the PRC-wide entity did not respond to our request for information, it has failed to cooperate to the best of its ability. Therefore, the Department finds that, in selecting from among the facts otherwise available, an adverse inference is warranted.

DunAn

The Department finds that it has insufficient information on the record to construct an accurate and otherwise reliable margin with respect to certain of DunAn's December 2007 U.S. sales, and to value DunAn's inventory carrying cost ("ICC") for all sales for the months of October, November and December 2007. Further, we find that the information is not on the record, and that DunAn significantly impeded this proceeding, and provided information that could not be verified, pursuant to sections 776(a)(1) and (2) of the Act. Accordingly, the Department is using the facts otherwise available. Moreover, because the Department finds that DunAn failed to cooperate to the best of its ability, pursuant to Section 776(b) of the Act, the Department has determined

to use an adverse inference when applying partial facts available in this review. Accordingly, as partial AFA for certain U.S. sales, the Department is applying the rate from the initiation, which is 55.62 percent.

Additionally, to value ICC for sales that took place in the months of October, November or December 2007, we have selected as partial AFA the highest ICC expense calculated for any sale during the POI. For a full discussion of this issue *see* Partial AFA Memo.

Sanhua

On January 16, 2009, subsequent to the verification of Sanhua, we requested that Sanhua submit revised FOP and U.S. sales data bases, incorporating all prior corrections and any additional corrections to its data based on the results of the verification. In that request, we notified Sanhua that upon receipt of a response that is incomplete or deficient, the Department may proceed with the use of facts available. Analysis of the data submitted in the U.S. sales database shows that for eight transactions Sanhua did not include either the sales prices of the FSVs or the selling expenses associated with those sales. Because the Department did not alert Sanhua to this deficiency, and because these eight sales comprise a very small percentage of overall sales that would not have a significant effect on the margin calculation, we have determined to apply to these sales, as facts available, the average margin calculated for each of the CONNUMs associated with these sales.

Corroboration

Section 776(c) of the Act provides that, when the Department relies on secondary information in using the facts otherwise available, it must, to the extent practicable, corroborate that information from independent sources that are reasonably at its disposal. We have interpreted "corroborate" to mean that we will, to the extent practicable, examine the reliability and relevance of the information submitted. See Notice of Final Determination of Sales at Less Than Fair Value: Certain Cold-Rolled Flat-Rolled Carbon-Quality Steel Products From Brazil, 65 FR 5554, 5568 (February 4, 2000); see, e.g., Tapered Roller Bearings and Parts Thereof, Finished and Unfinished, From Japan, and Tapered Roller Bearings, Four Inches or Less in Outside Diameter, and Components Thereof, From Japan; Preliminary Results of Antidumping Duty Administrative Reviews and Partial Termination of Administrative Reviews, 61 FR 57391, 57392 (November 6, 1996), unchanged in Tapered Roller Bearings and Parts Thereof, Finished and Unfinished, From Japan, and Tapered Roller Bearings, Four Inches or Less in Outside Diameter, and Components Thereof, From Japan: Final Results of Antidumping Duty Administrative Reviews and Termination in Part, 62 FR 11825 (March 13, 1997).

At the Preliminary Determination, in accordance with section 776(c) of the Act, we corroborated our AFA margin by comparing it to the margins we found for the respondents. We found that the margin from the initiation, 55.62 percent, had probative value because it was in the range of margins we found for the mandatory respondents. Similarly, for the final determination, we have also compared the margin from the initiation to the margins calculated for the respondents. We found that the margin from the initiation is within the range of the margins calculated for the mandatory respondents in this investigation.

Because no parties commented on the selection of the PRC-wide rate, we continue to find that the margin of 55.62 percent has probative value.

Accordingly, we find that the rate of 55.62 percent is corroborated within the meaning of section 776(c) of the Act.

Critical Circumstances

In the *Preliminary Determination*, we did not find that critical circumstances exist with respect to either the PRC-wide entity or the mandatory respondents. For this final determination, we continue to find that critical circumstances do not exist with respect to either the PRC-wide entity or the mandatory respondents. For a detailed discussion of our findings, *see* Issues and Decision Memorandum at Comment 2.

Combination Rates

In the Preliminary Determination, the Department stated that it would calculate combination rates for the respondents that are eligible for a separate rate in this investigation. See Preliminary Determination, 73 FR at 62961. This change in practice is described in Policy Bulletin 05.1, "Separate Rates Practice and Application of Combination Rates in Antidumping Investigations Involving Non-Market Economy Countries." available at http://ia.ita.doc.gov/policy/index.html.

Final Determination Margins

We determine that the following percentage weighted-average margins exist for the POI:

Exporter/Producer combination	Per- cent margin
Exporter: Zhejiang Sanhua Co., Ltd. Producer: Zhejiang Sanhua Co., Ltd.	28.44
Exporter: Zhejiang DunAn Hetian Metal Co., Ltd.	12.95
Producer: Zhejiang DunAn Hetian Metal Co., Ltd.	
PRC-Wide Entity *	55.62

^{*}The PRC-wide entity includes Tianda.

Disclosure

We will disclose the calculations performed within five days of the date of publication of this notice to parties in this proceeding in accordance with 19 CFR 351.224(b).

Continuation of Suspension of Liquidation

In accordance with section 735(c)(1)(B) of the Act, we are directing U.S. Customs and Border Protection ("CBP") to continue to suspend liquidation of all imports of subject merchandise entered, or withdrawn from warehouse, for consumption on or after October 22, 2008, the date of publication of the *Preliminary* Determination in the Federal Register. We will instruct CBP to continue to require a cash deposit or the posting of a bond for all companies based on the estimated weighted-average dumping margins shown above. The suspension of liquidation instructions will remain in effect until further notice.

ITC Notification

In accordance with section 735(d) of the Act, we have notified the International Trade Commission ("ITC") of our final determination of sales at LTFV. As our final determination is affirmative, in accordance with section 735(b)(2) of the Act, within 45 days the ITC will determine whether the domestic industry in the United States is materially injured, or threatened with material injury, by reason of imports or sales (or the likelihood of sales) for importation of the subject merchandise. If the ITC determines that material injury or threat of material injury does not exist, the proceeding will be terminated and all securities posted will be refunded or canceled. If the ITC determines that such injury does exist, the Department will issue an antidumping duty order directing CBP to assess antidumping duties on all imports of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the effective date of the suspension of liquidation.

Notification Regarding APO

This notice also serves as a reminder to the parties subject to administrative protective order ("APO") of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 351.305. Timely notification of return or destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

This determination and notice are issued and published in accordance with sections 735(d) and 777(i)(1) of the Act

Dated: March 6, 2009.

Ronald K. Lorentzen,

Acting Assistant Secretary for Import Administration.

APPENDIX I—LIST OF ISSUES IN THE ACCOMPANYING ISSUES AND DECISION MEMORANDUM

I. General Issues

Comment 1: Selection of Surrogate Financial Statements and Calculation of the Surrogate Financial Ratios

Comment 1a: Treatment of Job Work Expenses

Comment 1b: Treatment of Commissions, Advertising and Other Selling Expenses Comment 1c: Treatment of Other Income

Earned From Non-Essential Business Comment 1d: Treatment of Taxes Other Than Corporate Income Tax or Value Added Tax

Comment 1e: Treatment of Generator Expenses

Comment 1f: Treatment of "Gratuity" Benefit Program Expenses

Comment 2: Whether Critical Circumstances Exist for Both Respondents and the PRC-Entity

Comment 3: Regression Analysis for the Labor Wage Rate

Comment 4: Whether to Exclude Imports from Japan, France and the UAE in the Surrogate Value Calculation for Brass Bar

Comment 5: Whether to Exclude Imports of Sri Lankan Re-Melted Brass Ingots and Cast "Wire Bars" from the Surrogate Value Calculation for Brass Bar

Comment 6: Valuation of Valve Components Other Than Valve Cores

Comment 7: Valuation of Valve Cores Comment 8: Surrogate Value Source for Electricity

II. Sanhua-Specific Issues

Comment 9: Whether to Apply Total Adverse Facts Available to Sanhua

Comment 10: Whether to Apply Partial Adverse Facts Available to Sanhua Comment 10a: Certain Unreported U.S.

Sales Comment 10b: Certain Omitted Credit Memos

Comment 10c: Unreported Shrink Wrap Comment 10d: Pallet Use Comment 10e: Material and Exchange Rate Surcharges

Comment 10f: Missing International Movement Expenses

Comment 10g: Scrap Offsets

Comment 10h: Unreported Electricity Consumption

Comment 10i: Unreported Ammonia
Consumption

Comment 10j: Weight of Cardboard Cartons Comment 10k: Plastic Bags for Scrap

III. DunAn-Specific Issues

Comment 11: Whether to Apply Total Adverse Facts Available to DunAn

Comment 12: Whether to Apply Partial Adverse Facts Available to DunAn

Comment 12a: Affiliation With U.S. Customer

Comment 12b: Whether DunAn Reported Wrong Date of Sale

Comment 12c: Whether DunAn Failed to Reconcile Quantity and Value and Completeness

Comment 12d: Reported Weights Comment 12e: Cost Reconciliation

Comment 12f: Brass Bar and Other Materials

Comment 12g: Electricity Consumption Comment 12h: Ammonia Consumption

Comment 12i: Labor Consumption Comment 12j: By-Product Offset for Brass Scrap

Comment 13: Weight of Pallets Consumed

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