

In accordance with section 735(a)(2)(A) of the Act and 19 CFR 351.210(b)(2)(ii), because (1) our preliminary determination is affirmative; (2) the requesting exporters account for a significant proportion of exports of the subject merchandise; and (3) no compelling reasons for denial exist, we are postponing the final determination and extending the provisional measures from a four-month period to a period not greater than six months. Accordingly, we will make our final determination no later than 135 days after the date of publication of this preliminary determination, pursuant to section 735(a)(2) of the Act.<sup>12</sup>

### International Trade Commission (“ITC”) Notification

In accordance with section 733(f) of the Act, we are notifying the ITC of our affirmative preliminary determination of sales at LTFV. If our final determination is affirmative, the ITC will determine before the later of 120 days after the date of this preliminary determination or 45 days after our final determination whether these imports are materially injuring, or threaten material injury to, the U.S. industry.

This determination is issued and published in accordance with sections 733(f) and 777(i)(1) of the Act and 19 CFR 351.205(c).

Dated: August 19, 2015.

**Paul Piquado,**

*Assistant Secretary for Enforcement and Compliance.*

### Appendix I

The merchandise covered by this investigation includes uncoated paper in sheet form; weighing at least 40 grams per square meter but not more than 150 grams per square meter; that either is a white paper with a GE brightness level<sup>13</sup> of 85 or higher or is a colored paper; whether or not surface-decorated, printed (except as described below), embossed, perforated, or punched; irrespective of the smoothness of the surface; and irrespective of dimensions (Certain Uncoated Paper).

Certain Uncoated Paper includes (a) uncoated free sheet paper that meets this

scope definition; (b) uncoated ground wood paper produced from bleached chemi-thermo-mechanical pulp (BCTMP) that meets this scope definition; and (c) any other uncoated paper that meets this scope definition regardless of the type of pulp used to produce the paper.

Specifically excluded from the scope are (1) paper printed with final content of printed text or graphics and (2) lined paper products, typically school supplies, composed of paper that incorporates straight horizontal and/or vertical lines that would make the paper unsuitable for copying or printing purposes.

Imports of the subject merchandise are provided for under Harmonized Tariff Schedule of the United States (HTSUS) categories 4802.56.1000, 4802.56.2000, 4802.56.3000, 4802.56.4000, 4802.56.6000, 4802.56.7020, 4802.56.7040, 4802.57.1000, 4802.57.2000, 4802.57.3000, and 4802.57.4000. Some imports of subject merchandise may also be classified under 4802.62.1000, 4802.62.2000, 4802.62.3000, 4802.62.5000, 4802.62.6020, 4802.62.6040, 4802.69.1000, 4802.69.2000, 4802.69.3000, 4811.90.8050 and 4811.90.9080. While HTSUS subheadings are provided for convenience and customs purposes, the written description of the scope of the investigation is dispositive.

### Appendix II

#### List of Topics Discussed in the Preliminary Decision Memorandum

1. Summary
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4. Postponement of Final Determination and Extension of Provisional Measures
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12. Normal Value
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1. Calculation of COP
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## DEPARTMENT OF COMMERCE

### International Trade Administration

[A–570–018]

### Boltless Steel Shelving Units Prepackaged for Sale From the People's Republic of China: Final Determination of Sales at Less Than Fair Value

**AGENCY:** Enforcement and Compliance, International Trade Administration, Department of Commerce.

**SUMMARY:** The Department of Commerce (“Department”) determines that boltless steel shelving units prepackaged for sale 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 final weighted-average dumping margins for the investigation on boltless steel shelving units from the PRC are listed in the “Final Determination Margins” section, *infra*.

**DATES:** *Effective Date:* August 26, 2015.

#### FOR FURTHER INFORMATION CONTACT:

Kabir Archuleta or Irene Gorelik, AD/CVD Operations, Office V, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue NW., Washington, DC 20230; telephone: (202) 482–2593 or (202) 482–6905, respectively.

#### SUPPLEMENTARY INFORMATION:

#### Background

On April 1, 2015, the Department published its *Preliminary Determination*.<sup>1</sup> On April 17, 2015, we published an *Amended Preliminary Determination* and postponement of the final determination.<sup>2</sup> We invited interested parties to comment on our *Preliminary Determination* of sales at LTFV and *Amended Preliminary Determination*. For a list of the parties that filed case and rebuttal briefs, see the Issues and Decision Memorandum.<sup>3</sup>

<sup>1</sup> See *Boltless Steel Shelving Units Prepackaged for Sale from the People's Republic of China: Preliminary Determination of Sales at Less Than Fair Value*, 80 FR 17409 (April 1, 2015) (*Preliminary Determination*).

<sup>2</sup> See *Boltless Steel Shelving Units Prepackaged for Sale from the People's Republic of China: Amended Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination*, 80 FR 21207 (April 17, 2015) (*Amended Preliminary Determination*).

<sup>3</sup> See Memorandum from Christian Marsh, Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations, to Ronald K. Lorentzen, Acting Assistant Secretary for Enforcement and Compliance, “Issues and Decision

Continued

Extension of the Final Determination” (July 31, 2015).

<sup>12</sup> See also 19 CFR 351.210(e).

<sup>13</sup> One of the key measurements of any grade of paper is brightness. Generally speaking, the brighter the paper the better the contrast between the paper and the ink. Brightness is measured using a GE Reflectance Scale, which measures the reflection of light off a grade of paper. One is the lowest reflection, or what would be given to a totally black grade, and 100 is the brightest measured grade. “Colored paper” as used in this scope definition means a paper with a hue other than white that reflects one of the primary colors of magenta, yellow, and cyan (red, yellow, and blue) or a combination of such primary colors.

### Period of Investigation

The period of investigation ("POI") is January 1, 2014, through June 30, 2014. This period corresponds to the two most recent fiscal quarters prior to the month of the filing of the petition, which was August 2014.<sup>4</sup>

### Scope of the Investigation

The scope of this investigation covers boltless steel shelving units prepackaged for sale, with or without decks ("boltless steel shelving"). The term "prepackaged for sale" means that, at a minimum, the steel vertical supports (*i.e.*, uprights and posts) and steel horizontal supports (*i.e.*, beams, braces) necessary to assemble a completed shelving unit (with or without decks) are packaged together for ultimate purchase by the end-user.

Subject boltless steel shelving enters the United States through Harmonized Tariff Schedule of the United States ("HTSUS") statistical subheadings 9403.20.0018, 9403.20.0020, 9403.20.0025, and 9403.20.0026, but may also enter through HTSUS 9403.10.0040. While HTSUS subheadings are provided for convenience and Customs purposes, the written description of the scope of this investigation is dispositive. Several interested parties commented on the scope of this investigation, which we have summarized in the accompanying Issues and Decision Memorandum. For a complete description of the scope of the investigation, see Appendix I to this notice.

### Verification

As provided in section 782(i) of the Act, between May 4 and May 15, 2014, the Department conducted verification of the information submitted by Nanjing Topsun Racking Manufacturing Co., Ltd. ("Topsun") and Zhongda United Holding Group Co., Ltd. ("Zhongda United")<sup>5</sup> for use in the final

Memorandum for the Final Determination of the Antidumping Duty Investigation of Boltless Steel Shelving Units Prepackaged for Sale from the People's Republic of China," dated concurrently with this notice ("Issues and Decision Memorandum").

<sup>4</sup> See 19 CFR 351.204(b)(1).

<sup>5</sup> Zhongda United, Zhongda IE and Jiaxing Zhongda Metalwork Co., Ltd. (collectively, "Zhongda") submitted questionnaire responses on behalf of both companies based on the contention that the entities are affiliated. See Memorandum to the File from through Catherine Bertrand, Program Manager, Office V, from Kabir Archuleta, Senior International Trade Analyst, Office V "Antidumping Duty Investigation of Boltless Steel Shelving Units Prepackaged for Sale from the People's Republic of China: Preliminary Determination of Affiliation/Single Entity Treatment for Zhongda United Holding Group Co., Ltd., Jiaxing Zhongda Import & Export Co., Ltd., and

determination. We issued our verification reports on June 4, 2014, and June 5, 2015.<sup>6</sup> The Department used standard verification procedures, including examination of relevant accounting and production records and original source documents provided by respondents.<sup>7</sup>

### Analysis of Comments Received

We addressed all issues raised by parties in case and rebuttal briefs in the Issues and Decision Memorandum.<sup>8</sup> Appendix II to this notice includes a list of the issues which the parties raised and to which the Department responded in the Issues and Decision Memorandum. The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System ("ACCESS"). ACCESS is available to registered users at <http://access.trade.gov>. The Issues and Decision Memorandum is available to all parties in the Central Records Unit, Room B8024 of the main Department of Commerce building. In addition, a complete version of the Issues and Decision Memorandum is available at <http://enforcement.trade.gov/frn/index.html>. The signed and electronic versions of the Issues and Decision Memorandum are identical in content.

Jiaxing Zhongda Metalwork Co., Ltd." (March 24, 2015) ("Zhongda Affiliation Memo").

<sup>6</sup> See the Department's two memoranda regarding: "Verification of the Sales and Factors Response of Topsun Racking Manufacturing Co., Ltd. ("Topsun") in the Antidumping Duty Less Than Fair Value Investigation of Boltless Steel Shelving Units Prepackaged for Sale from the People's Republic of China," dated June 4, 2015; and "Verification of the Sales and Factors Responses of Zhongda United Holding Group Co., Ltd., in the Investigation of Boltless Steel Shelving Units Prepackaged for Sale from the People's Republic of China," dated June 5, 2015. See also the Department Memorandum, "Revised Verification of the Sales and Factors Response of Topsun Racking Manufacturing Co., Ltd. ("Topsun") in the Antidumping Duty Less Than Fair Value Investigation of Boltless Steel Shelving Units Prepackaged for Sale from the People's Republic of China." (August 3, 2015) ("Topsun Revised Verification Report"); see also, Department's Letter to Topsun, "Boltless Steel Shelving Units Prepackaged for Sale from the People's Republic of China: Public Treatment of Information Previously Bracketed as Proprietary." (July 27, 2015); Department's Letter to Topsun, "Boltless Steel Shelving Units Prepackaged for Sale from the People's Republic of China: Public Treatment of Information Previously Bracketed as Proprietary." (July 30, 2015).

<sup>7</sup> See Letter from Topsun, "Case Brief of Petitioner's Bracketing Concerns." (June 17, 2015).

<sup>8</sup> *Id.*

<sup>9</sup> See Issues and Decision Memorandum.

### Changes Since the Amended Preliminary Determination

Based on the Department's analysis of the comments received and our findings at verification, we made certain changes to Zhongda United's and Topsun's margin calculations. For a discussion of these changes, see the Issues and Decision Memorandum.

Furthermore, we find that Topsun failed to cooperate by not acting to the best of its ability in this proceeding and, pursuant to section 776(b) of the Act and 19 CFR 351.308(a), we have based Topsun's dumping margin on total adverse facts available ("AFA"). For further discussion, see the Issues and Decision Memorandum.

### Combination Rates

In the *Initiation Notice*,<sup>9</sup> the Department stated that it would calculate combination rates for the respondents that are eligible for a separate rate in this investigation. *Policy Bulletin 05.1* describes this practice.<sup>10</sup>

### Separate Rate

Under section 735(c)(5)(A) of the Act, the all-others rate is normally an amount equal to the weighted average of the estimated weighted average dumping margins established for exporters and producers individually investigated, excluding any zero and *de minimis* margins, and any margins determined entirely on the basis of facts available. Accordingly, when only one weighted-average dumping margin for an individually investigated respondent is above *de minimis* and not based entirely on facts available, the separate rate will be equal to that single, above *de minimis* rate.

In this final determination, the Department has calculated a rate for Zhongda that is not zero, *de minimis*, or based entirely on facts available. With respect to the other mandatory respondent, we have determined to apply a rate that is based entirely on facts available, thus it is excluded from separate rate consideration. Therefore, the Department has assigned to the companies that have not been individually examined but have demonstrated their eligibility for a

<sup>9</sup> See *Boltless Steel Shelving Units Prepackaged for Sale from the People's Republic of China: Initiation of Antidumping Duty Investigation*, 79 FR 56562, 56566 (September 22, 2014) ("Initiation Notice").

<sup>10</sup> See Enforcement and Compliance's Policy Bulletin No. 05.1, regarding, "Separate-Rates Practice and Application of Combination Rates in Antidumping Investigations Involving Non-Market Economy Countries," (April 5, 2005) ("Policy Bulletin 05.1"), available on the Department's Web site at <http://enforcement.trade.gov/policy/bull05-1.pdf>.

separate rate a margin of 17.55 percent, which is the rate calculated for Zhongda.

#### PRC-Wide Rate

For the final determination, we have determined to use, as the AFA rate applied to the PRC-wide entity, 112.68 percent, the highest CONNUM-specific dumping margin calculated in the

*Preliminary Determination.* Consistent with our practice, the Department selected Topsun's highest CONNUM-specific margin, as AFA, because this rate is higher than the other rates in this investigation and therefore, sufficiently adverse to serve the purposes of facts available.<sup>11</sup> Furthermore, there is no need to corroborate the selected margin

because it is based on information submitted by Topsun in the course of this investigation, *i.e.*, it is not secondary information.<sup>12</sup>

#### Final Determination

The Department determines that the estimated final weighted-average dumping margins are as follows:

Exporter	Producer	Weighted-average margin (percent)
Zhongda United Holding Group Co., Ltd .....	Jiaxing Zhongda Metalwork Co., Ltd .....	17.55
Jiaxing Zhongda Import & Export Co., Ltd .....	Jiaxing Zhongda Metalwork Co., Ltd .....	17.55
Ningbo ETDZ Huixing Trade Co., Ltd .....	Haifa (Ningbo) Office Equipment Co., Ltd .....	17.55
Ningbo ETDZ Huixing Trade Co., Ltd .....	Ningbo Decko Metal Products Trade Co., Ltd .....	17.55
Ningbo ETDZ Huixing Trade Co., Ltd .....	Lianfa Metal Product Co., Ltd .....	17.55
Meridian International Co., Ltd .....	Zhejiang Limai Metal Products Co., Ltd .....	17.55
Zhejiang Limai Metal Products Co., Ltd .....	Zhejiang Limai Metal Products Co., Ltd .....	17.55
HoiFat (NingBo) Office Facilities Co., Ltd .....	HoiFat (NingBo) Office Facilities Co., Ltd .....	17.55
PRC-Wide Entity (including Nanjing Topsun Racking Manufacturing Co., Ltd.).	.....	112.68

#### Disclosure

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

#### Continuation of Suspension of Liquidation

In accordance with section 735(c)(1)(B) of the Act, the Department will instruct U.S. Customs and Border Protection ("CBP") to continue to suspend liquidation of all appropriate entries of boltless steel shelving units prepackaged for sale from the PRC as described in the "Scope of the Investigation" section, which were entered, or withdrawn from warehouse, for consumption on or after April 1, 2015, the date of publication in the **Federal Register** of the affirmative *Preliminary Determination*. Further, pursuant to 19 CFR 351.205(d), the Department will instruct CBP to require a cash deposit<sup>13</sup> equal to the weighted-average amount by which the normal value exceeds U.S. price, adjusted where appropriate for export subsidies and estimated domestic subsidy pass-through, as follows: (1) For the exporter/

producer combination listed in the table above, the cash deposit rate will be equal to the dumping margin which the Department determined in this final determination; (2) for all combinations of PRC exporters/producers of merchandise under consideration which have not received their own separate rate above, the cash deposit rate will be equal to the dumping margin established for the PRC-wide entity; and (3) for all non-PRC exporters of merchandise under consideration which have not received their own separate rate above, the cash deposit rate will be equal to the cash deposit rate applicable to the PRC exporter/producer combination that supplied that non-PRC exporter.

As we stated in the *Preliminary Determination*, consistent with our practice, where the product under investigation is also subject to a concurrent countervailing duty investigation, we instruct CBP to require a cash deposit equal to the amount by which the normal value exceeds the export price or constructed export price, less the amount of the countervailing duty determined to constitute an export subsidy.<sup>14</sup> In this LTFV investigation,

export subsidies constitute 16.06 percent<sup>15</sup> of the final calculated countervailing duty rate in the concurrent countervailing duty investigation, and, thus, we will offset the calculated rates for Zhongda, the companies receiving a separate rate, and the PRC-wide rate of 112.68 percent by the countervailing duty rate attributable to export subsidies (*i.e.*, 16.06 percent) to calculate the cash deposit rate for this LTFV investigation. Furthermore, as previously stated, the Department did not adjust the preliminary determination AD margins for estimated domestic subsidy pass-through because respondents provided no information to support an adjustment pursuant to section 777A(f) of the Act.<sup>16</sup>

#### International Trade Commission Notification

In accordance with section 735(d) of the Act, we notified the International Trade Commission ("ITC") of the final affirmative determination of sales at LTFV. As the Department's final determination is affirmative, in accordance with section 735(b)(2) of the Act, the ITC will determine, within 45 days, whether the domestic industry in

<sup>11</sup> See Issues and Decision Memorandum for a detailed discussion.

<sup>12</sup> See 19 CFR 351.308(c) and (d) and section 776(c) of the Act.

<sup>13</sup> See *Modification of Regulations Regarding the Practice of Accepting Bonds During the Provisional Measures Period in Antidumping and Countervailing Duty Investigations*, 76 FR 61042 (October 3, 2011).

<sup>14</sup> See *Preliminary Determination*, 80 FR at 17411.

<sup>15</sup> The following subsidy programs in the final determination of the concurrent countervailing duty investigation are export subsidies: Export Seller's Credits and Export Buyer's Credits from the Export-Import Bank of China (14.79 percent), GOC and Sub-Central Government Subsidies for the Development of Famous Brands and World Top Brands (0.58 percent), International Market Exploration (SME) Fund (0.58 percent), Export Assistance/Outward Expansion Grants in Guangdong Province (0.08 percent), Export Credit Insurance (0.01 percent), Export Subsidy for High-

Tech Merchandise (0.02 percent). See *Countervailing Duty Investigation of Boltless Steel Shelving Units Prepackaged for Sale From the People's Republic of China: Final Affirmative Countervailing Duty Determination* ("CVD Final") and accompanying Issues and Decision Memorandum. The final determination in this companion CVD proceeding is being concurrently released on the same day as this final determination.

<sup>16</sup> See *Preliminary Determination*, 80 FR at 17411.

the United States is materially injured, or threatened with material injury, by reason of imports of boltless steel shelving units prepackaged for sale from the PRC, or sales (or the likelihood of sales) for importation, of boltless steel shelving units prepackaged for sale from the PRC. If the ITC determines that such injury does not exist, this 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, upon further instruction by the Department, 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.

#### Return or Destruction of Proprietary Information

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 written notification of return or destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and terms of an APO is a sanctionable violation.

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

Dated: August 14, 2015.

**Ronald K. Lorentzen,**

*Acting Assistant Secretary for Enforcement and Compliance.*

#### Appendix I—Scope of the Investigation

The scope of this investigation covers boltless steel shelving units prepackaged for sale, with or without decks (“boltless steel shelving”). The term “prepackaged for sale” means that, at a minimum, the steel vertical supports (*i.e.*, uprights and posts) and steel horizontal supports (*i.e.*, beams, braces) necessary to assemble a completed shelving unit (with or without decks) are packaged together for ultimate purchase by the end-user. The scope also includes add-on kits. Add-on kits include, but are not limited to, kits that allow the end-user to add an extension shelving unit onto an existing boltless steel shelving unit such that the extension and the original unit will share common frame elements (*e.g.*, two posts). The term “boltless” refers to steel shelving in which the vertical and horizontal supports forming the frame are assembled primarily without the use of nuts and bolts or screws. The vertical and horizontal support members for boltless steel shelving are assembled by methods such as, but not limited to, fitting a rivet, punched or cut tab or other similar connector on one support into a hole, slot or

similar receptacle on another support. The supports lock together to form the frame for the shelving unit, and provide the structural integrity of the shelving unit separate from the inclusion of any decking. The incidental use of nuts and bolts or screws to add accessories, wall anchors, tie-bars or shelf supports does not remove the product from scope. Boltless steel shelving units may also come packaged as partially assembled, such as when two upright supports are welded together with front-to-back supports, or are otherwise connected, to form an end unit for the frame. The boltless steel shelving covered by this investigation may be commonly described as rivet shelving, welded frame shelving, slot and tab shelving, and punched rivet (quasi-rivet) shelving as well as by other trade names. The term “deck” refers to the shelf that sits on or fits into the horizontal supports (beams or braces) to provide the horizontal storage surface of the shelving unit.

The scope includes all boltless steel shelving meeting the description above, regardless of (1) vertical support or post type (including but not limited to open post, closed post and tubing); (2) horizontal support or beam/brace profile (including but not limited to Z-beam, C-beam, L-beam, step beam and cargo rack); (3) number of supports; (4) surface coating (including but not limited to paint, epoxy, powder coating, zinc and other metallic coating); (5) number of levels; (6) weight capacity; (7) shape (including but not limited to rectangular, square, and corner units); (8) decking material (including but not limited to wire decking, particle board, laminated board or no deck at all); or (9) the boltless method by which vertical and horizontal supports connect (including but not limited to keyhole and rivet, slot and tab, welded frame, punched rivet and clip).

Specifically excluded from the scope are:

- Wall-mounted shelving, defined as shelving that is hung on the wall and does not stand on, or transfer load to, the floor;<sup>17</sup>
- wire shelving units, which consist of shelves made from wire that incorporates both a wire deck and wire horizontal supports (taking the place of the horizontal beams and braces) into a single piece with tubular collars that slide over the posts and onto plastic sleeves snapped on the posts to create the finished shelving unit;
- bulk-packed parts or components of boltless steel shelving units; and
- made-to-order shelving systems.

Subject boltless steel shelving enters the United States through Harmonized Tariff Schedule of the United States (“HTSUS”) statistical subheadings 9403.20.0018, 9403.20.0020, 9403.20.0025, and 9403.20.0026, but may also enter through HTSUS 9403.10.0040. While HTSUS subheadings are provided for convenience and Customs purposes, the written description of the scope of this investigation is dispositive.

<sup>17</sup> The addition of a wall bracket or other device to attach otherwise freestanding subject merchandise to a wall does not meet the terms of this exclusion.

#### Appendix II—Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the Investigation
- IV. Changes Since the Preliminary Determination
- V. Use of Adverse Facts Available
- VI. Discussion of the Issues

#### General Issues

- Comment 1: Surrogate Country  
 Comment 2: Whether Whirlpool’s Products Are Within the Scope  
 A. Whirlpool’s Incomplete Units  
 B. Whirlpool’s Pre-Wrapped Bundles  
 Comment 3: Whether Costco’s Products Are Within the Scope

#### Surrogate Value Issues

- Comment 4: Freight Weight Basis  
 Comment 5: Steel Strip Surrogate Value  
 Comment 6: Wire Deck Surrogate Value  
 Comment 7: Carton Surrogate Value  
 Comment 8: Surrogate Financial Ratios  
 A. Other Income/Expense  
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#### Company-Specific Issues

##### *Topsun*

- Comment 9: Standards for Department Determinations  
 A. Consistent Disposition of New Factual Information Submissions  
 B. Rejection of New Information  
 Comment 10: Whether Topsun’s Due Process Was Violated  
 Comment 11: Whether To Assign an Adverse Inference to Topsun’s Cost of Goods Sold  
 Comment 12: Differential Pricing  
 Comment 13: Treatment of Topsun’s Wire Decks

##### *Zhongda*

- Comment 14: Byproduct Offset  
 Comment 15: Value-Added Tax (“VAT”) Adjustment  
 Comment 16: Whether AD/CVD Remedies Are Duplicative

##### *JS Products*

- Comment 17: Separate Rate

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## DEPARTMENT OF COMMERCE

### International Trade Administration

[A–405–803]

#### Purified Carboxymethylcellulose From Finland: Final Results of Changed Circumstances Review and Revocation of the Antidumping Duty Order

**AGENCY:** Enforcement and Compliance, International Trade Administration, Department of Commerce.

**SUMMARY:** On July 8, 2015, the Department of Commerce (the Department) published its initiation and