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Administrative Review  
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MEMORANDUM TO: David M. Spooner  
Assistant Secretary  
for Import Administration

FROM: Stephen J. Claeys  
Deputy Assistant Secretary  
for Import Administration

SUBJECT: Issues and Decision Memorandum for the Antidumping Duty  
Administrative Review on Stainless Steel Bar from the United  
Kingdom – March 1, 2005, through February 28, 2006

### Summary

We have analyzed the comments of the interested parties in the 2005-2006 administrative review of the antidumping duty order covering stainless steel bar (SSB) from the United Kingdom. As a result of our analysis of the comments received from interested parties, we have made changes in the margin calculations as discussed in the “Margin Calculations” section of this memorandum. We recommend that you approve the positions we have described in the “Discussion of the Issues” section of this memorandum. Below is the complete list of the issues in this administrative review for which we received comments from parties:

### Issues

1. Average vs. Specific Material Costs
2. Calculation of Conversion Costs
3. Calculation of the All-Others Rate

### Background

On March 30, 2007, the Department of Commerce (the Department) published the preliminary results of the administrative review of the antidumping duty order on SSB from the United Kingdom. See Stainless Steel Bar from the United Kingdom: Preliminary Results of Antidumping Duty Administrative Review, 72 FR 15106 (March 30, 2007) (Preliminary Results). The period of review (POR) is March 1, 2005, through February 28, 2006.

We invited parties to comment on our preliminary results of review. Based on our analysis of the comments received, we have changed the results from those presented in the Preliminary Results.

### Margin Calculations

We calculated export price (EP) and normal value (NV) using the same methodology stated in the Preliminary Results, except as follows:

- We corrected a clerical error with respect to freight expenses for invoice EN00168401. See Enpar's April 27, 2007, case brief at page 9.
- We corrected certain clerical errors in our calculation of Enpar's material, conversion, and general and administrative costs. See Memorandum to Neal Halper from Joseph Welton "Cost of Production and Constructed Valued Calculation Adjustments for the Final Results - Enpar Special Alloys, Ltd." dated July 30, 2007.

### Discussion of the Issues

#### Comment 1: Average vs. Specific Material Costs

Enpar argues that it provided actual material costs to the Department by identifying the unique cost of each billet that was consumed to produce each control number (CONNUM) and that the Department should have accepted those costs as reported. However, Enpar contends that in the Preliminary Results, the Department disregarded Enpar's actual material costs and instead relied on costs that were fabricated by the Department. Enpar states that this approach constitutes a departure from Enpar's normal books and records, and that the departure is in direct contravention of the statute.

Enpar asserts that it maintains an inventory system which allows it to identify the specific billet that is consumed to produce each stainless steel bar, a system that Enpar asserts is critical to its ability to certify that the billets meet the required specifications of its customers. Enpar states that in its initial questionnaire responses, it provided the Department with the actual cost of each billet used to produce the reported CONNUMs; however, the Department instead required Enpar to calculate an average cost of billets by grade. (See the Department's letter to Enpar dated September 18, 2006). Enpar argues the average billet cost methodology the Department relied on to determine its cost of manufacturing in the Preliminary Results represents a "fabricated cost [derived] by averaging the cost of a variety of billets with different physical, chemical and other characteristics by using only one common variable—the grade of the billet." Enpar further argues that, for the final results, the Department must abandon its average billet cost methodology in favor of Enpar's actual cost of the billets that were consumed to produce the reported merchandise.

The petitioners argue that the Department's practice, as stated in Section D of the Department's questionnaire at D-1, is to calculate the cost of production based on weighted-average product-specific costs during the POR. They assert that Enpar chose to ignore the instructions contained in Section D of the questionnaire by instead submitting cost data based on the actual lot or batch of billets used to produce each sale of stainless steel bar. The petitioners contend that the Department properly rejected Enpar's billet-specific costs and instead instructed Enpar to report average CONNUM costs, citing page 2 of the Department's September 18, 2006 supplemental questionnaire to Enpar in which the Department noted that Enpar's methodology would result in arbitrary cost differences between products, rather than differences based on the physical characteristics of products.

The petitioners add that the Department should continue to rely on average billet costs for the final results because this methodology enables the Department to meet the requirement in the statute that the Department must determine whether below-cost sales were made over an extended period of time and in substantial quantities. Finally, the petitioners argue that the average billet methodology prevents Enpar from manipulating its cost data by selectively choosing lower cost billets for use in producing its home market comparison sales.

#### The Department's Position:

We disagree with Enpar that its billet-specific costs are appropriate for use in the final results. Using a billet-specific cost methodology, Enpar assigns a specific billet purchase price to each job order within a CONNUM. Because most CONNUMs contain a single job order or a small group of job orders, the billet-specific material costs for each CONNUM are highly dependent upon the timing and terms of specific billet purchases. This methodology results in arbitrary differences in the per-unit direct material costs between CONNUMs which are independent of the physical differences between products.

Under section 773(b)(1)(B) of the Act, we test whether sales in the home market were made at prices which permit recovery of all costs within a reasonable time period. In so doing, the Department's normal practice is to use POR annual average costs to calculate cost of production (COP). We use annual average costs in order to even out swings in the production costs experienced by the respondent over short periods of time. This way, we smooth out the effect of fluctuating raw material costs, erratic production levels, major repairs and maintenance, inefficient production runs, and seasonality. See Certain Steel Concrete Reinforcing Bars From Turkey; Final Results, Rescission of Antidumping Duty Administrative Review in Part, and Determination To Revoke in Part, 70 FR 67665, (November 8, 2005), and accompanying Issues and Decision Memorandum at Comment 1; Color Television Receivers from the Republic of Korea; Final Results of Antidumping Duty Administrative Review, 55 FR 26225 (June 27, 1990) at Comment 10; Grey Portland Cement and Clinker from Mexico: Final Results of Antidumping Duty Administrative Review, 58 FR 47253, 47256 (September 8, 1993) at Comment 3.

Fluctuations in raw material costs, in particular, can be influenced by discretionary business practices such as the inventory valuation method used by the company (e.g. first-in, first-out,

weighted-average, specific identification, etc.), purchase transaction terms, purchase dates, the raw material inventory turnover period, the extent to which raw materials are purchased pursuant to long-term contracts, and whether finished merchandise is sold to order or from inventory. Over a reasonable period of time, these factors tend to smooth out, resulting in an average cost that reasonably reflects the COP for sales of a particular product made during the POR. In this instance, however, Enpar matched unique sales of finished product to unique raw material purchases. Because Enpar produced and sold each product only a limited number of times during the cost reporting period and assigned a unique raw material purchase price to each product produced, Enpar's specific billet costs do not represent the unit cost normally experienced by Enpar to produce the product during the time period. The distortion caused by Enpar's billet-specific cost method is demonstrated by the fact that the resulting cost differences do not reflect the physical differences between unique products.

As the petitioners argued, reporting unique rather than average costs provides the respondent the ability to artificially lower its dumping margin by choosing to use its lowest cost billets to produce home market sales of SSB that will be compared to the U.S. market sales of SSB. The risk of margin manipulation based on the particular terms and timing of billet purchases outweighs any benefit from matching specific billets to specific sales.

In accordance with section 773(f)(1)(A) of the Act, the Department will normally rely on the books and records of the exporter or producer of the merchandise, if such records are kept in accordance with the generally accepted accounting principles ("GAAP") of the exporting country and reasonably reflect the costs associated with the production of the merchandise. While we agree that, in the normal course of business, Enpar allocates billet-specific costs to specific products produced, in this instance we deem this allocation methodology distortive.

Enpar's billets are purchased in large lots which can be delivered and consumed quickly or over a long period of time. A particular billet requisitioned from inventory may, therefore, have been purchased relatively recently or during a much earlier period. Over time, fluctuations in steel prices can lead to dramatically different purchase prices for similar billets. As a result of the timing of particular billet purchases and the randomness in which billets are requisitioned for production, the raw material cost assigned to one product with a particular grade can be significantly different from that assigned to another product of the same grade under Enpar's billet-specific cost allocation methodology. The result of using Enpar's billet-specific cost method is that products that differ little in physical characteristics have significantly different costs of manufacturing assigned to them.

In effect, under Enpar's billet-specific method, if Enpar had two identical billets in inventory purchased in different batches at significantly different prices, and the billets were used in production to fill sales orders for two different products of the same grade, the customer whose order was filled with the more expensive billet should be expected to pay a significantly higher price than the other customer simply because the higher priced billet was requisitioned into production. Not only does this skew the sales-below-cost test, it also renders the difference-in-merchandise (difmer) adjustment meaningless. Under the Department's weighted-average

approach, both customers would be expected to pay a price that would recover the average cost of the billets consumed.

Under 19 CFR 351.411, the Secretary will make a reasonable allowance for differences in the physical characteristics of products when comparing U.S. sales of subject merchandise to non-identical or similar comparison market sales. In deciding what is a reasonable allowance for differences in physical characteristics, the Secretary will consider only differences in variable costs associated with the physical differences. This reasonable allowance is referred to as the difmer adjustment. When calculating a difmer adjustment to NV, it has been our consistent practice to calculate the adjustment as the difference between the product-specific variable costs (VCOM) for the U.S. and comparison market merchandise. However, Import Administration's Policy Bulletin 92.2 (July 29, 1992) states:

...it is important in any consideration of a difmer to isolate the costs attributable to the {physical} difference, not just assume that all cost of production differences are caused by the physical differences. When it is impossible to isolate the cost differences, we should at least determine that conditions unrelated to the physical difference are not the source of the cost differences, such as when different facilities are used, or the cost differences are high but the actual physical differences appear small...

To limit the potential differences in commercial value caused by physical differences, we employ {a} 20% guideline...When the variable cost difference exceeds 20%, we consider that... the merchandise cannot be considered similar under Section 771 (16) (A), (B), or (C) of the statute.

In Notice of Final Determination of Sales at Less Than Fair Value: Small Diameter Circular Seamless Carbon and Alloy Steel, Standard, Line and Pressure Pipe from Brazil, 60 FR 31960 (June 19, 1995), we found the respondent's normal cost accounting system did not neutralize the cost differences resulting from different production processes or supply sources for input bar. As a result, we modified the respondent's variable costs to compute a difmer adjustment exclusive of the cost differences unrelated to physical differences.

In this instance, using Enpar's billet-specific reporting methodology would create differences in VCOMs which are independent of the differences in the physical characteristics of products. Rather, the VCOMs as initially reported primarily appear to be driven by extraneous factors such as the timing and terms of specific billet purchases. Because billets of specific grades are interchangeable, and Enpar treats them as such (See September 18, 2006, response at 17), it would be inappropriate to calculate difmers based on these arbitrary differences.

Furthermore, we analyzed the results of relying on Enpar's billet-specific cost methodology and found that it produces illogical matches of products sold in the home market to certain products sold in the United States. When comparing one of the reported U.S. models, a cold-rolled product, to most similar home market models, Enpar's billet-specific cost methodology results in a difmer of greater than 20 percent for the most physically similar home market model, a model

which is also cold-rolled and is identical to the U.S. model in every aspect except shape and size.<sup>1</sup> The next most similar available home market model is a hot-rolled product, rather than a cold-rolled product. However, unlike the physically more similar cold-rolled home market model, the hot-rolled home market model's variable costs meet the 20 percent difmer test, and as a result, the hot-rolled product becomes the basis for NV in the margin calculation. This match occurs despite the fact that the finish is considered to be the most important physical characteristic in the model matching hierarchy for this proceeding. This situation leads to the conclusion that the reported cost differences between products under Enpar's billet-specific methodology are inappropriately driven by extraneous factors, rather than the actual physical differences.

To remedy this situation, early in the proceeding we instructed Enpar to report weighted-average billet costs by grade for all billets consumed during the POR (See September 18, 2006, SDQ at 2). By assigning a single average billet cost to all billets of a particular grade, we limit the effect of extraneous material cost differences that are unrelated to physical differences. Under the averaging methodology, material cost differentials result only from differences in the grade of products, thus limiting the extraneous factors driving material cost differences. Relying on the average material cost methodology, the same cold-rolled U.S. model is appropriately matched to the more physically similar cold-rolled home market model.

We disagree with Enpar's assessment that the average billet cost methodology entails "averaging the cost of a variety of billets with different physical, chemical and other characteristics by using only one common variable—the grade of the billet." See Enpar's Case Brief at 3. The grade of each billet referred to in this proceeding is a chemical composition standard determined by the American Iron and Steel Institute (AISI), the National Standards Body of the United Kingdom, or a similar institution. These standards reflect tolerances for alloys such as chrome, nickel, and molybdenum. Thus, chemical variances among billets are captured by the grade of the billet, and averaging billets by grade is an appropriate methodology for comparing chemically similar billets.

We also disagree with Enpar's argument that only the billet-specific cost methodology reflects the actual costs of production, while the average billet cost methodology does not reflect actual costs. The average billet methodology does not entail fabricating or imputing any costs which are not actual costs as recognized in Enpar's accounting system. Rather, these methodologies are two competing methodologies for assigning Enpar's actual material costs to CONNUMs. Under the billet-specific methodology, Enpar simply allocated the material costs normally assigned to each work order directly to the work order's corresponding CONNUM. In contrast, under the average billet cost methodology, we calculated an average material cost for all work orders using similar billets, and assigned that average cost to the corresponding CONNUMs.

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<sup>1</sup>The six physical characteristics relevant to product comparisons in this review are, in hierarchical order, finish, grade, remelt, final finish, shape, and size.

Based on the foregoing, we have continued to rely on the average material costs by grade, as adjusted in the Preliminary Results, to calculate Enpar's cost of manufacturing for subject merchandise in the final results.

Comment 2: Calculation of Conversion Costs

Enpar states that it uses work orders to map the routing of cost centers necessary to produce the final product, and the work orders accumulate standard conversion costs according to the route. Enpar argues that, in the Preliminary Results, the Department recalculated Enpar's reported conversion costs on the basis of an erroneous determination that times recorded on the specific work orders examined during verification were actual production times.

According to Enpar, the Department requested that Enpar provide actual conversion costs for each work order instead of the standard conversion (or "recovery") costs captured by the work orders in the normal course of business. To comply, Enpar explains that it needed to recover two cost components from its accounting system: the actual costs for each cost center, and a divisor to produce a per-unit measure of actual costs that could be applied to each work order. Enpar states that determining an appropriate divisor was problematic because during the POR Enpar did not record actual times for individual cost centers. Therefore, Enpar instead "divided its total standard recovery costs for the cost centers by the standard hourly recovery rate for each cost center to arrive at what is in effect the total standard hours for each cost center." Enpar further explains that it then used the total standard hours as a divisor for the total actual cost of each cost center to calculate a rate of actual costs for each cost center. Enpar states that it "calculated the actual time required at each cost center to produce each reported bar. Enpar used the calculated recovery rate and times to calculate CONNUM-specific costs accrued at the individual cost centers" in order to comply with the Department's request for actual per-unit times.

Citing the Memorandum to Neal Halper from Joe Welton, Verification of the Cost Response of Enpar Special Alloys Ltd. in the Antidumping Review of Stainless Steel Bar from the United Kingdom, dated March 15, 2007 (Cost Verification Report) at pages 21 - 23, Enpar contends that the Department concluded that Enpar's calculation of total standard hours per cost center does not yield standard hours, but instead yields actual hours and that the work orders record actual times. However, Enpar argues that the Department's interpretation is incorrect and unsupported. Enpar maintains that the Department's conclusion in the Cost Verification Report, at page 22 requires a leap of logic when the Department declares that the work orders contain "actual time." Enpar points out that in the Preliminary Results, this "actual time" is used to significantly increase Enpar's conversion costs for the reported merchandise. Enpar explains further that it does not follow the Department's logic for determining that the standard hours recorded on the work orders are actual hours. Enpar asserts that the Department appeared to link times reported on work orders for the production of specific bars with total standard hours for a cost center. However, Enpar states that all work orders are recorded at standard times and standard costs, not actual times.

Furthermore, Enpar states that it has consistently informed the Department that work orders do not record actual times, citing the September 8, 2006, supplemental questionnaire response at 20, the October 12, 2006, supplemental questionnaire response at 5, and the November 28, 2006, supplemental questionnaire response at 2. In addition, Enpar argues that it further emphasized this fact during the on-site verification of Enpar's cost responses, informing the Department that Enpar started recording actual production times on work orders only after the POR.

Enpar concludes that it disagrees with the Department's declaration in the Cost Verification Report at 22 that "{e}ach work order accumulates standard costs by multiplying the actual time on the work order..." Enpar states that this declaration is unsupported as Enpar did not record actual times on its work orders during the POR. Enpar argues that the Department should abandon its recalculation of Enpar's conversion costs from the Preliminary Results, and instead rely on Enpar's costs as reported for purposes of the final results.

The petitioners argue that the Department's adjustment to Enpar's reported conversion costs is appropriate and should be continued for the final results. They state that during verification the Department discovered that the recovered times taken on each work order were consistently greater than the standard times Enpar used to allocate conversion costs, a point that Enpar failed to address in its case brief. The petitioners add that Enpar also failed to address another issue identified by the Department, that per its methodology, Enpar allocated conversion costs to models on the basis of actual costs and actual hours, but that Enpar used standard processing times for its model-specific cost build-ups. See Cost Verification Report at 2. The petitioners contend that the Department correctly noted that differences between the standard times and the actual times on each work order would result in a misallocation of costs. As such, the petitioners argue that Department appropriately corrected this flaw in the Preliminary Results, and should continue to do so for the final results.

#### The Department's Position:

We disagree with Enpar. Enpar's reported conversion costs are misallocated because Enpar calculated a rate of actual costs per "recovered" hours for each cost center, but applied the rate to the "budget" times for each cost center, rather than the "recovered" times. Any difference between the "recovered" times and the "budget" times results in a misallocation of conversion costs. At verification, we examined four work orders corresponding to three CONNUMs. We found that the "recovered" times were systematically greater than the "budget" times. See Cost Verification Report at 2. As a result, Enpar underallocated conversion costs to the CONNUMs selected for testing at verification. For the Preliminary Results, we recalculated Enpar's conversion costs by applying the rate of actual costs per "recovered" hours to the "recovered" hours for each of the selected work orders, thus eliminating the misallocation. For CONNUMs which were not tested at verification, we increased conversion costs by the average adjustment made to the tested CONNUMs.

Enpar attempts to confuse the issue through semantics. In the Cost Verification Report at pages 21- 23, we referred to the "actual" time in an accounting sense in an attempt to clarify various

terms used in Enpar's accounting system and responses. In its questionnaire responses, Enpar generally refers to actual accounting times as "recovered" times, while the work orders identify the same times as "booked" times. Regardless of what they are called, these are the times that Enpar uses in its accounting system to record or "recover" the standard costs for each work order. See Cost Verification Report at Exhibit 6 for sample work orders and accompanying accounting entries. The Department fully understands that Enpar did not record actual times in the sense of clock times during the POR, and that the "booked" or "recovered" times do not represent clock times. The misallocation of conversion costs in Enpar's case is the application of a rate based on "recovered" hours to a different base, "budget" times, regardless of how the "recovered" times are measured (i.e., estimated times or actual clock times).

In contrast to the "booked" or "recovered" times, in the Cost Verification Report, we also refer to "budget" times and "allowed" times. The "budget" times are determined in the annual budget process for planning purposes, and are identified on each work order as the "allowed" time. See Cost Verification Report at 20. In another attempt to simplify the various terms, we referred to these times as the "standard" times in the Cost Verification Report because they are the planned times for each cost center process. Unlike the "booked" or "recovered" times, the "budget" or "allowed" times are not used to record or "recover" the standard costs in the accounting system. See Cost Verification Report at 21- 23 and Exhibit 6.

Enpar correctly explained in its case brief that, in order to report actual costs for each work order, it relied on two cost components from its accounting system: the actual costs for each cost center and a divisor to calculate an actual cost rate. As Enpar also explained in its case brief, to derive the divisor, Enpar divided the total standard recovered costs for each cost center by the standard cost recovery rate. Enpar then incorrectly states in its case brief that the resulting divisor represents the total standard hours. Consistent with the terms defined in the previous paragraphs, the resulting figure, in fact, represents the total hours used by the accounting system to "recover" or record standard costs for all work orders, i.e., the total "recovered" or "booked" hours. Using the two cost components described above, Enpar then divided the total actual costs for each cost center by the total "recovered" or "booked" hours to calculate a rate of actual costs per "recovered" or "booked" hour. See Cost Verification Report at 22 and Part 3 of Attachment 22 of the September 8, 2006, response. As explained above, the misallocation issue here is that Enpar then applied that actual cost rate to the "budget" times associated with each cost center process when reporting its costs, rather than the "recovered" or "booked" time. In other words, the actual cost rate was calculated using one measurement of time, but was applied to a different measurement of time. Any difference between the "recovered" or "booked" time and the "budget" time results in a misallocation of costs.

Because we found at verification that the "recovered" or "booked" times were systematically greater than the "budget" times for the CONNUMs selected for testing, we found that Enpar underallocated its conversion costs to the selected CONNUMs. Therefore, for the final results, we have continued making our Preliminary Results adjustments to Enpar's reported conversion costs in order to correct this misallocation.

Comment 3: Calculation of the All-Others Rate

Sandvik Bioline, a UK producer of SSB, argues that, due to the unusual circumstances of the recent decision in Implementation of the Findings of the WTO Panel in the US–Zeroing (EC): Notice of Determinations Under Section 129 of the Uruguay Round Agreements Act and Revocations and Partial Revocations of Certain Antidumping Duty Orders, 72 FR 25261 (May 4, 2007) (Section 129 Determination), the Department should either preserve the longstanding 4.48 percent all-others rate or, as a less preferable alternative, establish a new all-others rate identical to the final rate established for Enpar.

Sandvik Bioline explains that in the recent Section 129 Determination the Department calculated a new all-others rate of 83.85 percent based on a simple average, as opposed to a weighted average, of the original Enpar and Crownridge/Valkia<sup>2</sup> AFA rates and the new zero rate for Corus Engineering Steels (Corus). According to Sandvik Bioline, the Department has the discretionary authority to calculate a lower all-others rate but chose not to do so. Sandvik Bioline maintains that, because Corus, Enpar, and Sandvik Bioline are the only three UK SSB producers, Sandvik Bioline is now the only UK SSB producer that would still be subject to the all-others rate following the completion of this review.

Sandvik Bioline further argues that the Department's Preliminary Results mentions an all-others rate of 4.48 percent, while ten days after its publication, as a result of the Section 129 determination, the Department announced that it would raise the all-others rate from 4.48 to 83.85 percent. Sandvik Bioline claims that this change represents a radical shift in circumstances that it could not have foreseen at the time when it could have requested the opportunity to be reviewed in the 2005-2006 administrative review.

Finally, Sandvik Bioline argues that section 735(c)(5)(A) of the Act, which requires the Department to calculate the estimated all others-rate at the conclusion of an investigation, applies only to initial investigations. According to Sandvik Bioline, the law is silent as to the appropriate rate for non-investigated companies in reviews. Sandvik Bioline contends that although the Department's practice is to establish a new all-others rate for companies that requested reviews (or were subject to a review request filed by the petitioner) but were not selected for review and to preserve the original all others rate for companies that did not request a review (nor were subject to a review request from the petitioner), neither U.S. law nor the Antidumping Code (sic) compels this outcome. Therefore, Sandvik Bioline reasons that the Department has the discretion to preserve the 4.48 percent all-others rate for Sandvik Bioline.

#### Department's Position:

With respect to Sandvik Bioline's argument concerning the all-others rate, we note that we have not made any determination in the current proceeding regarding the all-others rate. The change in the all-others rate was a determination made by the Department in the context of the Section 129 Determination discussed in Sandvik Bioline's brief. See Section 129 Determination and

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<sup>2</sup>According to Sandvik Bioline, Crownridge/Valkia has been liquidated since the LTFV investigation.

accompanying Issues and Decision Memorandum at Comment 4. The Section 129 Determination was made in a separate proceeding and arguments concerning determinations made in that proceeding are not challengeable in the 2005-2006 administrative review.

We also note that Sandvik Bioline's claim that the change in the all-others rate represents a change in circumstances that it could not have predicted in early 2005 when it could have requested the opportunity to be reviewed in the 2005-2006 administrative review is not relevant. The new all-others rate took effect on April 23, 2007, over a year after the close of the 2005-2006 administrative review period. Therefore, entries of subject merchandise from "all others" during the 2005-2006 administrative review period would be liquidated at the rate in effect at the time of entry, which is the original all-others rate of 4.48 percent. See U.S. Customs and Border Protection Message No. 6174201, dated June 23, 2006, re: Automatic Liquidation Instructions for Stainless Steel Bar from the United Kingdom (A-412-822). Sandvik Bioline is not precluded from requesting a review for the 2007-2008 administrative review period.

#### Recommendation

Based on our analysis of the comments received, we recommend adopting all of the above positions. If these recommendations are accepted, we will publish the final results of review and the final weighted-average dumping margin for the reviewed firm in the Federal Register.

Agree\_\_\_\_\_

Disagree\_\_\_\_\_

\_\_\_\_\_  
 David M. Spooner  
 Assistant Secretary  
 for Import Administration

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 (Date)