DATE: September 4, 2018

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

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


SUMMARY

Commerce of Commerce (Commerce) is conducting the 14th administrative review of the antidumping duty (AD) order on certain frozen fish fillets (fish fillets) from the Socialist Republic of Vietnam (Vietnam). Commerce preliminarily determines that The Hung Vuong Group (HVG) and NTSF Seafoods Joint Stock Company (NTSF) sold merchandise below normal value (NV) during the period of review (POR), August 1, 2016, through July 31, 2017. Commerce also preliminarily determines that four companies are entitled to a separate rate and that three other companies had no shipments during the POR.

If we adopt these preliminary results in the final results of the review, we will instruct U.S. Customs and Border Protection (CBP) to assess ADs on all appropriate entries of subject

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merchandise during the POR. We invite interested parties to comment on these preliminary results. We expect to issue final results no later than 120 days from the date of publication of this notice pursuant to section 751(a)(3)(A) of the Tariff Act of 1930, as amended (the Act).

Case History

On August 1, 2017, Commerce published in the Federal Register an opportunity to request an administrative review on fish fillets from Vietnam. On August 31, 2017, Commerce received a request from the petitioners to conduct an administrative review on 72 companies. In August 2017, 13 companies self-requested an administrative review. No party requested a review of the Vietnam-wide entity. On October 16, 2017, Commerce initiated the 14th administrative review of fish fillets from Vietnam with respect to 72 companies.

Because of the large number of exporters involved in this administrative review, Commerce limited the number of respondents individually examined pursuant to section 777A(c)(2) of the Act and selected the largest exporters, Vinh Hoan Corporation (Vinh Hoan) and Bien Dong Seafood Co., Ltd. (Bien Dong), as mandatory respondents. On November 21, 2017, Commerce issued its standard AD questionnaire to Vinh Hoan and Bien Dong.

On December 26, 2017, Vinh Hoan Corporation (Vinh Hoan) timely withdrew its request for review. On the same day, the petitioners timely withdrew their request with respect to Vinh Hoan. On January 12, 2018, Bien Dong Seafood Co., Ltd. (Bien Dong) timely withdrew its request for review. On the same day, the petitioners timely withdrew their request for Bien Dong and 69 other companies. As such, Commerce selected replacement mandatory respondents on January 5, 2018 (HVG), and February 7, 2018 (NTSF). On June 14, 2018, Commerce fully extended the preliminary results until September 4, 2018.

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3 See Antidumping or Countervailing Duty Order Finding, or Suspended Investigation; Opportunity to Request Administrative Review, 82 FR 35754 (August 1, 2017).
4 The Catfish Farmers of America and individual U.S. catfish processors, (collectively, the petitioners).
5 See the petitioners’ August 31, 2017, submission.
6 See Appendix II for the complete list of companies self-requesting an administrative review.
7 See Initiation of Antidumping and Countervailing Duty Administrative Reviews, 82 FR 48051 (October 16, 2017) (Initiation Notice); see also Appendix I for the complete list of all companies upon which Commerce initiated an administrative review.
9 See Commerce’s questionnaire to Vinh Hoan, dated November 21, 2017.
10 See Commerce’s questionnaire to Bien Dong, dated November 21, 2017.
11 See Vinh Hoan’s December 26, 2017, submission.
12 See the petitioners’ and Vinh Hoan’s submissions dated December 26, 2017.
13 See Bien Dong’s January 12, 2018, submission.
14 See the petitioners’ January 12, 2018, and January 12, 2018, submissions, respectively.
15 See Commerce memorandums dated January 5, 2018 (HVG), and February 7, 2018 (NTSF).
SCOPE OF THE ORDER

The product covered by the order is frozen fish fillets, including regular, shank, and strip fillets and portions thereof, whether or not breaded or marinated, of the species Pangasius Bocourti, Pangasius Hypophthalmus (also known as Pangasius Pangasius) and Pangasius Micronemus.

Frozen fish fillets are lengthwise cuts of whole fish. The fillet products covered by the scope include boneless fillets with the belly flap intact “regular fillets,” boneless fillets with the belly flap removed “shank fillets” and boneless shank fillets cut into strips (fillet strips/finger), which include fillets cut into strips, chunks, blocks, skewers, or any other shape.

Specifically excluded from the scope are frozen whole fish (whether or not dressed), frozen steaks, and frozen belly-flap nuggets. Frozen whole, dressed fish are deheaded, skinned, and eviscerated. Steaks are bone-in, cross-section cuts of dressed fish. Nuggets are the belly-flaps.

The subject merchandise will be hereinafter referred to as frozen “basa” and “tra” fillets, which are the Vietnamese common names for these species of fish. These products are classifiable under tariff article code 0304.62.0020 (Frozen Fish Fillets of the species Pangasius, including basa and tra), and may enter under tariff article codes 0305.59.0000, 1604.19.2100, 1604.19.3100, 1604.19.4100, 1604.19.5100, 1604.19.6100 and 1604.19.8100 of the Harmonized Tariff Schedule of the United States (HTSUS).¹⁷

The order covers all frozen fish fillets meeting the above specifications, regardless of tariff classification. Although the HTSUS subheadings are provided for convenience and Customs purposes, our written description of the scope of the order is dispositive.

DISCUSSION OF THE METHODOLOGY

Affiliations

Section 771(33) of the Act provides that:

The following persons shall be considered to be ‘affiliated’ or ‘affiliated persons’:
(A) Members of a family, including brothers and sisters (whether by the whole or half-blood), spouse, ancestors, and lineal descendants.
(B) Any officer of director of an organization and such organization.
(C) Partners.
(D) Employer and employee.

¹⁷ Until June 30, 2004, these products were classifiable under HTSUS 0304.20.6030, 0304.20.6096, 0304.20.6043 and 0304.20.6057. From July 1, 2004, until December 31, 2006, these products were classifiable under HTSUS 0304.20.6033. From January 1, 2007, until December 31, 2011, these products were classifiable under HTSUS 0304.29.6033. On March 2, 2011, Commerce added two HTSUS numbers at the request of U.S. Customs and Border Protection (CBP) that the subject merchandise may enter under: 1604.19.2000 and 1604.19.3000, which were changed to 1604.19.2100 and 1604.19.3100 on January 1, 2012. On January 1, 2012, Commerce added the following HTSUS numbers at the request of CBP: 0304.62.0020, 0305.59.0000, 1604.19.4100, 1604.19.5100, 1604.19.6100 and 1604.19.8100.
(E) Any person directly or indirectly owning, controlling, or holding with power to vote, five percent or more of the outstanding voting stock or shares of any organization and such organization.

(F) Two or more persons directly or indirectly controlling, controlled by, or under common control with, any person.

(G) Any person who controls any other person and such other person.

Additionally, section 771(33) of the Act states that: “For purposes of this paragraph, a person shall be considered to control another person if the person is legally or operationally in a position to exercise restraint or direction over the other person.” Finally, according to 19 CFR 351.401(f)(1), two or more affiliated companies may be treated as a single entity for AD purposes if: (1) the producers have production facilities for similar or identical products that would not require substantial retooling of either facility in order to restructure manufacturing priorities, and (2) there is a significant potential for manipulation of price or production.18

**Hung Vuong Group Affiliations/Single Entity**

In the last review, Commerce found that the Hung Vuong Group (HVG)19 was affiliated with certain related entities, pursuant to sections 771(33)(A), (E) and (F) of the Act.20 In this review, HVG provided information that it was also affiliated, and should be collapsed, with Hung Vuong Ben Tre Seafood Processing Co., Ltd. (Ben Tre).21 The petitioners also agree that Ben Tre should be collapsed with HVG.22 Therefore, for these preliminary results, we preliminarily determine to treat HVG (including Ben Tre) as a single entity.23

**Partial Rescission**

Pursuant to 19 CFR 351.213(d)(1), Commerce will rescind an administrative review, in whole or in part, if the parties that requested a review withdraw the request within 90 days of the date of publication of the notice of initiation.

As noted above, Bien Dong, Vinh Hoan and the petitioners withdrew their requests for review. Pursuant to 19 CFR 351.213(d)(1), Commerce will rescind an administrative review, in whole or in part, if the parties that requested a review withdraw the request within 90 days of the date of publication of the notice of initiation. Vinh Hoan, Bien Dong, and the petitioners’ respective withdrawals of their review requests were submitted within the deadline set forth under 19 CFR 351.213(d)(1). Thus, all administrative review requests have been timely withdrawn for 53

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18 See also 19 CFR 351.401(f)(2).


21 See HVG July 2018, submission at 9.

22 See the petitioners August 6, 2018, submission at III.

23 See Commerce Memorandum re: HVG Collapsing, dated concurrently with this memorandum.
companies. Accordingly, Commerce is rescinding this review, in part, with respect to these 53 entities, in accordance with 19 CFR 351.213(d)(1).24

Selection of the Respondents

Section 777A(c)(1) of the Act directs Commerce to calculate an individual weighted-average dumping margin for each known exporter or producer of the subject merchandise. However, section 777A(c)(2) of the Act gives Commerce discretion to limit its examination to a reasonable number of exporters and producers if it is not practicable to make individual weighted-average dumping margin determinations because of the large number of exporters and producers involved in the review. The Trade Preferences Extension Act of 2015 (TPEA) made numerous amendments to the AD and CVD law, including amendments to section 782(a) of the Act.25 The amendments to the Act are applicable to all determinations made on or after August 6, 2015, and, therefore, apply to this review.26 When Commerce limits the number of exporters examined in a review pursuant to section 777A(c)(2) of the Act, section 782(a) of the Act directs Commerce to calculate individual weighted-average dumping margins for companies not initially selected for individual examination that voluntarily provide the information requested of the mandatory respondents if: (1) the information is submitted by the due date specified for the mandatory respondents and (2) the number of such companies subject to the review is not so large that any additional individual examination of such exporters or producers would be unduly burdensome to the administering authority and inhibit the timely completion of the review. Under Section 782(a) of the Act as recently amended by the TPEA, in determining whether it would be unduly burdensome to examine a voluntary respondent, Commerce may consider: 1) the complexity of the issues or information presented in the proceeding, including questionnaires and any responses thereto; 2) any prior experience of Commerce in the same or similar proceedings; 3) the total number of investigations or reviews being conducted by Commerce; and 4) such other factors relating to the timely completion of these investigations and reviews.

As noted above, because of the large number of exporters involved in this administrative review, Commerce limited the number of respondents individually examined pursuant to section 777A(c)(2) of the Act and on February 22, 2017, Commerce determined that it was not practicable to examine more than two respondents in the instant administrative review.27 Therefore, in accordance with section 777A(c)(2)(B) of the Act, Commerce selected for individual examination the two exporters, that were still subject to the review, accounting for the largest volume of frozen fish fillets exported from Vietnam during the POR based on CBP data. Commerce also noted that, if it received timely voluntary responses in accordance with section

24 See Appendix III for a full list of rescinded companies.
27 See Respondent Selection Memo.
782(a) of the Act and 19 CFR 351.204(d), it would evaluate the circumstances at that time in deciding whether to select an additional respondent for examination.\textsuperscript{28}

Although NTSF requested voluntary status, as noted above, Commerce selected replacement mandatory respondents on January 5, 2018 (HVG), and February 7, 2018 (NTSF).\textsuperscript{29}

\textbf{Preliminary Determination of No Shipments}

Cadovimex II Seafood Import Export and Processing Joint Stock Company (Cadovimex II), Cantho Import-Export Seafood Joint Stock Company (CASEAMEX), and Godaco Seafood Joint Stock Company (GODACO), each submitted a no shipments certification. Commerce confirmed by examining the CBP data that these companies had no shipments during the POR.\textsuperscript{30} Commerce also issued an instruction to the U.S. Customs and Border Protection (CBP) asking for any entry activity regarding these companies.\textsuperscript{31} To date CBP has not responded with an affirmative finding of entries.

Based on the evidence on the record thus far, we preliminarily determine that Cadovimex II, CASEAMEX and GODACO did not have shipments during the POR. In addition, we find that it is appropriate not to rescind the review in part in this circumstance but, rather, to complete the review with respect to the above-named companies and issue appropriate instructions to CBP based on the final results of the review.\textsuperscript{32} Should evidence contrary to these companies’ no shipments claims arise, we will pursue the issue in accordance with our governing statute and regulations.

\textbf{NME Country Status}

In accordance with section 771(18)(C)(i) of the Act, any determination that a foreign country is a non-market economy (NME) country shall remain in effect until revoked by Commerce. Commerce considers Vietnam to be an NME country.\textsuperscript{33} Therefore, we continue to treat Vietnam as an NME country for purposes of these preliminary results.

\textbf{Separate Rates}

In proceedings involving NME countries, Commerce has a rebuttable presumption that all companies within Vietnam are subject to government control and, thus should be assessed a single AD rate.\textsuperscript{34} It is Commerce’s standard policy to assign all exporters of the merchandise

\textsuperscript{28} \textit{Id.}
\textsuperscript{29} \textit{See Commerce memoranda dated January 5, 2018 (HVG), and February 7, 2018 (NTSF).}
\textsuperscript{31} \textit{See Memorandum to the File, RE: No Shipments Inquiry, dated July 24, 2018.}
\textsuperscript{32} \textit{See Non-Market Economy Antidumping Proceedings: Assessment of Antidumping Duties, 76 FR 65694, 65694-65695 (October 24, 2011).}
\textsuperscript{33} \textit{See AR13 Final Results.}
\textsuperscript{34} \textit{See, e.g., Certain Coated Paper Suitable for High-Quality Print Graphics Using Sheet-Fed Presses from the People’s Republic of China: Notice of Preliminary Determination of Sales at Less Than Fair Value and}
subject to review in NME countries a single rate unless an exporter can affirmatively demonstrate an absence of government control, both in law (de jure) and in fact (de facto), with respect to its exports. To establish whether a company is sufficiently independent to be eligible for a separate, company-specific rate, Commerce analyzes each exporting entity on an NME country under the test established in Sparklers and further clarified in Silicon Carbide. However, if Commerce determines that a company is wholly foreign-owned or located in a market economy (ME) country, then a separate-rate analysis is not necessary to determine whether it is independent from government control.

Commerce continues to evaluate its practice with regard to the separate rates analysis in light of the diamond sawblades from the China AD proceeding, and its determinations therein. In particular, in litigation involving the diamond sawblades from China proceeding, the CIT found Commerce’s existing separate rates analysis deficient in the circumstances of that case, in which a government-owned and controlled entity had significant ownership in the respondent exporter. Following the Court’s reasoning, in recent proceedings, we have concluded that where a government entity holds a majority ownership share, either directly or indirectly, in the respondent exporter, the majority ownership holding in and of itself means that the government exercises, or has the potential to exercise, control over the company’s operations generally. This may include control over, for example, the selection of management, a key factor in determining whether a company has sufficient independence in its export activities to merit a


35 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).


38 See, e.g., Advanced Technology I, 885 F. Supp. 2d at 1349 (CIT 2012) (“The court remains concerned that Commerce has failed to consider important aspects of the problem and offered explanations that run counter to the evidence before it.”); Id., at 1351 (“Further substantial evidence of record does not support the inference that SASAC’s [state-owned assets supervision and administration commission] ‘management’ of its ‘state-owned assets’ is restricted to the kind of passive-investor de jure ‘separation’ that Commerce concludes.”) (footnotes omitted); Id., at 1355 (“The point here is that ‘governmental control’ in the context of the separate rate test appears to be a fuzzy concept, at least to this court, since a ‘degree’ of it can obviously be traced from the controlling shareholder, to the board, to the general manager, and so on along the chain to ‘day-to-day decisions of export operations,’ including terms, financing, and inputs into finished product for export.”); Id., at 1357 (“AT&M itself identifies its ‘controlling shareholder’ as CISRI [owned by SASAC] in its financial statements and the power to veto nomination does not equilibrate the power of control over nomination.”) (footnotes omitted).

separate rate. Consistent with normal business practices, we would expect any majority shareholder, including a government, to have the ability to control, and an interest in controlling, the operations of the company, including the selection of management and the profit distribution of the company.

In order to demonstrate separate rate status eligibility, Commerce normally requires entities for whom a review was requested and who were assigned a separate rate in a previous segment of this proceeding, to submit a separate-rate certification (SRC) stating that they continue to meet the criteria for obtaining a separate rate.\textsuperscript{40} For entities that were not assigned a separate rate in the previous segment of a proceeding, to demonstrate eligibility, Commerce requires a separate-rate application (SRA).\textsuperscript{41} Companies that submit a SRA or SRC which are subsequently selected as mandatory respondents must respond to all parts of Commerce’s questionnaire in order to be eligible for separate rate status.\textsuperscript{42}

\textit{Separate Rate Applicants and Separate Rate Certifications}

Commerce received separate rate applications or certifications from the four companies listed below. We also received a separate rate certification from Hoang Long Seafood Processing Company Limited (Hoang Long).\textsuperscript{43} We issued Hoang Long a supplemental questionnaire concerning its separate rate certification, however, Hoang Long never responded to the supplemental questionnaire.\textsuperscript{44} Consequently, having not responded to Commerce’s supplemental questionnaire, Hoang Long is not eligible for separate-rate status. As such, Commerce preliminarily finds that Hoang Long is not eligible to receive a separate rate because it has not demonstrated an absence of \textit{de jure} and \textit{de facto} government control over its export activities.

These are the companies for which there is an outstanding review request, which answered Commerce’s supplemental questionnaire, and which have entries during the POR:

1. C.P. Vietnam Corporation (C.P. Vietnam)
2. Cuu Long Fish Joint Stock Company (CL-Fish)
3. Green Farms Seafood Joint Stock Company (Green Farms)
4. Vinh Quang Fisheries Corporation (Vinh Quang)

Collectively, these companies above are the separate rate applicants. Commerce also received separate rate information from mandatory respondents HVG and NTSF.\textsuperscript{45}

\textit{Absence of De Jure Control}

Commerce considers the following \textit{de jure} criteria in determining whether an individual company may be granted a separate rate: (1) an absence of restrictive stipulations associated

\begin{itemize}
\item \textsuperscript{40}See Initiation Notice, 81 FR 71064 (October 14, 2016).
\item \textsuperscript{41}Id.
\item \textsuperscript{42}Id.
\item \textsuperscript{43}See Hoang Long October 27, 2017, submission.
\item \textsuperscript{44}See Commerce’s June 11, 2018, separate rate questionnaire.
\item \textsuperscript{45}See, e.g., NTSF’s December 19, 2017, and HVG’s June 30, 2018, and submissions, respectively.
\end{itemize}
with an individual exporter’s business and export licenses; (2) any legislative enactments decentralizing control of companies; and (3) any other formal measures by the government decentralizing control of companies.\textsuperscript{46} The evidence submitted by the separate rate applicants, including HVG and NTSF, supports a preliminary finding of \textit{de jure} absence of government control based on the following: (1) an absence of restrictive stipulations associated with the individual exporter’s business and export licenses; (2) there are applicable legislative enactments decentralizing control of the companies; and (3) there are formal measures by the government decentralizing control of companies.\textsuperscript{47}

\textit{Absence of De Facto Control}

Typically Commerce considers four factors in evaluating whether each respondent is subject to \textit{de facto} government control of its export functions: (1) whether the export prices are set by, or are subject to, the approval of a government agency; (2) whether the respondent has authority to negotiate and sign contracts and other agreements; (3) whether the respondent has autonomy from the government in making decisions regarding the selection of management; and (4) whether the respondent retains the proceeds of its export sales and makes independent decisions regarding disposition of profits or financing of losses.\textsuperscript{48} Commerce determines that an analysis of \textit{de facto} control is critical in determining whether respondents are, in fact, subject to a degree of government control which would preclude Commerce from assigning separate rates.\textsuperscript{49}

The evidence provided by the separate rate applicants and mandatory respondents supports a preliminary finding of \textit{de facto} absence of government control based on the following: (1) the companies set their own export prices independent of the government and without the approval of a government authority; (2) the companies have authority to negotiate and sign contracts and other agreements; (3) the companies have autonomy from the government in making decisions regarding the selection of management; and (4) there is no restriction on any of the companies’ use of export revenue.\textsuperscript{50}

\textit{Dumping Margin for the Separate Rate Applicants Not Individually Examined}

The statute and Commerce’s regulations do not directly address the establishment of a rate to be applied to companies not selected for individual examination where Commerce limits its examination in an administrative review pursuant to section 777A(c)(2) of the Act. Commerce’s practice in cases involving limited selection based on exporters or producers accounting for the largest volumes of trade has been to look to section 735(c)(5) of the Act for guidance, which provides instructions for calculating the all-others rate in an investigation. Section 735(c)(5)(A) of the Act instructs that we are not to calculate an all-others rate using any rates that are zero, \textit{de minimis} or based entirely on facts available. Section 735(c)(5)(B) of the Act also provides that, where all rates are zero, \textit{de minimis}, or based entirely on facts available, we may use “any

\textsuperscript{46} See Sparklers, 56 FR at 20589.
\textsuperscript{47} See, e.g., CL-Fish’s October 30, 2015 submission at 6-12.
\textsuperscript{48} See Silicon Carbide, 59 FR at 22586-87; see also Notice of Final Determination of Sales at Less Than Fair Value: Furfuryl Alcohol from the People’s Republic of China, 60 FR 22544, 22545 (May 8, 1995).
\textsuperscript{49} Id., 60 FR at 22544, 22544.
\textsuperscript{50} See, e.g., CL-Fish’s October 30, 2015 submission at 6-12.
reasonable method” for assigning the rate to all other respondents. The SAA states that the “expected method” under “any reasonable method” is that we will weight-average the rates that are zero, de minimis, and based entirely on facts available.51 In this review, we have preliminarily calculated dumping margins for HVG and NTSF which are not zero, de minimis, or based entirely on facts available. Thus, applying the method set forth in section 735(c)(5)(A) of the Act, we preliminarily determine to apply to companies not selected for individual examination in this review the weighted-average rate determined for HVG and NTSF. Accordingly, we preliminarily assign to the non-selected companies the dumping margin of $0.41/kg.

**Vietnam-Wide Entity**

Commerce’s change in policy regarding conditional review of the NME-wide entity applies to this administrative review.52 Under this policy, the Vietnam-wide entity will not be under review unless a party specifically requests, or Commerce self-initiates, a review of the entity. Because no party requested a review of the Vietnam-wide entity in this review, the entity is not under review and the entity’s rate is not subject to change.

**Surrogate Country**

When Commerce is investigating imports from an NME country, section 773(c)(1) of the Act directs it to base NV, in most circumstances, on the NME producer’s FOPs, valued in a surrogate ME country, or countries, considered to be appropriate by Commerce. Specifically, in accordance with section 773(c)(4) of the Act, in valuing the FOPs, Commerce shall utilize, “to the extent possible, the prices or costs of {FOPs} in one or more ME countries that are — (A) at a level of economic development comparable to that of the {NME} country; and (B) significant producers of comparable merchandise.”53 As a general rule, Commerce selects a surrogate country that is at the same level of economic development as the NME country unless it is determined that none of the countries are viable options because (a) they either are not significant producers of comparable merchandise, (b) do not provide sufficient reliable sources of publicly available surrogate value (SV) data, or (c) are not suitable for use based on other reasons.54 Surrogate countries that are not at the same level of economic development as the NME country, but still at a level of economic development comparable to the NME country, are selected only to the extent that data considerations outweigh the difference in levels of economic development.55 To determine which countries are at the same level of economic development, Commerce generally relies on per capita gross national income (GNI) data from the World

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54 Id.
Further, Commerce normally values all FOPs in a single surrogate country.\textsuperscript{57}

On October 16, 2017, Commerce identified the Philippines, Indonesia, Nigeria, India, Pakistan, and Bangladesh, as countries that are at the same level of economic development as Vietnam based on per capita 2016 GNI data.\textsuperscript{58} That same day, we solicited comments on the list of potential surrogate countries and the selection of the primary surrogate country, and provided deadlines for submission of SV information for consideration in the preliminary results.\textsuperscript{59}

On November 20, 2017, only the petitioners submitted comments on surrogate country selection, suggesting that the agency select Indonesia as the surrogate country.\textsuperscript{60} On March 22, 2018, Commerce received factual information to value FOPs for Indonesia from HVG, NTSF and the petitioners.\textsuperscript{61}

\textit{Economic Comparability}

For this review, as noted above, Commerce identified the Philippines, Indonesia, Nigeria, India, Pakistan, and Bangladesh as countries at the same level of economic development as Vietnam, based on per capita GNI.\textsuperscript{62}

\textit{Significant Producer of Comparable Merchandise}

Section 773(c)(4)(B) of the Act requires Commerce, to the extent possible, to value FOPs in a surrogate country that is a significant producer of comparable merchandise. Neither the statute nor Commerce’s regulations, however, provide guidance on what may be considered comparable merchandise. To determine if the above-referenced countries are significant producers of comparable merchandise, Commerce’s practice is to examine which countries on the surrogate country list exported merchandise comparable to the merchandise under consideration. Information on the record indicates that Indonesia and the Philippines were significant exporters during the POR of such comparable merchandise.\textsuperscript{63} No interested party submitted information regarding the Nigeria, India, Pakistan, and Bangladesh. Accordingly, we preliminarily find that Indonesia and the Philippines meet the significant producer of comparable merchandise prong of the surrogate country selection criteria.

\textit{Data Availability}

If more than one potential surrogate country satisfies the statutory requirements for selection as a surrogate country, Commerce selects the primary surrogate country based on data availability.

\textsuperscript{56} Id.
\textsuperscript{57} See 19 CFR 351.408(c)(2).
\textsuperscript{58} See Surrogate Country List to Parties at the Attachment.
\textsuperscript{59} Id.
\textsuperscript{60} See the petitioner’s November 20, 2017, submission.
\textsuperscript{61} See HVG, NTSF and the petitioner March 22, 2018, submissions.
\textsuperscript{62} See Surrogate Country List to Parties at the Attachment.
\textsuperscript{63} See the petitioners’ November 20, 2017, submission.
When evaluating SV data, Commerce considers several factors, including whether the SVs are publicly available, contemporaneous with the POR, representative of a broad-market average, tax- and duty-exclusive, and specific to the inputs being valued. There is no hierarchy among these criteria. Commerce’s preference is to satisfy the breadth of the aforementioned selection criteria. Moreover, it is Commerce’s practice to carefully consider the available evidence in light of the particular facts of each industry when undertaking its analysis of valuing the FOPs. Commerce must weigh the available information with respect to each input value and make a product-specific and case-specific decision as to what constitutes the “best” available SV for each input. Additionally, pursuant to 19 CFR 351.408(c)(2), Commerce has a preference of valuing all FOPs in a single surrogate country.

As indicated above, interested parties placed SV data from Indonesia for the inputs (materials, labor, energy, and financial ratios) required to construct NV on the record of this proceeding. The petitioners also placed alternative data for the Philippines. We preliminarily find that the data from Indonesia and the Philippines that was submitted by respondents and the petitioners are tax- and duty-exclusive, represent a broad market average, and contemporaneous and useable. However, the data from Indonesia is more specific with regard to the main inputs, as the fish feed surrogate values are based on protein content and fingerlings are based on size, unlike the Philippine data.

Regarding the surrogate financial ratios, all parties placed contemporaneous financial statements from Indonesian seafood processors on the record. The petitioners also placed surrogate financial statements from the Philippines. However, these statements were not contemporaneous with the POR. Thus, we preliminarily determine that the Indonesian financial statements, which were placed on the record by interested parties, serve as the most reliable financial statements on the record, as they contemporaneous to the POR. Furthermore, these financial statements were from the same source as used in previous reviews.

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64 See Policy Bulletin 04.1.
65 Id.
66 See, e.g., Certain Preserved Mushrooms from the People’s Republic of China: Final Results and Final Partial Rescission of the Sixth Administrative Review, 71 FR 40477 (July 17, 2006) (Mushrooms from China) and accompanying IDM at Comment 1.
68 See Mushrooms from China at Comment 1; see also Freshwater Crawfish Tail Meat from the People’s Republic of China: Notice of Final Results of Antidumping Duty Administrative Review, and Final Partial Rescission of Antidumping Duty Administrative Review, 67 FR 19546 (April 22, 2002) and accompanying IDM at Comment 2.
69 See, e.g., Mushrooms from China at Comment 1.
70 See the petitioners, HVG, and NTSF March 22, 2018, submissions.
71 See the petitioners March 22, 2018, submission.
72 See the petitioners, HVG, and NTSF March 22, 2018, submissions.
73 Id.
74 See the petitioners March 22, 2018, submission.
75 Id.
76 SeeAR8Final Results, AR9 Final Results, AR10 Final Results and AR11 Final Results.
Accordingly, Commerce preliminarily determines, pursuant to section 773(c)(4) of the Act, that it is appropriate to use Indonesia as the primary surrogate country because it is: (1) at the same level of economic development as Vietnam; (2) a significant producer of merchandise comparable to the subject merchandise such that can be determined from the information available; and (3) provides the best useable data and information with which to value FOPs, such as direct materials, labor, energy, and financial ratios. Therefore, Commerce has calculated NV using Indonesian SV data to value the respondents’ FOPs.

**Date of Sale**

Pursuant to 19 CFR 351.401(i), Commerce starts with a presumption that the invoice date is the correct date of sale unless record evidence indicates that the material terms of sale such as price and quantity are established on another date. HVG and NTSF explained that because of alterations or cancellations, invoice date is the appropriate date of sale because it reflects the date on which the material terms no longer change.\(^{77}\) Consistent with the regulatory presumption for invoice date and because Commerce found no evidence on the record contrary to HVG’s and NTSF’s claims, for these preliminary results, Commerce used the invoice date as the date of sale.

**Normal Value Comparisons**

In accordance with section 773(a) of the Act, Commerce compared the export price (EP) or constructed export price (CEP) of the U.S. sales of the merchandise under consideration to the weighted-average NV to determine whether the individually-examined respondents sold merchandise under consideration to the United States at less than normal value during the POR.

**EP and CEP**

Pursuant to section 772(a) of the Act, the EP is “the price at which subject merchandise is first sold (or agreed to be sold) before the date of importation by the producer or exporter of the subject merchandise outside of the United States to an unaffiliated purchaser in the United States or to an unaffiliated purchaser for exportation to the United States,” as adjusted under section 772(c) of the Act. In accordance with section 772(a) of the Act, Commerce calculated EP for some sales by HVG and NTSF because the first sale to an unaffiliated party was made before the date of importation and the use of CEP was not otherwise warranted on those sales. Commerce calculated EP based on the sales price to unaffiliated purchasers in the United States. In accordance with section 772(c)(2)(A) of the Act, as appropriate, Commerce deducted from the sales price certain foreign inland freight, brokerage and handling (B&H), and international movement costs using SVs.\(^{78}\)

Pursuant to section 772(b) of the Act, the CEP is “the price at which the subject merchandise is first sold (or agreed to be sold) in the United States before or after the date of importation by or for the account of the producer or exporter of such merchandise or by a seller affiliated with the producer or exporter, to a purchaser not affiliated with the producer or exporter,” as adjusted under section 772(c) and (d) of the Act. For some of HVG and NTSF’s sales, Commerce based

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\(^{77}\) See NTSF January 12, 2018, submission at C-12; and HVG February 20, 2018, submission at C-12.

\(^{78}\) See Prelim SV Memo for details regarding the SVs for movement expenses.
U.S. price on CEP in accordance with section 772(b) of the Act, because sales were made on behalf of the Vietnam-based company by a U.S. affiliate to unaffiliated purchasers in the United States. For these sales, Commerce based CEP on prices to the first unaffiliated purchaser in the United States. Where appropriate, Commerce made deductions from the starting price (gross unit price) for foreign movement expenses, international movement expenses, U.S. movement expenses, and appropriate selling adjustments, in accordance with section 772(c)(2)(A) of the Act.

In accordance with section 772(d)(1) of the Act, Commerce also deducted those selling expenses associated with economic activities occurring in the United States. Commerce deducted, where appropriate, commissions, inventory carrying costs, interest revenue, credit expenses, warranty expenses, and indirect selling expenses. Where foreign movement expenses, international movement expenses, or U.S. movement expenses were provided by NME service providers or paid for in an NME currency, Commerce valued these services using SVs. For those expenses that were provided by an ME provider and paid for in an ME currency, Commerce used the reported expense. Due to the proprietary nature of certain adjustments to U.S. price, for a detailed description of all adjustments made to U.S. price for each company, see each company’s analysis memorandum, dated concurrently with and hereby adopted by this memorandum.79

Normal Value

Section 773(c)(1) of the Act provides that Commerce shall determine NV using an FOP methodology if: (1) the merchandise is exported from an NME country; and (2) the information does not permit the calculation of NV using home-market prices, third-country prices, or constructed value under section 773(e) of the Act. When determining NV in an NME context, Commerce will base NV on FOPs because the presence of government controls on various aspects of these economies renders price comparisons and the calculation of production costs invalid under our normal methodologies. Commerce’s questionnaire requires that the respondents provide information regarding the weighted-average FOPs across all of the companies’ plants and suppliers that produce the merchandise under consideration, not just the FOPs from a single plant or supplier.80 This methodology ensures that Commerce’s calculations are as accurate as possible.81

Commerce calculated NV based on FOPs in accordance with sections 773(c)(3) and (4) of the Act and 19 CFR 351.408(c). Under section 773(c)(3) of the Act, FOPs used by HVG and NTSF in the production of frozen fish fillets include, but are not limited to, (1) hours of labor required; (2) quantities of raw materials employed; (3) amounts of energy and other utilities consumed; and (4) representative capital costs.

79 See HVG Prelim Analysis Memo, and NTSF Prelim Analysis Memo.
80 See Commerce’s original antidumping duty questionnaire, dated November 21, 2017 at Section D.
Factor Valuation Methodology

In accordance with section 773(c) of the Act, for subject merchandise produced by HVG and NTSF, Commerce calculated NV based on the FOPs reported by HVG and NTSF for the POR. Commerce used Indonesian import data and other publicly available Indonesian sources in order to calculate SVs. To calculate NV, Commerce multiplied the reported per-unit FOP quantities by publicly available SVs. Commerce’s practice when selecting the best available information for valuing FOPs is to select, to the extent practicable, SVs which are product-specific, representative of a broad market average, publicly available, contemporaneous with the POR, and exclusive of taxes and duties.82

As appropriate, Commerce adjusted input prices by including freight and brokerage costs to render them delivered prices. Specifically, Commerce added to Indonesian import SVs a surrogate freight cost using the shorter of the reported distance from the domestic supplier to the factory or the distance from the nearest seaport to the factory where it relied on an import value. This adjustment is in accordance with the decision of the Federal Circuit in Sigma Corp. v. United States, 117 F.3d 1401, 1408 (Fed. Cir. 1997). In addition, Commerce added inbound brokerage and handling to the Indonesian import SVs. Additionally, where necessary, Commerce adjusted SVs for inflation and exchange rates, taxes, and converted all applicable FOPs to a per-kg basis.

Furthermore, with regard to the Indonesian import-based SVs, we disregarded import prices that we have reason to believe or suspect may be subsidized.83 We have reason to believe or suspect that prices of inputs from India, South Korea, and Thailand may have been subsidized because we have found in other proceedings that these countries maintain broadly available, non-industry-specific export subsidies.84 Therefore, it is reasonable to infer that all exports to all markets from these countries may be subsidized.85 Additionally, consistent with our practice, we disregarded prices from NME countries and excluded imports labeled as originating from an “unspecified” country from the average value because Commerce could not be certain that they were not from either an NME country or a country with general export subsidies.86 Therefore,

82 See, e.g., Electrolytic Manganese Dioxide from the People’s Republic of China: Final Determination of Sales at Less Than Fair Value, 73 FR 48195 (August 18, 2008) and accompanying IDM at Comment 2.
84 See, e.g., Carbazole Violet Pigment 23 from India: Final Results of the Expedited Five-year (Sunset) Review of the Countervailing Duty Order, 75 FR 13257 (March 19, 2010) and accompanying IDM at 4-5; Corrosion-Resistant Carbon Steel Flat Products from the Republic of Korea: Final Results of Countervailing Duty Administrative Review, 74 FR 2512 (January 15, 2009) and accompanying IDM at 17, 19-20; Certain Frozen Warmwater Shrimp from Thailand: Final Negative Countervailing Duty Determination, 78 FR 50379 (August 19, 2013).
we have not used prices from these countries either in calculating the Indonesian import-based SVs or in calculating ME input values.

Pursuant to 19 CFR 351.408(c)(1), when a respondent sources inputs from an ME supplier in meaningful quantities (i.e., not insignificant quantities) and pays in an ME currency, Commerce uses the actual price paid by the respondent to value those inputs, except when prices may have been distorted by findings of dumping and/or subsidization.87 Where Commerce finds ME purchases to be of significant quantities (i.e., 85 percent or more), in accordance with our statement of policy as outlined in Antidumping Methodologies: Market Economy Inputs,88 Commerce uses the actual purchase prices to value the inputs.

Commerce used Indonesian Import Statistics from the Global Trade Atlas (GTA) to value certain raw materials, certain energy inputs, and packing material inputs that HVG and NTSF used to produce subject merchandise during the POR, except where listed below. We valued electricity and water using values as reported from Indonesian utilities authorities.89

We valued brokerage and handling (B&H) using a price list of export procedures necessary to export a standardized cargo of goods in Indonesia. The price list is compiled based on a survey case study of the procedural requirements for trading a standard shipment of goods by ocean transport in Indonesia that is published in Doing Business 2017: Indonesia by the World Bank.90

We used Indonesian transport information in order to value the freight-in cost of the raw materials. Commerce determined the best available information for valuing truck freight to be from Doing Business 2017: Indonesia. This World Bank report gathers information concerning the distance and cost to transport products in a 20-foot container, weighing 10 metric tons, from the largest city in Indonesia to the nearest seaport. We calculated the per-unit inland freight costs using the distance from Jakarta to the nearest seaport. We calculated a per-kg, per-kilometer surrogate inland freight rate based on the methodology used by the World Bank. Commerce determined the best available information for valuing boat freight to be a rate published by the Indonesian freight forwarder, PT. Mantap Abiah Abadi. Rates were given on a per cubic meter basis, by city. We calculated a per-kg, per-kilometer surrogate boat freight rate using this data.91

In NME antidumping proceedings, Commerce prefers to value labor solely based on data from the surrogate country.92 In Labor Methodologies, Commerce determined that the best methodology to value labor is to use industry-specific labor rates from the surrogate country. Additionally, we determined that the best data source for industry-specific labor rate is manufacturing labor rates from ILOSTAT, the labor database compiled by the International
Labor Organization. In this investigation, we find that the ILOSTAT data on the record from Indonesia are the best available information for valuing labor because they are specific to manufacturing and represent the closest labor valuation to the industry in question from the surrogate country.

Commerce’s criteria for choosing surrogate financial statements from which we derive the financial ratios are the availability of contemporaneous financial statements, comparability to the respondent’s experience, and publicly available information. Moreover, for valuing factory overhead, selling, general and administrative expenses (SG&A), and profit, Commerce normally will use non-proprietary information gathered from producers of identical or comparable merchandise in the surrogate country. In addition, the CIT held that in the selection of surrogate producers, Commerce may consider how closely the surrogate producers approximate the NME producer’s experience. To value factory overhead, SG&A, and profit, Commerce used the 2016 financial statements from Indonesian seafood processors, PT Dharma Samudera Fishing Industries (DSFI), and PT Japfa Comfeed.

Comparisons to Normal Value

To determine whether HVG’s and NTSF’s sales of subject merchandise were made at less than fair value, we compared their EP, or CEP, to NV in accordance with section 777A(d)(2) of the Act as described below in the “EP” and “CEP” and “Normal Value” sections of this memorandum. In these preliminary results, for both companies, Commerce applied the A-to-A comparison methodology adopted in the Final Modification for Reviews. In particular, Commerce compared monthly, weighted-average EPs with monthly, weighted-average NVs, and granted offsets for non-dumped comparisons in the calculation of the weighted-average dumping margin.

Determination of Comparison Method

Pursuant to 19 CFR 351.414(c)(1), Commerce calculates weighted-average dumping margins by comparing weighted-average normal values to weighted-average export prices (or constructed export prices) (i.e., the average-to-average method) unless the Secretary determines that another method is appropriate in a particular situation. In less-than-fair-value investigations, Commerce

93 See Preliminary SV Memorandum.
94 Id.
95 See, e.g., Isos at Comment 3.
96 See, e.g., Sawblades at Comment 2.
97 See Rhodia, Inc. v. United States, 240 F. Supp. 2d 1247, 1253-1254 (CIT 2002); see also Persulfates from the People’s Republic of China: Final Results of Antidumping Duty Administrative Review, 70 FR 6836 (February 9, 2005) and accompanying IDM at Comment 1.
98 For more information on the surrogate financial ratios calculations, see the Prelim SV Memo.
99 See Antidumping Proceedings: Calculation of the Weighted-Average Dumping Margin and Assessment Rate in Certain Antidumping Duty Proceedings: Final Modification, 77 FR 8101 (February 14, 2012) (Final Modification for Reviews). In particular, Commerce compared monthly weighted-average CEPs with monthly weighted-average NVs and granted offsets for non-dumped comparisons in the calculation of the weighted-average dumping margin. Id.
examines whether to compare weighted-average normal values with the export prices (or constructed export prices) of individual sales (i.e., the average-to-transaction method) as an alternative comparison method using an analysis consistent with section 777A(d)(1)(B) of the Act. Although section 777A(d)(1)(B) of the Act does not strictly govern Commerce’s examination of this question in the context of administrative reviews, Commerce nevertheless finds that the issue arising under 19 CFR 351.414(c)(1) in administrative reviews is, in fact, analogous to the issue in less-than-fair-value investigations.\textsuperscript{100}

In recent investigations, Commerce applied a “differential pricing” analysis for determining whether application of the average-to-transaction method is appropriate in a particular situation pursuant to 19 CFR 351.414(c)(1) and section 777A(d)(1)(B) of the Act.\textsuperscript{101} Commerce finds that the differential pricing analysis used in recent investigations may be instructive for purposes of examining whether to apply an alternative comparison method in this administrative review. Commerce will continue to develop its approach in this area based on comments received in this and other proceedings, and on Commerce’s additional experience with addressing the potential masking of dumping that can occur when Commerce uses the average-to-average method in calculating a respondent’s weighted-average dumping margin.

The differential pricing analysis used in these preliminary results examines whether there exists a pattern of export prices (or constructed export prices) for comparable merchandise that differ significantly among purchasers, regions, or time periods. The analysis evaluates all export sales by purchaser, region, and time period to determine whether a pattern of prices that differ significantly exists. If such a pattern is found, then the differential pricing analysis evaluates whether such differences can be taken into account when using the average-to-average method to calculate the weighted-average dumping margin. The analysis incorporates default group definitions for purchasers, regions, time periods, and comparable merchandise. Purchasers are based on the reported common customer codes. Regions are defined using the reported destination code (i.e., zip code) and are grouped into regions based upon standard definitions published by the U.S. Census Bureau. Time periods are defined by the quarter within the period of review based upon the reported date of sale. For purposes of analyzing sales transactions by purchaser, region and time period, comparable merchandise is defined using the product control number and all characteristics of the U.S. sales, other than purchaser, region, and time period, that Commerce uses in making comparisons between export price (or constructed export price) and normal value for the individual dumping margins.

In the first stage of the differential pricing analysis used here, the “Cohen’s $d$ test” is applied. The Cohen’s $d$ coefficient is a generally recognized statistical measure of the extent of the difference between the mean (i.e., weighted-average price) of a test group and the mean (i.e., weighted-average price) of a comparison group. First, for comparable merchandise, the Cohen’s

\textsuperscript{100} See Ball Bearings and Parts Thereof from France, Germany, and Italy: Final Results of Antidumping Duty Administrative Reviews; 2010–2011, 77 FR 73415 (December 10, 2012) and the accompanying IDM at Comment 1; see also Apex Frozen Foods Private Ltd. v. United States, 37 F. Supp. 3d 1286 (CIT 2014).

\textsuperscript{101} See, e.g., Xanthan Gum from the People's Republic of China: Final Determination of Sales at Less Than Fair, 78 FR 33351 (June 4, 2013); Steel Concrete Reinforcing Bar from Mexico: Final Determination of Sales at Less Than Fair Value and Final Affirmative Determination of Critical Circumstances, 79 FR 54967 (September 15, 2014); or Welded Line Pipe from the Republic of Turkey: Final Determination of Sales at Less Than Fair Value, 80 FR 61362 (October 13, 2015).
The Cohen’s $d$ coefficient is calculated when the test and comparison groups of data for a particular purchaser, region, or time period each have at least two observations, and when the sales quantity for the comparison group accounts for at least five percent of the total sales quantity of the comparable merchandise. Then, the Cohen’s $d$ coefficient is used to evaluate the extent to which the prices to the particular purchaser, region, or time period differ significantly from the prices of all other sales of comparable merchandise. The extent of these differences can be quantified by one of three fixed thresholds defined by the Cohen’s $d$ test: small, medium, or large (0.2, 0.5 and 0.8, respectively). Of these thresholds, the large threshold provides the strongest indication that there is a significant difference between the mean of the test and comparison groups, while the small threshold provides the weakest indication that such a difference exists. For this analysis, the difference is considered significant, and the sales in the test group are found to pass the Cohen’s $d$ test, if the calculated Cohen’s $d$ coefficient is equal to or exceeds the large (i.e., 0.8) threshold.

Next, the “ratio test” assesses the extent of the significant price differences for all sales as measured by the Cohen’s $d$ test. If the value of sales to purchasers, regions, and time periods that pass the Cohen’s $d$ test account for 66 percent or more of the value of total sales, then the identified pattern of prices that differ significantly supports the consideration of the application of the average-to-transaction method to all sales as an alternative to the average-to-average method. If the value of sales to purchasers, regions, and time periods that pass the Cohen’s $d$ test accounts for more than 33 percent and less than 66 percent of the value of total sales, then the results support consideration of the application of an average-to-transaction method to those sales identified as passing the Cohen’s $d$ test as an alternative to the average-to-average method, and application of the average-to-average method to those sales identified as not passing the Cohen’s $d$ test. If 33 percent or less of the value of total sales passes the Cohen’s $d$ test, then the results of the Cohen’s $d$ test do not support consideration of an alternative to the average-to-average method.

If both tests in the first stage (i.e., the Cohen’s $d$ test and the ratio test) demonstrate the existence of a pattern of prices that differ significantly such that an alternative comparison method should be considered, then in the second stage of the differential pricing analysis, Commerce examines whether using only the average-to-average method can appropriately account for such differences. In considering this question, Commerce tests whether using an alternative comparison method, based on the results of the Cohen’s $d$ and ratio tests described above, yields a meaningful difference in the weighted-average dumping margin as compared to that resulting from the use of the average-to-average method only. If the difference between the two calculations is meaningful, then this demonstrates that the average-to-average method cannot account for differences such as those observed in this analysis, and, therefore, an alternative comparison method would be appropriate. A difference in the weighted-average dumping margins is considered meaningful if 1) there is a 25 percent relative change in the weighted-average dumping margins between the average-to-average method and the appropriate alternative method where both rates are above the $de minimis$ threshold, or 2) the resulting weighted-average dumping margins between the average-to-average method and the appropriate alternative method move across the $de minimis$ threshold.
Interested parties may present arguments and justifications in relation to the above-described differential pricing approach used in these preliminary results, including arguments for modifying the group definitions used in this proceeding.

**Results of the Differential Pricing Analysis**

For HVG and NTSF, based on the results of the differential pricing analysis, the Department preliminarily finds that 91.4 percent and 73.4 percent, respectively, of the value of U.S. sales pass the Cohen's $d$ test, and confirms the existence of a pattern of prices that differ significantly among purchasers, regions, or time periods. Further, the Department preliminarily determines that there is no meaningful difference between the weighted-average dumping margin calculated using the average-to-average method and the weighted-average dumping margin calculated using an alternative comparison method based on applying the average-to-transaction method to all U.S. sales. Thus, for these preliminary results, the Department is applying the average-to-average method for all U.S. sales to calculate the weighted-average dumping margin for HVG and NTSF.

**Currency Conversion**

Where necessary, Commerce made currency conversions into U.S. dollars, in accordance with section 773A(a) of the Act, based on the exchange rates in effect on the dates of the U.S. sales, as certified by the Federal Reserve Bank. These exchange rates are available on the Enforcement and Compliance website at http://enforcement.trade.gov/exchange/.

**RECOMMENDATION**

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102 See Hung Vuong Group Preliminary Analysis Memorandum, dated concurrently with and hereby adopted by this memorandum (HVG Analysis Memo). See NTSF Preliminary Analysis Memorandum, dated concurrently with and hereby adopted by this memorandum (NTSF Analysis Memo).

103 Id.

104 See Final Modification for Reviews.
We recommend applying the above methodology for these preliminary results.

☐ Agree  ☐ Disagree

Signed by: GARY TAVERMAN

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

Companies For Which We Initiated a Review

1) An Giang Agriculture and Foods Import-Export Joint Stock Company (also known as Afex, An Giang Agriculture and Foods Import-Export Joint Stock Company, An Giang Agriculture and Food Import-Export Company, or An Giang Agriculture and Foods Import and Export Company)
2) An Giang Fisheries Import and Export Joint Stock Company (also known as Agifish or AnGiang Fisheries Import and Export)
3) An My Fish Joint Stock Company (also known as Anmyfish or Anmyfishco)
4) An Phat Import-Export Seafood Co. Ltd. (also known as An Phat Seafood Co. Ltd.)
5) An Phu Seafood Corporation (also known as ASEAFOOD or An Phu Seafood Corp.)
6) Anvifish Joint Stock Company (also known as Anvifish or Anvifish Co., Ltd.)
7) Asia Commerce Fisheries Joint Stock Company (also known as Acomfish JSC or Acomfish)
8) Asia Pangasius Company Limited (also known as ASIA)
9) Basa Joint Stock Company (BASACO)
10) Ben Tre Aquaproduct Import and Export Joint Stock Company (also known as Bentre Aquaproduct or Aquatex Bentre)
11) Bentre Forestry and Aquaproduct Import-Export Joint Stock Company (also known as Bentre Forestry and Aquaproduct Import and Export Joint Stock Company or Ben Tre Forestry and Aquaproduct Import-Export Company or Ben Tre Forestry Aquaproduct Import-Export Company or Ben Tre Frozen Aquaproduct Export Company or Faquimex)
12) Bien Dong Seafood Company Ltd. (also known as Bien Dong, Bien Dong Seafood, Bien Dong Seafood Co., Ltd., or Biendong Seafood Limited Liability Company)
13) Binh An Seafood Joint Stock Company (also known as Binh An or Binh An Seafood Joint Stock Co.) Binh Dinh Import Export Company (also known as Binh Dinh)
14) Cadovimex II Seafood Import-Export and Processing Joint Stock Company (also known as Cadovimex II or Cadovimex II Seafood Import-Export)
15) Cafatex Corporation (also known as Cafatex)
16) Can Tho Animal Fishery Products Processing Export Enterprise (also known as Cafatex)
18) C.P. Vietnam Corporation
19) Cuu Long Fish Import-Export Corporation (also known as CL Panga Fish)
20) Cuu Long Fish Joint Stock Company (also known as CL-Fish or CL-Fish Corp.)
21) Da Nang Seaproducts Import-Export Corporation (also known as Da Nang or Da Nang Seaproducts Import/Export Corp.)
22) Dai Thanh Seafoods Company Limited (also known as DATHACO or Dai Thanh Seafoods or Dai Thanh Seafoods Co., Ltd.)
23) East Sea Seafoods LLC (also known as ESS LLC, ESS, ESS JVC, East Sea Seafoods Limited Liability Company, East Sea Seafoods Joint Venture Co., Ltd.)
24) Europe Joint Stock Company (also known as Europe JSC)
25) Fatifish Company Limited (also known as FATIFISH or FATIFISHCO)
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<th>No.</th>
<th>Company Name</th>
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<td>Go Dang An Hiep One Member Limited Company</td>
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<td>Go Dang Ben Tre One Member Limited Liability Company</td>
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<td>Hiep Thanh Seafood Joint Stock Company (also known as Hiep Thanh or Hiep Thanh Seafood Joint Stock Co.)</td>
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<td>Hoa Phat Seafood Import-Export and Processing J.S.C. (also known as HOPAFISH or Hoa Phat Seafood Import-Export and Processing Joint Stock Company)</td>
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<td>Hoang Long Seafood Processing Company Limited (also known as HLS, Hoang Long Seafood, or Hoang Long Seafood Processing Co., Ltd.)</td>
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<td>International Development &amp; Investment Corporation (also known as IDI)</td>
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<td>Lian Heng Investment Co., Ltd. (also known as Lien Heng Investment or Lian Heng)</td>
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<td>Lian Heng Trading Co., Ltd. (also known as Lian Heng or Lian Heng Trading)</td>
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<td>Nam Phuong Seafood Co., Ltd. (also known as Nam Phuong or NAFISHCO or Nam Phuong Seafood or Nam Phuong Seafood Company Ltd.)</td>
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<td>Nam Viet Corporation (also known as NAVICO)</td>
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<td>Nha Trang Seafoods, Inc. (also known as Nha Trang Seafoods-F89, Nha Trang Seafoods, or Nha Trang Seaproduc Co.)</td>
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<td>NTACO Corporation (also known as NTACO or NTACO Corp.)</td>
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<td>NTSF Seafoods Joint Stock Company (also known as NTSF or NTSF Seafoods)</td>
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<td>QVD Dong Thap Food Co., Ltd. (also known as Dong Thap or QVD DT)</td>
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<td>QVD Food Company, Ltd. (also known as QVD or QVD Aquaculture)</td>
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<td>Saigon-Mekong Fishery Co., Ltd. (also known as SAMEFICO or Saigon Mekong Fishery Co., Ltd.)</td>
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56) Seafood Joint Stock Company No. 4 Branch Dongtam Fisheries Processing Company (also known as DOTASEAFOODCO or Seafood Joint Stock Company No. 4-Branch Dong Tam Fisheries Processing Company)
57) Southern Fishery Industries Company, Ltd. (also known as South Vina, South Vina Co., Ltd., or Southern Fisheries Industries Company, Ltd.)
58) Sunrise Corporation.
59) TG Fishery Holdings Corporation (also known as TG)
60) Thanh Hung Co., Ltd. (also known as Thanh Hung Frozen Seafood Processing Import Export Co., Ltd. or Thanh Hung)
61) Thien Ma Seafood Co., Ltd. (also known as THIMACO or Thien Ma or Thien Ma Seafood Company, Ltd. or Thien Ma Seafoods Co., Ltd.)
62) Thuan An Production Trading and Service Co., Ltd. (also known as TAFISHCO, Thuan An Production Trading and Services Co., Ltd., or Thuan An Production & Trading Service Co., Ltd.)
63) Thuan Hung Co., Ltd. (also known as THUFICO)
64) To Chau Joint Stock Company (also known as TOCHAU)
65) Van Duc Food Export Joint Stock Company
66) Van Duc Tien Giang Food Export Company
67) Viet Hai Seafood Company Limited (also known as Viet Hai or Vietnam Fish-One Co., Ltd. or Viet Hai Seafood Co. or Fish One)
68) Viet Phu Foods and Fish Corporation (also known as Vietphu, Viet Phu, Viet Phu Food and Fish Corporation, or Viet Phu Food & Fish Corporation)
69) Viet Phu Foods & Fish Co., Ltd.
70) Vinh Hoan Corporation (also known as Vinh Hoan or Ving Hoan Co.)
71) Vinh Long Import-Export Company (also known as Vinh Long or Imex Cuu Long or Vinh Long Import/Export Company)
72) Vinh Quang Fisheries Corporation (also known as Vinh Quang, Vinh Quang Fisheries Joint Stock Company, or Vinh Quang Fisheries Co., Ltd.)
Appendix II

Companies Which Self-Requested a Review

1) Bien Dong Seafood Company Ltd. (also known as Bien Dong, Bien Dong Seafood, Bien Dong Seafood Co., Ltd., or Biendong Seafood Co., Ltd.)
2) C.P. Vietnam Corporation
3) Cadovimex II Seafood Import-Export and Processing Joint Stock Company (also known as Cadovimex II or Cadovimex II Seafood Import-Export)
5) Cuu Long Fish Import-Export Corporation (also known as CL Panga Fish)
6) GODACO Seafood Joint Stock Company (also known as GODACO or GODACO Seafood J.S.C.)
7) Golden Quality Seafood Corporation (also known as Golden Quality, GOLDENQUALITY, or GoldenQuality, Seafood Corporation)
8) Green Farms Seafood Joint Stock Company (also known as Green Farms, GreenFarm SeaFoods Joint Stock Company or Green Farms Seafoods Joint Stock Company).
9) Hoang Long Seafood Processing Company Limited (also known as HLS, Hoang Long Seafood, or Hoang Long Seafood Processing Co., Ltd.)
10) Hung Vuong Corporation (Hung Vuong)
11) NTSF Seafoods Joint Stock Company (also known as NTSF or NTSF Seafoods)
12) Vinh Hoan Corporation (also known as Vinh Hoan or Vinh Hoan Co.)
13) Vinh Quang Fisheries Corporation (also known as Vinh Quang, Vinh Quang Fisheries Joint-Stock Company, or Vinh Quang Fisheries Co., Ltd.)
Appendix III

Companies For Which the Review Was Rescinded

1) An Giang Agriculture and Foods Import-Export Joint Stock Company (also known as Afex, An Giang Agriculture and Foods Import-Export Joint Stock Company, An Giang Agriculture and Food Import-Export Company, or An Giang Agriculture and Foods Import and Export Company)
2) An My Fish Joint Stock Company (also known as Anmyfish or Anmyfishco)
3) An Phat Import-Export Seafood Co. Ltd. (also known as An Phat Seafood Co. Ltd.)
4) An Phu Seafood Corporation (also known as ASEAFOOD or An Phu Seafood Corp.)
5) Anvifish Joint Stock Company (also known as Anvifish or Anvifish Co., Ltd.)
6) Asia Commerce Fisheries Joint Stock Company (also known as Acomfish JSC or Acomfish)
7) Basa Joint Stock Company (BASACO)
8) Ben Tre Aquaproduct Import and Export Joint Stock Company (also known as Bentre Aquaproduct or Aquatex Bentre)
9) Bentre Forestry and Aquaproduct Import-Export Joint Stock Company (also known as Bentre Forestry and Aquaproduct Import and Export Joint Stock Company or Ben Tre Forestry and Aquaproduct Import-Export Company or Ben Tre Forestry Aquaproduct Import-Export Company or Ben Tre Frozen Aquaproduct Export Company or Faquimex)
10) Bien Dong Seafood Company Ltd. (also known as Bien Dong, Bien Dong Seafood, Bien Dong Seafood Co., Ltd., or Biendong Seafood Limited Liability Company)
11) Binh An Seafood Joint Stock Company (also known as Binh An or Binh An Seafood Joint Stock Co.) Binh Dinh Import Export Company (also known as Binh Dinh)
12) Cafatex Corporation (also known as Cafatex)
13) Can Tho Animal Fishery Products Processing Export Enterprise (also known as Cafatex)
14) Cuu Long Fish Import-Export Corporation (also known as CL Panga Fish)
15) Da Nang Seaproducts Import-Export Corporation (also known as Da Nang or Da Nang Seaproducts Import/Export Corp.)
16) Dai Thanh Seafoods Company Limited (also known as DATHACO or Dai Thanh Seafoods or Dai Thanh Seafoods Co., Ltd.)
17) East Sea Seafoods LLC (also known as ESS LLC, ESS, ESS JVC, East Sea Seafoods Limited Liability Company, East Sea Seafoods Joint Venture Co., Ltd.)
18) Fatifish Company Limited (also known as FATIFISH or FATIFISHCO)
19) Go Dang An Hiep One Member Limited Company
20) Go Dang Ben Tre One Member Limited Liability Company
21) Hai Huong Seafood Joint Stock Company (also known as HHFish, HH Fish, or Hai Huong Seafood)
22) Hiep Thanh Seafood Joint Stock Company (also known as Hiep Thanh or Hiep Thanh Seafood Joint Stock Co.)
23) Hoa Phat Seafood Import-Export and Processing J.S.C. (also known as HOPAFISH or Hoa Phat Seafood Import-Export and Processing Joint Stock Company)
24) Hung Vuong--Mien Tay Aquaculture Corporation
25) Hung Vuong Seafood Joint Stock Company
26) International Development & Investment Corporation (also known as IDI)
27) Lian Heng Investment Co., Ltd. (also known as Lien Heng Investment or Lian Heng)
28) Lian Heng Trading Co., Ltd. (also known as Lian Heng or Lian Heng Trading)
29) Nam Phuong Seafood Co., Ltd. (also known as Nam Phuong or NAFISHCO or Nam Phuong Seafood or Nam PhuongSeafood Company Ltd.)
30) Nam Viet Corporation (also known as NAVICO)
31) Ngoc Ha Co., Ltd. Food Processing and Trading (also known as Ngoc Ha or Ngoc Ha Co., Ltd. Foods Processing and Trading)
32) Nha Trang Seafoods, Inc. (also known as Nha Trang Seafoods-F89, Nha Trang Seafoods, or Nha Trang Seaprocess Company)
33) NTACO Corporation (also known as NTACO or NTACO Corp.)
34) Quang Minh Seafood Company Limited (also known as Quang Minh, Quang Minh Seafood Co., Ltd., or Quang Minh Seafood Co.)
35) QVD Dong Thap Food Co., Ltd. (also known as Dong Thap or QVD DT)
36) QVD Food Company, Ltd. (also known as QVD or QVD Aquaculture)
37) Saigon-Mekong Fishery Co., Ltd. (also known as SAMEFICO or Saigon Mekong Fishery Co., Ltd.)
38) Seafood Joint Stock Company No. 4 Branch Dongtam Fisheries Processing Company (also known as DOTASEAFOODCO or Seafood Joint Stock Company No. 4-Branch Dong Tam Fisheries Processing Company)
39) Southern Fishery Industries Company, Ltd. (also known as South Vina, South Vina Co., Ltd., or Southern Fisheries Industries Company, Ltd.)
40) Sunrise Corporation.
41) TG Fishery Holdings Corporation (also known as TG)
42) Thanh Hung Co., Ltd. (also known as Thanh Hung Frozen Seafood Processing Import Export Co., Ltd. or Thanh Hung)
43) Thien Ma Seafood Co., Ltd. (also known as THIMACO or Thien Ma or Thien Ma Seafood Company, Ltd. or Thien Ma Seafoods Co., Ltd.)
44) Thuan An Production Trading and Service Co., Ltd. (also known as TAFISHCO, Thuan An Production Trading and Services Co., Ltd., or Thuan An Production & Trading Service Co., Ltd.)
45) Thuan Hung Co., Ltd. (also known as THUFICO)
46) To Chau Joint Stock Company (also known as TOCHAU)
47) Van Duc Food Export Joint Stock Company
48) Van Duc Tien Giang Food Export Company
49) Viet Hai Seafood Company Limited (also known as Viet Hai or Vietnam Fish-One Co., Ltd. or Viet Hai Seafood Co. or Fish One)
50) Viet Phu Foods and Fish Corporation (also known as Vietphu, Viet Phu, Viet Phu Food and Fish Corporation, or Viet Phu Food & Fish Corporation)
51) Viet Phu Foods & Fish Co., Ltd.
52) Vinh Hoan Corporation (also known as Vinh Hoan or Ving Hoan Co.)
53) Vinh Long Import-Export Company (also known as Vinh Long or Imex Cuu Long or Vinh Long Import/Export Company)