

**Analysis of Comments Received**

All issues raised in the case briefs, as well as the Department's findings, in this administrative review are addressed in the Issues and Decision Memorandum for the Administrative Review of Certain Stainless Steel Butt-Weld Pipe Fittings from Taiwan; Final Results of Antidumping Duty Administrative Review ("Decision Memorandum"), dated November 13, 2006, which is hereby adopted by this notice. A list of the issues raised and to which we have responded, all of which are in the Decision Memorandum, is appended to this notice. The Decision Memorandum is on file in the Central Records Unit in room B-099 of the main Commerce building, and can also be accessed directly on the Web at <http://ia.ita.doc.gov>. The paper copy and electronic version of the public version of the Decision Memorandum are identical in content.

**Changes Since the Preliminary Results**

Based on our analysis of the comments received, we have made a minor correction to include deductions reported in the field BILLADJU (U.S. billing adjustments) in the discount and rebates adjustment to U.S. price. This did not change the margin. See the Decision Memorandum at Comment 5 and Sales Analysis Memorandum for the Final Results of Administrative Review of Certain Stainless Steel Pipe Butt-weld Pipe Fittings from Taiwan: Ta Chen Stainless Steel Pipe Co., Ltd. and Ta Chen International (CA) Corp., (November 13, 2006).

**Final Results of Review**

As a result of our review, we determine that the following weighted-average margin exists for the period June 1, 2004, through May 31, 2005:

Company	Weighted-Average Margin (percent)
Ta Chen Stainless Pipe Co., Ltd .....	0.79

**Assessment Rates**

The Department will determine, and U.S. Customs and Border Protection ("CBP") shall assess, antidumping duties on all appropriate entries, pursuant to section 751(a)(1)(B) of the Act and 19 CFR 351.212(b). The Department calculated importer-specific duty assessment rates on the basis of the ratio of the total amount of antidumping duties calculated for the examined sales to the total entered value of the examined sales for that

importer. Where the assessment rate is above *de minimis*, we will instruct CBP to assess duties on all entries of subject merchandise produced by Ta Chen. Antidumping duties for the rescinded companies, Liang Feng, Tru-Flow, Censor, and PFP, shall be assessed at rates equal to the cash deposit of estimated antidumping duties required at the time of entry, or withdrawal from warehouse, for consumption, in accordance with 19 CFR 351.212(c)(1)(I). The Department will issue appropriate assessment instructions directly to CBP within 15 days of publication of these final results of review.

The Department clarified its "automatic assessment" regulation on May 6, 2003 (68 FR 23954). This clarification applies to POR entries of subject merchandise produced by companies examined in this review (i.e., companies for which a dumping margin was calculated) where the companies did not know that their merchandise was destined for the United States. In such instances, we will instruct CBP to liquidate unreviewed entries at the all-others rate if there is no rate for the intermediate company(ies) involved in the transaction. For a full discussion of this clarification, see Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties, 68 FR 23954 (May 6, 2003).

**Cash Deposit Requirements**

The following cash deposit requirements will be effective upon publication of the final results of this administrative review for all shipments of stainless steel butt-weld pipe fittings from Taiwan entered, or withdrawn from warehouse, for consumption on or after the publication date of these final results, as provided by section 751(a) of the Act: (1) for the companies covered by this review, the cash deposit rate will be the rate listed above; (2) for merchandise exported by producers or exporters not covered in this review but covered in the less-than-fair-value investigation, the cash deposit rate will continue to be the company-specific rate from the most recent review; (3) if the exporter is not a firm covered in this review, a prior review, or less-than-fair-value the investigation, but the producer is, the cash deposit rate will be that established for the most recent period for the producer of the merchandise; and (4) the cash deposit rate for all other producers or exporters will be 51.01 percent, the "All Others" rate established in the less-than-fair-value investigation. These deposit requirements shall remain in effect until

publication of the final results of the next administrative review.

**Notification of Interested Parties**

This notice also serves as a final reminder to importers of their responsibility under 19 CFR 351.402 (f) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of antidumping duties occurred, and in the subsequent assessment of double antidumping duties.

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

We are issuing and publishing these results and notice in accordance with sections 751(a)(1) and 777(i)(1) of the Act.

Dated: November 13, 2006.

**David M. Spooner,**  
Assistant Secretary for Import Administration.

**Appendix – Issues in Decision Memorandum**

Issues

1. Reliability of Ta Chen's Financial Statements
2. CEP Offset
3. CEP Profit Calculation
4. Calculation of Margin on Weight Basis
5. Alleged Calculation Errors

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**DEPARTMENT OF COMMERCE**

**International Trade Administration**

[A-570-890]

**Notice of Amended Final Determination of Sales at Less Than Fair Value and Antidumping Duty Order/Pursuant to Court Decision: Wooden Bedroom Furniture From the People's Republic of China**

**AGENCY:** Import Administration, International Trade Administration, U.S. Department of Commerce.

**SUMMARY:** On October 31, 2006, the United States Court of International Trade (“Court”) entered a stipulated judgment in the consolidated case of *Dorbest Limited, et. al. v. United States*, Consol. Ct. No. 05–cv–00003 (“*Court Order*”). This litigation arises out of the Department’s *Final Determination of Sales at Less Than Fair Value: Wooden Bedroom Furniture From the People’s Republic of China*, 69 FR 67313 (November 17, 2004) (“*Final Determination*”), as amended, 70 FR 329 (January 4, 2005) (“*Amended Final Determination and Order*”). The court case filed by Lacquer Craft Manufacturing Company Ltd. (“Lacquer Craft”) (*Lacquer Craft Manufacturing Company Ltd. v. United States*, Court No. 05–00083), was consolidated into the case filed by Dorbest Limited, et. al. (Court No. 05–00003). Pursuant to the Court’s Order, Lacquer Craft’s court case (Court No. 05–00083) has been severed from the consolidated litigation (Court No. 05–00003), and Lacquer Craft’s claims against the government dismissed. Because the litigation in Lacquer Craft’s case is now concluded, the Department is issuing an amended final determination in accordance with the Stipulated Judgement in this action.

**DATES:** *Effective Date:* November 20, 2006.

**FOR FURTHER INFORMATION CONTACT:** Eugene Degnan, AD/CVD Operations, Office 8, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington DC 20230; telephone (202) 482–0414.

**SUPPLEMENTARY INFORMATION:** On November 17, 2004, the Department published its notice of final determination in the investigation of wooden bedroom furniture from the PRC. See *Final Determination*. On January 4, 2005, the Department published its notice of amended final determination and antidumping duty order in the investigation on wooden bedroom furniture from the PRC. See *Amended Final Determination and Order*.

On March 4, 2005, Lacquer Craft filed its complaint with the Court with respect to the Department’s *Amended Final Determination and Order in Lacquer Craft Manufacturing Company, Ltd. v. United States*, Ct. No. 05–00083. Lacquer Craft’s court case was subsequently consolidated with court number 05–00003 on June 29, 2005. Pursuant to the Court’s Order, Lacquer Craft’s court case (Court No. 05–00083) was severed from the consolidated litigation (Court No. 05–00003), and Lacquer Craft’s court case against the government was dismissed.

The Court Order further orders the Department of Commerce (“the Department”) to (i) exclude wooden bedroom furniture from the Amended Final Determination and Order when it is both produced and exported by Lacquer Craft,<sup>1</sup> and (ii) amend the weighted-average dumping margin applied to respondents with separate-rate status<sup>2</sup> to exclude Lacquer Craft from the calculation for subject merchandise entered, or withdrawn from warehouse, for consumption on or after the effective date of the Amended Final Determination resulting from the Court’s stipulated judgment.

**Amended Final Determination**

Because all claims filed by Lacquer Craft against the Department have been dismissed, and because the litigation in Lacquer Craft’s de-consolidated court case is concluded, we are now amending the *Amended Final Determination and Order* to reflect the results of the Court’s Order. Lacquer Craft is excluded from the Order. The amended weighted-average rate applied to respondents with separate-rate status is 7.24 percent. The rate applied to the PRC-wide entity remains unchanged.

With the above revisions, the dumping margins for this Order are as follows:

Company	Weighted-average margin (percent)
Dongguan Lung Dong Furniture Co., Ltd., or Dongguan Dong He Furniture Co., Ltd. ....	2.32
Rui Feng Woodwork Co., Ltd., or Rui Feng Lumber Development Co., Ltd. or Dorbest Limited .....	7.87
Lacquer Craft Mfg. Co., Ltd. ....	Excluded
Markor International Furniture (Tianjin) Manufacturing Company, Ltd. ....	0.83
Shing Mark Enterprise Co., Ltd., or Carven Industries Limited (BVI), or Carven I Industries Limited (HK), or Dongguan Zhenxin Furniture Co., Ltd., or Dongguan Yongpeng Furniture Co., Ltd. ....	4.96
Starcorp Furniture (Shanghai) Co., Ltd., or Orin Furniture (Shanghai) Co., Ltd., or Shanghai Starcorp Furniture Co., Ltd. ....	15.78
Alexandre International Corp., or Southern Art Development Ltd., or Alexandre Furniture (Shenzhen) Co., Ltd., or Southern Art Furniture Factory .....	7.24
Art Heritage International, Ltd., or Super Art Furniture Co., Ltd., or Artwork Metal & Plastic Co., Ltd., or Jibson Industries Ltd., or Always Loyal International .....	7.24
Billy Wood Industrial (Dong Guan) Co., Ltd., or Great Union Industrial (Dongguan) Co., Ltd., or Time Faith Ltd. ....	7.24
Changshu HTC Import & Export Co., Ltd. ....	7.24
Cheng Meng Furniture (PTE) Ltd., or China Cheng Meng Decoration & Furniture (Suzhou) Co., Ltd. ....	7.24
Chuan Fa Furniture Factory .....	7.24
Classic Furniture Global Co., Ltd. ....	7.24
Clearwise Co., Ltd. ....	7.24
COE Ltd. ....	7.24
Dalian Guangming Furniture Co., Ltd. ....	7.24
Dalian Huafeng Furniture Co., Ltd. ....	7.24
Decca Furniture Limited .....	7.24
Dongguan Cambridge Furniture Co., or Glory Oceanic Co., Ltd. ....	7.24
Dongguan Chunsan Wood Products Co., Ltd., or Trendex Industries Ltd. ....	7.24
Dongguan Creation Furniture Co., Ltd., or Creation Industries Co., Ltd. ....	7.24

<sup>1</sup> For purposes of this order, wooden bedroom furniture produced and exported by Lacquer Craft includes furniture produced and exported by any of Lacquer Craft Manufacturing Company Ltd.’s factories in the People’s Republic of China, which currently are in Dong Guan (Lacquer Craft

Manufacturing Company Ltd. (Dong Guan) and Zhejiang (Lacquer Craft Manufacturing Company Ltd. (Zhejiang)).

<sup>2</sup> For purposes of this order, “respondents with separate-rate status” shall mean the non-mandatory respondents granted a separate rate by the

Department in the underlying investigation of wooden bedroom furniture. Commerce’s dumping margin applied to such respondents is calculated as the weighted-average of the rates of the mandatory respondents.

Company	Weighted-average margin (percent)
Dongguan Grand Style Furniture, or Hong Kong Da Zhi Furniture Co., Ltd.	7.24
Dongguan Great Reputation Furniture Co., Ltd.	7.24
Dongguan Hero Way Woodwork Co., Ltd., or Dongguan Da Zhong Woodwork Co., Ltd., or Hero Way Enterprises Ltd., or Well Earth International Ltd.	7.24
Dongguan Hung Sheng Artware Products Co., Ltd., or Coronal Enterprise Co., Ltd.	7.24
Dongguan Kin Feng Furniture Co., Ltd.	7.24
Dongguan Kingstone Furniture Co., Ltd., or Kingstone Furniture Co., Ltd.	7.24
Dongguan Liaobushangdun Huada Furniture Factory, or Great Rich (HK) Enterprise Co. Ltd.	7.24
Dongguan Qingxi Xinyi Craft Furniture Factory (Joyce Art Factory)	7.24
Dongguan Singways Furniture Co., Ltd.	7.24
Dongguan Sunrise Furniture Co., or Taicang Sunrise Wood Industry Co., Ltd., or Shanghai Sunrise Furniture Co., Ltd., or Fairmont Designs	7.24
Dongying Huanghekou Furniture Industry Co., Ltd.	7.24
Dream Rooms Furniture (Shanghai) Co., Ltd.	7.24
Eurosa (Kunshan) Co., Ltd., or Eurosa Furniture Co., (PTE) Ltd.	7.24
Ever Spring Furniture Co. Ltd., or S.Y.C. Family Enterprise Co., Ltd.	7.24
Fine Furniture (Shanghai) Ltd.	7.24
Foshan Guanqiu Furniture Co., Ltd.	7.24
Fujian Lianfu Forestry Co., Ltd., or Fujian Wonder Pacific Inc.	7.24
Gaomi Yatai Wooden Ware Co., Ltd., or Team Prospect International Ltd., or Money Gain International Co.	7.24
Garri Furniture (Dong Guan) Co., Ltd., or Molabile International, Inc., or Weei Geo Enterprise Co., Ltd.	7.24
Green River Wood (Dongguan) Ltd.	7.24
Guangming Group Wumahe Furniture Co., Ltd.	7.24
Guangzhou Maria Yee Furnishings Ltd., Pyla HK, Ltd., and Maria Yee, Inc.	7.24
Hainan Jong Bao Lumber Co., Ltd., or Jibbon Enterprise Co., Ltd.	7.24
Hamilton & Spill Ltd.	7.24
Hang Hai Woodcraft's Art Factory	7.24
Hualing Furniture (China) Co., Ltd., or Tony House Manufacture (China) Co., Ltd., or Buysell Investments Ltd., or Tony House Industries Co., Ltd.	7.24
Jardine Enterprise, Ltd.	7.24
Jiangmen Kinwai Furniture Decoration Co., Ltd.	7.24
Jiangmen Kinwai International Furniture Co., Ltd.	7.24
Jiangsu Weifu Group Fullhouse Furniture Manufacturing. Corp.	7.24
Jiangsu Yuexing Furniture Group Co., Ltd.	7.24
Jiedong Lehouse Furniture Co., Ltd.	7.24
King's Way Furniture Industries Co., Ltd., or Kingsyear Ltd.	7.24
Kuan Lin Furniture (Dong Guan) Co., Ltd., or Kuan Lin Furniture Factory, or Kuan Lin Furniture Co., Ltd.	7.24
Kunshan Lee Wood Product Co., Ltd.	7.24
Kunshan Summit Furniture Co., Ltd.	7.24
Langfang Tiancheng Furniture Co., Ltd.	7.24
Leefu Wood (Dongguan) Co., Ltd., or King Rich International, Ltd.	7.24
Link Silver Ltd. (V.I.B.), or Forward Win Enterprises Co. Ltd., or Dongguan Haoshun Furniture Ltd.	7.24
Locke Furniture Factory, or Kai Chan Furniture Co., Ltd., or Kai Chan (Hong Kong) Enterprise Ltd., or Taiwan Kai Chan Co., Ltd.	7.24
Longrange Furniture Co., Ltd.	7.24
Nanghai Baiyi Woodwork Co., Ltd.	7.24
Nanghai Jiantai Woodwork Co., Ltd., or Fortune Glory Industrial Ltd. (H.K. Ltd)	7.24
Nantong Dongfang Orient Furniture Co., Ltd.	7.24
Nantong Yushi Furniture Co., Ltd.	7.24
Nathan International Ltd., or Nathan Rattan Factory	7.24
Orient International Holding Shanghai Foreign Trade Co., Ltd.	7.24
Passwell Corporation, or Pleasant Wave Ltd.	7.24
Perfect Line Furniture Co., Ltd.	7.24
Prime Wood International Co., Ltd., or Prime Best International Co., Ltd., or Prime Best Factory, or Liang Huang (Jiaxing) Enterprise Co., Ltd.	7.24
PuTian JingGong Furniture Co., Ltd.	7.24
Qingdao Liangmu Co., Ltd.	7.24
Restonic (Dongguan) Furniture Ltd., or Restonic Far East (Samoa) Ltd.	7.24
RiZhao SanMu Woodworking Co., Ltd.	7.24
Season Furniture Manufacturing Co., or Season Industrial Development Co.	7.24
Sen Yeong International Co., Ltd., or Sheh Hau International Trading Ltd.	7.24
Shanghai Jian Pu Export & Import Co., Ltd.	7.24
Shanghai Maoji Imp and Exp Co., Ltd.	7.24
Sheng Jing Wood Products (Beijing) Co., Ltd., or Telstar Enterprises Ltd.	7.24
Shenyang Shining Dongxing Furniture Co., Ltd.	7.24
Shenzhen Forest Furniture Co., Ltd.	7.24
Shenzhen Jiafa High Grade Furniture Co., Ltd., or Golden Lion International Trading Ltd.	7.24
Shenzhen New Fudu Furniture Co., Ltd.	7.24
Shenzhen Wonderful Furniture Co., Ltd.	7.24
Shenzhen Xiande Furniture Factory	7.24
Shenzhen Xingli Furniture Co., Ltd.	7.24
Shun Feng Furniture Co., Ltd.	7.24

Company	Weighted-average margin (percent)
Songgang Jasonwood Furniture Factory, or Jasonwood Industrial Co., Ltd. S.A. ....	7.24
Starwood Furniture Manufacturing Co. Ltd. ....	7.24
Starwood Industries Ltd. ....	7.24
Strongson Furniture (Shenzhen) Co., Ltd., or Strongson Furniture Co., Ltd., or Strongson (HK) Co. ....	7.24
Sunforce Furniture (Hui-Yang) Co., Ltd., or Sun Fung Wooden Factory, or Sun Fung Co., or Shin Feng Furniture Co., Ltd., or Stupendous International Co., Ltd. ....	7.24
Superwood Co., Ltd., or Lianjiang Zongyu Art Products Co., Ltd. ....	7.24
Tarzan Furniture Industries Ltd., or Samsco Industries Ltd. ....	7.24
Teamway Furniture (Dong Guan) Ltd., or Brittomart Inc. ....	7.24
Techniwood Industries Ltd., or Ningbo Furniture Industries Limited, or Ningbo Hengrun Furniture Co., Ltd. ....	7.24
Tianjin Fortune Furniture Co., Ltd. ....	7.24
Tianjin Master Home Furniture ....	7.24
Tianjin Phu Shing Woodwork Enterprise Co., Ltd. ....	7.24
Tianjin Sande Fairwood Furniture Co., Ltd. ....	7.24
Tube-Smith Enterprise (Zhangzhou) Co., Ltd., or Tube-Smith Enterprise (Haimen) Co., Ltd., or Billonworth Enterprises Ltd. ....	7.24
Union Friend International Trade Co., Ltd. ....	7.24
U-Rich Furniture (Zhangzhou) Co., Ltd., or U-Rich Furniture Ltd. ....	7.24
Wanhengtong Nueevder (Furniture) Manufacture Co., Ltd., or Dongguan Wanengtong Industry Co., Ltd. ....	7.24
Woodworth Wooden Industries (Dong Guan) Co., Ltd. ....	7.24
Xiamen Yongquan Sci-Tech Development Co., Ltd. ....	7.24
Jiangsu XiangSheng Bedtime Furniture Co., Ltd. ....	7.24
Xingli Arts & Crafts Factory of Yangchun ....	7.24
Yangchun Hengli Co. Ltd. ....	7.24
Yeh Brothers World Trade, Inc. ....	7.24
Yichun Guangming Furniture Co., Ltd. ....	7.24
Yida Co., Ltd., or Yitai Worldwide, Ltd., or Yili Co., Ltd., or Yetbuild Co., Ltd. ....	7.24
Yihua Timber Industry Co., Ltd. ....	7.24
Zhang Zhou Sanlong Wood Product Co., Ltd. ....	7.24
Zhangjiagang Zheng Yan Decoration Co., Ltd. ....	7.24
Zhangjiagang Daye Hotel Furniture Co., Ltd. ....	7.24
Zhangzhou Guohui Industrial & Trade Co. Ltd. ....	7.24
Zhanjiang Sunwin Arts & Crafts Co., Ltd. ....	7.24
Zhong Shan Fullwin Furniture Co., Ltd. ....	7.24
Zhongshan Fookyik Furniture Co., Ltd. ....	7.24
Zhongshan Golden King Furniture Industrial Co., Ltd. ....	7.24
Zhoushan For-Strong Wood Co., Ltd. ....	7.24
PRC-Wide Rate* ....	198.08

\* In the *Final Determination*, the Department inadvertently listed Tech Lane Wood Mfg. and Kee Jia Wood Mfg. separately in the weighted-average dumping margin chart, which may have led parties to conclude that these companies were entitled to a separate rate. This, in fact, is not the case. Subject merchandise produced/exported by Tech Lane Wood Mfg. and Kee Jia Wood Mfg. is subject to the PRC-wide rate.

Within five business days of publication of this notice, the Department will issue instructions to U.S. Customs and Border Protection ("CBP") to revise the cash deposit rates for the companies listed above that have a separate rate, effective as of the publication of this notice. Further, we will instruct CBP to liquidate all entries of subject merchandise produced and exported by Lacquer Craft, without regard to antidumping duties, because Lacquer Craft is excluded from the antidumping duty order.

This notice is published in accordance with sections 735(d) and 777(i) of the Tariff Act of 1930, as amended.

Dated: November 14, 2006.

**Stephen J. Claeys,**

*Acting Assistant Secretary for Import Administration.*

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## DEPARTMENT OF COMMERCE

### International Trade Administration

(C-475-827)

#### Correction to Notice of Amended Final Determination Pursuant to Final Court Decision and Partial Revocation of Order on Certain Cut-To-Length Plate from Italy

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

**SUMMARY:** On August 29, 2005, the Department of Commerce published in the *Federal Register* its *Notice of Amended Final Determination Pursuant to Final Court Decision and Partial Revocation of Order on Certain Cut-To-Length Plate from Italy*, 70 FR 51013 (*Amended Final Determination*). Due to an error in the *Amended Final Determination* pertaining to the effective date of the amended final

determination, the Department is issuing a correction.

**EFFECTIVE DATE:** November 20, 2006.

**FOR FURTHER INFORMATION CONTACT:** Eric B. Greynolds, AD/CVD Operations, Office 3, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Ave., NW, Washington, DC 20230; telephone: (202) 482-6071.

#### SUPPLEMENTARY INFORMATION:

##### Correction

In the *Amended Final Determination*, we incorrectly stated that we would instruct U.S. Customs and Border Protection (CBP) to:

... collect cash deposits of estimated countervailing duties in the percentage of 2.45 percent ad valorem of the f.o.b. invoice price on all shipments of subject merchandise from ILVA/ILT entered or withdrawn from