provide substantive comments in response to the notice of initiation no later than 30 days after the date of initiation.

This notice is not required by statute but is published as a service to the international trading community.

Dated: January 21, 2011.

Christian Marsh, Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations.

DEPARTMENT OF COMMERCE
International Trade Administration

[A–583–841]
Polyvinyl Alcohol From Taiwan: Final Determination of Sales at Less Than Fair Value

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

SUMMARY: The Department of Commerce (the Department) has determined that imports of polyvinyl alcohol (PVA) from Taiwan are being, or are likely to be, sold in the United States at less than fair value (LTFV), as provided in section 735 of the Tariff Act of 1930, as amended (the Act). The estimated margins of sales at LTFV are listed in the "Final Determination" section of this notice.

DATES: Effective Date: February 1, 2011.

FOR FURTHER INFORMATION CONTACT: Thomas Schauer or Richard Rimplinger, AD/CVD Operations, Office 5, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230; telephone (202) 482–0410 or (202) 482–4477, respectively.

SUPPLEMENTARY INFORMATION:
Applicable Statute and Regulations

Unless otherwise indicated, all citations to the Act or the Department’s regulations, 19 CFR part 351, are to those provisions in effect on September 27, 2004, the date of initiation of this investigation.

Case History

On September 13, 2010, we published in the Federal Register our preliminary determination in the antidumping duty investigation of polyvinyl alcohol from Taiwan. See Polyvinyl Alcohol From Taiwan: Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination, 75 FR 55552 (September 13, 2010) (Preliminary Determination).

As provided in section 782(l) of the Act, we conducted sales and cost verifications of the questionnaire responses submitted by the sole respondent, Chang Chun Petrochemical Co., Ltd. (CCPC). We used standard verification procedures, including examination of relevant accounting and production records, as well as original source documents provided by CCPC. See Memorandum to the File entitled “Polyvinyl Alcohol from Taiwan: Sales Verification of Chang Chun Petrochemical Co., Ltd.”, dated October 12, 2010, and Memorandum to Neal M. Halper entitled “Verification of the Cost of Production and Constructed Value Data Submitted by Chang Chun Petrochemical Co., Ltd., in the Antidumping Duty Investigation of Polyvinyl Alcohol from Taiwan” dated October 26, 2010. All verification reports are on file and available in the Central Records Unit (CRU), Room 7046, of the main Department of Commerce building.

We received case briefs submitted by Sekisui Specialty Chemicals America, LLC (the petitioner), and CCPC on November 2, 2010. The petitioner and CCPC submitted rebuttal briefs on November 8, 2010. We held a public hearing on December 1, 2010.

Period of Investigation

The period of investigation is July 1, 2003, through June 30, 2004. This period corresponds to the four most recent fiscal quarters prior to the month of the filing of the petition, September 2004. See 19 CFR 351.224(b)(1).

Scope of the Investigation

The merchandise covered by this investigation is PVA. This product consists of all PVA hydrolyzed in excess of 80 percent, whether or not mixed or diluted with commercial levels of defoamer or boric acid. PVA in fiber form and PVB-grade low-ash PVA are not included in the scope of this investigation. PVB-grade low-ash PVA is defined to be PVA that meets the following specifications: Hydrolysis, Mole % of 98.40 +/- 0.40, 4% Solution Viscosity 30.00 +/- 2.50 centipois, and ash—ISE, wt% less than 0.60, 4% solution color 20mm cell, 10.0 maximum APHA units, haze index, 20mm cell, 5.0, maximum.

Changes Since the Preliminary Determination

Based on our analysis of the comments received and our findings at the verifications, we have made certain changes to the margin calculation for CCPC. For a discussion of these changes, see Memorandum to the File entitled “Final Determination of Sales at Less Than Fair Value in the Antidumping Duty Investigation of Polyvinyl Alcohol from Taiwan—Analysis Memorandum for Chang Chun Petrochemical Co., Ltd.”, dated January 26, 2011.

Cost of Production

As explained in the Preliminary Determination (75 FR at 55556), we conducted an investigation concerning sales at prices below the cost of production in the home market. We found that, for certain specific products, more than 20 percent of CCPC’s home-market sales were at prices less than the cost of production and, in addition, such sales did not provide for the

merchandise under investigation is currently classifiable under subheading 3905.30.00 of the Harmonized Tariff Schedule of the United States (HTSUS). Although the HTSUS subheading is provided for convenience and customs purposes, the written description of the merchandise under investigation is dispositive.

Analysis of Comments Received

All issues raised in the case and rebuttal briefs by parties to this antidumping investigation are addressed in the “Issues and Decision Memorandum for the Antidumping Investigation of Polyvinyl Alcohol from Taiwan” (Decision Memorandum) from Gary Taverman, Acting Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations, to Christian Marsh, Acting Deputy Assistant Secretary for Import Administration, dated January 26, 2011, which is hereby adopted by this notice. A list of the issues which parties have raised and to which we have responded, all of which are in the Decision Memorandum, is attached to this notice as an appendix. Parties can find a complete discussion of all issues raised in this investigation and the corresponding recommendations in the Decision Memorandum which is on file in the CRU. In addition, a complete version of the Decision Memorandum can be accessed directly on the Web at http://ia.ita.doc.gov/frn/index.html. The paper copy and electronic version of the Decision Memorandum are identical in content.
recovery of costs within a reasonable period of time. Therefore, we disregarded these sales and used the remaining sales as the basis for determining normal value in accordance with section 773(b)(1) of the Act. Based on this test, for this final determination we have disregarded below-cost sales by CCPC.

Final Determination
The final antidumping duty margin is as follows:

<table>
<thead>
<tr>
<th>Manufacturer/Exporter</th>
<th>Weighted-average margin (percent)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chang Chun Petrochemical Co., Ltd.</td>
<td>3.08</td>
</tr>
</tbody>
</table>

Continuation of Suspension of Liquidation
Pursuant to section 735(c)(1)(B) of the Act, we will instruct U.S. Customs and Border Protection (CBP) to continue to suspend liquidation of all entries of PVA from Taiwan which were entered, or withdrawn from warehouse, for consumption on or after September 13, 2010, the date of publication of the Preliminary Determination. Effective upon publication of the final determination, we will instruct CBP to require a cash deposit or the posting of a bond equal to the weighted-average margins as follows: (1) The rate for CCPC will be 3.08 percent; (2) if the exporter is not a firm identified in this investigation but the producer is, the rate will be the rate established for the producer of the subject merchandise; (3) the rate for all other producers or exporters will be 3.08 percent, as discussed in the “All-Others Rate” section, below. These suspension-of-liquidation instructions will remain in effect until further notice.

All-Others Rate
Section 735(c)(5)(A) of the Act provides that the estimated all-others rate shall be an amount equal to the weighted average of the estimated weighted-average dumping margins established for exporters and producers individually investigated excluding any zero or de minimis margins and any margins determined entirely under section 776 of the Act. CCPC is the only respondent in this investigation for which the Department has calculated a company-specific rate. Therefore, for purposes of determining the all-others rate and pursuant to section 735(c)(5)(A) of the Act, we are using the weighted-average dumping margin calculated for CCPC, 3.08 percent. See, e.g., Notice of

Final Determination of Sales at Less Than Fair Value: Stainless Steel Sheet and Strip in Coils From Italy, 64 FR 30750, 30755 (June 8, 1999), and Coated Free Sheet Paper from Indonesia: Notice of Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination, 72 FR 30753, 30757 (June 4, 2007) (unchanged in Notice of Final Determination of Sales at Less Than Fair Value: Coated Free Sheet Paper from Indonesia, 72 FR 60636 (October 25, 2007)).

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

ITC Notification
In accordance with section 735(d) of the Act, we have notified the ITC of our final determination. As our final determination is affirmatively based on section 735(b)(2) of the Act, the ITC will determine, within 45 days, whether the domestic industry in the United States is materially injured, or threatened with material injury, by reason of imports or sales (or the likelihood of sales) for importation of the subject merchandise. If the ITC determines that such injury does exist, the Department will issue an antidumping duty order directing CBP to assess antidumping duties on all imports of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the effective date of the suspension of liquidation.

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

This determination is issued and published pursuant to sections 735(d) and 777(i)(1) of the Act.

Dated: January 26, 2011.

Christian Marsh,
Acting Deputy Assistant Secretary for Import Administration.

Appendix—Issues in Decision Memorandum
1. Targeted Dumping
2. Product Characteristics
3. Date of Sale
4. Cost of Production