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 Department’s presumption that reimbursement of antidumping duties occurred and the subsequent assessment of doubled antidumping duties.

These preliminary results of administrative review are issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act.

Dated: August 1, 2011.

Ronald K. Lorentzen,
Deputy Assistant Secretary for Import Administration.

[FR Doc. 2011–19946 Filed 8–4–11; 8:45 am]
BILLING CODE 3510–DS–P

DEPARTMENT OF COMMERCE
International Trade Administration

[–533–824]

Polyethylene Terephthalate Film, Sheet, and Strip From India: Preliminary Results of Antidumping Duty Administrative Review

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

SUMMARY: The Department of Commerce (the Department) is conducting an administrative review of the antidumping duty order on polyethylene terephthalate film, sheet, and strip (PET Film) from India. This review covers one respondent, Ester Industries Ltd. (Ester), a producer and exporter of PET Film from India. The Department preliminarily determines that Ester did not make sales of PET Film from India at below normal value (NV) during the period of review (POR) July 1, 2009, through June 30, 2010. The preliminary results are listed below in the section titled “Preliminary Results of Review.” Interested parties are invited to comment on these preliminary results.

DATES: Effective Date: August 5, 2011.

FOR FURTHER INFORMATION CONTACT: Elfi Blum, or Toni Page, AD/CVD Operations, Office 6, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230; telephone: (202) 482–0197 or (202) 482–1398, respectively.

SUPPLEMENTARY INFORMATION:

Background

On July 1, 2002, the Department published in the Federal Register the antidumping duty order on PET Film from India. See Notice of Amended Final Antidumping Duty Determination of Sales at Less Than Fair Value and Antidumping Duty Order: Polyethylene Terephthalate Film, Sheet, and Strip From India, 67 FR 44175 (July 1, 2002) (PET Film India Order). On June 17, 2010, the Department published a notice of opportunity to request an administrative review of this order. See Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation; Opportunity To Request Administrative Review, 75 FR 38074 (July 1, 2010). In response, on July 27, 2010, and August 2, 2010, Ester and SRF Limited (SRF), respectively, requested that the Department conduct an administrative review of their sales of PET Film in the U.S. market. On July 29, 2010, Dupont Teijin Films, Mitsubishi Polyester Film, Inc., SKC, Inc. and Toray Plastics (America) Inc. (collectively, the petitioners) requested an administrative review of Ester.

On August 31, 2010, the Department published a notice of initiation of an administrative review of the antidumping duty order on PET Film from India covering the period July 1, 2009, through June 30, 2010. See Initiation of Antidumping and Countervailing Duty Administrative Reviews and Deferral of Initiation of Administrative Review, 75 FR 53274, 53276 (August 31, 2010). The Department initiated the review with respect to Ester and SRF.

On September 15, 2010, the Department issued an antidumping duty questionnaire to the respondents. On October 1, 2010, SRF withdrew its request for an administrative review, and the Department rescinded the administrative review of SRF on July 7, 2011. See Polyethylene Terephthalate Film, Sheet and Strip From India: Rescission, in Part, of Antidumping Duty Administrative Review, 76 FR 39855 (July 7, 2011).

Ester timely submitted section A of the questionnaire on October 5, 2010, and sections B through C on November 3, 2010. On February 3, 2011, and on February 11, 2011, the Department issued its first supplemental questionnaires to sections D, and A through C, respectively. Ester timely filed its response to section D on March 1, 2011, and to sections A through C on April 15, 2011. The Department issued its second supplemental questionnaire to section D on March 18, 2011, and Ester filed its timely response on April 15, 2011.

On April 1, 2011, the Department extended the time period for issuing the preliminary results of the administrative review. See Polyethylene Terephthalate Film, Sheet and Strip From India: Extension of Time Limit for Preliminary Results of Antidumping Duty Administrative Review, 76 FR 18155 (April 1, 2011).

The Department issued its second supplemental questionnaire to sections A through C on June 17, 2011, and Ester filed its response to this questionnaire on July 5, 2011.

Scope of the Order

The products covered by the antidumping duty order are all gauges of raw, pretreated, or primed PET film, whether extruded or coextruded. Excluded are metallized films and other finished films that have had at least one of their surfaces modified by the application of a performance-enhancing resinous or inorganic layer of more than 0.00001 inches thick. Imports of PET film are currently classifiable in the Harmonized Tariff Schedule of the United States (HTSUS) under item number 3920.62.00.00. HTSUS subheadings are provided for convenience and customs purposes. The written description of the scope of the antidumping duty order is dispositive.

Period of Review

The period of review (POR) is July 1, 2009, through June 30, 2010.

Home Market Viability

In order to determine whether there is a sufficient volume of sales in the home market to serve as a viable basis for calculating NV (i.e., the aggregate volume of home market sales of the foreign like product is five percent or more of the aggregate volume of U.S. sales), we compared the volume of Ester’s home market sales of the foreign like product to the volume of its U.S. sales of subject merchandise, in accordance with section 773(a)(1)(B)(i) of the Tariff Act of 1930, as amended (the Act). Based on this comparison, we determined that Ester’s home market was viable during the POR.

Product Comparisons

Pursuant to section 771(16)(A) of the Act, for purposes of determining appropriate product comparisons to the U.S. sales, the Department considers all products, as described in the “Scope of the Order” section of this notice above, that were sold in the comparison market in the ordinary course of trade. In accordance with sections 771(16)(B) and
(C) of the Act, where there are no sales of identical merchandise in the comparison market made in the ordinary course of trade, we compare U.S. sales to sales of the most similar foreign like product based on the characteristics listed in sections B and C of our antidumping questionnaire: grade, specifications, dimensions, thickness, and surface treatment. Where there were no sales of identical merchandise in the home market to compare to U.S. sales, we compared U.S. sales to the most similar foreign like product on the basis of the characteristics listed above.

Normal Value Comparisons
To determine whether sales of subject merchandise to the United States were made at less than fair value, we compared the export price (EP) to NV, as described in the United States Price and Normal Value sections of this notice. In accordance with section 777A(d)(2) of the Act, we calculated monthly weighted-average prices for NV and compared these to individual U.S. transaction prices.

Date of Sale
The Department will normally use invoice date, as recorded in the exporter's or producer's records kept in the ordinary course of business, as the date of sale, but may use a date other than the invoice date if it better reflects the date on which the material terms of sale are established. See 19 CFR 351.401(i). For Ester, we preliminarily determine that no departure from our standard practice is warranted. Ester reported invoice date as date of sale for NV and compared these to individual U.S. transaction prices.

Level of Trade
In accordance with section 773(a)(1)(B)(i) of the Act, to the extent practicable, the Department determines NV based on sales in the comparison market at the same level of trade as the EP or constructed export price (CEP) sales in the U.S. market. To determine whether NV sales are at a different level of trade (LOT) than U.S. sales, we examine selling functions along the chain of distribution between the respondent and the unaffiliated customer for EP sales. See 19 CFR 351.412(c)(2). If the comparison market sales are at a different LOT, and the difference affects price comparability, as manifested in a pattern of consistent price differences between the sales on which NV is based and comparison market sales at the LOT of the export transaction, then we make a LOT adjustment pursuant to section 773(a)(7)(A) of the Act.

In implementing these principles, we examined all the information provided by Ester regarding the selling functions involved in its home market and U.S. sales. In the original questionnaire, the Department asked Ester to provide its selling functions for each of its levels of trade, and to state the degree that function was performed (i.e., rarely, sometimes, frequently, always).

Additionally, the Department provided a sample chart at the end of the Section A questionnaire to use as a guideline. In its questionnaire responses, Ester reported three LOTs in the home market: (1) End Users; (2) Distributors/Traders; and (3) Agents; and two LOTs in the U.S. market: (1) End Users; and (2) Distributors/Traders. In addition, Ester provided a chart of its selling functions. However, it did not provide a breakout of sales activities between the claimed LOT(s) in the home market and in the U.S. market it claimed in its responses. Instead, Ester reported home market sales in two categories: made against stock or produced after receipt of the order. Ester later clarified in its second supplemental response that it occasionally made sales from stock in the home market only.

In its first supplemental response, Ester revised its chart to include the level of degree of the selling activities, but did not break out the selling functions between the various LOTs in the home market and U.S. market. In the second supplemental questionnaire, the Department requested that Ester indicate the level of selling function which Ester provides for each type of customer; however, Ester responded that it “provides the individual selling functions to all customers.”

Because Ester did not provide complete information, we are unable to perform an LOT analysis. Despite explicit instructions as to how to report its selling functions, Ester has not provided the data needed to properly analyze the levels of trade the company has reported, to determine whether an offset is warranted. We have no basis to perform such an analysis between the various types of sales in the home and U.S. markets. Therefore, we preliminarily determine that Ester made all home market sales at one LOT.

Moreover, we preliminarily determine that all home market sales by Ester were made at the same LOT as their U.S. sales. Accordingly, an LOT adjustment is not warranted. For a detailed analysis, see the “Level of Trade” section in Memorandum to Thomas Gilgung, Program Manager, from Elfi Blum, International Trade Analyst, Analysis Memorandum for the Preliminary Results of the Antidumping Duty Administrative Review of Polyethylene Terephthalate Film, Sheet, and Strip from India: Ester Industries Ltd. (Preliminary Analysis Memorandum), dated concurrently with this notice.

United States Price
We used EP methodology for Ester’s U.S. sales, in accordance with section 772(a) of the Act, because the subject merchandise was sold directly to the first unaffiliated purchaser in the United States prior to importation, and CEP methodology was not otherwise warranted based on the evidence on the record. In accordance with sections 772(a) and (c) of the Act, we calculated EP using the Cost Insurance Freight price (up to named point of destination) we charged our unaffiliated customer. We made deductions from the starting price, where applicable, for movement expenses, including domestic inland freight and insurance, domestic brokerage and handling, and international freight and marine insurance, and U.S. inland freight.

Information about the specific adjustments and our analysis of the adjustments is business proprietary, and is detailed in the “Adjustments” section in the Preliminary Analysis Memorandum.

Further, section 772(c)(1)(B) of the Act states that EP should be increased by the amount of any import duties “imposed by the country of exportation which have been rebated, or which have not been collected, by reason of the exportation of the subject merchandise to the United States.” Ester claimed a duty drawback adjustment under this provision for its export credits earned on exports to all markets during the POR, and that the credits it reported also include metallized PET Film, which is not subject to the PET Film India
must demonstrate that there were sufficient imports of the imported material to account for the duty drawback or exemption granted for the export of the manufactured product. See, e.g., Saha Thai Steel Pipe Co., Ltd. v. United States, 635 F.3d 1335, 1340 (Fed. Cir. 2011); and Mittal Steel USA, Inc. v. United States, 31 CIT 1395, 1412–1413 (2007).

Ester failed to establish that it met the first prong of the two-pronged test: That there is a necessary link between the import duties paid on any inputs imported and the duty credit given by the GOI. First, Ester did not demonstrate how it arrived at the appropriate amounts of duty credits it allocated and claimed from its duty credits earned on all exports of subject and non-subject merchandise during the POR. Second, the Department has determined that the GOI does not have a system in place that is reasonable and effective for the purposes intended to confirm which inputs, and in what amounts, are consumed in the production of the exported product. While there is a SION in place for the production of subject merchandise, the duty credit given is based on an assumed amount of import content, and fails to link the amount of duty credits to the amount of import duties actually paid on imported inputs. As shown in the response, Ester’s DEPS credits for which it claims duty drawback were earned on a pre-determined percent of the FOB value of its exports during the POR.

Furthermore, as stated in Ester’s response, “Ester is not required to import to avail the benefit of DEPs credits. The DEPS credit is based on prefixed rates and the Company is entitled to the DEPS credit regardless of imports of inputs.”8 For the second prong, Ester did not demonstrate that it imported any inputs for the production of subject merchandise prior to, during, or after the POR. Thus, for these preliminary results, we determine that Ester has not demonstrated that it meets both prongs of the duty drawback test pursuant to section 772(c)(1)(B) of the Act. Accordingly, we have not made an adjustment to EP for duty drawback.

In accordance with section 772(c)(1)(C) of the Act, we will adjust Ester’s U.S. price to account for countervailing duties attributable to subject merchandise in order to offset export subsidies in the concurrent countervailing duty administrative review of Ester.

Cost of Production Analysis

The Department disregarded Ester’s sales below cost of production (COP) in the investigation. See Notice of Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination: Polyethylene Terephthalate Film, Sheet, and Strip From India, 66 FR 65893 (December 21, 2001), at “C. COP Analysis,” unchanged in the PET Film India Order. We therefore have reasonable grounds to believe or suspect, pursuant to section 773(b)(2)(A)(ii) of the Act, that sales of the foreign like product under consideration for the determination of NV in this review may have been made at prices below COP. Thus, pursuant to section 773(b)(1) of the Act, we examined whether Ester’s sales in the home market were made at prices below the COP during the POR.

The Department’s normal practice is to calculate an annual weighted-average cost for the entire period of investigation or POR. See, e.g., Certain Pasta From Italy: Final Results of Antidumping Duty Administrative Review, 65 FR 77852 (December 13, 2000) and accompanying Issues and Decision Memorandum at Comment 18. However, the Department recognizes that possible distortions may result if our normal annual-average cost methodology is used during a period of significant cost changes. The Department determines whether to deviate from our normal methodology of calculating an annual weighted-average cost by evaluating two primary factors: (1) Whether the change in the cost of manufacturing recognized by the respondent during the POR is deemed significant (i.e., greater than 25 percent); and (2) whether the record evidence indicates that sales during the shorter averaging periods could be reasonably linked with the COP during the same shorter averaging periods. See Stainless Steel Plate in Coils From Belgium: Final Results of Antidumping Duty Administrative Review, 73 FR 75398, 75399 (December 11, 2008) and Certain Welded Stainless Steel Pipes From the Republic of Korea: Final Results of Antidumping Duty Administrative Review, 74 FR 31242 (June 30, 2009).

Based on the review of record evidence, Ester did not appear to experience significant changes in cost of manufacturing during the POR. Therefore, we followed our normal methodology of calculating an annual weighted-average cost for these preliminary results of review. Based on our analysis of Ester’s questionnaire responses, we made adjustments to Ester’s reported COP for the

selling, general and administrative expenses (SG&A) and for interest. For more detailed information, see Memorandum to Neal M. Halper, Director, Office of Accounting from Sheikh M. Hannan, Senior Accountant, Antidumping Duty Administrative Review of Polyethylene Terephthalate Film, Sheet, and Strips from India, Cost of Production and Constructed Value Calculation Adjustments for the Preliminary Results—Ester Industries Limited, dated August 1, 2011.

We compared sales of the foreign like product in the home market with model-specific COP figures for the POR. In accordance with section 773(b)(3) of the Act, we calculated COP based on the sum of the costs of materials and fabrication employed in producing the foreign like product, plus SG&A and all costs and expenses incidental to placing the foreign like product in packed condition and ready for shipment. In our sales-below-cost analysis, we relied on home market sales and COP information provided by Ester in its questionnaire responses.

We compared the weighted-average COPs to home market sales of the foreign like product, as required under section 773(b) of the Act, in order to determine whether these sales had been made at prices below the COP. In determining whether to disregard home market sales made at prices below the COP, we examined whether such sales were made (1) within an extended period of time in substantial quantities, and (2) at prices which did not permit recovery of all costs within a reasonable period of time in the normal course of trade, in accordance with section 773(b)(1)(A) and (B) of the Act. On a product-specific basis, we compared the COP to home market prices, less any movement charges, discounts, and direct and indirect selling expenses.

Pursuant to section 773(b)(2)(C) of the Act, where less than 20 percent of the respondent’s sales of a given product were at prices less than COP, we did not disregard any below-cost sales of that product because the below-cost sales were not made in substantial quantities within an extended period of time. Where 20 percent or more of the respondent’s sales of a given product were at prices less than COP, we disregarded the below-cost sales because they were made in substantial quantities within an extended period of time, in accordance with section 773(b)(1)(B) of the Act. Therefore, for purposes of this review, we disregarded the below-cost sales and used the remaining sales, as the basis for NV, in accordance with section 773(b)(1) of the Act.

**Normal Value**

**Price-to-Price Comparison**

We based NV on the starting prices of Ester’s sales to unaffiliated home market customers, pursuant to sections 773(a)(1)(A) and 773(a)(1)(B)(i) of the Act. Pursuant to section 773(a)(6)(B)(ii) of the Act, we made deductions from NV for movement expenses (i.e., inland freight and inland insurance) where appropriate. In accordance with section 773(a)(6)(C)(iii) of the Act and 19 CFR 351.410(c), we made, where indicated, circumstance-of-sale adjustments for home market direct selling expenses, including imputed credit expenses. Ester did not report certain payment dates. In instances of missing pay dates or pay dates preceding the invoice date, we used the signature date of the preliminary results (August 1, 2011) as the payment date to calculate imputed credit expenses in the home market, in accordance with practice.9 We also made adjustments in accordance with 19 CFR 351.410(e) for indirect selling expenses incurred on comparison-market or U.S. sales where commissions were granted on sales in one market but not the other. Specifically, because commissions were paid only in the home market, we made an upward adjustment to NV for the lesser of: (1) the amount of commission paid in the home market; or (2) the amount of the indirect selling expenses incurred in the home market on U.S. sales. See 19 CFR 351.410(e). In accordance with sections 773(a)(6)(A) and (B) of the Act, we also deducted home market packing costs and added U.S. packing costs. We also made adjustments for differences in costs attributable to differences in physical characteristics of the merchandise pursuant to section 773(a)(6)(C)(ii) of the Act. See Preliminary Analysis Memorandum.

**Constructed Value-to-Price**

In accordance with section 773(a)(4) of the Act, we used constructed value (CV) as the basis for NV when there were no above-cost contemporaneous sales of identical or similar merchandise in the comparison market. We calculated CV in accordance with section 773(e) of the Act. We included the cost of materials and fabrication, SG&A, and profit. In accordance with section 773(e)(2)(A) of the Act, we based SG&A and profit on the amounts incurred and realized by the respondent in connection with the production and sale of the foreign like product in the ordinary course of trade for consumption in the foreign country. For selling expenses, we used the weighted-average home market selling expenses.

**Currency Conversions**

Pursuant to section 773(a)(5) of the Act and 19 CFR 351.415, we made currency conversions for Ester’s sales based on the daily exchange rates in effect on the dates of the relevant U.S. sales as certified by the Federal Reserve Bank of New York.

**Preliminary Results of Review**

As a result of our review, we preliminarily determine the following weighted-average dumping margin exists for the period July 1, 2009, through June 30, 2010.

<table>
<thead>
<tr>
<th>Manufacturer/Exporter</th>
<th>Weighted-average margin</th>
</tr>
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<tbody>
<tr>
<td>Ester Industries Ltd</td>
<td>0.00%</td>
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</tbody>
</table>

**Assessment Rates**

The Department shall determine, and U.S. Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries. We will instruct CBP to liquidate entries of merchandise produced and/or exported by Ester. The Department intends to issue assessment instructions to CBP 15 days after the date of publication of the final results of review. For assessment purposes, where the respondent reported the entered value for its sales, we calculated importer-specific (or customer-specific) ad valorem assessment rates based on the ratio of the total amount of the dumping duties calculated for the examined sales to the total entered value of those same sales. See 19 CFR 351.212(b). However, where the respondent did not report the entered value for its sales, we will calculate importer-specific (or customer-specific) per unit duty assessment rates. We will instruct CBP to assess antidumping duties on all appropriate entries covered by this review if any per unit duty assessment rate calculated in the final results of this review is above de minimis (i.e., at or above 0.50 percent). Pursuant to 19 CFR 351.106(c)(2), we intend to instruct CBP to liquidate without regard to antidumping duties any entries for which the assessment rate is zero or de

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9 Stainless Steel Bar from France: Final Results of Antidumping Duty Administrative Review, 70 FR 46482 (August 10, 2005) and accompanying Issues and Decision Memorandum at Comment 8.
minimis (i.e., less than 0.50 percent). See 19 CFR 351.106(c)(1).

Cash Deposit Requirements

The following deposit requirements will be effective for all shipments of PET Film from the India entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this administrative review, as provided for by section 751(a)(2)(C) of the Act: (1) The cash deposit rate for company under review will be the rate established in the final results of this review (except, if the rate is zero or de minimis, i.e., less than 0.5 percent, no cash deposit will be required); (2) for previously reviewed or investigated companies not listed above, the cash deposit rate will continue to be the company-specific rate published for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the less-than-fair-value investigation, but the manufacturer is, the cash deposit rate will be the rate established for the most recent period for the manufacturer of the merchandise; and, (4) if neither the exporter nor the manufacturer is a firm covered in this or any previous review, the cash deposit rate will be the all other rate for this proceeding, 5.71 percent. These deposit requirements, when imposed, shall remain in effect until further notice.

Disclosure and Public Comment

We will disclose the calculations used in our analysis to parties in this review within five days of the date of publication of this notice in accordance with 19 CFR 351.224(b). Any interested party may request a hearing within 30 days of the publication of this notice in the Federal Register. See 19 CFR 351.310. If a hearing is requested, the Department will notify interested parties of the hearing schedule.

Interested parties are invited to comment on the preliminary results of this review. Unless extended by the Department, interested parties must submit case briefs within 30 days of the date of publication of this notice. Rebuttal briefs, which must be limited to issues raised in the case briefs, must be filed not later than five days after the time limit for filing case briefs. See 19 CFR 351.309(c) and (d) (for a further discussion of case briefs and rebuttal briefs, respectively). Parties who submit case briefs or rebuttal briefs in this review are requested to submit with each argument: (1) a statement of the issue, (2) a brief summary of the argument, and (3) a table of authorities. Executive summaries should be limited to five pages total, including footnotes.

We intend to issue the final results of this administrative review, including the results of our analysis of issues raised in the written comments, within 120 days of publication of these preliminary results in the Federal Register, unless otherwise extended. See section 751(a)(3)(A) of the Act.

Notification to Importers

This notice also serves as a preliminary 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 Department’s presumption that reimbursement of antidumping duties occurred and the subsequent assessment of doubled antidumping duties. These preliminary results of administrative review are issued and published in accordance with sections 751(n)(1) and 777(f)(1) of the Act.

Dated: August 1, 2011.

Ronald K. Lorentzen,
Deputy Assistant Secretary for Import Administration.

[FR Doc. 2011-19952 Filed 8–4–11; 8:45 am] BILLING CODE 3510–OS–P

DEPARTMENT OF COMMERCE
International Trade Administration
[A–570–894]


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

SUMMARY: The Department of Commerce (the Department) is rescinding the administrative review of the antidumping duty order on certain tissue paper products from the People’s Republic of China (PRC) for the period of review (POR) of March 1, 2009, to February 28, 2010, with respect to Max Fortune (Vietnam) Paper Products Company Limited (MFVN) because MFVN had no sales of subject merchandise which entered the United States during the POR.

DATES: Effective Date: August 5, 2011.

FOR FURTHER INFORMATION CONTACT: Brian Smith or Gemal Brangman, AD/CVD Operations, Office 2, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230; telephone (202) 482–1766 or (202) 482–3773, respectively.

SUPPLEMENTARY INFORMATION:

Background


On May 20, 2011, MFVN and the petitioner submitted case briefs. On May 27, 2011, the petitioner submitted its rebuttal brief. MFVN did not submit a rebuttal brief.

On May 31, 2011, MFVN withdrew its May 6, 2011, request for a hearing. No other party in this review requested a hearing.

On July 8 and 13, 2011, the Department held meetings with MFVN’s and the petitioner’s counsels, respectively, to discuss issues raised in their case briefs.

Recission of Administrative Review

In this administrative review, MFVN requested rescission of this review on the basis that it made no sales/shipments during the POR of tissue paper products produced from Chinese-origin jumbo rolls/sheets. We determined in the Preliminary Results, as adverse facts available (AFA), that during the POR MFVN made shipments to the United States of tissue paper products produced using Chinese-origin jumbo rolls/sheets. Further, based on AFA, we preliminarily found that no substantial transformation is occurring as a result of further processing by MFVN in Vietnam and, thus, the country of origin for antidumping duty (AD) purposes of the tissue paper products produced by MFVN from Chinese-origin jumbo rolls/sheets is China. Consequently, we assigned MFVN a cash deposit rate of 112.64 percent.

Our Preliminary Results assumed that MFVN was the entity making the first sale for export to the United States of

1 The petitioner is Seaman Paper Company of Massachusetts, Inc.


3 See Letter from MFVN, dated August 17, 2010.