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CARLOS MOORE, PRESIDENT

July 15, 2005

BY HAND DELIVERY

Mr. Joseph A. Spetrini
Acting Assistant Secretary for Import Administration
U.S. Department of Commerce
Attn.: Import Administration
Central Records Unit, Room 1870
14th Street and Constitution Avenue, N.W.
Washington, D.C. 20230

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PUBLIC DOCUMENT

**Re: *Timing of Assessment Instructions for Antidumping Duty Orders
Involving Non-Market Economy Countries, 70 Fed. Reg. 35,634
(June 21, 2005)***

Dear Mr. Spetrini:

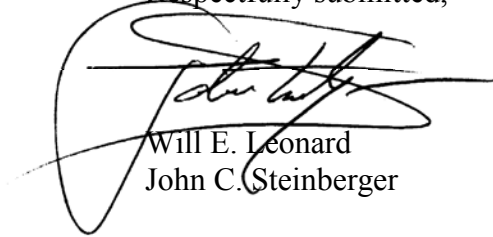
Pursuant to the above cited *Federal Register* notice, we hereby submit the attached comments on behalf of the Crawfish Processors Alliance, the Louisiana Department of Agriculture and Forestry and Bob Odom, Commissioner (collectively, "Crawfish Industry Petitioners").

As stated in Section I of the attached comments, the Crawfish Industry Petitioners respectfully request that the Department maintain its existing case-by-case practice regarding the issuance of automatic liquidation instructions until a new or more uniform policy is adopted. Specifically, in order to maintain the *status quo ante* and prevent unfair harm to the domestic crawfish industry's ability to receive benefits under the Continued Dumping and Subsidy Offset Act in FY2005, the Department is requested to issue immediate instructions for automatic liquidation of entries by unnamed exporters during the period September 1, 2003, through

August 31, 2004, in the case of *Freshwater Crawfish Tail Meat from the People's Republic of China* (A-570-848).

Please do not hesitate to contact the undersigned counsel with any questions regarding this submission.

Respectfully submitted,

A handwritten signature in black ink, appearing to be a cursive combination of the names Will E. Leonard and John C. Steinberger, written over a horizontal line.

Will E. Leonard
John C. Steinberger

Attachment

BEFORE THE
INTERNATIONAL TRADE ADMINISTRATION,
U.S. DEPARTMENT OF COMMERCE

In the Matter of:

Request for Comments: *Timing of Assessment Instructions for Antidumping
Duty Orders Involving Non-Market Economy Countries,*
70 Fed. Reg. 35,634 (June 21, 2005)

**COMMENTS OF THE CRAWFISH PROCESSORS' ALLIANCE,
LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY,
AND BOB ODOM, COMMISSIONER**

July 15, 2005

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TABLE OF CONTENTS

Executive Summary	1
Argument	4
I. IN ORDER TO MAINTAIN ITS EXISTING CASE-BY-CASE PRACTICE UNTIL ADOPTION OF A NEW OR MORE UNIFORM POLICY, THE DEPARTMENT SHOULD IMMEDIATELY ISSUE AUTOMATIC LIQUIDATION INSTRUCTIONS IN <i>CRAWFISH</i> AND OTHER SIMILAR CASES	4
II. THE DEPARTMENT SHOULD ADOPT A UNIFORM POLICY OF ISSUING AUTOMATIC LIQUIDATION INSTRUCTIONS FOR UNNAMED NME- RATE COMPANIES AS SOON AS IS PRACTICABLE AFTER THE DEADLINE FOR REQUESTING REVIEW HAS LAPSED	9
A. The Statutory Scheme for Antidumping Duty Deposits, Assessments, and Administrative Reviews	10
B. The Department's Regulations and Practice	13
1. Scope of Administrative Reviews Requested by Interested Parties	13
2. Automatic Liquidation of Entries Not Covered by a Request for Review	16
C. Court Rulings	17
1. <i>Transcom I</i>	18
2. <i>Transcom II</i>	21
D. Policy Considerations	22
1. Consistency With the Statute and Legislative Intent	22
2. Consistency With the Department's Regulations	24
3. Promotion of Administrative Convenience and Efficiency	24
4. Certainty and Fairness to Affected Participants in the Market	24
Conclusion	25

Exhibits

1. CDSOA Payments to the Crawfish Industry
2. \$285 Million in Uncollected Crawfish Antidumping Duties
3. Reasons Stated by Customs for Non-Collection
4. "Early" Issuance of Automatic Liquidation Instructions in *Glycine* and *Crawfish*
5. Change of Policy in *Crawfish*
6. \$563,636 Available Under CDSOA in FY2005
7. 2003-04 *Crawfish* Liquidation Instructions
8. Lag Between Issuance and Execution of Automatic Liquidation Instructions

**COMMENTS OF THE CRAWFISH PROCESSORS' ALLIANCE,
LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY,
AND BOB ODOM, COMMISSIONER**

These comments are submitted on behalf of the Crawfish Processors Alliance, the Louisiana Department of Agriculture and Forestry and Bob Odom, Commissioner (collectively, "Crawfish Industry Petitioners") in response to the request for comments ("RFC") published by the International Trade Administration of the U.S. Department of Commerce ("Department"), *Timing of Assessment Instructions for Antidumping Duty Orders Involving Non-Market Economy Countries*, 70 Fed. Reg. 35,634 (June 21, 2005). The Department's RFC solicits comments regarding the timing of liquidation instructions in non-market economy ("NME") antidumping cases for entries that were both (a) subject to the NME-wide deposit rate at the time of entry, and (b) exported by companies for which a review had not been specifically requested ("unnamed NME-rate companies"), where a review of other companies is being conducted for entries made during the same period of review ("POR").

EXECUTIVE SUMMARY

As a threshold matter, the Crawfish Industry Petitioners urgently request that the Department maintain the *status quo ante* until rendering a decision on a new or more uniform policy. In all cases in which the Department has previously issued liquidation instructions for unnamed NME-rate companies prior to completion of the corresponding administrative review, such as *Freshwater Crawfish Tail Meat From the People's Republic of China* ("Crawfish") (A-570-848), the practice should be continued while comments are being considered. A change in practice in these cases would unfairly violate the legitimate expectations of parties who have reasonably relied upon the Department's past practice, without notice or a meaningful

opportunity for comment. In the case of the domestic crawfish industry, failure to issue liquidation instructions for unnamed NME-rate companies immediately -- *i.e.*, during July 2005 - - will cause millions of dollars of irreparable harm to the very industry that the antidumping duty order is intended to protect.

In the longer term, the Department should adopt a general policy of issuing automatic liquidation instructions for entries from unnamed NME-rate companies promptly after the deadline for requesting review of such entries has lapsed. Such a policy is more consistent with the antidumping statute and the Department's overall NME methodology than is the competing practice of withholding the instructions until completion of the corresponding administrative review, which appears to be based on a mistaken notion that all entries from the "NME Entity" (*i.e.*, the composite, collective industry in the NME country, other than companies that have affirmatively demonstrated their independence from government control) are conditionally subject to the review whenever any NME review is conducted. It is true that, if a reviewed exporter fails to demonstrate independence from government control, the Department will treat that exporter as part of the NME Entity and calculate an NME-wide rate, which may differ from the previous NME-wide rate, as the basis for assessment of duties on entries from that exporter during the POR. But it is quite a different matter to leap from that result to the conclusion that all POR entries by the NME Entity must, or should be, made subject to the review:

- The statute provides a right to administrative review "if a request for such a review has been received," 19 U.S.C. § 1675(a)(1). Therefore, where no party has requested a review of entries made during the POR by an NME-rate company, such entries need not be made subject to the review.

- In an administrative review, the Department is directed by the statute to determine the dumping margin for "each entry" subject to the review -- not for each entity, company, or person. 19 U.S.C. § 1675(a)(2)(A)(ii) (emphasis added). The statute does not impose upon the Department an all-or-nothing choice between either reviewing all of the NME Entity's entries or reviewing none of them. Therefore, the failure of a reviewed NME company to qualify for a separate rate may, if the Department so chooses, mean only that an NME-wide assessment rate calculated in the review should be applied to that company's entries, not necessarily to all entries from the NME Entity during the POR.
- While the Department normally reviews all entries during the POR by an exporter that is subject to review, it is a foolish consistency to attempt to treat the NME Entity exactly the same as a specific, identifiable exporter. The NME Entity is an abstraction developed by the Department in order to carry out the purposes of 19 U.S.C. § 1677b(c) (providing a special method for computing normal value in NME cases). The NME Entity is not a legal person, has no separate legal existence, does not export or conduct business in its own name, is incapable of filing an entry of appearance before the Department, cannot sue or be sued, and is never identified as the exporter in any of the entry documents filed with Customs. Since the NME Entity is entirely *sui generis*, entirely unlike any ordinary antidumping respondent, it need not be treated the same as an

ordinary antidumping respondent.

In short, the question before the Department in fashioning a policy for the timing of automatic liquidation instructions in NME cases is not "How can we be certain that we treat the NME Entity the same as an ordinary respondent?" Rather, the question is how the Department may best effectuate the will of Congress, as expressed in the antidumping statute, in a manner that is most consistent with the Department's regulations and its general practice and policy objectives regarding requests for administrative review, the issuance of liquidation instructions, and administrative efficiency. These ends are best served by issuing automatic liquidation instructions for unnamed NME-rate companies as soon as is practicable after the deadline for requesting review has lapsed.

ARGUMENT

I. IN ORDER TO MAINTAIN ITS EXISTING CASE-BY-CASE PRACTICE UNTIL ADOPTION OF A NEW OR MORE UNIFORM POLICY, THE DEPARTMENT SHOULD IMMEDIATELY ISSUE AUTOMATIC LIQUIDATION INSTRUCTIONS IN *CRAWFISH* AND OTHER SIMILAR CASES

The Crawfish Industry Petitioners, representing the domestic industry producing freshwater crawfish tail meat ("crawfish"), filed the 1996 antidumping petition against less-than-fair-value ("LTFV") imports of freshwater crawfish tail meat from the People's Republic of China ("China") which led, in 1997, to the imposition of an antidumping duty order against such imports. *Notice of Amendment to Final Determination of Sales at Less Than Fair Value and Antidumping Duty Order: Freshwater Crawfish Tail Meat From the People's Republic of China*, 62 Fed. Reg. 48,218 (Sept. 15, 1997) ("crawfish antidumping order"). Thereafter, the Crawfish Industry Petitioners have participated in numerous administrative reviews, new shipper reviews,

and other proceedings related to the antidumping duty order.

Since the publication of the crawfish antidumping order, only a small fraction of the antidumping duties owed by importers of Chinese crawfish has been collected by the U.S. Bureau of Customs and Border Protection and its predecessor, the U.S. Customs Service (collectively, "Customs"). While CPA members and other domestic crawfish processors have received approximately \$25 million of such duties in distributions under the Continued Dumping and Subsidy Offset Act of 2000 ("CDSOA") (*see* Exhibit 1), Customs has reported a backlog of over \$285 million in unpaid crawfish antidumping duty assessments as of February 28, 2005 (*see* Exhibit 2). Virtually the entire amount of unpaid crawfish antidumping duties arises either from the inability to collect against bonds posted as security by alleged "new shippers," or from Customs' inability to collect any portion of the amount by which the final assessment determined by the Department in an administrative review exceeds the cash deposit posted at the time of entry. *See* Exhibit 3. Customs has stated that it has been unable to collect these additional amounts because, by the time the Department issues final instructions for assessment ("liquidation instructions"), the affected importers have disappeared, become insolvent, or otherwise failed to pay. *Id.*

Consequently, virtually every penny of antidumping duties actually collected by Customs under the crawfish antidumping order since 1997 has come from cash deposits. Based on information released by Customs pursuant to the Freedom of Information Act ("FOIA"), the overwhelming majority of such actual duty collections is attributable to "automatic liquidation" of entries subject to the China-wide deposit rate by exporters for which no party requested administrative review. Thus, the ability of the domestic crawfish industry to receive the benefits intended by Congress under the CDSOA is directly and overwhelmingly determined by the

timing of the Department's automatic liquidation instructions.

In previous administrative reviews conducted under the crawfish antidumping order, the Department has issued automatic liquidation instructions for entries from unnamed NME-rate companies without awaiting completion of the review. *See* Exhibit 4. Nonetheless, the Department appears to have suspended this established practice in *Crawfish* until a new or more uniform policy is adopted as a result of the RFC. At a meeting with representatives of the Crawfish Industry Petitioners on March 2, 2005, the Department indicated that it had previously followed two different approaches for issuing automatic liquidation instructions for unnamed NME-rate companies in non-market economy ("NME") cases and was considering uniform adoption of the competing, and more common, of those two -- *i.e.*, waiting until completion of the review before issuing the instructions, even though no party had requested review of the entries to which the instructions applied. *See* Exhibit 5.

Therefore, contrary to its past practice in *Crawfish*, the Department has not yet issued automatic liquidation instructions for entries by unnamed NME-rate companies for the 2003-04 POR (September 1, 2003, through August 31, 2004). Consequently, according to the most recent data available, the pool of CDSOA funds available for distribution to the domestic crawfish industry in FY2005 is just \$563,636.28 -- just 6.5% of the average annual payment of \$8.6 million for FY2002, FY2003, and FY2004.¹ *See* Exhibit 6; *see also*, Exhibit 3 (Letter from Customs, dated June 3, 2005). The missing millions of dollars in FY2005 CDSOA payments to the domestic crawfish industry are the real-world price tag of the Department's quest for a foolish

¹ The domestic crawfish industry received no CDSOA distribution in FY2001 (the first effective year of the CDSOA). Due to an unintentional oversight by the Department in issuing liquidation instructions (automatic and otherwise), no entries of merchandise subject to the 1997 crawfish antidumping order were liquidated by Customs until FY2002.

consistency between the treatment of the NME Entity and the treatment of ordinary antidumping respondents. The domestic crawfish industry, which already is burdened by having the most poorly enforced and widely circumvented antidumping duty order in the United States, should not be expected to pay that price, nor can it afford to.

Normally, when an agency requests public comment on a proposed change in policy, the *status quo ante* is maintained until the comments are considered and a decision is made. The Department has violated that principle in this instance. As acknowledged by the Department in the RFC, the Department "has followed two approaches" in past cases regarding automatic liquidation instructions for unnamed NME-rate companies. In some cases, such as *Crawfish* and *Glycine From the People's Republic of China (A-570-836)*, the Department has issued instructions for unnamed NME-rate companies prior to completion of the corresponding administrative review. *See* Exhibit 4. In other cases, the Department has awaited completion of the review. By issuing no instructions in *Crawfish* this year for entries by unnamed NME-rate companies, the Department is applying an abrupt change in policy without first providing meaningful notice or a meaningful opportunity to comment.

In the current administrative review in *Crawfish*, the Department is examining only three respondents: Weishan Zhenyu, Yancheng Yaou, and Yancheng Hi-King. Thus far, the Department has issued automatic liquidation instructions for only the six unreviewed exporters that had their own separate cash deposit rates (*i.e.*, were not subject to the China-wide deposit rate) during the entire POR. *See* Exhibit 7. Liquidation of all entries by all other exporters during the POR is still being suspended, needlessly held hostage by a review of just three companies. The number of unreviewed companies is not small -- no fewer than 50 Chinese crawfish exporters have been reviewed or investigated by the Department in the past, and many

more exporters have never been examined by the Department. Almost all of the unreviewed exporters posted cash deposits at the China-wide rate of 223.01% during the POR. The Department recently announced that it was extending its own deadline for completion of the preliminary results of the review until September 30, 2005. *Freshwater Crawfish Tail Meat from the People's Republic of China; Extension of Time Limit for Preliminary Results of Antidumping Duty Administrative Review*, 70 Fed. Reg. 30,926 (May 31, 2005). Thus, if the Department waits until completion of the current administrative review before issuing automatic liquidation instructions for entries by unnamed NME-rate companies for the corresponding POR, the entries will not be liquidated during FY2005. Such an outcome, resulting from a sudden change in practice without any prior notice, opportunity for comment, or reasoned explanation from the Department, arbitrarily punishes the domestic crawfish industry for exercising its right to request an administrative review.

After the Department issues automatic liquidation instructions, there is often a significant lapse of time before Customs actually performs the bookkeeping operations required to liquidate the entries -- often between one and six months. Last year, automatic liquidation instructions that had been issued in late June were not fully executed by Customs until early September. *See* Exhibit 8. Since the FY2005 CDSOA distribution can include duties only from liquidations completed on or before September 30, 2005, the domestic crawfish industry will be unfairly deprived of more than 90% of the FY2005 CDSOA distribution to which it is entitled this year unless the Department immediately issues automatic liquidation instructions for entries from the unnamed NME-rate companies. Accordingly, the Crawfish Industry Petitioners respectfully request that Department immediately issue automatic liquidation instructions for entries during September 1, 2003, through August 31, 2004, of merchandise from all exporters other than

Weishan Zhenyu, Yancheng Yaou, and Yancheng Hi-King.

II. THE DEPARTMENT SHOULD ADOPT A UNIFORM POLICY OF ISSUING AUTOMATIC LIQUIDATION INSTRUCTIONS FOR UNNAMED NME-RATE COMPANIES AS SOON AS IS PRACTICABLE AFTER THE DEADLINE FOR REQUESTING REVIEW HAS LAPSED

The Department's RFC seeks comments on whether the Department should (a) issue automatic liquidation instructions for entries from unnamed NME-rate companies shortly after initiation of a review ("early issuance"), or (b) issue such instructions at the conclusion of the review, along with the instructions for the companies for which a review was specifically requested ("late issuance"). The issuance of such instructions shortly after initiation of the review is consistent with the antidumping statute, the Department's regulations, and the Department's general practice and policy objectives regarding NME antidumping cases, requests for review, the issuance of liquidation instructions, and administrative efficiency. In addition, early issuance better effectuates the legislative purpose of the CDSOA.

In contrast, late issuance provides no benefits from a policy perspective and appears to have been selected in previous cases as part of a misguided attempt to treat the NME Entity in the same manner as ordinary antidumping respondents despite profound differences.² Accordingly, the Department should select early issuance of liquidation instructions as its general policy in NME cases.

² The Department has not articulated its reasons for late issuance of liquidation instructions in any Policy Bulletin and does not routinely state such reasons in the final results of reviews. It is thus unclear why the Department has apparently believed, in some instances, that the subjection of one named exporter to the NME-wide rate necessarily entails that all entries by the NME Entity are subject to the review.

A. The Statutory Scheme for Antidumping Duty Deposits, Assessments, and Administrative Reviews

As the Department has noted in its RFC, the United States applies a retrospective assessment system under which final liability for antidumping duties is determined after the subject merchandise is imported. The Department initially instructs Customs to suspend liquidation of all entries of subject merchandise either during, or at the conclusion of, the antidumping duty investigation giving rise to the antidumping duty order.³ At the same time, the Department instructs Customs to require "the posting of a cash deposit, bond, or other security . . . for each entry of the subject merchandise in an amount based on the estimated weighted average dumping margin" found for the affected producer or exporter during the investigation. 19 U.S.C. § 1673b(d)(1)(B); 19 U.S.C. § 1673d(c)(1)(B)(ii); *see also*, 19 U.S.C. § 1673g(a). From that time forward, Customs continues to suspend liquidation of entries of subject merchandise until and unless, and only to the extent that, the Department issues liquidation instructions for the affected entries.

Not less frequently than on an annual basis, during the anniversary month of the antidumping duty order, the Department may be requested to conduct an administrative review in order to render a new and retrospective determination of the actual dumping margin for entries previously made which were subject to the order. *See* 19 U.S.C. § 1675(a)(1) and (a)(2)(A). In such reviews, the statute requires the Department to issue preliminary results within 245 days

³ As required by the statute, the Department orders suspension of liquidation upon issuance of a preliminary affirmative determination of sales at LTFV (19 U.S.C. § 1673b(d)(1)(B)) or, in cases where the preliminary LTFV determination was negative but the final LTFV determination is affirmative, upon issuance of the final affirmative determination (19 U.S.C. § 1673d(c)(a)(C)). The timing and effective date for the initial suspension of liquidation may also be affected by a determination that "critical circumstances" exist. *See* 19 U.S.C. § 1674b(e)(2).

after the last day of the anniversary month, and final results within 120 days after publication of the preliminary results, although these periods may be extended to 365 and 180 days, respectively. 19 U.S.C. § 1675(a)(3)(A). Thus, an administrative review normally takes approximately 12-18 months to complete. In the final results of the review, the Department makes findings regarding the final assessment rate for entries made during the POR and the rate to be used for future deposits of estimated duties. 19 U.S.C. § 1675(a)(1). In practice, these two rates are the same, although such a result is not specifically required under the statute.⁴ Shortly after the conclusion of the administrative review, the Department issues liquidation instructions to Customs for the entries made during the POR (*see* 19 U.S.C. § 1675(a)(3)(B)), as well as cash deposit instructions for future entries.

Prior to 1984, annual reviews were required for all antidumping orders, whether or not anyone requested such a review. In section 611 of the Trade and Tariff Act of 1984, however, this provision was amended to require an annual review only "if a request for such a review has been received." Pub. L. No. 98-573, Title VI, § 611(a), 98 Stat. 2948, 3031 (codified at 19 U.S.C. § 1675(a)(1)). A House Report on the 1984 amendment explains that one purpose for a limitation on reviews was to:

reduce the administrative burden on the Department of Commerce of automatically reviewing every outstanding order even though circumstances do

⁴ For example, deposit rates in *Crawfish*, where there has been a persistent pattern of circumvention and nonpayment of assessments, could lawfully be set for all shippers at the China-wide rate in order to increase the likelihood that all duties owed will actually be paid. Such an approach would dramatically improve enforcement; would cause no harm to importers (since any deposits in excess of final assessments would be refunded); and would violate neither the statute nor the obligations of the United States under the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 ("AD Agreement"), both of which are silent regarding calculation of the deposit rate after issuance of an antidumping duty order. The AD Agreement does contain restrictions on "provisional measures," which are measures imposed prior to issuance of the antidumping duty order.

not warrant it or parties to the case are satisfied with the existing order. The increasing number of outstanding orders subject to review each year imposes an unnecessarily heavy burden on limited staff resources.

H. Rep. No. 725, 98th Cong., 2d Sess. 22-23 (1984) (emphasis added; citations omitted). Thus, the current statutory scheme embodies a Congressional preference that the Department limit the scope of administrative reviews to those entries for which review is either warranted by the circumstances or actually desired and requested by parties to the case.

The plain language of the statute clearly provides that, in an administrative review, the Department will calculate margins for "entries." But apart from that, the statute is silent or ambiguous on a number of other key issues relating to the scope and conduct of administrative reviews. While the statute states that a review must be conducted "if a request for such a review has been received," 19 U.S.C. § 1675(a)(1), it does not identify the class of persons eligible to make such a request. The statute also does not specify which entries are to be reviewed, although it directs the Department to determine "the normal value and export price (or constructed export price) of each entry" and "the dumping margin for each such entry." The statute does not indicate whether the class of entries to be covered by an administrative review is to be defined with reference to the producer or exporter (*e.g.*, all entries by a specified producer or exporter), or with reference to a specific period of time (*e.g.*, all entries of subject merchandise within a given period), or both, or neither. Although the statute implicitly contemplates that a review will cover entries that have already been made, it provides no restrictions or guidance as to the period during which the entries subject to review must have occurred. In addition, the statute neither prohibits, nor requires, review of all entries of merchandise from a given exporter within any period of time. All of these matters are left to the Department to determine through its regulations, policy, and administrative practice.

Consequently, when the Department determines that some entries of merchandise from the NME Entity are subject to a review, this fact does not compel the Department, under the statute, to treat all other entries from the NME Entity as subject to the review. While the Department's practice, for an ordinary named respondent in an administrative review, is to review all POR sales by that respondent and apply the resulting rate to all POR entries by that respondent,⁵ there is no statutory requirement that the same approach be taken with regard to the NME Entity. The statute requires only that the Department review the "entries" for which a request for review has been timely filed.

B. The Department's Regulations and Practice

1. Scope of Administrative Reviews Requested by Interested Parties

The procedures for requesting an administrative review, and rules governing its scope, are contained in the Department's regulations at 19 C.F.R. § 351.213. In all instances, a request for administrative review must be filed "during the anniversary month of the publication of an antidumping or countervailing duty order," thus mirroring the statutory requirement. The period to be covered by each request is specified as "the 12 months immediately preceding the most recent anniversary month" or, for requests received during the first anniversary month after publication of the order, "the period from the date of suspension of liquidation . . . to the end of

⁵ See, e.g., *Import Administration Antidumping Manual*, ch. 18, at 30-31 (Jan. 22, 1998): For an AR {administrative review}, each and every U.S. sale made by every firm under review is examined For an AR, the DOC may not review each and every sale if it decides to select a sample but, even then, it cannot intentionally exclude any given group of sales from the possibility of selection as part of the sample." Although margins are calculated on the basis of sales during the POR, the resulting assessment rates are applied to POR entries. See generally, *Antidumping Duties; Countervailing Duties; Proposed Rule*, 61 Fed. Reg. 7308, 7316 ("the Department normally will calculate a duty assessment rate based on sales reviewed, and will apply those rates to entries made during the review period").

the month immediately preceding the first anniversary month." 19 C.F.R. § 351.213(e)(1).

The regulation, unlike the statute, also specifically describes three classes of persons that may request review and provides, for each class, a different standard regarding the scope of the review that may be requested:

- A domestic interested party may request review "of specified individual exporters or producers covered by an order." 19 C.F.R. § 351.213(b)(1) (emphasis added).⁶ For this type of request, the requesting person must state "why the person desires the Secretary to review those particular exporters or producers." *Id.* Any exporter or producer may be covered by the request, provided that it is a "specified individual" exporter or producer.
- An exporter or producer of the subject merchandise "may request . . . an administrative review of only that person." 19 C.F.R. § 351.213(b)(2) (emphasis added). Thus, the Department will not recognize an exporter's request to conduct a review of another exporter's entries.
- An importer of subject merchandise "may request . . . an administrative review of only an exporter or producer . . . of the subject merchandise imported by that importer." C.F.R. § 351.213(b)(3) (emphasis added). Thus, the importer's request may extend only to those entries for which the importer, as the party responsible for payment of duties, would have a

⁶ This section of the regulation also governs any request by a foreign government, a provision relevant to countervailing duty cases.

direct financial interest in the outcome of the review.

In practice, the Department has declined to treat the NME Entity as a "specified individual exporter or producer" for purposes of determining the coverage of a request for administrative review. In September of 2002, the anniversary month of the antidumping duty order in *Crawfish*, the Crawfish Industry Petitioners filed a timely request for review of all entries by the NME Entity and various Chinese companies that had produced or exported subject merchandise. The Department initiated a review of the named companies but, without comment, declined to initiate a review of the NME Entity. In the next review period, the Crawfish Industry Petitioners again filed a timely request for review of entries by the NME Entity, and again the Department declined to initiate such a review, although it did initiate a review of each of the individual Chinese companies named in the same request. In a memorandum explaining its decision, the Department stated:

As section 351.213 of the Department's regulations states, the Department will review only specified exporters and/or producers of the subject merchandise. *See, e.g., Floral Trade Council v. United States*, 888 F.2d 1366 (Fed. Cir 1989); *Memorandum to Troy H. Cribb, Assistant Secretary for Import Administration, From Holly A. Kuga, Acting Deputy Assistant Secretary for Import Administration, Re: Administrative Review of Certain Cased Pencils from the People's Republic of China: Issues and Decision Memo: Final Partial Rescission of Administrative Review* (January 2, 2001). If one of the companies named in the initiation of an administrative review does not qualify for a separate rate, it is the Department's practice to review that company **as part of** the single PRC-wide entity which includes all exporters who did not qualify for a separate rate. However, the Department will not review the PRC entity, as requested by the Domestic Interested Parties in this case, absent a determination that an exporter named in the initiation notice is part of the PRC entity.

Memorandum to Barbara E. Tillman from Matthew Renkey Re: Freshwater Crawfish Tail Meat from the People's Republic of China: Domestic Interested Parties' Request for a Review of the Non-Market Economy Entity (Sept. 30, 2003), at 2.

Thus, the Department does not treat the NME Entity the same as an ordinary respondent in defining the coverage of a request for administrative review. The Department will not initiate a review of all entries by the NME Entity in response to a request from an interested party, even where the request has been timely filed in otherwise proper form. Where a reviewed company fails to for a separate rate and therefore must be regarded as part of the NME Entity, the Department may still review only the entries of merchandise from "that company," in which case, other entries during the POR from the NME-Entity -- *i.e.*, entries from unnamed NME-rate companies -- would not be subject to the administrative review.

2. Automatic Liquidation of Entries Not Covered by a Request for Review

The treatment of entries that are not covered by a request for administrative review is governed by the Department's "automatic liquidation" regulation:

(a) *Introduction*. . . . If a review is not requested, duties are assessed at the rate established in the completed review covering the most recent prior period or, if no review has been completed, the cash deposit rate applicable at the time the merchandise was entered

(c) *Automatic assessment of antidumping and countervailing duties if no review is requested*. (1) If the Secretary does not receive a timely request for an administrative review of an order . . . , the Secretary, without additional notice, will instruct the Customs Service to:

- (i) Assess antidumping duties or countervailing duties, as the case may be, on the subject merchandise described in § 351.213(e)⁷ at rates equal to the cash deposit of, or bond for, estimated antidumping duties or countervailing duties required on that merchandise at the time of entry . . . ; and
- (ii) To continue to collect the cash deposits previously ordered.

⁷ As noted above, section 315.213(e) defines the period covered by the review. Thus, the reference here to "merchandise described in § 351.213(e)" means, in essence, all entries made during the relevant review period.

- (2) If the Secretary receives a timely request for an administrative review of an order . . . , the Secretary will instruct the Customs Service to assess antidumping duties or countervailing duties, and to continue to collect cash deposits, on the merchandise not covered by the request in accordance with paragraph (c)(1) of this section.

19 C.F.R. § 351.212 (emphasis and footnote added).

The regulation thus specifically provides that the Department "will" order "automatic liquidation" -- *i.e.*, liquidation at the deposit rate in effect at the time of entry -- for all entries that are not "covered by the request" for review. In NME cases, a valid request for review can be made only for entries by "specified individual exporters or producers," 19 C.F.R. § 351.213(b)(1) (emphasis added), and not for the NME Entity as a whole. Consequently, under the regulation, the appropriate liquidation rate for all entries during the POR by unnamed NME-rate exporters becomes fixed and determinable as soon as the request deadline lapses without a valid request for review of such entries. With the liquidation rate thus fixed, no useful purpose is served by delaying the issuance of instructions to Customs.

C. Court Rulings

There have been instances in which the Department has sought to treat entries by unnamed NME-rate companies as part of a review and has ordered liquidation of such entries at the new NME-wide rate calculated as a result of the review. Courts have found this practice unlawful where the Department failed to provide adequate notice at the beginning of the review; but the practice has been upheld in instances where proper notice had been given. These cases do not hold or imply, however, that the Department must follow such a practice, nor do the cases hold that such a practice is the wisest or most appropriate policy. Indeed, the courts have recognized that, when the Department expands the scope of a review to encompass entries by unnamed NME-rate companies, it acts in a manner which, though permissible if done with

proper notice, is inconsistent with the regulations regarding requests for administrative review.

1. *Transcom I*

In *Transcom, Inc. v. United States*, 5 F. Supp. 2d 984 (CIT 1998), *rev'd*, 182 F.3d 876 (Fed. Cir. 1999) (collectively, "*Transcom I*"), domestic producers of tapered roller bearings ("TRBs") had filed requests for review for the fourth, fifth, and sixth annual review periods under an antidumping duty order against imports of TRBs from China. In their requests, the domestic interested parties named various Chinese companies and also asked for review of "all merchandise covered by the order, from whatever source" (for the fourth review period), "all known producers and exporters, plus any additional producers and exporters which become known during the course of the review" (for the fifth review period), and "any other exporter from Hong Kong or any other third country and any other exporters or producers, where ever {sic} located, presently or previously part of or including within their names: China National Machinery and Equipment Import and Export Corporation{,} China National Machinery Import and Export Corporation {and} Machinery Import and Export Corporation" (for the sixth review period).⁸ The Department responded in each instance by publishing a notice of initiation that included only the companies that had been specifically named in the request for review.

After consolidating the three reviews into a single proceeding, the Department calculated a new NME-wide rate and proposed to use it as the liquidation rate for POR entries from all Chinese exporters that had not demonstrated that they were entitled to company-specific separate rates. The new NME-wide rate was higher than the cash deposit rate applied to such entries at the time of importation. *Transcom, Inc.* ("*Transcom*"), which had imported subject merchandise

⁸ China National Machinery and Equipment Import and Export Corporation ("*CMEC*") was the only known Chinese exporter of the TRBs during the original LTFV investigation.

during the POR from exporters that had not been named in the requests for review or the notices of initiation, filed an action with the U.S. Court of International Trade ("CIT"), alleging that the entries by unnamed exporters were not subject to review and therefore should be subject to automatic liquidation at the rate in effect at the time of entry. The position taken by the Department, as summarized by the CIT, was as follows:

Commerce recognized that 19 C.F.R. § 353.22(a) *{i.e., the predecessor of today's 19 C.F.R. § 351.213(b)(1)}* allows interested parties to request a review once a year during the anniversary month of the order and states that interested parties must list "specific individual producers" to be covered by the review. Nevertheless, Commerce noted its initial presumption in NME cases -- that all exporters from the NME are part of a single state-controlled enterprise -- and interpreted this regulation as follows:

If at least one named producer or exporter does not qualify for a separate rate, all exporters that are part of the NME entity are part of the review. On the other hand, if all named producers or exporters are entitled to separate rates, the NME entity is not represented in the review and, therefore, the NME rate remains unchanged.

In this case, Commerce concluded that one or more named PRC exporters failed to prove their independence from government control. Commerce therefore applied a "PRC rate" to all PRC exporters, whether or not they were provided with individual notice of the proceeding, that failed to actually overcome the NME presumption.

Transcom I, 5 F. Supp. 2d 984, 987-88 (CIT 1998) (citations omitted). *Transcom*, in contrast, argued that the "law requires exporters in NMEs to be specifically named in the notice of initiation and to be provided notice of the pendency of a proceeding that could adversely affect them before being reviewed." *Id.* at 988.

The CIT upheld the Department's inclusion of unnamed exporters in the review, but at the same time, noted that it was inconsistent with the regulations governing requests for review:

When Commerce employs its NME presumption, all exporters or producers either qualify for a separate company rate or are deemed part of the NME entity and

receive the PRC rate {A}ll exporters or producers, at least in theory, have been reviewed While this procedure is admittedly at odds with the letter of Commerce's own regulations requiring the review, upon request, of specific individual exporters . . . Commerce's requirement of notice in NME cases is fulfilled with the notification of the NME country's appropriate governmental authority and the notification of all parties enumerated by petitioners and listed in the notice of initiation.

Id. at 990 (emphasis added).

On appeal, the CIT was reversed in *Transcom I* by the U.S. Court of Appeals for the Federal Circuit ("CAFC"), which found that the Department had not provided adequate notice of the possibility that Transcom's entries might be subjected to an assessment rate higher than the cash deposit rate in effect at the time of entry:

If no antidumping review is requested with respect to a particular order or with respect to particular merchandise, the regulation provides that antidumping duties will be collected on the unspecified merchandise in the amount of the cash deposit paid at the time of importation. *See* 19 C.F.R. § 353.22(e)(2) (1991); 19 U.S.C. § 1504(a); *see also Federal-Mogul Corp. v. United States*, 822 F. Supp. 782, 787-88 (Ct. Int'l Trade 1993) ("The statutory framework for administrative reviews clearly anticipates that in cases where a company makes cash deposits on entries of merchandise subject to antidumping duties, and no administrative review of those entries is requested, the cash deposit rate automatically becomes that company's assessment rate for those entries.") . . .

The problem with the government's approach to the issue of the scope of the administrative review is that Transcom had no reason to expect that the antidumping duties on its exporters' products could be affected by proceedings in which the exporters were not named as parties. Neither the statute nor Commerce's regulations gave any hint that such a procedure would be used.

Transcom I, 182 F.3d 876, 880-81 (Fed. Cir. 1999) (emphasis added).

Both of the *Transcom I* courts held that, in subjecting unnamed exporters' entries to administrative review, the Department was acting outside the authority of the regulation which, in its current form, is codified at 19 C.F.R. § 351.213(b). Implicitly, both courts held that the Department had some other authority, apart from its regulations, for doing so, although neither

court discusses the source or basis of such authority. The question of whether it is necessary or wise for the Department to subject all such entries to the review, merely because one or more of the named exporters' entries had to be subjected to the NME-wide rate, was not before either court, and neither court held that the Department is required to adopt such a course. Instead, the issue in *Transcom I* was whether the Department, having exercised its discretion by subjecting the unnamed exporters' entries to review, had provided adequate notice to the unnamed exporters at the beginning of the review.

2. *Transcom II*

The facts in the next set of *Transcom* cases (*Transcom, Inc. v. United States*, 121 F. Supp. 2d 690 (CIT 2000), *aff'd*, 294 F. 3d 1371 (Fed. Cir. 2002) (collectively, "*Transcom II*")), which arose from the seventh administrative review of the antidumping order against imports of TRBs from China, were substantially the same as in *Transcom I* except that the notice of initiation, in addition to naming specific exporters, stated that "all other exporters of tapered roller bearings are conditionally covered by this review." The CIT held that this additional statement in the notice of initiation was adequate to place *Transcom* on notice that entries by unnamed exporters could be subjected to the review.

The CAFC affirmed the CIT's decision, stating:

The governing statute . . . does not limit Commerce's administrative review to those companies specifically named in the interested party's request for review. Furthermore, although the applicable regulation requires specificity in a request for review . . . , it places no such limitation on Commerce. To the contrary, the regulation authorizes Commerce to define the scope of the review independent of the request. {19 C.F.R.} § 353.22(c).⁹ Accordingly, we see no statutory or

⁹ The 1994 regulation cited by the court, 19 C.F.R. § 353.22(c), stated: "After receipt of a timely request {for an administrative review}, or on the Secretary's own initiative when appropriate, the Secretary will . . . publish in the Federal Register notice of 'Initiation of Antidumping Duty Administrative Review.'" 19 C.F.R. § 353.22(c) (1994) (emphasis added).

regulatory basis for ruling that when Commerce conducts an administrative review in response to a request from an interested party, the scope of the review is limited to the scope of the interested party's request.

Transcom II, 294 F.3d 1371, 1377 (Fed. Cir. 2002) (footnote added). Again, as in *Transcom I*, neither court held that the Department is required to extend the scope of an administrative review beyond the entries by companies named in a request whenever one of those companies fails to qualify for a company-specific separate rate.

D. Policy Considerations

Since the statute, regulations, and judicial decisions leave the Department with discretion to choose either early issuance or late issuance of automatic liquidation instructions as its general policy, or to continue to act in this area on a case-by-case basis. The Crawfish Industry Petitioners respectfully submit that a uniform practice of early issuance is the most appropriate course because it is most consistent with the statute and legislative intent; is most consistent with the Department's regulations; best promotes administrative convenience and efficiency; and produces the certainty and fairness to affected participants in the market.

1. Consistency With the Statute and Legislative Intent

As indicated above, the former system of subjecting all entries to administrative review each year was changed by Congress in 1984 so that an annual review would be required only "if a request for such a review has been received." 19 U.S.C. § 1675(a)(1). While the courts in *Transcom* have indicated that the Department nonetheless has the power to review entries for which no request was made, the 1984 amendment and its legislative history indicate a preference

Presumably, it was the underlined language which led the CAFC to conclude that Commerce has authority under its regulations to define the scope of a review in a manner that differs from an interested party's request. Language substantially identical to that just quoted appears in the current regulations at 19 C.F.R. § 353.221(b).

that reviews be conducted only to the extent desired and requested. The House Report on the 1984 amendment indicates that it is unnecessary to conduct a review where "circumstances do not warrant it or parties to the case are satisfied with the existing order." H. Rep. No. 725, 98th Cong., 2d Sess. 22-23 (1984).

The absence of a request from an interested party for review of a specific NME exporter's entries normally indicates that "parties to the case are satisfied with the existing order" with respect to such entries. Domestic interested parties, foreign producers and exporters, and U.S. importers are all aware that, in the absence of a request for review, the Department has the authority to order automatic liquidation at the deposit rate applicable at the time of entry. It is the responsibility of any party who wishes to avoid such a result to request review of the entries. Thus, the absence of a request for review may normally be interpreted to indicate that the parties are satisfied with the prospect of liquidation at the entered rate.

Without a doubt, situations may arise in which no party has requested review of an NME exporter's entries but "circumstances . . . warrant it." For example, where an exporter's name has changed without the knowledge of a domestic interested party, the Department might reasonably extend the review to cover the exporter's entries even though the current name was not included in the request for review, in order to effectuate the Congressional intent to give parties a right to request reviews. However, the language of the 1984 House Report suggests that the circumstances in which the Department goes beyond the parties' requests should be exceptional and rare. A general policy of late liquidation in NME cases, which make up the better part the Department's caseload, is both unnecessary and inconsistent with the general preference that reviews be conducted only to the extent requested.

2. Consistency With the Department's Regulations

As indicated above, both the CIT and the CAFC held in *Transcom I* that the practice of making unnamed NME-rate companies subject to a review is inconsistent with the Department's regulations for requesting administrative reviews. A general practice of limiting the scope of the review to only those exporters named in a request would eliminate this inconsistency. Because no compelling need or important policy objective is served by acting outside the framework of 19 C.F.R. § 351.213 in such instances, a single, uniform approach based on the regulation is preferable.

3. Promotion of Administrative Convenience and Efficiency

By making all entries by unnamed NME-rate exporters conditionally subject to a review, the Department causes liquidation of those entries to be suspended for an additional 12-18 months (the approximate time taken to complete an administrative review). Given the large number of antidumping duty orders against imports from China and the heavy volume of imports from China, such a practice forces Customs to keep a much larger number of entries open at any given time than would a policy of early issuance of automatic liquidation instructions. Since the importer cannot file a Customs protest until after liquidation has occurred, late issuance of liquidation instructions also needlessly delays the resolution of other legal issues relating to the entries. No one benefits from such delay -- not the Department, not Customs, and certainly not importers or domestic parties who could have chosen to request review of the entries if they thought that the benefits of a review would outweigh the delay's disadvantages.

4. Certainty and Fairness to Affected Participants in the Market

Although the courts have held that it is adequate notice to state that all entries by

unnamed exporters are conditionally subject to review in NME cases, such a statement is clearly less definite, and therefore more likely to be misunderstood, than a notice in the *Federal Register* that all entries by "XYZ Corporation" are subject to review. Thus, the expectation of an importer are more likely to be frustrated by a policy of late issuance of liquidation instructions. In addition, since coverage of entries from unnamed exporters is conditional, the practice of late issuance of liquidation instructions necessarily prolongs the period of uncertainty regarding the importer's final liability for duties. Late issuance of instructions also creates uncertainty and needless delay for domestic interested parties regarding the CDSOA payments that they are entitled to receive each year.

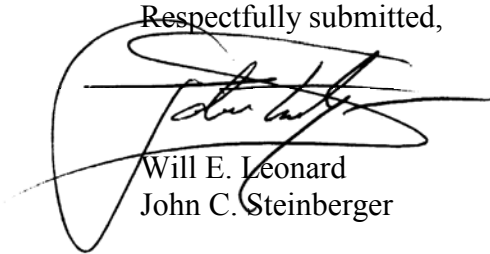
Conversely, a policy of early issuance minimizes the period of uncertainty regarding final duty assessments and CDSOA payments. Moreover, such a policy does not prejudice the rights of any party, whether a petitioner or a respondent, who might object to having the entries from a specific exporter liquidated at the entered rate. Any interested party who is dissatisfied with the prospect of liquidation at the entered rate has the right to request review of the such entries.

CONCLUSION

The Crawfish Industry Petitioners urge the Department to maintain the *status quo ante* under the *Crawfish* order, while the issues raised in the RFC are being considered, by immediately issuing automatic liquidation instructions for entries during September 1, 2003, through August 31, 2004, of merchandise from all exporters other than Weishan Zhenyu, Yancheng Yaou, and Yancheng Hi-King. Failure to issue such instructions will cause irreparable harm to affected domestic crawfish processors by drastically diminishing their FY2005 CDSOA benefits, without serving any legitimate competing policy interest.

For the longer term, the Crawfish Industry Petitioners respectfully submit that the Department should select early issuance of liquidation instructions as its general policy in NME cases, for the reasons stated above.

Respectfully submitted,

A handwritten signature in black ink, appearing to be a cursive combination of the names Will E. Leonard and John C. Steinberger. The signature is written over a horizontal line.

Will E. Leonard
John C. Steinberger

Counsel for the Crawfish Processors Alliance,
Louisiana Department of Agriculture and Forestry,
and Bob Odom, Commissioner

EXHIBIT 1

Crawfish CDSOA Claims and Payments, FY2002 - FY2004

Source: U.S. Bureau of Customs and Border Protection

Claimant	AMOUNT CLAIMED			AMOUNT RECEIVED			Total
	2002	2003	2004	2002	2003	2004	
A&S Crawfish (Aubrey Brown)	\$330,053.00	\$60,890.83	\$2,456,044.00	\$69,675.87	\$14,995.24	\$369,665.34	\$454,336.45
Acadiana Fishermen's Co-op	\$1,507,678.00	\$2,366,031.00	\$2,635,910.00	\$318,278.53	\$582,669.24	\$396,737.43	\$1,297,685.20
Arnaudville Seafood	\$171,359.00	\$185,310.00	\$269,082.00	\$36,174.76	\$45,635.26	\$40,500.21	\$122,310.23
Atchafalaya Crawfish Processors	\$3,758,234.00	\$5,550,018.00	\$5,940,653.00	\$793,382.40	\$1,366,771.94	\$894,142.59	\$3,054,296.93
Basin Crawfish Processors	\$0.00	\$2,406,595.00	\$0.00	\$0.00	\$592,658.71	\$0.00	\$592,658.71
Bayou Land Seafood	\$1,990,026.00	\$2,552,529.00	\$3,083,890.00	\$420,104.65	\$628,597.06	\$464,164.02	\$1,512,865.73
Becnel's Meat & Seafood	\$323,586.00	\$0.00	\$0.00	\$68,310.66	\$0.00	\$0.00	\$68,310.66
Bellard's Poultry	\$501,955.00	\$478,510.74	\$158,811.00	\$105,965.26	\$113,211.94	\$23,903.04	\$243,080.24
Blanchard Seafood, Inc.	\$989,897.00	\$881,219.69	\$1,398,342.00	\$208,972.31	\$217,013.05	\$210,467.97	\$636,453.33
Bonanza Crawfish Farm	\$1,481,951.55	\$1,867,272.94	\$2,084,090.45	\$312,847.54	\$459,842.88	\$313,681.68	\$1,086,372.10
CJ's Seafood & Purged Crawfish (CJL Enter.)	\$1,773,195.00	\$323,540.00	\$2,905,867.00	\$374,330.52	\$79,676.39	\$437,369.33	\$891,376.24
Cajun Seafood Distributors	\$1,510,799.00	\$1,650,747.00	\$2,172,290.00	\$318,937.39	\$406,520.25	\$326,956.82	\$1,052,414.46
Carl's Seafood (Carl Dugas)	\$1,037,396.00	\$1,035,399.40	\$1,072,230.00	\$218,999.60	\$254,982.03	\$161,384.03	\$635,365.66
Catahoula Crawfish	\$2,937,063.58	\$3,693,549.35	\$4,033,843.54	\$620,029.13	\$909,589.78	\$607,143.91	\$2,136,762.82
Choplin Seafood	\$998,716.26	\$1,127,324.04	\$1,333,711.42	\$210,834.10	\$277,619.80	\$200,740.25	\$689,194.15
Clearwater Crawfish	\$0.00	\$11,290.88	\$3,642.97	\$0.00	\$2,780.54	\$548.31	\$3,328.85
Crawfish Distributors	\$0.00	\$0.00	\$1,839,402.21	\$0.00	\$0.00	\$276,853.04	\$276,853.04
Crawfish Enterprises, Inc.	\$1,892,267.34	\$1,976,484.82	\$5,559,353.92	\$399,467.30	\$486,737.88	\$836,752.30	\$1,722,957.48
Harvey's Seafood	\$783,234.00	\$823,368.30	\$939,417.00	\$165,344.70	\$202,766.31	\$141,394.01	\$509,505.02
Lawtell Crawfish Processors	\$80,159.00	\$0.00	\$0.00	\$16,921.97	\$0.00	\$0.00	\$16,921.97
Louisiana Premium Seafoods	\$770,502.57	\$609,320.54	\$465,733.01	\$162,657.03	\$150,053.97	\$70,098.64	\$382,809.64
Louisiana Seafood (A. Dugas)	\$947,337.00	\$0.00	\$1,443,820.00	\$199,987.68	\$0.00	\$217,312.97	\$417,300.65
LT West	\$1,125,673.00	\$1,142,357.00	\$1,426,367.00	\$237,625.32	\$270,272.84	\$214,686.08	\$722,584.24
Phillips Seafood	\$449,601.46	\$443,088.82	\$380,923.97	\$94,913.16	\$109,117.01	\$57,333.82	\$261,363.99
Prairie Cajun Wholesale Seafood Dist.	\$2,449,039.00	\$2,979,817.00	\$3,063,186.00	\$517,004.64	\$733,822.89	\$461,047.80	\$1,711,875.33
Randol's, Inc.	\$1,444,585.68	\$1,419,075.60	\$1,724,290.74	\$304,959.42	\$349,467.82	\$259,527.32	\$913,954.56
Riceland Crawfish	\$1,516,551.00	\$1,669,136.00	\$2,192,214.00	\$320,151.66	\$411,048.80	\$329,955.63	\$1,061,156.09
Schexnider Crawfish	\$0.00	\$554,977.00	\$422,696.73	\$0.00	\$136,671.09	\$63,621.15	\$200,292.24
Seafood International Distributors	\$3,347,177.00	\$4,266,131.00	\$4,231,815.00	\$706,606.16	\$1,050,596.26	\$636,941.09	\$2,394,143.51
Sylvester's Processors	\$1,036,482.59	\$1,012,187.46	\$983,200.99	\$218,806.74	\$249,265.75	\$147,984.05	\$616,056.54
Teche Valley Seafood	\$225,498.00	\$183,084.00	\$150,506.00	\$47,603.78	\$45,087.07	\$22,653.04	\$115,343.89
Totals	\$35,380,017.03	\$41,269,255.41	\$54,371,333.95	\$7,468,892.28	\$10,147,471.80	\$8,183,565.87	\$25,799,929.95

EXHIBIT 2

Open AD/CVD Bills FY04, FY05
as of February 28, 2005

Princ-CLF

Report	FY	Protest	Bankrupt	Case Nbr	Entry Nbr	Bill Nbr	Bill Status	Bill Principal Amt	CLF AD/CVD Amt	ADZ bill Amt	ADZ Adj	Open ADZ Amt	Difference
A	FY04	N	N	A570848	Redacted	Redacted	(b)(4)	458,482.50	458,482.50	458,482.50	0.00	458,482.50	0.00
A	FY04	N	N	A570848	purasant to	purasant to		62,228.74	62,228.74	62,228.74	0.00	62,228.74	0.00
A	FY04	N	N	A570848	exemption (b)(4)	exemption (b)(4)		62,228.74	62,228.74	62,228.74	0.00	62,228.74	0.00
A	FY04	N	N	A570848				62,228.74	62,228.74	62,228.74	0.00	62,228.74	0.00
A	FY04	N	N	A570848				62,228.74	62,228.74	62,228.74	0.00	62,228.74	0.00
A	FY04	Y	N	A570848				125,717.05	125,717.05	125,717.05	0.00	125,717.05	0.00
A	FY04	Y	N	A570848				144,945.17	144,945.17	144,945.17	0.00	144,945.17	0.00
A	FY04	Y	N	A570848				70,746.87	70,746.87	70,746.87	0.00	70,746.87	0.00
A	FY04	Y	N	A570848				123,625.65	123,625.65	123,625.65	0.00	123,625.65	0.00
A	FY04	Y	N	A570848				637,687.60	637,687.60	637,687.60	0.00	637,687.60	0.00
A	FY04	Y	N	A570848				636,901.99	636,901.99	636,901.99	0.00	636,901.99	0.00
A	FY04	N	N	A570848				554,050.41	554,050.41	554,050.41	0.00	554,050.41	0.00
A	FY04	N	N	A570848				556,286.06	556,286.06	556,286.06	0.00	556,286.06	0.00
A	FY04	Y	N	A570848				1,243,429.77	1,243,429.77	1,243,429.77	0.00	1,243,429.77	0.00
A	FY04	Y	N	A570848				2,486,859.54	2,486,859.54	2,486,859.54	0.00	2,486,859.54	0.00
A	FY04	Y	N	A570848				1,243,429.77	1,243,429.77	1,243,429.77	0.00	1,243,429.77	0.00
A	FY04	Y	N	A570848				581,577.02	581,577.02	581,577.02	0.00	581,577.02	0.00
A	FY04	Y	N	A570848				539,625.12	539,625.12	539,625.12	0.00	539,625.12	0.00
A	FY04	Y	N	A570848				581,577.02	581,577.02	581,577.02	0.00	581,577.02	0.00
A	FY04	Y	N	A570848				581,577.02	581,577.02	581,577.02	0.00	581,577.02	0.00
A	FY04	Y	N	A570848				581,577.02	581,577.02	581,577.02	0.00	581,577.02	0.00
A	FY04	Y	N	A570848				561,430.07	561,430.07	561,430.07	0.00	561,430.07	0.00
A	FY04	Y	N	A570848				583,587.87	583,587.87	583,587.87	0.00	583,587.87	0.00
A	FY04	Y	N	A570848				583,587.87	583,587.87	583,587.87	0.00	583,587.87	0.00
A	FY04	Y	N	A570848				583,587.87	583,587.87	583,587.87	0.00	583,587.87	0.00
A	FY04	Y	N	A570848				582,581.58	582,581.58	582,581.58	0.00	582,581.58	0.00
A	FY04	Y	N	A570848				582,868.91	582,868.91	582,868.91	0.00	582,868.91	0.00
A	FY04	Y	N	A570848				600,774.25	600,774.25	600,774.25	0.00	600,774.25	0.00
A	FY04	Y	N	A570848				600,774.25	600,774.25	600,774.25	0.00	600,774.25	0.00
A	FY04	Y	N	A570848				600,774.25	600,774.25	600,774.25	0.00	600,774.25	0.00
A	FY04	Y	N	A570848				582,725.23	582,725.23	582,725.23	0.00	582,725.23	0.00
A	FY04	Y	N	A570848				581,577.02	581,577.02	581,577.02	0.00	581,577.02	0.00
A	FY04	Y	N	A570848				598,709.83	598,709.83	598,709.83	0.00	598,709.83	0.00
A	FY04	Y	N	A570848				591,540.04	591,540.04	591,540.04	0.00	591,540.04	0.00
A	FY04	Y	N	A570848				546,348.51	546,348.51	546,348.51	0.00	546,348.51	0.00
A	FY04	Y	N	A570848				591,540.04	591,540.04	591,540.04	0.00	591,540.04	0.00
A	FY04	Y	N	A570848				591,540.04	591,540.04	591,540.04	0.00	591,540.04	0.00
A	FY04	Y	N	A570848				591,540.04	591,540.04	591,540.04	0.00	591,540.04	0.00
A	FY04	Y	N	A570848				591,540.04	591,540.04	591,540.04	0.00	591,540.04	0.00
A	FY04	Y	N	A570848				594,748.45	594,748.45	594,748.45	0.00	594,748.45	0.00
A	FY04	Y	N	A570848				595,040.98	595,040.98	595,040.98	0.00	595,040.98	0.00



Open AD/CVD Bills FY04, FY05
as of February 28, 2005

Report	FY	Protest	Bankrupt	Case Nbr	Entry Nbr	Bill Nbr	Bill Status	Bill Principal Amt	CLF AD/CVD Amt	ADZ bill Amt	ADZ Adj	Open ADZ Amt	Difference	Princ-CLF
A	FY04	Y	N	A570848				593,579.75	593,579.75	593,579.75	0.00	593,579.75	0.00	
A	FY04	Y	N	A570848				592,559.02	592,559.02	592,559.02	0.00	592,559.02	0.00	
A	FY04	Y	N	A570848				592,559.02	592,559.02	592,559.02	0.00	592,559.02	0.00	
A	FY04	Y	N	A570848				592,559.02	592,559.02	592,559.02	0.00	592,559.02	0.00	
A	FY04	Y	N	A570848				587,915.14	587,915.14	587,915.14	0.00	587,915.14	0.00	
A	FY04	Y	N	A570848				587,915.14	587,915.14	587,915.14	0.00	587,915.14	0.00	
A	FY04	Y	N	A570848				584,884.23	584,884.23	584,884.23	0.00	584,884.23	0.00	
A	FY04	Y	N	A570848				584,884.23	584,884.23	584,884.23	0.00	584,884.23	0.00	
A	FY04	N	N	A570848				3,087,865.37	3,087,865.37	3,087,865.37	0.00	3,087,865.37	0.00	
A	FY04	Y	N	A570848				1,114,493.92	1,114,493.92	1,114,493.92	0.00	1,114,493.92	0.00	
A	FY04	Y	N	A570848				1,777,677.05	1,777,677.05	1,777,677.05	0.00	1,777,677.05	0.00	
A	FY04	Y	N	A570848				637,373.24	637,373.24	637,373.24	0.00	637,373.24	0.00	
A	FY04	Y	N	A570848				633,456.80	633,456.80	633,456.80	0.00	633,456.80	0.00	
A	FY04	Y	N	A570848				632,988.45	632,988.45	632,988.45	0.00	632,988.45	0.00	
A	FY04	Y	N	A570848				632,988.45	632,988.45	632,988.45	0.00	632,988.45	0.00	
A	FY04	Y	N	A570848				631,274.11	631,274.11	631,274.11	0.00	631,274.11	0.00	
A	FY04	Y	N	A570848				631,274.11	631,274.11	631,274.11	0.00	631,274.11	0.00	
A	FY04	Y	N	A570848				631,274.11	631,274.11	631,274.11	0.00	631,274.11	0.00	
A	FY04	Y	N	A570848				632,520.44	632,520.44	632,520.44	0.00	632,520.44	0.00	
A	FY04	Y	N	A570848				630,358.25	630,358.25	630,358.25	0.00	630,358.25	0.00	
A	FY04	Y	N	A570848				629,805.91	629,805.91	629,805.91	0.00	629,805.91	0.00	
A	FY04	Y	N	A570848				629,805.91	629,805.91	629,805.91	0.00	629,805.91	0.00	
A	FY04	Y	N	A570848				625,267.53	625,267.53	625,267.53	0.00	625,267.53	0.00	
A	FY04	Y	N	A570848				625,267.53	625,267.53	625,267.53	0.00	625,267.53	0.00	
A	FY04	Y	N	A570848				623,488.68	623,488.68	623,488.68	0.00	623,488.68	0.00	
A	FY04	Y	N	A570848				625,267.53	625,267.53	625,267.53	0.00	625,267.53	0.00	
A	FY04	Y	N	A570848				625,404.57	625,404.57	625,404.57	0.00	625,404.57	0.00	
A	FY04	Y	N	A570848				622,396.51	622,396.51	622,396.51	0.00	622,396.51	0.00	
A	FY04	Y	N	A570848				1,169,768.47	1,169,768.47	1,169,768.47	0.00	1,169,768.47	0.00	
A	FY04	Y	N	A570848				588,504.04	588,504.04	588,504.04	0.00	588,504.04	0.00	
A	FY04	Y	N	A570848				1,246,977.35	1,246,977.35	1,246,977.35	0.00	1,246,977.35	0.00	
A	FY04	Y	N	A570848				2,482,503.31	2,482,503.31	2,482,503.31	0.00	2,482,503.31	0.00	
A	FY04	Y	N	A570848				1,861,877.49	1,861,877.49	1,861,877.49	0.00	1,861,877.49	0.00	
A	FY04	Y	N	A570848				1,239,620.58	1,239,620.58	1,239,620.58	0.00	1,239,620.58	0.00	
A	FY04	Y	N	A570848				3,099,051.45	3,099,051.45	3,099,051.45	0.00	3,099,051.45	0.00	
A	FY04	Y	N	A570848				1,756,129.15	1,756,129.15	1,756,129.15	0.00	1,756,129.15	0.00	
A	FY04	Y	N	A570848				2,337,916.24	2,337,916.24	2,337,916.24	0.00	2,337,916.24	0.00	
A	FY04	Y	N	A570848				1,237,720.36	1,237,720.36	1,237,720.36	0.00	1,237,720.36	0.00	
A	FY04	N	N	A570848				558,637.85	558,637.85	558,637.85	0.00	558,637.85	0.00	
A	FY04	N	N	A570848				557,995.47	557,995.47	557,995.47	0.00	557,995.47	0.00	
A	FY04	N	N	A570848				556,392.75	556,392.75	556,392.75	0.00	556,392.75	0.00	

Open AD/CVD Bills FY04, FY05
as of February 28, 2005

Report	FY	Protest	Bankrupt	Case Nbr	Entry Nbr	Bill Nbr	Bill Status	Bill Principal Amt	CLF AD/CVD Amt	ADZ bill Amt	ADZ Adj	Open ADZ Amt	Difference	Princ-CLF
A	FY04	N	N	A570848				557,140.11	557,140.11	557,140.11	0.00	557,140.11	0.00	
A	FY04	Y	N	A570848				601,518.56	601,518.56	601,518.56	0.00	601,518.56	0.00	
A	FY04	Y	N	A570848				590,485.05	590,485.05	590,485.05	0.00	590,485.05	0.00	
A	FY04	Y	N	A570848				1,177,276.67	1,177,276.67	1,177,276.67	0.00	1,177,276.67	0.00	
A	FY04	Y	N	A570848				1,771,568.47	1,771,568.47	1,771,568.47	0.00	1,771,568.47	0.00	
A	FY04	N	N	A570848				462,999.68	462,999.68	462,999.68	0.00	462,999.68	0.00	
A	FY04	N	N	A570848				462,999.68	462,999.68	462,999.68	0.00	462,999.68	0.00	
A	FY04	N	N	A570848				462,999.68	462,999.68	462,999.68	0.00	462,999.68	0.00	
A	FY04	N	N	A570848				197,535.24	197,535.24	197,535.24	0.00	197,535.24	0.00	
A	FY04	N	N	A570848				197,535.24	197,535.24	197,535.24	0.00	197,535.24	0.00	
A	FY04	N	N	A570848				197,535.24	197,535.24	197,535.24	0.00	197,535.24	0.00	
A	FY04	Y	N	A570848				197,535.24	197,535.24	197,535.24	0.00	197,535.24	0.00	
A	FY04	N	N	A570848				186,219.77	186,219.77	186,219.77	0.00	186,219.77	0.00	
A	FY04	N	N	A570848				197,535.24	197,535.24	197,535.24	0.00	197,535.24	0.00	
A	FY04	N	N	A570848				193,979.43	193,979.43	193,979.43	0.00	193,979.43	0.00	
A	FY04	Y	N	A570848				1,107,510.33	1,107,510.33	1,107,510.33	0.00	1,107,510.33	0.00	
A	FY04	Y	N	A570848				553,755.16	553,755.16	553,755.16	0.00	553,755.16	0.00	
A	FY04	N	N	A570848				982,880.09	982,880.09	982,880.09	0.00	982,880.09	0.00	
A	FY04	N	N	A570848				714,980.67	714,980.67	714,980.67	0.00	714,980.67	0.00	
A	FY04	N	N	A570848				694,422.18	694,422.18	694,422.18	0.00	694,422.18	0.00	
A	FY04	N	N	A570848				7,167,652.75	7,167,652.75	7,167,652.75	0.00	7,167,652.75	0.00	
A	FY04	N	N	A570848				557,339.40	557,339.40	557,339.40	0.00	557,339.40	0.00	
A	FY04	N	N	A570848				557,767.07	557,767.07	557,767.07	0.00	557,767.07	0.00	
A	FY04	N	N	A570848				2,152,771.31	2,152,771.31	2,152,771.31	0.00	2,152,771.31	0.00	
A	FY04	N	N	A570848				2,153,184.17	2,153,184.17	2,153,184.17	0.00	2,153,184.17	0.00	
A	FY04	N	N	A570848				2,153,184.17	2,153,184.17	2,153,184.17	0.00	2,153,184.17	0.00	
A	FY04	N	N	A570848				2,151,120.67	2,151,120.67	2,151,120.67	0.00	2,151,120.67	0.00	
A	FY04	N	N	A570848				2,151,120.67	2,151,120.67	2,151,120.67	0.00	2,151,120.67	0.00	
A	FY04	N	N	A570848				2,870,912.23	2,870,912.23	2,870,912.23	0.00	2,870,912.23	0.00	
A	FY04	N	N	A570848				2,872,013.51	2,872,013.51	2,872,013.51	0.00	2,872,013.51	0.00	
A	FY04	N	N	A570848				2,872,013.51	2,872,013.51	2,872,013.51	0.00	2,872,013.51	0.00	
A	FY04	N	N	A570848				2,870,912.23	2,870,912.23	2,870,912.23	0.00	2,870,912.23	0.00	
A	FY04	N	N	A570848				2,868,160.90	2,868,160.90	2,868,160.90	0.00	2,868,160.90	0.00	
A	FY04	N	N	A570848				2,152,771.31	2,152,771.31	2,152,771.31	0.00	2,152,771.31	0.00	
A	FY04	N	N	A570848				2,145,353.38	2,145,353.38	2,145,353.38	0.00	2,145,353.38	0.00	
A	FY04	N	N	A570848				2,144,942.02	2,144,942.02	2,144,942.02	0.00	2,144,942.02	0.00	
A	FY04	N	N	A570848				2,084,636.69	2,084,636.69	2,084,636.69	0.00	2,084,636.69	0.00	
A	FY04	N	N	A570848				719,223.60	719,223.60	719,223.60	0.00	719,223.60	0.00	
A	FY04	N	N	A570848				562,360.66	562,360.66	562,360.66	0.00	562,360.66	0.00	
A	FY04	N	N	A570848				561,068.05	561,068.05	561,068.05	0.00	561,068.05	0.00	



Open AD/CVD Bills FY04, FY05
as of February 28, 2005

Report	FY	Protest	Bankrupt	Case Nbr	Entry Nbr	Bill Nbr	Bill Status	Bill Principal Amt	CLF AD/CVD Amt	ADZ bill Amt	ADZ Adj	Open ADZ Amt	Difference
A	FY04	N	N	A570848				559,962.48	559,962.48	559,962.48	0.00	559,962.48	0.00
A	FY04	N	N	A570848				559,962.48	559,962.48	559,962.48	0.00	559,962.48	0.00
A	FY04	N	N	A570848				559,226.63	559,226.63	559,226.63	0.00	559,226.63	0.00
A	FY04	N	N	A570848				559,226.63	559,226.63	559,226.63	0.00	559,226.63	0.00
A	FY04	N	N	A570848				559,226.63	559,226.63	559,226.63	0.00	559,226.63	0.00
A	FY04	N	N	A570848				558,767.22	558,767.22	558,767.22	0.00	558,767.22	0.00
A	FY04	N	N	A570848				2,864,313.46	2,864,313.46	2,864,313.46	0.00	2,864,313.46	0.00
A	FY04	N	N	A570848				2,860,471.18	2,860,471.18	2,860,471.18	0.00	2,860,471.18	0.00
A	FY04	N	N	A570848				2,859,922.71	2,859,922.71	2,859,922.71	0.00	2,859,922.71	0.00
A	FY04	N	N	A570848				490,158.46	490,158.46	490,158.46	0.00	490,158.46	0.00
A	FY04	N	N	A570848				716,078.36	716,078.36	716,078.36	0.00	716,078.36	0.00
A	FY04	N	N	A570848				1,114,966.91	1,114,966.91	1,114,966.91	0.00	1,114,966.91	0.00
A	FY04	N	N	A570848				1,114,966.91	1,114,966.91	1,114,966.91	0.00	1,114,966.91	0.00
A	FY04	N	N	A570848				557,208.05	557,208.05	557,208.05	0.00	557,208.05	0.00
A	FY04	Y	N	A570848				557,208.05	557,208.05	557,208.05	0.00	557,208.05	0.00
A	FY04	Y	N	A570848				245,099.04	245,099.04	245,099.04	0.00	245,099.04	0.00
A	FY04	Y	N	A570848				239,011.52	239,011.52	239,011.52	0.00	239,011.52	0.00
A	FY04	Y	N	A570848				230,144.27	230,144.27	230,144.27	0.00	230,144.27	0.00
A	FY04	Y	N	A570848				244,897.69	244,897.69	244,897.69	0.00	244,897.69	0.00
A	FY04	Y	N	A570848				244,897.69	244,897.69	244,897.69	0.00	244,897.69	0.00
A	FY04	Y	N	A570848				244,616.07	244,616.07	244,616.07	0.00	244,616.07	0.00
A	FY04	Y	N	A570848				239,011.52	239,011.52	239,011.52	0.00	239,011.52	0.00
A	FY04	Y	N	A570848				239,011.52	239,011.52	239,011.52	0.00	239,011.52	0.00
A	FY04	Y	N	A570848				244,214.33	244,214.33	244,214.33	0.00	244,214.33	0.00
A	FY04	Y	N	A570848				244,214.33	244,214.33	244,214.33	0.00	244,214.33	0.00
A	FY04	Y	N	A570848				244,294.63	244,294.63	244,294.63	0.00	244,294.63	0.00
A	FY04	Y	N	A570848				231,440.86	231,440.86	231,440.86	0.00	231,440.86	0.00
A	FY04	Y	N	A570848				238,462.15	238,462.15	238,462.15	0.00	238,462.15	0.00
A	FY04	Y	N	A570848				238,462.15	238,462.15	238,462.15	0.00	238,462.15	0.00
A	FY04	Y	N	A570848				238,187.93	238,187.93	238,187.93	0.00	238,187.93	0.00
A	FY04	Y	N	A570848				234,208.93	234,208.93	234,208.93	0.00	234,208.93	0.00
A	FY04	Y	N	A570848				234,208.93	234,208.93	234,208.93	0.00	234,208.93	0.00
A	FY04	Y	N	A570848				243,372.81	243,372.81	243,372.81	0.00	243,372.81	0.00
A	FY04	Y	N	A570848				243,693.05	243,693.05	243,693.05	0.00	243,693.05	0.00
A	FY04	Y	N	A570848				243,372.81	243,372.81	243,372.81	0.00	243,372.81	0.00
A	FY04	Y	N	A570848				243,372.81	243,372.81	243,372.81	0.00	243,372.81	0.00
A	FY04	Y	N	A570848				231,743.01	231,743.01	231,743.01	0.00	231,743.01	0.00
A	FY04	Y	N	A570848				240,390.50	240,390.50	240,390.50	0.00	240,390.50	0.00
A	FY04	Y	N	A570848				240,390.50	240,390.50	240,390.50	0.00	240,390.50	0.00
A	FY04	Y	N	A570848				245,663.70	245,663.70	245,663.70	0.00	245,663.70	0.00

Princ-CLF CLF ADZ



Open AD/CVD Bills FY04, FY05
as of February 28, 2005

Report	FY	Protest	Bankrupt	Case Nbr	Entry Nbr	Bill Nbr	Bill Status	Bill Principal Amt	CLF AD/CVD Amt	ADZ bill Amt	ADZ Adj	Open ADZ Amt	Difference	Princ-CLF
A	FY04	Y	N	A570848				235,138.24	235,138.24	235,138.24	0.00	235,138.24	0.00	
A	FY04	Y	N	A570848				234,746.47	234,746.47	234,746.47	0.00	234,746.47	0.00	
A	FY04	Y	N	A570848				245,099.04	245,099.04	245,099.04	0.00	245,099.04	0.00	
A	FY04	Y	N	A570848				491,531.75	491,531.75	491,531.75	0.00	491,531.75	0.00	
A	FY04	Y	N	A570848				491,531.75	491,531.75	491,531.75	0.00	491,531.75	0.00	
A	FY04	Y	N	A570848				496,838.58	496,838.58	496,838.58	0.00	496,838.58	0.00	
A	FY04	Y	N	A570848				496,172.10	496,172.10	496,172.10	0.00	496,172.10	0.00	
A	FY04	Y	N	A570848				496,172.10	496,172.10	496,172.10	0.00	496,172.10	0.00	
A	FY04	Y	N	A570848				496,172.10	496,172.10	496,172.10	0.00	496,172.10	0.00	
A	FY04	Y	N	A570848				495,886.75	495,886.75	495,886.75	0.00	495,886.75	0.00	
A	FY04	Y	N	A570848				475,139.26	475,139.26	475,139.26	0.00	475,139.26	0.00	
A	FY04	Y	N	A570848				14,229.43	14,229.43	14,229.43	0.00	14,229.43	0.00	
A	FY04	Y	N	A570848				490,966.53	490,966.53	490,966.53	0.00	490,966.53	0.00	
A	FY04	Y	N	A570848				490,307.93	490,307.93	490,307.93	0.00	490,307.93	0.00	
A	FY04	Y	N	A570848				490,307.93	490,307.93	490,307.93	0.00	490,307.93	0.00	
A	FY04	Y	N	A570848				490,307.93	490,307.93	490,307.93	0.00	490,307.93	0.00	
A	FY04	Y	N	A570848				490,307.93	490,307.93	490,307.93	0.00	490,307.93	0.00	
A	FY04	Y	N	A570848				490,307.93	490,307.93	490,307.93	0.00	490,307.93	0.00	
A	FY04	Y	N	A570848				488,431.09	488,431.09	488,431.09	0.00	488,431.09	0.00	
A	FY04	Y	N	A570848				488,431.09	488,431.09	488,431.09	0.00	488,431.09	0.00	
A	FY04	Y	N	A570848				486,574.75	486,574.75	486,574.75	0.00	486,574.75	0.00	
A	FY04	Y	N	A570848				485,456.35	485,456.35	485,456.35	0.00	485,456.35	0.00	
A	FY04	Y	N	A570848				485,456.35	485,456.35	485,456.35	0.00	485,456.35	0.00	
A	FY04	Y	N	A570848				483,306.68	483,306.68	483,306.68	0.00	483,306.68	0.00	
A	FY04	Y	N	A570848				482,723.88	482,723.88	482,723.88	0.00	482,723.88	0.00	
A	FY04	N	N	A570848				1,115,755.71	1,115,755.71	1,115,755.71	0.00	1,115,755.71	0.00	
A	FY04	Y	N	A570848				1,777,433.01	1,777,433.01	1,777,433.01	0.00	1,777,433.01	0.00	
A	FY04	N	N	A570848				431,663.02	431,663.02	431,663.02	0.00	431,663.02	0.00	
A	FY04	Y	N	A570848				238,356.44	238,356.44	238,356.44	0.00	238,356.44	0.00	
A	FY04	Y	N	A570848				213,405.41	213,405.41	213,405.41	0.00	213,405.41	0.00	
A	FY04	Y	N	A570848				488,871.65	488,871.65	488,871.65	0.00	488,871.65	0.00	
A	FY04	N	N	A570848				447,791.04	447,791.04	447,791.04	0.00	447,791.04	0.00	
A	FY04	N	N	A570848				215,208.44	215,208.44	215,208.44	0.00	215,208.44	0.00	
A	FY04	N	N	A570848				215,208.44	215,208.44	215,208.44	0.00	215,208.44	0.00	
A	FY04	N	N	A570848				482,447.29	482,447.29	482,447.29	0.00	482,447.29	0.00	
A	FY04	N	N	A570848				483,002.71	483,002.71	483,002.71	0.00	483,002.71	0.00	
A	FY04	N	N	A570848				483,297.46	483,297.46	483,297.46	0.00	483,297.46	0.00	
A	FY04	N	N	A570848				483,002.71	483,002.71	483,002.71	0.00	483,002.71	0.00	
A	FY04	Y	Y	A570848				4,939.60	4,939.60	4,939.60	0.00	4,939.60	0.00	
A	FY04	Y	Y	A570848				4,939.60	4,939.60	4,939.60	0.00	4,939.60	0.00	



Open AD/CVD Bills FY04, FY05
as of February 28, 2005

Report	FY	Protest	Bankrupt	Case Nbr	Entry Nbr	Bill Nbr	Bill Status	Bill Principal Amt	CLF AD/CVD Amt	ADZ bill Amt	ADZ Adj	Open ADZ Amt	Difference	Princ-CLF Difference
A	FY04	N	N	A570848				428,179.20	428,179.20	428,179.20	0.00	428,179.20	0.00	
A	FY04	N	N	A570848				428,179.20	428,179.20	428,179.20	0.00	428,179.20	0.00	
A	FY04	N	N	A570848				428,179.20	428,179.20	428,179.20	0.00	428,179.20	0.00	
A	FY04	N	N	A570848				428,179.20	428,179.20	428,179.20	0.00	428,179.20	0.00	
A	FY04	N	N	A570848				227,621.34	227,621.34	227,621.34	0.00	227,621.34	0.00	
A	FY04	N	N	A570848				67,683.34	67,683.34	67,683.34	0.00	67,683.34	0.00	
A	FY04	N	N	A570848				94,482.65	94,482.65	94,482.65	0.00	94,482.65	0.00	
A	FY04	N	N	A570848				94,482.65	94,482.65	94,482.65	0.00	94,482.65	0.00	
A	FY04	N	N	A570848				47,858.99	47,858.99	47,858.99	0.00	47,858.99	0.00	
A	FY04	N	N	A570848				94,663.85	94,663.85	94,663.85	0.00	94,663.85	0.00	
A	FY04	N	N	A570848				223,072.44	223,072.44	223,072.44	0.00	223,072.44	0.00	
A	FY04	N	N	A570848				211,948.70	211,948.70	211,948.70	0.00	211,948.70	0.00	
A	FY04	N	N	A570848				385,147.19	385,147.19	385,147.19	0.00	385,147.19	0.00	
A	FY04	N	N	A570848				385,361.28	385,361.28	385,361.28	0.00	385,361.28	0.00	
A	FY04	N	N	A570848				385,361.28	385,361.28	385,361.28	0.00	385,361.28	0.00	
A	FY04	N	N	A570848				392,156.39	392,156.39	392,156.39	0.00	392,156.39	0.00	
A	FY04	N	N	A570848				392,156.39	392,156.39	392,156.39	0.00	392,156.39	0.00	
A	FY04	N	N	A570848				428,179.20	428,179.20	428,179.20	0.00	428,179.20	0.00	
A	FY04	N	N	A570848				428,179.20	428,179.20	428,179.20	0.00	428,179.20	0.00	
A	FY04	N	N	A570848				428,179.20	428,179.20	428,179.20	0.00	428,179.20	0.00	
A	FY04	N	N	A570848				428,179.20	428,179.20	428,179.20	0.00	428,179.20	0.00	
A	FY04	N	N	A570848				428,179.20	428,179.20	428,179.20	0.00	428,179.20	0.00	
A	FY04	N	N	A570848				428,179.20	428,179.20	428,179.20	0.00	428,179.20	0.00	
A	FY04	N	N	A570848				428,179.20	428,179.20	428,179.20	0.00	428,179.20	0.00	
A	FY04	N	N	A570848				428,179.20	428,179.20	428,179.20	0.00	428,179.20	0.00	
A	FY04	N	N	A570848				428,179.20	428,179.20	428,179.20	0.00	428,179.20	0.00	
A	FY04	N	N	A570848				428,179.20	428,179.20	428,179.20	0.00	428,179.20	0.00	
A	FY04	N	N	A570848				428,179.20	428,179.20	428,179.20	0.00	428,179.20	0.00	
A	FY04	N	N	A570848				428,179.20	428,179.20	428,179.20	0.00	428,179.20	0.00	
A	FY04	N	N	A570848				428,179.20	428,179.20	428,179.20	0.00	428,179.20	0.00	
A	FY04	N	N	A570848				428,179.20	428,179.20	428,179.20	0.00	428,179.20	0.00	
A	FY04	N	N	A570848				88,822.18	88,822.18	88,822.18	0.00	88,822.18	0.00	
A	FY04	N	N	A570848				428,179.20	428,179.20	428,179.20	0.00	428,179.20	0.00	
A	FY05	N	N	A570848				233,753.95	233,753.95	233,753.95	0.00	233,753.95	0.00	
A	FY05	N	N	A570848				231,087.31	231,087.31	231,087.31	0.00	231,087.31	0.00	
A	FY05	N	N	A570848				227,317.76	227,317.76	227,317.76	0.00	227,317.76	0.00	
A	FY05	N	N	A570848				227,409.81	227,409.81	227,409.81	0.00	227,409.81	0.00	
A	FY05	N	N	A570848				227,409.81	227,409.81	227,409.81	0.00	227,409.81	0.00	
A	FY05	N	N	A570848				227,409.81	227,409.81	227,409.81	0.00	227,409.81	0.00	
A	FY05	N	N	A570848				265,178.27	265,178.27	265,178.27	0.00	265,178.27	0.00	
								169,928,869.14	169,928,869.14	169,928,869.14	0.00	169,928,869.14	0.00	0.00

Open AD/CVD Bills FY04, FY05
as of February 28, 2005

Report	FY	Protest	Bankrupt	Case Nbr	Entry Nbr	Bill Nbr	Bill Status	Bill Principal Amt	CLF AD/CVD Amt	ADZ bill Amt	ADZ Adj	Open ADZ Amt	Difference	Princ-CLF ADZ Difference
B	FY04	Y	N	A570848				183,932.65	149,058.80	149,058.80	0.00	149,058.80	34,873.85	0.00
								183,932.65	149,058.80	149,058.80	0.00	149,058.80	34,873.85	0.00
C	FY04	N	N	A570848				121,846.70	121,846.70	161,061.43	0.00	161,061.43	0.00	0.00
C	FY04	N	N	A570848				13,622.93	13,622.93	62,228.74	0.00	62,228.74	0.00	0.00
C	FY04	Y	N	A570848				624,631.42	624,631.42	637,687.60	0.00	637,687.60	0.00	0.00
C	FY04	Y	N	A570848				137,014.72	136,964.52	136,964.53	0.00	136,964.53	50.20	0.00
								897,115.77	897,065.57	997,942.30	0.00	997,942.30	50.20	100,876.73
Total								171,009,917.56	170,974,993.51	171,075,870.24	0.00	171,075,870.24	34,924.05	100,876.73

Bill Status Legend:
 LEG: Bill has been referred to ACC Indy
 SUR: Demand letter to surety has been sent
 NA: Protested bill or protest period has not expired; Collection action has not been started
 WO: Pending actual write off
 OTH: Documents requested from ports
 DUN: Dunning letter mailed to importer

Crayfish Open AD/CVD Bills FY01, FY02, FY03 as of February 28, 2005													Princ - CLF	CLF - ADZ
Report	FY	Protest	Bankrupt	Case Nbr	Entry Nbr	Bill Nbr	Bill Status	Bill Principal Amt	CLF AD/CVD Amt	ADZ Bill Amt	ADZ Adj	Open ADZ Amt	Difference	Difference
A	FY02	N	N	A570848	Redacted pursuant to exemption (b)(4)	Redacted pursuant to exemption (b)(4)	(b)(4)	125,746.64	125,746.64	125,746.64	0.00	125,746.64	0	0
A	FY02	N	N	A570848				119,674.81	119,674.81	119,674.81	0.00	119,674.81	0	0
A	FY02	N	N	A570848				108,743.18	108,743.18	108,743.18	0.00	108,743.18	0	0
A	FY02	N	N	A570848				108,498.62	108,498.62	108,498.62	0.00	108,498.62	0	0
A	FY02	N	N	A570848				110,842.98	110,842.98	110,842.98	0.00	110,842.98	0	0
A	FY02	N	N	A570848				82,825.63	82,825.63	82,825.63	0.00	82,825.63	0	0
A	FY02	N	N	A570848				82,499.55	82,499.55	82,499.55	0.00	82,499.55	0	0
A	FY02	N	N	A570848				99,914.12	99,914.12	99,914.12	0.00	99,914.12	0	0
A	FY02	N	N	A570848				99,629.87	99,629.87	99,629.87	0.00	99,629.87	0	0
A	FY02	N	N	A570848				101,057.49	101,057.49	101,057.49	0.00	101,057.49	0	0
A	FY02	N	N	A570848				118,626.18	118,626.18	118,626.18	0.00	118,626.18	0	0
A	FY02	N	N	A570848				116,837.56	116,837.56	116,837.56	0.00	116,837.56	0	0
A	FY02	N	N	A570848				220,136.72	220,136.72	220,136.72	0.00	220,136.72	0	0
A	FY02	N	N	A570848				194,467.50	194,467.50	194,467.50	0.00	194,467.50	0	0
A	FY02	N	Y	A570848				81,753.73	81,753.73	81,753.73	0.00	81,753.73	0	0
A	FY02	N	Y	A570848				120,678.99	120,678.99	120,678.99	0.00	120,678.99	0	0
A	FY02	N	Y	A570848				71,250.42	71,250.42	71,250.42	0.00	71,250.42	0	0
A	FY02	N	Y	A570848				96,950.86	96,950.86	96,950.86	0.00	96,950.86	0	0
A	FY02	N	Y	A570848				99,720.88	99,720.88	99,720.88	0.00	99,720.88	0	0
A	FY02	N	Y	A570848				95,821.14	95,821.14	95,821.14	0.00	95,821.14	0	0
A	FY02	N	Y	A570848				97,891.17	97,891.17	97,891.17	0.00	97,891.17	0	0
A	FY02	N	Y	A570848				95,271.10	95,271.10	95,271.10	0.00	95,271.10	0	0
A	FY02	N	Y	A570848				94,714.21	94,714.21	94,714.21	0.00	94,714.21	0	0
A	FY02	Y	N	A570848				1,010,623.93	1,010,623.93	1,010,623.93	0.00	1,010,623.93	0	0
A	FY02	Y	N	A570848				117,122.89	117,122.89	117,122.89	0.00	117,122.89	0	0
A	FY02	Y	N	A570848				117,122.89	117,122.89	117,122.89	0.00	117,122.89	0	0
A	FY02	Y	N	A570848				110,073.24	110,073.24	110,073.24	0.00	110,073.24	0	0
A	FY02	Y	N	A570848				28,729.15	28,729.15	28,729.15	0.00	28,729.15	0	0
A	FY02	Y	N	A570848				102,696.20	102,696.20	102,696.20	0.00	102,696.20	0	0
A	FY02	Y	N	A570848				105,130.54	105,130.54	105,130.54	0.00	105,130.54	0	0
A	FY02	Y	N	A570848				118,144.64	118,144.64	118,144.64	0.00	118,144.64	0	0
A	FY02	Y	N	A570848				105,199.68	105,199.68	105,199.68	0.00	105,199.68	0	0
A	FY02	Y	N	A570848				107,107.54	107,107.54	107,107.54	0.00	107,107.54	0	0
A	FY02	Y	N	A570848				89,015.14	89,015.14	89,015.14	0.00	89,015.14	0	0
A	FY02	Y	N	A570848				89,015.14	89,015.14	89,015.14	0.00	89,015.14	0	0
A	FY02	Y	N	A570848				86,462.04	86,462.04	86,462.04	0.00	86,462.04	0	0

Crayfish Open AD/CVD Bills FY01, FY02, FY03 as of February 28, 2005														
Report	FY	Protest	Bankrupt	Case Nbr	Entry Nbr	Bill Nbr	Bill Status	Bill Principal Amt	CLF AD/CVD Amt	ADZ Bill Amt	ADZ Adj	Open ADZ Amt	Princ - CLF Difference	CLF - ADZ Difference
A	FY02	Y	N	A570848				89,015.14	89,015.14	89,015.14	0.00	89,015.14	0	0
A	FY02	Y	N	A570848				88,553.33	88,553.33	88,553.33	0.00	88,553.33	0	0
A	FY02	Y	N	A570848				80,719.74	80,719.74	80,719.74	0.00	80,719.74	0	0
A	FY02	Y	N	A570848				80,737.43	80,737.43	80,737.43	0.00	80,737.43	0	0
A	FY02	Y	N	A570848				80,737.43	80,737.43	80,737.43	0.00	80,737.43	0	0
A	FY02	Y	N	A570848				87,915.22	87,915.22	87,915.22	0.00	87,915.22	0	0
A	FY02	Y	N	A570848				88,146.72	88,146.72	88,146.72	0.00	88,146.72	0	0
A	FY02	Y	N	A570848				88,030.89	88,030.89	88,030.89	0.00	88,030.89	0	0
A	FY02	Y	N	A570848				80,472.46	80,472.46	80,472.46	0.00	80,472.46	0	0
A	FY02	Y	N	A570848				88,147.56	88,147.56	88,147.56	0.00	88,147.56	0	0
A	FY02	Y	N	A570848				88,147.56	88,147.56	88,147.56	0.00	88,147.56	0	0
A	FY02	Y	N	A570848				88,147.56	88,147.56	88,147.56	0.00	88,147.56	0	0
A	FY02	Y	N	A570848				88,147.56	88,147.56	88,147.56	0.00	88,147.56	0	0
A	FY02	Y	N	A570848				88,147.56	88,147.56	88,147.56	0.00	88,147.56	0	0
A	FY02	Y	N	A570848				88,147.56	88,147.56	88,147.56	0.00	88,147.56	0	0
A	FY02	Y	N	A570848				87,993.16	87,993.16	87,993.16	0.00	87,993.16	0	0
A	FY02	Y	N	A570848				87,973.87	87,973.87	87,973.87	0.00	87,973.87	0	0
A	FY02	Y	N	A570848				87,993.16	87,993.16	87,993.16	0.00	87,993.16	0	0
A	FY02	Y	N	A570848				87,993.16	87,993.16	87,993.16	0.00	87,993.16	0	0
A	FY02	Y	N	A570848				87,573.89	87,573.89	87,573.89	0.00	87,573.89	0	0
A	FY02	Y	N	A570848				87,253.01	87,253.01	87,253.01	0.00	87,253.01	0	0
A	FY02	Y	N	A570848				87,554.70	87,554.70	87,554.70	0.00	87,554.70	0	0
A	FY02	Y	N	A570848				87,593.09	87,593.09	87,593.09	0.00	87,593.09	0	0
A	FY02	Y	Y	A570848				87,593.09	87,593.09	87,593.09	0.00	87,593.09	0	0
A	FY02	Y	Y	A570848				1,073,234.63	1,073,234.63	1,073,234.63	0.00	1,073,234.63	0	0
A	FY02	Y	Y	A570848				335,554.66	335,554.66	335,554.66	0.00	335,554.66	0	0
A	FY02	Y	Y	A570848				3,122,827.66	3,122,827.66	3,122,827.66	0.00	3,122,827.66	0	0
A	FY02	Y	Y	A570848				1,038,066.36	1,038,066.36	1,038,066.36	0.00	1,038,066.36	0	0
A	FY02	Y	Y	A570848				1,447,571.29	1,447,571.29	1,447,571.29	0.00	1,447,571.29	0	0
A	FY02	Y	Y	A570848				812,972.16	812,972.16	812,972.16	0.00	812,972.16	0	0
A	FY02	Y	Y	A570848				812,972.16	812,972.16	812,972.16	0.00	812,972.16	0	0
A	FY02	Y	Y	A570848				812,972.16	812,972.16	812,972.16	0.00	812,972.16	0	0
A	FY02	Y	Y	A570848				372,747.33	372,747.33	372,747.33	0.00	372,747.33	0	0
A	FY02	Y	Y	A570848				823,053.66	823,053.66	823,053.66	0.00	823,053.66	0	0
A	FY02	Y	Y	A570848				1,625,944.32	1,625,944.32	1,625,944.32	0.00	1,625,944.32	0	0
A	FY02	Y	Y	A570848				369,902.33	369,902.33	369,902.33	0.00	369,902.33	0	0
A	FY02	Y	Y	A570848				812,972.16	812,972.16	812,972.16	0.00	812,972.16	0	0

Crayfish Open AD/CVD Bills FY01, FY02, FY03 as of February 28, 2005														
Report	FY	Protest	Bankrupt	Case Nbr	Entry Nbr	Bill Nbr	Bill Status	Bill Principal Amt	CLF AD/CVD Amt	ADZ Bill Amt	ADZ Adj	Open ADZ Amt	Princ - CLF Difference	CLF - ADZ Difference
A	FY02	Y	Y	A570848				812,972.16	812,972.16	812,972.16	0.00	812,972.16	0	
A	FY02	Y	Y	A570848				812,972.16	812,972.16	812,972.16	0.00	812,972.16	0	
A	FY02	Y	Y	A570848				812,972.16	812,972.16	812,972.16	0.00	812,972.16	0	
A	FY02	Y	Y	A570848				1,219,458.24	1,219,458.24	1,219,458.24	0.00	1,219,458.24	0	
A	FY02	Y	Y	A570848				812,972.16	812,972.16	812,972.16	0.00	812,972.16	0	
A	FY02	Y	Y	A570848				812,972.16	812,972.16	812,972.16	0.00	812,972.16	0	
A	FY02	Y	Y	A570848				812,972.16	812,972.16	812,972.16	0.00	812,972.16	0	
A	FY02	Y	Y	A570848				812,972.16	812,972.16	812,972.16	0.00	812,972.16	0	
A	FY02	Y	Y	A570848				406,486.08	406,486.08	406,486.08	0.00	406,486.08	0	
A	FY02	Y	Y	A570848				731,674.94	731,674.94	731,674.94	0.00	731,674.94	0	
								28,233,798.92	28,233,798.92	28,233,798.92	0.00	28,233,798.92	0	

Crayfish Open AD/CVD Bills FY01, FY02, FY03 as of February 28, 2005														
Report	FY	Protest	Bankrupt	Case Nbr	Entry Nbr	Bill Nbr	Bill Status	Bill Principal Amt	CLF AD/CVD Amt	ADZ Bill Amt	ADZ Adj	Open ADZ Amt	Princ - CLF Difference	CLF - ADZ Difference
A	FY03	N	N	A570848				116,110.60	116,110.60	116,110.60	0.00	116,110.60	0	0
A	FY03	N	N	A570848				120,451.04	120,451.04	120,451.04	0.00	120,451.04	0	0
A	FY03	N	N	A570848				117,281.46	117,281.46	117,281.46	0.00	117,281.46	0	0
A	FY03	N	N	A570848				107,746.79	107,746.79	107,746.79	0.00	107,746.79	0	0
A	FY03	N	N	A570848				127,088.52	127,088.52	127,088.52	0.00	127,088.52	0	0
A	FY03	N	N	A570848				126,650.98	126,650.98	126,650.98	0.00	126,650.98	0	0
A	FY03	N	N	A570848				87,883.74	87,883.74	87,883.74	0.00	87,883.74	0	0
A	FY03	N	N	A570848				125,876.19	125,876.19	125,876.19	0.00	125,876.19	0	0
A	FY03	N	N	A570848				125,196.80	125,196.80	125,196.80	0.00	125,196.80	0	0
A	FY03	N	N	A570848				128,947.15	128,947.15	128,947.15	0.00	128,947.15	0	0
A	FY03	N	N	A570848				423,043.32	423,043.32	423,043.32	0.00	423,043.32	0	0
A	FY03	N	N	A570848				427,576.13	427,576.13	427,576.13	0.00	427,576.13	0	0
A	FY03	N	N	A570848				437,415.70	437,415.70	437,415.70	0.00	437,415.70	0	0
A	FY03	N	N	A570848				440,233.01	440,233.01	440,233.01	0.00	440,233.01	0	0
A	FY03	N	N	A570848				440,233.01	440,233.01	440,233.01	0.00	440,233.01	0	0
A	FY03	N	N	A570848				421,739.88	421,739.88	421,739.88	0.00	421,739.88	0	0
A	FY03	N	N	A570848				421,589.75	421,589.75	421,589.75	0.00	421,589.75	0	0
A	FY03	N	N	A570848				421,682.15	421,682.15	421,682.15	0.00	421,682.15	0	0
A	FY03	N	N	A570848				422,144.47	422,144.47	422,144.47	0.00	422,144.47	0	0
A	FY03	N	N	A570848				421,682.15	421,682.15	421,682.15	0.00	421,682.15	0	0
A	FY03	N	N	A570848				411,026.15	411,026.15	411,026.15	0.00	411,026.15	0	0
A	FY03	N	N	A570848				411,026.15	411,026.15	411,026.15	0.00	411,026.15	0	0
A	FY03	N	N	A570848				437,772.24	437,772.24	437,772.24	0.00	437,772.24	0	0
A	FY03	N	N	A570848				437,772.24	437,772.24	437,772.24	0.00	437,772.24	0	0
A	FY03	N	N	A570848				437,772.24	437,772.24	437,772.24	0.00	437,772.24	0	0
A	FY03	N	N	A570848				435,221.74	435,221.74	435,221.74	0.00	435,221.74	0	0
A	FY03	N	N	A570848				435,221.74	435,221.74	435,221.74	0.00	435,221.74	0	0
A	FY03	N	N	A570848				388,338.23	388,338.23	388,338.23	0.00	388,338.23	0	0
A	FY03	N	N	A570848				426,017.35	426,017.35	426,017.35	0.00	426,017.35	0	0
A	FY03	N	N	A570848				426,017.35	426,017.35	426,017.35	0.00	426,017.35	0	0
A	FY03	N	N	A570848				412,551.96	412,551.96	412,551.96	0.00	412,551.96	0	0
A	FY03	N	N	A570848				424,672.12	424,672.12	424,672.12	0.00	424,672.12	0	0
A	FY03	N	N	A570848				413,484.28	413,484.28	413,484.28	0.00	413,484.28	0	0
A	FY03	N	N	A570848				413,484.28	413,484.28	413,484.28	0.00	413,484.28	0	0
A	FY03	N	N	A570848				413,031.44	413,031.44	413,031.44	0.00	413,031.44	0	0

Crayfish Open AD/CVD Bills FY01, FY02, FY03 as of February 28, 2005														
Report	FY	Protest	Bankrupt	Case Nbr	Entry Nbr	Bill Nbr	Bill Status	Bill Principal Amt	CLF AD/CVD Amt	ADZ Bill Amt	ADZ Adj	Open ADZ Amt	Princ - CLF Difference	CLF - ADZ Difference
A	FY03	N	N	A570848				631.36	631.36	631.36	0.00	631.36	0	0
A	FY03	N	N	A570848				130,236.09	130,236.09	130,236.09	0.00	130,236.09	0	0
A	FY03	N	N	A570848				63,580.75	63,580.75	63,580.75	0.00	63,580.75	0	0
A	FY03	N	N	A570848				128,778.96	128,778.96	128,778.96	0.00	128,778.96	0	0
A	FY03	N	N	A570848				522,829.25	522,829.25	522,829.25	0.00	522,829.25	0	0
A	FY03	N	N	A570848				425,453.61	425,453.61	425,453.61	0.00	425,453.61	0	0
A	FY03	N	N	A570848				310,456.83	310,456.83	310,456.83	0.00	310,456.83	0	0
A	FY03	N	N	A570848				309,694.44	309,694.44	309,694.44	0.00	309,694.44	0	0
A	FY03	N	N	A570848				309,514.91	309,514.91	309,514.91	0.00	309,514.91	0	0
A	FY03	N	N	A570848				308,702.80	308,702.80	308,702.80	0.00	308,702.80	0	0
A	FY03	N	N	A570848				308,702.80	308,702.80	308,702.80	0.00	308,702.80	0	0
A	FY03	N	N	A570848				305,155.99	305,155.99	305,155.99	0.00	305,155.99	0	0
A	FY03	N	N	A570848				305,155.99	305,155.99	305,155.99	0.00	305,155.99	0	0
A	FY03	N	N	A570848				305,155.99	305,155.99	305,155.99	0.00	305,155.99	0	0
A	FY03	N	N	A570848				305,155.99	305,155.99	305,155.99	0.00	305,155.99	0	0
A	FY03	N	N	A570848				303,434.58	303,434.58	303,434.58	0.00	303,434.58	0	0
A	FY03	N	N	A570848				304,133.98	304,133.98	304,133.98	0.00	304,133.98	0	0
A	FY03	N	N	A570848				304,133.98	304,133.98	304,133.98	0.00	304,133.98	0	0
A	FY03	N	N	A570848				302,977.83	302,977.83	302,977.83	0.00	302,977.83	0	0
A	FY03	N	N	A570848				302,978.18	302,978.18	302,978.18	0.00	302,978.18	0	0
A	FY03	N	N	A570848				424,381.46	424,381.46	424,381.46	0.00	424,381.46	0	0
A	FY03	N	N	A570848				412,269.59	412,269.59	412,269.59	0.00	412,269.59	0	0
A	FY03	N	N	A570848				424,381.46	424,381.46	424,381.46	0.00	424,381.46	0	0
A	FY03	N	N	A570848				308,438.33	308,438.33	308,438.33	0.00	308,438.33	0	0
A	FY03	N	N	A570848				612,565.69	612,565.69	612,565.69	0.00	612,565.69	0	0
A	FY03	N	N	A570848				305,880.37	305,880.37	305,880.37	0.00	305,880.37	0	0
A	FY03	N	N	A570848				305,880.37	305,880.37	305,880.37	0.00	305,880.37	0	0
A	FY03	N	N	A570848				304,976.73	304,976.73	304,976.73	0.00	304,976.73	0	0
A	FY03	N	N	A570848				304,100.75	304,100.75	304,100.75	0.00	304,100.75	0	0
A	FY03	N	N	A570848				293,204.15	293,204.15	293,204.15	0.00	293,204.15	0	0
A	FY03	N	N	A570848				642,710.03	642,710.03	642,710.03	0.00	642,710.03	0	0
A	FY03	N	N	A570848				303,285.44	303,285.44	303,285.44	0.00	303,285.44	0	0
A	FY03	N	N	A570848				303,285.44	303,285.44	303,285.44	0.00	303,285.44	0	0
A	FY03	N	N	A570848				302,704.41	302,704.41	302,704.41	0.00	302,704.41	0	0
A	FY03	N	N	A570848				302,704.41	302,704.41	302,704.41	0.00	302,704.41	0	0
A	FY03	N	N	A570848				302,704.41	302,704.41	302,704.41	0.00	302,704.41	0	0
A	FY03	N	N	A570848				302,472.31	302,472.31	302,472.31	0.00	302,472.31	0	0

Crayfish Open AD/CVD Bills FY01, FY02, FY03 as of February 28, 2005														
Report	FY	Protest	Bankrupt	Case Nbr	Entry Nbr	Bill Nbr	Bill Status	Bill Principal Amt	CLF AD/CVD Amt	ADZ Bill Amt	ADZ Adj	Open ADZ Amt	Princ - CLF Difference	CLF - ADZ Difference
A	FY03	N	N	A570848				302,472.31	302,472.31	302,472.31	0.00	302,472.31	0	0
A	FY03	N	N	A570848				302,472.31	302,472.31	302,472.31	0.00	302,472.31	0	0
A	FY03	N	N	A570848				302,472.31	302,472.31	302,472.31	0.00	302,472.31	0	0
A	FY03	N	N	A570848				284,302.06	284,302.06	284,302.06	0.00	284,302.06	0	0
A	FY03	N	N	A570848				999,432.43	999,432.43	999,432.43	0.00	999,432.43	0	0
A	FY03	N	N	A570848				82,821.59	82,821.59	82,821.59	0.00	82,821.59	0	0
A	FY03	N	N	A570848				114,245.28	114,245.28	114,245.28	0.00	114,245.28	0	0
A	FY03	N	N	A570848				113,608.94	113,608.94	113,608.94	0.00	113,608.94	0	0
A	FY03	N	N	A570848				321,740.55	321,740.55	321,740.55	0.00	321,740.55	0	0
A	FY03	N	N	A570848				322,110.05	322,110.05	322,110.05	0.00	322,110.05	0	0
A	FY03	N	N	A570848				123,192.88	123,192.88	123,192.88	0.00	123,192.88	0	0
A	FY03	N	N	A570848				123,192.88	123,192.88	123,192.88	0.00	123,192.88	0	0
A	FY03	N	N	A570848				116,609.51	116,609.51	116,609.51	0.00	116,609.51	0	0
A	FY03	N	N	A570848				122,617.15	122,617.15	122,617.15	0.00	122,617.15	0	0
A	FY03	N	N	A570848				121,113.98	121,113.98	121,113.98	0.00	121,113.98	0	0
A	FY03	N	N	A570848				121,113.98	121,113.98	121,113.98	0.00	121,113.98	0	0
A	FY03	N	N	A570848				121,323.18	121,323.18	121,323.18	0.00	121,323.18	0	0
A	FY03	N	N	A570848				120,430.06	120,430.06	120,430.06	0.00	120,430.06	0	0
A	FY03	N	N	A570848				71,877.68	71,877.68	71,877.68	0.00	71,877.68	0	0
A	FY03	N	N	A570848				123,035.22	123,035.22	123,035.22	0.00	123,035.22	0	0
A	FY03	N	N	A570848				123,035.22	123,035.22	123,035.22	0.00	123,035.22	0	0
A	FY03	N	N	A570848				122,900.48	122,900.48	122,900.48	0.00	122,900.48	0	0
A	FY03	N	N	A570848				122,900.48	122,900.48	122,900.48	0.00	122,900.48	0	0
A	FY03	N	N	A570848				122,685.19	122,685.19	122,685.19	0.00	122,685.19	0	0
A	FY03	N	N	A570848				122,041.60	122,041.60	122,041.60	0.00	122,041.60	0	0
A	FY03	N	N	A570848				122,041.60	122,041.60	122,041.60	0.00	122,041.60	0	0
A	FY03	N	N	A570848				122,041.60	122,041.60	122,041.60	0.00	122,041.60	0	0
A	FY03	N	N	A570848				121,934.66	121,934.66	121,934.66	0.00	121,934.66	0	0
A	FY03	N	N	A570848				121,587.77	121,587.77	121,587.77	0.00	121,587.77	0	0
A	FY03	N	N	A570848				120,262.72	120,262.72	120,262.72	0.00	120,262.72	0	0
A	FY03	N	N	A570848				119,134.73	119,134.73	119,134.73	0.00	119,134.73	0	0
A	FY03	N	N	A570848				119,134.73	119,134.73	119,134.73	0.00	119,134.73	0	0
A	FY03	N	N	A570848				118,945.59	118,945.59	118,945.59	0.00	118,945.59	0	0
A	FY03	N	N	A570848				83,196.13	83,196.13	83,196.13	0.00	83,196.13	0	0
A	FY03	N	N	A570848				112,579.51	112,579.51	112,579.51	0.00	112,579.51	0	0
A	FY03	N	N	A570848				115,068.90	115,068.90	115,068.90	0.00	115,068.90	0	0

Crayfish Open AD/CVD Bills FY01, FY02, FY03 as of February 28, 2005														
Report	FY	Protest	Bankrupt	Case Nbr	Entry Nbr	Bill Nbr	Bill Status	Bill Principal Amt	CLF AD/CVD Amt	ADZ Bill Amt	ADZ Adj	Open ADZ Amt	Princ - CLF Difference	CLF - ADZ Difference
A	FY03	N	N	A570848										
A	FY03	N	N	A570848				114,641.00	114,641.00	114,641.00	0.00	114,641.00	0	0
A	FY03	N	N	A570848				114,641.00	114,641.00	114,641.00	0.00	114,641.00	0	0
A	FY03	N	N	A570848				114,641.00	114,641.00	114,641.00	0.00	114,641.00	0	0
A	FY03	N	N	A570848				114,641.00	114,641.00	114,641.00	0.00	114,641.00	0	0
A	FY03	N	N	A570848				114,565.65	114,565.65	114,565.65	0.00	114,565.65	0	0
A	FY03	N	N	A570848				114,733.86	114,733.86	114,733.86	0.00	114,733.86	0	0
A	FY03	N	N	A570848				114,733.86	114,733.86	114,733.86	0.00	114,733.86	0	0
A	FY03	N	N	A570848				114,733.86	114,733.86	114,733.86	0.00	114,733.86	0	0
A	FY03	N	N	A570848				114,415.10	114,415.10	114,415.10	0.00	114,415.10	0	0
A	FY03	N	N	A570848				114,214.68	114,214.68	114,214.68	0.00	114,214.68	0	0
A	FY03	N	N	A570848				114,382.38	114,382.38	114,382.38	0.00	114,382.38	0	0
A	FY03	N	N	A570848				114,214.68	114,214.68	114,214.68	0.00	114,214.68	0	0
A	FY03	N	N	A570848				113,590.63	113,590.63	113,590.63	0.00	113,590.63	0	0
A	FY03	N	N	A570848				113,590.63	113,590.63	113,590.63	0.00	113,590.63	0	0
A	FY03	N	N	A570848				113,732.48	113,732.48	113,732.48	0.00	113,732.48	0	0
A	FY03	N	N	A570848				114,031.97	114,031.97	114,031.97	0.00	114,031.97	0	0
A	FY03	N	N	A570848				114,031.97	114,031.97	114,031.97	0.00	114,031.97	0	0
A	FY03	N	N	A570848				113,950.79	113,950.79	113,950.79	0.00	113,950.79	0	0
A	FY03	N	N	A570848				113,757.41	113,757.41	113,757.41	0.00	113,757.41	0	0
A	FY03	N	N	A570848				322,955.60	322,955.60	322,955.60	0.00	322,955.60	0	0
A	FY03	N	N	A570848				322,319.24	322,319.24	322,319.24	0.00	322,319.24	0	0
A	FY03	N	N	A570848				132,464.93	132,464.93	132,464.93	0.00	132,464.93	0	0
A	FY03	N	N	A570848				149,674.91	149,674.91	149,674.91	0.00	149,674.91	0	0
A	FY03	N	N	A570848				115,578.53	115,578.53	115,578.53	0.00	115,578.53	0	0
A	FY03	N	N	A570848				115,578.53	115,578.53	115,578.53	0.00	115,578.53	0	0
A	FY03	N	N	A570848				115,401.36	115,401.36	115,401.36	0.00	115,401.36	0	0
A	FY03	N	N	A570848				115,300.24	115,300.24	115,300.24	0.00	115,300.24	0	0
A	FY03	N	N	A570848				113,445.10	113,445.10	113,445.10	0.00	113,445.10	0	0
A	FY03	N	N	A570848				122,967.33	122,967.33	122,967.33	0.00	122,967.33	0	0
A	FY03	N	N	A570848				113,445.10	113,445.10	113,445.10	0.00	113,445.10	0	0
A	FY03	N	N	A570848				113,445.10	113,445.10	113,445.10	0.00	113,445.10	0	0
A	FY03	N	N	A570848				113,188.13	113,188.13	113,188.13	0.00	113,188.13	0	0
A	FY03	N	N	A570848				113,188.13	113,188.13	113,188.13	0.00	113,188.13	0	0
A	FY03	N	N	A570848				113,271.20	113,271.20	113,271.20	0.00	113,271.20	0	0
A	FY03	N	N	A570848				113,262.98	113,262.98	113,262.98	0.00	113,262.98	0	0
A	FY03	N	N	A570848				105,245.78	105,245.78	105,245.78	0.00	105,245.78	0	0

Crayfish Open AD/CVD Bills FY01, FY02, FY03
as of February 28, 2005

Report	FY	Protest	Bankrupt	Case Nbr	Entry Nbr	Bill Nbr	Bill Status	Bill Principal Amt	CLF AD/CVD Amt	ADZ Bill Amt	ADZ Adj	Open ADZ Amt	Princ - CLF Difference	CLF - ADZ Difference
A	FY03	N	N	A570848				113,310.09	113,310.09	113,310.09	0.00	113,310.09	0	0
A	FY03	N	N	A570848				113,310.09	113,310.09	113,310.09	0.00	113,310.09	0	0
A	FY03	N	Y	A570848				97,689.29	97,689.29	97,689.29	0.00	97,689.29	0	0
A	FY03	N	Y	A570848				91,102.04	91,102.04	91,102.04	0.00	91,102.04	0	0
A	FY03	N	Y	A570848				6,002.78	6,002.78	6,002.78	0.00	6,002.78	0	0
A	FY03	N	Y	A570848				83,054.77	83,054.77	83,054.77	0.00	83,054.77	0	0
A	FY03	Y	N	A570848				84,095.91	84,095.91	84,095.91	0.00	84,095.91	0	0
A	FY03	Y	N	A570848				358,995.11	358,995.11	358,995.11	0.00	358,995.11	0	0
A	FY03	Y	N	A570848				421,261.74	421,261.74	421,261.74	0.00	421,261.74	0	0
A	FY03	Y	N	A570848				421,261.74	421,261.74	421,261.74	0.00	421,261.74	0	0
A	FY03	Y	N	A570848				421,261.74	421,261.74	421,261.74	0.00	421,261.74	0	0
A	FY03	Y	N	A570848				412,303.30	412,303.30	412,303.30	0.00	412,303.30	0	0
A	FY03	Y	N	A570848				412,066.21	412,066.21	412,066.21	0.00	412,066.21	0	0
A	FY03	Y	N	A570848				421,016.75	421,016.75	421,016.75	0.00	421,016.75	0	0
A	FY03	Y	N	A570848				421,385.99	421,385.99	421,385.99	0.00	421,385.99	0	0
A	FY03	Y	N	A570848				421,016.75	421,016.75	421,016.75	0.00	421,016.75	0	0
A	FY03	Y	N	A570848				422,160.16	422,160.16	422,160.16	0.00	422,160.16	0	0
A	FY03	Y	N	A570848				421,385.99	421,385.99	421,385.99	0.00	421,385.99	0	0
A	FY03	Y	N	A570848				421,824.47	421,824.47	421,824.47	0.00	421,824.47	0	0
A	FY03	Y	N	A570848				471,333.59	471,333.59	471,333.59	0.00	471,333.59	0	0
A	FY03	Y	N	A570848				91,681.88	91,681.88	91,681.88	0.00	91,681.88	0	0
A	FY03	Y	N	A570848				98,866.94	98,866.94	98,866.94	0.00	98,866.94	0	0
A	FY03	Y	N	A570848				183,255.55	183,255.55	183,255.55	0.00	183,255.55	0	0
A	FY03	Y	N	A570848				98,381.97	98,381.97	98,381.97	0.00	98,381.97	0	0
A	FY03	Y	N	A570848				91,277.02	91,277.02	91,277.02	0.00	91,277.02	0	0
A	FY03	Y	N	A570848				91,277.02	91,277.02	91,277.02	0.00	91,277.02	0	0
A	FY03	Y	N	A570848				393,161.01	393,161.01	393,161.01	0.00	393,161.01	0	0
A	FY03	Y	N	A570848				426,044.16	426,044.16	426,044.16	0.00	426,044.16	0	0
A	FY03	Y	N	A570848				426,568.24	426,568.24	426,568.24	0.00	426,568.24	0	0
A	FY03	Y	N	A570848				420,870.14	420,870.14	420,870.14	0.00	420,870.14	0	0
A	FY03	Y	N	A570848				420,603.78	420,603.78	420,603.78	0.00	420,603.78	0	0
A	FY03	Y	N	A570848				240,795.07	240,795.07	240,795.07	0.00	240,795.07	0	0
A	FY03	Y	N	A570848				238,067.33	238,067.33	238,067.33	0.00	238,067.33	0	0
A	FY03	Y	N	A570848				199,044.61	199,044.61	199,044.61	0.00	199,044.61	0	0
A	FY03	Y	N	A570848				74,612.48	74,612.48	74,612.48	0.00	74,612.48	0	0
A	FY03	Y	N	A570848				480,667.51	480,667.51	480,667.51	0.00	480,667.51	0	0

Crayfish Open AD/CVD Bills FY01, FY02, FY03 as of February 28, 2005													Princ - CLF	CLF - ADZ
Report	FY	Protest	Bankrupt	Case Nbr	Entry Nbr	Bill Nbr	Bill Status	Bill Principal Amt	CLF AD/CVD Amt	ADZ Bill Amt	ADZ Adj	Open ADZ Amt	Difference	Difference
A	FY03	Y	N	A570848				482,514.52	482,514.52	482,514.52	0.00	482,514.52	0	
A	FY03	Y	N	A570848				482,514.52	482,514.52	482,514.52	0.00	482,514.52	0	
A	FY03	Y	N	A570848				482,514.52	482,514.52	482,514.52	0.00	482,514.52	0	
A	FY03	Y	N	A570848				482,514.52	482,514.52	482,514.52	0.00	482,514.52	0	
A	FY03	Y	N	A570848				480,022.73	480,022.73	480,022.73	0.00	480,022.73	0	
A	FY03	Y	N	A570848				479,930.69	479,930.69	479,930.69	0.00	479,930.69	0	
A	FY03	Y	N	A570848				478,735.76	478,735.76	478,735.76	0.00	478,735.76	0	
A	FY03	Y	N	A570848				478,735.76	478,735.76	478,735.76	0.00	478,735.76	0	
A	FY03	Y	N	A570848				303,434.58	303,434.58	303,434.58	0.00	303,434.58	0	
A	FY03	Y	N	A570848				175,256.87	175,256.87	175,256.87	0.00	175,256.87	0	
A	FY03	Y	N	A570848				74,657.15	74,657.15	74,657.15	0.00	74,657.15	0	
A	FY03	Y	N	A570848				297,728.67	297,728.67	297,728.67	0.00	297,728.67	0	
A	FY03	Y	N	A570848				1,512,550.47	1,512,550.47	1,512,550.47	0.00	1,512,550.47	0	
A	FY03	Y	N	A570848				1,620,948.74	1,620,948.74	1,620,948.74	0.00	1,620,948.74	0	
A	FY03	Y	N	A570848				1,612,600.89	1,612,600.89	1,612,600.89	0.00	1,612,600.89	0	
A	FY03	Y	N	A570848				1,613,394.07	1,613,394.07	1,613,394.07	0.00	1,613,394.07	0	
A	FY03	Y	N	A570848				1,612,600.89	1,612,600.89	1,612,600.89	0.00	1,612,600.89	0	
A	FY03	Y	N	A570848				1,578,695.99	1,578,695.99	1,578,695.99	0.00	1,578,695.99	0	
A	FY03	Y	N	A570848				1,090,162.14	1,090,162.14	1,090,162.14	0.00	1,090,162.14	0	
A	FY03	Y	N	A570848				1,071,050.96	1,071,050.96	1,071,050.96	0.00	1,071,050.96	0	
A	FY03	Y	Y	A570848				115,023.40	115,023.40	115,023.40	0.00	115,023.40	0	
A	FY03	Y	Y	A570848				1,049,016.03	1,049,016.03	1,049,016.03	0.00	1,049,016.03	0	
A	FY03	Y	Y	A570848				1,050,856.81	1,050,856.81	1,050,856.81	0.00	1,050,856.81	0	
A	FY03	Y	Y	A570848				1,574,558.91	1,574,558.91	1,574,558.91	0.00	1,574,558.91	0	
A	FY03	Y	Y	A570848				292,098.98	292,098.98	292,098.98	0.00	292,098.98	0	
A	FY03	Y	Y	A570848				304,627.10	304,627.10	304,627.10	0.00	304,627.10	0	
A	FY03	Y	Y	A570848				302,025.97	302,025.97	302,025.97	0.00	302,025.97	0	
A	FY03	Y	Y	A570848				285,548.86	285,548.86	285,548.86	0.00	285,548.86	0	
A	FY03	Y	Y	A570848				525,693.08	525,693.08	525,693.08	0.00	525,693.08	0	
A	FY03	Y	Y	A570848				516,697.97	516,697.97	516,697.97	0.00	516,697.97	0	
A	FY03	Y	Y	A570848				516,697.97	516,697.97	516,697.97	0.00	516,697.97	0	
A	FY03	Y	Y	A570848				941,179.30	941,179.30	941,179.30	0.00	941,179.30	0	
								67,868,889.46	67,868,889.46	67,868,889.46	0.00	67,868,889.46	0	0

Crayfish Open AD/CVD Bills FY01, FY02, FY03 as of February 28, 2005														
Report	FY	Protest	Bankrupt	Case Nbr	Entry Nbr	Bill Nbr	Bill Status	Bill Principal Amt	CLF AD/CVD Amt	ADZ Bill Amt	ADZ Adj	Open ADZ Amt	Princ - CLF Difference	CLF - ADZ Difference
B	FY02	N	Y	A570848				154,321.45	154,065.48	154,065.48	0.00	154,065.48	255.97	0.00
B	FY02	N	Y	A570848				154,321.45	154,065.48	154,065.48	0.00	154,065.48	255.97	0.00
B	FY02	Y	N	A570848				404,045.03	385,082.62	385,082.62	0.00	385,082.62	18,962.41	0.00
B	FY02	Y	N	A570848				405,416.75	386,385.49	386,385.49	0.00	386,385.49	19,031.26	0.00
B	FY02	Y	N	A570848				404,717.67	385,719.23	385,719.23	0.00	385,719.23	18,998.44	0.00
B	FY02	Y	N	A570848				403,522.08	384,579.76	384,579.76	0.00	384,579.76	18,942.32	0.00
B	FY02	Y	N	A570848				379,208.95	361,407.95	361,407.95	0.00	361,407.95	17,801.00	0.00
B	FY02	Y	N	A570848				399,025.12	380,298.30	380,298.30	0.00	380,298.30	18,726.82	0.00
B	FY02	Y	N	A570848				1,182,021.79	1,126,495.66	1,126,495.66	0.00	1,126,495.66	55,526.13	0.00
B	FY02	Y	N	A570848				796,165.34	758,800.16	758,800.16	0.00	758,800.16	37,365.18	0.00
B	FY02	Y	N	A570848				795,585.89	758,239.13	758,239.13	0.00	758,239.13	37,346.76	0.00
B	FY02	Y	N	A570848				794,400.68	757,118.32	757,118.32	0.00	757,118.32	37,282.36	0.00
B	FY02	Y	N	A570848				1,188,360.03	1,132,601.70	1,132,601.70	0.00	1,132,601.70	55,758.33	0.00
B	FY02	Y	N	A570848				392,175.91	373,644.70	373,644.70	0.00	373,644.70	18,531.21	0.00
B	FY02	Y	N	A570848				334,342.55	318,544.10	318,544.10	0.00	318,544.10	15,798.45	0.00
B	FY02	Y	N	A570848				458,925.36	437,240.09	437,240.09	0.00	437,240.09	21,685.27	0.00
B	FY02	Y	N	A570848				319,477.45	304,381.41	304,381.41	0.00	304,381.41	15,096.04	0.00
								8,966,033.50	8,558,669.58	8,558,669.58	0.00	8,558,669.58		
C	FY02	N	N	A570848				58,050.91	58,050.91	99,604.93	(41,554.02)	58,050.91	0	0
C	FY02	N	N	A570848				104,983.12	104,983.12	110,118.60	(5,135.48)	104,983.12	0	0
C	FY02	Y	N	A570848				387,387.79	372,969.58	372,969.59	0.00	372,969.59	14,418.21	0.00
C	FY02	Y	N	A570848				783,495.59	746,473.63	746,473.64	0.00	746,473.64	37,021.96	0.00
C	FY02	Y	N	A570848				787,302.89	750,101.02	750,101.03	0.00	750,101.03	37,201.87	0.00
C	FY02	Y	N	A570848				1,182,051.93	1,126,197.27	1,126,197.28	0.00	1,126,197.28	55,854.66	0.00
C	FY02	Y	N	A570848				786,481.87	749,318.80	749,318.81	0.00	749,318.81	37,163.07	0.00
C	FY02	Y	N	A570848				389,111.41	370,725.00	370,725.01	0.00	370,725.01	18,386.41	0.00
C	FY02	Y	N	A570848				390,824.59	372,357.23	372,357.24	0.00	372,357.24	18,467.36	0.00
C	FY02	Y	Y	A570848				3,832,318.53	3,831,683.20	3,831,683.23	0.00	3,831,683.23	635.33	0.00
								8,702,008.63	8,482,859.76	8,529,549.36	(46,689.50)	8,482,859.86	219,148.87	(46,689.80)
C	FY03	N	N	A570848				241,004.34	241,004.34	286,793.97	(45,789.63)	241,004.34	0	(45,789.63)
C	FY03	N	N	A570848				253,962.23	253,962.23	293,204.15	(39,241.92)	253,962.23	0	(39,241.92)
C	FY03	N	N	A570848				35,412.39	35,412.39	82,727.52	(47,315.13)	35,412.39	0	(47,315.13)

Crayfish Open AD/CVD Bills FY01, FY02, FY03 as of February 28, 2005										Princ - CLF	CLF - ADZ			
Report	FY	Protest	Bankrupt	Case Nbr	Entry Nbr	Bill Nbr	Bill Status	Bill Principal Amt	CLF AD/CVD Amt	ADZ Bill Amt	ADZ Adj	Open ADZ Amt	Difference	Difference
C	FY03	N	N	A570848				203,333.74	203,333.74	245,370.39	(42,036.65)	203,333.74	0	
C	FY03	N	Y	A570848				231,433.46	231,433.46	273,571.63	(42,138.17)	231,433.46	0	
C	FY03	N	Y	A570848				73,487.35	73,487.35	120,037.74	(46,550.39)	73,487.35	0	
C	FY03	N	Y	A570848				62,678.14	62,678.14	119,251.13	(56,572.99)	62,678.14	0	
C	FY03	Y	N	A570848				1,483.78	1,472.36	141,995.77	(140,523.41)	1,472.36	11.42	
Total								1,102,795.43	1,102,784.01	1,562,952.30	(460,168.29)	1,102,784.01	11.42	(460,168.29)
Report Totals								114,873,525.94	114,247,001.73	114,753,859.62	(506,857.79)	114,247,001.83	219,160.29	(506,857.89)
Bill Status Legend:														
LEG: Bill has been referred to ACC Indy														
SUR: Demand letter to surety has been sent														
NA: Protested bill or protest period has not expired; Collection action has not been started														
WO: Pending actual write off														
OTH: Documents requested from ports														
DUN: Dunning letter mailed to importer														

EXHIBIT 3

U.S. Department of Homeland Security
Washington, DC 20229



U.S. Customs and
Border Protection

SEP 24 2004

The Honorable Mary Landrieu
United States Senate
Washington, DC 20510

Dear Senator Landrieu:

Thank you for the letter of August 11, 2004. In your correspondence, you outlined several concerns regarding the collection of antidumping duties on Chinese crawfish tail meat raised during the July 15, 2004, meeting; and you requested an update of certain issues raised in that meeting. U.S. Customs and Border Protection (CBP) has recently completed its review of this matter. Please allow me to outline our findings.

Current status on the liquidation of entries

As of September 3, 2004, all the crawfish entries, with cash deposits, subject to liquidation instructions 4176209 dated June 24, 2004, covering the review period September 1, 2002, to August 31, 2003, have been processed by CBP.

CBP Actions to make additional funds available under the Byrd amendment

CBP has an efficient and effective program in place for the collection of duty bills. Each step builds upon previous steps; and, ultimately, our Chief Counsel may refer a delinquent account to the Department of Justice for litigation. Initially, our program is designed to generate a bill to the importer through an automated process following the liquidation of each entry summary. By law, the importer and surety have a 90-day period in which to contest the liquidation by filing a protest. Accordingly, during that 90-day period, CBP will generate bills to the importer, assess interest, and issue a formal demand to the applicable surety. If a protest is filed, CBP will continue that process but delay further collection action until a decision is rendered denying the merits of the protest.

When all protest issues have been finalized or if no protest was filed, CBP will place the delinquent importer in a sanction status. If the importer is still active, the sanction status will require that estimated duties, taxes, and fees be paid before CBP releases future entries. CBP will also intercept refunds that are scheduled to be issued to the delinquent importer and use the refunds to pay bills. Subsequently, if CBP has not received payment from the importer or surety, the delinquent bills will be referred to Counsel for litigation, if applicable.

CBP actions to improve assessment and collection of AD/CVD duties.

CBP has referred to the crawfish case as unique because it has been administering the Antidumping/Countervailing Duty (AD/CVD) program since the passage of the Smoot-Hartley bill in 1930 and has never encountered the number or severity of problems as these recent cases. Some recent cases are unusual because of wide fluctuations in the AD/CVD duty rate from the time of bonding or cash deposit to the time of liquidation.

Our first step was to identify the cause of the loss of revenue. Based on past experience, our standard bonding procedures had been sufficient to protect the revenue. Our experience was limited to cases where the difference between the bonded or cash deposit amount and the final AD/CVD duties was routinely under 10 percent. Our system was not designed for, and could not handle, a situation where the difference between the initial amount and the final amount could be over 200 percent. Once problem areas were identified, CBP implemented changes in our own system and worked with both the Import Administration at the Department of Commerce (IADOC) and the Department of the Treasury (Treasury) to resolve other recognized problems within their jurisdictions. These changes are detailed in the following paragraphs. We conducted an in-depth analysis to identify entries where Single Entry Bonds (SEB) had not been obtained. Through our review, CBP did identify circumstances where SEB's were not obtained for "New Shippers." This occurred because the deposit rate issued by the IADOC was set at zero percent. We found this to be the issue with the antidumping case for crawfish from China in which IADOC indicated a bond rate of zero percent and then subsequently issued liquidation instructions at 223 percent.

We brought this problem to the attention of IADOC. As a result of our dialogue with IADOC, deposit rates for new shippers are no longer set at zero percent. They are mainly set at the much higher countrywide rate. This change now allows CBP to obtain an SEB or continuous bond more inline with historic liquidation rates. IADOC's change in policy to use the all country rate for new shippers, rather than zero percent, now allows CBP to require a bond that covers the known potential AD/CVD duties.

Additionally, during 2003, CBP overcame a technological limitation that now allows us to track individual SEB's in an automated manner. This change provides us with the ability to verify the presentation of SEB's and monitor compliance on a national level, thereby allowing our port personnel to concentrate on compliance issues.

In conjunction with addressing the problem of the sufficiency of the SEB's, CBP reviewed its policies and procedures on continuous bonds. On July 9, 2004, CBP issued new guidelines for establishing continuous bond amounts for importers of agricultural and aquacultural merchandise. These new guidelines establish higher continuous bond amounts for imports subject to AD/CVD duties based on the AD/CVD duty rate established by the IADOC. Our new policy also established that any change

-3-

in pattern of imports by an importer during the bonding period of an AD/CVD case would be considered to represent an increased risk and require a higher bond.

Currently, the continuous bonds are monitored and maintained at the CBP ports of entry. We have instructed the ports to review the sufficiency of the continuous bonds under their jurisdiction to ensure the continuous bond amounts comply with this new directive. Due to the number of continuous bonds, the port review will take time. In light of the particular risk we have already encountered on crawfish imports, we are instructing ports to prioritize reviews for crawfish importers.

Having taken positive steps to ensure that imports subject to AD/CVD, including crawfish, have adequate security to protect the revenue, CBP has examined the surety solvency process. Treasury is responsible for ensuring that surety companies have sufficient assets to meet their obligations. CBP has advised Treasury that SEB's for AD/CVD duties have a greater risk of being called. CBP has developed a system to track the surety companies issuing SEB's for AD/CVD entries. Once we identify a company that has a concentrated exposure on AD/CVD entries, CBP will notify Treasury, which will include this information in their solvency equation for that company. This change in procedures should resolve the problem we encountered when CBP billed a surety for defaulted crawfish importers' bills only to have the surety file bankruptcy.

Furthermore, CBP has not limited its efforts to the regulatory process but is conducting outreach to the surety industry to let them know that bonds to secure AD/CVD duties have a greater risk of being called. We believe this educational process will allow the industry to make better business decisions in how much risk to accept and adjust the cost of their service accordingly.

Our Headquarters staff conducts regular teleconferences with our field and port offices to ensure that our staff at those locations understand our commitment to the proper and timely collection of AD/CVD duties. These teleconferences also permit us to identify additional issues and respond to questions or problems the ports may have on new policies and procedures. In addition to this increased communication and feedback, these conferences allow the ports to freely share information on problem importers or industries that our current automation does not permit.

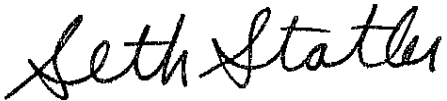
CBP continues to work with IADOC through an interagency operational working group that meets monthly to identify any policies and procedures that will improve the assessment and collection of AD/CVD duties for all commodities, including crawfish.

In summary, CBP believes we have been making steady progress in the collection and assessment of the antidumping duties on crawfish. We continue to look for methods and means to improve this process whether it is by making internal changes or working with other agencies and the industries affected by this program. However, due to the time lag between the initiation of this case and recognition of the problems, the results of instituted changes may not be seen for a few years.

-4-

I appreciate your interest in Customs and Border Protection. If we may offer further assistance, please contact me at (202) 344-1760.

Yours truly,



L. Seth Statler
Deputy Assistant Commissioner
Office of Congressional Affairs

Congress of the United States

Washington, DC 20515

April 11, 2005

The Honorable Robert C. Bonner
Commissioner
United States Bureau of Customs and Border Protection
United States Department of Homeland Security
1300 Pennsylvania Avenue, NW, Room 6.4-A
Washington, D.C. 20528

Dear Commissioner Bonner:

We were pleased that representatives from the U.S. Bureau of Customs and Border Protection ("CBP") were available on March 3, 2005, to discuss the continuing problem of non-collection of antidumping duties against imports of crawfish tail meat from China. The CBP representatives agreed to provide specific information regarding collection of duties which we believe is needed to prevent recurrence of last year's collection failures in fiscal year 2005 (FY05).

Based on CBP's annual reports under the Continued Dumping and Subsidy Offset Act ("CDSOA"), the collection rate (i.e. funds collected as a percentage of funds actually owed) on crawfish tail meat has continued to decline steadily over the last several fiscal years. These rates have dropped from 11.6 percent in FY02 to 10.2 percent in FY03, and then again to just 4.6 percent in FY04. As you well know, a substantial portion of these duties is owed to the Louisiana crawfish industry under the CDSOA.

These poor collection rates have caused great concern and have raised many questions. Representatives from your office who attended the March 3 meeting were able to answer some of these questions, however some very specific concerns remain. We have detailed the following questions and respectfully request that you respond on or before May 3, 2005:

1. Please remit the CDSOA reports describing the status of FY05 liquidations and collections as of April 2005. The report should include: Liquidations grouped by case number and separately describing duties and interest; Open bills organized by case number; Paid bills organized by case number; Re-liquidations, i.e., amounts attributable to protests that have resulted, during FY05, in refunds of duties previously disbursed under the CDSOA, organized by case number; and Clearing accounts for each case under the CDSOA as of the date of the report, including separate identification of amounts secured by cash deposits and bonds.
2. CBP representatives at our March 3 meeting indicated that some number of court actions have been commenced by Customs to collect unpaid antidumping duties. We respectfully request that you confirm this and list the court actions have been initiated in relation to imported crawfish tail meat.
3. CBP representatives at our March 3 meeting indicated that in some instances

delinquent accounts for antidumping duties have been turned over to a private collection agency. If this is the case, please provide information on the type of case and the dollar amounts involved.


4. Please explain in detail the method by which CBP decides that it is not worthwhile to pursue litigation or other collection action against an importer or bonding company for delinquent antidumping duties, including an explanation of the steps taken to determine whether the party has, or does not have, significant assets in the United States.


We strongly believe that the answers to these questions will allow the Louisiana Congressional Delegation to better assess this year's progress on collections and, if necessary, facilitate improvements before the year's end. We look forward to hearing from you regarding these specific issues related to the antidumping duties on imported crawfish tail meat, as well as your agency's overall plan to address this critical problem.

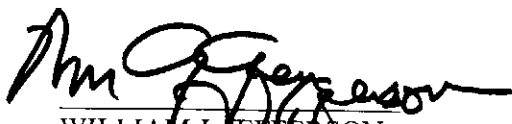
Sincerely,



MARY L. LANDRIEU
United States Senator



DAVID VITTER
United States Senator


RICHARD H. BAKER
United States Congressman

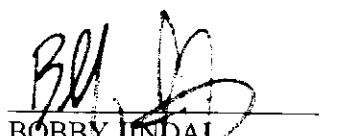

JIM McCRERY
United States Congressman


WILLIAM J. JEFFERSON
United States Congressman


RODNEY ALEXANDER
United States Congressman


CHARLIE MELANCON
United States Congressman


CHARLES BOUSTANY
United States Congressman


BOBBY JINDAL
United States Congressman

U.S. Customs and
Border Protection

JUN 3 2005

The Honorable Mary L. Landrieu
United States Senate
Washington, DC 20510

Dear Senator Landrieu:

Thank you for your letter of April 11, 2005. In your letter, you requested information on Fiscal Year (FY) 2005 liquidations and collections for antidumping case A-570-848 (Crawfish tail meat from China). U.S. Customs and Border Protection (CBP) has recently completed its review of this matter. Please allow me to outline our findings.

Answers to your specific questions are enumerated below, and are keyed to the numbered requests in your letter. Please note that the numbers in item 1 below are as of April 30, 2005, and do not necessarily represent amounts that will be available for Continued Dumping and Subsidy Offset Act 2000 distribution at the end of the fiscal year.

1. Case A-570-848 is the only active case involving crawfish. FY 2005 liquidations of entries on this case totaled \$13,400,378.99 (\$13,103,680.89 duty and \$296,698.10 interest). There have been no reliquidations to date on entries affecting this case. Open bills as a result of these liquidations total \$13,306,393.65 (\$13,009,695.55 duty and \$296,698.10 interest). Paid bills total \$469,650.94 (\$342,037.83 duty and \$127,613.11 interest). Note that all bills paid during FY 2005 to date were actually issued during prior years. Clearing account information on this, and all other, cases would not be meaningful because the clearing account reflects only amounts collected on entries that have not yet liquidated (cash deposits). Our systems tie bonds to importers and entries, not cases. Also, bonds cover regular duty owed as well as Antidumping and Countervailing Duties (AD/CVD). Therefore, to determine bond coverage would require a detailed analysis of all entries liquidated during the year. For reference, 85 entries have been liquidated to date this fiscal year that relate to this case.
2. There appears to have been a misunderstanding on this issue. The government is not presently engaged in any offensive litigation to collect any AD/CVD. The reason for this is that, for some years, the government has been involved in defensive litigation that will probably resolve a pivotal legal issue that impacts all types of merchandise subject to dumping.

-2-

3. Again, there appears to have been some misunderstanding. U.S. Customs and Border Protection does not turn over its delinquent AD/CVD debt to private collection agencies. This would serve no useful purpose because:
- Importers are generally corporate entities. CBP requires importers to post surety bonds or other adequate security. When these bonds are inadequate, CBP is often unable to collect from the importer because the entity no longer exists. If the surety pays to the limit of its bond or possesses a legal defense to liability, and if the importer no longer exists, then a private collection agency is not going to have any better success than CBP.
 - The problems outlined above were exacerbated during the last 3 years by three factors. First, a new law was enacted allowing "new shippers" to post a bond in lieu of an actual deposit of dumping duties. Many new shippers have apparently abused the law by incorporating, importing, and then disappearing. Second, not only have new shippers apparently abused the law, but it appears that some have obtained single transaction bonds by questionable means. Sureties have already indicated their intent to deny liability based on bond execution flaws and irregularities. Third, a number of sureties who have written these new shipper single transaction bonds are in receivership or its equivalent.
4. CBP follows the collection standards provided by law. Briefly, CBP vigorously pursues the collection of all of the debt that it is tasked with collecting. CBP does not terminate collection action with regard to any of that debt until it is appropriate to do so as a matter of law.

I appreciate your interest in Customs and Border Protection. If we may offer further assistance, please contact me at (202) 344-1760.

Yours truly,



Thaddeus M. Bingel
Assistant Commissioner
Office of Congressional Affairs

EXHIBIT 4

MESSAGE NO: 4159206
CATEGORY: ADA
REFERENCE:
CASES: A - 570 - 836

DATE: 06 07 2004
TYPE: LIQ
REFERENCE DATE:

PERIOD COVERED: TO

LIQ SUSPENSION DATE:

TO: DIRECTORS OF FIELD OPERATIONS
PORT DIRECTORS

FROM: DIRECTOR, SPECIAL ENFORCEMENT

RE: LIQUIDATION INSTRUCTIONS FOR GLYCINE FROM CHINA FOR THE PERIOD MARCH 1, 2003 THROUGH FEBRUARY 29, 2004 (A570836).

1. THE DEPARTMENT OF COMMERCE DOES NOT AUTOMATICALLY CONDUCT REVIEWS OF ANTIDUMPING DUTY ORDERS. INSTEAD, REVIEWS MUST BE REQUESTED IN ACCORDANCE WITH SECTION 351.213 OF THE COMMERCE DEPARTMENT REGULATIONS.

2. THE DEPARTMENT OF COMMERCE HAS NOT RECEIVED A REQUEST FOR AN ADMINISTRATIVE REVIEW OF THE ANTIDUMPING DUTY ORDER FOR THE PERIOD AND ON THE MERCHANDISE LISTED BELOW, EXCEPT FOR THE FIRM NOTED. THEREFORE, IN ACCORDANCE WITH SECTION 351.212(c) OF THE COMMERCE DEPARTMENT REGULATIONS, YOU ARE TO ASSESS ANTIDUMPING DUTIES ON MERCHANDISE ENTERED, OR WITHDRAWN FROM WAREHOUSE, FOR CONSUMPTION AT THE CASH DEPOSIT OR BONDING RATE IN EFFECT ON THE DATE OF ENTRY:

MERCHANDISE	CASE NUMBER	PERIOD
GLYCINE FROM THE PRC	A-570-836	MARCH 1, 2003 - FEBRUARY 29, 2004

LIQUIDATE ALL ENTRIES FOR ALL FIRMS EXCEPT:

BAODING MANTONG FINE CHEMISTRY CO., LTD.

3. ENTRIES OF MERCHANDISE OF THE EXCEPTED FIRM SHOULD NOT BE LIQUIDATED UNTIL YOU RECEIVE SPECIFIC INSTRUCTIONS AFTER THE COMPLETION OF THE ANTIDUMPING REVIEW. CONTINUE TO SUSPEND LIQUIDATION OF ALL ENTRIES OF MERCHANDISE EXPORTED OR PRODUCED BY THE LISTED FIRM AND ENTERED, OR WITHDRAWN FROM WAREHOUSE, FOR CONSUMPTION DURING THIS PERIOD.

4. THESE INSTRUCTIONS CONSTITUTE THE IMMEDIATE LIFTING OF SUSPENSION OF LIQUIDATION OF ENTRIES FOR THE MERCHANDISE AND PERIOD LISTED ABOVE. YOU SHALL CONTINUE TO COLLECT CASH DEPOSITS OF ESTIMATED ANTIDUMPING DUTIES FOR SUBSEQUENT ENTRIES OF THE SUBJECT MERCHANDISE AT THE CURRENT RATES.

5. THE ASSESSMENT OF ANTIDUMPING DUTIES BY CUSTOMS AND BORDER PROTECTION (CBP) ON SHIPMENTS OR ENTRIES OF THIS MERCHANDISE IS SUBJECT TO THE PROVISIONS OF SECTION 778 OF THE TARIFF ACT OF 1930, AS AMENDED (THE ACT). SECTION 778 OF THE ACT REQUIRES THAT CBP PAY INTEREST ON OVERPAYMENTS AND ASSESS INTEREST ON UNDERPAYMENTS OF THE REQUIRED AMOUNTS DEPOSITED AS ESTIMATED ANTIDUMPING DUTIES. THE INTEREST PROVISIONS ARE NOT APPLICABLE TO CASH OR BONDS POSTED AS ESTIMATED ANTIDUMPING DUTIES BEFORE THE DATE OF PUBLICATION OF THE ANTIDUMPING DUTY ORDER. INTEREST SHALL BE CALCULATED FROM THE DATE PAYMENT OF ESTIMATED ANTIDUMPING DUTIES THROUGH THE DATE OF LIQUIDATION. THE RATE AT WHICH SUCH INTEREST IS PAYABLE IS THE RATE IN EFFECT UNDER SECTION 6621 OF THE INTERNAL REVENUE CODE OF 1954 FOR SUCH PERIOD.

6. UPON ASSESSMENT OF ANTIDUMPING DUTIES, CBP SHOULD REQUIRE THAT THE IMPORTER PROVIDE A REIMBURSEMENT STATEMENT AS DESCRIBED IN SECTION 351.402(f)(2) OF THE COMMERCE DEPARTMENT'S REGULATIONS. THE IMPORTER SHOULD PROVIDE THE REIMBURSEMENT STATEMENT PRIOR TO LIQUIDATION OF THE ENTRY. IF THE IMPORTER CERTIFIES THAT IT HAS AN AGREEMENT WITH THE EXPORTER TO BE REIMBURSED ANTIDUMPING DUTIES, CBP SHOULD DOUBLE THE ANTIDUMPING DUTIES IN ACCORDANCE WITH THE ABOVE-REFERENCED REGULATION. ADDITIONALLY, IF THE IMPORTER DOES NOT RESPOND TO YOUR FORMAL REQUEST (VIA CF 28 OR 29) FOR THE REIMBURSEMENT STATEMENT PRIOR TO LIQUIDATION, CBP SHOULD PRESUME REIMBURSEMENT AND DOUBLE THE ANTIDUMPING DUTIES DUE.

7. IF THERE ARE ANY QUESTIONS REGARDING THIS MATTER BY CBP OFFICERS, THE IMPORTING PUBLIC OR INTERESTED PARTIES, PLEASE CONTACT DAVINA HASHMI AT OFFICE OF AD/CVD ENFORCEMENT, IMPORT ADMINISTRATION, INTERNATIONAL TRADE ADMINISTRATION, U.S. DEPARTMENT OF COMMERCE, AT (202) 482-0984 (GENERATED BY G307: CH).

8. THERE ARE NO RESTRICTIONS ON THE RELEASE OF THIS INFORMATION.

CATHY SAUCEDA

QINGDAO XIYUAN REFRIGERATED FOOD CO., LTD., AKA QINGDAO XIYUAN REFRIGERATE FOOD CO., LTD.

QINGDAO ZHENGRI SEAFOOD CO., LTD., AKA QINGDAO ZHENGRI SEAFOODS SHANGHAI OCEAN FLAVOR INTERNATIONAL TRADING CO., LTD.

SHANGHAI TAOEN INTERNATIONAL TRADING CO., LTD.

SHANGHAI YANGFEN INTERNATIONAL TRADING CO., LTD.

SHOUZHOU HUAXIANG FOODSTUFFS CO., LTD.

SIYANG FOREIGN TRADE CO., LTD.

SUQIAN FOREIGN TRADE CORP., AKA SUQIAN FOREIGN TRADING

WEISHAN FUKANG FOODSTUFFS CO., LTD.

WEISHAN ZHENYU FOODSTUFF CO., LTD.

YANCHENG BAOLONG BIOCHEMICAL PRODUCTS CO., LTD.

YANCHENG FOREIGN TRADE CORP., AKA YANCHENG FOREIGN TRADING, AKA YANG CHEN FOREIGN TRADING

YANCHENG FUDA FOODS CO., LTD.

YANCHENG HAITENG AQUATIC PRODUCTS & FOODS CO., LTD.

YANCHENG YAOU SEAFOODS

YANGZHOU LAKEBEST FOODS CO., LTD.

ZHOUSHAN HUADING SEAFOOD CO., LTD.

3. FOR ALL COMPANIES THAT DO NOT APPEAR IN PARAGRAPH 2 ABOVE, ASSESS AN ANTIDUMPING LIABILITY ON THE ENTERED VALUE BASED ON THE RATES IN EFFECT AT THE TIME OF ENTRY. ENTRIES FROM COMPANIES THAT DO NOT HAVE A SEPARATE RATE IN THE MODULE (A-570-848-000) SHOULD BE LIQUIDATED AT THE PRC-WIDE RATE OF 223.01 PERCENT.

4. THESE INSTRUCTIONS COVER IMPORTS OF FRESHWATER CRAWFISH TAIL MEAT IN ALL ITS FORMS (WHETHER WASHED OR WITH FAT ON, WHETHER PURGED OR UNPURGED), GRADES, AND SIZES; WHETHER FROZEN, FRESH, OR CHILLED; AND REGARDLESS OF HOW IT IS PACKED, PRESERVED, OR PREPARED. EXCLUDED FROM THE SCOPE OF THE ORDER ARE LIVE CRAWFISH AND OTHER WHOLE CRAWFISH, WHETHER BOILED, FROZEN, FRESH, OR CHILLED. ALSO EXCLUDED ARE SALTWATER CRAWFISH OF ANY TYPE, AND PARTS THEREOF. FRESHWATER CRAWFISH TAIL MEAT IS CURRENTLY CLASSIFIABLE IN THE HARMONIZED TARIFF SCHEDULE OF THE UNITED STATES (HTSUS) UNDER ITEM NUMBERS 1605.40.10.10, 1605.40.10.90, 0306.19.00.10 AND 0306.29.00.00. THE HTSUS SUBHEADINGS ARE PROVIDED FOR CONVENIENCE AND CUSTOMS PURPOSES ONLY. THE WRITTEN DESCRIPTION OF THE SCOPE OF THIS ORDER IS DISPOSITIVE.

5. THESE INSTRUCTIONS CONSTITUTE THE IMMEDIATE LIFTING OF SUSPENSION OF LIQUIDATION OF ENTRIES FOR THE COMPANIES, MERCHANDISE AND PERIOD LISTED ABOVE. FOR ALL OTHER SHIPMENTS OF FRESHWATER CRAWFISH TAIL MEAT FROM THE PEOPLE'S REPUBLIC OF CHINA, YOU SHALL, UNLESS OTHERWISE INSTRUCTED, CONTINUE TO COLLECT CASH DEPOSITS OF ESTIMATED ANTIDUMPING DUTIES FOR THE MERCHANDISE AT THE CURRENT RATES.

6. THE ASSESSMENT OF ANTIDUMPING DUTIES BY THE U.S. CUSTOMS AND BORDER PROTECTION (CBP) ON ENTRIES OF THIS MERCHANDISE IS SUBJECT TO THE PROVISIONS OF SECTION 778 OF THE TARIFF ACT OF 1930, AS AMENDED (THE ACT). SECTION 778 OF THE ACT REQUIRES THAT CBP PAY

INTEREST ON OVERPAYMENTS AND ASSESS INTEREST ON UNDERPAYMENTS OF THE REQUIRED AMOUNTS DEPOSITED AS ESTIMATED ANTIDUMPING DUTIES. THE INTEREST PROVISIONS ARE NOT APPLICABLE TO CASH OR BONDS POSTED AS ESTIMATED ANTIDUMPING DUTIES BEFORE THE DATE OF PUBLICATION OF THE ANTIDUMPING DUTY ORDER. INTEREST SHALL BE CALCULATED FROM THE DATE PAYMENT OF ESTIMATED ANTIDUMPING DUTIES IS REQUIRED THROUGH THE DATE OF LIQUIDATION. THE RATE AT WHICH SUCH INTEREST IS PAYABLE IS THE RATE IN EFFECT UNDER SECTION 6621 OF THE INTERNAL REVENUE CODE OF 1954 FOR SUCH PERIOD.

7. UPON ASSESSMENT OF ANTIDUMPING DUTIES, CBP SHOULD REQUIRE THAT THE IMPORTER PROVIDE A REIMBURSEMENT STATEMENT AS DESCRIBED IN SECTION 351.402(f)(2) OF THE COMMERCE DEPARTMENT'S REGULATIONS. THE IMPORTER SHOULD PROVIDE THE REIMBURSEMENT STATEMENT PRIOR TO LIQUIDATION OF THE ENTRY. IF THE IMPORTER CERTIFIES THAT IT HAS AN AGREEMENT WITH THE EXPORTER TO BE REIMBURSED ANTIDUMPING DUTIES, CBP SHOULD DOUBLE THE ANTIDUMPING DUTIES IN ACCORDANCE WITH THE ABOVE-REFERENCED REGULATION. ADDITIONALLY, IF THE IMPORTER DOES NOT RESPOND TO YOUR FORMAL REQUEST (VIA CF 28 OR 29) FOR THE REIMBURSEMENT STATEMENT PRIOR TO LIQUIDATION, CBP SHOULD PRESUME REIMBURSEMENT AND DOUBLE THE ANTIDUMPING DUTIES DUE.

8. IF THERE ARE ANY QUESTIONS REGARDING THIS MATTER BY CBP OFFICERS, THE IMPORTING PUBLIC OR INTERESTED PARTIES, PLEASE CONTACT DAVINA HASHMI AT THE OFFICE OF AD/CVD ENFORCEMENT, IMPORT ADMINISTRATION, INTERNATIONAL TRADE ADMINISTRATION, U.S. DEPARTMENT OF COMMERCE, AT (202) 482-0984 (GENERATED BY G307:MR).

9. THERE ARE NO RESTRICTIONS ON THE RELEASE OF THIS INFORMATION.

CATHY SAUCEDA

MESSAGE NO: 4176209
CATEGORY: ADA
REFERENCE:
CASES: A - 570 - 848

DATE: 06 24 2004
TYPE: LIQ
REFERENCE DATE:

PERIOD COVERED: 09 01 2002 TO 08 31 2003

LIQ SUSPENSION DATE:

TO: DIRECTORS OF FIELD OPERATIONS
PORT DIRECTORS

FROM: DIRECTOR, SPECIAL ENFORCEMENT

RE: LIQUIDATION INSTRUCTIONS FOR FRESHWATER CRAWFISH TAIL MEAT FROM THE
PEOPLE'S REPUBLIC OF CHINA (A-570-848)

1. THE ADMINISTRATIVE REVIEW OF ANTIDUMPING DUTY ORDER ON FRESHWATER
CRAWFISH TAIL MEAT FROM THE PEOPLE'S REPUBLIC OF CHINA, FOR THE PERIOD
SEPTEMBER 1, 2002 THROUGH AUGUST 31, 2003 (A-570-848), HAS BEEN RESCINDED, IN
PART. THE NOTICE OF RESCISSION, IN PART, WAS PUBLISHED IN THE FEDERAL
REGISTER ON MAY 21, 2004 (69 FR 29267). YOU ARE TO ASSESS ANTIDUMPING DUTIES
ON THIS MERCHANDISE ENTERED, OR WITHDRAWN FROM WAREHOUSE, FOR
CONSUMPTION, DURING THE PERIOD NOTED ABOVE, AT THE CASH DEPOSIT OR
BONDING RATE REQUIRED AT THE TIME OF ENTRY, FOR THE FOLLOWING COMPANIES:

ID NUMBER COMPANY NAME

- A-570-848-002 CHINA EVERBRIGHT
- A-570-848-023 CHINA KINGDOM IMPORT & EXPORT CO., LTD.
AKA CHINA KINGDOMA IMPORT & EXPORT CO., LTD.
AKA ZHONGDA IMPORT & EXPORT CO., LTD.
- A-570-848-018 FUJIAN PELAGIC FISHERY GROUP CO.
- A-570-848-003 HUAIYIN FOREIGN TRADE CORPORATION (5)
- A-570-848-030 HUAIYIN FOREIGN TRADE CORPORATION (30)
- A-570-848-005 JIANGSU CEREALS, OILS, & FOODSTUFFS IMPORT & EXPORT CORP.
- A-570-848-034 JIANGSU HILONG INTERNATIONAL TRADING CO., LTD.
- A-570-848-008 NANTONG DELU AQUATIC FOOD CO., LTD.
- A-570-848-012 NINGBO NANLIAN FROZEN FOODS CO., LTD.
- A-570-848-031 NORTH SUPREME SEAFOOD (ZHEJIANG) CO., LTD.
- A-570-848-014 QINGDAO RIRONG FOODSTUFF CO., LTD.
AKA QINGDAO RIRONG FOODSTUFFS
- A-570-848-021 QINGDAO ZHENGRI SEAFOOD CO., LTD.
AKA QINGDAO ZHENGRI SEAFOODS
- A-570-848-029 SHANGHAI TAOEN INTERNATIONAL TRADING CO., LTD.
- A-570-848-020 SUQIAN FOREIGN TRADE CORP.
AKA SUQIAN FOREIGN TRADING
- A-570-848-026 WEISHAN FUKANG FOODSTUFFS CO., LTD.
- A-570-848-033 WEISHAN ZHENYU FOODSTUFF CO., LTD.
- A-570-848-015 YANCHENG BAOLONG BIOCHEMICAL PRODUCTS CO., LTD.
- A-570-848-011 YANCHENG FOREIGN TRADE CORP.
AKA YANCHENG FOREIGN TRADING
AKA YANG CHEN FOREIGN TRADING
- A-570-848-016 YANCHENG HAITENG AQUATIC PRODUCTS & FOODS CO., LTD
- A-570-848-009 YANCHENG YAOU SEAFOODS
AKA YANCHENG BAOLONG AQUATIC FOODS CO., LTD.
- A-570-848-019 YANGZHOU LAKEBEST FOODS CO., LTD.
- A-570-848-035 ZHOUSHAN HUADING SEAFOOD CO., LTD.

THE FOLLOWING COMPANY WAS INCLUDED IN THE RESCISSION NOTICE BUT DOES NOT
HAVE AN INDIVIDUAL CUSTOMS ID NUMBER. ITS MERCHANDISE WOULD THEREFORE
HAVE ENTERED UNDER A-570-848-000 AND THE APPLICABLE ASSESSMENT RATE ON THE
DATE OF ENTRY SHOULD BE 223.01 PERCENT:

SHANGHAI YANGFEN INTERNATIONAL TRADING CO., LTD.

2. THESE INSTRUCTIONS COVER IMPORTS OF FRESHWATER CRAWFISH TAIL MEAT IN ALL ITS FORMS (WHETHER WASHED OR WITH FAT ON, WHETHER PURGED OR UNPURGED), GRADES, AND SIZES; WHETHER FROZEN, FRESH, OR CHILLED; AND REGARDLESS OF HOW IT IS PACKED, PRESERVED, OR PREPARED. EXCLUDED FROM THE SCOPE OF THE ORDER ARE LIVE CRAWFISH AND OTHER WHOLE CRAWFISH, WHETHER BOILED, FROZEN, FRESH, OR CHILLED. ALSO EXCLUDED ARE SALTWATER CRAWFISH OF ANY TYPE, AND PARTS THEREOF. FRESHWATER CRAWFISH TAIL MEAT IS CURRENTLY CLASSIFIABLE IN THE HARMONIZED TARIFF SCHEDULE OF THE UNITED STATES (HTSUS) UNDER ITEM NUMBERS 1605.40.10.10, 1605.40.10.90, 0306.19.00.10 AND 0306.29.00.00. THE HTSUS SUBHEADINGS ARE PROVIDED FOR CONVENIENCE AND CUSTOMS PURPOSES ONLY. THE WRITTEN DESCRIPTION OF THE SCOPE OF THIS ORDER IS DISPOSITIVE.

3. THESE INSTRUCTIONS CONSTITUTE THE IMMEDIATE LIFTING OF SUSPENSION OF LIQUIDATION OF ENTRIES FROM THE FIRMS AND PERIOD LISTED ABOVE. FOR ALL OTHER SHIPMENTS OF FRESHWATER CRAWFISH TAIL MEAT FROM THE PEOPLE'S REPUBLIC OF CHINA, YOU SHALL, UNLESS OTHERWISE INSTRUCTED, CONTINUE TO COLLECT CASH DEPOSITS OF ESTIMATED ANTIDUMPING DUTIES FOR THE MERCHANDISE AT THE CURRENT RATES.

4. THE ASSESSMENT OF ANTIDUMPING DUTIES BY U.S. CUSTOMS AND BORDER PROTECTION (CBP) ON ENTRIES OF THIS MERCHANDISE IS SUBJECT TO THE PROVISIONS OF SECTION 778 OF THE TARIFF ACT OF 1930, AS AMENDED (THE ACT). SECTION 778 OF THE ACT REQUIRES THAT CBP PAY INTEREST ON OVERPAYMENTS AND ASSESS INTEREST ON UNDERPAYMENTS OF THE REQUIRED AMOUNTS DEPOSITED AS ESTIMATED ANTIDUMPING DUTIES. THE INTEREST PROVISIONS ARE NOT APPLICABLE TO CASH OR BONDS POSTED AS ESTIMATED ANTIDUMPING DUTIES BEFORE THE DATE OF PUBLICATION OF THE ANTIDUMPING DUTY ORDER. INTEREST SHALL BE CALCULATED FROM THE DATE PAYMENT OF ESTIMATED ANTIDUMPING DUTIES IS REQUIRED THROUGH THE DATE OF LIQUIDATION. THE RATE AT WHICH SUCH INTEREST IS PAYABLE IS THE RATE IN EFFECT UNDER SECTION 6621 OF THE INTERNAL REVENUE CODE OF 1954 FOR SUCH PERIOD.

5. UPON ASSESSMENT OF ANTIDUMPING DUTIES, CBP SHOULD REQUIRE THAT THE IMPORTER PROVIDE A REIMBURSEMENT STATEMENT AS DESCRIBED IN SECTION 351.402(f)(2) OF THE COMMERCE DEPARTMENT'S REGULATIONS. THE IMPORTER SHOULD PROVIDE THE REIMBURSEMENT STATEMENT PRIOR TO LIQUIDATION OF THE ENTRY. IF THE IMPORTER CERTIFIES THAT IT HAS AN AGREEMENT WITH THE EXPORTER TO BE REIMBURSED ANTIDUMPING DUTIES, CBP SHOULD DOUBLE THE ANTIDUMPING DUTIES IN ACCORDANCE WITH THE ABOVE-REFERENCED REGULATION. ADDITIONALLY, IF THE IMPORTER DOES NOT RESPOND TO YOUR FORMAL REQUEST (VIA CF 28 OR 29) FOR THE REIMBURSEMENT STATEMENT PRIOR TO LIQUIDATION, CBP SHOULD PRESUME REIMBURSEMENT AND DOUBLE THE ANTIDUMPING DUTIES DUE.

6. IF THERE ARE ANY QUESTIONS REGARDING THIS MATTER BY CBP OFFICERS, THE IMPORTING PUBLIC OR INTERESTED PARTIES, PLEASE CONTACT DAVINA HASHMI AT OFFICE OF AD/CVD ENFORCEMENT, IMPORT ADMINISTRATION, INTERNATIONAL TRADE ADMINISTRATION, U.S. DEPARTMENT OF COMMERCE, AT (202) 482-0984 (GENERATED BY G307:MR).

7. THERE ARE NO RESTRICTIONS ON THE RELEASE OF THIS INFORMATION.

CATHY SAUCEDA

DEPARTMENT OF COMMERCE**International Trade Administration**

[A-570-848]

Freshwater Crawfish Tail Meat from the People's Republic of China; Notice of Final Results of Antidumping Duty Administrative Review, and Final Rescission of Review, in Part

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

SUMMARY: On June 14, 2004, the Department of Commerce (the Department) published the preliminary results of its administrative review of the antidumping duty order on freshwater crawfish tail meat from the People's Republic of China (PRC). See *Freshwater Crawfish Tail Meat from the People's Republic of China: Notice of Preliminary Results of Antidumping Duty Administrative Review and Intent to Rescind*, in Part, 69 FR 32979 (Preliminary Results). We invited interested parties to submit comments and only received comments pertaining to the company the review of which we had preliminarily determined to rescind. These comments are addressed below in the section *Final Rescission of Administrative Review, in Part*. The final antidumping duty rates are set forth in the section *Final Results of Review* below. The administrative review covers the period September 1, 2002, through August 31, 2003.

EFFECTIVE DATE: October 20, 2004.

FOR FURTHER INFORMATION CONTACT: Scot Fullerton or Matthew Renkey, Antidumping/Countervailing Duty Operations, Office VI, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, DC 20230; telephone (202) 482-1386 or (202) 482-2312, respectively.

SUPPLEMENTARY INFORMATION:**Background**

On June 14, 2004, the Department published the preliminary results of its administrative review of the antidumping duty order on freshwater crawfish tail meat from the PRC. See *Preliminary Results*. The administrative review covers the period September 1, 2002, through August 31, 2003. The review covers the following companies: Hubei Qianjiang Houhu Cold & Processing Factory (Hubei Houhu), Shouzhou Huaxiang Foodstuffs Co., Ltd. (Shouzhou Huaxiang), Qingdao Jinyongxiang Aquatic Foods Co., Ltd. (Qingdao JYX), and Nantong Shengfa

Frozen Food Co., Ltd. (Nantong Shengfa). We are rescinding the review for Shanghai Ocean Flavor International Trading Co., Ltd. (Shanghai Ocean Flavor).

Scope of the Antidumping Duty Order

The product covered by the antidumping duty order is freshwater crawfish tail meat, in all its forms (whether washed or with fat on, whether purged or unpurged), grades, and sizes; whether frozen, fresh, or chilled; and regardless of how it is packed, preserved, or prepared. Excluded from the scope of the order are live crawfish and other whole crawfish, whether boiled, frozen, fresh, or chilled. Also excluded are saltwater crawfish of any type, and parts thereof. Freshwater crawfish tail meat is currently classifiable in the Harmonized Tariff Schedule of the United States (HTSUS) under item numbers 1605.40.10.10, 1605.40.10.90, 0306.19.00.10 and 0306.29.00.00. The HTSUS subheadings are provided for convenience and customs purposes only. The written description of the scope of this order is dispositive.

Final Rescission of Administrative Review, in Part*Shanghai Ocean Flavor*

In the Preliminary Results, the Department stated its intention to rescind the administrative review with respect to Shanghai Ocean Flavor because we were conducting a new shipper review that covered all of Shanghai Ocean Flavor's exports during the period of review (POR). See 19 CFR 351.214(j). We received no comments. Subsequent to the *Preliminary Results*, and subsequent to the due date for comments on the *Preliminary Results*, the Department rescinded the new shipper review of Shanghai Ocean Flavor. See *Notice of Rescission of Antidumping Duty New Shipper Review of Shanghai Ocean Flavor International Trading Co., Ltd.: Freshwater Crawfish Tail Meat from the People's Republic of China*, 69 FR 45674 (July 30, 2004). Because we rescinded Shanghai Ocean Flavor's new shipper review after the due date for comments on our preliminary decision to rescind the administrative review, we provided parties with another opportunity to comment on the treatment of Shanghai Ocean Flavor in the administrative review. See the Department's letter to parties regarding the treatment of Shanghai Ocean Flavor, dated September 3, 2004.

On September 10, 2004, the petitioners withdrew their request for an

administrative review of Shanghai Ocean Flavor. Shanghai Ocean Flavor did not submit any comments on, nor did it object to, petitioners' withdrawal of their review request. The applicable regulation, 19 CFR 351.213(d)(1), states that if a party that requested an administrative review withdraws the request within 90 days of the date of publication of the notice of initiation of the requested review, the Secretary will rescind the review. Although the request for rescission was made after the 90-day deadline, in accordance with 19 CFR 351.213(d)(1), the Secretary may extend this time limit if the Secretary decides it is reasonable to do so. The petitioners were the only parties to request an administrative review of Shanghai Ocean Flavor. Moreover, no party commented on petitioners' withdrawal of their review request. Therefore, we find it reasonable to accept the petitioners' withdrawal of their request for a review. Consequently, we are rescinding this review of the antidumping duty order on freshwater crawfish tail meat for Shanghai Ocean Flavor covering the period September 1, 2002, through August 31, 2003.

Application of Facts Available*Nantong Shengfa, Hubei Houhu, Shouzhou Huaxiang, and Qingdao JYX,*

The Department received no comments on its preliminary determination to apply adverse facts available (AFA) to Nantong Shengfa, Hubei Houhu, Shouzhou Huaxiang, and Qingdao JYX. Therefore, we have not altered our decision to apply AFA to these companies for these final results, in accordance with sections 776(a)(2)(A) and (B), as well as section 776(b) of the Tariff Act of 1930, as amended (the Act). As AFA, the Department is assigning these companies the rate of 223.01 percent the highest rate determined in any segment of this proceeding. See *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) (99-00 Final Results). For a complete discussion of the Department's reasons for applying total AFA, not granting a separate rate to these companies, and the selection and corroboration of the AFA rate, see the *Preliminary Results*.

Final Results of Review

For these final results we determine that the following dumping margin exists:

Manufacturer and Exporter	Period of Review	Margin (percent)
PRC-Wide Rate ¹	9/1/02-8/31/03	223.01

¹ Nantong Shengfa, Hubei Houhu, Shouzhou Huaziang, and Qingdao JYX are now included in the PRC-wide rate.

Cash Deposit Requirements

The following deposit requirements will be effective upon publication of these final results for this administrative review for all shipments of freshwater crawfish tail meat from the PRC entered, or withdrawn from warehouse, for consumption on or after the date of publication, as provided by section 751(a)(2)(C) of the Act: (1) for previously-reviewed PRC and non-PRC exporters with separate rates, the cash deposit rate will be the company-specific rate established for the most recent period; (2) for PRC exporters which do not have a separate rate, including the exporters named in the footnote above, the cash deposit rate will be the PRC-wide rate of 223.01 percent; and (3) for all other non-PRC exporters of the subject merchandise, the cash deposit rate will be the rate applicable to the PRC exporter that supplied that non-PRC exporter. These deposit requirements shall remain in effect until publication of the final results of the next administrative review.

Assessment of Antidumping Duties

The Department shall determine, and Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries. For assessment purposes, we will direct CBP to assess the *ad valorem* rates against the entered value of each entry of the subject merchandise during the POR. The Department will issue appropriate assessment instructions directly to CBP within 15 days of publication of the final results of review. Since we have rescinded the administrative review of Shanghai Ocean Flavor, we will issue assessment instructions to CBP within 15 days of publication of this notice to liquidate the entries from this company during the POR at the cash deposit rate in effect on the date of entry.

Notification to Importers

This notice serves as a final reminder to importers of their responsibility under section 351.402(f) of the Department's regulations 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 subsequent assessment of double antidumping duties.

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 section 351.305(a)(3) of the Department's regulations. 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.

This administrative review and notice are in accordance with sections 751(a)(1) and 777(i)(1) of the Act.

Dated: October 12, 2004.

James J. Jochum,

Assistant Secretary for Import Administration.

[FR Doc. E4-2732 Filed 10-19-04; 8:45 am]

BILLING CODE 3510-DS-S

DEPARTMENT OF COMMERCE

International Trade Administration

[A-570-863]

Honey from the People's Republic of China: Extension of Time Limit for Preliminary Results of Second Antidumping Duty Administrative Review

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

ACTION: Notice of extension of time limit for preliminary results of antidumping duty administrative review.

SUMMARY: The Department of Commerce (the Department) is extending the time limit for the preliminary results of the administrative review of the antidumping duty order on honey from the People's Republic of China (PRC) until no later than December 15, 2004. The period of review is December 1, 2002, through November 30, 2003.

EFFECTIVE DATE: October 20, 2004.

FOR FURTHER INFORMATION CONTACT: Anya Naschak at (202) 482-6375 or Nina Boughton at (202) 482-8173; Antidumping and Countervailing Duty Operations Office 9, Import Administration, International Trade

Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230.

SUPPLEMENTARY INFORMATION:

Statutory Time Limits

Section 751(a)(3)(A) of the Tariff Act of 1930, as amended (the Act), and section 351.213(h)(1) of the Department's regulations require the Department to issue the preliminary results of an administrative review within 245 days after the last day of the anniversary month of the order or suspension agreement for which the administrative review was requested, and final results of review within 120 days after the date on which the notice of the preliminary results was published in the **Federal Register**. However, if the Department determines that it is not practicable to complete the review within this time period, section 751(a)(3)(A) of the Act and section 351.213(h)(2) of our regulations allow the Department to extend the 245-day period to 365 days and the 120-day period to 180 days.

Background

On December 10, 2001, the Department published in the **Federal Register** an antidumping duty order covering honey from the PRC. See *Notice of Amended Final Determination of Sales at Less Than Fair Value and Antidumping Duty Order; Honey from the People's Republic of China*, 66 FR 63670 (December 10, 2001). On December 2, 2003, the Department published a *Notice of Opportunity to Request an Administrative Review of Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation*, 68 FR 67401. On December 29, 2003, Anhui Honghui Foodstuff (Group) Co., Ltd. ("Anhui Honghui"); Eurasia Bee's Products Co., Ltd. ("Eurasia"); and Jiangsu Kanghong Natural Healthfoods Co., Ltd. ("Jiangsu Kanghong") requested that the Department conduct an administrative review of each respective company's entries during the POR. On December 31, 2003, the American Honey Producers Association and the Sioux Honey Association (collectively, the "petitioners"), requested, in accordance with section 351.213(b) of the Department's regulations, an administrative review of entries of subject merchandise made during the

EXHIBIT 5



UNITED STATES DEPARTMENT OF COMMERCE
International Trade Administration
Washington, D.C. 20230

A-570-848
AR: 9/1/03-8/31/04
Public Document
IA/Office 9: SF

March 2, 2005

MEMORANDUM TO: The File

FROM: Paige Rivas
Special Assistant to DAS for Operations

RE: Antidumping Administrative Review of Freshwater Crawfish Tail
Meat from the People's Republic of China

Subject: Ex Parte Meeting with Counsel to Petitioners

On March 2, 2005, Joseph Spetrini, Acting Assistant Secretary, for Import Administration, and other officials from the Department of Commerce ("the Department") met with counsel to the petitioners and domestic industry representatives in the above-cited administrative review. The petitioners discussed the fact that the Department did not issue automatic liquidation instructions at the beginning of this review period as it has in the past. The petitioners requested that the Department continue to treat this administrative review in the manner in which it has been treated in the past; issuing automatic liquidation instructions at the beginning of the review period. Mr. Spetrini stated that it is our usual policy to liquidate all entries at the end of a review period, not at the beginning. He also stated that the Department will publish a notice in the Federal Register seeking comments regarding this policy. The Department will carefully consider all comments received.

The meeting was held in the Assistant Secretary's conference room in the main Department building at 4:00 p.m. and the duration was approximately one hour. The individuals in attendance are listed in the attachment.



Attachment

Counsel for Petitioners

Will E. Leonard, Adduci, Mastriani & Schaumberg, LLP
John Steinberger, Adduci, Mastriani & Schaumberg, LLP

Domestic Party Representatives

Adam J. Johnson, President, Crawfish Processors Alliance ("CPA") and President, Bayou Land Seafood, LLC
Terry Guidry, President, Catahoula Crawfish, Inc.
Dexter Guillory, President, Riceland Crawfish, Inc.
Frank Randol, President, Randol Inc. (aka Randol's Seafood and Restaurant)
Carlos Moore, President, AM&S Trade Services, LLC

U.S. Department of Commerce

Joseph Spetrini, Acting Assistant Secretary for Import Administration
Sarah Ellerman, Senior Policy Advisor to the Acting Assistant Secretary
Michael Rill, Senior Policy Advisor
Edward Yang, Senior Enforcement Coordinator, China/NME Group
James Doyle, Office Director, Office 9
Paige Rivas, Special Assistant to the Acting Deputy Assistant Secretary
Marisa Goldstein, Attorney, Office of Chief Counsel

EXHIBIT 6

FY 2005 Preliminary CDSOA Amounts Available as of 4/30/05

Commerce Case Number	Available to Disburse
A-122-006	\$6,146.35
A-122-050	\$20.46
A-122-109	\$0.00
A-122-212	\$15,838.74
A-122-503	\$23,359.70
A-122-506	\$4.74
A-122-601	\$2,721.82
A-122-804	\$22,094.78
A-122-822	\$213,324.38
A-122-830	\$1,896.44
A-122-838	\$2,356,499.43
A-122-840	\$10,309.04
A-122-847	\$69,647.68
A-201-212	\$9,350.50
A-201-215	\$31,596.62
A-201-601	\$6,596.78
A-201-802	\$385,448.43
A-201-805	\$127,769.25
A-201-809	\$5,940.84
A-201-817	\$4,533.44
A-201-822	\$709,436.59
A-201-827	\$1,684.11
A-201-830	\$0.00
A-201-832	\$0.00
A-201-833	\$0.00
A-301-602	\$14,616.54
A-331-802	\$0.00
A-337-803	-\$205,299.73
A-337-806	\$366,012.02
A-351-503	\$3,695.84
A-351-605	\$62,634.77
A-351-809	\$2,984.58
A-351-817	\$135.02
A-351-824	\$3,355.20
A-351-825	\$140,461.93
A-351-826	\$23.74
A-357-216	\$1,142.20
A-357-809	\$3,435.48
A-357-812	\$1,899,869.50
A-401-040	\$72,693.43
A-401-201	\$1,168,438.20
A-401-203	\$33,281.95
A-401-603	\$1,101.52
A-401-806	\$118,553.50
A-403-801	\$54,906.12
A-405-108	\$357.17
A-405-802	\$59.21
A-412-108	\$246.45
A-412-201	\$1,494,817.82

A-412-203	\$235,506.77
A-412-204	\$42.36
A-412-212	\$120.23
A-412-602	\$2,372.46
A-412-803	\$1,932.19
A-412-810	\$21,018.53
A-412-818	\$62,660.16
A-412-822	\$62,216.71
A-419-212	\$50.16
A-421-805	\$1,027,367.00
A-421-807	\$2,140.58
A-423-077	\$4,485.80
A-423-108	\$7,848.84
A-423-808	\$134,676.24
A-427-001	\$30,461.83
A-427-009	\$0.69
A-427-030	\$8,841.16
A-427-078	\$430.60
A-427-108	\$3,091.84
A-427-201	\$3,151,171.16
A-427-203	\$18,364.72
A-427-205	\$20,749.40
A-427-808	\$662,025.48
A-427-811	\$118,218.23
A-427-814	\$1,118,621.84
A-427-816	\$95.24
A-427-820	\$63,722.11
A-427-822	\$0.00
A-428-082	\$670.49
A-428-108	\$57.90
A-428-201	\$4,958,824.83
A-428-203	\$4,994,751.84
A-428-205	\$252,991.25
A-428-212	-\$298.07
A-428-602	\$2,417.71
A-428-604	\$126.37
A-428-802	\$108,001.13
A-428-803	\$982.51
A-428-807	\$78.31
A-428-814	\$66,706.56
A-428-815	\$1,367,345.71
A-428-816	\$10,885.00
A-428-820	\$63,880.32
A-428-821	\$0.00
A-428-825	\$485,341.84
A-428-830	\$155,183.78
A-437-601	\$30.97
A-449-804	\$421,076.38
A-455-802	\$339.65
A-462-315	\$0.00
A-470-805	\$11,080.95
A-470-807	\$1,845.01

A-470-810	\$278.98
A-475-059	\$247,961.34
A-475-108	\$0.00
A-475-201	\$3,085,191.85
A-475-203	\$72,276.49
A-475-603	\$21,865.01
A-475-703	\$614,368.07
A-475-802	\$25,273.39
A-475-814	\$146.48
A-475-818	\$1,401,425.69
A-475-820	\$934.03
A-475-824	\$1,224.30
A-475-828	\$2,043.81
A-475-829	\$647,926.68
A-479-601	\$70,468.41
A-485-201	\$19,003.25
A-485-602	\$2,500.65
A-485-803	\$0.00
A-485-805	\$20,387.46
A-485-806	\$0.00
A-489-501	\$22,291.04
A-489-805	\$2,798.17
A-489-807	\$268,905.37
A-489-812	\$9.93
A-507-502	\$2,956.57
A-533-206	\$0.00
A-533-207	\$0.00
A-533-501	\$1,115.98
A-533-502	\$94,994.33
A-533-808	-\$38,255.64
A-533-809	\$16,412.87
A-533-810	\$532,151.54
A-533-813	\$239,564.01
A-533-817	\$239.23
A-533-824	\$10,685.03
A-533-840	\$0.00
A-538-802	\$76,806.01
A-549-201	\$0.00
A-549-502	\$241,018.16
A-549-601	\$1,245.12
A-549-807	\$2,693.19
A-549-813	\$3,044,864.07
A-549-821	\$91.46
A-549-822	\$0.00
A-552-801	\$707,771.67
A-552-802	\$0.00
A-557-212	\$176.94
A-557-809	\$89,730.41
A-557-813	\$0.00
A-559-201	\$6,832.33
A-559-212	\$10,229.77
A-559-801	\$3.26

A-559-802	\$15.23
A-560-801	\$0.00
A-560-802	\$590,035.35
A-560-805	\$251.45
A-565-801	\$313.75
A-570-003	\$23,092.91
A-570-101	\$11,896.23
A-570-201	\$92,982.73
A-570-202	\$344,146.00
A-570-203	\$127,786.86
A-570-204	\$154,748.47
A-570-501	\$14,705.66
A-570-502	\$16,493.45
A-570-504	\$1,464,664.39
A-570-601	\$1,365,037.32
A-570-804	\$9,380.21
A-570-805	\$7,091.51
A-570-806	\$1,537.18
A-570-808	\$232,606.65
A-570-814	\$106,815.93
A-570-815	\$68,475.24
A-570-822	\$502,133.97
A-570-825	\$0.00
A-570-826	\$6,094.08
A-570-827	\$630,425.90
A-570-830	\$0.00
A-570-831	\$4,262.62
A-570-836	\$36,469.20
A-570-844	\$6,810.40
A-570-845	\$0.00
A-570-846	\$94,664.13
A-570-847	\$2,673.16
A-570-848	\$563,636.28
A-570-850	\$200.80
A-570-851	\$3,557.07
A-570-852	\$0.00
A-570-853	\$218,271.44
A-570-855	\$81,043.22
A-570-862	\$42,051.14
A-570-863	-\$16,995.86
A-570-865	\$0.00
A-570-866	\$6,258.01
A-570-867	\$219,716.75
A-570-868	\$275,777.59
A-570-874	\$486.27
A-570-875	\$621,029.15
A-570-877	\$0.00
A-570-881	\$12,557.57
A-570-882	\$67,590.00
A-570-884	\$0.00
A-570-886	\$18,987.70
A-570-888	\$0.00

A-570-890	\$6,680.30
A-570-891	\$225.54
A-570-893	\$0.00
A-570-894	\$0.00
A-570-895	\$0.00
A-570-896	\$0.00
A-580-001	\$3,028.03
A-580-008	\$32,931.52
A-580-109	\$0.00
A-580-601	\$124,029.69
A-580-803	\$5,059.60
A-580-807	\$1,364,828.08
A-580-809	\$443,141.00
A-580-810	\$19,778.47
A-580-811	-\$166,266.27
A-580-812	\$117,387.17
A-580-813	\$6,302.13
A-580-815	\$144,504.25
A-580-816	\$5,801.44
A-580-828	\$5,630.38
A-580-829	\$35,167.48
A-580-834	\$76,828.75
A-580-836	\$29,267.47
A-580-839	\$2,218,249.35
A-580-841	\$315,619.97
A-580-846	\$856.02
A-580-847	\$88,990.05
A-580-852	\$3,372.24
A-580-854	\$0.00
A-582-212	-\$3,865.59
A-583-008	\$913,800.40
A-583-009	\$465,424.06
A-583-212	-\$3,178.64
A-583-401	\$49.46
A-583-508	\$16,500.51
A-583-603	\$73,631.00
A-583-605	\$62,631.28
A-583-806	\$9.95
A-583-810	\$80.96
A-583-814	\$7,229.39
A-583-815	\$9,734,671.20
A-583-816	\$3,266,588.00
A-583-820	\$28,323.79
A-583-821	\$455.52
A-583-825	\$458.28
A-583-826	\$15,521.34
A-583-828	\$6,840.40
A-583-831	\$755.21
A-583-833	\$1,183,128.03
A-583-837	\$301,768.12
A-588-015	\$235,907.29
A-588-019	\$1,485.68

A-588-020	\$99,298.11
A-588-028	\$13,976.45
A-588-038	\$506.99
A-588-045	\$16,343.35
A-588-046	\$325,196.30
A-588-054	\$1,109,434.60
A-588-058	\$3,144.54
A-588-087	\$5,219.35
A-588-201	\$5,570,164.26
A-588-202	\$7.24
A-588-203	\$337,717.67
A-588-204	\$245.37
A-588-205	\$161,233.57
A-588-207	\$433.90
A-588-210	\$15,277.05
A-588-212	\$910.55
A-588-215	\$76,454.06
A-588-405	\$10,123.00
A-588-604	\$11,674,636.89
A-588-605	\$3,015.27
A-588-702	\$7,890.77
A-588-703	\$11,453.84
A-588-704	\$56,111.89
A-588-707	\$5,816.05
A-588-802	\$41,169.73
A-588-807	\$117,619.05
A-588-809	\$62,141.96
A-588-810	\$3,000.81
A-588-812	\$0.00
A-588-813	\$1,305.53
A-588-817	\$647.91
A-588-826	\$11,561.38
A-588-832	\$0.00
A-588-833	\$40,610.46
A-588-837	\$891.56
A-588-843	\$65,439.59
A-588-845	\$3,572,426.31
A-588-846	\$217,148.69
A-588-847	\$6,641.67
A-588-850	\$15,876.97
A-588-851	\$1,104.33
A-588-852	\$28,301.81
A-588-854	\$22,757.66
A-588-857	\$436,590.33
A-588-861	\$0.00
A-588-862	\$21,303.89
A-588-865	\$0.00
A-602-803	\$19,636.14
A-791-815	\$0.00
A-791-819	\$0.00
C-100-222	\$62.45
C-122-109	\$4.05

C-122-222	-\$1,506.21
C-122-805	\$53,867.07
C-122-815	\$25,457.42
C-122-839	\$22,945.53
C-122-841	\$0.00
C-122-848	\$32,624.79
C-201-109	\$1,038.15
C-201-209	\$1,057.47
C-201-222	\$2,178.63
C-331-601	\$186.41
C-351-209	\$561.31
C-351-406	\$1,200.78
C-351-810	\$30,518.92
C-357-813	\$340,337.56
C-401-056	\$3,350.67
C-403-802	\$112,406.40
C-412-046	\$72.85
C-412-222	-\$2,998.43
C-412-821	\$758,729.44
C-421-046	\$3.57
C-421-809	\$17.40
C-423-046	\$42.35
C-423-809	\$0.00
C-427-046	\$7.47
C-427-208	\$339,846.53
C-427-815	-\$78,604.31
C-427-817	\$711.50
C-428-046	\$10.88
C-428-207	\$2,977.93
C-428-208	\$77,458.42
C-428-209	\$3,325.83
C-428-222	\$15,580.78
C-428-829	\$91,889.43
C-475-222	\$0.00
C-475-815	\$0.00
C-475-819	\$985,517.07
C-475-821	-\$4,560.43
C-475-830	\$126.17
C-489-502	\$28,349.77
C-489-806	\$2,017.42
C-507-501	\$1,685.56
C-507-601	\$818.36
C-533-063	\$98,475.56
C-533-818	\$81.40
C-533-825	\$334,605.28
C-535-001	\$40,618.21
C-549-222	\$0.00
C-549-401	\$41,570.12
C-549-503	\$182.46
C-549-802	\$1.99
C-549-803	\$2,143.91
C-557-222	\$0.00

C-557-806	\$2,905.87
C-559-201	\$18.03
C-559-203	\$1,301.03
C-559-222	\$22.15
C-560-806	\$156.95
C-570-222	\$126.23
C-580-207	\$394.53
C-580-208	\$5,121.55
C-580-602	\$17,956.26
C-580-835	\$26,280.83
C-580-837	\$90,678.34
C-580-842	\$1,220.38
C-580-851	\$36,319.18
C-582-222	\$0.00
C-583-222	\$235.62
C-583-604	\$2,645.72
C-588-222	\$8.86

Note: Liquidations, reliquidations, protests, and other events affecting entries may take place between now and the fiscal year end, causing the final amounts available for disbursement to be higher or lower than the preliminary amounts. Also, negative amounts indicate reliquidations on cases where CDSOA disbursements were made in a prior year.

EXHIBIT 7

MESSAGE NO: 5103203
CATEGORY: ADA
REFERENCE:
CASES: A - 570 - 848

DATE: 04 13 2005
TYPE: LIQ
REFERENCE DATE:

PERIOD COVERED: 09 01 2003 TO 08 31 2004

LIQ SUSPENSION DATE:

TO: DIRECTORS OF FIELD OPERATIONS PORT DIRECTORS

FROM: DIRECTOR, SPECIAL ENFORCEMENT

RE: LIQUIDATION INSTRUCTIONS FOR FRESHWATER CRAWFISH TAIL MEAT FROM THE PEOPLE'S REPUBLIC OF CHINA (A-570-848)

1. THE DEPARTMENT OF COMMERCE ("COMMERCE") DOES NOT AUTOMATICALLY CONDUCT ADMINISTRATIVE REVIEWS OF ANTIDUMPING DUTY ORDERS. INSTEAD, REVIEWS MUST BE REQUESTED IN ACCORDANCE WITH SECTION 351.213 OF COMMERCE'S REGULATIONS.

2. COMMERCE HAS NOT RECEIVED A REQUEST FOR AN ADMINISTRATIVE REVIEW OF THE ANTIDUMPING DUTY ORDER FOR THE FIRMS NOTED BELOW DURING THE PERIOD LISTED BELOW. THEREFORE, IN ACCORDANCE WITH SECTION 351.212(c) OF COMMERCE'S REGULATIONS, YOU ARE TO ASSESS ANTIDUMPING DUTIES ON MERCHANDISE ENTERED, OR WITHDRAWN FROM WAREHOUSE, FOR CONSUMPTION AT THE CASH DEPOSIT OR BONDING RATE IN EFFECT ON THE DATE OF ENTRY.

FRESHWATER CRAWFISH TAIL MEAT FROM THE PEOPLE'S REPUBLIC OF CHINA
PERIOD: 09/01/2003 08/31/2004

LIQUIDATE ALL ENTRIES FOR THE FOLLOWING FIRMS:

- HUAIYIN FOREIGN TRADE CORP. A-570-848-003
- NINGBO NANLIAN FROZEN FOODS COMPANY LTD A-570-848-012
- YANCHENG HAITENG AQUATIC PRODUCTS & FOODS CO LTD A-570-848-016
- NANTONG SHENGFA FROZEN FOOD CO LTD A-570-848-025
- HUAIYIN FTC 30 A-570-848-030
- JIANGSU HILONG INTERNATIONAL TRADING CO A-570-848-034

3. ENTRIES OF MERCHANDISE OF FIRMS NOT LISTED ABOVE SHOULD NOT BE LIQUIDATED UNTIL YOU RECEIVE SPECIFIC INSTRUCTIONS AFTER THE COMPLETION OF THE ANTIDUMPING REVIEW. CONTINUE TO SUSPEND LIQUIDATION OF ALL ENTRIES OF MERCHANDISE THAT WERE EXPORTED OR PRODUCED BY THE UNLISTED FIRMS AND ENTERED, OR WITHDRAWN FROM WAREHOUSE, FOR CONSUMPTION DURING THIS PERIOD.

4. THESE INSTRUCTIONS CONSTITUTE THE IMMEDIATE LIFTING OF SUSPENSION OF LIQUIDATION OF ENTRIES FOR THE IMPORTER AND PERIOD LISTED ABOVE. YOU SHALL CONTINUE TO COLLECT CASH DEPOSITS OF ESTIMATED ANTIDUMPING DUTIES FOR SUBSEQUENT ENTRIES OF THE SUBJECT MERCHANDISE AT THE CURRENT RATES.

5. THE ASSESSMENT OF ANTIDUMPING DUTIES BY CUSTOMS AND BORDER PROTECTION ("CBP") ON SHIPMENTS OR ENTRIES OF THIS MERCHANDISE IS SUBJECT TO THE PROVISIONS OF SECTION 778 OF THE TARIFF ACT OF 1930, AS AMENDED. SECTION 778 REQUIRES THAT CBP PAY INTEREST ON OVERPAYMENTS OR ASSESS INTEREST ON UNDERPAYMENTS OF THE REQUIRED AMOUNTS DEPOSITED AS ESTIMATED

ANTIDUMPING DUTIES. THE INTEREST PROVISIONS ARE NOT APPLICABLE TO CASH OR BONDS POSTED AS ESTIMATED ANTIDUMPING DUTIES BEFORE THE DATE OF PUBLICATION OF THE ANTIDUMPING DUTY ORDER. INTEREST SHALL BE CALCULATED FROM THE DATE OF PAYMENT OF ESTIMATED ANTIDUMPING DUTIES THROUGH THE DATE OF LIQUIDATION. THE RATE AT WHICH SUCH INTEREST IS PAYABLE IS THE RATE IN EFFECT UNDER SECTION 6621 OF THE INTERNAL REVENUE CODE OF 1954 FOR SUCH PERIOD.

6. UPON ASSESSMENT OF ANTIDUMPING DUTIES, CBP SHOULD REQUIRE THAT THE IMPORTER PROVIDE A REIMBURSEMENT STATEMENT AS DESCRIBED IN SECTION 351.402(f)(2) OF THE COMMERCE DEPARTMENT REGULATIONS. THE IMPORTER SHOULD PROVIDE THE REIMBURSEMENT STATEMENT PRIOR TO LIQUIDATION OF THE ENTRY. IF THE IMPORTER CERTIFIES THAT IT HAS AN AGREEMENT WITH THE EXPORTER TO BE REIMBURSED ANTIDUMPING DUTIES, CBP SHOULD DOUBLE THE ANTIDUMPING DUTIES IN ACCORDANCE WITH THE ABOVE-REFERENCED REGULATION. ADDITIONALLY, IF THE IMPORTER DOES NOT RESPOND TO YOUR FORMAL REQUEST FOR THE REIMBURSEMENT STATEMENT PRIOR TO LIQUIDATION, CBP SHOULD PRESUME REIMBURSEMENT AND DOUBLE THE ANTIDUMPING DUTIES DUE.

7. IF THERE ARE ANY QUESTIONS REGARDING THIS MATTER BY CBP OFFICERS, THE IMPORTING PUBLIC OR INTERESTED PARTIES, PLEASE CONTACT DAVINA HASHMI OR RON TRENTHAM AT OFFICE OF AD/CVD ENFORCEMENT, IMPORT ADMINISTRATION, INTERNATIONAL TRADE ADMINISTRATION, U.S. DEPARTMENT OF COMMERCE; AT (202) 482-0984 OR (202) 482-3577, RESPECTIVELY (GENERATED BY 09: BK).

8. THERE ARE NO RESTRICTIONS ON THE RELEASE OF THIS INFORMATION.

CATHY SAUCEDA

EXHIBIT 8

MESSAGE NO: 4176209
CATEGORY: ADA
REFERENCE:
CASES: A - 570 - 848

DATE: 06 24 2004
TYPE: LIQ
REFERENCE DATE:

PERIOD COVERED: 09 01 2002 TO 08 31 2003

LIQ SUSPENSION DATE:

TO: DIRECTORS OF FIELD OPERATIONS
PORT DIRECTORS

FROM: DIRECTOR, SPECIAL ENFORCEMENT

RE: LIQUIDATION INSTRUCTIONS FOR FRESHWATER CRAWFISH TAIL MEAT FROM THE
PEOPLE'S REPUBLIC OF CHINA (A-570-848)

1. THE ADMINISTRATIVE REVIEW OF ANTIDUMPING DUTY ORDER ON FRESHWATER
CRAWFISH TAIL MEAT FROM THE PEOPLE'S REPUBLIC OF CHINA, FOR THE PERIOD
SEPTEMBER 1, 2002 THROUGH AUGUST 31, 2003 (A-570-848), HAS BEEN RESCINDED, IN
PART. THE NOTICE OF RESCISSION, IN PART, WAS PUBLISHED IN THE FEDERAL
REGISTER ON MAY 21, 2004 (69 FR 29267). YOU ARE TO ASSESS ANTIDUMPING DUTIES
ON THIS MERCHANDISE ENTERED, OR WITHDRAWN FROM WAREHOUSE, FOR
CONSUMPTION, DURING THE PERIOD NOTED ABOVE, AT THE CASH DEPOSIT OR
BONDING RATE REQUIRED AT THE TIME OF ENTRY, FOR THE FOLLOWING COMPANIES:

ID NUMBER COMPANY NAME

- A-570-848-002 CHINA EVERBRIGHT
- A-570-848-023 CHINA KINGDOM IMPORT & EXPORT CO., LTD.
AKA CHINA KINGDOMA IMPORT & EXPORT CO., LTD.
AKA ZHONGDA IMPORT & EXPORT CO., LTD.
- A-570-848-018 FUJIAN PELAGIC FISHERY GROUP CO.
- A-570-848-003 HUAIYIN FOREIGN TRADE CORPORATION (5)
- A-570-848-030 HUAIYIN FOREIGN TRADE CORPORATION (30)
- A-570-848-005 JIANGSU CEREALS, OILS, & FOODSTUFFS IMPORT & EXPORT CORP.
- A-570-848-034 JIANGSU HILONG INTERNATIONAL TRADING CO., LTD.
- A-570-848-008 NANTONG DELU AQUATIC FOOD CO., LTD.
- A-570-848-012 NINGBO NANLIAN FROZEN FOODS CO., LTD.
- A-570-848-031 NORTH SUPREME SEAFOOD (ZHEJIANG) CO., LTD.
- A-570-848-014 QINGDAO RIRONG FOODSTUFF CO., LTD.
AKA QINGDAO RIRONG FOODSTUFFS
- A-570-848-021 QINGDAO ZHENGRI SEAFOOD CO., LTD.
AKA QINGDAO ZHENGRI SEAFOODS
- A-570-848-029 SHANGHAI TAOEN INTERNATIONAL TRADING CO., LTD.
- A-570-848-020 SUQIAN FOREIGN TRADE CORP.
AKA SUQIAN FOREIGN TRADING
- A-570-848-026 WEISHAN FUKANG FOODSTUFFS CO., LTD.
- A-570-848-033 WEISHAN ZHENYU FOODSTUFF CO., LTD.
- A-570-848-015 YANCHENG BAOLONG BIOCHEMICAL PRODUCTS CO., LTD.
- A-570-848-011 YANCHENG FOREIGN TRADE CORP.
AKA YANCHENG FOREIGN TRADING
AKA YANG CHEN FOREIGN TRADING
- A-570-848-016 YANCHENG HAITENG AQUATIC PRODUCTS & FOODS CO., LTD
- A-570-848-009 YANCHENG YAOU SEAFOODS
AKA YANCHENG BAOLONG AQUATIC FOODS CO., LTD.
- A-570-848-019 YANGZHOU LAKEBEST FOODS CO., LTD.
- A-570-848-035 ZHOUSHAN HUADING SEAFOOD CO., LTD.

THE FOLLOWING COMPANY WAS INCLUDED IN THE RESCISSION NOTICE BUT DOES NOT
HAVE AN INDIVIDUAL CUSTOMS ID NUMBER. ITS MERCHANDISE WOULD THEREFORE
HAVE ENTERED UNDER A-570-848-000 AND THE APPLICABLE ASSESSMENT RATE ON THE
DATE OF ENTRY SHOULD BE 223.01 PERCENT:

SHANGHAI YANGFEN INTERNATIONAL TRADING CO., LTD.

U.S. Department of Homeland Security
Washington, DC 20229



U.S. Customs and
Border Protection

SEP 24 2004

The Honorable Mary Landrieu
United States Senate
Washington, DC 20510

Dear Senator Landrieu:

Thank you for the letter of August 11, 2004. In your correspondence, you outlined several concerns regarding the collection of antidumping duties on Chinese crawfish tail meat raised during the July 15, 2004, meeting; and you requested an update of certain issues raised in that meeting. U.S. Customs and Border Protection (CBP) has recently completed its review of this matter. Please allow me to outline our findings.

Current status on the liquidation of entries

As of September 3, 2004, all the crawfish entries, with cash deposits, subject to liquidation instructions 4176209 dated June 24, 2004, covering the review period September 1, 2002, to August 31, 2003, have been processed by CBP.

CBP Actions to make additional funds available under the Byrd amendment

CBP has an efficient and effective program in place for the collection of duty bills. Each step builds upon previous steps; and, ultimately, our Chief Counsel may refer a delinquent account to the Department of Justice for litigation. Initially, our program is designed to generate a bill to the importer through an automated process following the liquidation of each entry summary. By law, the importer and surety have a 90-day period in which to contest the liquidation by filing a protest. Accordingly, during that 90-day period, CBP will generate bills to the importer, assess interest, and issue a formal demand to the applicable surety. If a protest is filed, CBP will continue that process but delay further collection action until a decision is rendered denying the merits of the protest.

When all protest issues have been finalized or if no protest was filed, CBP will place the delinquent importer in a sanction status. If the importer is still active, the sanction status will require that estimated duties, taxes, and fees be paid before CBP releases future entries. CBP will also intercept refunds that are scheduled to be issued to the delinquent importer and use the refunds to pay bills. Subsequently, if CBP has not received payment from the importer or surety, the delinquent bills will be referred to Counsel for litigation, if applicable.

CBP actions to improve assessment and collection of AD/CVD duties.

CBP has referred to the crawfish case as unique because it has been administering the Antidumping/Countervailing Duty (AD/CVD) program since the passage of the Smoot-Hartley bill in 1930 and has never encountered the number or severity of problems as these recent cases. Some recent cases are unusual because of wide fluctuations in the AD/CVD duty rate from the time of bonding or cash deposit to the time of liquidation.

Our first step was to identify the cause of the loss of revenue. Based on past experience, our standard bonding procedures had been sufficient to protect the revenue. Our experience was limited to cases where the difference between the bonded or cash deposit amount and the final AD/CVD duties was routinely under 10 percent. Our system was not designed for, and could not handle, a situation where the difference between the initial amount and the final amount could be over 200 percent. Once problem areas were identified, CBP implemented changes in our own system and worked with both the Import Administration at the Department of Commerce (IADOC) and the Department of the Treasury (Treasury) to resolve other recognized problems within their jurisdictions. These changes are detailed in the following paragraphs. We conducted an in-depth analysis to identify entries where Single Entry Bonds (SEB) had not been obtained. Through our review, CBP did identify circumstances where SEB's were not obtained for "New Shippers." This occurred because the deposit rate issued by the IADOC was set at zero percent. We found this to be the issue with the antidumping case for crawfish from China in which IADOC indicated a bond rate of zero percent and then subsequently issued liquidation instructions at 223 percent.

We brought this problem to the attention of IADOC. As a result of our dialogue with IADOC, deposit rates for new shippers are no longer set at zero percent. They are mainly set at the much higher countrywide rate. This change now allows CBP to obtain an SEB or continuous bond more inline with historic liquidation rates. IADOC's change in policy to use the all country rate for new shippers, rather than zero percent, now allows CBP to require a bond that covers the known potential AD/CVD duties.

Additionally, during 2003, CBP overcame a technological limitation that now allows us to track individual SEB's in an automated manner. This change provides us with the ability to verify the presentation of SEB's and monitor compliance on a national level, thereby allowing our port personnel to concentrate on compliance issues.

In conjunction with addressing the problem of the sufficiency of the SEB's, CBP reviewed its policies and procedures on continuous bonds. On July 9, 2004, CBP issued new guidelines for establishing continuous bond amounts for importers of agricultural and aquacultural merchandise. These new guidelines establish higher continuous bond amounts for imports subject to AD/CVD duties based on the AD/CVD duty rate established by the IADOC. Our new policy also established that any change

-3-

in pattern of imports by an importer during the bonding period of an AD/CVD case would be considered to represent an increased risk and require a higher bond.

Currently, the continuous bonds are monitored and maintained at the CBP ports of entry. We have instructed the ports to review the sufficiency of the continuous bonds under their jurisdiction to ensure the continuous bond amounts comply with this new directive. Due to the number of continuous bonds, the port review will take time. In light of the particular risk we have already encountered on crawfish imports, we are instructing ports to prioritize reviews for crawfish importers.

Having taken positive steps to ensure that imports subject to AD/CVD, including crawfish, have adequate security to protect the revenue, CBP has examined the surety solvency process. Treasury is responsible for ensuring that surety companies have sufficient assets to meet their obligations. CBP has advised Treasury that SEB's for AD/CVD duties have a greater risk of being called. CBP has developed a system to track the surety companies issuing SEB's for AD/CVD entries. Once we identify a company that has a concentrated exposure on AD/CVD entries, CBP will notify Treasury, which will include this information in their solvency equation for that company. This change in procedures should resolve the problem we encountered when CBP billed a surety for defaulted crawfish importers' bills only to have the surety file bankruptcy.

Furthermore, CBP has not limited its efforts to the regulatory process but is conducting outreach to the surety industry to let them know that bonds to secure AD/CVD duties have a greater risk of being called. We believe this educational process will allow the industry to make better business decisions in how much risk to accept and adjust the cost of their service accordingly.

Our Headquarters staff conducts regular teleconferences with our field and port offices to ensure that our staff at those locations understand our commitment to the proper and timely collection of AD/CVD duties. These teleconferences also permit us to identify additional issues and respond to questions or problems the ports may have on new policies and procedures. In addition to this increased communication and feedback, these conferences allow the ports to freely share information on problem importers or industries that our current automation does not permit.

CBP continues to work with IADOC through an interagency operational working group that meets monthly to identify any policies and procedures that will improve the assessment and collection of AD/CVD duties for all commodities, including crawfish.

In summary, CBP believes we have been making steady progress in the collection and assessment of the antidumping duties on crawfish. We continue to look for methods and means to improve this process whether it is by making internal changes or working with other agencies and the industries affected by this program. However, due to the time lag between the initiation of this case and recognition of the problems, the results of instituted changes may not be seen for a few years.

-4-

I appreciate your interest in Customs and Border Protection. If we may offer further assistance, please contact me at (202) 344-1760.

Yours truly,



L. Seth Statler
Deputy Assistant Commissioner
Office of Congressional Affairs

2. THESE INSTRUCTIONS COVER IMPORTS OF FRESHWATER CRAWFISH TAIL MEAT IN ALL ITS FORMS (WHETHER WASHED OR WITH FAT ON, WHETHER PURGED OR UNPURGED), GRADES, AND SIZES; WHETHER FROZEN, FRESH, OR CHILLED; AND REGARDLESS OF HOW IT IS PACKED, PRESERVED, OR PREPARED. EXCLUDED FROM THE SCOPE OF THE ORDER ARE LIVE CRAWFISH AND OTHER WHOLE CRAWFISH, WHETHER BOILED, FROZEN, FRESH, OR CHILLED. ALSO EXCLUDED ARE SALTWATER CRAWFISH OF ANY TYPE, AND PARTS THEREOF. FRESHWATER CRAWFISH TAIL MEAT IS CURRENTLY CLASSIFIABLE IN THE HARMONIZED TARIFF SCHEDULE OF THE UNITED STATES (HTSUS) UNDER ITEM NUMBERS 1605.40.10.10, 1605.40.10.90, 0306.19.00.10 AND 0306.29.00.00. THE HTSUS SUBHEADINGS ARE PROVIDED FOR CONVENIENCE AND CUSTOMS PURPOSES ONLY. THE WRITTEN DESCRIPTION OF THE SCOPE OF THIS ORDER IS DISPOSITIVE.

3. THESE INSTRUCTIONS CONSTITUTE THE IMMEDIATE LIFTING OF SUSPENSION OF LIQUIDATION OF ENTRIES FROM THE FIRMS AND PERIOD LISTED ABOVE. FOR ALL OTHER SHIPMENTS OF FRESHWATER CRAWFISH TAIL MEAT FROM THE PEOPLE'S REPUBLIC OF CHINA, YOU SHALL, UNLESS OTHERWISE INSTRUCTED, CONTINUE TO COLLECT CASH DEPOSITS OF ESTIMATED ANTIDUMPING DUTIES FOR THE MERCHANDISE AT THE CURRENT RATES.

4. THE ASSESSMENT OF ANTIDUMPING DUTIES BY U.S. CUSTOMS AND BORDER PROTECTION (CBP) ON ENTRIES OF THIS MERCHANDISE IS SUBJECT TO THE PROVISIONS OF SECTION 778 OF THE TARIFF ACT OF 1930, AS AMENDED (THE ACT). SECTION 778 OF THE ACT REQUIRES THAT CBP PAY INTEREST ON OVERPAYMENTS AND ASSESS INTEREST ON UNDERPAYMENTS OF THE REQUIRED AMOUNTS DEPOSITED AS ESTIMATED ANTIDUMPING DUTIES. THE INTEREST PROVISIONS ARE NOT APPLICABLE TO CASH OR BONDS POSTED AS ESTIMATED ANTIDUMPING DUTIES BEFORE THE DATE OF PUBLICATION OF THE ANTIDUMPING DUTY ORDER. INTEREST SHALL BE CALCULATED FROM THE DATE PAYMENT OF ESTIMATED ANTIDUMPING DUTIES IS REQUIRED THROUGH THE DATE OF LIQUIDATION. THE RATE AT WHICH SUCH INTEREST IS PAYABLE IS THE RATE IN EFFECT UNDER SECTION 6621 OF THE INTERNAL REVENUE CODE OF 1954 FOR SUCH PERIOD.

5. UPON ASSESSMENT OF ANTIDUMPING DUTIES, CBP SHOULD REQUIRE THAT THE IMPORTER PROVIDE A REIMBURSEMENT STATEMENT AS DESCRIBED IN SECTION 351.402(f)(2) OF THE COMMERCE DEPARTMENT'S REGULATIONS. THE IMPORTER SHOULD PROVIDE THE REIMBURSEMENT STATEMENT PRIOR TO LIQUIDATION OF THE ENTRY. IF THE IMPORTER CERTIFIES THAT IT HAS AN AGREEMENT WITH THE EXPORTER TO BE REIMBURSED ANTIDUMPING DUTIES, CBP SHOULD DOUBLE THE ANTIDUMPING DUTIES IN ACCORDANCE WITH THE ABOVE-REFERENCED REGULATION. ADDITIONALLY, IF THE IMPORTER DOES NOT RESPOND TO YOUR FORMAL REQUEST (VIA CF 28 OR 29) FOR THE REIMBURSEMENT STATEMENT PRIOR TO LIQUIDATION, CBP SHOULD PRESUME REIMBURSEMENT AND DOUBLE THE ANTIDUMPING DUTIES DUE.

6. IF THERE ARE ANY QUESTIONS REGARDING THIS MATTER BY CBP OFFICERS, THE IMPORTING PUBLIC OR INTERESTED PARTIES, PLEASE CONTACT DAVINA HASHMI AT OFFICE OF AD/CVD ENFORCEMENT, IMPORT ADMINISTRATION, INTERNATIONAL TRADE ADMINISTRATION, U.S. DEPARTMENT OF COMMERCE, AT (202) 482-0984 (GENERATED BY G307:MR).

7. THERE ARE NO RESTRICTIONS ON THE RELEASE OF THIS INFORMATION.

CATHY SAUCEDA