#### DEPARTMENT OF COMMERCE

## International Trade Administration

# [A-570-951]

## Certain Woven Electric Blankets From the People's Republic of China: Final Determination of Sales at Less Than Fair Value

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

DATES: Effective Date: July 2, 2010. SUMMARY: The Department of Commerce ("the Department") has determined that certain woven electric blankets ("woven electric blankets") from the People's Republic of China ("PRC") are being, or are likely to be, sold in the United States at less than fair value ("LTFV") as provided in section 735 of the Tariff Act of 1930, as amended ("the Act"). The final dumping margins for this investigation are listed in the "Final Determination Margins" section below. The period covered by the investigation is October 1, 2008 through March 31, 2009 (the "POI").

FOR FURTHER INFORMATION CONTACT:

Howard Smith or Drew Jackson, AD/ CVD Operations, Office 4, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230; telephone: (202) 482–5193 and 482– 4406, respectively.

#### SUPPLEMENTARY INFORMATION:

#### Background

The Department published its preliminary determination of sales at LTFV on February 3, 2010.<sup>1</sup> Between February 1, 2010 and February 12, 2010, the Department conducted a verification of the sole respondent in this investigation, Hung Kuo Electronics (Shenzhen) Company Limited ("Hung Kuo") and its U.S. affiliate, Biddeford Blankets LLC ("Biddeford Blankets"). *See* the "Verification" section below for additional information.

On March 5, 2010, Hung Kuo submitted a written request that the Department issue revised cash deposit instructions to U.S. Customs and Border Protection ("CBP") indicating that Hung Kuo Electronics (Shenzhen) Company Limited can also be translated as Ongain Electronics (Shenzhen) Company Limited. On March 30, 2010, the Department granted Hung Kuo's request and subsequently issued revised cash deposit instructions to CBP.<sup>2</sup>

In response to the Department's invitation to comment on the Preliminary Determination, on April 1, 2010, Jarden Consumer Solutions (hereinafter, "Petitioner") and Hung Kuo filed case briefs. Petitioner and Hung Kuo filed rebuttal briefs on April 6, 2010. On April 20, 2010, the Department rejected rebuttal surrogate value information, case briefs, and rebuttal briefs filed by Hung Kuo because they contained untimely filed new factual information, including the 2008–2009 financial statement of Bawa Woollen and Spinning Mills Limited ("Bawa"), an Indian producer of nonelectric blankets, which Hung Kuo proposed as a surrogate value source for manufacturing overhead, selling, general, and administrative expenses, and profit. Hung Kuo refiled versions of these submissions without the new factual information on April 22, 2010. On May 7, 2010, Hung Kuo submitted a written request that the Department reconsider its decision to reject the 2008–2009 Bawa financial statement. On May 26, 2010, the Department notified Hung Kuo that it would not accept the untimely filed 2008-2009 Bawa statement.

On June 9, 2010, the Department notified interested parties that it would be reconsidering its valuation of the labor wage rate in this investigation, as a result of the recent decision in Dorbest Limited et al. v. United States, 2009-1257, -1266, issued by the United States Court of Appeals for the Federal Circuit ("CAFC") on May 14, 2010. On June 9, 2010,<sup>3</sup> and June 11, 2010,<sup>4</sup> the Department placed export data, which the Department was considering in connection with the valuation of the labor wage rate, on the record of this investigation and invited interested parties to comment on the narrow issue of the labor wage value in light of the CAFC's decision. On June 16, 2010, Hung Kuo and Petitioner submitted comments on the export data. On June 21, 2010, the Department released

additional information to interested parties.<sup>5</sup>

## Analysis of Comments Received

All of the issues raised in the case and rebuttal briefs submitted in this investigation are addressed in the "Issues and Decision Memorandum for the Final Determination" dated June 25, 2010, which is hereby adopted by this notice ("Issues and Decision Memorandum"). Appendix I to this notice contains a list of the issues addressed in the Issues and Decision Memorandum. The Issues and Decision Memorandum, which is a public document, is on file in the Central Records Unit ("CRU") at the Main Commerce Building, Room 1117, and is accessible on the Web at http:// *ia.ita.doc.gov/frn.* The paper copy and electronic version of the memorandum are identical in content.

## **Changes Since the Preliminary Determination**

Based on our analysis of the comments received, we have made the following changes to our preliminary determination:

1. We have based Hung Kuo's final margin on partial adverse facts available ("AFA").

2. Pursuant to a recent decision by the CAFC, we have calculated a revised hourly wage rate to use in valuing Hung Kuo's reported labor input by averaging earnings and/or wages in countries that are economically comparable to the PRC and that are significant producers of comparable merchandise.<sup>6</sup>

3. În our final margin calculation we have revised the unit of measure conversion for certain inputs reported by Hung Kuo and limited the deduction of ocean freight expenses to the appropriate sales.

#### **Scope of Investigation**

The scope of this investigation covers finished, semi-finished, and unassembled woven electric blankets, including woven electric blankets commonly referred to as throws, of all sizes and fabric types, whether made of man-made fiber, natural fiber or a blend of both. Semi-finished woven electric blankets and throws consist of shells of woven fabric containing wire. Unassembled woven electric blankets and throws consist of a shell of woven fabric and one or more of the following components when packaged together or

<sup>&</sup>lt;sup>1</sup> See Certain Woven Electric Blankets From the People's Republic of China: Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination, 75 FR 5567 (February 3, 2010) ("Preliminary Determination").

<sup>&</sup>lt;sup>2</sup> See Memorandum to John M. Andersen, Acting Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations, from Abdelali Elouaradia, Director, AD/CVD Operations, Office 4, concerning "Request to Modify Customs Instructions, dated March 30, 2010.

<sup>&</sup>lt;sup>3</sup> See Memorandum to the File, through Howard Smith, Program Manager, AD/CVD Operations, Office 4, concerning, "Export Data," dated June 9, 2010.

<sup>&</sup>lt;sup>4</sup> See Memorandum to the File, through Howard Smith, Program Manager, AD/CVD Operations, Office 4, concerning, "Export Data," dated June 11, 2010.

<sup>&</sup>lt;sup>5</sup> See Memorandum to the File, through Howard Smith, Program Manager, AD/CVD Operations, Office 4, concerning, "Wage Data," dated June 11, 2010.

<sup>&</sup>lt;sup>6</sup> See Issues and Decision Memorandum at Comment 13.

in a kit: (1) wire; (2) controller(s). The shell of woven fabric consists of two sheets of fabric joined together forming a "shell." The shell of woven fabric is manufactured to accommodate either the electric blanket's wiring or a subassembly containing the electric blanket's wiring (*e.g.*, wiring mounted on a substrate).

A shell of woven fabric that is not packaged together, or in a kit, with either wire, controller(s), or both, is not covered by this investigation even though the shell of woven fabric may be dedicated solely for use as a material in the production of woven electric blankets.

The finished, semi-finished and unassembled woven electric blankets and throws subject to this investigation are currently classifiable under subheading 6301.10.0000 of the Harmonized Tariff Schedule of the United States ("HTSUS"). Although the HTSUS subheading is provided for convenience and customs purposes, only the written description of the scope is dispositive.

## Scope Comments

On August 3, 2009, Perfect Fit Industries ("Perfect Fit"), a U.S. importer of knitted electric blankets, submitted comments on the scope of this investigation. Perfect Fit requested that the Department amend the scope of this investigation to include the following two statements: (1) "knitted electric blankets in any form, whether finished, semi-finished, or assembled, are not within the scope of this investigation;" and (2) electric mattress pads in any form, whether finished, semi-finished, or assembled, are not within the scope of this investigation." Perfect Fit argued that this exclusionary language was warranted because Petitioner's counsel acknowledged that knitted electric blankets and electric mattress pads are not within the scope of the U.S. International Trade Commission's ("ITC") investigation of woven electric blankets from the PRC.7 No other parties commented on this issue.

The Department finds that Perfect Fit's suggested scope amendment is unnecessary and has made no revision to the scope of this investigation for the final determination. We note that the scope of this investigation explicitly covers woven electric blankets, and find that the addition of Perfect Fit's proposed exclusionary language to be superfluous and unwarranted.

## Verification

As provided in section 782(i) of the Act, we conducted verifications of Hung Kuo's information.<sup>8</sup> In conducting the verifications, we used standard verification procedures, including examination of relevant accounting and production records, as well as original source documents provided by Hung Kuo and Biddeford Blankets.

#### **Adverse Facts Available**

Section 776(a) of the Act provides that subject to section 782(d) of the Act, the Department may base its determinations on facts otherwise available if: (1) necessary information is not available on the record of a proceeding; or (2) an interested party (A) Withholds information requested by the Department, (B) fails to provide such information by the deadline, or in the form or manner requested, (C) significantly impedes a proceeding, or (D) provides information that cannot be verified as provided in section 782(i) of the Act. Section 782(d) of the Act allows the Department, subject to section 782(e) of the Act, to disregard all or part of a deficient or untimely response from a respondent.

Pursuant to section 782(e) of the Act, the Department shall not decline to consider submitted information if all of the following requirements are met: (1) The information is submitted by the established deadline; (2) the information can be verified; (3) the information is not so incomplete that it cannot serve as a reliable basis for reaching the applicable determination; (4) the interested party has demonstrated that it acted to the best of its ability; and (5) the information can be used by the Department without undue difficulties.

Section 776(b) of the Act authorizes the Department to apply an adverse inference to the facts otherwise available with respect to an interested party if the Department finds that the party failed to cooperate by not acting to the best of its ability to comply with a request for information.

We find that Hung Kuo: (1) withheld actual consumption quantities for all electronic controller parts which had been requested by the Department; and (2) reported factors of production ("FOP") data for all electronic controller parts, certain market economy expenses relating to ocean freight, and certain market economy purchase quantity data that could not be verified. Therefore, pursuant to sections 776(a)(2)(A) and (D) of the Act, we find that the use of facts otherwise available for these items is warranted.

Furthermore, in selecting from among the facts otherwise available, we have determined, pursuant to section 776(b)(2) of the Act, that it is appropriate to apply an adverse inference because Hung Kuo failed to cooperate by not acting to the best of its ability to comply with a request for information. Specifically, Hung Kuo made misstatements to the Department regarding its methodology for reporting FOP data for electronic controller parts and Hung Kuo failed to provide verifiable information concerning certain ocean freight expenses, and the quantity of heating wire and integrated circuits purchased from its market economy suppliers. The information sought by the Department regarding Hung Kuo's ocean freight expenses and market economy purchases was within Hung Kuo's control and could have been reported to the Department. Accordingly, we have determined that Hung Kuo failed to cooperate by putting forth its maximum effort to obtain the data and, hence, has not acted to the best of its ability to comply with a request for information. Therefore, we have determined that it is appropriate to use adverse inferences in selecting the facts otherwise available on which to base Hung Kuo's dumping margin. Accordingly, we applied adverse facts available to the aforementioned data. Specifically, as adverse facts available we selected: (1) Electronic controller part consumption data obtained at verification; <sup>9</sup> (2) the highest appropriate per-unit value on the record of this proceeding to value Hung Kuo's inputs which were sourced, in part, from market economy suppliers,<sup>10</sup> and (3) record evidence of ocean-freight expenses incurred by Hung Kuo.<sup>11</sup> For further discussion concerning the Department's analysis, see Comment 1 of the Issues and Decision Memorandum accompanying this notice.

## **Surrogate Country**

In the *Preliminary Determination*, pursuant to section 773(c) of the Act, we selected India as the appropriate surrogate country noting that it was on

<sup>&</sup>lt;sup>7</sup> See Perfect Fit's August 3, 2010 submission (citing the ITC's preliminary conference transcript at 16 and 111.)

<sup>&</sup>lt;sup>8</sup> See the Department's verification reports for the Hung Kuo, including the verification of its U.S. sales affiliate, Biddeford Blankets, on file in the CRU.

<sup>&</sup>lt;sup>9</sup> The Department has used these data to adjust Hung Kuo's reported per-unit consumption for all controller parts.

<sup>&</sup>lt;sup>10</sup> In valuing Hung Kuo's heating wire and integrated circuit inputs, the Department has selected the highest value on the record (*i.e.* an Indian surrogate value, or the reported market economy purchase price).

<sup>&</sup>lt;sup>11</sup> The Department has adjusted Hung Kuo's ocean freight using information contained in ocean freight invoices submitted by Hung Kuo.

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the Department's list of countries that are at a level of economic development comparable to the PRC and that India is a significant producer of merchandise comparable to subject merchandise; additionally, we determined that reliable Indian data for valuing FOPs are readily available.<sup>12</sup> No party has commented on our selection of India as the appropriate surrogate country. Thus, we continue to find India to be the appropriate surrogate country in this investigation.

## Separate Rates

In proceedings involving non-marketeconomy ("NME") countries, the Department begins with a rebuttable presumption that all companies within the country are subject to government control and, thus, should be assigned a single antidumping duty deposit rate. It is the Department's policy to assign all exporters of merchandise subject to an investigation in an NME country this single rate unless an exporter can demonstrate that it is sufficiently independent so as to be entitled to a separate rate.<sup>13</sup>

In the *Preliminary Determination*, we found that Hung Kuo, and separate rate applicants, Ningbo V.K. Industry & Trading Co., Ltd., and Ningbo Jifa Electrical Appliances Co., Ltd./Ningbo Jinchun Electric Appliances Co., Ltd. demonstrated their eligibility for, and were hence assigned, separate rate status. No party has commented on the eligibility of these companies for separate rate status. Therefore, for the final determination, we continue to find that the evidence placed on the record of this investigation by these companies demonstrates both a *de jure* and *de facto* absence of government control with respect to their exports of the merchandise under investigation and that these companies are thus eligible for separate rate status.<sup>14</sup>

## The PRC-Wide Rate

In the *Preliminary Determination*, the Department considered certain nonresponsive PRC producers/exporters to be part of the PRC-wide entity because they did not respond to our requests for information and did not demonstrate that they operated free of government control over their export activities.<sup>15</sup> No

additional information regarding these entities has been placed on the record since the publication of the *Preliminary* Determination. Since the PRC-wide entity did not provide the Department with requested information, pursuant to section 776(a)(2)(A) of the Act, we continue to find it appropriate to base the PRC-wide rate on facts otherwise available. Moreover, given that the PRCwide entity did not respond to our request for information, we continue to find that it failed to cooperate to the best of its ability to comply with a request for information. Thus, pursuant to section 776(b) of the Act, and consistent with the Department's practice, we have continued to use an adverse inference in selecting from among the facts otherwise available.<sup>16</sup>

Pursuant to section 776(b) of the Act, the Department may select, as AFA, information derived from: (1) The petition; (2) the final determination from the LTFV investigation; (3) a previous administrative review; or (4) any other information placed on the record. To induce respondents to provide the Department with complete and accurate information in a timely manner, the Department's practice is to select, as AFA, the higher of: (a) the highest margin alleged in the petition; or (b) the highest calculated rate for any respondent in the investigation.<sup>17</sup>

Since we begin with the presumption that all companies within an NME country are subject to government control and only the exporters listed under the "Final Determination Margins" section below have overcome that presumption, consistent with the Department's practice, we are applying a single antidumping rate (*i.e.*, the PRCwide rate) to all exporters of subject merchandise from the PRC, other than the exporters listed in the "Final Determination Margins" section of this notice.<sup>18</sup>

<sup>17</sup> See, e.g., Final Determination of Sales at Less Than Fair Value: Certain Cold-Rolled Flat-Rolled Carbon Quality Steel Products From the People's Republic of China, 65 FR 34660 (May 31, 2000), and accompanying Issues and Decisions Memorandum at "Facts Available."

<sup>18</sup> See, e.g., Synthetic Indigo From the People's Republic of China; Notice of Final Determination of Sales at Less Than Fair Value, 65 FR 25706 (May 3, 2000) (applying the PRC-wide rate to all exporters of subject merchandise in the PRC based on the presumption that the export activities of the

## Corroboration

Section 776(c) of the Act provides that, when the Department relies on secondary information, rather than on information obtained in the course of an investigation as facts available, it must, to the extent practicable, corroborate that information from independent sources reasonably at its disposal. Secondary information is described in the Statement of Administrative Action ("SAA") as "information derived from the petition that gave rise to the investigation or review, the final determination concerning subject merchandise, or any previous review under section 751 of the Act concerning the subject merchandise." 19 The SAA provides that to "corroborate" means simply that the Department will satisfy itself that the secondary information to be used has probative value.<sup>20</sup> The SAA also states that independent sources used to corroborate may include, for example, published price lists, official import statistics and customs data, and information obtained from interested parties during the particular investigation.<sup>21</sup> To corroborate secondary information, the Department will, to the extent practicable, examine the reliability and relevance of the information used.22

As total AFA the Department preliminarily selected the rate of 174.85 percent from the Petition. In the Preliminary Determination, we preliminarily found the rate of 174.85 percent to be the highest Petition margin that could be corroborated within the meaning of section 776(c) of the Act. For the final determination, we find that the rate is within the range of the margins calculated on individual sales by Hung Kuo, the cooperative respondent. Therefore, we continue to find that the margin of 174.85 percent has probative value. Accordingly, we find that the rate of 174.85 percent is corroborated within the meaning of section 776(c) of the Act.

<sup>22</sup> See, e.g., Tapered Roller Bearings and Parts Thereof, Finished and Unfinished, From Japan, and Tapered Roller Bearings, Four Inches or Less in Outside Diameter, and Components Thereof, From Japan; Preliminary Results of Antidumping Duty Administrative Reviews and Partial Termination of Administrative Reviews, 61 FR 57391, 57392 (November 6, 1996), unchanged in Tapered Roller Bearings and Parts Thereof, Finished and Unfinished, From Japan, and Tapered Roller Bearings, Four Inches or Less in Outside Diameter, and Components Thereof, From Japan; Final Results of Antidumping Duty Administrative Reviews and Termination in Part, 62 FR 11825 (March 13, 1997).

<sup>&</sup>lt;sup>12</sup> See Preliminary Determination, 75 FR at 5569. <sup>13</sup> See, e.g., Final Determination of Sales at Less Than Fair Value: Sparklers From the People's Republic of China, 56 FR 20588 (May 6, 1991), as amplified by Notice of Final Determination of Sales at Less Than Fair Value: Silicon Carbide From the People's Republic of China, 59 FR 22585 (May 2, 1994); see also 19 C.F.R. § 351.107(d).

<sup>&</sup>lt;sup>14</sup> See Preliminary Determination, 75 FR at 5569–71.

<sup>&</sup>lt;sup>15</sup> See id., 75 FR at 5571.

<sup>&</sup>lt;sup>16</sup> See, e.g., Notice of Final Determination of Sales at Less Than Fair Value: Certain Cold-Rolled Flat-Rolled Carbon-Quality Steel Products From the Russian Federation, 65 FR 5510, 5518 (February 4, 2000) (where the Department applied an adverse inference in determining the Russia-wide rate); Final Determination of Sales at Less Than Fair Value: Certain Artists Canvas from the People's Republic of China, 71 FR 16116, 16118–19 (March 30, 2006) (where the Department applied an adverse inference in determining the PRC-wide rate).

companies that failed to respond to the Department's questionnaire were controlled by the PRC government).

<sup>&</sup>lt;sup>19</sup> See SAA, accompanying the Uruguay Round Agreements Act, H.R. Doc. 103–316, Vol. 1 at 870. <sup>20</sup> See id.

<sup>&</sup>lt;sup>21</sup> See id.

#### **Combination Rates**

In the Initiation Notice, the Department stated that it would calculate combination rates for respondents that are eligible for a separate rate in this investigation.<sup>23</sup> This practice is described in Department Policy Bulletin 05.1, "Separate-Rates Practice and Application of Combination Rates in Antidumping Investigations involving Non-Market Economy Countries," which states:

[w]hile continuing the practice of assigning separate rates only to exporters, all separate rates that the Department will now assign in its [non-market economy] investigations will be specific to those producers that supplied the exporter during the period of investigation. Note, however, that one rate is calculated for the exporter and all of the producers which supplied subject merchandise to it during the period of investigation. This practice applies both to mandatory respondents receiving an individually calculated separate rate as well as the pool of non-investigated firms receiving the weighted-average of the individually calculated rates. This practice is

referred to as the application of "combination rates" because such rates apply to specific combinations of exporters and one or more producers. The cash-deposit rate assigned to an exporter will apply only to merchandise both exported by the firm in question and produced by a firm that supplied the exporter during the period of investigation.<sup>24</sup>

## **Final Determination Margins**

We determine that the following weighted-average dumping margins exist for the period October 1, 2008, through March 31, 2009:

Exporter and producer	Weighted-aver- age margin
Hung Kuo Electronics (Shenzhen) Company Limited Produced by: Hung Kuo Electronics (Shenzhen) Company Limited.	77.75%
Ningbo V.K. Industry & Trading Co., Ltd. Produced by: Ningbo V.K. Industry & Trading Co., Ltd.	77.75%
Ningbo Jifa Electrical Appliances Co., Ltd. or Ningbo Jinchun Electric Appliances Co., Ltd.	77.75%
Produced by: Ningbo Jifa Electrical Appliances Co., Ltd. or Ningbo Jinchun Electric Appliances Co., Ltd PRC–Wide Rate	174.85%

## Disclosure

We will disclose to parties the calculations performed within five days of the date of public announcement of this determination in accordance with 19 CFR 351.224(b).

# Continuation of Suspension of Liquidation

In accordance with section 735(c)(1)(B) of the Act, the Department will instruct CBP to continue to suspend liquidation of all entries of woven electric blankets from the PRC, as described in the "Scope of Investigation" section, entered, or withdrawn from warehouse, for consumption on or after, February 3, 2010, the date of publication of the Preliminary Determination in the Federal Register. The Department will instruct CBP to require a cash deposit or the posting of a bond equal to the weighted-average dumping margin amount by which the normal value exceeds U.S. price, as follows: (1) The rate for the exporter/producer combinations listed in the chart above will be the rate the Department has determined in this final determination; (2) for all PRC exporters of subject merchandise which have not received their own rate, the cash-deposit rate will be the PRC-wide entity rate; and (3) for all non-PRC exporters of subject merchandise which have not received their own rate, the cash-deposit rate will be the rate applicable to the PRC

exporter/producer combination that supplied that non-PRC exporter. These suspension-of-liquidation instructions will remain in effect until further notice.

#### **ITC Notification**

In accordance with section 735(d) of the Act, we have notified the ITC of our final determination of sales at LTFV. As our final determination is affirmative, in accordance with section 735(b)(2) of the Act, the ITC will determine whether the domestic industry in the United States is materially injured, or threatened with material injury, by reason of imports or sales (or the likelihood of sales) for importation of the subject merchandise within 45 days of this final determination. If the ITC determines that material injury or threat of material injury does not exist, the proceeding will be terminated and all securities posted will be refunded or canceled. If the ITC determines that such injury does exist, the Department will issue an antidumping duty order directing CBP to assess, upon further instruction by the Department, antidumping duties on all imports of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the effective date of the suspension of liquidation.

#### **Notification Regarding APO**

This notice also serves as a reminder to the parties subject to administrative protective order ("APO") of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 351.305. Timely notification of return or destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation. This determination and notice are issued and published in accordance with sections 735(d) and 777(i)(1) of the Act.

Dated: June 25, 2010.

#### Paul Piquado,

Acting Deputy Assistant Secretary for Import Administration.

#### Appendix I

- Comment 1: Application of Partial Adverse Facts Available—Hung Kuo
- Comment 2: Financial Statements Used to Derive Manufacturing Overhead, Selling, General and Administrative Expenses, and Profit
- Comment 3: The Classification of Certain Expenses Contained in the Bawa Financial Statement Used to Derive Manufacturing Overhead, Selling, General and Administrative Expenses, and Profit
- Comment 4: The Treatment of Certain Movement Expenses Contained in the Prakash Surrogate Financial Statement
- Comment 5: Surrogate Value for Alphanumeric LEDs
- Comment 6: International Movement Expenses
- Comment 7: Calculation of Normal Value Using FOP Data That Reflect both Semi-Finished and Finished Goods

<sup>&</sup>lt;sup>23</sup> See Certain Woven Electric Blankets From the People's Republic of China: Initiation of

Antidumping Duty Investigation, 74 FR 37001 (July 27, 2009) ("Initiation Notice").

<sup>&</sup>lt;sup>24</sup> Policy Bulletin 05.1 can be found on the Import Administration website at the following address: http://ia.ita.doc.gov/policy/bull05–1.pdf.

- Comment 8: Unit of Measure Conversion for Certain Inputs
- Comment 9: Surrogate Value for Acrylic/ Polyester Blend Woven Textile
- Comment 10: Calculation of Indirect Selling Expenses Applied to Hung Kuo's CEP Sales Comment 11: Surrogate Value for Power
- Control 11: Surrogate Value for Fower Cords
- Comment 12: Hung Kuo's Reported FOP for Woven Textile Used to Produce King Size Electric Blankets

Comment 13: Valuation of Labor

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