

---

**PRODUCERS' QUESTIONNAIRE**  
**LIQUID SULFUR DIOXIDE ("liquid SO<sub>2</sub>") FROM CANADA**

---

*Return completed questionnaire to:*

**UNITED STATES INTERNATIONAL TRADE COMMISSION**  
Office of Investigations, Room 615-U  
500 E Street, SW, Washington, DC 20436

**So as to be received by the Commission by no later than October 14, 2005**

The information called for in this questionnaire is for use by the United States International Trade Commission in connection with its antidumping duty investigation concerning liquid SO<sub>2</sub> from Canada (inv. No. 731-TA-1098 (Preliminary)). The information requested in the questionnaire is requested under the authority of the Tariff Act of 1930, title VII. This report is mandatory and failure to reply as directed can result in a subpoena or other order to compel the submission of records or information in your possession (19 U.S.C. § 1333(a)).

<b>Name of firm</b> _____
<b>Address</b> _____
<b>City</b> _____ <b>State</b> _____ <b>Zip code</b> _____
<b>World Wide Web address</b> _____
Has your firm produced liquid SO <sub>2</sub> (as defined in the instruction booklet) at any time since January 1, 2002?
<input type="checkbox"/> <b>NO</b> (Sign the certification below and promptly return only this page of the questionnaire to the Commission)
<input type="checkbox"/> <b>YES</b> (Read the instruction booklet carefully, complete all parts of the questionnaire, sign the certification, and return the entire questionnaire to the Commission)

**CERTIFICATION**

*I certify that the information herein supplied in response to this questionnaire is complete and correct to the best of my knowledge and belief and understand that the information submitted is subject to audit and verification by the Commission.*

*By signing this certification I also grant consent for the Commission, and its employees and contract personnel, to use the information provided in this questionnaire and throughout this investigation in any other import-injury investigations conducted by the Commission on the same or similar merchandise. (If you do not consent to such use, please note the certification accordingly.)*

*I acknowledge that information submitted in this questionnaire response and throughout this investigation may be used by the Commission, its employees, and contract personnel who are acting in the capacity of Commission employees, for developing or maintaining the records of this investigation or related proceedings for which this information is submitted, or in internal audits and investigations relating to the programs and operations of the Commission pursuant to 5 U.S.C. Appendix 3. I understand that all contract personnel will sign non-disclosure agreements.*

\_\_\_\_\_  
*Name and Title of Authorized Official*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Signature of Authorized Official*

( ) \_\_\_\_\_  
*Phone*

( ) \_\_\_\_\_  
*Fax*

**PART I.--GENERAL QUESTIONS**

The questions in this questionnaire have been reviewed with market participants to ensure that issues of concern are adequately addressed and that data requests are sufficient, meaningful, and as limited as possible. Public reporting burden for this questionnaire is estimated to average 40 hours per response, including the time for reviewing instructions, searching existing data sources, gathering the data needed, and completing and reviewing the questionnaire. Send comments regarding the accuracy of this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to the Office of Investigations, U.S. International Trade Commission, 500 E Street, SW, Washington, DC 20436.

I-1a. Please report below the actual number of hours required and the cost to your firm of preparing the reply to this questionnaire and completing the form.

\_\_\_\_\_ hours \_\_\_\_\_ dollars

I-1b. We are interested in any comments you may have for improving this questionnaire in general or the clarity of specific questions. Please attach such comments to your response or send them to the above address.

I-2. Provide the name and address of establishment(s) covered by this questionnaire (see page 3 of the instruction booklet for reporting guidelines). If your firm is publicly traded, please specify the stock exchange and trading symbol.

---

---

---

---

I-3. Do you support or oppose the petition? Please explain.

Support     Oppose     Take no position

---

---

As indicated at the top of the page, your response to this question will be treated as business proprietary. However, if the Commission's final determination in the investigation is affirmative and an antidumping duty order is issued, the Commission, pursuant to section 754 of the Tariff Act of 1930 (the Continued Dumping and Subsidy Offset Act of 2000, or "Byrd Amendment"), will provide a list of firms supporting the petition to the Bureau of Customs and Border Protection for possible distribution of any antidumping duties that may be collected. If you wish to waive business proprietary treatment of your response to this question in order to make your position with respect to the petition public and allow inclusion of your firm on that list, indicate "yes" below.

Yes     No, I do not wish my position on the petition to be made public. I acknowledge that a "No" answer may affect my ability to receive a distribution under this Act.

**PART I.--GENERAL QUESTIONS--Continued**

I-4. Is your firm owned, in whole or in part, by any other firm?

No  Yes--List the following information.

<u>Firm name</u>	<u>Address</u>	<u>Extent of ownership</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

I-5. Does your firm have any related firms, either domestic or foreign, which are engaged in importing liquid SO<sub>2</sub> from Canada into the United States or which are engaged in exporting liquid SO<sub>2</sub> from Canada to the United States?

No  Yes--List the following information.

<u>Firm name</u>	<u>Address</u>	<u>Affiliation</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

I-6. Does your firm have any related firms, either domestic or foreign, which are engaged in the production of liquid SO<sub>2</sub>?

No  Yes--List the following information.

<u>Firm name</u>	<u>Address</u>	<u>Affiliation</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

**PART II.--TRADE AND RELATED INFORMATION**

Further information on this part of the questionnaire can be obtained from Russell Duncan (202-708-4727, [russell.duncan@usitc.gov](mailto:russell.duncan@usitc.gov)). **Please supply all data requested on a calendar-year basis.**

II-1. Who should be contacted regarding the requested trade and related information?

Company contact: \_\_\_\_\_  
*Name and title*

\_\_\_\_\_  
*Phone No.*

\_\_\_\_\_  
*E-mail address*

II-2. Please describe any plant openings, relocations, expansions, acquisitions, consolidations, closures, or prolonged shutdowns because of strikes or equipment failure; curtailment of production because of shortages of materials; or any other change in the character of your operations or organization relating to the production of liquid SO<sub>2</sub> since January 1, 2002.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*Please supplement with additional attached pages as necessary.*

II-3. Does your firm produce other products on the same equipment and machinery used in the production of liquid SO<sub>2</sub>?

No  Yes--List the following information.

Basis for allocation of capacity data (e.g., sales): \_\_\_\_\_

Products produced on same equipment and share of total production in 2004 (in percent):

<u>Product</u>	<u>Percent</u>	<u>Product</u>	<u>Percent</u>
Liquid SO <sub>2</sub>	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**PART II.--TRADE AND RELATED INFORMATION--Continued**

II-4. Please describe any constraint(s) that set the limit(s) on your production capabilities in the period under investigation.

---



---



---

*Please supplement with additional attached pages as necessary.*

II-5. Does your firm produce other products using the same production and related workers employed to produce liquid SO<sub>2</sub>?

No             Yes--List the following information.

Basis for allocation of employment data (e.g., sales): \_\_\_\_\_

Products produced using the same workers and share of total production in 2004 (in percent):

<u>Product</u>	<u>Percent</u>	<u>Product</u>	<u>Percent</u>
1) liquid SO <sub>2</sub>	_____	4) _____	_____
2) _____	_____	5) _____	_____
3) _____	_____	6) _____	_____

II-6. Since January 1, 2002, has your firm been involved in a toll agreement (see definition in the instruction booklet) regarding the production of liquid SO<sub>2</sub>?

No             Yes--Name the firm(s): \_\_\_\_\_

II-7. Does your firm produce liquid SO<sub>2</sub> in a foreign trade zone (FTZ)?

No             Yes--Identify FTZ(s): \_\_\_\_\_

II-8. Since January 1, 2002, has your firm directly imported liquid SO<sub>2</sub>?

No             Yes--**COMPLETE AND RETURN THE ENCLOSED IMPORTERS' QUESTIONNAIRE**

**PART II.--TRADE AND RELATED INFORMATION--Continued**

II-9. Report your firm's production capacity, production, shipments, inventories, and employment related to the production of liquid SO<sub>2</sub> in your U.S. establishment(s) during the specified periods. (See definitions in the instruction booklet.)

<i>(Quantity in 1,000 kilograms, value in 1,000 USD)</i>					
Item	Calendar years			January-June	
	2002	2003	2004	2004	2005
<b>AVERAGE PRODUCTION CAPACITY</b> <sup>1</sup> ( <i>quantity</i> )					
<b>BEGINNING-OF-PERIOD INVENTORIES</b> ( <i>quantity</i> )					
<b>PRODUCTION</b> ( <i>quantity</i> )					
<b>U.S. SHIPMENTS:</b>					
<b>Commercial shipments:</b>					
<i>Quantity</i> of commercial shipments					
<i>Value</i> of commercial shipments					
<b>Internal consumption:</b>					
<i>Quantity</i> of internal consumption/transfers					
<i>Value</i> <sup>2</sup> of internal consumption/transfers					
<b>Transfers to related firms:</b>					
<i>Quantity</i> of internal consumption/transfers					
<i>Value</i> <sup>2</sup> of internal consumption/transfers					
<b>EXPORT SHIPMENTS:</b>					
<i>Quantity</i> of export shipments					
<i>Value</i> of export shipments					
<b>END-OF-PERIOD INVENTORIES</b> <sup>3</sup> ( <i>quantity</i> )					
<b>CHANNELS OF DISTRIBUTION:</b>					
<b>U.S. SHIPMENTS TO DISTRIBUTORS</b> ( <i>quantity</i> )					
<b>U.S. SHIPMENTS TO END USERS</b> ( <i>quantity</i> )					
<b>PRODUCTION RELATED WORKERS ("PRWs")</b>					
<b>AVERAGE NUMBER OF PRWs</b>					
<b>HOURS WORKED BY PRWs</b> ( <i>1,000 hours</i> )					
<b>WAGES PAID TO PRWs</b> ( <i>value</i> )					
<p><sup>1</sup> The average production capacity (see definitions in instruction booklet) reported is based on operating ____ hours per week and ____ weeks per year. Please describe the methodology used to calculate production capacity, and explain any changes in reported capacity (use additional pages as necessary).</p> <hr/> <hr/>					
<p><sup>2</sup> Do you report the values of internal consumption and transfers to related firms at fair market value?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No-- Please attached additional pages to the questionnaire specifying the basis with which you value these transactions (e.g., cost, cost plus, etc.) and the underlying data used in making your calculations for 2002, 2003, 2004, and 2005.</p>					
<p><sup>3</sup> <u>Reconciliation of data.</u>--Please note that the <i>quantities</i> reported above should reconcile as follows: beginning-of-period inventories, plus production, less total shipments, equals end-of-period inventories. Do the data reported reconcile?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No--Please explain: _____</p>					

**PART II.--TRADE AND RELATED INFORMATION--Continued**

II-10. If you reported export shipments in question II-9, please identify your primary export markets of liquid SO<sub>2</sub>, indicating the approximate percentage of export shipments for each market in 2004.

---



---

II-11. Other than direct imports, has your firm otherwise purchased liquid SO<sub>2</sub> since January 1, 2002? (See definitions in the instruction booklet.)

No       Yes--Report such purchases below for the specified periods.<sup>1</sup>

<i>(Quantity in short tons, value in 1,000 USD)</i>					
Item	Calendar years			January-June	
	2002	2003	2004	2004	2005
<b>PURCHASES FROM U.S. IMPORTERS<sup>2</sup> OF PRODUCT FROM--</b>					
<b>CANADA:</b>					
<i>Quantity</i>					
<i>Value</i>					
<b>ALL OTHER COUNTRIES:</b>					
<i>Quantity</i>					
<i>Value</i>					
<b>PURCHASES FROM DOMESTIC PRODUCERS:<sup>2</sup></b>					
<i>Quantity</i>					
<i>Value</i>					
<b>PURCHASES FROM OTHER SOURCES:<sup>2</sup></b>					
<i>Quantity</i>					
<i>Value</i>					
<sup>1</sup> Please indicate your reasons for purchasing this product. If your reasons differ by source, please elaborate.  					
<sup>2</sup> Please list the name of the firm(s) from which you purchased this product. If your suppliers differ by source, please identify the source for each listed supplier.  					

II-12. For sales of liquid SO<sub>2</sub> is there a premium for product of a lower moisture content than the industry standard 100 ppm or for a further purified level than 99.98 assay? If so, please describe this product and indicate the percent accounted by this product of your firm's commercial shipments, internal consumption and transfers to related firms.

---



---

**PART II.--TRADE AND RELATED INFORMATION--Continued**

II-13. For your firm's commercial U.S. shipments of liquid SO<sub>2</sub> as reported in question II-9, please provide the requested information regarding uses and customers for 2004 in the table below.

Item	Quantity of shipments, 2004 (in short tons)	Major customers
Commercial U.S. shipments:		
Shipped to <b>distributors</b> <sup>1</sup>		1) 2) 3)
Shipped to end-users:		
In <b>paper milling</b> industries		1) 2) 3)
In <b>food processing</b> industries		1) 2) 3)
In <b>water treatment</b> industries		1) 2) 3)
In <b>refining</b> industries <sup>2</sup>		1) 2) 3)
In <b>all other</b> industries		1) 2) 3)
Total shipped to end-users		1) 2) 3)
Total commercial U.S. shipments <sup>3</sup>		
<sup>1</sup> Distributors that your firm does not control. <sup>2</sup> Includes heavy metal and petrochemical refiners. <sup>3</sup> Total commercial U.S. shipments reported here should equal the quantity reported in question II-9.		

II-14. If you reported transfers to related firms in question II-9, please indicate the nature of the relationship between your firm and the related firms (e.g., joint venture, wholly owned subsidiary), whether the transfers were priced at market value or by a non-market formula, whether your firm retained marketing rights to all transfers, and whether the related firms also processed inputs from sources other than your firm.

---



---

**PART II.--TRADE AND RELATED INFORMATION--Continued**



II-15-a. ***Internal Consumption.*** If your firm reported internal consumption in question II-9, please identify your firm's uses of its liquid SO<sub>2</sub>. Additionally, please submit any marketing materials related to the identified downstream products that your firm produces.

Use	Percent of total internal consumption 2004 <sup>1</sup>		Share of cost <sup>2</sup> (in percent)
	Quantity (in short tons)	Value (in 1,000 USD)	
Used as a raw material in the manufacture of a downstream product:			
Sodium hydrosulfide			
Sodium hydrosulfite			
Sodium sulfide			
Sodium sulfite			
Sodium thiosulfate			
Other: _____			
Other: _____			
Other: _____			
Used for a purpose other than as a raw material in the manufacture of a downstream product:			
Use: _____			
Use: _____			
Use: _____			
Ultimately diverted back for sale on the merchant market without further processing			
Total			
<sup>1</sup> This is calculated out of the quantity reported in table II-9 for internal consumption for calendar year 2004. <sup>2</sup> This is the share of the cost of manufacturing the downstream product or the share of the cost of the goods or services in which the liquid SO <sub>2</sub> was used.			

II-15-b. ***Transfers to Related Firms.*** If your firm reported transfers to related firms in question II-9, please identify the uses for which these related firms use this liquid SO<sub>2</sub>.

Use	Percent of total transfers to related firms 2004 <sup>1</sup>		Share of cost <sup>2</sup> (in percent)
	Quantity (in short tons)	Value (in 1,000 USD)	
Used as a raw material in the manufacture of a downstream product:			
Sodium hydrosulfide			
Sodium hydrosulfite			
Sodium sulfide			
Sodium sulfite			
Sodium thiosulfate			
Other: _____			
Other: _____			
Other: _____			
Used for a purpose other than as a raw material in the manufacture of a downstream product:			
Use: _____			
Use: _____			
Use: _____			
Ultimately diverted back for sale on the merchant market without further processing			
Total			
<sup>1</sup> This is calculated out of the quantity reported in table II-9 for transfers to related firms for calendar year 2004. <sup>2</sup> This is the share of the cost of manufacturing the downstream product or the share of the cost of the goods or services in which the liquid SO <sub>2</sub> was used.			

II-16. Do any of the firms identified in question II-13 use liquid SO<sub>2</sub> as a raw material in the production of downstream products that your firm also produces?

- No     
  Don't know     
  Yes— Please identify the customers for which this is true, the major downstream products involved, and the quantity and value of your merchant market sales of liquid SO<sub>2</sub> in 2004 that was used in the production of downstream products by **all** of your customers.

---



---



---



---

**PART II.--TRADE AND RELATED INFORMATION--Continued**

II-17. Please list each related company to which you transferred liquid SO<sub>2</sub> during 2004, the ownership interest that your firm has in each related company, any other companies with an ownership interest in the related company, and their respective ownership shares in the related company.

Related company	Your ownership interest (in percent)	Other companies with an ownership interest	Their ownership interest (in percent)
I.		1)	
		2)	
		3)	
II.		1)	
		2)	
		3)	
III.		1)	
		2)	
		3)	

*Please supplement with additional attached pages as necessary.*

II-18. In 2004, did the related company(ies) identified above source liquid SO<sub>2</sub> from any companies other than your firm?

No

Yes--Please list the other sources from which each related company obtained liquid SO<sub>2</sub> and what percentage came from each source. Please also indicate whether or not the liquid SO<sub>2</sub> from each other source was provided under a toll agreement.

---



---



---



---



---

**PART II.--TRADE AND RELATED INFORMATION--Continued**

II-19. Are your transfers to the related company(ies) identified above made through a toll operation (i.e., do you maintain legal title to the liquid SO<sub>2</sub> that you transfer to the related company(ies))?

Yes     No—Please indicate how the price at which your company sells liquid SO<sub>2</sub> to the related company(ies) is established:

Based on market prices for liquid SO<sub>2</sub>.                       Based on a non-market formula.

If price is based on a non-market formula, please explain the formula for valuing the liquid SO<sub>2</sub>, including what factors such as costs, profit, etc., are used to arrive at the value for the liquid SO<sub>2</sub> transferred to the related company(ies).

---

---

---

II-20. What entity holds the marketing/distribution rights (i.e., sells) the product(s) produced by the related company(ies)?

Your company (including any joint ventures).                       Related company(ies).

If the joint venture partners and other owners sell the products produced by the related company(ies), how is the production of the related company divided among the joint venture partners and other owners?

By ownership share.                       Otherwise--please specify.

---

---

---

II-21. Are transfers to the related firm(s) valued differently from other internal transfers?

No     Yes—Please explain the basis for the difference in valuation.

---

---

**PART III.--FINANCIAL INFORMATION**

Address questions on this part of the questionnaire to John Ascienzo (202-205-3175 or [John.Ascienzo@usitc.gov](mailto:John.Ascienzo@usitc.gov)). **If your firm has been involved in a toll agreement (see definition in the instruction booklet) regarding the production of liquid sulfur dioxide, please contact John Ascienzo before completing this section of the questionnaire.**

III-1. Identify the individual who prepared or has knowledge of the requested financial information.

Company contact: \_\_\_\_\_  
 Name and title \_\_\_\_\_  
 \_\_\_\_\_  
 Phone No. \_\_\_\_\_ Fax No. \_\_\_\_\_  
 \_\_\_\_\_  
 E-mail address \_\_\_\_\_ Company web address \_\_\_\_\_

III-2. Briefly describe your financial accounting system.

A. When does your fiscal year end (month and day)? \_\_\_\_\_  
 If your fiscal year changed during the period examined, explain below:  
 \_\_\_\_\_

B.1. Describe the lowest level of operations (e.g., plant, division, company-wide) for which financial statements are prepared that include liquid sulfur dioxide: \_\_\_\_\_

2. Does your firm prepare profit/loss statements for liquid sulfur dioxide: Yes \_\_\_ No \_\_\_

3. How often did your firm (or parent company) prepare financial statements (including annual reports, 10Ks)? Please check relevant items below.

Audited \_\_\_ unaudited \_\_\_ annual reports \_\_\_ 10Ks \_\_\_ 10Qs \_\_\_

Monthly \_\_\_ quarterly \_\_\_ semi-annually \_\_\_ annually \_\_\_

4. Accounting basis: GAAP \_\_\_ cash \_\_\_ tax \_\_\_ other comprehensive (specify) \_\_\_\_\_

*Note: The Commission may request that your company submit copies of its financial statements, including internal profit-and-loss statements for the division or product group that includes liquid sulfur dioxide, as well as those statements and worksheets used to compile data for your firm's questionnaire response.*

III-3. Briefly describe your cost accounting system (e.g., standard cost, job order cost, etc.).

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

III-4. Briefly describe your allocation basis, if any, for COGS, SG&A, and interest expense and other income and expenses.

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**PART III.--FINANCIAL INFORMATION--Continued**

III-5. Other products.--Please list any other products you produced in the facilities in which you produced liquid sulfur dioxide, and provide the share of net sales accounted for by these other products in your most recent fiscal year:

<b>Product(s)</b>	<b>Share of sales</b>
_____	_____
_____	_____
_____	_____

III-6. If your firm receives inputs (raw materials, labor, energy, or any other services) used in the production of liquid sulfur dioxide from any related companies, describe the nature of the affiliation and the extent of control these related firms have on your firm and the extent of control your firm has on these related firms.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

III-7. When you firm's financial statements are prepared, are they consolidated with the financial statements of any of the related companies in question III-6 above? (In other words, are any profits or losses arising from intercompany transactions eliminated?)

No             Yes--Complete question III-8 below.

III-8. Identify the inputs, if any, your firm receives from related parties whose financial statements are consolidated with the financial statements of your firm, in the production of liquid sulfur dioxide. For each input item, provide the name of the related party and the basis for the transfer price (i.e., cost, cost plus, market).

<u>Input</u>	<u>Related Party</u>	<u>Transfer Price Basis</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**PART III.--FINANCIAL INFORMATION--Continued**

III-9. Operations on liquid sulfur dioxide.--Report the revenue and related cost information requested below on the liquid sulfur dioxide operations of your U.S. establishment(s).<sup>1</sup> Note that internal consumption and transfers to related firms must be valued at fair market value and purchases from related firms must be at cost. Provide data for your three most recently completed fiscal years in chronological order from left to right, and for the specified interim periods.

<i>(Quantity in short tons, value in 1,000 USD)</i>					
Item	Fiscal years ended--			January-June	
	_____	_____	_____	2004	2005
<b>Net sales quantities:<sup>2</sup></b>					
Commercial sales					
Internal consumption					
Transfers to related firms					
Total net sales quantities					
<b>Net sales values:<sup>2</sup></b>					
Commercial sales					
Internal consumption					
Transfers to related firms					
Total net sales values					
<b>Cost of goods sold (including internal consumption and transfers to related firms):</b>					
Raw materials					
Direct labor					
Other factory costs					
Total cost of goods sold					
<b>Gross profit or (loss)</b>					
<b>Selling, general, and administrative (SG&amp;A) expenses</b>					
<b>Operating income or (loss)</b>					
<b>Other income and expenses:</b>					
Interest expense					
All other expense items					
All other income items					
All other income or expenses, net					
<b>Net income or (loss) before income taxes</b>					
<b>Depreciation/amortization included above</b>					
<sup>1</sup> Include only sales (whether domestic or export) and costs related to liquid sulfur dioxide manufactured in your U.S. facilities. <sup>2</sup> Less discounts, returns, allowances, and prepaid freight. The quantities and values should approximate the corresponding shipment quantities and values reported in Part II of this questionnaire.					

**PART III.--FINANCIAL INFORMATION--Continued**

III-10. Asset values.--Report the total assets associated with the production, warehousing, and sale of liquid sulfur dioxide manufactured in your U.S. facilities. If your firm does not maintain some or all of the specific asset data in the normal course of business, please estimate it based upon some rational method (such as production, sales, or costs) that is consistent with your cost allocations in the previous question. Your finished goods inventory value should reconcile with the inventory quantity data reported in Part II. Provide data as of the end of your three most recently completed fiscal years in chronological order from left to right.

(Value in 1,000 USD)			
Value of	Fiscal years ended--		
	_____	_____	_____
<b>Assets associated with the production, warehousing, and sale of liquid sulfur dioxide:</b>			
<b>1. Current assets:</b>			
A. Cash and equivalents			
B. Accounts receivable, net			
C. Inventories (Finished goods)			
D. Inventories (raw materials and work in process)			
E. Other (describe _____)			
F. Total current assets (lines 1.A. through 1.E.)			
<b>2. Non-current assets:</b>			
A. Property, plant, and equipment--original cost			
B. Less: Accumulated depreciation			
C. Equals: Book value of property, plant, and equipment			
D. All other non-current assets			
<b>3. Total assets</b> (lines 1.F., 2.C., and 2.D.)			

III-11. Capital expenditures and research and development expenditures.--Report your firm's capital expenditures and research and development expenditures on liquid sulfur dioxide. Provide data for your three most recently completed fiscal years in chronological order from left to right, and for the specified interim periods.

(Value in 1,000 USD)					
Item	Fiscal years ended--			January-June	
	_____	_____	_____	2004	2005
<b>Capital expenditures</b>					
<b>Research and development expenditures</b>					



**PART III.--FINANCIAL INFORMATION--Continued**

III-12. Please describe the major capital investments relating to liquid sulfur dioxide during the period examined, and indicate the period the expenditures were made and the amount of the expenditures.

Description of capital investment	Period	Amount (\$1,000's)
1.		
2.		
3.		
4.		
5.		
6.		
7.		

III-13. Since January 1, 2002, has your firm experienced any actual negative effects on its return on investment or its growth, investment, ability to raise capital, existing development and production efforts (including efforts to develop a derivative or more advanced version of the product), or the scale of capital investments as a result of imports of liquid sulfur dioxide from Canada?

No  Yes--My firm has experienced actual negative effects as follows:

- Cancellation, postponement, or rejection of expansion projects
- Denial or rejection of investment proposal
- Reduction in the size of capital investments
- Rejection of bank loans
- Lowering of credit rating
- Problem related to the issue of stocks or bonds
- Other (specify) \_\_\_\_\_

III-14. Does your firm anticipate any negative impact of imports of liquid sulfur dioxide from Canada?

No  Yes--My firm anticipates negative effects as follows:

---



---



---



**PART IV.--PRICING AND RELATED INFORMATION--Continued**

**Section IV-A.--PRICE DATA--Continued**

**COPY THIS PAGE AS NECESSARY.** Complete a separate page for each of the specified products<sup>1</sup> produced and sold by your firm.

**Product 1**

<i>(Quantity in short tons, value in dollars)</i>		
Period of shipment	Quantity	Value <sup>2</sup>
<b>2002:</b>		
January-March		
April-June		
July-September		
October-December		
<b>2003:</b>		
January-March		
April-June		
July-September		
October-December		
<b>2004:</b>		
January-March		
April-June		
July-September		
October-December		
<b>2005:</b>		
January-March		
April-June		
<sup>1</sup> If your product does not exactly meet the product specifications but is competitive with the specified product, provide a description of your product and how it defers from the pricing product listed on the first page of section IV of this questionnaire. <sup>2</sup> Net values (i.e., gross sales values less all discounts, allowances, rebates, prepaid freight, and the value of returned goods), f.o.b. your U.S. point of shipment.		

**PART IV.--PRICING AND RELATED INFORMATION--Continued**

**Section IV-B.--PRICE-RELATED QUESTIONS**

IV-B-1. Please describe how your firm determines the prices that it charges for sales of liquid SO<sub>2</sub> (transaction by transaction negotiation, contracts for multiple shipments, set price lists, etc.). If your firm issues price lists, please include a copy of a recent price list with your submission. If your price list is large, please submit sample pages.

---



---

IV-B-2. Please describe your firm's discount policy (quantity discounts, annual total volume discounts, etc.).

---



---

IV-B-3. What are your firm's typical sales terms for its U.S.-produced liquid SO<sub>2</sub> (e.g., 2/10 net 30 days)? \_\_\_\_\_ On what basis are your prices of domestic liquid SO<sub>2</sub> usually quoted (e.g., f.o.b. warehouse, or delivered)? \_\_\_\_\_

IV-B-4. Approximately what share of your firm's sales of its U.S.-produced liquid SO<sub>2</sub> in 2004 were on a (1) long-term contract basis (multiple deliveries for more than 12 months), (2) short-term contract basis (multiple deliveries up to 12 months), and (3) spot sales basis (for a single delivery)?

Type of sale	Share of sales (percent)
Long-term contracts	
Short-term contracts	
Spot sales	

IV-B-5. If you sell on a long-term contract basis, please answer the following questions with respect to provisions of a typical long-term contract.

(a) What is the average duration of a contract? \_\_\_\_\_

(b) Can prices be renegotiated during the contract period? \_\_\_\_\_

(c) Does the contract fix quantity, price, or both? \_\_\_\_\_

(d) Does the contract have a meet or release provision? \_\_\_\_\_

**PART IV.--PRICING AND RELATED INFORMATION--Continued**

**Section IV-B.--PRICE-RELATED QUESTIONS**

IV-B-6. If you sell on a short-term contract basis, please answer the following questions with respect to provisions of a typical short-term contract.

- (a) What is the average duration of a contract? \_\_\_\_\_
- (b) Can prices be renegotiated during the contract period? \_\_\_\_\_
- (c) Does the contract fix quantity, price, or both? \_\_\_\_\_
- (d) Does the contract have a meet or release provision? \_\_\_\_\_

IV-B-7. What is the average lead time between a customer's order and the date of delivery for your firm's sales of your U.S.-produced liquid SO<sub>2</sub>?

Source	Share of 2004 sales	Lead time
From inventory		
Produced to order		
<b>Total</b>	<b>100 percent</b>	

IV-B-8. (a) What is the approximate percentage of the total delivered cost of liquid SO<sub>2</sub> that is accounted for by U.S. inland transportation costs? \_\_\_\_\_ percent.

(b) Who generally arranges the transportation to your customers' locations? Your firm \_\_\_\_\_ or purchaser \_\_\_\_\_ (check one).

(c) What proportion of your sales occur within 100 miles of your storage or production facility? \_\_\_\_\_ percent. 101 to 1,000 miles? \_\_\_\_\_ percent. Over 1,000 miles? \_\_\_\_\_ percent.

IV-B-9. What is the geographic market area in the United States served by your firm's liquid SO<sub>2</sub>?

- Northeast     Mid-Atlantic     Midwest     Southeast
- Southwest     Rocky Mountains     West Coast     Northwest
- National     Other (describe) \_\_\_\_\_

IV-B-10. Describe the end uses of the liquid SO<sub>2</sub> that you manufacture. For each end-use product, what percentage of the total cost is accounted for by liquid SO<sub>2</sub>?

<u>End use</u>	<u>Share of total cost accounted for by liquid SO<sub>2</sub> (percent)</u>
_____	_____
_____	_____
_____	_____

**PART IV.--PRICING AND RELATED INFORMATION--Continued**

**Section IV-B.--PRICE-RELATED QUESTIONS--Continued**

IV-B-11. (a) Please list in order of importance any products that may be substituted for liquid SO<sub>2</sub>.

(1) \_\_\_\_\_ (2) \_\_\_\_\_ (3) \_\_\_\_\_

(b) For each possible substitute product, please give examples of applications and end uses for which they are substitutes.

---

---

(c) Have changes in the prices of these products affected the price for liquid SO<sub>2</sub>?

No       Yes--To what degree do changes in their prices affect the price for liquid SO<sub>2</sub>? Does this effect have a time lag? If so, how long is the time lag for each substitute product? Does this vary by type of liquid SO<sub>2</sub> or final end use?

---

---

IV-B-12. How has the demand within the United States (and outside the United States if known) for liquid SO<sub>2</sub> changed since January 1, 2002? What principal factors affect changes in demand?

Increased       Unchanged       Decreased

---

---

IV-B-13. Have there been any significant changes in the product range or marketing of liquid SO<sub>2</sub> since January 1, 2002?

No       Yes--Please describe.

---

---

IV-B-14. Does your firm sell liquid SO<sub>2</sub> over the internet?

No       Yes--Please describe, noting the estimated percentage of your firm's total sales of liquid SO<sub>2</sub> in 2004 accounted for by internet sales.

---

---







**PART IV.--PRICING AND RELATED INFORMATION--Continued**

**Section IV-C.--CUSTOMER IDENTIFICATION**

Please identify below the names and addresses of your firm's 10 largest customers for liquid SO<sub>2</sub> during 2002-2004. Please also provide the name and telephone number of a contact person and the share of the quantity of your firm's total shipments of liquid SO<sub>2</sub> that each of these customers accounted for in 2004.

No.	Customer's name	Street address (not P.O. box), city, state, and zip code	Contact person	Area code and telephone number	Share of 2004 sales (%)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					



**PART IV.--PRICING AND RELATED INFORMATION--Continued**

**Section IV-E.--COMPETITION FROM IMPORTS--LOST SALES**

**THIS SECTION IS TO BE COMPLETED ONLY BY NON-PETITIONERS.** (Note: petitioners may provide allegations involving quotes made AFTER the filing of the petition.)

**Since January 1, 2002:** Did your firm lose sales of liquid SO<sub>2</sub> to imports of these products from Canada?

Yes       No

If yes, please furnish as much of the following information as possible for each affected transaction. Document such allegations of lost sales whenever possible (documentation could include copies of invoices, sales reports, or letters from customers). **Please note that the Commission may contact the firms named to verify the allegations reported.**

- Customer name, contact person, phone and fax numbers
- Specific product(s) involved
- Date of your price quotation
- Quantity involved
- Your rejected price quotation (total delivered value)
- The country of origin of the competing imported product
- The accepted price quotation of the imported product (total delivered value)

Customer name, contact person, phone and fax numbers	Product	Date of quote	Quantity ( <i>short tons</i> )	Rejected U.S. price (total value-- <i>dollars</i> )	Country of origin	Accepted import price (total value- - <i>dollars</i> )