



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

A-570-967 / C-570-968

Scope Proceeding: Cabinet/Drawer Handles

**Public Document**

E&C AD/CVD OIII: EQW

April 27, 2015

**MEMORANDUM TO:** Christian Marsh  
Deputy Assistant Secretary  
for Antidumping and Countervailing Duty Operations

**THROUGH:** Melissa G. Skinner *mgp*  
Director, Office III  
Antidumping and Countervailing Duty Operations

Erin Begnal  
Program Manager, Office III  
Antidumping and Countervailing Duty Operations

**FROM:** Eve Wang  
Senior International Trade Compliance Analyst, Office III  
Antidumping and Countervailing Duty Operations

**RE:** Antidumping and Countervailing Duty Orders on Aluminum  
Extrusions from the People's Republic of China

**SUBJECT:** Final Scope Ruling on IKEA's Cabinet/Drawer Handles

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## SUMMARY

On January 16, 2014, IKEA Supply AG ("IKEA") filed with the Department of Commerce ("Department") a scope ruling request in which IKEA requests that the Department confirm that the cabinet and drawer handles ("cabinet/drawer handles" or "handles") that it imports<sup>1</sup> are excluded from the scope of the antidumping and countervailing *Orders* on aluminum extrusions from the People's Republic of China ("PRC").<sup>2</sup> For the reasons described below, we determine that IKEA's cabinet/drawer handles are covered by the scope of the *Orders*.

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<sup>1</sup> See IKEA's letter entitled "Aluminum Extrusions from the People's Republic of China: Scope Review Request Drawer Handles," dated January 16, 2014 ("IKEA's Scope Request").

<sup>2</sup> See *Aluminum Extrusions from the People's Republic of China: Antidumping Duty Order*, 76 FR 30650 (May 26, 2011) and *Aluminum Extrusions from the People's Republic of China: Countervailing Duty Order*, 76 FR 30653 (May 26, 2011) (collectively the "*Orders*").



## BACKGROUND

On January 16, 2014, IKEA requested that the Department determine that the cabinet/drawer handles which it imports are outside the scope of the *Orders*.<sup>3</sup> On March 5, 2014, the Department issued a supplemental questionnaire regarding the request,<sup>4</sup> to which IKEA responded on April 2, 2014.<sup>5</sup> On September 15, 2014, the Aluminum Extrusions Fair Trade Committee (“Petitioner”) submitted comments on IKEA’s scope request.<sup>6</sup> In response, IKEA filed rebuttal comments on September 26, 2014.<sup>7</sup> On October 26, 2014, the Department formally initiated a scope inquiry on IKEA’s cabinet/drawer handles.<sup>8</sup> Both IKEA and Petitioner filed comments on November 19, 2014, and rebuttal comments on December 1, 2014.<sup>9</sup> The Department extended the deadline for ruling on IKEA’s products on March 26, 2015, until April 29, 2015.<sup>10</sup>

## DESCRIPTION OF MERCHANDISE SUBJECT TO THIS SCOPE INQUIRY

The cabinet/drawer handles at issue are used to facilitate the opening and closing of a door or drawer.<sup>11</sup> Each handle consists of one series 6 aluminum extrusion.<sup>12</sup> The handles come in packages that include a steel screw and a nut to hold the handle in place.<sup>13</sup> At the time of entry, the handle is fully and permanently assembled and requires no further processing or

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<sup>3</sup> See IKEA’s Scope Request.

<sup>4</sup> See the Department’s letter entitled “Aluminum Extrusions from the People’s Republic of China – Scope Ruling Request Supplemental Questionnaire,” dated March 5, 2014.

<sup>5</sup> See IKEA’s letter entitled “Supplemental Questionnaire Response: IKEA Supply AG Scope Inquiry: Cabinet/Drawer Handles Aluminum Extrusions from China,” dated April 2, 2014 (“IKEA’s Supplemental Questionnaire Response”).

<sup>6</sup> See Petitioner’s letter entitled “Aluminum Extrusions from the People’s Republic of China: Comments on IKEA’s Scope Exclusion Request,” dated September 12, 2014 (“Petitioner’s Scope Comments”).

<sup>7</sup> See IKEA’s letter entitled “Comments in Response to Petitioner’s September 12, 2014 Submission: IKEA Supply AG Scope Inquiry: Cabinet/Drawer Handles Aluminum Extrusions from China,” dated September 25, 2014 (“IKEA’s Rebuttal Comments”). On September 25, 2014, the Department granted IKEA’s request for a one-day extension to file its rebuttal comments; see the Department’s letter entitled “Aluminum Extrusions from the People’s Republic of China (“PRC”): Extension of Time to File Rebuttal to the Aluminum Extrusions Fair Trade Committee’s Comments concerning IKEA Supply AG’s Cabinet/Drawer Handles,” dated September 25, 2014.

<sup>8</sup> See the Department’s letter entitled “Aluminum Extrusions from the People’s Republic of China (“PRC”): Initiation of Scope Inquiry on IKEA’s Cabinet/Drawer Handles,” dated October 16, 2014.

<sup>9</sup> See IKEA’s letter entitled “IKEA’s Initial Comments on IKEA Supply AG’s Cabinet/Drawer Handles Scope Inquiries: Cabinet/Drawer Handles Aluminum Extrusions from the People’s Republic of China,” dated November 19, 2014; Petitioner’s letter entitled “Aluminum Extrusions from the People’s Republic of China: Response to Formal Scope Inquiry-IKEA Cabinet/Drawer Handles,” dated November 19, 2014; IKEA’s letter entitled “Rebuttal Comments to Petitioner’s November 19, 2014 Submission: IKEA Supply AG Scope Inquiry: Cabinet/Drawer Handles Aluminum Extrusions from China,” dated December 1, 2014; Petitioner’s letter entitled “Aluminum Extrusions from the People’s Republic of China: Rebuttal to IKEA’s Response to Formal Scope Inquiry,” dated December 1, 2014.

<sup>10</sup> See the Department’s letter entitled “Aluminum Extrusions from the People’s Republic of China: Extension of Time for Scope Ruling on IKEA Supply AG’s (“IKEA”) Cabinet/Drawer Handles,” dated March 26, 2015.

<sup>11</sup> See IKEA’s Scope Request at 3.

<sup>12</sup> When providing the description of the products at issue, IKEA’s submission states that “The handles include a handle manufactured from aluminum extrusions and a screw manufactured from steel or another non-aluminum material.” See IKEA’s Supplemental Questionnaire at 1 and Exhibit 1.

<sup>13</sup> See IKEA’s Scope Request at 2 and Attachment 2.

manufacturing.<sup>14</sup> The handle must be removed from its package and then may be attached to a cabinet or drawer using the included steel screw and nut.<sup>15</sup>

## **SCOPE OF THE ORDERS**

The merchandise covered by the *Orders* is aluminum extrusions which are shapes and forms, produced by an extrusion process, made from aluminum alloys having metallic elements corresponding to the alloy series designations published by The Aluminum Association commencing with the numbers 1, 3, and 6 (or proprietary equivalents or other certifying body equivalents). Specifically, the subject merchandise made from aluminum alloy with an Aluminum Association series designation commencing with the number 1 contains not less than 99 percent aluminum by weight. The subject merchandise made from aluminum alloy with an Aluminum Association series designation commencing with the number 3 contains manganese as the major alloying element, with manganese accounting for not more than 3.0 percent of total materials by weight. The subject merchandise is made from an aluminum alloy with an Aluminum Association series designation commencing with the number 6 contains magnesium and silicon as the major alloying elements, with magnesium accounting for at least 0.1 percent but not more than 2.0 percent of total materials by weight, and silicon accounting for at least 0.1 percent but not more than 3.0 percent of total materials by weight. The subject aluminum extrusions are properly identified by a four-digit alloy series without either a decimal point or leading letter. Illustrative examples from among the approximately 160 registered alloys that may characterize the subject merchandise are as follows: 1350, 3003, and 6060.

Aluminum extrusions are produced and imported in a wide variety of shapes and forms, including, but not limited to, hollow profiles, other solid profiles, pipes, tubes, bars, and rods. Aluminum extrusions that are drawn subsequent to extrusion (“drawn aluminum”) are also included in the scope.

Aluminum extrusions are produced and imported with a variety of finishes (both coatings and surface treatments), and types of fabrication. The types of coatings and treatments applied to subject aluminum extrusions include, but are not limited to, extrusions that are mill finished (*i.e.*, without any coating or further finishing), brushed, buffed, polished, anodized (including bright-dip anodized), liquid painted, or powder coated. Aluminum extrusions may also be fabricated, *i.e.*, prepared for assembly. Such operations would include, but are not limited to, extrusions that are cut-to-length, machined, drilled, punched, notched, bent, stretched, knurled, swedged, mitered, chamfered, threaded, and spun. The subject merchandise includes aluminum extrusions that are finished (coated, painted, *etc.*), fabricated, or any combination thereof.

Subject aluminum extrusions may be described at the time of importation as parts for final finished products that are assembled after importation, including, but not limited to, window frames, door frames, solar panels, curtain walls, or furniture. Such parts that otherwise meet the definition of aluminum extrusions are included in the scope. The scope includes the aluminum extrusion components that are attached (*e.g.*, by welding or fasteners) to form subassemblies, *i.e.*, partially assembled merchandise unless imported as part of the finished goods ‘kit’ defined

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<sup>14</sup> See IKEA’s Scope Request at 3.

<sup>15</sup> *Id.*; see also IKEA’s Supplemental Questionnaire Response at 1-3.

further below. The scope does not include the non-aluminum extrusion components of subassemblies or subject kits.

Subject extrusions may be identified with reference to their end use, such as fence posts, electrical conduits, door thresholds, carpet trim, or heat sinks (that do not meet the finished heat sink exclusionary language below). Such goods are subject merchandise if they otherwise meet the scope definition, regardless of whether they are ready for use at the time of importation.

The following aluminum extrusion products are excluded: aluminum extrusions made from aluminum alloy with an Aluminum Association series designations commencing with the number 2 and containing in excess of 1.5 percent copper by weight; aluminum extrusions made from aluminum alloy with an Aluminum Association series designation commencing with the number 5 and containing in excess of 1.0 percent magnesium by weight; and aluminum extrusions made from aluminum alloy with an Aluminum Association series designation commencing with the number 7 and containing in excess of 2.0 percent zinc by weight.

The scope also excludes finished merchandise containing aluminum extrusions as parts that are fully and permanently assembled and completed at the time of entry, such as finished windows with glass, doors with glass or vinyl, picture frames with glass pane and backing material, and solar panels. The scope also excludes finished goods containing aluminum extrusions that are entered unassembled in a “finished goods kit.” A finished goods kit is understood to mean a packaged combination of parts that contains, at the time of importation, all of the necessary parts to fully assemble a final finished good and requires no further finishing or fabrication, such as cutting or punching, and is assembled ‘as is’ into a finished product. An imported product will not be considered a ‘finished goods kit’ and therefore excluded from the scope of the investigation merely by including fasteners such as screws, bolts, etc. in the packaging with an aluminum extrusion product.

The scope also excludes aluminum alloy sheet or plates produced by other than the extrusion process, such as aluminum products produced by a method of casting. Cast aluminum products are properly identified by four digits with a decimal point between the third and fourth digit. A letter may also precede the four digits. The following Aluminum Association designations are representative of aluminum alloys for casting: 208.0, 295.0, 308.0, 355.0, C355.0, 356.0, A356.0, A357.0, 360.0, 366.0, 380.0, A380.0, 413.0, 443.0, 514.0, 518.1, and 712.0. The scope also excludes pure, unwrought aluminum in any form.

The scope also excludes collapsible tubular containers composed of metallic elements corresponding to alloy code 1080A as designated by the Aluminum Association where the tubular container (excluding the nozzle) meets each of the following dimensional characteristics: (1) length of 37 millimeters (“mm”) or 62 mm, (2) outer diameter of 11.0 mm or 12.7 mm, and (3) wall thickness not exceeding 0.13 mm.

Also excluded from the scope of these orders are finished heat sinks. Finished heat sinks are fabricated heat sinks made from aluminum extrusions the design and production of which are organized around meeting certain specified thermal performance requirements and which have been fully, albeit not necessarily individually, tested to comply with such requirements.

Imports of the subject merchandise are provided for under the following categories of the Harmonized Tariff Schedule of the United States (“HTS”): 7610.10.00, 7610.90.00, 7615.10.30, 7615.10.71, 7615.10.91, 7615.19.10, 7615.19.30, 7615.19.50, 7615.19.70, 7615.19.90, 7615.20.00, 7616.99.10, 7616.99.50, 8479.89.98, 8479.90.94, 8513.90.20, 9403.10.00, 9403.20.00, 7604.21.00.00, 7604.29.10.00, 7604.29.30.10, 7604.29.30.50, 7604.29.50.30, 7604.29.50.60, 7608.20.00.30, 7608.20.00.90, 8302.10.30.00, 8302.10.60.30, 8302.10.60.60, 8302.10.60.90, 8302.20.00.00, 8302.30.30.10, 8302.30.30.60, 8302.41.30.00, 8302.41.60.15, 8302.41.60.45, 8302.41.60.50, 8302.41.60.80, 8302.42.30.10, 8302.42.30.15, 8302.42.30.65, 8302.49.60.35, 8302.49.60.45, 8302.49.60.55, 8302.49.60.85, 8302.50.00.00, 8302.60.90.00, 8305.10.00.50, 8306.30.00.00, 8414.59.60.90, 8415.90.80.45, 8418.99.80.05, 8418.99.80.50, 8418.99.80.60, 8419.90.10.00, 8422.90.06.40, 8473.30.20.00, 8473.30.51.00, 8479.90.85.00, 8486.90.00.00, 8487.90.00.80, 8503.00.95.20, 8508.70.00.00, 8516.90.50.00, 8516.90.80.50, 8517.70.00.00, 8529.90.73.00, 8529.90.97.60, 8538.10.00.00, 8543.90.88.80, 8708.29.50.60, 8708.80.65.90, 8803.30.00.60, 9013.90.50.00, 9013.90.90.00, 9401.90.50.81, 9403.90.10.40, 9403.90.10.50, 9403.90.10.85, 9403.90.25.40, 9403.90.25.80, 9403.90.40.05, 9403.90.40.10, 9403.90.40.60, 9403.90.50.05, 9403.90.50.10, 9403.90.50.80, 9403.90.60.05, 9403.90.60.10, 9403.90.60.80, 9403.90.70.05, 9403.90.70.10, 9403.90.70.80, 9403.90.80.10, 9403.90.80.15, 9403.90.80.20, 9403.90.80.41, 9403.90.80.51, 9403.90.80.61, 9506.11.40.80, 9506.51.40.00, 9506.51.60.00, 9506.59.40.40, 9506.70.20.90, 9506.91.00.10, 9506.91.00.20, 9506.91.00.30, 9506.99.05.10, 9506.99.05.20, 9506.99.05.30, 9506.99.15.00, 9506.99.20.00, 9506.99.25.80, 9506.99.28.00, 9506.99.55.00, 9506.99.60.80, 9507.30.20.00, 9507.30.40.00, 9507.30.60.00, 9507.90.60.00, and 9603.90.80.50.

The subject merchandise entered as parts of other aluminum products may be classifiable under the following additional Chapter 76 subheadings: 7610.10, 7610.90, 7615.19, 7615.20, and 7616.99 as well as under other HTS chapters. In addition, fin evaporator coils may be classifiable under HTS numbers: 8418.99.8050 and 8418.99.8060. While HTS subheadings are provided for convenience and customs purposes, the written description of the scope is dispositive.<sup>16</sup>

## LEGAL FRAMEWORK

When a request for a scope ruling is filed, the Department examines the scope language of the order at issue and the description of the product contained in the scope-ruling request.<sup>17</sup> Pursuant to the Department’s regulations, the Department may also examine other information, including the description of the merchandise contained in the petition, the records from the investigations, and prior scope determinations made for the same product.<sup>18</sup> If the Department determines that these sources are sufficient to decide the matter, it will issue a final scope ruling as to whether the merchandise is covered by an order.<sup>19</sup>

Conversely, where the descriptions of the merchandise in the sources described in 19 CFR

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<sup>16</sup> See *Orders*.

<sup>17</sup> See *Walgreen Co. v. United States*, 620 F.3d 1350, 1357 (Fed. Cir. 2010) (“*Walgreen*”).

<sup>18</sup> See 19 CFR 351.225(k)(1).

<sup>19</sup> See 19 CFR 351.225(d).

351.225(k)(1) are not dispositive, the Department will consider the five additional factors set forth at 19 CFR 351.225(k)(2). These factors are: (i) the physical characteristics of the merchandise; (ii) the expectations of the ultimate purchasers; (iii) the ultimate use of the product; (iv) the channels of trade in which the product is sold; and (v) the manner in which the product is advertised and displayed. The determination as to which analytical framework is most appropriate in any given scope proceeding is made on a case-by-case basis after consideration of all evidence before the Department.

## RELEVANT SCOPE DETERMINATIONS<sup>20</sup>

### A. Kitchen Appliance Door Handles I<sup>21</sup>

At issue in the ruling were kitchen appliance door handles for ovens, refrigerators or freezers. Meridian's products consisted of three different types of aluminum extrusion handles. The Department examined three types of handles. The Type A handle consisted entirely of aluminum extrusions. Type B handles consisted of extruded aluminum and two plastic injection molded end caps at each end of the handle, which are used to fasten the handle to the door. The Type C handle consisted of aluminum extrusions, an allen wrench, and installation instructions.<sup>22</sup> The Department determined that Meridian's handles consisted solely of aluminum extrusions, with the inclusion of fasteners, and, thus, were covered by the scope of the *Orders*.<sup>23</sup>

### B. Kitchen Appliance Door Handles II<sup>24</sup>

At issue in the ruling were appliance door handles with or without plastic end caps. Whirlpool's handles consisted of aluminum extrusions, and some handles were imported with plastic end caps.<sup>25</sup> Whirlpool argued that its products were finished merchandise because the manufacturing process had been fully completed such that the merchandise was ready for sale and used by the purchaser without having to further process or complete the merchandise.<sup>26</sup> The Department determined that the plastic end caps were analogous to a washer (which the Department found to fall within the scope language's reference to fasteners) because they were involved in attaching the handle to a refrigerator door in a manner that allowed the handle to fit tightly to the door and to relieve friction between the door and the handle.<sup>27</sup> Therefore, the Department determined that

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<sup>20</sup> See the Department's memorandum entitled "AD/CVD Orders on Aluminum Extrusions from the PRC: Transmittal of Past Scope Determinations to the File," dated concurrently with this memorandum and placed on the record of this proceeding. This memorandum contains the scope rulings primarily relied upon in the Department's analysis. Other rulings referenced by interested parties, or by the Department in response to arguments made by interested parties, as well as other scope rulings for aluminum extrusions from the PRC, can be found on the Department's website: <http://enforcement.trade.gov/download/prc-ae/scope/prc-ae-scope-index.html>.

<sup>21</sup> See the Department's memorandum entitled "Final Scope Ruling on Meridian Kitchen Appliance Door Handles," dated June 21, 2013 ("Kitchen Appliance Door Handles I").

<sup>22</sup> *Id.* at 2.

<sup>23</sup> *Id.* at 12.

<sup>24</sup> See the Department's memorandum entitled "Final Scope Ruling on Kitchen Appliance Door Handles With Plastic End Caps and Kitchen Appliance Door handles Without Plastic End Caps," dated August 3, 2014 ("Kitchen Appliance Door Handles II").

<sup>25</sup> See Kitchen Appliance Door Handles II at 5-6.

<sup>26</sup> *Id.* at 9.

<sup>27</sup> *Id.* at 17.

the handles at issue were comprised entirely of extruded aluminum (save for fasteners) and, thus, were covered by the scope of the *Orders*.<sup>28</sup>

## **ARGUMENTS FROM INTERESTED PARTIES**

### IKEA's January 16, 2014 Scope Request

IKEA argues that, at the time of importation, the cabinet/drawer handles are fully and permanently assembled, require no further processing and, thus, constitute finished goods that are excluded from the scope of the *Orders*. Additionally, IKEA argues that its cabinet/drawer handles are fully manufactured and ready for their intended use at the time of import, similar to windows with glass, solar panels, or a door with glass, which are specifically excluded from the *Orders*.

IKEA also argues that the cabinet/drawer handles are akin to the products examined in the scope rulings in Drapery Rail Kits,<sup>29</sup> Water Heater Anodes,<sup>30</sup> Banner Stands,<sup>31</sup> and Solar Panel Mounting Systems,<sup>32</sup> where we found the products at issue to be excluded from the scope as either finished goods or finished goods kits. IKEA further argues that the fact that the handle is used on a cabinet or drawer does not preclude it from being a finished product, similar to the products examined in Side Mount Valve Controls<sup>33</sup> and Water Heaters Anodes, where we determined the products examined to be excluded from the scope.

### Petitioner's September 12, 2014 Comments

Petitioner argues that IKEA's cabinet/drawer handles are nothing more than fabricated aluminum extrusions (and incidental fastener components), which match the physical description of the subject merchandise, and do not meet the final finished goods exclusion described in the scope. According to Petitioner, the only products that are excluded under the finished goods exclusion are those products that are final finished products into which extrusions or subassemblies are incorporated.

Petitioner argues that the Department's prior scope rulings in Kitchen Appliance Door Handles I and II found similar handles to be covered by the scope, and nothing in IKEA's scope request or supplemental questionnaire response warrants the Department's departure from its position that the handles at issue are subject to the *Orders*.

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<sup>28</sup> *Id.* at 16-18.

<sup>29</sup> See the Department's memorandum entitled "Final Scope Ruling on Drapery Rail Kits," dated February 3, 2012, *Final Results of Redetermination Pursuant to Court Remand Rowley Company v. United States* Ct. No. 12-00055 (CIT 2012), and *Rowley Company v. United States*, Consol. Ct. No. 12-00055 (CIT 2013) (Court Order affirming Drapery Rail Kits), (collectively, "Drapery Rail Kits").

<sup>30</sup> See the Department's memorandum entitled "Final Scope Ruling on Aluminum Anodes for Water Heaters," dated October 17, 2012 ("Water Heater Anodes").

<sup>31</sup> See the Department's memorandum entitled "Final Scope Ruling on Banner Stands and Back Wall Kits," dated October 19, 2011 ("Banner Stands").

<sup>32</sup> See the Department's memorandum entitled "Final Scope Ruling on Clenergy (Xiamen) Technology's Solar Panel Mounting Systems," dated October 31, 2012 ("Solar Panel Mounting Systems").

<sup>33</sup> See the Department's memorandum entitled "Final Scope Ruling on Side Mount Valve Controls," dated October 26, 2016 ("Side Mount Valve Controls").

Petitioner argues that IKEA's cabinet/drawer handles are akin to products examined in Geodesic Domes,<sup>34</sup> where we found the products consisting solely of aluminum extrusions (aside from fasteners) did not meet the exclusion criteria for a finished goods kit.

Petitioner contends that IKEA's cabinet/drawer handles are similar to products examined in Cutting & Marking Edges,<sup>35</sup> where we found the products consisting solely of aluminum extrusions do not meet the exclusion for finished goods. Furthermore, Petitioner pointed out that in Kitchen Appliance Door Handles II, we determined that the "fasteners" language contained in the finished goods kit exclusion is also applicable to the finished goods exclusion, making goods that are composed entirely of aluminum extrusions and fasteners ineligible for the finished goods exclusion. Hence, Petitioner argues that the ruling in Kitchen Appliance Door Handles II supports that IKEA's cabinet/drawer handles are in-scope merchandise.

Finally, Petitioner contends that we should reach the same conclusion with the matrix it devised to analyze scope requests, finding that IKEA's cabinet/drawer handles are covered by the scope of the *Orders*.<sup>36</sup>

#### IKEA's September 26, 2014 Rebuttal Comments

IKEA argues that Petitioner's assertion that cabinet/drawer handles do not qualify for the finished goods exclusion because they consist entirely of aluminum extrusions is flawed. IKEA contends that there is no basis to conclude that a finished good comprised entirely of extruded aluminum is not eligible for the finished goods exclusion. For support, IKEA points to the language of the scope, contending that the finished goods exclusion in the scope contains no aluminum content requirement or limitation. IKEA argues that our imposing such a limitation would unlawfully expand the scope of the *Orders*, in light of rulings in *Legacy Classic Furniture*<sup>37</sup> and *Wheatland Tube*.<sup>38</sup>

IKEA claims that the Court of International Trade ("CIT") in *Rubbermaid*<sup>39</sup> rejected our imposing the "fasteners" language from the exclusion for finished goods kits upon the exclusion for finished goods. IKEA contends that we may not impose language that specifically relates to the exclusion for finished goods kits to the exclusion for finished goods because they are two separate and distinct exclusions.

IKEA contends that, because during the original investigation we considered and rejected a minimum aluminum content requirement for finished goods, Petitioner may not now ask to

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<sup>34</sup> See the Department's memorandum entitled "Final Scope Ruling on J.A. Hancock Co., Inc.'s Geodesic Domes," dated July 17, 2012 ("Geodesic Domes").

<sup>35</sup> See the Department's memorandum entitled "Final Scope Ruling on Cutting and Marking Edges," dated November 13, 2012 ("Cutting & Marking Edges").

<sup>36</sup> See Petitioners' Scope Comments at Exhibit 1.

<sup>37</sup> See *Legacy Classic Furniture, Inc. v. United States*, 867 F. Supp. 2d 1321 (CIT 2012) ("*Legacy Classic Furniture*").

<sup>38</sup> See *Wheatland Tube Co. v. United States*, 161 F.3d 1365, 1371 (Fed. Cir. 1998) ("*Wheatland Tube*").

<sup>39</sup> See *Rubbermaid Commercial Products LLC v. United States*, Slip Op. 14-113, Court No. 11-00463, dated September 23, 2014 ("*Rubbermaid*") at 15-16.



expand the scope of the *Orders*. Moreover, IKEA argues that the ruling in Auto Parts<sup>40</sup>, where we excluded auto parts consisting entirely of aluminum extrusions as finished goods under the subassemblies test supports that IKEA’s cabinet/drawer handles are excluded from the scope of the *Orders*.

Finally, IKEA contends that the physical characteristics and uses of the domestic like product of subject aluminum extrusions described in both the Petition and the International Trade Commission’s (“ITC”) Preliminary Report confirm that the subject extrusions are all used as inputs (*i.e.*, an intermediate product) in the production of downstream products. IKEA argues that its cabinet/drawer handles are finished, completely manufactured products ready for sale to the ultimate customers, not semi-finished intermediate goods that require further processing, and thus satisfy the finished goods exclusion to the *Orders*.

#### IKEA’s November 19, 2014 Comments

IKEA maintains that the language of the scope of the *Orders* specifically excludes finished goods and IKEA’s cabinet/drawer handles are finished goods because they are fully and permanently assembled and packaged for retail sales at the time of imposition. IKEA contends that the plain language of the *Orders* states that the *Orders* only cover aluminum extrusions that are not fully finished goods, *i.e.*, aluminum extrusions that could be further processed into something else after importation. According to IKEA, once an extrusion is bent, shaped, molded or assembled into a finished good, it is no longer subject merchandise.

IKEA argues that its cabinet/drawer handles are finished goods, similar to the merchandise reviewed in Drapery Rail Kits, Banner Stands, Solar Panel Mounting System, EZ Fabric Wall Systems,<sup>41</sup> and Water Heater Anodes.

#### Petitioner’s November 19, 2014 Comments

Petitioner contends that the fact that Briteline, a Petitioner and domestic producer of cabinet/drawer handles, provided data to the ITC on its cabinet/drawer handle production confirms that cabinet/drawer handles have always been considered as in-scope merchandise.

Petitioner contends that the CIT’s decision in *Rubbermaid* is not final. Furthermore, Petitioner contends that the CIT in *Rubbermaid* did not conclude that the Department is prohibited from applying language from the finished goods kits exclusions to finished goods exclusion; rather, the CIT ruled that we must provide a reasoned explanation for applying the language. Petitioner argues that in Kitchen Appliance Door Handles II, the Department reasonably explained the reason for applying the fastener language to the exclusion for finished goods—determining that a product which consists only of aluminum extrusions and fasteners to satisfy the finished goods exclusion would permit this exclusion to the *Orders* to swallow the scope, because any aluminum extrusion product, as long as it can be identified by end use, could be considered a

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<sup>40</sup> See the Department’s memorandum entitled “Final Scope Ruling on Valeo’s Automatic Heating and Cooling Systems,” dated October 31, 2012, and Final Results of Redetermination Pursuant to Court Remand *Valeo, Inc., Valeo Engine Cooling Inc., and Valeo Climate Control Corp. v. United States* Court No. 12-00381, dated February 13, 2013, (collectively, “Auto Parts”).

<sup>41</sup> See the Department’s memorandum entitled “Final Scope Ruling on EZ Fabric Wall Systems,” dated November 9, 2011 (“EZ Wall Fabric Wall Systems”).

finished product.

Petitioner claims that we accepted its proposed clarification to the scope that finished goods kits composed exclusively of aluminum extrusions and fasteners are covered by the scope of the *Orders*, citing our Preliminary Scope Memo.<sup>42</sup> Petitioner contends that even if we were to accept that the scope does not include an aluminum content limitation, an extruded product containing 100 percent of aluminum extrusions could be within the scope.

Petitioner contends that IKEA's cabinet/drawer handles are "intermediate goods" by definition because they are not "fully assembled finished goods."

#### IKEA's December 1, 2014 Rebuttal Comments

IKEA argues that the mere fact that Briteline provided information for the investigation to the ITC cannot be used to conclude that cabinet/drawer handles have always been considered as and intended to be included in the scope of the *Orders*.

IKEA contends that its cabinet/drawer handles are excluded by the scope of the *Orders* because they are final finished goods as they are completely and irrevocably processed and can never become anything other than finished cabinet/drawer handles.

IKEA contends that we should not rely on determinations in Kitchen Appliance Door Handles I and II as they are currently pending before the CIT. IKEA also contends that we should not rely on determinations in Cutting & Marking Edges either, as the court remanded us in *Plasticoid Manufacturing*<sup>43</sup> when we applied the Geodesic Domes analysis to cutting and marking edges, which are finished goods, not finished goods kits.

IKEA contends that the CIT, in *Legacy Classic Furniture*, held that the specific language in an antidumping or countervailing duty order "trumps" the more general language in the order. IKEA also cites to the ruling in *Wheatland Tube* that allowing the Department to assess antidumping duties on products intentionally omitted from the ITC's injury investigation would frustrate the purpose of the antidumping laws. Additionally, IKEA contends that the 'fasteners' language established in the scope of the *Orders* only applies in the context of an exclusion for finish goods kits packaged with fasteners, and is, thus, not applicable to finished products or finished product subassemblies in the same manner.

IKEA argues that courts have held that the Department may not expand the scope of an order when interpreting an antidumping or countervailing duty order, citing *Polites*,<sup>44</sup> *Duferco Steel*,<sup>45</sup> *Allegheny Bradford*,<sup>46</sup> *Ericsson GE Mobile*,<sup>47</sup> *Mitsubishi Electric*,<sup>48</sup> and *Eckstrom*.<sup>49</sup>

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<sup>42</sup> See the Department's memorandum entitled "Aluminum Extrusions from the People's Republic of China ("PRC"): Preliminary Determinations Comments on the Scope of the Investigation," dated October 27, 2010 ("Preliminary Scope Memo").

<sup>43</sup> See *Plasticoid Manufacturing, Co. v. United States* Ct. No. 12-00407 (CIT 2014) ("*Plasticoid Manufacturing*").

<sup>44</sup> See *Polites v. United States*, 755 F. Supp. 2d 1352, 1356 (CIT 2011) ("*Polites*").

<sup>45</sup> See *Duferco Steel, Inc. v. United States*, 296 F.3d 1087, 1094-95 (Fed. Cir. 2002) ("*Duferco Steel*").

<sup>46</sup> See *Allegheny Bradford Corp. v. United States*, 342 F. Supp. 2d 1172, 1183 (CIT 2004) ("*Allegheny Bradford*").

IKEA contends that though the CIT in *Rubbermaid* remanded for us to provide a reasoned explanation regarding the relationship between the finished goods exclusion and the finished goods kit exclusion, its opinion strongly suggested that we may not impose language that specifically relates to the exclusion for finished goods kits to the exclusion for finished goods because they are separate and distinct exclusions.

IKEA rebuts that the fact that Petitioner purposefully requested clarification to the scope exclusion for finished goods kits to include aluminum content requirements, but made no modification for clarification to the exclusion for finished goods, reinforces IKEA's argument that the scope of the *Orders* were not intended to include finished goods; hence, cabinet/drawer handles which are finished goods are excluded from the scope of the *Orders*. IKEA reasons that the intentional omission of an aluminum content limitation to the finished goods exclusion indicates that the scope of the *Orders* was not intended to include finished goods, regardless of aluminum content.

IKEA contends that the CIT in *Plasticoid Manufacturing* discounted Petitioner's argument that allowing goods comprised entirely of extruded aluminum to be excluded from the scope as finished goods would swamp the rule and completely undermine the *Orders*, holding that "it is unclear why other scope language in the *Orders* (such as restrictions limiting the finished merchandise exclusion to only that 'finished merchandise' that is 'fully and permanently assembled and completed at the time of entry') would not suffice to keep the proverbial floodgates firmly closed."

IKEA claims that the CIT in *Plasticoid Manufacturing* held that our Geodesic Dome analysis amounts to a *per se* ruling that any goods consisting of 100 percent aluminum extrusions fall within the scope of the *Orders*, even if the goods are finished and would otherwise qualify for the finished goods exclusion.

IKEA contends that contrary to Petitioner's claim, IKEA's handles are not intermediate goods because intermediate goods do not include goods that are fully manufactured finished products. Referencing the Labor Department's definitions on intermediate materials and goods, which the importer from *Rubbermaid* relied upon, IKEA argues that its handles are not semi-finished intermediate goods that require further processing.

In response to Petitioner's argument that IKEA's handles are intermediate goods because they are parts for a final finished product, IKEA argues that the CIT in *Rubbermaid* already questioned Petitioner's logic when the Court pointed out that each of the examples of "finished merchandise" listed in the scope of the *Orders* must be attached to or work in conjunction with other goods in order to fulfill its ultimate intended function.

#### Petitioner's December 1, 2014 Rebuttal Comments

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<sup>47</sup> See *Ericsson GE Mobile Commc'ns v. United Staets*, 60 F.3d 778, 782 (Fed. Cir. 1995) ("*Ericsson GE Mobile*").

<sup>48</sup> See *Mitsubishi Electric Corp. v. United States*, 802 F. Supp. 455, 456-58 (CIT 1992) ("*Mitsubishi Electric*").

<sup>49</sup> See *Eckstrom Indus., Inc. v. United States*, 254 F.3d 1068, 1076 (Fed. Cir. 2001) ("*Eckstrom*").

Petitioner argues that IKEA's cabinet/drawer handles are comprised of nothing more than fabricated aluminum extrusions with fasteners and are clearly within the scope of the *Orders* pursuant to 19 CFR 351.225(k1). Petitioner contends the fact that Briteline, a Petitioner and domestic producer of cabinet/drawer handles, provided data to the ITC on its production confirms that cabinet/drawer handles have always been considered as in-scope merchandise.

## DEPARTMENT'S POSITION

Pursuant to 19 CFR 351.225(k)(1), the Department examined the language of the *Orders* and the description of the products contained in this scope request, determinations during the investigation, as well as previous rulings made by the Department. We find that the scope and the descriptions of the merchandise contained in the sources listed in 19 CFR 351.225(k)(1) are dispositive as to whether the cabinet/drawer handles at issue are covered by the scope of the *Orders*. Accordingly, for this determination, the Department finds it unnecessary to consider the additional factors specified in 19 CFR 351.225(k)(2). For the reasons set forth below, we find that IKEA's cabinet/drawer handles do not meet the exclusion criteria for finished goods and, therefore, are covered by the scope of the *Orders*.

In order to consider fully the comments received in connection with IKEA's scope request by both IKEA and Petitioner, the Department initiated a formal scope inquiry pursuant to 19 CFR 351.225(e) and solicited additional comments, in accordance with 19 CFR 351.225(f)(1)(iii). After receiving comments from interested parties on November 19, 2014, and rebuttal comments on December 1, 2014, concerning whether IKEA's products are within the scope of the *Orders*, we determine that the scope of the *Orders* and other sources listed in 19 CFR 351.225(k)(1) are dispositive. Thus, it is unnecessary to consider the additional criteria under 19 CFR 351.225(k)(2) for this scope ruling.<sup>50</sup>

The products at issue consist solely of extruded aluminum made of series 6 aluminum alloy, aside from a steel screw and/or a nut. Thus, the physical characteristics of the cabinet/drawer handles at issue match the description of subject merchandise of the *Orders*:

The merchandise covered by the *Orders* is aluminum extrusions which are shapes and forms, produced by an extrusion process, made from aluminum alloys corresponding to the alloy series designations published by the Aluminum Association commencing with the numbers 1, 3, and 6 (or proprietary equivalents or other certifying body equivalents).

The scope of the *Orders* excludes "finished merchandise containing aluminum extrusions *as parts* that are fully and permanently assembled and completed at the time of entry ..." (emphasis added). We take this language to mean that the excluded "finished merchandise" must contain aluminum extrusions "as parts" plus an additional non-extruded aluminum component. Otherwise, this specific language would be read out of the scope, resulting in the phrase "containing aluminum extrusions that are fully and permanently assembled and completed at the

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<sup>50</sup> See Memorandum entitled, "Final Scope Ruling on Curtain Wall Units that are Produced and Imported Pursuant to a Contract to Supply a Curtain Wall," dated March 27, 2014 ("Curtain Wall Units"), where the Department similarly initiated a scope inquiry and ultimately determined that the sources listed in 19 CFR 351.225(k)(1) are dispositive, and so did not consider the additional criteria under 19 CFR 351.225(k)(2).

time of entry.” Here, based on the information contained in IKEA’s request (e.g., narrative statements, photographs, and product specifications),<sup>51</sup> we find that each IKEA handle is comprised entirely of extruded aluminum and does not have other non-extruded aluminum component, aside from fasteners (i.e., steel screws, nuts).

IKEA contends that the ‘fasteners’ language established in the scope of the *Orders* only applies in the context of an exclusion for finish goods kits packaged with fasteners, and is, thus, not applicable to finished products or finished product subassemblies in the same manner. We disagree. The scope language states: “[t]he scope also excludes *finished goods* containing aluminum extrusions that are entered unassembled in a ‘*finished goods kit*.’ A finished goods kit is understood to mean a packaged combination of parts that contains, at the time of importation, all of the necessary parts to fully assemble a *final finished good*...”<sup>52</sup> Thus, we find that the difference between “finished goods” and “finished goods kits,” as described in the scope, is that the former is assembled upon entry while the latter is unassembled upon entry. While the scope goes on to say that “[a]n imported product will not be considered a ‘finished goods kit’ and therefore excluded from the scope of the investigation merely by including fasteners such as screws, bolts, etc. in the packaging with an aluminum extrusion product”, we find unconvincing the notion that an unassembled product in kit-form that consists solely of extruded aluminum, save for fasteners, would fall within the scope of the *Orders* while the identical product, entering the United States as an assembled good, would fall outside the scope of the *Orders*. Accordingly, to read the scope to apply in a consistent manner to a given product – whether the product enters assembled as a finished good or unassembled as a finished good kit – we are applying the fasteners language when considering whether a product constitutes a finished good that is excluded from the order.

Hence, because IKEA’s handles are comprised only of subject aluminum extrusions, and do not contain non-aluminum extrusions beyond fasteners, we find that they do not qualify for the finished merchandise exclusion and thus are covered by the scope of the *Orders*.

This determination is further supported by the Department’s rulings in Kitchen Appliance Handles I and II. In Kitchen Appliance Handles I and II, we determined that the products were merely aluminum extrusions, with fasteners where relevant, that met the physical description of subject merchandise, and thus, did not qualify for the finished goods exclusion.<sup>53</sup> In both of these scope rulings, we determined that, like door thresholds or carpet trims, both of which are provided in the scope as examples of subject merchandise, the kitchen appliance handles were merely aluminum extrusions that met the physical description of subject merchandise, referred to by their end uses: handles for kitchen appliances.<sup>54</sup> Like the handles in those two cases, IKEA’s handles are, aside from fasteners, merely aluminum extrusions that meet the physical description of subject merchandise, referenced by their end use: handles for a cabinet or drawer. Hence, we determine that the Kitchen Appliance Handles I and II scope rulings are instructive and support

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<sup>51</sup> See IKEA’s Scope Request at 2 and Attachment 2; IKEA’s Supplemental Questionnaire Response at Exhibit 2 (Product Detail Sheets); IKEA’s Scope Request at 2; and IKEA’s Supplemental Questionnaire Response at 1-3.

<sup>52</sup> See *Aluminum Extrusions from the People’s Republic of China: Countervailing Duty Order*, 76 FR 30653, 30654 (May 26, 2011), (emphasis added).

<sup>53</sup> See Kitchen Appliance Handles I and II.

<sup>54</sup> See Kitchen Appliance Handles I at 12; see also Kitchen Appliance Handles II at 7 and 18.

our determination that IKEA's handles are covered by the scope.

We disagree with IKEA that its cabinet/drawer handles are similar to windows with glass, solar panels, or a door with glass, which are specifically excluded from the *Orders*. IKEA's products are not analogous to these types of products because IKEA's products consist only of aluminum extrusions and fasteners (*i.e.*, steel screws and/or nuts), not any non-extruded aluminum components (such as glass). Rather, we find IKEA's products lack a non-aluminum component and, therefore, do not constitute excluded finished merchandise because they cannot be considered to "contain {} aluminum extrusions as parts that are fully and permanently assembled and completed at the time of entry."<sup>55</sup> Such products are included in the *Orders*.<sup>56</sup>

We also disagree with IKEA's assertion that the cabinet/drawer handles are analogous to the products examined in Side Mount Valve Controls, Water Heater Anodes, Drapery Rail Kits, Banner Stands, Solar Panel Mounting Systems, and EZ Fabric Wall Systems. As an initial matter, the products at issue in each of those proceedings – unlike IKEA's cabinet/drawer handles – contain aluminum extrusions *as parts* that are fully and permanently assembled plus other non-extruded aluminum components that are not mere fasteners. In contrast, each IKEA handle contains only one aluminum extrusion and its package includes a steel screw to attach the handle to a cabinet or drawer. Further, the main issue in the Drapery Rail Kits, Banner Stands, Solar Panel Mounting Systems, and EZ Fabric Wall System scope rulings was whether the kits at issue contained all of the parts necessary to otherwise qualify for the finished goods kit exclusion.<sup>57</sup> Here, IKEA's cabinet/drawer handles are not a collection of parts such that an issue is whether IKEA's handles contain all of the parts necessarily to qualify for the finished goods kits exclusion. At issue is whether IKEA's handles qualify for the finished merchandise exclusion, not the finished goods kit exclusion.

We also disagree with IKEA's assertion that once an extrusion is bent, shaped, molded or assembled into a purported finished good, it is no longer subject merchandise because that assertion directly contradicts the language of the scope. The scope expressly states that the subject merchandise may be "fabricated, *i.e.*, prepared for assembly. Such operations would include, but are not limited to, extrusions that are cut-to-length... bent..." We also disagree with IKEA's assertion that its cabinet/drawer handles are excluded by the scope of the *Orders* because they are final finished goods and can never become anything other than finished cabinet/drawer handles. It is irrelevant that IKEA's handles can never become anything else; rather, as discussed above, IKEA's handles are covered by the scope because the physical characteristics of the handles match the description of subject merchandise of the *Order* and each handle is comprised entirely of extruded aluminum and does not have other non-extruded aluminum component, aside from fasteners (*i.e.*, steel screws, nuts).

We find this case to be distinguishable from the line of cases cited by IKEA for the proposition that the Department may not unlawfully expand the scope of the *Orders*. For example, in *Polites*, the CIT remanded the Department's definition of "finished scaffolding," which was excluded from the antidumping and countervailing duty orders on circular welded carbon quality

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<sup>55</sup> See *Orders*.

<sup>56</sup> *Id.*

<sup>57</sup> See Drapery Rail Kits; Banner Stands; Solar Panel Mounting Systems; and EZ Fabric Wall Systems.

steel pipe from the People’s Republic of China, as covering fully assembled scaffolding and scaffolding kits. The CIT held that the Department’s definition was unreasonable because it rendered the exclusion mere surplusage where record information failed to show that the two items the Department found to be covered by the exclusion were imported or may be imported into the United States. Here, unlike *Polites*, our analysis would not render an exclusion mere surplusage. Rather, for the reason explained above, it is reasonable to apply the “fastener” language contained in the finished merchandise kit exclusion to the finished merchandise exclusion. Furthermore, for the reasons explained above, our interpretation of the scope language is not “in a way contrary to {the scope’s} term.”<sup>58</sup>

Moreover, finding that IKEA’s handle, a single piece of extruded aluminum, is subject merchandise does not create a requirement for aluminum “content.” Our determination in this case is based on the fact that IKEA’s handle does not contain items that are not aluminum extrusions *as parts*. IKEA’s handle is an aluminum extrusion as described by the scope of the *Orders*. As stated in the scope of the *Orders* above, the “merchandise covered by the *Orders* is aluminum extrusions which are shapes and forms, produced by an extrusion process . . .” Additionally, we find that Petitioner’s rejection of a proposal in the underlying investigation to include within the scope all merchandise with at least 70 to 75 percent aluminum extrusion by weight, notwithstanding whether the merchandise otherwise met the finished merchandise or finished good kit exclusion, is not indicative of Petitioner’s intent with respect to products such as IKEA’s handles that are 100 percent aluminum extrusions. The proposal at issue in the investigation concerned whether the scope should cover products comprised *largely*, by weight, of aluminum extrusions. When considered in that light, we do not conclude that Petitioner’s rejection necessarily contemplated merchandise comprised *entirely* of aluminum extrusions.

We disagree with IKEA’s assertion that its handles are finished goods and thus are excluded from the scope because the physical characteristics and uses of the domestic like product of subject aluminum extrusions described in both the Petition and the ITC Preliminary Report confirm that the subject extrusions are all used as inputs (*i.e.*, an intermediate product) in the production of downstream products. When considering scope requests, the Department relies on the scope language of the *Orders*, the description of the product contained in the scope-ruling request,<sup>59</sup> the description of the merchandise contained in the petition, the records from the investigations, and prior scope determinations.<sup>60</sup> To determine whether a particular product is included within the scope of an antidumping or countervailing duty order, the Department *first* analyzes the language of the order at issue.<sup>61</sup> Here, the scope of the *Orders* does not state that subject aluminum extrusions are “all used as inputs (*i.e.*, an intermediate product) in the production of downstream products.” Moreover, the quoted language from the *ITC Prelim* appears to differ in this respect from the express language of the scope of the *Orders* that lists door thresholds and carpet trim as examples of subject merchandise covered by the scope of the *Orders*. Though neither thresholds nor carpet trim are inputs in the production of downstream products, they are expressly covered by the scope of the *Orders*. Again, we emphasize that the

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<sup>58</sup> See *Eckstrom*, 254 F.3d at 1072; *Wheatland Tube*, 161 F.3d at 1371; *Ericsson*, 60 F.3d at 782.

<sup>59</sup> See *Walgreen*.

<sup>60</sup> See 19 CFR 351.225(k)(1).

<sup>61</sup> See *Duferco Steel*, 296 F.3d at 1097 (explaining that “a predicate for the interpretive process is language in the order that is subject to interpretation”).

language of the *Orders* is paramount in determining whether a product is subject merchandise; thus quoting these preliminary ITC findings that appear to differ from examples of in-scope merchandise contained in the scope does not necessarily take a product out of the scope of the *Orders*.

Additionally, IKEA's reliance on *Rubbermaid* is misplaced in this scope proceeding. While IKEA argues that we may not impose language that specifically relates to the exclusion for finished goods kits to the exclusion for finished goods because they are two separate and distinct exclusions, in *Rubbermaid* the CIT was not examining the fasteners language. Additionally, as we state above, we find unconvincing the notion that an unassembled product in kit-form that consists solely of extruded aluminum, save for fasteners, would fall within the scope while the identical product, entering the United States as an assembled good, would fall outside the scope of the *Orders*. Moreover, the *Rubbermaid* litigation remains on-going.

Further, IKEA's arguments regarding the CIT's decision in *Legacy Classic Furniture* and the decision of the Court of Appeals for the Federal Circuit in *Wheatland Tube* are inapposite. IKEA contends that the specific language of an exclusion "trumps" more general scope language and that the Department may not impermissibly expand the scope of an order. In this case, however, the Department finds that IKEA's products do not qualify under the finished merchandise exclusion language, not that more general scope language supersedes this exclusion. Furthermore, as explained above, finding that the handles comprised entirely of aluminum extrusion (with the exception of the fasteners) does not satisfy the finished good exclusion is not an expansion of the scope; rather the finding is consistent with the language of the scope.

IKEA's reliance on *Plasticoid* is also inapposite because the case has been dismissed without any change to the Department's ruling concerning the cutting and marking edge which was the subject of that case.<sup>62</sup>

With respect to the Auto Parts Redetermination, the Department examined two models of automotive heating and cooling components, a T-Series, which was comprised of a shaped and bent extruded aluminum tube that also contained foam material at one end and an M-Series model that was comprised of a shaped extruded aluminum tube. The Department applied the "subassembly finished goods" test to both products.<sup>63</sup> We disagree with the contention that the products at issue in the Auto Parts Remand were excluded despite consisting entirely of aluminum extrusions. In the Auto Parts Remand, the products at issue included "an additional foam material that adds three millimeters of aluminum to one segment of the tube" and end pieces.<sup>64</sup> Even if the products at issue in the Auto Parts Remand consist entirely of aluminum extrusions, as IKEA suggests, it is clear from the Auto Parts Remand that no arguments were made on this point and, further, that the Department did not find the products to consist entirely of aluminum extrusion content when it found that the products were excluded as subassemblies.<sup>65</sup>

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<sup>62</sup> See *Plasticoid Manufacturing. Co. v. United States*, Slip Op. 15-30, Court No. 12-00407 (CIT 2014).

<sup>63</sup> See Auto Parts Redetermination at 10-11.

<sup>64</sup> See Auto Parts Remand at 5, citing the scope request in the Auto Parts Remand at 2-4.

<sup>65</sup> *Id.* at 5 (describing products at issue).

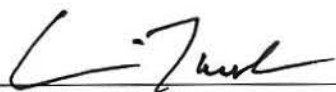


Finally, we do not find it necessary to consider Petitioner's analytical matrix here because we find that IKEA's products are subject to the *Orders* based on the language of the scope and prior scope rulings.

### RECOMMENDATION

For the reasons discussed above, and in accordance with 19 CFR 351.225(k)(1) and 19 CFR 351.225(f)(4), we recommend finding that the cabinet/drawer handles addressed by the instant request are subject to the scope of the *Orders*. If the recommendation in this memorandum is accepted, we will serve a copy of this determination to all interested parties on the scope service list via first-class mail, as directed by 19 CFR 351.225(f)(4).

Agree  Disagree

  
\_\_\_\_\_  
Christian Marsh  
Deputy Assistant Secretary  
for Antidumping and Countervailing Duty Operations

4/27/15  
\_\_\_\_\_  
Date