

March 5, 2012

**MEMORANDUM TO:** Paul Piquado  
Assistant Secretary  
for Import Administration

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

**SUBJECT:** Certain New Pneumatic Off-the-Road Tires from the People's  
Republic of China: Issues and Decision Memorandum for the  
Final Results of the 2009-2010 Administrative Review of the  
Antidumping Duty Order

**SUMMARY:**

We have analyzed the case briefs and rebuttal briefs submitted by Bridgestone, Titan, and TUTRIC in the 2009-2010 second administrative review of the antidumping duty order on OTR tires from the PRC. As a result of our analysis, we have made changes to the *Preliminary Results*.

We recommend that you approve the positions described in the "Discussion of the Issues" section of this Issues and Decision Memorandum. Included at the back of this document are appendices containing an "Antidumping/Countervailing Duty Proceeding Federal Register Cite Table," "Short Cite Table For Court Cases," and "Short Cite Table For Memorandum/Reports & Miscellaneous." All cites included in those appendices are listed alphabetically by short cite. Additionally, we have included below a list of abbreviations and acronyms used in this memorandum.

**Case Issues:**

- Comment 1: Valuation of Technically Specific Natural Rubber
- Comment 2: Whether to Use Certain MEP Prices
- Comment 3: Whether to Value Curing Bladders as FOPs or Overhead
- Comment 4: Which Coal Grades to Use in Valuing Steam Coal
- Comment 5: What Source to use for Valuing Steam
- Comment 6: Whether to Modify TUTRIC's Steam Allocation Methodology
- Comment 7: Corrections to the Calculation of the Surrogate Financial Ratios
- Comment 8: How to Treat TUTRIC's Non-production Labor and Energy Costs
- Comment 9: Whether the Department Should Use a Different Source to Calculate Domestic Inland Truck Freight

- Comment 10: Whether to Revise the Calculation of Domestic Brokerage and Handling Expenses
- Comment 11: Whether the Department Should Use a Different Source and Inflation Period to Value Labor
- Comment 12: Whether to Deduct VAT from Export Price
- Comment 13: Whether to Use AFA to Value FOPs for “Similar” Models
- Comment 14: How to Treat Claims for Failed Tires
- Comment 15: Whether to Apply a “Targeting” Analysis if the Department Changes Its Zeroing Position

**List Of Abbreviations And Acronyms Used In This Memorandum:**

| <b>Acronym/Abbreviation</b> | <b>Full Name</b>   |
|-----------------------------|--|
| Act or Statute              | Tariff Act of 1930, as amended   |
| AD                          | Antidumping  |
| AFA                         | Facts Available with Adverse inference, or Adverse Facts Available       |
| ASI                         | Annual Survey of Industries  |
| Bridgestone                 | Bridgestone Americas, Inc. and Bridgestone Americas Tire Operations, LLC |
| CFR                         | Code of Federal Regulations  |
| CIT or Court                | U.S. Court of International Trade  |
| Coal India                  | “Indian Minerals Yearbook” by the Indian Bureau of Mines (2007 edition). |
| CONNUM(s)                   | Control Number(s)  |
| CPI                         | Consumer Price Index   |
| Department                  | Department of Commerce   |
| EP                          | Export Price   |
| EPCG                        | Export Promotion Capital Goods   |
| Falcon                      | Falcon Tyres Ltd.  |
| FOP(s)                      | Factor(s) of Production  |
| FR                          | Federal Register   |
| GAIL                        | GAIL India Limited   |
| Gati                        | Gati Ltd.  |
| GTA                         | Global Trade Atlas® Online   |
| Hindalco                    | Hindalco Industries Limited  |
| HTS                         | Harmonized Tariff System   |
| IDM                         | Issues and Decision Memorandum   |
| ILO                         | International Labor Organization   |
| IMF                         | International Monetary Fund  |
| IRB                         | Indian Rubber Board  |
| ME                          | Market Economy   |
| MEP                         | Market Economy Purchase  |
| ML&E                        | Materials, Labor and Energy  |
| NMCE                        | National Multi-Commodity Exchange of India, Ltd.                         |
| NME                         | Non-Market Economy   |
| OTR                         | Off-The-Road   |

## List Of Abbreviations And Acronyms Used In This Memorandum:

| Acronym/Abbreviation | Full Name  |
|----------------------|--|
| POR                  | Period of Review                                     |
| PRC                  | People's Republic of China                           |
| SG&A                 | Selling, General, and Administrative Expenses        |
| SV(s)                | Surrogate Value(s)                                   |
| Titan or Petitioner  | Titan Tire Corporation                               |
| TSNR                 | Technically Specific Natural Rubber                  |
| TUTRIC               | Tianjin United Tire & Rubber International Co., Ltd. |
| VAT                  | Value Added Tax                                      |
| WTA                  | World Trade Atlas® Online                            |
| WTO                  | World Trade Organization                             |

### Background:

The merchandise covered by the order is OTR tires, as described in the "Scope of the Order" section of the *Preliminary Results*. The POR is September 1, 2009, through August 31, 2010. In accordance with 19 CFR 351.309(c)(ii), we invited parties to comment on our *Preliminary Results*. Titan and Bridgestone submitted their respective briefs on November 17, 2011. TUTRIC submitted a rebuttal brief on November 30, 2011.

## DISCUSSION OF THE ISSUES

### Comment 1: Valuation of Technically Specific Natural Rubber

- Bridgestone suggests the Department use prices reported by the IRB, a government body formed to support India's rubber industry,<sup>1</sup> to value TSNR. Bridgestone argues that the IRB reports prices for the specific type of TSNR consumed by TUTRIC (*i.e.*, TSNR Standard 20), while the GTA HTS category represents a basket category that does not distinguish between grades. In response to the Department's preliminary results, Bridgestone identifies the Kottayam rubber market as the source of IRB's prices, and contends that the IRB values reflect actual sale transaction prices, are calculated using simple averaging, cover the rubber market more broadly, and are reliable.<sup>2</sup>
- TUTRIC argues that the record indicates the Kottayam rubber market appears to be a commodities and derivatives exchange market, which does not represent actual sales transactions. TUTRIC further alleges that the record continues to lack information regarding the source of the IRB price data and how the data are collected by the IRB.<sup>3</sup>

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<sup>1</sup> See Bridgestone's 1<sup>st</sup> SV Sub at exhibit 5.

<sup>2</sup> Bridgestone cites to the following in support of its argument: Bridgestone's Post-Prelim SV Sub at attachments 3-8; *Preliminary Results*, 76 FR at 62361; Bridgestone's 1<sup>st</sup> SV Sub at attachment 4; Bridgestone's Case Brief at exhibits 1.A. and 1.B.

<sup>3</sup> TUTRIC cites to the following in support of its argument: Prelim SV Memo at page 4; Bridgestone's Case Brief at 5-10; *Preliminary Results*, 76 FR at 62361; Bridgestone's Post-Prelim SV Sub at attachments 3, 7, 8; *Fish Fillets/Vietnam (July 7, 2010)* and accompanying IDM at Comment 1.

**Department's Position:** For the final results, we continue to find that Indian import data are the best available information on the record with which to value TUTRIC's TSNR, consistent with our findings in the *Preliminary Results* and the previous two segments of the proceeding.<sup>4</sup> The Department normally determines SVs based upon publicly available information, and the Department considers factors such as the quality, specificity, and contemporaneity of the data.<sup>5</sup> The Department carefully considers the available evidence with respect to the particular facts of each case, and evaluates the suitability of each SV source accordingly. As there is no hierarchy for considering the above-mentioned criteria, the Department must weigh available information with respect to each input and make a product- and case-specific decision as to what constitutes the "best" available SV source.

With regard to the facts of this particular case, we disagree with Bridgestone's allegation that the IRB data, sourced from the Kottayam rubber market, are the best available information on the record, as there is no evidence to suggest that the IRB data represent actual sales transaction prices.<sup>6</sup> Despite the additional documents Bridgestone has put on the record since the *Preliminary Results*,<sup>7</sup> the Department finds no record evidence to conclusively identify the central function of the Kottayam rubber market, and thus finds the IRB data to be less reliable than other sources available on the record. Specifically, the record lacks substantial evidence to clearly define what the Kottayam market is, how many entities it comprises, whether or not the prices are representative of actual sales transactions, or how the IRB uses the Kottayam market to calculate its daily, weekly, and monthly rubber prices. In addition, Bridgestone notes the way in which Kottayam market prices closely parallel the prices reported by the NMCE, a commodities exchange that runs a derivatives trading and settlement system.<sup>8</sup> The close correlation between the Kottayam rubber market's prices and NMCE's prices lends support to TUTRIC's contention that the Kottayam rubber market itself may also be a commodities and exchange market, and thus not representative of actual sales of rubber to Indian manufacturers.

While we note that the GTA data represent a basket category, we continue to find, as in prior segments, that the Indian import data are based on actual sales that are contemporaneous with the POR, tax-exclusive, and cover the input at issue.<sup>9</sup> Because the Indian import data are known to be based on actual sales and meet the Department's other criteria, we find that they represent the best available information with which to value TSNR in this administrative review.

## **Comment 2: Whether to Use Certain MEP Prices**

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<sup>4</sup> See *OTR Tires/PRC ARI Prelim* (October 19, 2010), 75 FR at 64263-64 (unchanged in *OTR Tires/PRC ARI Final* (April 25, 2011)); *OTR Tires/PRC LTFV Prelim* (February 20, 2008), 73 FR at 9288-89 (unchanged in *OTR Tires/PRC LTFV Final* (July 15, 2008)).

<sup>5</sup> See, e.g., *Garlic/PRC* (December 4, 2002) and accompanying IDM at Comment 6.

<sup>6</sup> See Bridgestone's Case Brief at 6 - 8.

<sup>7</sup> See Bridgestone's Post-Prelim SV Sub at attachments 3 - 8.

<sup>8</sup> See Bridgestone's Case Brief at 8.

<sup>9</sup> See, e.g., *OTR Tires/PRC ARI Prelim* (October 19, 2010), 75 FR at 64263-64 (unchanged in *OTR Tires/PRC ARI Final* (April 25, 2011)).

- Bridgestone alleges that in our *Preliminary Results*, we erred by valuing one of TUTRIC's input purchases from a ME country that receives broadly available, non-industry specific export subsidies using the MEP price, when we should have applied a SV for this purchase.<sup>10</sup>
- TUTRIC rebuts that our preliminary SV and analysis memos clearly demonstrate that we valued TUTRIC's input purchase in question using a SV.<sup>11</sup>

**Department's Position:** We find that we correctly valued the quantity related to the purchase in question using a SV. While the Department did value certain purchases of this input using the MEP price paid, those purchases were from a different ME country that the Department has not found to provide broadly available, non-industry specific export subsidies.<sup>12</sup> Therefore, we have not amended our SV calculation for the input. Due to the proprietary nature of this issue, we are unable to elaborate further. For a detailed, business proprietary discussion, please *see* Final Analysis Memo.

### **Comment 3: Whether to Value Curing Bladders as Direct FOPs or Overhead**

- Bridgestone argues that the Department should treat curing bladders as an FOP rather than overhead because, although there is no physical incorporation into the finished product, curing bladders: i) are consumed at a significant pace and in significant quantities in TUTRIC's production process; ii) are one of TUTRIC's larger inputs, on a cost basis; iii) are treated as direct materials in TUTRIC's accounting records; and iv) are critical to the production of tires.<sup>13</sup>
- TUTRIC rebuts that the record clearly indicates that: i) TUTRIC treats curing bladders as "auxiliary material," *i.e.*, indirect materials; ii) curing bladders have a relatively long usage life; and iii) curing bladders are akin to stores and spares (*i.e.*, materials required for the production process but not directly entered into production), which the Department typically treats as overhead in its financial ratios. Thus, treating them as direct materials would result in double counting.<sup>14</sup>

**Department's Position:** We continue to find it appropriate to treat curing bladders as overhead for these final results of review. In determining if a raw material should be treated as a direct or indirect material, the Department typically considers four basic criteria: 1) whether the material is physically incorporated into the product; 2) the material's contribution to the production

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<sup>10</sup> Bridgestone cites to the following in support of its argument: *Coated Paper/PRC (September 27, 2010)* and accompanying IDM at Comment 17; Prelim SV Memo at attachment II; and TUTRIC's 2<sup>nd</sup> Supp D at exhibit D2-1.

<sup>11</sup> TUTRIC cites to the following in support of its argument: Prelim Analysis Memo at 6; TUTRIC's 2<sup>nd</sup> Supp D at exhibit D2-1.

<sup>12</sup> See Preliminary Analysis Memo at 6.

<sup>13</sup> Bridgestone cites to the following in support of its argument: *OTR Tires/PRC LTFV Final (July 15, 2008)* and accompanying IDM at Comment 27; TUTRIC's 1<sup>st</sup> Supp D at exhibits D1-8.1, D1-8.2; TUTRIC's 2<sup>nd</sup> Supp D at 4; Bridgestone's Post-Prelim SV Sub at attachments 19, 21; *WBF/PRC (November 17, 2004)* and accompanying IDM at Comment 6; *Replacement Glass Windshield/PRC (October 21, 2004)* and accompanying IDM at Comment 1; *Diamond Sawblades/PRC (May 22, 2006)* and accompanying IDM at Comment 2; Original Questionnaire at D-1; TUTRIC's Sec D at D-2.

<sup>14</sup> TUTRIC cites to the following in support of its argument: TUTRIC's 2<sup>nd</sup> Supp D at 4; TUTRIC's 1<sup>st</sup> Supp D at exhibit D1-8.1, D1-8.2; *Diamond Sawblades/PRC (May 22, 2006)* and accompanying IDM at Comment 2; Prelim SV Memo at 6 and attachment XI.

process and finished product; 3) the relative cost of the input and the replacement frequency/quantity of use; and 4) classification by the company and/or industry as an overhead expense or direct input. We note that this list of criteria is not exhaustive, the Department does not consider the criteria according to a hierarchy, and that no one criterion is dispositive.<sup>15</sup>

In reviewing this issue, we find Bridgestone's arguments unpersuasive. First, with regard to physical incorporation, we find there is no evidence on the record indicating that curing bladders are physically incorporated into the subject merchandise. Rather the record suggests just the opposite. Specifically, in its rebuttal brief, TUTRIC asserts that curing bladders are not incorporated into the subject tires and that they are used repeatedly over time for multiple production runs.<sup>16</sup> Nevertheless, we agree with Bridgestone that physical incorporation is not a pre-requisite to treatment of an item as a direct input to production and is not by itself dispositive of the issue.<sup>17</sup>

We find that curing bladders are a necessary component of production. Specifically, they are inserted into the inside of a green tire and used to inflate the green tire inside a mold during the curing process.

Regarding the third criterion, we find that the percentage of total direct material cost curing bladders constitute<sup>18</sup> does not, on its own, constitute a significant relative cost of production. Due to the proprietary nature of the curing bladder cost discussion, we are unable to elaborate further. For a detailed, business proprietary discussion, please see Final Analysis Memo.

However, the third criterion also requires an analysis of the replacement frequency and quantity of the use of curing bladders in tire production. In this regard, Bridgestone uses a set of incomplete and unsubstantiated assumptions to extrapolate that TUTRIC's curing bladders likely last from two to eight days each, citing to several documents on the record.<sup>19</sup> For example, Bridgestone assumes a curing time of one hour per "heat," and bases its calculation on continuous "heating;" in other words, it does not account for the time it takes to rotate the molds between "heats."<sup>20</sup> Specifically, the record indicates that to cure one tire, it generally takes "...a bit less than an hour," but "{m}olds are hot, heavy, complex and easily damaged, so changing them takes time and care," and "crews have to change the molds in a given press continually."<sup>21</sup> Therefore, Bridgestone's assumption of a one hour per "heat" curing time is overly simplistic and based on too many unknown factors; it does not account for the time it takes to change molds or consider how frequently molds are changed between production heats.

Furthermore, the record shows that well over seven different factors affect the usable life of a curing bladder, only a few of which include how the curing bladder fits the cured tire, the

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<sup>15</sup> See *OTR Tires/PRC ARI Final (April 25, 2011)* and accompanying IDM at Comment 1 and *Diamond Sawblades/PRC (May 22, 2006)* and accompanying IDM at Comment 2.

<sup>16</sup> See also TUTRIC's Case Brief at 23.

<sup>17</sup> Bridgestone cites *WBF/PRC (November 17, 2004)* to support this argument.

<sup>18</sup> See Bridgestone's Case Brief at 12.

<sup>19</sup> See *id.*, at 14-16; see also Bridgestone's Post-Prelim SV Sub at attachments 19 and 21.

<sup>20</sup> The record indicates that curing requires both curing bladders and molds, which provide tires their shape.

<sup>21</sup> See Bridgestone's Post-Prelim SV Sub at attachment 21, page 5.

temperature used to cure the tires, and the type of curing bladder coating used.<sup>22</sup> Bridgestone's hypothetical discussion of the usage life of TUTRIC's curing bladders does not address these numerous additional factors. Also, as the record does not reflect TUTRIC's specific experience in using curing bladders, Bridgestone's extrapolated conclusions regarding this criterion do not reflect the usage life of the curing bladders TUTRIC uses. Therefore, we find that Bridgestone's calculation represents the minimum *possible* time for a *presumed* bladder that is only able to last fifty to over two hundred "heats."<sup>23</sup>

With regard to the fourth criterion, the record of this proceeding demonstrates that TUTRIC treats curing bladders as auxiliary materials, separate from direct materials, within its own books and records.<sup>24</sup>

Further, we find Bridgestone's reliance on the Department's decision to treat graphite molds as direct materials in *Diamond Sawblades/PRC (May 22, 2006)* misplaced. In *Diamond Sawblades/PRC (May 22, 2006)* the Department based its decision to treat graphite molds as direct materials on multiple factors, only one of which was the molds' usage lives. Specifically, the Department also took into account the evidence on the record indicating that some portion of the graphite molds are physically incorporated into the finished products.<sup>25</sup> In this instance, the Department is similarly relying on multiple criteria in making its decision and, as discussed above, the record demonstrates that, unlike the graphite molds considered in *Diamond Sawblades/PRC (May 22, 2006)*, in this case the curing bladders are not incorporated into the finished products.

Therefore, in considering the totality of the criteria mentioned above, we find that curing bladders are properly categorized as an indirect material. Specifically, we find that TUTRIC's curing bladders are not physically incorporated into the subject merchandise; they are not replaced so frequently as to represent a direct input; and they are treated as auxiliary, not direct inputs, in TUTRIC's internal books and records. We find that, like many overhead expenses, curing bladders are necessary to the production of tires. However, while curing bladders play a significant role in tire production, we find that this criterion alone is insufficient to warrant treatment of curing bladders as a direct material input in light of the remaining criteria. Rather, curing bladders should be considered auxiliary materials and appropriately treated as overhead items akin to the stores and spares expenses. Therefore, we will continue to treat TUTRIC's curing bladder consumption as overhead and not as a direct raw material input.

#### **Comment 4: Which Coal Grades to Use in Valuing Steam Coal**

- Bridgestone argues that, based on TUTRIC's lab reports and statements made on the record of the review, TUTRIC must have consumed multiple grades of coal, and thus the Department should value TUTRIC's steam coal using an average cost of grades A through E, as reported by Coal India. Bridgestone argues that the grades of coal reported consumed by TUTRIC are not sufficient for boilers, and thus TUTRIC must have used other grades.

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<sup>22</sup> See Bridgestone's Post-Prelim SV Sub at attachment 19, page 1.

<sup>23</sup> See *id.*

<sup>24</sup> See TUTRIC's 1<sup>st</sup> Supp D at exhibits D1-8.1 and D1-8.2.

<sup>25</sup> See *Diamond Sawblades/PRC (May 22, 2006)* and accompanying IDM at Comment 2.

Bridgestone further asserts that TUTRIC has admitted that it uses other grades. Bridgestone also notes that other sources of coal on the record are significantly higher than the price provided by Coal India. Alternatively, Bridgestone suggests that the Department value coal using GTA import statistics.<sup>26</sup>

- TUTRIC asserts that Bridgestone has misinterpreted record evidence, which clearly establishes that TUTRIC consumed only grade E coal during the POR. TUTRIC further argues that the Department should not use GTA import statistics to value coal, as the import statistics represent a basket category, and are thus less product-specific to the type of coal consumed by TUTRIC during the POR.<sup>27</sup>

**Department's Position:** For these final results, the Department continues to find that the Coal India prices reported for grade E steam coal represent the best available information with which to value steam coal consumed by TUTRIC in its OTR tire production. The Department finds no record evidence to substantiate Bridgestone's contention that TUTRIC used various grades of coal. With respect to TUTRIC's coal lab report, the Department disagrees with Bridgestone's argument that the report's conclusion that the test coal was "Not up to grade" and thus did not comply with standards for "High Quality Coal with Low Sulfur Content," insinuates that TUTRIC's coal did not meet boiler standards. Rather, we agree with TUTRIC that the lab report simply indicates that the coal did not meet the specifications for certain standards for a particular type of high quality coal.<sup>28</sup> Additionally, as noted by TUTRIC, there is no record evidence suggesting that TUTRIC uses "old boilers" and thus requires superior grades of non-coking coal, as recommended in the Coal India report.

The Department also disagrees with Bridgestone's contention that TUTRIC's April 18, 2011, SV submission, in which TUTRIC illustrates its recommended SV calculation using grade D coal data, was an indication of admission that TUTRIC consumed grade D coal. Rather, the Department finds that TUTRIC's selection of grade D for the calculation appears to be a sample calculation to support TUTRIC's SV source recommendation; TUTRIC provided Coal India's data for all grades of non-long flame non-coking coal, a worksheet aggregating that data per grade, and an example calculation averaging a column of data in the worksheet, pursuant to its suggestion that the Department also use a simple average of aggregated Coal India data for a specific grade.<sup>29</sup>

With respect to Bridgestone's assertion that the Hindalco financial statements reported an expense for coal nearly double the cost reported for grade E coal by Coal India, the Department finds that the price of the coal used by Hindalco, an aluminium mining and production company,

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<sup>26</sup> Bridgestone cites to the following in support of its argument: TUTRIC's 2<sup>nd</sup> Supp D at 14 and exhibit D2-19; TUTRIC's 1<sup>st</sup> SV Sub at exhibit 3; Prelim SV Memo at 6; Bridgestone's 1<sup>st</sup> SV Sub at attachment 1; Bridgestone's Factual Info Sub at tab 8; *OTR Tires/PRC ARI Prelim (October 19, 2010)*, 75 FR at 64264 (unchanged in *OTR Tires/PRC ARI Final (April 25, 2011)*); and Bridgestone's Post-Prelim SV Sub at attachment 18.

<sup>27</sup> TUTRIC cites to the following in support of its argument: TUTRIC's 2<sup>nd</sup> Supp D at 14 and exhibit D2-19; TUTRIC's 1<sup>st</sup> SV Sub; *Sulfanilic Acid/PRC (November 17, 1998)*, 63 FR at 63838; *Yantai Oriental (CIT 2002)*, 26 CIT at 617; *Fish Fillets/Vietnam (July 7, 2010)* and accompanying IDM at Comment 1; *Taian Ziyang (CIT 2011)* 783 F. Supp. 2d at 1330; and *Hebei Metals (CIT 2005)*, 366 F. Supp. 2d at 1273-74.

<sup>28</sup> See TUTRIC's 2<sup>nd</sup> Supp D at exhibit D2-19.

<sup>29</sup> See TUTRIC's 1<sup>st</sup> SV Sub at exhibit 3.

is not necessarily indicative of the type of coal used by TUTRIC in its production of tires. Likewise, the Department finds that the grades of coal used by other respondents in previous segments of this review are irrelevant to the grade of coal used by TUTRIC where there is clear evidence on the record regarding the specific type of coal TUTRIC consumed in its production.

Finally, the Department disagrees with Bridgestone that the Department should use GTA import statistics to value coal in this instance. The Department finds that the HTS category for steam coal represents a basket category, and is thus less specific to the type of coal used by TUTRIC during the POR than the available Coal India data.<sup>30</sup> As the Department finds Coal India's steam coal data meet its criteria for suitable SV sources with regard to quality of the data, public availability, specificity, contemporaneity, broad market coverage, and tax exclusivity, for these final results we have continued to value TUTRIC's consumption of coal using prices reported by Coal India for grade E coal.

#### **Comment 5: What Source to Use for Valuing Steam**

- Bridgestone argues that the Department should use GAIL to value TUTRIC's consumption of production steam during the POR, rather than the Hindalco financial statement, citing Hindalco's participation in the EPCG countervailable subsidy scheme. Bridgestone contends that the Department has rejected financial statements as sources for surrogate financial ratios and input valuations due to the surrogate financial company's receipt of a subsidy that the Department has previously found to be countervailable.<sup>31</sup> Finally, Bridgestone asserts that, regardless of which source the Department uses to value steam consumption, it should revise the SV to reflect a per-metric ton rate as it stated it was using in its *Preliminary Results*.
- TUTRIC argues that Bridgestone misconstrued the Department's practice with respect to disregarding financial statements that demonstrate receipt of countervailable subsidies. Rather than outright rejection of financial statements due to a company's receipt of a countervailable subsidy, TUTRIC argues that it is the Department's practice to consider the record and select the best available information from imperfect sources. TUTRIC argues that Bridgestone has not established how the EPCG subsidies impact of the price of Hindalco's steam purchases from a third party input supplier,<sup>32</sup> and concludes that, in this review, the product specificity of the financial statements makes the Hindalco financial statement the best available information.

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<sup>30</sup> See TUTRIC's 2nd Supp D at exhibit D2-19.

<sup>31</sup> Bridgestone cites the following in support of its argument: *Preliminary Results*, 76 FR at 62362; Bridgestone's Post-Prelim SV Sub at attachments I, II; *Steel Flat Products/India* (July 26, 2010) and accompanying IDM at II.A.2; *Mag Metal/PRC* (October 25, 2010) and accompanying IDM at Comment 1; *Pure Mag/PRC* (December 23, 2010) and accompanying IDM at Comment 9; Bridgestone's 1<sup>st</sup> SV Sub at attachment 1; Bridgestone's 2<sup>nd</sup> SV Sub at attachment 1; and Bridgestone's Case Brief at exhibit 3.

<sup>32</sup> TUTRIC cites the following in support of its argument: Prelim SV Memo at 6; Bridgestone's Case Brief at 21-23; *Pencils/PRC* (July 7, 2010) and accompanying IDM at Comment 2; *Taian Ziyang* (CIT 2011), 783 F. Supp. 2d at 1330; *Mag Metal/PRC* (October 25, 2010); *Activated Carbon/PRC* (November 17, 2010) and accompanying IDM at Comment 4d; *Pure Mag/PRC* (December 23, 2010) and accompanying IDM at Comment 9.

**Department's Position:** Consistent with past practice,<sup>33</sup> the Department continues to find that the Hindalco financial statements represent the best available information, pursuant to section 773(c)(1) of the Act, to value TUTRIC's steam consumption during the POR. The Department considers several factors when choosing the most appropriate SVs, including specificity, contemporaneity, and quality of the data.<sup>34</sup> The Department undertakes its analysis of valuing the FOPs on a case-by-case basis, carefully considering the available evidence in light of the particular facts of each industry. There is no hierarchy for applying the above-stated principles. Thus, the Department must weigh available information with respect to each input value and make a product-specific and case-specific decision as to what the "best" SV is for each input.

For these final results, consistent with the Department's findings in *HEDP/PRC (March 11, 2009)*, we find Hindalco to be the best available information to value steam when compared to GAIL. While both Hindalco and GAIL represent quality, contemporaneous, and publicly available information, we find that the Hindalco financial statements provide a relatively greater specificity to steam prices because Hindalco reports the price it paid for steam as purchased from a third party, whereas the Department must extrapolate the price of steam from natural gas prices reported by GAIL.

Additionally, we disagree with Bridgestone's assertion that Hindalco's participation in the EPCG scheme renders the financial statements "tainted," and, therefore, not the best available information for the purposes of valuing TUTRIC's consumption of steam. Consistent with the Department's practice in *Activated Carbon/PRC (November 17, 2010)*, we do not find a countervailable subsidy in a financial statement sufficient to disqualify it from use for purposes of valuing a specific input unless there is specific evidence of the impact of the subsidy on the particular input; here, we find that Bridgestone does not point to record evidence demonstrating or sufficiently explaining how the EPCG subsidies affect Hindalco's purchase of steam from third-party suppliers. Therefore, for these final results, we will continue to value TUTRIC's steam using the Hindalco financial statements.

#### **Comment 6: Whether to Modify TUTRIC's Steam Allocation Methodology**

- Bridgestone argues that TUTRIC's steam allocation is distortive and that the Department should revise TUTRIC's steam usage by valuing all of the steam that TUTRIC used during the POR (rather than just the portion TUTRIC allocated to production). Bridgestone argues that TUTRIC does not track its consumption of steam between production and non-production related activities in its normal books and records, but that it allocates more than a third of its steam consumption as non-production related. Bridgestone notes that TUTRIC has been unresponsive to questions regarding its allocation methodology, and argues that TUTRIC's allocations do not account for 1) whether an equal flow of steam passes through each pipe; 2) any control mechanism that limits the flow of steam to the canteen during non-peak hours; and 3) whether any steam is used to heat the factory.<sup>35</sup>

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<sup>33</sup> See *HEPD/PRC (March 11, 2009)*; and *Activated Carbon/PRC (November 17, 2010)* and accompanying IDM at Comment 4d.

<sup>34</sup> See, e.g., *Garlic/PRC (December 4, 2002)* and accompanying IDM at Comment 6.

<sup>35</sup> Bridgestone cites to the following in support of its argument: TUTRIC's 2<sup>nd</sup> Supp D at 8-10; TUTRIC's 1<sup>st</sup> Supp D at exhibit D1-8.5.

**Department’s Position:** For the reasons discussed below, we find that, in accordance with sections 776(a)(2) and 776(b) of the Act, the use of partial AFA is appropriate for the final results with respect to valuing TUTRIC’s consumption of steam.

Sections 776(a)(1) and (2) of the Act provide that the Department shall apply “facts otherwise available” if, *inter alia*, necessary information is not on the record or an interested party or any other person: (A) withholds information that has been requested; (B) fails to provide information within the deadlines established, or in the form and manner requested by the Department, subject to subsections (c)(1) and (e) of section 782 of the Act; (C) significantly impedes a proceeding; or (D) provides information that cannot be verified as provided by section 782(i) of the Act.

Where the Department determines that a response to a request for information does not comply with the request, section 782(d) of the Act provides that the Department will so inform the party submitting the response and will, to the extent practicable, provide that party the opportunity to remedy or explain the deficiency. If the party fails to remedy the deficiency within the applicable time limits and subject to section 782(e) of the Act, the Department may disregard all or part of the original and subsequent responses, as appropriate. Section 782(e) of the Act provides that the Department “shall not decline to consider information that is submitted by an interested party and is necessary to the determination but does not meet all applicable requirements established by the administering authority” if the information is timely, can be verified, is not so incomplete that it cannot be used, and if the interested party acted to the best of its ability in providing the information. Where all of these conditions are met, the statute requires the Department to use the information if it can do so without undue difficulties.

Section 776(b) of the Act further provides that the Department may use an adverse inference in applying the facts otherwise available when a party has failed to cooperate by not acting to the best of its ability to comply with a request for information. Section 776(b) of the Act also authorizes the Department to use as AFA information derived from the petition, the final determination, a previous administrative review, or other information placed on the record.

Pursuant to section 776(a)(2)(A) and (B) of the Act, we find that TUTRIC failed to provide requested information, and failed to provide information in the form and manner requested by the Department by the established deadlines on three separate occasions. In the Original Questionnaire, the Department requested that TUTRIC provide a discussion of how the company calculated the reported energy usage and supporting worksheets. In TUTRIC’s Sec D, TUTRIC attached a worksheet delineating the amounts of steam allocated to production-related activities and non-production related activities. TUTRIC did not provide the actual calculations or a narrative explanation to support its calculation methodology.

On June 9, 2011, the Department issued a supplemental questionnaire requesting that TUTRIC specifically provide a detailed narrative explanation of its steam consumption calculation. In TUTRIC’s 1<sup>st</sup> Supp D, TUTRIC attached a revised worksheet that provided additional details to demonstrate its allocation of total steam between production and non-production steam. However, this was again incomplete, and TUTRIC did not provide a narrative explanation explaining its calculation. On August 16, 2011, in an additional supplemental questionnaire, the Department specifically asked that TUTRIC “{p}rovide a worksheet and a narrative explanation

to demonstrate the calculation used to derive the... allocation ratio.” In TUTRIC’s 2<sup>nd</sup> Supp D, TUTRIC referred the Department to TUTRIC’s 1<sup>st</sup> Supp D. The Department notes that while the worksheets in TUTRIC’s 1<sup>st</sup> Supp D demonstrated TUTRIC’s general allocation of FOPs and detailed a series of formulas, TUTRIC did not provide the calculations demonstrating how it applied these formulas. Furthermore, the FOP calculation itself hinges on an “allocation ratio” to determine the quantity of production versus non-production steam, which remains unexplained despite repeated requests by the Department.

Pursuant to section 776(a)(2)(A) of the Act, the Department finds that TUTRIC failed to provide a narrative explanation of its calculation methodology, or its complete set of calculations used to allocate steam consumption between production and non-production use as requested by the Department. Additionally, pursuant to section 776(a)(2)(B) of the Act, the Department finds that TUTRIC additionally failed to provide clarifying information in the manner requested by the Department. As a result, the Department is unable to evaluate the accuracy of TUTRIC’s calculations or the propriety of its allocation methodology. Consequently, the Department finds it necessary to apply partial facts available, as the necessary information is not available to determine the propriety of TUTRIC’s derived allocation methodology for steam consumption. Furthermore, because TUTRIC had multiple opportunities but never provided additional clarifying information, we find that TUTRIC failed to cooperate by not acting to the best of its ability to comply with the Department’s requests for information concerning TUTRIC’s steam consumption. For that reason, we determine that the application of an adverse inference pursuant to 776(b) of the Act is warranted.

Therefore, as partial AFA for these final results, the Department has applied TUTRIC’s total consumption of the steam consumed during the POR as TUTRIC’s production consumption quantity.<sup>36</sup>

#### **Comment 7: Corrections to the Calculation of the Surrogate Financial Ratios**

- Titan and Bridgestone assert that the Department incorrectly categorized “Stores consumed” in the financial statement of Falcon as direct materials, when it should, in fact, be categorized as manufacturing overhead.<sup>37</sup>
- Additionally, Bridgestone alleges that the Department misclassified two further line items in Falcon’s financial statement:
  - “Dividend from long term, other than trade investment” should be excluded, rather than counted as part of SG&A and interest expenses.<sup>38</sup>
  - “Work-in-process” adjustments should be included as part of raw materials, rather than counted as part of traded/finished goods.<sup>39</sup>

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<sup>36</sup> See Final Analysis Memo.

<sup>37</sup> Bridgestone cites to the following in support of its argument: *Hand Trucks/PRC (June 21, 2011)* and accompanying IDM at Comment 2; and *Carrier Bags/PRC (March 19, 2007)* and accompanying IDM at Comment 3c.

Titan cites to the following in support of its argument: Prelim Analysis Memo at attachment XI and Petitioner’s 20-Day SV Sub at attachment 1.

<sup>38</sup> Bridgestone cites to the following in support of its argument: *Carbon and Alloy Pipe/ PRC (November 10, 2010)*, 75 FR at 69053; and *Persulfates/PRC (February 9, 2005)* and accompanying IDM at Comment 5.

**Department's Position:** For the final results, we made three changes to the calculation of surrogate financial ratios using Falcon's financial statement.

We agree with Titan and Bridgestone that we misclassified "Stores consumed" and "Work-in-process" adjustments in the *Preliminary Results*. Hence, we have reclassified "Stores consumed" as manufacturing overhead and "Work-in-process" adjustments as part of raw materials, since these changes align with our practice.<sup>40</sup>

With regards to excluding "Dividend from long term, other than trade investment," we agree with Bridgestone, in part. We have excluded "Dividend from long term other, other than trade investment" from Falcon's SG&A and interest expenses and we have adjusted Falcon's profit by an equivalent amount. The Department's well-established practice is to allow an offset to interest expenses with short-term interest income generated from a surrogate company's current assets and working-capital accounts and which reflect the general operations of the company.<sup>41</sup> It is the Department's practice to exclude interest income generated from long-term financial assets because such income is generally related to investing activities (*e.g.*, long-term interest income, capital gains, dividend income) and is not associated with the general operations of the company.<sup>42</sup> The Dividends in question are clearly identified as long term, and therefore we have excluded them from the SG&A and interest expense calculation.

In addition, because we are disallowing the long-term interest income offset to the SG&A and interest expenses, likewise we are adjusting the profit amount from the surrogate financial statements to exclude the long-term interest income. In instances where we can identify, from the face of the financial statement, line items that should be excluded as offsets to S&GA and interest expenses, we will also remove those line items from profit. Here we disallowed the long-term interest income because it is not considered to be generated from current assets and current working capital accounts; therefore, it is reasonable to also exclude this interest income from the calculation of profit.<sup>43</sup>

#### **Comment 8: How to Treat TUTRIC's Non-production Labor and Energy Costs**

- Bridgestone alleges that TUTRIC's labor and energy costs are understated because their non-production related labor and energy costs were excluded from the reported labor and energy FOPs, and none of the surrogate financial statements separately account for non-production related labor and energy costs. Bridgestone contends that the Department should adjust

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<sup>39</sup> Bridgestone cites to the following in support of its argument: *WBF/PRC (August 17, 2009)* and accompanying IDM at Comment 15; and *Carbazole Violet/PRC (May 10, 2007)* and accompanying IDM at Comment 2.

<sup>40</sup> *See, e.g., Hand Trucks/PRC (June 21, 2011)* and accompanying IDM at Comment 2 and *WBF/PRC (August 17, 2009)* and accompanying IDM at Comment 15.

<sup>41</sup> *See OTR Tires/PRC LTFV Final (July 15, 2008)* and accompanying IDM at Comment 18. *See also PET Film (September 24, 2008)* and accompanying IDM at Comment 3; and *Copper Pipe (October 1, 2010)* and accompanying IDM at Comment 2.

<sup>42</sup> *See id.*

<sup>43</sup> *See Citric Acid/PRC (December 14, 2011)* and accompanying IDM at Comment 9.

TUTRIC's reported labor and energy amounts to include all non-production related labor and energy costs.<sup>44</sup>

**Department's Position:** We disagree with Bridgestone's assertion that the Department should adjust TUTRIC's reported labor and energy consumption to include all non-production labor and energy. The Department has addressed the treatment of non-production labor and energy in past cases and has consistently determined that non-production labor and energy costs are not part of production costs and should not be used in the calculation of normal value.<sup>45</sup>

In NME countries the Department determines "normal value of the subject merchandise on the basis of the value of the FOPs utilized in producing the merchandise."<sup>46</sup> The NME methodology requires parties to report the quantity of FOPs actually used to produce the subject merchandise.<sup>47</sup> As in *OTR Tires/PRC (July 15, 2008)*, and consistent with the regulations and the Department's AD questionnaire, TUTRIC reported the energy-related FOPs and labor (both direct and indirect) necessary to produce the merchandise under investigation (*i.e.*, it excluded non-production-related energy and labor). Therefore, in accordance with section 773(c)(1)(B)(a) of the Act, the Department finds that it is inappropriate to increase TUTRIC's labor and energy consumption to include non-production energy and labor, as they are not "utilized in producing the merchandise."

We disagree with Bridgestone's contention that we should adjust TUTRIC's non-production labor and energy costs because the surrogate financial statements do not separately account for non-production related labor and energy. Indeed, such an adjustment could introduce unintended distortions into the data and the Department has specifically stated in past cases that it is the Department's practice not to make adjustments that may introduce unintended distortions into the data rather than achieving greater accuracy.<sup>48</sup> While Bridgestone is correct that neither surrogate financial statement on the record separately reported labor and energy for non-production purposes, the Department conservatively included the reported labor expense as ML&E in order to avoid the potential for capturing the same costs twice.

#### **Comment 9: Whether the Department Should Use a Different Source to Calculate Domestic Inland Truck Freight**

- Bridgestone avows that the *Infobanc* data, which the Department used to calculate inland truck freight rates, is flawed since i) the underlying sources and basic price terms for the data

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<sup>44</sup> Bridgestone cites the following in support of its argument: Bridgestone's Pre-Prelim Comments at exhibit 8; TUTRIC's Sec D; and TUTRIC's 1<sup>st</sup> Supp D at 6, 8, and exhibit D1-8.4.

<sup>45</sup> See, e.g., *Activated Carbon/PRC (March 2, 2007)* and accompanying IDM at Comment 6; *OTR Tires/PRC LTFV Final (July 15, 2008)* and accompanying IDM at Comment 18.H; and *Silicon Metal/PRC (January 19, 2011)* and accompanying IDM at Comments 3 and 4.

<sup>46</sup> See section 773(c)(1)(B)(a) of the Act. See also *OTR Tires/PRC LTFV Final (July 15, 2008)* and accompanying IDM at Comment 18.H; and *Activated Carbon/PRC (March 2, 2007)* and accompanying IDM at Comment 6.

<sup>47</sup> See *TRBs/PRC (November 15, 2001)* and accompanying IDM at Comment 20.

<sup>48</sup> See *OTR Tires/PRC LTFV Final (July 15, 2008)* and accompanying IDM at Comment 18.C; *Wood Flooring/PRC (October 18, 2011)* and accompanying IDM at Comment 2. See also *CFS/PRC (October 25, 2007)* and accompanying IDM at Comment 4; and *Shrimp/PRC (September 12, 2007)* and accompanying IDM at Comment 2.

are unknown; and ii) the published rates are not reflective of commercial reality in India. Instead, Bridgestone states that the Department should use a) the World Bank's *Trading Across Borders In India*; or b) use the World Bank source, in conjunction with freight rates published by Gati, a private Indian freight company. Alternatively, Bridgestone suggests that the Department use the freight rates published by Gati.<sup>49</sup>

- TUTRIC argues that the Department has used the *Infobanc* source in multiple other cases and that the source itself is derived from hundreds of individual values for truck rates between 26 cities in India for every month of the POR. Furthermore, TUTRIC asserts that the World Bank source cited by Bridgestone does not provide a usable rate for inland freight. Additionally, TUTRIC questions the validity of Gati's data, since they i) are price data from a single company; and ii) are accompanied by the disclaimer that "The rates shown are indicative and not the final price. The final price would depend on the exact volume, the value of the shipment..." Moreover, the Gati price quotes are not contemporaneous with the POR, while the *Infobanc* data are.<sup>50</sup>

**Department's Position:** The Department, as in the last review of this order, continues to find that *Infobanc* data are the best information available to determine the truck freight in this review.<sup>51</sup> It is the Department's practice, when selecting possible SVs for use in an NME proceeding, to use, where possible, a publicly available value which is: (1) an average non-export value; (2) representative of a range of prices within the POR or most contemporaneous with the POR; (3) product-specific; and (4) duty and tax-exclusive.<sup>52</sup> *Infobanc* data meet all those criteria. *Infobanc* data are contemporaneous, country-wide, and identify the relevant time period, distances, and weights.<sup>53</sup> For these reasons, the Department has traditionally relied on truck freight data published by *Infobanc* to determine the SV for inland freight when India was the surrogate country.<sup>54</sup>

The Department disagrees with Bridgestone's assertion that truck freight from the World Bank data (derived from the *Trading Across Borders In India* survey results) represent the best

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<sup>49</sup> Bridgestone cites to the following in support of its argument: *Preliminary Results*; *Garlic/PRC* (June 22, 2007) and accompanying IDM at Comment 5; *OCTG/PRC* (April 19, 2010) and accompanying IDM at Comment 28; *Pure Mag/PRC* (December 23, 2010) and accompanying IDM at Comment 9; *WBF/PRC* (August 11, 2011) and accompanying IDM at Comment 21; *WBF/PRC* (August 10, 2011), 76 FR at 49448; *Preserved Mushrooms/PRC* (June 11, 2001) and accompanying IDM at Comment 5; and *Pure Mag/PRC* (October 17, 2006) and accompanying IDM at Comment 2.

<sup>50</sup> TUTRIC cites to the following in support of its argument: *WBF/PRC* (August 11, 2011) and accompanying IDM at Comment 21.

<sup>51</sup> See *OTR Tires/PRC ARI Prelim* (October 19, 2010), 75 FR at 64259 (unchanged in *OTR Tires/PRC ARI Final* (April 25, 2011)). See also *Pure Mag* (December 9, 2011) and accompanying IDM at Comment 8, where, faced with similar arguments by the petitioners, the Department chose to use *Infobanc* data to value truck freight.

<sup>52</sup> See *WBF/PRC* (November 17, 2004) and accompanying IDM at Comment 17. See also *Pure Mag/PRC* (December 9, 2011) and accompanying IDM at Comment 8.

<sup>53</sup> See *Pure Mag/PRC* (December 9, 2011) and accompanying IDM at Comment 8.

<sup>54</sup> See, e.g., *Coated Paper/PRC* (May 6, 2010), 75 FR at 24892 (unchanged in *Coated Paper/PRC* (September 27, 2010)); *WBF/PRC* (August 18, 2010) and accompanying IDM at Comment 12; *Mag Metal/PRC* (October 25, 2010) and accompanying IDM at Comment 7; *Aluminum Extrusions/PRC* (November 12, 2010), 75 FR at 69414 (unchanged in *Aluminum Extrusions/PRC* (April 4, 2011)); *Pure Mag/PRC* (December 23, 2010) and accompanying IDM at Comment 11; *Pure Mag/PRC* (December 9, 2011) and accompanying IDM at Comment 8.

information available for determining truck freight rates in India.<sup>55</sup> Bridgestone purported to extract the cost of “inland transportation and handling” pertaining to the export segment from a survey for which the data collection was completed in February 2010 and argued that such cost is representative of domestic inland freight costs in India.<sup>56</sup> After reviewing the record, the Department finds that the cost of inland transportation is a part of the total cost for “exporting and importing a standardized cargo of goods by ocean transport.”<sup>57</sup> It is unclear what type of transportation mode the companies that responded to the survey used to transport goods from a sea port to a final destination or from the origin of the goods to a sea port. The survey that compiled the data to construct the cost of inland transportation and handling asked those surveyed to select one of the three modes for inland transport (*i.e.*, train, truck, or barge/boat) and to report the total cost of inland transportation and handling.<sup>58</sup> However, the survey only published the average cost of inland transport and handling and did not reveal the respective costs of inland transportation associated with each individual transportation mode. It is conceivable that companies surveyed used different transportation modes for inland transportation, which would render the use of such data for purposes of calculating a surrogate truck freight rate less reliable because TUTRIC specifically identified the transportation mode for its FOPs and exports (from factory to port) as trucks.<sup>59</sup>

Additionally, it is unclear why Bridgestone chose the cost of “inland transportation and handling” pertaining to the export segment over the cost of “inland transportation and handling” pertaining to the import segment. Bridgestone did not provide any explanation for its choice. The fact that the reported costs of “inland transportation and handling” for the export and import segments differ suggests that the proposed cost for inland freight by Bridgestone is unreliable and arbitrary for purposes of determining the SV for truck freight in this review. Bridgestone merely advocates the higher of the two costs without any explanation or justification.

Additionally, the survey from which Bridgestone derived the cost of “inland transportation and handling” did not identify any distance in its calculation. Rather, the survey merely asked the companies surveyed to indicate the sea port used by traders in the most populous city, and it did not publish the result of the question.<sup>60</sup> Instead, Bridgestone constructed a “conservative distance” by selecting the city of Mumbai and used an estimated travel distance within Mumbai (64 kilometers) to calculate the cost of inland freight per kilometer. That distance, however, is speculative because the survey does not indicate what distances importers and exporters were actually reporting and whether it only counted trade and transport of goods to, from, and within Mumbai—to the exclusion of the rest of India.

Bridgestone misconstrued the Department’s reason for selecting freight rates published by the World Bank’s *Doing Business in the Philippines* instead of *Infobanc* truck freight data in *WBF/PRC (August 11, 2011)* and *WBF/PRC (August 10, 2011)*. First, in *WBF/PRC (August 11,*

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<sup>55</sup> *Trading Across Borders in India* is a subset of the World Bank’s *Doing Business in India* publication.

<sup>56</sup> See Bridgestone’s 1<sup>st</sup> SV Sub at attachment 10.

<sup>57</sup> See *id.*, at exhibit 11.

<sup>58</sup> See *id.*, at exhibit 10.

<sup>59</sup> See TUTRIC’s Sec C at C-24 and TUTRIC’s Sec D at exhibit D-1.

<sup>60</sup> See Bridgestone’s 1<sup>st</sup> SV Sub at attachment 10 (Trading Across Borders questionnaire under “Background Information”).

2011), the Department only agreed with the Petitioner in part.<sup>61</sup> While the Petitioner in that review similarly attacked *Infobanc* data as being unreliable and undervalued, the Department did not necessarily agree with those assertions. Rather, in both *WBF/PRC (August 11, 2011)* and *WBF/PRC (August 10, 2011)*, the primary surrogate country was the Philippines, not India. *Infobanc* data are limited to truck freight in India; no such data are compiled and published in the Philippines. The available record data, for purposes of calculating inland freight in *WBF/PRC (August 11, 2011)*, included only Indian *Infobanc* data and the Philippines' freight rates published by the World Bank group. As stated in the final results of that review, because the Department preferred valuing all factors, except labor (a practice which has since changed), in a single country (in that case the Philippines), and there was no indication on the record of that review that the data did not meet the Department's requirements for SVs, the Department relied on the freight rates from the *Doing Business in the Philippines*.<sup>62</sup> Unlike *WBF/PRC (August 11, 2011)*, the surrogate country in this administrative review is India. Thus, the reasons why the Department declined to use Indian *Infobanc* data in *WBF/PRC (August 11, 2011)* are not present in this proceeding.

We also disagree with Bridgestone's assertion that *Infobanc* truck freight rates are not reliable because the reported *Infobanc* rates decreased during the POR, while Indian diesel fuel costs increased over the same period. To support its assertion that Indian diesel fuel costs increased significantly, Bridgestone placed diesel fuel values on the record which show that fuel increased in price from February/March 2010 through June/July 2010.<sup>63</sup> Bridgestone claims that *Infobanc* data show shipment rates decreasing over the POR, while diesel prices increased; however, this claim is misleading, since the diesel data that Bridgestone put on the record do not cover the entire POR, but the *Infobanc* data do. The *Infobanc* data show a price decrease from September through December 2009, and an increase in average shipment costs from January through August 2010. The increase in shipment costs evidences similar trends to those exhibited in the price of diesel fuel that Bridgestone placed on the record.<sup>64</sup>

Arguing that the *Infobanc* data must be below actual costs, Bridgestone cites to two cases where, it contends, the Department rejected a proposed SV because it was "below cost." In *OCTG/PRC (April 19, 2010)*, the Department declined to use a financial statement to value two FOPs because the financial statement showed the specific division of the company that supplied those FOPs to have operated at a loss, hence the Department expressed concern that the financial statement "may not reflect appropriate market-based prices in India." In the case of *Pure Mag/PRC (December 23, 2010)*, the Department rejected a financial statement, for the purposes of valuing an FOP, of a company that "did not earn a profit." However, unlike in those cases, here there is no indication, aside from the speculative calculations performed by Bridgestone, that *Infobanc's* shipment rates are "below cost."

Furthermore, the Department disagrees with Bridgestone's assertion that *Infobanc* rates are deficient because the terms associated with the rates remain unknown. The Department has

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<sup>61</sup> See *WBF/PRC (August 11, 2011)* and accompanying IDM at Comment 21.

<sup>62</sup> See *id.*

<sup>63</sup> See Bridgestone's Case Brief at exhibit 5 for a summary of the diesel fuel values that Bridgestone put on the record.

<sup>64</sup> See Prelim SV Memo at attachment XII.

previously found *Infobanc* to be a reliable source, as it covers a multitude of routes through a variety of cities and thus is representative of nation-wide prices.<sup>65</sup> Additionally, the *Infobanc* website has a “Directory of Logistics Operators,” which would indicate that *Infobanc* data is likely not from a single logistics company.<sup>66</sup> Furthermore, under the NME methodology for calculating inland freight (e.g., from point A to point B), the Department assumes the surrogate truck freight rate used includes all costs associated with activities relating to truck freight, absent evidence to the contrary.<sup>67</sup> While it is unclear whether the *Infobanc* truck rate data on the record include costs associated with those activities, no party has provided information which discredits the *Infobanc* data. Therefore, we find, consistent with our prior reliance on *Infobanc* data, *Infobanc* to be the best information available for the reasons mentioned above.<sup>68</sup>

Arguing that the Department should alternatively average data from both the World Bank and Gati to calculate a truck freight SV, Bridgestone cites to *Preserved Mushrooms/PRC (June 11, 2001)*, where the Department chose to weight average import values with the values of a domestic Indian producer to derive the value of tinplate. In that case, the Department also reiterated that “our selection of the appropriate SV for a given factor is a case-specific decision based on an analysis of the available information;” moreover, the Department expressed its preference for “broad-based” values, “domestic values,” and “‘best’ available data.”<sup>69</sup> In the instant review, the *Infobanc* data meet all of these criteria, as it is broad-based, domestic, and contemporaneous and, thus, is the best available data on the record. Bridgestone also cites to *Pure Mag/PRC (October 17, 2006)*, where the Department declined to average other data sources together and chose to use only WTA data to value ferrosilicon; like WTA data, we find that the *Infobanc* data represent a “range of prices.”

With respect to Bridgestone’s alternative proposal to use just the freight rates published by Gati, the Department declines to use an individual company’s rates when country-wide data are available.<sup>70</sup> It is the Department’s preference to use publicly-available data that reflect numerous transactions between many buyers and sellers because the experience of a single producer is less representative of the cost of an input in the surrogate country.<sup>71</sup> Furthermore, Gati’s data are not contemporaneous with the POR, while the *Infobanc* data are.<sup>72</sup> Accordingly, the Department continues to use truck freight from *Infobanc* to calculate the SV for truck freight in the final results.

#### **Comment 10: Whether the Department Should Use a Different Source and Inflation Period to Value Labor**

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<sup>65</sup> See, e.g., *WBF/PRC (August 18, 2010)*.

<sup>66</sup> See Bridgestone’s Rebuttal SV Sub at attachment 12.

<sup>67</sup> See *Pure Mag/PRC (December 9, 2011)* and accompanying IDM at Comment 8.

<sup>68</sup> See *id.*, where the Department made the same finding regarding *Infobanc* data.

<sup>69</sup> See *Preserved Mushrooms/PRC (June 11, 2011)* and accompanying IDM at Comment 5.

<sup>70</sup> See *Pure Mag/PRC (December 9, 2011)* and accompanying IDM at Comment 8.

<sup>71</sup> See *Steel Rebar/PRC (June 22, 2001)* and accompanying IDM at Comment 5. See also *Honey/PRC (October 31, 2003)* and accompanying IDM at Comment 2.

<sup>72</sup> See Prelim SV Memo at attachment XII (for *Infobanc*) and Bridgestone’s 1st SV Sub at attachment 1 (for Gati).

- Bridgestone contends that the Department should use the Indian ASI for the period 2007-08 to value labor because it: 1) is more contemporaneous with the POR than the ILO Chapter 6A data; 2) is the source from which the ILO data is derived, and thus has a smaller chance of errors; and 3) is available down to the more specific four-digit level of “2511-Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres,” rather than the two digit ILO data, “25-Manufacture of rubber and plastics products.”<sup>73</sup>
- Bridgestone further argues that, regardless of what wage data source the Department uses and because the Department now bases its labor rate calculation on a single surrogate country, that the Department should apply the same inflation calculation methodology to labor as it applies to other SVs. In this case, the Department should inflate the data (using the IMF CPI inflator) on a monthly basis, using the base period listed in the “Notes” field in the ILO database (e.g., April 2004 through March 2005). However, if the Department chooses to not use this more precise methodology, it should inflate labor data using the 2007 CPI data for the 2007/08 ASI data or 2004 CPI data for the ILO 2004/05 data, because these CPIs represent the majority of the underlying data.<sup>74</sup> Bridgestone further asserts that the Department erred by using 8.5 hours per day to convert the wage rate from a daily rate to an hourly rate, when the Department should actually have used the conversion of 8 hours per day.
- TUTRIC argues against the use of the ASI data, claiming that 1) the ASI data have not been validated by the ILO, hence it is not as reliable and 2) the four-digit level of data would introduce “multiple distortions,” which would most likely be “neutralized,” at the higher level, by the “inclusion of multiple data points.”<sup>75</sup>

**Department’s Position:** The Department agrees with Bridgestone that the four-digit breakout from the ASI data represent a better classification for the surrogate labor rate in this review. Record evidence shows that ASI is the underlying source for ILO Indian data.<sup>76</sup> ILO data on the record of this administrative review report data at the two-digit level of specificity, whereas the ASI industry-specific data on the record provide a four-digit level of specificity.<sup>77</sup> For example, for the manufacture of rubber and plastic products, to which the subject merchandise at issue is classified, ILO only reported the labor cost at a two-digit level of specificity, namely sub-classification 25-Manufacture of rubber and plastics products.<sup>78</sup> In comparison, the labor costs for sub-classification 25, reported by the ASI, are divided into three sub-categories: 1) “2511-Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres”; 2) “2519-

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<sup>73</sup> Bridgestone cites to the following in support of its argument: *Rhone Poulenc (Fed. Cir. 1990)*, 899 F.2d at 1191; *Lasko Metal (Fed. Cir. 1994)*, 43 F.3d at 1443; *Allied-Signal (Fed. Cir. 1993)*, 996 F.2d at 1191; *Allied Pacific (Ct. Int’l Trade 2010)*, 716 F. Supp. 2d at 1343; and 19 U.S.C. § 1677b(c).

<sup>74</sup> Bridgestone cites to the following in support of its argument: *OTR Tires/PRC ARI Final (April 25, 2011)* and *Antidumping Methodologies/NME (June 21, 2011)*.

<sup>75</sup> TUTRIC cites to the following in support of its argument: *Copper Pipe (October 1, 2010)* and accompanying IDM at Comment 1.

<sup>76</sup> See Bridgestone’s Case Brief at exhibit 5 (a comparison of the 2004-05 data appears to show the ASI data exactly matching the data published by the ILO).

<sup>77</sup> See Bridgestone’s Post-Preliminary SV Submission at attachment 16.

<sup>78</sup> See Prelim SV Memo at 6 and attachment X.

Manufacture of other rubber products”; and 3) “2520-Manufacture of plastics products.”<sup>79</sup> As stated by Bridgestone, reconciliation of the ILO data for sub-classification of manufacture of rubber and plastic products with the ASI data only requires summarizing the reported labor cost data for the three-digit codes “251” and “252” and dividing the total by the sum of the man-days worked for these same two codes. Because the four-digit ASI sub-category “2511-Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres” more closely corresponds to the subject merchandise in this case, the Department agrees with Bridgestone that use of the labor cost data reported for sub-category 2511 in the ASI data in this review will eliminate the potential distortion incidental to capturing the other labor rates included in the two-digit “25” ILO sub-classification, *i.e.*, “2519- Manufacture of other rubber products” and “2520-Manufacture of plastics products.”<sup>80</sup>

We also disagree with TUTRIC’s assertion that selection of the ASI data (at the four-digit level) over the ILO data (at the two-digit level) would introduce greater distortions. TUTRIC cites to *Copper Pipe/PRC (October 1, 2010)* where the Department refused to use the more specific category under a previous wage rate methodology. Since then, the Department published a new methodology with which to calculate labor rates.<sup>81</sup> First, consistent with the policy laid out in *Antidumping Methodologies/NME (June 21, 2011)*, we continue to use data on industry-specific wages from a single country for valuing the labor input (in this case India, which is the primary surrogate country in this review). Second, record evidence supports that the ASI data are the underlying source data for the ILO.<sup>82</sup> TUTRIC did not provide any evidence to the contrary or any evidence to support its assertions that the ASI data must be scrubbed for inclusion in the ILO data. Hence, selection of ASI data in this review is consistent with the Department’s current methodology for valuing labor costs in an NME AD proceeding.<sup>83</sup>

With regards to inflating the labor value, the Department agrees with Bridgestone that the Department should use monthly inflator data instead of annual inflator data when monthly data are available using the same source.<sup>84</sup> Moreover, Bridgestone correctly points out that both the ASI data and ILO data cover the period April to March. Accordingly, the Department has used the ASI data (subcategory 2511) to calculate the labor rate and has inflated the wage rate on a monthly basis (using the base period April 2007 through March 2008 which corresponds to the period for which we have ASI data) for the final results of this review. Additionally, we have corrected the daily to hourly wage conversion factor to reflect an 8-hour workday.<sup>85</sup>

### **Comment 11: Whether to Revise the Calculation of Domestic Brokerage and Handling Expenses**

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<sup>79</sup> See Bridgestone’s Post-Preliminary SV Submission at attachment 16 at Annexure-II (“National Industrial Classification-2004,” for “Division 25: Manufacture of Rubber and Plastic Products”).

<sup>80</sup> See *Pure Mag/PRC (December 9, 2011)* and accompanying IDM at Comment 3.

<sup>81</sup> See *Labor Methodologies/NME (June 21, 2011)*.

<sup>82</sup> See Bridgestone’s Case Brief at exhibit 5 (indicating that, for 2004-05, the ASI data matches the data published by the ILO).

<sup>83</sup> See, *e.g.*, *Pure Mag/PRC (December 9, 2011)* and accompanying IDM at Comment 3.

<sup>84</sup> See *id.*

<sup>85</sup> See *Labor Methodologies/NME (June 21, 2011)* at footnote 11.

- Bridgestone argues that the Department should revise the brokerage and handling calculation to use the 10 metric ton denominator given in the World Bank *Doing Business* methodology, rather than the maximum weight of 21,727 kilograms for a standard 20 foot container.<sup>86</sup>
- TUTRIC defends the Department's preliminary calculation, citing past Department precedent of using the 21,727 kilogram maximum weight and a prior instance where the Department objected to the use of the 10 metric ton conversion factor due to a mismatch with the producer's actual experience. Furthermore, TUTRIC contends that the 10 metric ton weight was meant as a minimum and is, at any rate, an approximation. For that reason, TUTRIC contends that it would make more sense to use the maximum container average weight of 21,727 kilograms.<sup>87</sup>

**Department's Position:** We agree with Bridgestone and have recalculated the per-unit SV for brokerage and handling by dividing the total brokerage and handling cost identified in *Doing Business in India* by 10 metric tons, rather than the maximum container weight of 21,727 kilograms as reported by <http://www.foreign-trade.com/reference/ocean.cfm>.

TUTRIC cites to *Steel Wire/PRC* (November 4, 2011) and *Wood Flooring/PRC* (October 18, 2011) as evidence of the Department's preference for using the maximum container weight. However, the Department notes that neither of these citations appear to address the issue at hand, *i.e.*, whether to use the 10 metric ton weight provided in the World Bank survey to calculate a per-kilogram brokerage and handling value. TUTRIC also cites to *Pure Mag/PRC* (December 23, 2010). In that case, the Department declined to use the 10 metric ton weight provided in the World Bank survey because the Department found that the weight did not match the respondent's experience. In *Pure Mag/PRC* (December 23, 2010), the Department chose to use the maximum capacity "publicly available value... which more closely approximate{d}" the actual experience of the respondent.<sup>88</sup> Notwithstanding TUTRIC's citation to *Pure Mag/PRC* (December 23, 2010), to support its contention that we should not rely on the 10 metric ton weight, TUTRIC disregards its subsequent reliance on *Hand Trucks/PRC* (June 21, 2010) for the premise that we should not rely on the respondents actual experience, which is what we did in *Pure Mag/PRC* (December 23, 2010).

Notwithstanding the cases cited by TUTRIC, more recently in *WBF/PRC* (August 11, 2011), we determined that 10 metric tons is more appropriate because the survey directs participants to report brokerage and handling costs on a basis equivalent to 10 metric tons per container and the Department is deriving the brokerage and handling SV from the World Bank's *Doing Business in India* survey compiled on this basis.<sup>89</sup>

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<sup>86</sup> Bridgestone cites to the following in support of its argument: *WBF/PRC* (August 11, 2011) and accompanying IDM at Comment 21.

<sup>87</sup> TUTRIC cites to the following in support of its argument: *Pure Mag/PRC* (December 23, 2010) and accompanying IDM at Comment 12; *Steel Wire/PRC* (November 4, 2011), 76 FR at 68419; *Wood Flooring/PRC* (October 18, 2011); and *Hand Trucks/PRC* (June 21, 2011) and accompanying IDM at Comment 8.

<sup>88</sup> See *Pure Mag/PRC* (December 23, 2010) and accompanying IDM at Comment 12.

<sup>89</sup> See the *Trading Across Borders* survey in Bridgestone's 1<sup>st</sup> SV Sub at attachment 10. See also *WBF/PRC* (August 11, 2011) and accompanying IDM at Comment 6.

Lastly, we find that TUTRIC's contention that the 10 metric ton assumption in the survey is meant as "a minimum requirement" is baseless. There is no record evidence to suggest that this quantity represents a "minimum." In fact, the 10 metric ton weight is a clear reporting criterion in the survey assumptions for survey participants.<sup>90</sup> Furthermore, as we found in *Hand Trucks/PRC (June 21, 2010), Doing Business in India* "represents broad market averages;" by "{u}sing averages... actual brokerage and handling costs will be higher for some customers and lower for others in the Indian market due to various factors."<sup>91</sup> Therefore, variations in shipment weights are considered in the Department's calculations.

Consistent with the Department's recent practice,<sup>92</sup> we will use the 10 metric ton denominator as provided in the World Bank's *Doing Business* methodology. Using the 10 metric ton denominator aligns with the methodology of the World Bank report, from which we derive the brokerage and handling cost on a per-container basis, and provides a publicly available source with which to value brokerage and handling.

### **Comment 12: Whether to Deduct VAT from Export Price**

- Petitioner argues that the Department should reduce EPs by the portion of the VAT paid on inputs used by TUTRIC to manufacture the subject merchandise that is not refunded upon exportation, based on the Department's recent FR notice requesting comment on this potential change to our current methodology in NME AD cases.<sup>93</sup>
- TUTRIC states that the Petitioner did not place any evidence on the record demonstrating that the PRC imposed a VAT or export tax on TUTRIC's subject merchandise during the POR, which it notes is requisite for the Department's proposed methodology amendment. TUTRIC also notes that the Department's proposed amendment does not entail deducting VAT paid on inputs to produce subject merchandise, but rather VAT paid on exports of subject merchandise, rendering the Petitioner's argument groundless.<sup>94</sup>

**Department's Position:** We have not made any deductions to TUTRIC's EP for VAT taxes. Although the Department has proposed a methodological change in this regard, the Department has not yet made a final determination whether such an adjustment is appropriate within the context of section 772(c)(2)(B) of the Act.<sup>95</sup> Should the Department adopt the methodological change outlined in *Proposed Methodology*, this issue will be fully evaluated according to the specific facts on the record in future segments of the proceeding.

### **Comment 13: Whether to Use AFA to Value FOPs for "Similar" Models**

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<sup>90</sup> See Bridgestone's 1<sup>st</sup> SV Sub at attachment 10 (Trading Across Borders questionnaire, under "Assumptions").

<sup>91</sup> See *Hand Trucks/PRC (June 21, 2010)* and accompanying IDM at Comment 8.

<sup>92</sup> See *WBF/PRC (August 11, 2011)* and accompanying IDM at Comment 6.

<sup>93</sup> Petitioner cites to the following in support of its argument: *Proposed Methodology*, 76 FR at 4866-67; Petitioner's SV Sub at attachments 2-4; *Cultivos Miramonte (CIT 1997)*; *GPX (CIT 1997)*.

<sup>94</sup> TUTRIC cites to the following in support of its argument: Petitioner's Case Brief at 3-4; *Proposed Methodology*, 76 FR at 4866.

<sup>95</sup> See *Proposed Methodology*, 76 FR at 4866-67.

- Petitioner suggests the Department apply AFA to certain CONNUMs used as a surrogate for “similar merchandise,” which were sold but not produced during the POR. Petitioner alleges that TUTRIC was uncooperative in its questionnaire responses regarding the suitability of the replacement CONNUMs it chose. Moreover, Petitioner argues that the record does not indicate how the FOPs are adjusted for differences in width and diameter between the surrogate CONNUMs and the actual merchandise sold.<sup>96</sup>
- TUTRIC rebuts that the Department did not ask any follow up questions after TUTRIC’s first response, so TUTRIC cannot be deemed uncooperative. TUTRIC also notes that because FOPs are reported on a per kilogram of tire basis, any difference in size between the replacement CONNUMs and the merchandise sold will be automatically reflected in the database.<sup>97</sup>

**Department’s Position:** We do not find it appropriate to apply AFA to value the FOPs for CONNUMs of “similar” models because we do not find TUTRIC to have been uncooperative in responding to our questions regarding this issue. Sections 776(a)(1) and (2) of the Act provide that the Department shall apply “facts otherwise available” if, *inter alia*, necessary information is not on the record or an interested party or any other person: (A) withholds information that has been requested; (B) fails to provide information within the deadlines established, or in the form and manner requested by the Department, subject to subsections (c)(1) and (e) of section 782 of the Act; (C) significantly impedes a proceeding; or (D) provides information that cannot be verified as provided by section 782(i) of the Act. Section 776(b) of the Act further provides that the Department may use an adverse inference in applying facts otherwise available when a party has failed to cooperate by not acting to the best of its ability to comply with a request for information. Typically, the Department does not consider AFA suitable unless respondents have been unresponsive to multiple requests from the Department for information in a manner establishing that they have failed to cooperate to the best of their ability. In this instance, the Department requested that TUTRIC justify the selection of the CONNUMs it chose to value CONNUMs sold, but not produced during the POR. TUTRIC provided the requested justification, and the Department did not ask further questions. Therefore, we do not find TUTRIC to have been uncooperative regarding this issue.

Furthermore, in certain circumstances where the Department finds it appropriate to use “surrogate” CONNUMs, the Department typically uses the FOPs of similar CONNUMs to value the sales of subject merchandise that were sold, but not produced, during the POR. In its July 15, 2011, submission, respondents provided a narrative explanation to justify that the similar CONNUMs provided were sufficiently similar to the CONNUMs sold.<sup>98</sup> For these final results, we find that TUTRIC’s recommended CONNUMs are similar to the CONNUMs sold, as respondents have demonstrated that the similar CONNUMs identically match eight of the twelve defining physical characteristics of one of the CONNUMs sold, and ten of the twelve defining physical characteristics of the other.<sup>99</sup> Furthermore, Petitioners have not provided any record

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<sup>96</sup> Petitioner cites to the following in support of its argument: TUTRIC’s Sec D at D-2; TUTRIC’s 1<sup>st</sup> Supp D at 4.

<sup>97</sup> TUTRIC cites to the following in support of its argument: Petitioner’s Case Brief at 5.

<sup>98</sup> See TUTRIC’s 1st Supp D, at page 4.

<sup>99</sup> See TUTRIC’s Sec D, at exhibit D-6.2.

evidence or arguments to suggest that the recommended CONNUMs are not the most similar to the CONNUMs sold during the POR. Therefore, we find no reason to doubt the suitability of the recommended CONNUMs.

Additionally, when using the FOPs of “similar” CONNUMs to value CONNUMs sold during the POR, the Department does not typically require adjustments to the FOPs to cater the reported consumption to suit the CONNUMs sold. Thus, we find that TUTRIC’s recommended CONNUMs are suitably similar to the CONNUMs sold, and that no adjustments are necessary.

#### **Comment 14: How to Treat Claims for Failed Tires**

- Petitioner argues that the Department should deduct TUTRIC’s reported credit expenses as adjustments to its U.S. sales price, asserting that the credits were not warranty expenses but, in fact, price discounts.<sup>100</sup>
- TUTRIC rebuts that the credit expenses are, in fact, warranty expenses that are occasionally reflected on subsequent invoices to customers, but are not related to the invoiced sale. TUTRIC argues that Titan does not cite any record evidence to support its assertion that the credit expenses are, indeed, price discounts.<sup>101</sup>

**Department’s Position:** For these final results, the Department finds no substantial record evidence demonstrating that TUTRIC’s credit expenses are price adjustments that should be deducted from U.S. sales price. Titan has not substantiated its claim that the credit expenses are, indeed, price discounts. In TUTRIC’s 2nd Supp C, TUTRIC explained that the adjustments were credits related to warranty claims and provided documentation to support its assertion.<sup>102</sup> We find no record evidence to discredit TUTRIC’s claim.

Therefore, consistent with the *Preliminary Results* and the Department’s practice with regard to treatment of warranty expenses associated with EP sales, the Department has not deducted this expense from U.S. sales price.<sup>103</sup>

#### **Comment 15: Whether to Apply a “Targeting” Analysis if the Department Changes its Practice With Regard to Zeroing**

- Petitioner argues that the Department should apply its targeted dumping methodology to the instant review if it decides to eliminate zeroing for the final results, as the elimination of zeroing would mask the effects of potentially dumped individual sales.<sup>104</sup>

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<sup>100</sup> Petitioner cites to the following in support of its argument: *Lug Nuts/Taiwan (July 31, 1991)*.

<sup>101</sup> TUTRIC cites to the following in support of its argument: Petitioner’s Case Brief at 5-6; TUTRIC’s 1<sup>st</sup> Supp C at 5.

<sup>102</sup> See TUTRIC’s 2nd Supp C at exhibit C2-6.

<sup>103</sup> See, e.g., *Hand Trucks/PRC (June 21, 2011)* and accompanying IDM at Comment 7.

<sup>104</sup> Petitioner cites to the following in support of its argument: *US-Zeroing (WTO 2007)*; Petitioner’s Case Brief at attachments 1-4; *SKF (Fed. Cir. 2011)*; *Timken (Fed. Cir. 2004)*; *Dongbu (Fed. Cir. 2011)*; *JTEKT Remand (September 19, 2001)*; *Wood Flooring/PRC (October 18, 2011)* and accompanying IDM at Comment 4.

- TUTRIC rebuts that Titan’s argument is moot because: 1) zeroing has been applied in this review; 2) the Department has no legal authority to apply targeted dumping to administrative reviews; and 3) Titan missed the deadline to allege targeted dumping in this review.<sup>105</sup>

**Department’s Position:** For these final results, we have not changed our calculation of the weighted-average dumping margins with respect to our zeroing methodology. Although the Department has announced a modification of its methodology regarding the calculation of the weighted-average dumping margins in administrative reviews in response to adverse WTO decisions, such change is prospective and not applicable to this administrative review. *See Final Modification (February 14, 2012)*. As a result this issue is moot.

**Comment 16: Whether to Revise the Units of Measure Used for the Steam SV**

- Bridgestone notes that the Department stated in the *Preliminary Results* that it would use a per-metric-ton value for steam, but, instead, used a per-kilogram value. As such, Bridgestone avers that the Department should use a per-metric-ton SV for steam for the final results.

**Department’s Position:** For the *Preliminary Results*, we incorrectly converted the steam SV from a per-metric-ton basis to a per-kilogram basis. Therefore, for these final results, we are using the per-metric-ton SV for steam.

**RECOMMENDATION:**

Based on our analysis of the comments received, we recommend adopting all of the above positions. If accepted, we will publish the final results of this review and the final weighted-average dumping margins in the *Federal Register*.

AGREE\_\_\_\_\_

DISAGREE\_\_\_\_\_

\_\_\_\_\_  
 Paul Piquado  
 Assistant Secretary  
 for Import Administration

\_\_\_\_\_  
 Date

<sup>105</sup> TUTRIC cites to the following in support of its argument: *Gray Portland (Fed. Cir. 1994)*.

## Attachment I

| <i>Antidumping/Countervailing Duty Proceeding Federal Register Cite Table</i> |   |
|---|---|
| <i>All cites in this table are listed alphabetically by short cite</i>        |   |
| <b>Case: Short Cite</b>   | <b>Case: Full Cite</b>  |
| <i>Activated Carbon/PRC (March 2, 2007)</i>                                   | <i>Final Determination of Sales at Less Than Fair Value: Certain Activated Carbon from the People's Republic of China, 72 FR 9508 (March 2, 2007)</i>   |
| <i>Activated Carbon/PRC (November 17, 2010)</i>                               | <i>Certain Activated Carbon From the People's Republic of China: Final Results and Partial Rescission of Second Antidumping Duty Administrative Review, 75 FR 70208 (November 17, 2010)</i>   |
| <i>Aluminum Extrusions/PRC (November 12, 2010)</i>                            | <i>Aluminum Extrusions from the People's Republic of China: Notice of Preliminary Determination of Sales at Less Than Fair Value, and Preliminary Determination of Targeted Dumping, 75 FR 69403 (November 12, 2010)</i>                      |
| <i>Aluminum Extrusions/PRC (April 4, 2011)</i>                                | <i>Aluminum Extrusions from the People's Republic of China: Final Determination of Sales at Less Than Fair Value, 76 FR 18524 (April 4, 2011)</i>   |
| <i>Antidumping Methodologies/NME (June 21, 2011)</i>                          | <i>Antidumping Methodologies in Proceedings Involving Non-Market Economies: Valuing the Factor of Production: Labor, 76 FR 36092 (June 21, 2011)</i>  |
| <i>Carbazole Violet/PRC (May 10, 2007)</i>                                    | <i>Carbazole Violet Pigment 23 from the People Republic of China: Final Results of Antidumping Duty Administrative Review, 72 FR 26589 (May 10, 2007)</i>   |
| <i>Carbon and Alloy Pipe/ PRC (November 10, 2010)</i>                         | <i>Certain Seamless Carbon and Alloy Steel Standard Line, and Pressure Pipe From the People's Republic of China: Amended Final Determination of Sales at Less Than Fair Value and Antidumping Duty Order, 75 FR 69052 (November 10, 2010)</i> |
| <i>Carrier Bags/PRC (March 19, 2007)</i>                                      | <i>Polyethylene Retail Carrier Bags from the People's Republic of China: Final Results of Antidumping Duty Administrative Review, 72 FR 12762 (March 19, 2007)</i>  |
| <i>CFS Paper/PRC (October 25, 2007)</i>                                       | <i>Final Determination of Sales at Less Than Fair Value: Coated Free Sheet Paper from the People's Republic of China, 72 FR 60632 (October 25, 2007)</i>  |
| <i>Citric Acid/PRC (December 14, 2011)</i>                                    | <i>Citric Acid and Certain Citrate Salts from the People's Republic of China: Final Results of the First Administrative Review of the Antidumping Duty Order, 76 FR 77772 (December 14, 2011)</i>   |
| <i>Coated Paper/PRC (May 6, 2010)</i>   | <i>Certain Coated Paper Suitable for High-Quality Print Graphics Using Sheet-Fed Presses From the People's Republic of China: Preliminary Determination of Sales at Less Than Fair Value, 75 FR 24892 (May 6, 2010)</i>                       |
| <i>Coated Paper/PRC (September 27, 2010)</i>                                  | <i>Certain Coated Paper Suitable for High-Quality Print Graphics Using Sheet-Fed Presses From the People's Republic of China: Final Determination of Sales at Less Than Fair Value, 75 FR 59217 (September 27, 2010)</i>                      |
| <i>Copper Pipe (October 1, 2010)</i>  | <i>Seamless Refined Copper Pipe and Tube From the People's Republic of China: Final Determination of Sales at Less Than Fair Value, 75 FR 60725 (October 1, 2010)</i>   |

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*All cites in this table are listed alphabetically by short cite*

| <b>Case: Short Cite</b>                            | <b>Case: Full Cite</b>  |
|--|---|
| <i>Diamond Sawblades/PRC (May 22, 2006)</i>        | <i>Final Determination of Sales at Less Than Fair Value and Final Partial Affirmative Determination of Critical Circumstances: Diamond Sawblades and Parts Thereof from the People's Republic of China, 71 FR 29303 (May 22, 2006)</i>                                  |
| <i>Final Modification (February 14, 2012)</i>      | <i>Antidumping Proceedings: Calculation of the Weighted-Average Dumping Margin and Assessment Rate in Certain Antidumping Duty Proceedings; Final Modification, 77 FR 8101 (February 14, 2012)</i>  |
| <i>Fish Fillets/Vietnam (July 7, 2010)</i>         | <i>Certain Frozen Fish Fillets from the Socialist Republic of Vietnam: Final Results of the Fifth New Shipper Review, 75 FR 38985 (July 7, 2010)</i>  |
| <i>Garlic/PRC (December 4, 2002)</i>               | <i>Fresh Garlic From the People's Republic of China: Final Results of Antidumping Duty New Shipper Review, 67 FR 72139 (December 4, 2002)</i>   |
| <i>Garlic/PRC (June 22, 2007)</i>                  | <i>Fresh Garlic from the People's Republic of China: Final Results and Partial Rescission of the Eleventh Administrative Review and New Shipper Reviews, 72 FR 34438 (June 22, 2007)</i>  |
| <i>Hand Trucks/PRC (June 21, 2011)</i>             | <i>Hand Trucks and Certain Parts Thereof From the People's Republic of China: Final Results and Final Rescission in Part, of Antidumping Duty Administrative Review, 76 FR 36083 (June 21, 2011)</i>  |
| <i>HEPD/PRC (March 11, 2009)</i>                   | <i>1-Hydroxyethylidene-1, 1-Diphosphonic Acid from the People's Republic of China: Final Determination of Sales at Less Than Fair Value, 74 FR 10545 (March 11, 2009)</i>   |
| <i>Honey/PRC (October 31, 2003)</i>                | <i>Notice of Final Results, of Antidumping Duty New Shipper Review: Honey From the People's Republic of China, 68 FR 62053 (October 31, 2003)</i>   |
| <i>Lined Paper/PRC (October 7, 2008)</i>           | <i>Certain Lined Paper Products from the People's Republic of China: Notice of Preliminary Results of the Antidumping Duty Administrative Review, 73 FR 58540 (October 7, 2008)</i>   |
| <i>Lined Paper/PRC (April 14, 2009)</i>            | <i>Certain Lined Paper Products from the People's Republic of China: Notice of Final Results of the Antidumping Duty Administrative Review, 74 FR 17160 (April 14, 2009)</i>  |
| <i>Lug Nuts/Taiwan (July 31, 1991)</i>             | <i>Final Determination of Sales at Less Than Fair Value: Chrome-Plated Lug Nuts From Taiwan, 56 FR 36130 (July 31, 1991)</i>  |
| <i>Mag Metal/PRC (October 25, 2010)</i>            | <i>Magnesium Metal From the People's Republic of China: Final Results of the 2008-09 Anti-dumping Duty Review of the Antidumping Duty Order, 75 FR 65450 (October 25, 2010)</i>   |
| <i>OCTG/PRC (April 19, 2010)</i>                   | <i>Certain Oil Country Tubular Goods from the People's Republic of China: Final Determination of Sales at Less Than Fair Value, Affirmative Final Determination of Critical Circumstances and Final Determination of Targeted Dumping, 75 FR 20335 (April 19, 2010)</i> |
| <i>OTR Tires/PRC ARI Prelim (October 19, 2010)</i> | <i>Certain New Pneumatic Off-the-Road Tires From the People's Republic of China: Preliminary Results of Antidumping Duty Administrative Review, 75 FR 64259 (October 19, 2010)</i>  |

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| <b>Case: Short Cite</b>                                    | <b>Case: Full Cite</b>   |
|--|--|
| <i>OTR Tires/PRC ARI Final (April 25, 2011)</i>            | <i>Certain New Pneumatic Off-the-Road Tires From the People's Republic of China: Final Results of the 2008-2009 Antidumping Duty Administrative Review, 76 FR 22871 (April 25, 2011)</i>   |
| <i>OTR Tires/PRC LTFV Prelim (February 20, 2008)</i>       | <i>Certain New Pneumatic Off-The-Road Tires From the People's Republic of China; Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination, 73 FR 9278 (February 20, 2008)</i>                            |
| <i>OTR Tires/PRC LTFV Final (July 15, 2008)</i>            | <i>Certain New Pneumatic Off-the-Road Tires from the People's Republic of China: Final Affirmative Determination of Sales at Less Than Fair Value and Partial Affirmative Determination of Critical Circumstances, 73 FR 40485 (July 15, 2008)</i> |
| <i>Pencils/PRC (July 7, 2010)</i>                          | <i>Certain Cased Pencils From the People's Republic of China: Final Results of the Antidumping Duty Administrative Review, 75 FR 38980 (July 7, 2010)</i>  |
| <i>Persulfates/PRC (February 9, 2005)</i>                  | <i>Persulfates from the People's Republic of China: Final Results of Antidumping Duty Administrative Review, 70 FR 6836 (February 9, 2005)</i>   |
| <i>PET Film (September 24, 2008)</i>                       | <i>Polyethylene Terephthalate Film, Sheet, and Strip from the People's Republic of China: Final Determination of Sales at Less Than Fair Value, 73 FR 55039 (September 24, 2008)</i>   |
| <i>Preliminary Results</i>                                 | <i>Certain New Pneumatic Off-the-Road Tires From the People's Republic of China: Preliminary Results of the 2009–2010 Antidumping Duty Administrative Review and Intent To Rescind, in Part, 76 FR 62356 (October 7, 2011)</i>                     |
| <i>Preserved Mushrooms/PRC (June 11, 2001)</i>             | <i>Final Results of First New Shipper Review and First Antidumping Duty Administrative Review: Certain Preserved Mushrooms From the People's Republic of China, 66 FR 31204 (June 11, 2001)</i>  |
| <i>Proposed Methodology</i>                                | <i>Proposed Methodology for Implementation of Section 772(c)(2)(B) of the Tarriff Act of 1930, as amended, in Certain Non-Market Economy Antidumping Proceedings; Request for Comment, 76 FR 4866 (January 27, 2011)</i>                           |
| <i>Pure Mag/PRC (October 17, 2006)</i>                     | <i>Pure Magnesium from the People's Republic of China: Final Results of 2004-2005 Antidumping Duty Administrative Review, 71 FR 61019 (October 17, 2006)</i>   |
| <i>Pure Mag/PRC (December 23, 2010)</i>                    | <i>Pure Magnesium from the People's Republic of China: Final Results of the 2008-2009 Antidumping Duty Administrative Review of the Antidumping Duty Order, 75 FR 80791 (December 23, 2010)</i>  |
| <i>Pure Mag/PRC (December 9, 2011)</i>                     | <i>Pure Magnesium From the People's Republic of China: Final Results of the 2009-2010 Antidumping Duty Administrative Review of the Antidumping Duty Order, 76 FR 76945 (December 9, 2011)</i>   |
| <i>Replacement Glass Windshield/PRC (October 21, 2004)</i> | <i>Automotive Replacement Glass Windshields From the People's Republic of China: Final Results of Administrative Review, 69 FR 61790 (October 21, 2004)</i>  |
| <i>Shrimp/PRC (September 12,</i>                           | <i>Certain Frozen Warmwater Shrimp From the People's Republic of China: Notice of Final Results and Rescission, in Part, of 2004/2006 Antidumping Duty Administrative</i>  |

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| <b>Case: Short Cite</b>                          | <b>Case: Full Cite</b>  |
|--|---|
| 2007)  | <i>and New Shipper Reviews</i> , 72 FR 52049 (September 12, 2007)   |
| <i>Silicon Metal/PRC (January 19, 2011)</i>      | <i>Silicon Metal From the People's Republic of China: Final Results and Partial Rescission of the 2008-2009 Administrative Review of the Antidumping Duty Order</i> , 76 FR 3084 (January 19, 2011)   |
| <i>Steel Flat Products/India (July 26, 2010)</i> | <i>Certain Hot-Rolled Carbon Steel Flat Products from India</i> , 75 FR 43488 (July 26, 2010)   |
| <i>Steel Nails/PRC (June 16, 2008)</i>           | <i>Certain Steel Nails from the People's Republic of China: Final Determination of Sales at Less Than Fair Value and Partial Affirmative Determination of Critical Circumstances</i> , 73 FR 33977 (June 16, 2008)  |
| <i>Steel Rebar/PRC (June 22, 2001)</i>           | <i>Notice of Final Determination of Sales at Less Than Fair Value: Steel Concrete Reinforcing Bars From the People's Republic of China</i> , 66 FR 33522 (June 22, 2001)  |
| <i>Steel Wire/PRC (November 4, 2011)</i>         | <i>Galvanized Steel Wire From the People's Republic of China: Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination</i> , 76 FR 68407 (November 4, 2011)   |
| <i>Sulfanilic Acid/PRC (November 17, 1998)</i>   | <i>Sulfanilic Acid From the People's Republic of China; Final Results of Antidumping Duty Administrative Review</i> , 63 FR 63834 (November 17, 1998)   |
| <i>TRBs/PRC (November 15, 2001)</i>              | <i>Tapered Roller Bearings and Parts Thereof, Finished and Unfinished, from the People's Republic of China: Final Results of 1999-2000 Administrative Review, Partial Rescission of Review, and Determination Not to Revoke Order in Part</i> , 66 FR 57420 (November 15, 2001) |
| <i>WBF/PRC (November 17, 2004)</i>               | <i>Final Determination of Sales at Less Than Fair Value: Wooden Bedroom Furniture from the People's Republic of China</i> , 69 FR 67313 (November 17, 2004)   |
| <i>WBF/PRC (August 17, 2009)</i>                 | <i>Wooden Bedroom Furniture From the People's Republic of China: Final Results of Antidumping Duty Administrative Review and New Shipper Reviews</i> , 74 FR 41374 (August 17, 2009)  |
| <i>WBF/PRC (August 18, 2010)</i>                 | <i>Wooden Bedroom Furniture from the People's Republic of China: Final Results and Final Rescission in Part</i> , 75 FR 50992 (August 18, 2010)   |
| <i>WBF/PRC (August 10, 2011)</i>                 | <i>Wooden Bedroom Furniture From the People Republic of China: Preliminary Results of Antidumping Duty New Shipper Review</i> , 76 FR 49443 (August 10, 2011)   |
| <i>WBF/PRC (August 11, 2011)</i>                 | <i>Wooden Bedroom Furniture From the People's Republic of China: Final Results and Final Rescission in Part</i> , 76 FR 49729 (August 11, 2011)   |
| <i>Wire Decking/PRC (January 12, 2010)</i>       | <i>Wire Decking from the People's Republic of China: Notice of Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination</i> , 75 FR 1597 (January 12, 2010)   |
| <i>Wire Decking/PRC (June 10, 2010)</i>          | <i>Wire Decking from the People's Republic of China: Final Determination of Sales at Less Than Fair Value</i> , 75 FR 32905 (June 10, 2010)   |

*Antidumping/Countervailing Duty Proceeding Federal Register Cite Table*

*All cites in this table are listed alphabetically by short cite*

| <b>Case: Short Cite</b>                     | <b>Case: Full Cite</b>  |
|---|---|
| <i>Wood Flooring/PRC (October 18, 2011)</i> | <i>Multilayered Wood Flooring From the People's Republic of China: Final Determination of Sales at Less Than Fair Value, 76 FR 64318 (October 18, 2011)</i> |

## Attachment II

| <i>Short Cite Table For Court Cases</i>                                |  |
|--|--|
| <i>All cites in this table are listed alphabetically by short cite</i> |  |
| <b>Court Cases: Short Cite</b>   | <b>Court Cases: Full Cite</b>  |
| <i>Allied Pacific (Ct. Int'l Trade 2010)</i>                           | <i>Allied Pacific Food (Dalian) Co. Ltd v. United States</i> , 716 F. Supp. 2d 1339 (CIT 2010)                             |
| <i>Allied-Signal (Fed. Cir. 1993)</i>                                  | <i>Allied-Signal Aerospace Co. v. United States</i> , 996 F.2d 1185 (Fed. Cir. 1993)                                       |
| <i>Cultivos Miramonte (CIT 1997)</i>                                   | <i>Cultivos Miramonte S.A. v. United States</i> , 980 F. Supp. 1268 (CIT 1997)   |
| <i>Dongbu (Fed. Cir. 2011)</i>   | <i>Dongbu Steel Co. v. United States</i> , 635 F.3d 1363 (Fed. Cir. 2011)  |
| <i>GPX (CIT 1997)</i>  | <i>GPX International Tire Corp. v. United States</i> , 715 F. Supp. 2d 1337 (CIT 1997)                                     |
| <i>Gray Portland (Fed. Cir. 1994)</i>                                  | <i>Ad Hoc Comm. Of AZ-NM-TX-FL Producers of Gray Portland Cement v. United States</i> , 13 F.3d 398 (Fed. Cir. 1994)       |
| <i>Hebei Metals (CIT 2005)</i>   | <i>Hebei Metals &amp; Minerals Imp. &amp; Exp. Corp. v. United States</i> , 366 F. Supp. 2d 1264 (CIT 2005)                |
| <i>JTEKT Remand (September 19, 2001)</i>                               | Second Remand Redetermination, <i>JTEKT Corp., et al., v. United States</i> , Consol. Court No. 07-377, September 19, 2011 |
| <i>Lasko Metal (Fed. Cir. 1994)</i>                                    | <i>Lasko Metal Prods. v. United States</i> , 43 F.3d 1442 (Fed. Cir. 1994)   |
| <i>Rhone Poulenc (Fed. Cir. 1990)</i>                                  | <i>Rhone Poulenc, Inc. v. United States</i> , 899 F.2d 1185 (Fed. Cir. 1990)   |
| <i>SKF (Fed. Cir. 2011)</i>  | <i>SKF USA Inc. v. United States</i> , 630 F.3d 1365 (Fed. Cir. 2011)  |
| <i>Taian Ziyang (CIT 2011)</i>   | <i>Taian Ziyang Food Co. v. United States</i> , 783 F. Supp. 2d 1292 (CIT 2011)  |
| <i>Timken</i>  | <i>Timken Co. v. United States</i> , 354 F.3d 1334 (Fed. Cir. 2004)  |
| <i>US-Zeroing (WTO 2007)</i>   | WTO, <i>US-Zeroing (Japan)</i> , WT/DS322/AB/R (2007)  |
| <i>Yantai Oriental (CIT 2002)</i>                                      | <i>Yantai Oriental Juice Co. v. United States</i> , 26 CIT 605 (CIT 2002)  |

### Attachment III

| <i>Short Cite Table For Memorandum/Reports &amp; Miscellaneous</i>     |  |
|--|--|
| <i>All cites in this table are listed alphabetically by short cite</i> |  |
| <b>Memorandum: Short Cite</b>  | <b>Memorandum: Full Cite</b>   |
| Bridgestone's 1 <sup>st</sup> SV Sub                                   | Letter from Bridgestone entitled "Administrative Review of the Antidumping Duty Order On New Pneumatic Off-the-Road Tires From China: Bridgestone's Initial Submission of Surrogate Values," dated April 18, 2011.   |
| Bridgestone's 2 <sup>nd</sup> SV Sub                                   | Letter from Bridgestone entitled "Administrative Review Of The Antidumping Duty Order On New Pneumatic Off-The-Road Tires From China: Bridgestone's Second Submission Of Surrogate Values," dated August 31, 2011.   |
| Bridgestone's 3 <sup>rd</sup> SV Sub                                   | Letter from Bridgestone entitled "Administrative Review Of The Antidumping Duty Order On New Pneumatic Off-The-Road Tires From China: Bridgestone's Third Submission Of Surrogate Values," dated September 8, 2011.  |
| Bridgestone's Case Brief   | Letter from Bridgestone entitled "Administrative Review Of The Antidumping Duty Order on New Pneumatic Off-The-Road Tires From the People's Republic Of China: Bridgestone's Case Brief," dated November 17, 2011.   |
| Bridgestone's Factual Info Sub   | Letter from Bridgestone entitled "New Pneumatic Off-The-Road Tires from the People's Republic of China: Submission Of Factual Information Concerning Tianjin United Tire & Rubber Co. Ltd.," dated February 17, 2011.  |
| Bridgestone's Pre-Prelim Comments                                      | Letter from Bridgestone entitled "Administrative Review of the Antidumping Duty Order On Off-The-Road Tires From The People's Republic Of China: Bridgestone's Initial Pre-Preliminary Comments," dated August 31, 2011.   |
| Bridgestone's Post-Prelim SV Sub                                       | Letter from Bridgestone entitled "Administrative Review Of The Antidumping Duty Order On New Pneumatic Off-The-Road Tires From China: Bridgestone's Post-Preliminary Results Surrogate Value Submission," dated October 27, 2011.  |
| Bridgestone's Rebuttal SV Sub  | Letter from Bridgestone entitled "New Pneumatic Off-The-Road Tires from the People's Republic of China: Bridgestone's Surrogate Value Rebuttal Submission," dated April 28, 2011.  |
| Final Analysis Memo  | Memorandum from the Department entitled "The 2009 – 2010 Administrative Review of the Antidumping Duty Order on Certain New Pneumatic Off-the-Road Tires from the People's Republic of China: Analysis of the Final Results Margin Calculation for Tianjin United Tire & Rubber International Co., Ltd.," dated March 5, 2012. |
| Original Questionnaire   | Letter from the Department entitled "Antidumping Duty Administrative Review of Certain New Pneumatic Off-The-Road Tires ("OTR Tires") from the People's Republic of China ("PRC"): Questionnaire," dated January 19, 2011.   |
| Petitioner's Case Brief  | Letter from Petitioner entitled "Certain New Pneumatic Off-the Road Tires from the People's Republic of China: Petitioner's Case Brief," dated November 17, 2011.  |
| Petitioner's 20-Day SV Sub   | Letter from Petitioner entitled "New Pneumatic Off-The-Road Tires from the People's Republic of China (POR-2): Petitioner's 20-Day Surrogate Value Submission," dated October 27, 2011.  |

**Short Cite Table For Memorandum/Reports & Miscellaneous**

*All cites in this table are listed alphabetically by short cite*

| <b>Memorandum: Short Cite</b>   | <b>Memorandum: Full Cite</b>   |
|---------------------------------|--|
| Prelim Analysis Memo            | Memorandum from the Department entitled “The 2009 – 2010 Administrative Review of the Antidumping Duty Order on Certain New Pneumatic Off-the-Road Tires (“OTR tires”) from the People’s Republic of China (“PRC”): Analysis of the Preliminary Results Margin Calculation for Tianjin United Tire & Rubber International Co., Ltd. (“TUTRIC”),” dated September 30, 2011. |
| Prelim SV Memo                  | Memorandum from the Department entitled “Preliminary Results of the 2009 – 2010 Administrative Review of the Antidumping Duty Order on Certain New Pneumatic off-The-Road Tires from the People’s Republic of China: Surrogate Value Memorandum,” dated September 30, 2011.  |
| TUTRIC’s 1st Supp D             | Letter from TUTRIC entitled “ <i>TUTRIC Response to Supplemental Section D</i> in the Administrative Review of the Antidumping Duty Order on New Pneumatic Off-the-Road Tires from the People’s Republic of China (09/01/09-08/31/10),” dated July 15, 2011.   |
| TUTRIC’s 1 <sup>st</sup> SV Sub | Letter from TUTRIC entitled “First Surrogate Value Submission for TUTRIC in the Second Administrative Review of the Antidumping Duty Order on New Pneumatic Off-the-Road Tires from the People’s Republic of China (09/01/09-08/31/10),” dated April 18, 2011.   |
| TUTRIC’s 2 <sup>nd</sup> Supp C | Letter from TUTRIC entitled “ <i>TUTRIC Response to Second Supplemental Section C</i> in the Administrative Review of the Antidumping Duty Order on New Pneumatic Off-the-Road Tires from the People’s Republic of China (09/01/09-08/31/10),” dated August 4, 2011.   |
| TUTRIC’s 2 <sup>nd</sup> Supp D | Letter from TUTRIC entitled “ <i>TUTRIC Response to Supplemental Section D Questionnaire</i> in the Administrative Review of the Antidumping Duty Order on New Pneumatic Off-the-Road Tires from the People’s Republic of China (09/01/09-08/31/10),” dated September 2, 2011.   |
| TUTRIC’s Rebuttal               | Letter from TUTRIC entitled “ <i>TUTRIC’s Rebuttal Brief</i> in the Administrative Review of the Antidumping Duty Order on New Pneumatic Off-the-Road Tires from the People’s Republic of China,” dated November 30, 2011.   |
| TUTRIC’s Sec C                  | Letter from TUTRIC entitled “ <i>TUTRIC Response to Sections C &amp; D of Antidumping Request for Information</i> in the Administrative Review of the Antidumping Duty Order on New Pneumatic Off-the-Road Tires from the People’s Republic of China (09/01/09-08/31/10),” dated March 11, 2011.   |
| TUTRIC’s Sec D                  | Letter from TUTRIC entitled “ <i>TUTRIC Response to Sections C &amp; D of Antidumping Request for Information</i> in the Administrative Review of the Antidumping Duty Order on New Pneumatic Off-the-Road Tires from the People’s Republic of China (09/01/09-08/31/10),” dated March 11, 2011.   |