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DEPARTMENT OF COMMERCE

International Trade Administration

[A-570-106]

Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China: Final Affirmative Determination of Sales at Less Than Fair Value

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce.

SUMMARY: The Department of Commerce (Commerce) determines that wooden cabinets and vanities and components thereof (wooden cabinets and vanities) from the People's Republic of China (China) are being, or are likely to be, sold in the United States at less than fair value (LTFV). The final weighted-average dumping margins are listed in the "Final Determination Margins" section of this notice.

DATES: Applicable [Insert date of publication in the *Federal Register*].

FOR FURTHER INFORMATION CONTACT: Kabir Archuletta, Rachel Greenberg, or Eliza Siordia, AD/CVD Operations, Office V, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-2593, (202) 482-0652, or (202) 482-3878, respectively.

SUPPLEMENTARY INFORMATION:

Background

On October 9, 2019, Commerce published the *Preliminary Determination* in this investigation.¹ On November 14, 2019, Commerce published the *Amended Preliminary Determination*.² The petitioner is the American Kitchen Cabinet Alliance. The mandatory respondents in this investigation are The Ancientree Cabinet Co., Ltd. (Ancientree), Dalian Meisen Woodworking Co., Ltd. (Meisen), and Rizhao Foremost Woodwork Manufacturing Co., Ltd. (Foremost).

A summary of the events that occurred since Commerce published the *Amended Preliminary Determination*, as well as a full discussion of the issues raised by parties for this final determination, are discussed in the Issues and Decision Memorandum.³ The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). ACCESS is available to registered users at <http://access.trade.gov>, and to all parties in the Central Records Unit, room B8024 of the main Commerce building. In addition, a complete version of the Issues and Decision Memorandum is available at <http://enforcement.trade.gov/frn/index.html>. The signed and electronic versions of the Issues and Decision Memorandum are identical in content.

¹ See *Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China: Preliminary Affirmative Determination of Sales at Less Than Fair Value, Postponement of Final Determination and Extension of Provisional Measures*, 84 FR 54106 (October 9, 2019) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum, as corrected by *Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China: Preliminary Affirmative Determination of Sales at Less than Fair Value, Postponement of Final Determination and Extension of Provisional Measures*, 84 FR 56420 (October 22, 2019).

² See *Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China: Amended Preliminary Determination of Sales at Less Than Fair Value*, 84 FR 61875 (November 14, 2019) (*Amended Preliminary Determination*).

³ See Memorandum, "Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China: Issues and Decision Memorandum for the Final Affirmative Determination of Sales at Less Than Fair Value," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

Period of Investigation

The period of investigation is July 1, 2018 through December 31, 2018.

Scope of the Investigation

The scope of the investigation covers wooden cabinets and vanities from China. For a complete description of the scope of the investigation, *see* Appendix I.

Scope Comments

On October 2, 2019, Commerce issued a Preliminary Scope Decision Memorandum.⁴ Several interested parties submitted case and rebuttal briefs concerning the scope of this investigation. For a summary of the product coverage comments and rebuttal comments submitted to the record for this final determination, and accompanying discussion and analysis of all comments timely received, *see* the Final Scope Decision Memorandum.⁵ Based on the comments received, Commerce is not modifying the scope language as it appeared in the *Preliminary Determination*. The scope in Appendix I remains unchanged from that which appeared in the *Preliminary Determination*.

Analysis of Comments Received

All issues raised in the case and rebuttal briefs by parties in this investigation are discussed in the Issues and Decision Memorandum. A list of the issues that parties raised in the Issues and Decision Memorandum is attached to this notice as Appendix II.

⁴ *See* Memorandum, “Certain Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Scope Comments Decision Memorandum for the Preliminary Determinations,” dated October 2, 2019 (Preliminary Scope Decision Memorandum).

⁵ *See* Memorandum, “Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Final Scope Comments Decision Memorandum,” dated concurrently with this notice (Final Scope Decision Memorandum).

Verification

As provided in section 782(i) of the Tariff Act of 1930, as amended (the Act), Commerce conducted verification of the information submitted by Ancientree and Foremost for use in the final determination. We used standard verification procedures, including an examination of relevant accounting records and original source documents provided by the respondents.⁶ Commerce did not verify the information submitted by Meisen.⁷

Changes Since the Preliminary Determination

Based on our review and analysis of the comments received from parties, minor corrections presented at verification, and our verification findings, we have made certain changes to the margin calculations for Ancientree and Foremost. For a discussion of these changes, *see* the “Changes Since the Preliminary Determination” section of the Issues and Decision Memorandum and the Final Calculation Memoranda.⁸

Adverse Facts Available

In determining Meisen’s dumping margin, we find that the application of facts available with an adverse inference is appropriate under sections 776(a)(2)(A) through (C) and 776(b) of

⁶ *See* Memorandum, “Less-Than-Fair-Value Investigation of Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Verification of the Export Price Sales and Factors of Production Response of The Ancientree Cabinet Co., Ltd.,” dated December 10, 2019; Memorandum, “Verification of the Responses of Foremost Worldwide Company Ltd. In the Less-Than-Fair-Value Investigation of Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China,” dated January 10, 2020; Memorandum “Verification of the Responses of Rizhao Foremost Woodwork Manufacturing Co. Ltd. in the Less-Than-Fair-Value Investigation of Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China,” dated January 10, 2020; and “Verification of the Responses of Rizhao Foremost Woodwork Manufacturing Co. Ltd. in the Less-Than-Fair-Value Investigation of Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China,” dated January 10, 2020.

⁷ *See* Commerce’s Letter, “Investigation of Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Verification,” dated December 27, 2019.

⁸ *See* Memoranda, “Antidumping Duty Investigation of Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Final Analysis Memorandum for The Ancientree Cabinet Co., Ltd.,” and “Antidumping Duty Investigation of Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Final Analysis Memorandum for Rizhao Foremost Woodwork Manufacturing Company Ltd.,” both dated concurrently with this notice (collectively, Final Calculation Memoranda).

the Act as discussed in the Issues and Decision Memorandum.⁹ Therefore, as adverse facts available (AFA), we have assigned Meisen the rate of 262.18 percent, which is the highest petition rate.¹⁰

For the reasons explained in the *Preliminary Determination*, we continue to find that the use of AFA, pursuant to sections 776(a) and (b) of the Act, is warranted in determining the rate for the China-wide entity.¹¹ In selecting the AFA rate for the China-wide entity, Commerce's practice is to select a rate that is sufficiently adverse to ensure that the uncooperative party does not obtain a more favorable result by failing to cooperate than if it had fully cooperated.¹² For the final determination, we are also assigning the China-wide entity, as AFA, the rate of 262.18 percent, which is the highest petition rate.¹³

Separate Rates

Generally, Commerce looks to section 735(c)(5)(A) of the Act, which provides instructions for calculating the all-others rate in a market economy antidumping duty (AD) investigation, for guidance when calculating the rate for separate rate respondents that we did not individually examine in a non-market economy AD investigation. Section 735(c)(5)(A) of the Act states that the estimated all-others rate shall be an amount equal to the weighted average of the estimated weighted average dumping margins established for exporters and producers

⁹ See Issues and Decision Memorandum at Comment 22.

¹⁰ *Id.*

¹¹ See *Preliminary Determination*, 84 FR at 54106.

¹² See, e.g., *Notice of Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination: Purified Carboxymethyl Cellulose from Finland*, 69 FR 77216 (December 27, 2004), unchanged in *Notice of Final Determination of Sales at Less Than Fair Value: Purified Carboxymethyl Cellulose from Finland*, 70 FR 28279 (May 17, 2005).

¹³ See Issues and Decision Memorandum at "Use of Adverse Facts Available."

individually investigated, excluding any zero and *de minimis* margins, and any margins determined entirely on the basis of facts available.¹⁴

In this final determination, Commerce has calculated rates for Ancientree and Foremost that are not zero, *de minimis*, or based entirely on facts available. Thus, looking to section 735(c)(5)(A) of the Act for guidance, and consistent with our practice,¹⁵ based on publicly ranged sales data, we are assigning the weighted-average of these mandatory respondents' rates as the rate for non-individually examined companies that have qualified for a separate rate, other than Meisen, whose rate is based entirely on section 776 of the Act as discussed above.

Final Determination

The final estimated weighted-average dumping margins are as follows:

Exporter	Producer	Estimated Weighted-Average Dumping Margin (percent)	Cash Deposit Rate (Adjusted for Subsidy Offsets) (percent)
The Ancientree Cabinet Co., Ltd	The Ancientree Cabinet Co., Ltd	4.37	0.00
Dalian Meisen Woodworking Co., Ltd.	Dalian Meisen Woodworking Co., Ltd.	262.18	251.64
Foremost Worldwide Company Limited	Rizhao Foremost Woodwork Manufacturing Company, Ltd.	101.46	90.92
Foremost Worldwide Company Limited	Henan AiDiJia Furniture Co., Ltd.	101.46	90.92

¹⁴ See, e.g., *Ball Bearings and Parts Thereof from France, Germany, Italy, Japan, and the United Kingdom: Final Results of Antidumping Duty Administrative Reviews and Rescission of Reviews in Part*, 73 FR 52823, 52824 (September 11, 2008), and accompanying Issues and Decision Memorandum at Comment 16.

¹⁵ See, e.g., *Preliminary Determination of Sales at Less Than Fair Value and Partial Affirmative Determination of Critical Circumstances: Certain Polyester Staple Fiber from the People's Republic of China*, 71 FR 77373, 77377 (December 26, 2006), unchanged in *Final Determination of Sales at Less Than Fair Value and Partial Affirmative Determination of Critical Circumstances: Certain Polyester Staple Fiber from the People's Republic of China*, 72 FR 19690 (April 19, 2007).

Foremost Worldwide Company Limited	Suzhou Weiye Furniture Co., Ltd.	101.46	90.92
Foremost Worldwide Company Limited	Changsha Minwan Furniture Manufacturing Co., Ltd.	101.46	90.92
ANHUI JIANLIAN WOOD PRODUCTS CO.,LTD	ANHUI JIANLIAN WOOD PRODUCTS CO.,LTD	48.50	37.96
Anhui Swanch Cabinetry Co., Ltd.	Anhui Swanch Cabinetry Co., Ltd.	48.50	37.96
ANHUI XINYUANDA CUPBOARD CO., LTD.	ANHUI XINYUANDA CUPBOARD CO., LTD.	48.50	37.96
Beijing Oulu Jinxin International Trade Co., Ltd.	Beijing Oulu Jinxin International Trade Co., Ltd.	48.50	37.96
Boloni Smart Home Decor (Beijing) Co., LTD	Boloni Smart Home Decor (Beijing) Co., LTD	48.50	37.96
BRENTRIDGE HOLDING CO., LTD.	ZHOUSHAN FOR-STRONG WOOD CO., LTD.	48.50	37.96
Caoxian Brothers Hengxin Wood Industry Co., Ltd	Caoxian Brothers Hengxin Wood Industry Co., Ltd	48.50	37.96
Changyi Zhengheng Woodwork Co., Ltd	Changyi Zhengheng Woodwork Co., Ltd	48.50	37.96
CHAOZHOU YAFENG BATHROOM EQUIPMENT CO., LTD	CHAOZHOU YAFENG BATHROOM EQUIPMENT CO., LTD	48.50	37.96
China Friend Limited	Dongming Sanxin Wood Industry Co., Ltd.	48.50	37.96
Dalian Jiaye Wood Products Co., Ltd.	Dalian Jiaye Wood Products Co., Ltd.	48.50	37.96
Dalian Xingsen Wooden Products Co., Ltd	Dalian Xingsen Wooden Products Co., Ltd	48.50	37.96
Dandong City Anmin Wooden Products Group Co., Ltd	Dandong City Anmin Wooden Products Group Co., Ltd	48.50	37.96
Dandong Laroyal Cabinetry Co., Ltd.	Dandong Laroyal Cabinetry Co., Ltd.	48.50	37.96
DEHK LIMITED	DIAM DISPLAY (CHINA) CO., LTD.	48.50	37.96
Deqing China-Africa Foreign Trade Port Co., Ltd.	Suqian Welcomewood Products Co., Ltd.	48.50	37.96
Dewell Wooden Products Haian Co., Ltd.	Dewell Wooden Products Haian Co., Ltd.	48.50	37.96
Dongguan American Parts Supplier Co., Ltd	Dongguan American Parts Supplier Co., Ltd	48.50	37.96
Dongguan Niusaiqu Wood Industry Co., Ltd	Dongguan Niusaiqu Wood Industry Co., Ltd	48.50	37.96
Dongguan Unique Life Furniture Co., Ltd. also known as Unique	Dongguan Unique Life Furniture Co., Ltd.	48.50	37.96

Life Furniture Co., Ltd (trade name)			
Dorbest Ltd.	Rui Feng Woodwork (Dongguan) Co., Ltd.	48.50	37.96
EZIDONE DISPLAY CORPORATION LTD	EZIDONE DISPLAY CORPORATION LTD	48.50	37.96
EZIDONE DISPLAY CORPORATION LTD	EZIDONE DISPLAY INC	48.50	37.96
Forcer International Limited	QUFU XINYU FURNITURE CO., LTD.	48.50	37.96
Forcer International Limited	LINYI RUNKANG CABINET CO., LTD	48.50	37.96
Forcer International Limited	BEIJING OULU JINXIN INTERNATIONAL TRADE CO., LTD	48.50	37.96
Foshan City Shunde District Refined Furniture Co., Ltd. also known as Refined Furniture Co., Ltd. (trade name)	Foshan City Shunde District Refined Furniture Co., Ltd. also known as Refined Furniture Co., Ltd. (trade name)	48.50	37.96
Foshan Liansu building material Trading Co., Ltd.	Guangdong Lesso Home Furnishing Co., Ltd.	48.50	37.96
FOSHAN NANHAI HONGZHOU WOOD CO., LTD	FOSHAN NANHAI HONGZHOU WOOD CO., LTD	48.50	37.96
Foshan Shunde Yajiasi Kitchen Cabinet Co., Ltd.	Foshan Shunde Yajiasi Kitchen Cabinet Co., Ltd.	48.50	37.96
FOSHAN SOURCEVER (CN) CO., LIMITED	FOSHAN DIBIAO BATHROOM CO., LTD	48.50	37.96
FOSHAN SOURCEVER (CN) CO., LIMITED	FOSHAN MK HOME FURISHING CO., LTD.	48.50	37.96
FOSHAN SOURCEVER (CN) CO., LIMITED	PROUDER INDUSTRIAL LIMITED.	48.50	37.96
FOSHAN SOURCEVER (CN) CO., LIMITED	FOSHAN DEMAX SANITARY WARE CO., LTD.	48.50	37.96
FOSHAN SOURCEVER (CN) CO., LIMITED	HEBEI SHUANGLI FURNITURE CO., LTD.	48.50	37.96
FOSHAN SOURCEVER (CN) CO., LIMITED	ZHANGZHOU GUOHUI INDUSTRIAL & TRADE CO., LTD.	48.50	37.96
FOSHAN SOURCEVER (CN) CO., LIMITED	SHOUGUANG FUSHI WOOD CO., LTD.	48.50	37.96
FOSHAN SOURCEVER (CN) CO., LIMITED	Foshan Virtu Bathroom Furniture Ltd.	48.50	37.96
FOSHAN SOURCEVER (CN) CO., LIMITED	Guangdong Purefine Kitchen & Bath Technology Co., LTD.	48.50	37.96

FOSHAN SOURCEVER (CN) CO., LIMITED	KAIPING HONGITARYWARE TECHNOLOGY LTD.	48.50	37.96
Foshan Sourcever Company Limited	FOSHAN DIBIAO BATHROOM CO., LTD	48.50	37.96
Foshan Sourcever Company Limited	FOSHAN MK HOME FURISHING CO., LTD.	48.50	37.96
Foshan Sourcever Company Limited	PROUDER INDUSTRIAL LIMITED.	48.50	37.96
Foshan Sourcever Company Limited	FOSHAN DEMAX SANITARY WARE CO., LTD.	48.50	37.96
Foshan Sourcever Company Limited	HEBEI SHUANGLI FURNITURE CO., LTD.	48.50	37.96
Foshan Sourcever Company Limited	ZHANGZHOU GUOHUI INDUSTRIAL & TRADE CO., LTD.	48.50	37.96
Foshan Sourcever Company Limited	SHOUGUANG FUSHI WOOD CO., LTD.	48.50	37.96
Foshan Sourcever Company Limited	Foshan Virtu Bathroom Furniture Ltd.	48.50	37.96
Foshan Sourcever Company Limited	Guangdong Purefine Kitchen & Bath Technology Co., LTD.	48.50	37.96
Foshan Sourcever Company Limited	KAIPING HONGITARYWARE TECHNOLOGY LTD.	48.50	37.96
Foshan Xinzhongwei Economic & Trade Co., Ltd.	Foshan Lihong Furniture Sanitary Ware Co., Ltd	48.50	37.96
FUJIAN DUSHI WOODEN INDUSTRY CO., LTD.	FUJIAN DUSHI WOODEN INDUSTRY CO., LTD.	48.50	37.96
FUJIAN LEIFENG CABINETRY CO., LTD.	FUJIAN LEIFENG CABINETRY CO., LTD.	48.50	37.96
Fujian Panda Home Furnishing Co., Ltd	Fujian Panda Home Furnishing Co., Ltd	48.50	37.96
Fujian Senyi Kitchen Cabinet Co., Ltd	Fujian Senyi Kitchen Cabinet Co., Ltd	48.50	37.96
Fuzhou Biquan Trading Co., Ltd.	Biquan (Fujian) Group Co., Ltd.	48.50	37.96
Fuzhou CBM Import & Export Co., Ltd.	Fuzhou CBM Import & Export Co., Ltd.	48.50	37.96
Fuzhou Desource Home Décor Co., Ltd.	Fuzhou Desource Home Decor Co., Ltd.	48.50	37.96
FUZHOU LIMIN STONE PRODUCTS CO., LTD.	Fuzhou YST Cabinet Co., Ltd.	48.50	37.96
FUZHOU MASTONE IMPORT & EXPORT CO.,LTD	Fuzhou Yuansentai Cabinet Co., Ltd	48.50	37.96
Fuzhou Minlian Wood Industry Co., Ltd	Fuzhou Minlian Wood Industry Co., Ltd	48.50	37.96

FUZHOU SUNRISING HOME DECO MANUFACTURING CO., LTD.	FUZHOU SUNRISING HOME DECO MANUFACTURING CO., LTD.	48.50	37.96
FUZHOU XINRUI CABINET CO., LTD	FUZHOU XINRUI CABINET CO., LTD	48.50	37.96
Gaomi City Haitian Wooden Ware Co., Ltd	Gaomi City Haitian Wooden Ware Co., Ltd	48.50	37.96
GAOMI HONGTAI HOME FURNITURE CO., LTD	GAOMI HONGTAI HOME FURNITURE CO., LTD	48.50	37.96
Guangde Bozhong Trade Company, Ltd.	Guangde Bozhong Trade Company, Ltd.	48.50	37.96
GUANGDONG CACAR KITCHEN TECHNOLOGY CO., LTD	GUANGDONG CACAR KITCHEN TECHNOLOGY CO., LTD	48.50	37.96
Guangdong G-Top Import and Export Co., Ltd.	Foshan Shunde Rongao Furniture CO., LTD	48.50	37.96
Guangzhou Nuolande Import and Export Co., Ltd.	Guangzhou Nuolande Import and Export Co., Ltd.	48.50	37.96
Haiyang Kunlun Wood Co.,Ltd	Haiyang Kunlun Wood Co.,Ltd	48.50	37.96
Hangzhou Bestcraft Sanitary Equipments Co., Ltd.	Hangzhou Bestcraft Sanitary Equipments Co., Ltd.	48.50	37.96
Hangzhou Entop Houseware Co., Ltd.	Jinhua Aonika Sanitary Ware Co., Ltd.	48.50	37.96
Hangzhou Entop Houseware Co., Ltd.	Hangzhou Bestcraft Sanitary Equipments Co., Ltd.	48.50	37.96
Hangzhou Hansen Sanitary Ware Co., Ltd	Hangzhou Hansen Sanitary Ware Co., Ltd	48.50	37.96
Hangzhou Hoca Kitchen & Bath Products Co., Ltd.	Hangzhou Hoca Kitchen & Bath Products Co., Ltd.	48.50	37.96
Hangzhou Home Dee Sanitary Ware Co., Ltd.	Hangzhou Home Dee Sanitary Ware Co., Ltd.	48.50	37.96
Hangzhou Oulang Bathroom Equipment Co., Ltd	Hangzhou Oulang Bathroom Equipment Co., Ltd	48.50	37.96
Hangzhou Royo Import & Export Co., Ltd.	Jinhua Aonika Sanitary Ware Co., Ltd.	48.50	37.96
Hangzhou Royo Import & Export Co., Ltd.	Hangzhou Yuxin Sanitary Ware Co., Ltd.	48.50	37.96
Hangzhou Royo Import & Export Co., Ltd.	Hangzhou Fuyang Beautiful Sanitary Ware Co., Ltd.	48.50	37.96
Hangzhou Sunlight Sanitary Co., Ltd	Hangzhou Sunlight Sanitary Co., Ltd	48.50	37.96
Hangzhou Weinuo Sanitary Ware Co., Ltd.	PINGHU AIPA SANITARY WARE CO., LTD	48.50	37.96

Hangzhou Weinuo Sanitary Ware Co., Ltd.	HANGZHOU QILONG SANITARY WARE CO., LTD	48.50	37.96
Hangzhou Xinhai Sanitary Ware Co., Ltd	Hangzhou Xinhai Sanitary Ware Co., Ltd	48.50	37.96
Hangzhou Yewlong Import&Export Co., Ltd	Hangzhou Yewlong Industry Co., Ltd	48.50	37.96
Hangzhou Zhuangyu Import & Export Co., Ltd	Hangzhou Zhuangyu Import & Export Co., Ltd	48.50	37.96
Henan Aotin Home Furnishing Co., Ltd.	Henan Aotin Home Furnishing Co., Ltd.	48.50	37.96
Heyond Cabinet Co.,Ltd.	Heyond Cabinet Co.,Ltd.	48.50	37.96
Homestar Corporation	Homestar Corporation	48.50	37.96
HONG KONG JIAN CHENG TRADING CO., LIMITED	ZHONGSHAN YAYUE FURNITURE CO., LTD.	48.50	37.96
Xiamen Honglei Imp.&Exp. Co., Ltd. also known as Honglei (Xiamen) Stone Co., Ltd.	Changtai Guanxia Industry & Trade Company Co., Ltd.	48.50	37.96
Xiamen Honglei Imp.&Exp. Co., Ltd. also known as Honglei (Xiamen) Stone Co., Ltd.	Zhangzhou Huihua Industry and Trade Co., Ltd.	48.50	37.96
Xiamen Honglei Imp.&Exp. Co., Ltd. also known as Honglei (Xiamen) Stone Co., Ltd.	Fujian Xinanlong Wood Industry Co., Ltd.	48.50	37.96
Honsoar New Building Material Co., Ltd	Shandong Honsoar Cabinet Materials Co., Ltd	48.50	37.96
Hua Yin Trading Development Co., Ltd of Jiangmen City	Jianfa Wooden Co., Ltd	48.50	37.96
Hua Yin Trading Development Co., Ltd of Jiangmen City	Heshan Yingmei Cabinets Co., Ltd	48.50	37.96
Hua Yin Trading Development Co., Ltd of Jiangmen City	Hesha Feiqiu Cabinet Co., Ltd	48.50	37.96
Huimin Hanlong Furniture Co., Ltd.	Huimin Hanlong Furniture Co., Ltd.	48.50	37.96
HUISEN FURNITURE (LONG NAN) CO., LTD. also known as HUISEN FURNITURE (LONGNAN) CO., LTD.	HUISEN FURNITURE (LONG NAN) CO., LTD. also known as HUISEN FURNITURE (LONGNAN) CO., LTD.	48.50	37.96
HUIZHOU MANDARIN FURNITURE CO., LTD.	HUIZHOU MANDARIN FURNITURE CO., LTD.	48.50	37.96
Jiang Su Rongxin Cabinets Ltd	Jiang Su Rongxin Cabinets Ltd	48.50	37.96

Jiangmen Kinwai Furniture Decoration Co., Ltd.	Jiangmen Kinwai Furniture Decoration Co., Ltd.	48.50	37.96
Jiangmen Kinwai International Furniture Co., Ltd.	Jiangmen Kinwai International Furniture Co., Ltd.	48.50	37.96
Jiangsu Beichen Wood Co., Ltd	Jiangsu Beichen Wood Co., Ltd	48.50	37.96
Jiangsu Meijun Intelligent Home Co., Ltd	Jiangsu Meijun Intelligent Home Co., Ltd	48.50	37.96
Jiangsu Pusite Furniture Co., Ltd.	Jiangsu Pusite Furniture Co., Ltd.	48.50	37.96
Jiangsu Roc Furniture Industrial Co., Ltd.	Jiangsu Roc Furniture Industrial Co., Ltd.	48.50	37.96
JIANGSU SUNWELL CABINETS CO.,LTD.	JIANGSU SUNWELL CABINETS CO.,LTD.	48.50	37.96
JIANGSU WEISEN HOUSEWARE CO.,LTD	JIANGSU WEISEN HOUSEWARE CO.,LTD	48.50	37.96
Jiangsu Xiangsheng Bedtime Furniture Co., Ltd.	Jiangsu Xiangsheng Bedtime Furniture Co., Ltd.	48.50	37.96
Jiayuan (Xiamen) Industrial Co., Ltd	Jiayuan (Xiamen) Industrial Co., Ltd	48.50	37.96
JINJIANG PERFECT GENERATION IMP.&EXP. CO.,LTD	Homebi Technology Co., LTD.	48.50	37.96
King's Group Furniture (Enterprises) Co., Ltd.	Zhongshan King's Group Furniture (ENTERPRISES) Co., Ltd.	48.50	37.96
KM Cabinetry Co., Limited	Zhongshan KM Cabinetry Co., Ltd	48.50	37.96
Kunshan Baiyulan Furniture Co., Ltd.	Kunshan Baiyulan Furniture Co., Ltd.	48.50	37.96
Kunshan Home Right Trade Corporation	Kunshan Fangs Furniture Co., Ltd	48.50	37.96
LIANYUNGANG SUN RISE TECHNOLOGY CO., LTD.	LIANYUNGANG SUN RISE TECHNOLOGY CO., LTD.	48.50	37.96
Linshu Meibang Furniture Co., Ltd.	Linshu Meibang Furniture Co., Ltd.	48.50	37.96
Linyi Bomei Furniture Co., Ltd	Linyi Bomei Furniture Co., Ltd	48.50	37.96
LINYI BONN FLOORING MANUFACTURING CO.,LTD.	LINYI BONN FLOORING MANUFACTURING CO.,LTD.	48.50	37.96
Linyi Kaipu Furniture Co., Ltd.	Linyi Kaipu Furniture Co., Ltd.	48.50	37.96
Linyi Runkang Cabinet Co., Ltd.	Linyi Runkang Cabinet Co., Ltd.	48.50	37.96
Liu Shu Woods Product (Huizhou) Co., Ltd also known as Liu Shu	Liu Shu Woods Product (Huizhou) Co., Ltd	48.50	37.96

Wood Products Co., Ltd (trade name) and Liu Shu Woods Product Co., Ltd (trade name)			
Master Door & Cabinet Co.,Ltd.	Master Door & Cabinet Co.,Ltd.	48.50	37.96
Masterwork Cabinetry Company Limited	Shandong Compete Wood Co., Ltd.	48.50	37.96
Masterwork Cabinetry Company Limited	Linyi Zhongsheng Jiaju Zhuangshi Co., Ltd	48.50	37.96
MEILIN WOOD PRODUCTS(DALIAN)CO.,LTD	MEILIN WOOD PRODUCTS(DALIAN)CO.,LTD	48.50	37.96
Minhou Beite Home Decor Co., Ltd.	Minhou Beite Home Decor Co., Ltd.	48.50	37.96
MJB Supply (Dalian) Co., Ltd	Mulin City Bamiantong Linyeju Jisen Wood	48.50	37.96
MOREWOOD CABINETRY CO.,LTD	MOREWOOD CABINETRY CO.,LTD	48.50	37.96
Nanjing Kaylang Co., Ltd	Nanjing Kaylang Co., Ltd	48.50	37.96
Nantong Aershin Cabinets Co., Ltd	Nantong Aershin Cabinets Co., Ltd	48.50	37.96
Nantong Ouming Wood Co., Ltd., also known as Nantong Ouming Wood Industry Co., Ltd.	Nantong Ouming Wood Co., Ltd., also known as Nantong Ouming Wood Industry Co., Ltd	48.50	37.96
NANTONG YANGZI FURNITURE CO., LTD.	NANTONG YANGZI FURNITURE CO., LTD.	48.50	37.96
NINGBO KINGWOOD FURNITURE CO., LTD.	NINGBO KINGWOOD FURNITURE CO., LTD.	48.50	37.96
NINGBO ROVSA HOME FURNISHING CO., LTD.	NINGBO ROVSA HOME FURNISHING CO., LTD.	48.50	37.96
Ojans Company Limited	Foshan Shunde Ojans Intelligent Sanitary Ware Co., Ltd.	48.50	37.96
Oppein Home Group Inc.	Oppein Home Group Inc.	48.50	37.96
PIZHOU OUYME IMPORT&EXPORT TRADE CO., LTD	XUZHOU OUMEC WOOD-BASED PANEL CO.,LTD	48.50	37.96
Pneuma Asia Sourcing & Trading Co. LIMITED	Dalian Tianxin Home Product Co., Ltd.	48.50	37.96
Pneuma Asia Sourcing & Trading Co. LIMITED	Qingdao Haiyan Drouot Household Co., Ltd.	48.50	37.96
Putian Jinggong Furniture Co.,Ltd	Putian Jinggong Furniture Co.,Ltd	48.50	37.96
Qingdao Coomex Sources Co., Ltd. also known as Coomex	Nantong Aershin Cabinets Co., Ltd	48.50	37.96

Sources Co., Ltd.			
Qingdao Haiyan Drouot Household Co., Ltd.	Qingdao Haiyan Drouot Household Co., Ltd.	48.50	37.96
Qingdao Liangmu Hongye Co., Ltd.	Qingdao Liangmu Hongye Co., Ltd.	48.50	37.96
Qingdao Liangmu Jinshan Woodwork Co., Ltd.	Qingdao Liangmu Jinshan Woodwork Co., Ltd.	48.50	37.96
Qingdao Northriver Wooden Resource Industry & Trading Co., Ltd.	Lankao Sanqiang Wooden Products Co., Ltd.	48.50	37.96
Qingdao Northriver Wooden Resource Industry & Trading Co., Ltd.	Linyi Lanshan Chengxinli Woods Co., Ltd.	48.50	37.96
Qingdao Northriver Wooden Resource Industry & Trading Co., Ltd.	Shouguang Shi Qifeng Woods Co., Ltd.	48.50	37.96
Qingdao Northriver Wooden Resource Industry & Trading Co., Ltd.	Linyi Mingzhu Woods Co., Ltd.	48.50	37.96
Qingdao Northriver Wooden Resource Industry & Trading Co., Ltd.	Yichun Senhai Woods Industry Co., Ltd.	48.50	37.96
Qingdao Northriver Wooden Resource Industry & Trading Co., Ltd.	Linyi Jinde Arts&Crafts Co., Ltd.	48.50	37.96
Qingdao Northriver Wooden Resource Industry & Trading Co., Ltd.	Qingdao Ruirong Woods Co., Ltd.	48.50	37.96
Qingdao Shousheng Industry Co., Ltd	Qingdao Shousheng Industry Co., Ltd	48.50	37.96
Qingdao Yimei Wood Work Co.,Ltd	Qingdao Yimei Wood Work Co.,Ltd	48.50	37.96
QINGDAOHONGXINCHENGDA WOOD INDUSTRY CO., LTD.	QINGDAOHONGXINCHENGDA WOOD INDUSTRY CO., LTD.	48.50	37.96
QUFU XINYU FURNITURE CO., LTD.	QUFU XINYU FURNITURE CO., LTD.	48.50	37.96
Ronbow Hong Kong Limited	Wuxi Yusheng Kitchen-Bathroom Equipment Co., Ltd.	48.50	37.96
Sagarit Bathroom Manufacturer Limited	Shouguang Fushi Wood Co., Ltd.	48.50	37.96
Sagarit Bathroom Manufacturer Limited	Zhangzhou Guohui Industrial & Trade Co., Ltd	48.50	37.96
Sagarit Bathroom Manufacturer Limited	Qingdao Runpeng Wood Industrial Co., Ltd	48.50	37.96

Sankok Arts Co., Ltd.	Sankok Arts Co., Ltd.	48.50	37.96
Senke Manufacturing Company	Qindao Yimei Wood Work Co., Ltd.	48.50	37.96
Senke Manufacturing Company	Linyi Kaipu Furniture Co.,Ltd.	48.50	37.96
Senke Manufacturing Company	Shandon Honsoar Cabinetry Co., Ltd.	48.50	37.96
Senke Manufacturing Company	Huimin Hanlong Furniture Co, Ltd.	48.50	37.96
Shandong Cubic Alpha Timber Co.,Ltd.	Shandong Cubic Alpha Timber Co.,Ltd.	48.50	37.96
Shandong Fusheng Wood Co., Ltd	Shandong Fusheng Wood Co., Ltd	48.50	37.96
Shandong Huanmei Wood Co., Ltd	Shandong Huanmei Wood Co., Ltd	48.50	37.96
SHANDONG JINGYAO HOME DECORATION PRODUCTS CO., LTD	SHANDONG JINGYAO HOME DECORATION PRODUCTS CO., LTD	48.50	37.96
Shandong Longsen Woods Co., Ltd.	Shandong Longsen Woods Co., Ltd.	48.50	37.96
Shandong Sanfortune Home and Furniture Co., Ltd	Shandong Sanfortune Home and Furniture Co., Ltd	48.50	37.96
Shanghai Aiwood Home Supplies Co., Ltd.	Jiangsu Gangxing Kitchen Cabinet Co., Ltd.	48.50	37.96
Shanghai Aiwood Home Supplies Co., Ltd.	Shanghai Homebase SanSheng Household Product Co., Ltd.	48.50	37.96
Shanghai Baiyulan Furniture Co., Ltd.	Kunshan Baiyulan Furniture Co., Ltd.	48.50	37.96
Shanghai Beautystar Cabinetry Co., Ltd.	Jiangsu Sunwell Cabinetry Co., Ltd.	48.50	37.96
Shanghai Beautystar Cabinetry Co., Ltd.	Nantong Jiegao Furniture Co., Ltd.	48.50	37.96
Shanghai Jiang Feng Furniture Co., Ltd.	Shanghai Jiang Feng Furniture Co., Ltd.	48.50	37.96
SHANGHAI LINE KING INTERNATIONAL TRADING CO.,LTD.	SHANGHAI YAZHI WOODEN INDUSTRY CO.,LTD.	48.50	37.96
Shanghai Mebo Industry Co. Ltd.	Shanghai Mebo Industry Co. Ltd.	48.50	37.96
Shanghai Qingzhou Woodenware Co., Ltd.	Shanghai Qingzhou Woodenware Co., Ltd.	48.50	37.96
Shanghai S&M Trade Co., Ltd.	Anhui GeLun Wood Industry Co., Ltd.	48.50	37.96

Shanghai S&M Trade Co., Ltd.	Ning'an City Jiude Wood Co., Ltd.	48.50	37.96
Shanghai S&M Trade Co., Ltd.	Muling City Bamiantong Forestry Bureau Jisen Wood Co., Ltd.	48.50	37.96
Shanghai S&M Trade Co., Ltd.	Dalian Ruiyu Mountain Wood Co., Ltd.	48.50	37.96
Shanghai S&M Trade Co., Ltd.	Linshu Meibang Furniture Co., Ltd.	48.50	37.96
Shanghai S&M Trade Co., Ltd.	Jiamusi City Quanhong Wood Industry Co., Ltd.	48.50	37.96
Shanghai S&M Trade Co., Ltd.	Kunshan Fangs Furniture Co., Ltd.	48.50	37.96
Shanghai S&M Trade Co., Ltd.	Dalian Chunyao Wood Industry Co., Ltd.	48.50	37.96
Shanghai S&M Trade Co., Ltd.	Anhui Juxin Wood Industry Co., Ltd.	48.50	37.96
Shanghai Wang Lei Industries-Taicang Branch	Shanghai Wang Lei Industries-Taicang Branch	48.50	37.96
Shanghai Wen Bo Industries Co. Ltd.	Shanghai Yinbo Manufacturing Co. Ltd.	48.50	37.96
Shanghai Wen Bo Industries Co. Ltd.	Dalian Jiaye Wood Products Co., Ltd.	48.50	37.96
Shanghai Wen Bo Industries Co. Ltd.	Shanghai Baiyulan Furniture Co., Ltd	48.50	37.96
Shanghai Xietong (Group) Co., Ltd.	Nantong Jiegao Furniture Co., Ltd.	48.50	37.96
Shanghai Xietong (Group) Co., Ltd.	Jiangsu Senwei Smart Home Co., Ltd.	48.50	37.96
SHANGHAI ZIFENG INTERNATIONAL TRADING CO., LTD	SHANDONG GAINVAST WOODEN PRODUCTS CO., LTD	48.50	37.96
SHANGHAI ZIFENG INTERNATIONAL TRADING CO., LTD	SHANGHAI WENYI WOODEN CO., LTD	48.50	37.96
SHANGHAI ZIFENG INTERNATIONAL TRADING CO., LTD	NAN TONG DI LIN FURNITURE CO., LTD	48.50	37.96
SHANGHAI ZIFENG INTERNATIONAL TRADING CO., LTD	JIANGSU YANAN WOODEN CO., LTD	48.50	37.96
Sheen Lead International Trading (Shanghai)Co.,Ltd.	SHANGHAI RUIYING FURNITURE CO.,LTD.	48.50	37.96
Shouguang Fushi Wood Co., Ltd	Shouguang Fushi Wood Co., Ltd	48.50	37.96

Shouguang Honsoar Imp. & Exp. Trading Co., Ltd	Shandong Honsoar Cabinet Materials Co., Ltd	48.50	37.96
SHOUGUANG JIAXIU WOOD CO., LTD	SHOUGUANG JIAXIU WOOD CO., LTD	48.50	37.96
SHOUGUANG JIAXIU WOOD CO., LTD	SHOUGUANG JIAXIU WOOD CO., LTD	48.50	37.96
Shouguang Jinxiangyuan Home Furnishing Co., Ltd	Shouguang Jinxiangyuan Home Furnishing Co., Ltd	48.50	37.96
Shouguang Sanyang Wood Industry Co., Ltd	Shouguang Sanyang Wood Industry Co., Ltd	48.50	37.96
Silver Stone Group Co., Ltd	QINGDAO FAMILY CRAFTS CO., LTD	48.50	37.96
Silver Stone Group Co., Ltd	QingDao XiuZhen Furniture Co., Ltd.	48.50	37.96
Smart Gift International	Anhui GeLun Wood Industry Co., Ltd.	48.50	37.96
Smart Gift International	Ning'an City Jiude Wood Co., Ltd.	48.50	37.96
Smart Gift International	Muling City Bamiantong Forestry Bureau Jisen Wood Co., Ltd.	48.50	37.96
Smart Gift International	Dalian Ruiyu Mountain Wood Co., Ltd.	48.50	37.96
Smart Gift International	Jiamusi City Quanhong Wood Industry Co., Ltd.	48.50	37.96
Smart Gift International	Dalian Chunyao Wood Industry Co., Ltd.	48.50	37.96
SUNCO TIMBER(KUNSHAN) CO., LTD.	SUNCO TIMBER(KUNSHAN) CO., LTD.	48.50	37.96
Supree (Fujian) Wood Co., Ltd.	Supree (Fujian) Wood Co., Ltd.	48.50	37.96
Supree (Fujian) Construction Materials Co., Ltd	Supree (Fujian) Construction Materials Co., Ltd	48.50	37.96
SUZHOU BAOCHENG INDUSTRIES CO., LTD.	WALLBEYOND (SHUYANG) HOME DECOR CO., LTD.	48.50	37.96
Suzhou Five Cubic Wood Co., Ltd.	Suzhou Geda Office Equipment Manufacturing Co., Ltd.	48.50	37.96
Suzhou Oriental Dragon Import and Export Co., Ltd. also known as Suzhou Oriental Dragon Import and Export Corp., Ltd.	Lingbi Xianghe Wood Co., Ltd	48.50	37.96
Tai Yuan Trading Co., Ltd also known as Heshan Tai Yuan Trading Co., Ltd	Heshan Yingmei Cabinet Co., Ltd	48.50	37.96
Taishan Changfa Wood Industry Co., Ltd	Taishan Changfa Wood Industry Co., Ltd	48.50	37.96

TAISHAN HONGXIANG TRADING CO., LTD.	Chang He Xing Wood Manufacturer Co., Ltd.	48.50	37.96
TAISHAN HONGXIANG TRADING CO., LTD.	Heshan Yingmei Cabinets Co., Ltd	48.50	37.96
TAISHAN HONGXIANG TRADING CO., LTD.	Heshan Feiqiu Cabinet Co., Ltd.	48.50	37.96
TAISHAN HONGXIANG TRADING CO., LTD.	Yuanwang Wood Product Factory Dajiang Taishan	48.50	37.96
TAISHAN HONGXIANG TRADING CO., LTD.	Can-Am Cabinet Ltd.	48.50	37.96
Taishan Hongzhou Cabinet Co., Ltd	Taishan Hongzhou Cabinet Co., Ltd	48.50	37.96
Taishan Jiahong Trade Co., Ltd.	Taishan Dajiang Town Dutou Wood Furniture Factory	48.50	37.96
Taishan Jiahong Trade Co., Ltd.	Foshan Nanhai Jinwei Cabinet Furniture Co., Ltd.	48.50	37.96
Taishan Jiahong Trade Co., Ltd.	Taishan Huali Kitchen Cabinet Co., Ltd.	48.50	37.96
Taishan Jiahong Trade Co., Ltd.	Taishan Empire Wood Co.,Ltd	48.50	37.96
TAISHAN OVERSEA TRADING COMPANY LTD.	TAISHAN GANHUI STONE KITCHEN CO., LTD.	48.50	37.96
TAISHAN OVERSEA TRADING COMPANY LTD.	Can-Am Cabinet Ltd.	48.50	37.96
TAISHAN OVERSEA TRADING COMPANY LTD.	TAISHAN QUANMEI KITCHEN WARE CO., LTD	48.50	37.96
TAISHAN OVERSEA TRADING COMPANY LTD.	TAISHAN JIAFU CABINET CO., LTD.	48.50	37.96
TAISHAN OVERSEA TRADING COMPANY LTD.	TAISHAN DAJIANG TOWN DUTOU FURNITURE FACTORY	48.50	37.96
TAISHAN OVERSEA TRADING COMPANY LTD.	Feiteng Kitchen Cabinets Taishan Corporation	48.50	37.96
Taizhou Overseas Int'l Ltd.	Zhejiang Royal Home Co., Ltd.	48.50	37.96
TANGSHAN BAOZHU FURNITURE CO., LTD.	TANGSHAN BAOZHU FURNITURE CO., LTD.	48.50	37.96
Tech Forest Cabinetry Co., Ltd	Tech Forest Cabinetry Co., Ltd	48.50	37.96
The Frame Manufacturing Co. Ltd	HUIZHOU DIWEIXIN JIATINGYONGPIN CO., LTD	48.50	37.96
Top Goal International Group Ltd.(Hong Kong)	Dongguan City Top Goal Furniture Co., Ltd.	48.50	37.96
Tradewinds Furniture Ltd.	Tradewinds Furniture Ltd.	48.50	37.96

Wa Fok Art Craft Furniture (MACAO) Co., Ltd	Zhongshan Huafu Art Craft Furniture Co., Ltd	48.50	37.96
Weifang Fuxing Wood Co., Ltd.	Weifang Fuxing Wood Co., Ltd.	48.50	37.96
WEIFANG KITCHINET CORPORATION	WEIFANG KITCHINET CORPORATION	48.50	37.96
Weifang Lan Gu Wood Industry Co., Ltd.	Weifang Lan Gu Wood Industry Co., Ltd.	48.50	37.96
Weifang Master Wood Industry Co., Ltd	Weifang Master Wood Industry Co., Ltd	48.50	37.96
Weifang Yuanlin Woodenware Co., Ltd	Weifang Yuanlin Woodenware Co., Ltd	48.50	37.96
Weihai Adornus Cabinetry Manufacturing Co., Ltd	Weihai Adornus Cabinetry Manufacturing Co., Ltd	48.50	37.96
WEIHAI JARLIN CABINETRY MANUFACTURE CO., LTD	WEIHAI JARLIN CABINETRY MANUFACTURE CO., LTD	48.50	37.96
Wellday International Company Limited also known as Dongguan Wellday Household Co., Ltd.	Wellday International Company Limited also known as Dongguan Wellday Household Co., Ltd.	48.50	37.96
Wenzhou Youbo Industrial Co., Ltd	Wenzhou Youbo Industrial Co., Ltd	48.50	37.96
Wuxi Yushea Furniture Co., Ltd	Wuxi Yushea Furniture Co., Ltd	48.50	37.96
Wuxi Yusheng Kitchen-Bathroom Equipment Co., Ltd.	Wuxi Yusheng Kitchen-Bathroom Equipment Co., Ltd.	48.50	37.96
Xiamen Adler Cabinetry Co., Ltd.	Xiamen Adler Cabinetry Co., Ltd.	48.50	37.96
XIAMEN GOFOR STONE CO., LTD.	KAICHENG (FUJIAN) KITCHEN CABINET CO., LTD.	48.50	37.96
XIAMEN GOLDEN HUANAN IMP.& EXP. CO., LTD.	Changtai Guanxia Industrial Co., Ltd.	48.50	37.96
XIAMEN GOLDENHOME CO., LTD	XIAMEN GOLDENHOME CO., LTD	48.50	37.96
XIAMEN KAICHENG TRADING LIMITED COMPANY	KAICHENG (FUJIAN) KITCHEN CABINET CO., LTD.	48.50	37.96
Xiamen Sintop Display Fixtures Co., Ltd.	Xiamen Sintop Display Fixtures Co., Ltd.	48.50	37.96
XINGZHI INTERNATIONAL TRADE LIMITED	XUZHOU YIHE WOOD CO., LTD.	48.50	37.96
XUZHOU JIA LI DUO IMPORT&EXPORT CO., LTD	XUZHOU OUMEC WOOD-BASED PANEL CO.,LTD	48.50	37.96
XUZHOU YIHE WOOD CO., LTD.	XUZHOU YIHE WOOD CO., LTD.	48.50	37.96
YEKALON INDUSTRY, INC.	DONGGUAN TODA FURNITURE CO., LTD.	48.50	37.96

YEKALON INDUSTRY, INC.	GUANGZHOU SHI BAISEN DECORATIVE MATERIALS COMPANY LIMITED	48.50	37.96
YEKALON INDUSTRY, INC.	DONGGUAN FANYANUO FURNITURE CO., LTD.	48.50	37.96
YEKALON INDUSTRY, INC.	DONGGUAN SHI ANKE BUILDING MATERIALS CO., LTD.	48.50	37.96
YEKALON INDUSTRY, INC.	Oriental Chic Furniture Company Limited	48.50	37.96
YEKALON INDUSTRY, INC.	DONGGUAN FRANCIS FURNITURE CO., LTD.	48.50	37.96
YEKALON INDUSTRY, INC.	SHANGHAI YUANYANG WOODEN CO., LTD.	48.50	37.96
Yi Sen Wood Industry Limited Company of Ning An City	Yi Sen Wood Industry Limited Company of Ning An City	48.50	37.96
Yichun Dongmeng Wood Co., Ltd	Yichun Dongmeng Wood Co., Ltd	48.50	37.96
Yichun Dongmeng Wood Co., Ltd	Qingdao Dimei Wood Co., Ltd	48.50	37.96
Yichun Sunshine Wood Products Co., Ltd.	Yichun Sunshine Wood Products Co., Ltd.	48.50	37.96
Yixing Pengjia Cabinetry Co. Ltd	Yixing Pengjia Cabinetry Co. Ltd	48.50	37.96
Zhangjiagang Daye Hotel Furniture Co., Ltd.	Zhangjiagang Daye Hotel Furniture Co., Ltd.	48.50	37.96
ZHANGJIAGANG PRO-FIXTURE CO., LTD.	Zhangjiagang Yuanjiahe Home Furniture Co., Ltd.	48.50	37.96
ZHANGZHOU CITY XIN JIA HUA FURNITURE CO., LTD.	ZHANGZHOU CITY XIN JIA HUA FURNITURE CO., LTD.	48.50	37.96
Zhangzhou Guohui Industrial & Trade Co., Ltd.	Zhangzhou Guohui Industrial & Trade Co., Ltd.	48.50	37.96
Zhangzhou OCA Furniture Co., Ltd	Zhangzhou OCA Furniture Co., Ltd	48.50	37.96
Zhaoqing Centech Decorative Material Company Ltd	Zhaoqing Centech Decorative Material Company Ltd	48.50	37.96
Zhejiang Jindi Holding Group Co., Ltd.	Zhejiang Jindi Holding Group Co., Ltd.	48.50	37.96
Zhong Shan Shi Yicheng Furniture & Craftwork Co., Ltd	Zhong Shan Shi Yicheng Furniture & Craftwork Co., Ltd	48.50	37.96
Zhong Shan Yue Qin Imp. & Exp. Co., Ltd	Zhongshan Jinpeng Furniture Co., Ltd	48.50	37.96
Zhongshan City Shenwan Meiting Furniture Factory	Zhongshan City Shenwan Meiting Furniture Factory	48.50	37.96

Zhongsan Fookyik Furniture Co., Ltd.	Zhongsan Fookyik Furniture Co., Ltd.	48.50	37.96
ZHONGSHAN GAINWELL FURNITURE CO., LTD.	ZHONGSHAN GAINWELL FURNITURE CO., LTD.	48.50	37.96
Zhongsan Guanda Furniture Manufacturing Co., Ltd also known as Guanda Furniture Co., Ltd	Zhongsan Guanda Furniture Manufacturing Co., Ltd	48.50	37.96
ZHONGSHAN HENGFU FURNITURE COMPANY LIMITED	ZHONGSHAN HENGFU FURNITURE COMPANY LIMITED	48.50	37.96
Zhongsan King's Group Furniture (ENTERPRISES) Co., Ltd.	Zhongsan King's Group Furniture (ENTERPRISES) Co., Ltd.	48.50	37.96
Zhoushan For-strong Wood Co., Ltd.	Zhoushan For-strong Wood Co., Ltd.	48.50	37.96
Zhoushan For-strong Wood Co., Ltd.	Shanghai Wanmuda Furniture Co., Ltd.	48.50	37.96
Zhucheng Tonghe Woodworks Co., ltd	Zhucheng Tonghe Woodworks Co., ltd	48.50	37.96
Zhuhai Seagull Kitchen and Bath Products Co., Ltd.	Zhuhai Seagull Kitchen and Bath Products Co., Ltd.	48.50	37.96
ZIEL INTERNATIONAL CO., LIMITED	DONGGUAN FANG CHENG FURNITURE LTD	48.50	37.96
ZIEL INTERNATIONAL CO., LIMITED	ZhongShan PRO-YEARN Crafts Product Co., Ltd.	48.50	37.96
ZIEL INTERNATIONAL CO., LIMITED	FUJIAN NEWMARK INDUSTRIAL CO.,LTD	48.50	37.96
ZIEL INTERNATIONAL CO., LIMITED	Fuzhou Zhonghe Houseware CO., LTD.	48.50	37.96
ZIEL INTERNATIONAL CO., LIMITED	MING LIANG FURNITURE PRODUCT CO.,LTD	48.50	37.96
ZIEL INTERNATIONAL CO., LIMITED	XIANJU JUNYANG HOUSEHOLD PRODUCTS CO., LTD	48.50	37.96
ZIEL INTERNATIONAL CO., LIMITED	DongGuan HeTai Homewares CO., LTD	48.50	37.96
ZIEL INTERNATIONAL CO., LIMITED	CHENG TONG HARDWARE RPRODUCT LTD	48.50	37.96

ZIEL INTERNATIONAL CO., LIMITED	Nantong Jon Ergonomic office Co.,Ltd	48.50	37.96
China-Wide Entity ¹⁶		262.18	251.64

Disclosure

We intend to disclose to parties the calculations performed in this proceeding within five days of any public announcement of this notice in accordance with 19 CFR 351.224(b).

Continuation of Suspension of Liquidation

In accordance with section 735(c)(1)(B) of the Act, we will instruct U.S. Customs and Border Protection (CBP) to continue to suspend liquidation of all entries of wooden cabinets and vanities from China, as described in the “Scope of the Investigation” section, entered, or withdrawn from warehouse, for consumption on or after October 9, 2019, the date of publication of the *Preliminary Determination* notice in the *Federal Register*.

Pursuant to section 735(c)(1)(B)(ii) of the Act, Commerce will instruct CBP to require a cash deposit¹⁷ equal to the weighted-average amount by which normal value exceeds U.S. price as follows: (1) the cash deposit rate for the exporter/producer combination listed in the table above will be the rate identified for that combination in the table; (2) for all combinations of China exporters/producers of merchandise under consideration that have not received their own separate rate above, the cash-deposit rate will be the cash deposit rate established for the China-

¹⁶ Commerce preliminarily determined that BRENTRIDGE HOLDING CO., LTD., Harbin Hongsen Wood Co., Ltd., SAICG International Trading Co., Ltd, Shanghai East Best Foreign Trade Co., Ltd., SHANGHAI TIMBER IMPORT & EXPORT CORP., and ZHONG SHAN KING YUANDUN WOOD PRODUCTS CO., LTD. also known as CHIN-SHU WOODEN LTD each failed to establish their eligibility for a separate rate and, therefore, we preliminarily determined that these companies are part of the China-wide entity. See Preliminary Decision Memorandum. We continue to find these entities, except for BRENTRIDGE HOLDING CO., LTD., as ineligible for separate rate status for our final determination. See Issues and Decision Memorandum at Comment 3. For this final determination, except for BRENTRIDGE HOLDING CO., LTD., we continue to find that these companies are part of the China-wide entity. For further discussion with respect to certain of these companies, see the Issues and Decision Memorandum accompanying this notice at Comment 3.

¹⁷ See *Modification of Regulations Regarding the Practice of Accepting Bonds During the Provisional Measures Period in Antidumping and Countervailing Duty Investigations*, 76 FR 61042 (October 3, 2011).

wide entity; and (3) for all non-China exporters of the merchandise under consideration which have not received their own separate rate above, the cash-deposit rate will be the cash deposit rate applicable to the China exporter/producer combination that supplied that non-China exporter. These suspension of liquidation instructions will remain in effect until further notice.

We normally adjust AD cash deposit rates by the amount of export subsidies, where appropriate. In the companion countervailing duty (CVD) investigation, with respect to the mandatory respondents individually examined in the CVD investigation, and the separate-rate companies, we find that an export subsidy adjustment of 10.54 percent to the cash deposit rate is warranted because this is the export subsidy rate included in the CVD all-others rate to which the separate-rate companies are subject. As part of our determination in this final determination to apply AFA the China-wide entity, Commerce has adjusted the China-wide entity's AD cash deposit rate by the lowest export subsidy rate determined for any party in the companion CVD proceeding, *i.e.*, 10.54 percent.^{18,19}

Pursuant to section 777A(f) of the Act, we normally adjust cash deposit rates for estimated domestic subsidy pass-through, where appropriate. However, in this case there is no basis to grant a domestic subsidy pass-through adjustment.²⁰

International Trade Commission Notification

In accordance with section 735(d) of the Act, we notified the International Trade Commission (ITC) of the final affirmative determination of sales at LTFV. As Commerce's

¹⁸ See, e.g., *Certain Passenger Vehicle and Light Truck Tires from the People's Republic of China: Preliminary Determination of Sales at Less Than Fair Value; Preliminary Affirmative Determination of Critical Circumstances; In Part and Postponement of Final Determination*, 80 FR 4250 (January 27, 2015), and accompanying Issues and Decision Memorandum at 35.

¹⁹ See *Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China: Final Affirmative Countervailing Duty Determination*, dated concurrently with this notice, and accompanying Issues and Decision Memorandum. The final determination in this companion CVD proceeding is being issued on the same day as this final AD determination.

²⁰ See Issues and Decision Memorandum at "Adjustment Under Section 777A(f) of the Act."

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

Notification Regarding Administrative Protective Orders (APO)

In the event that the ITC issues a final negative injury determination, this notice will serve as the only reminder to parties subject to the APO of their responsibility concerning the destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3). Timely written notification of the return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and terms of an APO is a violation which is subject to sanction.

Notification to Importers

This notice also serves as an initial reminder to importers of their responsibility under 19 CFR 351.402(f) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of doubled antidumping duties.

Notification to Interested Parties

This determination is issued and published in accordance with sections 735(d) and 777(i)(1) of the Act, and 19 CFR 351.210(c).

Dated: February 21, 2020.

Jeffrey I. Kessler,
Assistant Secretary
for Enforcement and Compliance.

Appendix I

Scope of the Investigation

The merchandise subject to this investigation consists of wooden cabinets and vanities that are for permanent installation (including floor mounted, wall mounted, ceiling hung or by attachment of plumbing), and wooden components thereof. Wooden cabinets and vanities and wooden components are made substantially of wood products, including solid wood and engineered wood products (including those made from wood particles, fibers, or other wooden materials such as plywood, strand board, block board, particle board, or fiberboard), or bamboo. Wooden cabinets and vanities consist of a cabinet box (which typically includes a top, bottom, sides, back, base blockers, ends/end panels, stretcher rails, toe kicks, and/or shelves) and may or may not include a frame, door, drawers and/or shelves. Subject merchandise includes wooden cabinets and vanities with or without wood veneers, wood, paper or other overlays, or laminates, with or without non-wood components or trim such as metal, marble, glass, plastic, or other resins, whether or not surface finished or unfinished, and whether or not completed.

Wooden cabinets and vanities are covered by the investigation whether or not they are imported attached to, or in conjunction with, faucets, metal plumbing, sinks and/or sink bowls, or countertops. If wooden cabinets or vanities are imported attached to, or in conjunction with, such merchandise, only the wooden cabinet or vanity is covered by the scope.

Subject merchandise includes the following wooden component parts of cabinets and vanities: (1) wooden cabinet and vanity frames (2) wooden cabinet and vanity boxes (which typically include a top, bottom, sides, back, base blockers, ends/end panels, stretcher rails, toe kicks, and/or shelves), (3) wooden cabinet or vanity doors, (4) wooden cabinet or vanity drawers and drawer components (which typically include sides, backs, bottoms, and faces), (5) back panels and end panels, (6) and desks, shelves, and tables that are attached to or incorporated in the subject merchandise.

Subject merchandise includes all unassembled, assembled and/or “ready to assemble” (RTA) wooden cabinets and vanities, also commonly known as “flat packs,” except to the extent such merchandise is already covered by the scope of antidumping and countervailing duty orders on *Hardwood Plywood from the People’s Republic of China*. See *Certain Hardwood Plywood Products from the People’s Republic of China: Amended Final Determination of Sales at Less Than Fair Value, and Antidumping Duty Order*, 83 FR 504 (January 4, 2018); *Certain Hardwood Plywood Products from the People’s Republic of China: Countervailing Duty Order*, 83 FR 513 (January 4, 2018). RTA wooden cabinets and vanities are defined as cabinets or vanities packaged so that at the time of importation they may include: (1) wooden components required to assemble a cabinet or vanity (including drawer faces and doors); and (2) parts (*e.g.*, screws, washers, dowels, nails, handles, knobs, adhesive glues) required to assemble a cabinet or vanity. RTAs may enter the United States in one or in multiple packages.

Subject merchandise also includes wooden cabinets and vanities and in-scope components that have been further processed in a third country, including but not limited to one or more of the following: trimming, cutting, notching, punching, drilling, painting, staining, finishing,

assembly, or any other processing that would not otherwise remove the merchandise from the scope of the investigation if performed in the country of manufacture of the in-scope product.

Excluded from the scope of this investigation, if entered separate from a wooden cabinet or vanity are:

(1) Aftermarket accessory items which may be added to or installed into an interior of a cabinet and which are not considered a structural or core component of a wooden cabinet or vanity. Aftermarket accessory items may be made of wood, metal, plastic, composite material, or a combination thereof that can be inserted into a cabinet and which are utilized in the function of organization/accessibility on the interior of a cabinet; and include:

- Inserts or dividers which are placed into drawer boxes with the purpose of organizing or dividing the internal portion of the drawer into multiple areas for the purpose of containing smaller items such as cutlery, utensils, bathroom essentials, *etc.etc.*
- Round or oblong inserts that rotate internally in a cabinet for the purpose of accessibility to foodstuffs, dishware, general supplies, *etc.*

(2) Solid wooden accessories including corbels and rosettes, which serve the primary purpose of decoration and personalization.

(3) Non-wooden cabinet hardware components including metal hinges, brackets, catches, locks, drawer slides, fasteners (nails, screws, tacks, staples), handles, and knobs.

(4) Medicine cabinets that meet all of the following five criteria are excluded from the scope: (1) wall mounted; (2) assembled at the time of entry into the United States; (3) contain one or more mirrors; (4) be packaged for retail sale at time of entry; and (5) have a maximum depth of seven inches.

Also excluded from the scope of this investigation are:

(1) All products covered by the scope of the antidumping duty order on *Wooden Bedroom Furniture from the People's Republic of China*. See *Notice of Amended Final Determination of Sales at Less Than Fair Value and Antidumping Duty Order: Wooden Bedroom Furniture from the People's Republic of China*, 70 FR 329 (January 4, 2005).

(2) All products covered by the scope of the antidumping and countervailing duty orders on *Hardwood Plywood from the People's Republic of China*. See *Certain Hardwood Plywood Products from the People's Republic of China: Amended Final Determination of Sales at Less Than Fair Value, and Antidumping Duty Order*, 83 FR 504 (January 4, 2018); *Certain Hardwood Plywood Products from the People's Republic of China: Countervailing Duty Order*, 83 FR. 513 (January 4, 2018).

Imports of subject merchandise are classified under Harmonized Tariff Schedule of the United States (HTSUS) statistical numbers 9403.40.9060 and 9403.60.8081. The subject component parts of wooden cabinets and vanities may be entered into the United States under HTSUS

statistical number 9403.90.7080. Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the scope of this investigation is dispositive.

Appendix II

Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Period of Investigation
- IV. Scope of the Investigation
- V. Scope Comments
- VI. Use of Adverse Facts Available
- VII. Changes Since the Preliminary Determination
- VIII. Adjustments Under Section 777A(f) of the Act
- IX. Adjustments to Cash Deposit Rates for Export Subsidies
- X. Discussion of the Issues

General Comments

- Comment 1: Initiation of the Investigation
Comment 2: Respondent Selection
Comment 3: Separate Rate Applicants
Comment 4: Company Name for Supree (Fujian) Wood Co., Ltd. (Supree)
Comment 5: Calculation of the Separate Rate Assigned to Non-Selected Companies

Surrogate Value (SV) Comments

- Comment 6: Surrogate Country
Comment 7: SVs for Birch and Poplar
Comment 8: Calculation of Financial Ratios
Comment 9: Labor Rate Calculation

Company-Specific Comments

Ancientree

- Comment 10: Whether to Apply AFA to Ancientree
Comment 11: Treatment of Jiangsu Hongjia Wood Ltd. (Jiangsu Hongjia) as an Affiliate
Comment 12: SV Selections

Foremost

- Comment 13: Combination Kits
Comment 14: Exempted Sales
Comment 15: Early Payment Discounts
Comment 16: Section 301 Duties

- Comment 17: Foremost's U.S. Inland Freight Charges from the Port to the Warehouse
- Comment 18: Foremost's U.S. Inland Freight Charges to the Customer
- Comment 19: FGI's Acquisition Costs
- Comment 20: Labor Hours
- Comment 21: Calculation and Programing Revisions

Meisen

- Comment 22: Total AFA for Meisen

XI. Recommendation

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