



DEPARTMENT OF COMMERCE

International Trade Administration

[A-552-801]

Certain Frozen Fish Fillets from the Socialist Republic of Vietnam: Preliminary Results of Antidumping Duty Administrative Review; Preliminary Rescission of Administrative Review; and Rescission of Administrative Review, in Part; 2023-2024

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

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily determines that Bien Dong Seafood Co., Ltd. (Bien Dong) and NTSF Seafoods Joint Stock Company (NTSF), made sales of certain frozen fish fillets (fish fillets) at less than normal value (NV) during the period of review (POR) August 1, 2023, through July 31, 2024. Additionally, Commerce determines that four companies are eligible for a separate rate. Finally, Commerce is rescinding this review with respect to 16 companies and preliminarily rescinding this review with respect to 24 companies and the Vietnam-wide entity. Commerce invites interested parties to comment on the preliminary results of this review.

DATES: Applicable [INSERT DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].

FOR FURTHER INFORMATION CONTACT: Blair Hood or Gemma Larsen, AD/CVD Operations, Office I, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-8329 or (202) 482-8125, respectively.

SUPPLEMENTARY INFORMATION:

Background

On August 12, 2003, Commerce published in the *Federal Register* the antidumping duty (AD) order on fish fillets from the Socialist Republic of Vietnam (Vietnam).¹ On August 1, 2024, Commerce published in the *Federal Register* a notice of opportunity to request an administrative review of the *Order*.² On September 20, 2024, based on timely requests for an administrative review, Commerce published the notice of initiation of this administrative review of the *Order* with respect to 148 companies and the Vietnam-wide entity.³ On October 7 and 18, 2024, Commerce received 23 timely no-shipment certifications, four timely separate rate certifications (SRCs), and one separate rate application (SRA). On December 19, 2024, and January 24, 2025, the petitioners⁴ withdrew its requests for review of certain companies.⁵ On January 24, 2025, Commerce published a partial revocation of Vinh Hoan Corporation (Vinh Hoan) from the *Order*.⁶ On February 11, 2025, Commerce rescinded this review with respect to entries that were produced and exported by Vinh Hoan as a result of this partial revocation.⁷ On April 8 and November 20, 2025, Commerce stated its intent to rescind the review for certain companies with no entries of subject merchandise over the POR.⁸ Thus, as noted below, we are rescinding this review with respect to 16 companies with separate rates and no reviewable entries and preliminarily rescinding this review with respect to 24 companies and the Vietnam-wide

¹ See *Notice of Antidumping Duty Order: Certain Frozen Fish Fillets from the Socialist Republic of Vietnam*, 68 FR 47909 (August 12, 2003) (*Order*).

² See *Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation; Opportunity To Request Administrative Review and Join Annual Inquiry Service List*, 89 FR 62714 (August 1, 2024).

³ See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 89 FR 77079 (September 20, 2024).

⁴ The petitioners are the Catfish Farmers of America and individual U.S. catfish processors America's Catch, Inc., Alabama Catfish, LLC d/b/a Harvest Select Catfish, Inc., Consolidated Catfish Companies, LLC d/b/a Country Select Catfish, Delta Pride Catfish, Inc., Guidry's Catfish, Inc., Heartland Catfish Company, Magnolia Processing, Inc. d/b/a Pride of the Pond, and Simmons Farm Raised Catfish Inc. (collectively, the petitioners).

⁵ See Petitioners' Letters, "Withdrawal of Request for Administrative Review of Antidumping Order," dated December 19, 2024; and "Withdrawal of Request for Administrative Review of Antidumping Duty Order as to the Vinh Hoan Corporation and Vinh Hoan Collapsed Entity Companies," dated January 24, 2025.

⁶ See *Certain Frozen Fish Fillets from the Socialist Republic of Vietnam: Notice of Partial Revocation of the Antidumping Duty Order*, 90 FR 8120 (January 24, 2025).

⁷ See *Certain Frozen Fish Fillets from the Socialist Republic of Vietnam Administrative Review: Notice of Partial Rescission; 2023-2024*, 90 FR 9310 (February 11, 2025).

⁸ See Memoranda, "Notice of Intent to Rescind Review, In Part," dated April 8, 2025 (Notice of Intent to Rescind); and "Second Notice of Intent to Rescind Review, In Part," dated November 20, 2025 (Second Notice of Intent to Rescind).

entity. As such, these preliminary results cover four companies, including the mandatory respondents, Bien Dong and NTSF.

On December 9, 2024, Commerce tolled certain deadlines in this administrative proceeding by 90 days.⁹ Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.¹⁰ Additionally, due to a backlog of documents that were electronically filed via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS) during the Federal Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by an additional 21 days.¹¹ Accordingly, the deadline for these preliminary results are now February 5, 2026.

For a complete description of the events that followed the initiation of this review, *see* the Preliminary Decision Memorandum.¹² The Preliminary Decision Memorandum is a public document and is on file electronically via ACCESS. ACCESS is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Preliminary Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Scope of the Order

The products covered by the *Order* are fish fillets from Vietnam. For a complete description of the scope of this review, *see* Preliminary Decision Memorandum.¹³

Standing

Based on the analysis of information gathered from initial and supplemental questionnaires, we find that the evidence supports a determination that Maritime Products

⁹ *See* Memorandum, "Tolling of Deadlines for Antidumping and Countervailing Duty Proceedings," dated December 9, 2024.

¹⁰ *See* Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

¹¹ *See* Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

¹² *See* Memorandum, "Decision Memorandum for the Preliminary Results and Partial Recission of the 2023-2024 Antidumping Duty Administrative Review of Certain Frozen Fish Fillets from the Socialist Republic of Vietnam," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

¹³ *See* Preliminary Decision Memorandum at the "Scope" section for more details.

International and QMC Foods Inc. have standing in this segment of the proceeding to request administrative review as wholesalers of domestic like product pursuant to section 771(9)(C) of the Act. We find that the evidence on record does not support Luscious Seafood LLC's claim to be a wholesaler of domestic like product pursuant to section 771(9)(C) of the Act during the POR. For additional information regarding these findings, *see* the Preliminary Decision Memorandum and the separate memorandum addressing Luscious Seafood LLC.¹⁴

Separate Rates

Commerce preliminarily determines that information placed on the record by mandatory respondents Bien Dong and NTSF, and two additional companies seeking a separate rate (Cantho Import Export Seafood Joint Stock Company and Nam Viet Corporation,) demonstrates that these companies are preliminarily entitled to separate rate status. For additional information, *see* the Preliminary Decision Memorandum.

Vietnam-Wide Entity

The Vietnam-wide entity will not be under review unless a party specifically requests, or Commerce self-initiates, a review of the entity. Because there was no valid request for review of the Vietnam-wide entity, we are preliminarily rescinding our review of the entity; if this decision becomes final, the entity's rate (*i.e.*, \$2.39 per kilogram (kg)) will not be subject to change. Except for the four companies which established their eligibility for a separate rate, Commerce considers all companies currently under review to be part of the Vietnam-wide entity.¹⁵ For additional information, *see* the Preliminary Decision Memorandum and the "Dumping Margin for Exporters Not Selected for Individual Review" section below.

Recission of Administrative Review, in Part

There we no suspended entries of subject merchandise for 16 companies with active separate rates for which the administrative review was initiated. On April 8 and November 20,

¹⁴ *See* Memorandum "Luscious Seafood LLC's Standing to Request Review," dated concurrently with this notice.

¹⁵ *See* Appendix IV.

2025, Commerce notified all interested parties of its intent to rescind the administrative review, in part, with respect to these companies.¹⁶ In the absence of suspended entries of subject merchandise during the POR, for the companies listed in Appendix II, we are hereby rescinding this administrative review, in part, with respect to those companies, in accordance with 19 CFR 351.213(d)(3).

Further, pursuant to 19 CFR 351.213(d)(1), Commerce will rescind an administrative review, in whole or part, if the party that requested a review withdraws its request within 90 days of the date of publication of the notice of initiation. The only remaining review request for the Vietnam-wide entity and 23 other companies is from Luscious Seafood. As noted above, we have preliminarily determined that Luscious Seafood was not a U.S. wholesaler of domestic like product during the POR, and, thus, it does not have standing to request an administrative review in this segment of the proceeding. Accordingly, we are preliminarily rescinding the administrative review of the Vietnam-wide entity and the companies listed in Appendix III because all other requests for review from interested parties have been withdrawn. Further, we are preliminarily rescinding the review with respect to Indian Ocean One Member Company Limited because it demonstrated that it did not have shipments of subject merchandise during the POR.¹⁷

In sum, Commerce is rescinding the review with respect to 16 companies with an active separate rate that had no shipments of subject merchandise during the POR and preliminarily rescinding on 24 companies and the Vietnam-wide entity.¹⁸

Methodology

Commerce is conducting this review in accordance with section 751(a)(1)(B) of the Act. We have calculated constructed export price in accordance with section 772 of the Act. Because Vietnam is a non-market economy country within the meaning of section 771(18) of the Act, we

¹⁶ See Notice of Intent to Rescind; and Second Notice of Intent to Rescind.

¹⁷ See Preliminary Decision Memorandum at 7.

¹⁸ See Appendixes II and III.

have calculated NV in accordance with section 773(c) of the Act. For a full description of the methodology underlying our conclusions, *see* the Preliminary Decision Memorandum.

Dumping Margin for Exporters Not Selected for Individual Review

The Act and Commerce’s regulations do not address the establishment of a rate to apply to exporters not selected for individual examination when Commerce limits its examination in an administrative review pursuant to section 777A(c)(2) of the Act. Generally, Commerce looks to section 735(c)(5) of the Act, which provides instructions for calculating the all-others rate in an investigation, for guidance when calculating the rate for respondents that are not individually examined in an administrative review. Section 735(c)(5)(A) of the Act provides that the all-others rate should be calculated by averaging the weighted-average dumping margins that are zero, *de minimis*, or based entirely on facts available.¹⁹ For the preliminary results of this review, Commerce determined the estimated dumping margins for Bien Dong and NTSF to be \$0.29/kg and \$0.07/kg, respectively. For the reasons explained in the Preliminary Decision Memorandum, we are assigning a \$0.23/kg rate to the non-examined respondents that qualify for a separate rate in this review, consistent with Commerce’s practice and section 735(c)(5)(A) of the Act.²⁰

Preliminary Results of Review

Commerce preliminarily determines that the following estimated weighted-average dumping margins exist for the period August 1, 2023, through July 31, 2024:

Exporter	Weighted-Average Dumping Margin (dollars per kilogram)
Bien Dong Seafood Co., Ltd.	\$0.29
NTSF Seafoods Joint Stock Company	\$0.07
Cantho Import Export Seafood Joint Stock Company	\$0.23
Nam Viet Corporation	\$0.23

¹⁹ *See* Statement of Administrative Action Accompanying the Uruguay Round Agreements Act, H.R. Doc. 103-316, Vol. 1 (1994), at 873.

²⁰ *See* Preliminary Decision Memorandum at the “Calculation of the Separate Rate” section for more details.

Disclosure

Commerce intends to disclose to parties to the proceeding the calculation performed for these preliminary results of review within five days of any public announcement of these preliminary results, or if there is no public announcement, within five days of the date of publication of this notice in the *Federal Register*, in accordance with 19 CFR 351.224(b).

Public Comment

Commerce will establish the briefing schedule at a later time and will notify parties of the schedule in accordance with 19 CFR 351.309. Rebuttal briefs, limited to issues raised in the case briefs, may be filed not later than five days after the date for filing case briefs.²¹ Parties who submit case briefs or rebuttal briefs in this proceeding are encouraged to submit with each argument: (1) a statement of the issue; and (2) a table of authorities.²² All briefs must be filed electronically using ACCESS. An electronically filed document must be received successfully in its entirety in ACCESS by 5:00 p.m. Eastern Time on the established deadline.

As provided under 19 CFR 351.309(c)(2)(iii) and (d)(2)(iii), we request that interested parties provide at the beginning of their briefs a public, executive summary for each issue raised in their briefs.²³ Further, we request that interested parties limit their executive summary of each issue to no more than 450 words, not including citations. We intend to use the executive summaries as the basis of the comment summaries included in the issues and decision memorandum that we will issue for the final results in this administrative review. We request that interested parties include footnotes for relevant citations in the executive summary of each

²¹ See 19 CFR 351.309(d); see also *Administrative Protective Order, Service, and Other Procedures in Antidumping and Countervailing Duty Proceedings*, 88 FR 67069, 67077 (September 29, 2023) (*APO and Final Service Rule*).

²² See 19 CFR 351.309(c)(2) and (d)(2).

²³ We use the term “issue” here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

issue. Note that Commerce has amended certain of its requirements pertaining to the service of documents in 19 CFR 351.303(f).²⁴

Pursuant to 19 CFR 351.310(c), interested parties who wish to request a hearing, limited to issues raised in the case and rebuttal briefs, must submit a written request to the Assistant Secretary for Enforcement and Compliance, U.S. Department of Commerce, within 30 days after the publication of this notice. Hearing requests should contain: (1) the party's name, address and telephone number; (2) the number of participants; (3) whether any participant is a foreign national; and (4) a list of issues to be discussed. If a request for a hearing is made, Commerce intends to hold the hearing at a time and date to be determined. Parties should confirm by telephone the date, time, and location of the hearing two days before the scheduled date.

Final Results of Review

Unless otherwise extended, Commerce intends to issue the final results of this administrative review, which will include the results of its analysis of issues raised in case and rebuttal briefs, within 120 days of these preliminary results of review in the *Federal Register*, pursuant to 751(a)(3)(A) of the Act.

Assessment Rates

Upon issuing the final results, Commerce will determine, and U.S. Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries covered by this review.²⁵ If the preliminary results are unchanged for the final results, we will instruct CBP to apply a per-unit assessment rate of 2.39 dollars per kilogram to all entries of subject merchandise during the POR which were exported by the companies considered to be a part of the Vietnam-wide entity listed in Appendix IV.

Commerce intends to issue assessment instructions to CBP no earlier than 35 days after the date of publication of the final results of this review in the *Federal Register*. If a timely

²⁴ See *APO and Final Service Rule*, 88 FR at 67077.

²⁵ See 19 CFR 351.212(b)(1).

summons is filed at the U.S. Court of International Trade, the assessment instructions will direct CBP not to liquidate relevant entries until the time for parties to file a request for statutory injunction has expired (*i.e.*, within 90 days of publication).

For Bien Dong and NTSF, Commerce intends to calculate importer or customer-specific assessment rates, in accordance with 19 CFR 351.212(b)(1).²⁶ Where the respondent reported reliable entered values, Commerce intends to calculate importer or customer-specific per unit assessment rates by aggregating the amount of dumping calculated for all U.S. sales to the importer or customer and dividing this amount by the total entered value of the merchandise sold to the importer or customer.²⁷ Where the respondent did not report entered values, Commerce will calculate importer or customer-specific assessment rates by dividing the amount of dumping for reviewed sales to the importer or customer by the total quantity of those sales. Commerce will calculate an estimated per unit importer or customer-specific assessment rate to determine whether the per-unit assessment rate is *de minimis*; however, Commerce will use the per-unit assessment rate where entered values were not reported.²⁸ Where an importer or customer-specific per unit assessment rate is not zero or *de minimis*, Commerce will instruct CBP to collect the appropriate duties at the time of liquidation. Where either the respondent's weighted average dumping margin is zero or *de minimis*, Commerce will instruct CBP to liquidate appropriate entries without regard to antidumping duties.²⁹

Pursuant to a refinement to Commerce's assessment practice, where sales of subject merchandise exported by an individually examined respondent were not reported in the U.S. sales data submitted by the respondent, but the merchandise was entered into the United States

²⁶ See *Antidumping Proceedings: Calculation of the Weighted Average Dumping Margin and Assessment Rate in Certain Antidumping Proceedings: Final Modification*, 77 FR 8101 (February 12, 2012) (*Final Modification*).

²⁷ See 19 CFR 351.212(b)(1).

²⁸ *Id.*

²⁹ See *Final Modification*, 77 FR at 8103.

during the POR, Commerce will instruct CBP to liquidate any entries of such merchandise at the AD assessment rate for the Vietnam-wide entity.³⁰

For the respondents that were not selected for individual examination in this administrative review, but which qualified for a separate rate, the assessment rate will be based on the weighted-average dumping margins assigned to the respondents selected for individual examination, as appropriate, in the final results of this review.³¹

For the companies for which this review is rescinded with these preliminary results, we will instruct CBP to assess antidumping duties on all appropriate entries at a rate equal to the cash deposit of estimated antidumping duties required at the time of entry, or withdrawal from warehouse, for consumption, during the period August 1, 2023, through July 31, 2024, in accordance with 19 CFR 351.212(c)(1)(i).

Cash Deposit Requirements

The following cash deposit requirements will be effective for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of this administrative review, as provided by section 751(a)(2)(C) of the Act: (1) for the exporters listed above, the cash deposit rate will be equal to the weighted-average dumping margins established in the final results of this review, except if the rate is *de minimis*, in which case the cash deposit rate will be zero; (2) for previously-examined Vietnamese and non-Vietnamese exporters not listed above that at the time of entry are eligible for a separate rate based on a prior completed segment of this proceeding, the cash deposit rate will continue to be the existing exporter-specific cash deposit rate; (3) for all non-Vietnamese exporters of subject merchandise which at the time of entry do not have a separate rate, the cash

³⁰ For a full discussion of this practice, see *Non-Market Economy Antidumping Proceedings: Assessment of Antidumping Duties*, 76 FR 65694 (October 24, 2011).

³¹ See *Drawn Stainless Steel Sinks from the People's Republic of China: Preliminary Results of the Antidumping Duty Administrative Review and Preliminary Determination of No Shipments: 2014-2015*, 81 FR 29528 (May 12, 2016), and accompanying Preliminary Decision Memorandum at 10-11, unchanged in *Drawn Stainless Steel Sinks from the People's Republic of China: Final Results of Antidumping Duty Administrative Review; Final Determination of No Shipments; 2014-2015*, 81 FR 54042 (August 15, 2016).

deposit rate will be the rate applicable to the Vietnamese exporter that supplied the non-Vietnamese exporter; and (4) for all Vietnamese exporters of subject merchandise that have not been found to be entitled to a separate rate at the time of entry, the cash deposit rate will be that for the Vietnam-wide entity (*i.e.*, \$2.39 per kilogram). These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

This notice serves as a preliminary reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping and/or countervailing duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

Notification to Interested Parties

Commerce is issuing and publishing the preliminary results of this review in accordance with sections 751(a)(1)(B), 751(a)(3), and 777(i) of the Act, and 19 CFR 351.213(d)(4) and 351.221(b)(4).

Dated: February 5, 2026.

Christopher Abbott,

Deputy Assistant Secretary

for Policy and Negotiations,

performing the non-exclusive functions and duties

of the Assistant Secretary for Enforcement and Compliance.

Appendix I

List of Topics Discussed in the Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Standing
- V. Rescission of Administrative Review, In Part
- VI. Discussion of the Methodology
- VII. Currency Conversion
- VIII. Recommendation

Appendix II

Companies for which Commerce is Rescinding the Review

1. C.P. Vietnam Corporation
2. Can Tho Animal Fishery Products Processing Export Enterprise (also known as Cafatex Corporation, or Cafatex)
3. Co May Import Export Company Limited (aka Co May Imp. Exp. Co)
4. Dai Thanh Seafoods Company Limited (also known as DATHACO, Dai Thanh Seafoods or Dai Thanh Seafoods Co., Ltd.)
5. Dong A Seafood One Member Company Limited (also known as Dong A Seafood Co.)
6. East Sea Seafoods LLC (also known as euSea Seafoods Limited Liability Company, ESS LLC, ESS, ESS JVC, or East Sea Seafoods Joint Venture Co., Ltd.)
7. Fatifish Company Limited (also known as FATIFISH or FATIFISHCO or Fatfish Co., Ltd.)
8. GODACO Seafood Joint Stock Company (also known as GODACO, GODACO Seafood, GODACO SEAFOOD, GODACO_SEAFOOD, or GODACO Seafood J.S.C.)
9. Green Farms Seafood Joint Stock Company (also known as Green Farms, Green Farms Seafood JSC, GreenFarm SeaFoods Joint Stock Company, or Green Farms Seafoods Joint Stock Company)
10. Hai Huong Seafood Joint Stock Company (also known as HHHFish, HH Fish, or Hai Huong Seafood)
11. HungCa 6 Corporation
12. Hung Vuong Corporation; Hung Vuong Joint Stock Company, HVC or HV Corp.; An Giang Fisheries Import and Export Joint Stock Company (also known as Agifish, An Giang Fisheries Import and Export, An Giang Fisheries Import & Export Joint Stock Company); Asia Pangasius Company Limited (also known as ASIA); Europe Joint Stock Company (also known as Europe, Europe JSC or EJS CO.); Hung Vuong Ben Tre Seafood Processing Company Limited (also known as Ben Tre, HVBT, or HVBT Seafood Processing); Hung Vuong Mascato Company Limited (also known as Mascato); Hung Vuong—Sa Dec Co., Ltd. (also known as Sa Dec or Hung Vuong Sa Dec Company Limited); Hung Vuong—Vinh Long Co., Ltd. (also known as Vinh Long or Hung Vuong Vinh Long Company Limited)
13. I.D.I International Development and Investment Corporation (also known as IDI, International Development & Investment Corporation, International Development and Investment Corporation, or IDI International Development & Investment Corporation)
14. Loc Kim Chi Seafood Joint Stock Company (also known as Loc Kim Chi)
15. QVD Food Co., Ltd.; QVD Dong Thap Food Co., Ltd. (also known as Dong Thap or QVD DT); Thuan Hung Co., Ltd. (also known as THUFICO)
16. Vinh Quang Fisheries Corporation (also known as Vinh Quang, Vinh Quang Fisheries Corp., Vinh Quang Fisheries Joint Stock Company, or Vinh Quang Fisheries Co., Ltd.)

Appendix III

Companies for Which Commerce is Preliminarily Rescinding the Review

1. Anh Vu Seafoods Corporation
2. Binh An Seafood Joint Stock Company (also known as Binh An or Binh An Seafood Joint Stock Co.)
3. Binh Dinh Garment Joint Stock Co
4. Binh Phu Seafood Co. Ltd
5. Ca Mau Frozen Seafood Processing Import Export Corporation
6. Cantho Imp. Exp. Seafood
7. Cantho Import Export Fishery Limited
8. Hapag Lloyd (America) Inc
9. Hogiya Seafoods Inc
10. Hong Hai International
11. Hung Vuong
12. Indian Ocean One Member Company Limited (also known as Indian Ocean Co., Ltd.)
13. Jk Fish Jsc
14. Mechanics Construction and Foodstuff
15. Pecheries Oceanic Fisheries Inc
16. Phi Long Food Manufacturing Co. Ltd
17. Phuong Ngoc Cai Be Ltd. Liability
18. Seagate Logistics Co., Ltd
19. Thuan Nhan Phat Co., Ltd
20. Tran Thai Food Joint Stock
21. Trinity Vietnam Co., Ltd
22. Trong Nhan Seafood Co., Ltd
23. Van
24. Viet World Co., Ltd
25. Vietnam-wide Entity

Appendix IV

Vietnam-Wide Entity

1. An Chau Co., Ltd
2. An Giang Agriculture and Food Import-Export Joint Stock Company (also known as Afiox or An Giang Agriculture and Foods Import-Export Joint Stock Company)
3. An Hai Fishery Ltd. Co
4. An My Fish Joint Stock Company (also known as Anmyfish, Anmyfishco or An My Fish Joint Stock)
5. An Phat Import-Export Seafood Co., Ltd. (also known as An Phat Seafood Co. Ltd. or An Phat Seafood, Co., Ltd.)
6. An Phu Seafood Corp. (also known as ASEAFOOD or An Phu Seafood Corp.)
7. Anchor Seafood Corp
8. Anvifish Joint Stock Company (also known as Anvifish, Anvifish JSC, or Anvifish Co., Ltd.)
9. Asia Commerce Fisheries Joint Stock Company (also known as Acomfish JSC or Acomfish)
10. Basa Joint Stock Company (also known as BASACO)
11. Ben Tre Aquaproduct Import and Export Joint Stock Company (also known as Bentre Aquaproduct, Bentre Aquaproduct Import & Export Joint Stock Company or Aquatex Bentre)
12. Bentre Forestry and Aquaproduct Import Export Joint Stock Company (also known as Bentre Forestry and Aquaproduct Import and Export Joint Stock Company, Ben Tre Forestry and Aquaproduct Import-Export Company, Ben Tre Forestry Aquaproduct Import-Export Company, Ben Tre Frozen Aquaproduct Export Company or Faquimex)
13. Bentre Seafood Jsc
14. Binh Dinh Fisheries Joint Stock
15. Binh Dinh Import Export Company (also known as Binh Dinh Import Export Joint Stock Company, or Binh Dinh)
16. Bien Dong Hau Giang Seafood Joint Stock Company (also known as Bien Dong HG or Bien Dong Hau Giang Seafood Joint Stock Co.)
17. Cadovimex II Seafood Import-Export and Processing Joint Stock Company (also known as Cadovimex II, Cadovimex II Seafood Import Export and Processing Joint Stock Company, or Cadovimex II Seafood Import-Export)
18. Cavina Seafood Joint Stock Company (also known as Cavina Fish or Cavina Seafood Jsc)
19. Cds Overseas Vietnam Co., Ltd
20. Colorado Boxed Beef Company (also known as CBBC)
21. Coral Triangle Processors (dba Mowi Vietnam Co., Limited (Dong Nai))
22. Cuu Long Fish Import-Export Corporation (also known as CL Panga Fish or Cuu Long Fish Imp. Exp. Corporation)
23. Cuu Long Fish Joint Stock Company (also known as CL-Fish, CL-FISH CORP, or Cuu Long Fish Joint Stock Company)
24. Cuu Long Seapro
25. Da Nang Seaproducts Import-Export Corporation (also known as SEADANANG, Da Nang or Da Nang Seaproducts Import/Export Corp.)
26. Dai Tien Vinh Co., Ltd
27. Dong Phuong Co., Ltd
28. Dong Phuong Import Export Seafood Company Limited (also known as Dong Phuong Export Seafood Limited, Dong Phuong Seafood Company Limited, or aFishDeal)
29. Dragonwaves Frozen Food Factory Co., Ltd

30. Europe Trading Co., Ltd
31. GF Seafood Corp
32. Gia Minh Co. Ltd
33. Go Dang An Hiep One Member Limited Company
34. Go Dang Ben Tre One Member Limited Liability Company
35. Gold Future Imp. Exp/Gold Future Imp. Exp. Development Co. Ltd
36. Golden Quality Seafood Corporation (also known as Golden Quality, GoldenQuality, GOLDENQUALITY, or GoldenQuality Seafood Corporation)
37. GreenFeed Vietnam Corporation
38. Ha Noi Can Tho Seafood Jsc
39. Hai Thuan Nam Co Ltd
40. Hai Trieu Co., Ltd
41. Hasa Seafood Corp. (Hasaco)
42. Hiep Thanh Seafood Joint Stock Company (also known as Hiep Thanh or Hiep Thanh Seafood Joint Stock Co.)
43. Hoa Phat Seafood Import-Export and Processing J.S.C. (also known as HOPAFISH, Hoa Phat Seafood Import-Export and Processing Joint Stock Company, Hoa Phat Seafood Import-Export and Processing JSC, or Hoa Phat Seafood Imp. Exp. And Processing)
44. Hoang Long Seafood Processing Company Limited (also known as HLS, Hoang Long, Hoang Long Seafood, HoangLong Seafood, or Hoang Long Seafood Processing Co., Ltd.)
45. Hong Ngoc Seafood Co., Ltd
46. Hung Phuc Thinh Food Jsc
47. Hung Vuong—Mien Tay Aquaculture Corporation (HVMT or Hung Vuong Mien Tay Aquaculture Joint Stock Company)
48. Hung Vuong Seafood Joint Stock Company
49. Hungca Co., Ltd
50. I.D.I International Development
51. Lian Heng Trading Co. Ltd. (also known as Lian Heng, Lian Heng Trading, Lian Heng Investment Co. Ltd., or Lian Heng Investment)
52. Mekong Seafood Connection Co., Ltd
53. Minh Phu Hau Giang Seafood Corp
54. Minh Phu Seafood Corp
55. Minh Qui Seafood Co., Ltd
56. Nam Phuong Seafood Co., Ltd. (also known as Nam Phuong, NAFISHCO, Nam Phuong Seafood, or Nam Phuong Seafood Company Ltd.)
57. New Food Import, Inc
58. Ngoc Ha Co. Ltd. Food Processing and Trading (also known as Ngoc Ha or Ngoc Ha Co., Ltd. Foods Processing and Trading)
59. Ngoc Tri Seafood Joint Stock
60. Nguyen Tran Seafood Company (also known as Nguyen Tran J-S Co)
61. Nha Trang Seafoods, Inc. (also known as Nha Trang Seafoods-F89, Nha Trang Seafoods, or Nha Trang Seaproduct Company)
62. NTACO Corporation (also known as NTACO or NTACO Corp.)
63. Phu Thanh Co., Ltd
64. Phu Thanh Hai Co. Ltd. (also known as PTH Seafood)
65. Phuc Tam Loi Fisheries Imp
66. PREFCO Distribution, LLC
67. Pufong Trading And Service Co
68. QMC Foods, Inc
69. Qn Seafood Co., Ltd

70. Quang Minh Seafood Company Limited (also known as Quang Minh, Quang Minh Seafood Co., Ltd., or Quang Minh Seafood Co.)
71. Quirch Foods, LLC
72. Riptide Foods
73. Saigon-Mekong Fishery Co., Ltd. (also known as SAMEFICO or Saigon Mekong Fishery Co., Ltd.)
74. Seafood Joint Stock Company No. 4 (also known as SEAPRIEXCO No. 4)
75. Seafood Joint Stock Company No. 4 Branch Dongtam Fisheries Processing Company (also known as DOTASEAFOODCO or Seafood Joint Stock Company No. 4—Branch Dong Tam Fisheries Processing Company)
76. Seavina Joint Stock Company (also known as Seavina)
77. Sobi Co., Ltd
78. Song Bien Co., Ltd
79. Southern Fishery Industries Company, Ltd. (also known as South Vina, South Vina Co., Ltd., Southern Fishery Industries Co., Ltd., Southern Fisheries Industries Company, Ltd., or Southern Fisheries Industries Company Limited)
80. Sunrise Corporation
81. Tam Le Food Co., Ltd
82. Tan Thanh Loi Frozen Food Co., Ltd
83. TG Fishery Holdings Corporation (also known as TG or Tg Fishery Holdings Corp.)
84. Thanh Dat Food Service And Trading
85. Thanh Hung Co., Ltd. (also known as Thanh Hung Frozen Seafood Processing Import Export Co., Ltd. or Thanh Hung)
86. Thanh Phong Fisheries Corp
87. The Great Fish Company, LLC
88. Thien Ma Seafood Co., Ltd. (also known as THIMACO, Thien Ma, Thien Ma Seafood Company, Ltd., or Thien Ma Seafoods Co., Ltd.)
89. Thinh Hung Co., Ltd
90. Thuan An Production Trading and Service Co., Ltd. (also known as TAFISHCO, Thuan An Production Trading and Services Co., Ltd., or Thuan An Production Trading & Service Co., Ltd.)
91. Thuan Phuoc Seafoods and Trading Corporation
92. To Chau Joint Stock Company (also known as TOCHAU, TOCHAU JSC, or TOCHAU Joint Stock Company)
93. Trang Thuy Seafood Co., Ltd
94. Truong Phat Seafood Jsc
95. Van Y Corp
96. Viet Hai Seafood Company Limited (also known as Viet Hai, Viet Hai Seafood Co., Ltd., Viet Hai Seafood Co., Vietnam Fish-One Co., Ltd., or Fish One)
97. Viet Long Seafood Co., Ltd
98. Viet Phat Aquatic Products Co., Ltd
99. Viet Phu Foods & Fish Co., Ltd
100. Viet Phu Foods and Fish Corporation (also known as Vietphu, Viet Phu, Viet Phu Food and Fish Corporation, or Viet Phu Food & Fish Corporation)
101. Vietnam Seaproducts Joint Stock Company (also known as Seaprodex or Vietnam Seafood Corporation—Joint Stock Company)
102. Vif Seafood Factory
103. Vinh Long Import-Export Company (also known as Vinh Long, Imex Cuu Long, Vinh Long Import/Export Company)