



BILLING CODE 3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[A-560-844]

Hardwood and Decorative Plywood from Indonesia: Final Affirmative Determination of Sales at Less Than Fair Value

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that hardwood and decorative plywood (plywood) from Indonesia is being, or likely to be, sold in the United States at less than fair value (LTFV). The period of investigation (POI) is April 1, 2024, through March 31, 2025.

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

FOR FURTHER INFORMATION CONTACT: Joy Zhang or Matthew Palmer, AD/CVD Operations, Office III, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-1168 or (202) 482-1678, respectively.

SUPPLEMENTARY INFORMATION:

Background

On March 2, 2026, Commerce published in the *Federal Register* its *Preliminary Determination* in the LTFV investigation of plywood from Indonesia.¹ A summary of the

¹ See *Hardwood and Decorative Plywood from Indonesia: Preliminary Affirmative Determination of Sales at Less Than Fair Value, Postponement of Final Determination, and Extension of Provisional Measures*, 91 FR 10067 (March 2, 2026) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (PDM).

events that occurred since Commerce published the *Preliminary Determination*, as well as a full discussion of the issues raised by parties for this final determination, may be found in the Issues and Decision Memorandum.² 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 <https://access.trade.gov>. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <https://access.trade.gov/frnotices>.

Scope of the Investigation

The product covered by this investigation is plywood from Indonesia. For a complete description of the scope of this investigation, *see* Appendix I.

Scope Comments

In the Preliminary Scope Memorandum, we set aside a period of time for parties to raise issues regarding product coverage (*i.e.*, scope) in scope-specific case briefs or other written comments.³ We received scope case and rebuttal briefs from multiple interested parties. For a summary of the product coverage comments and rebuttal responses submitted to the record for this final determination, and accompanying discussion and analysis of all comments timely received, *see* the Final Scope

² See Memorandum, "Issues and Decision Memorandum for the Final Affirmative Determination in the Less-Than-Fair-Value Investigation of Hardwood and Decorative Plywood from Indonesia," dated concurrently with, and hereby adopted by, this notice.

³ See Memorandum, "Hardwood and Decorative Plywood from Indonesia, the People's Republic of China, and the Socialist Republic of Vietnam: Preliminary Scope Decision Memorandum," dated February 24, 2026 (Preliminary Scope Memorandum).

Memorandum.⁴ In the Final Scope Memorandum, Commerce determined that it not is modifying the scope language as it appeared in the *Initiation Notice*.⁵ See Appendix I.

Verification

As provided in section 782(i) of the Tariff Act of 1930, as amended (the Act), in April 2026, we conducted verifications of the sales and cost information submitted by the mandatory respondents, PT Wijaya Cahaya Timer Tbk. (WCT) and PT Wijaya Triutama Plywood Industri (WTU) (collectively, WCT/WTU), as well as PT Sengon Indah Mas (SIM) and PT Java Wood Industri (JWI) (collectively, SIM/JWI), for use in the final determination.⁶ We conducted the verifications using standard verification procedures, which included an examination of relevant sales and accounting records, and original source documents provided by WCT and SIM/JWI.

Analysis of Comments Received

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

Changes Since the Preliminary Determination

⁴ See Memorandum, “Hardwood and Decorative Plywood from Indonesia, the People’s Republic of China, and the Socialist Republic of Vietnam: Final Scope Decision Memorandum,” dated concurrently with this notice (Final Scope Memorandum).

⁵ See *Hardwood and Decorative Plywood from the People’s Republic of China, Indonesia, the Socialist Republic of Vietnam: Initiation of Countervailing Duty Investigations*, 90 FR 25225, (June 16, 2025) (*Initiation Notice*).

⁶ See Memoranda, “Verification of the Sales Response of PT Sengon Indah Mas and PT Java Wood Industri,” dated May 20, 2026 (SIM/JWI Sales Verification Report); “Verification of the Sales Response of PT Wijaya Cahaya Timer Tbk.,” dated May 19, 2026 (WCT Sales Verification Report); “Verification of the Cost Response of PT Wijaya Cahaya Timer Tbk. And PT Wijaya Triutama Plywood Industri (WTU),” dated May 28, 2026 (WCT/WTU’s Cost Verification Report); and “Verification of the Cost Responses of PT Sengon Indah Mas and PT Java Wood Industri,” dated June 4, 2026 (SIM/JWI’s Cost Verification Report).

We made certain changes to the *Preliminary Determination*. For a discussion of these changes, *see* the Issues and Decision Memorandum.

Methodology

Commerce is conducting this investigation in accordance with section 731 of the Act. Export price is calculated in accordance with section 772(a) of the Act. Normal value is calculated in accordance with section 773 of the Act.

Pursuant to sections 776(a) and (b) of the Act, Commerce relies upon facts otherwise available, with adverse inferences, for PT. Mustika Buana Sejahtera. For a full description of the methodology underlying the determination to apply facts otherwise available, with adverse inferences, for PT. Mustika Buana Sejahtera, *see* the Preliminary Decision Memorandum. This determination remains unchanged in the final determination.

All-Others Rate

Section 735(c)(5)(A) of the Act provide that Commerce shall determine an estimated weighted-average dumping margin for all exporters and producers not individually examined, *i.e.*, the all-others rate.⁷ This rate shall be an amount equal to the weighted average of the estimated weighted-average dumping margins established for exporters and producers individually investigated, excluding zero and *de minimis*

⁷ *See* 19 CFR 351.109(f).

margins, and margins determined entirely under section 776 of the Act.

In this investigation, Commerce calculated weighted-average dumping margins SIM/JWI,⁸ and WCT/WTU⁹ that are not zero, *de minimis*, or based entirely on facts otherwise available. Therefore, Commerce calculated the all-others rate using a weighted average of the weighted-average dumping margins calculated for the examined respondents using each company's publicly-ranged values for the merchandise under consideration.¹⁰

⁸ Commerce determines that these companies are a single entity. *See Preliminary Determination PDM; see also* Memorandum, "Preliminary Affiliation and Collapsing Memorandum," dated February 24, 2026 (pertaining to SIM/JWI).

⁹ Commerce determines that these companies are a single entity. *See Preliminary Determination PDM; see also* Memorandum, "Preliminary Affiliation and Collapsing Memorandum," dated February 24, 2026 (pertaining to WCT/WTU).

¹⁰ With two respondents under examination, Commerce normally calculates: (A) a weighted-average of the estimated weighted-average dumping margins calculated for the examined respondents; (B) a simple average of the estimated weighted-average dumping margins calculated for the examined respondents; and (C) a weighted-average of the estimated weighted-average dumping margins calculated for the examined respondents using each company's publicly-ranged U.S. sales values for the merchandise under consideration. Commerce then compares (B) and (C) to (A) and selects the rate closest to (A) as the most appropriate rate for all other producers and exporters. *See, e.g., Ball Bearings and Parts Thereof from France, Germany, Italy, Japan, and the United Kingdom: Final Results of Antidumping Duty Administrative Reviews, Final Results of Changed-Circumstances Review, and Revocation of an Order in Part*, 75 FR 53661, 53662 (September 1, 2010), and accompanying Issues and Decision Memorandum at Comment 1. As complete publicly ranged sales data were available, Commerce based the all-others rate on the publicly ranged sales data of the mandatory respondents. For a complete analysis of the data, *see* Memorandum, "All-Others Rate Calculation," dated concurrently with this notice.

Final Determination

Commerce determines that the following estimated weighted-average dumping margins exist for the POI, April 1, 2024, through March 31, 2025:

Exporter or Producer	Weighted-Average Dumping Margin (percent)	Cash Deposit Rate (Adjusted for Subsidy Offset(s)) (percent)
PT Wijaya Cahaya Timber TBK/PT Wijaya Triutama Plywood Industri	15.40	15.39
PT Sengon Indah Mas/PT Java Wood Industri	23.88	23.78
PT. Mustika Buana Sejahtera	84.94*	84.94
All Others	18.10	18.06

* Rate based on facts available with adverse inferences.

Disclosure

Commerce intends to disclose the calculations performed in connection with this final determination to parties to the proceeding within five days of any public announcement 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).

Continuation of Suspension of Liquidation

In accordance with section 735(c)(1)(B) of the Act, Commerce will direct U.S. Customs and Border Protection (CBP) to continue to suspend liquidation of entries of subject merchandise, as described in Appendix I, entered, or withdrawn from warehouse, for consumption on or after March 2, 2026, the date of publication of the *Preliminary Determination* in the *Federal Register*.

Pursuant to section 735(c)(1)(B)(ii) of the Act and 19 CFR 351.210(d), upon the publication of this notice, Commerce will instruct CBP to require a cash deposit equal to the estimated weighted-average dumping margin or the estimated all-others rate, as

follows: (1) The cash deposit rate for the respondents listed above will be equal to the company-specific estimated weighted-average dumping margins determined in this final determination; (2) if the exporter is not a respondent identified above, but the producer is, then the cash deposit rate will be equal to the company-specific estimated weighted-average dumping margin established for that producer of the subject merchandise; and (3) the cash deposit rate for all other producers and exporters will be equal to the all-others estimated weighted-average dumping margin.

These suspension of liquidation instructions and cash deposit requirements will remain in effect until further notice.

International Trade Commission Notification

In accordance with section 735(d) of the Act, Commerce will notify the International Trade Commission (ITC) of its final affirmative determination of sales at LTFV. Because Commerce's final determination is affirmative, in accordance with section 735(b)(2) of the Act, the ITC will make its final determination as to whether the domestic industry in the United States is materially injured, or threatened with material injury, by reason of imports or sales (or the likelihood of sales) for importation of plywood from Indonesia no later than 45 days after this final determination. If the ITC determines that such injury does not exist, this proceeding will be terminated, all cash deposits posted will be refunded, and suspension of liquidation will be lifted. 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, as discussed in the “Suspension of Liquidation” section above.

Administrative Protective Order (APO)

This notice serves as a final reminder to parties subject to an APO of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3), which continues to govern business proprietary information in this segment of the proceeding. Timely written notification of the return or destruction of APO materials, or conversion to judicial protective order, is hereby requested. Failure to comply with the regulations and the terms of an APO is a violation subject to sanction. Notification to Interested Parties

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

Dated: July 15, 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

Scope of the Investigation

The merchandise covered by the investigation is hardwood and decorative plywood, and certain veneered panels as described below. For purposes of this investigation, hardwood and decorative plywood is defined as a generally flat, multilayered plywood or other veneered panel, consisting of two or more layers or plies of wood veneers in combination with a core or without a core. The veneers and, if present, the core are glued or otherwise bonded together. A hardwood and decorative plywood panel must have at least either the face or back veneer composed of one or more species of hardwood, softwood, or bamboo, regardless of any surface coverings. Hardwood and decorative plywood may include products that meet the American National Standard for Hardwood and Decorative Plywood, ANSI/HPVA HP-1-2024 (including any revisions to that standard).

For purposes of the investigation a “veneer” is a slice of wood regardless of thickness which is cut, sliced or sawed from a log, bolt, or flitch. The face and back veneers are the outermost veneer of wood irrespective of additional surface coatings or covers as described below. The core of hardwood and decorative plywood (for those products that include a core) consists of the layer or layers of one or more material(s) that are situated between the face and back veneers. The core may be composed of a range of materials, including but not limited to hardwood, softwood, particleboard, or medium density fiberboard (MDF).

All hardwood and decorative plywood is included within the scope of the investigation regardless of whether or not the face and/or back veneers are surface coated or covered and whether or not such surface coating(s) or covers obscures the grain, textures, or markings of the wood. Examples of surface coatings and covers include, but are not limited to: ultra violet light cured polyurethanes; oil or oil-modified or water-based polyurethanes; wax; epoxy-ester finishes; moisture-cured urethanes; paints; stains; paper; aluminum; high pressure laminate; MDF; medium density overlay (MDO); and phenolic film. Additionally, the face veneer of hardwood and decorative plywood may be sanded; smoothed or given a “distressed” appearance through such methods as hand-scraping or wire brushing.

All hardwood and decorative plywood is included within the scope even if it is trimmed; cut-to size; notched; punched; drilled; or has undergone other forms of minor processing. All hardwood and decorative plywood is included within the scope of the investigation, without regard to dimension (overall thickness, thickness of face veneer, thickness of back veneer, thickness of core, thickness of inner veneers, width, or length). However, the most common panel sizes of hardwood and decorative plywood are 1219 x 1829 mm (48 x 72 inches), 1219 x 2438 mm (48 x 96 inches), and 1219 x 3048 mm (48 x 120 inches). Subject merchandise also includes hardwood and decorative plywood that has been further processed in a third country, including but not limited to trimming, cutting, notching, punching, drilling, 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.

The scope of the investigation excludes the following items: (1) structural plywood (also known as “industrial plywood” or “industrial panels”) that (a) is certified, manufactured, and stamped to meet U.S. Products Standard PS 1-09, PS 2-09, PS-1-22, PS 2-10, or PS 2-18 for Structural Plywood (including any revisions to that standard or any substantially equivalent international standard intended for structural plywood), including, but not limited to, the “bond performance” requirements and the performance criteria detailed in U.S. Products Standard PS 1-09, PS 2-09, PS-1-22, PS 2-10, or PS 2-18 for Structural Plywood (including any revisions to that standard or any substantially equivalent international standard intended for structural plywood), and (b) where the relevant standard identifies core species requirements, has a core made entirely of one or more of the following wood species: *Pseudotsuga menziesii* (Douglas Fir), *Larix occidentalis* (Western Larch), *Tsuga heterophylla* (Western Hemlock), *Abies balsamea* (Balsam Pine/Balsam Fir), *Abies magnifica* (California Red Fir), *Abies grandis* (Grand Fir), *Abies procera* (Noble Fir), *Abies amabilis* (Pacific Silver Fir), *Abies concolor* (White Fir), *Abies lasiocarpa* (Subalpine Fir), *Picea glauca* (White Spruce), *Picea engelmannii* (Engelmann Spruce), *Picea mariana* (Black Spruce), *Picea rubens* (Red Spruce), *Picea sitchensis* (Sitka Spruce), *Pinus banksiana* (Jack Pine), *Pinus taeda* (Loblolly Southern Pine), *Pinus palustris* (Longleaf Southern Pine), *Pinus echinata* (Shortleaf Southern Pine), *Pinus elliotii* (Slash Southern Pine), *Pinus serotina* (Pond Pine), *Pinus resinosa* (Red Pine), *Pinus virginiana* (Virginia Pine), *Pinus monticola* (Western White Pine), *Picea mariana* (Black Spruce), *Picea rubens* (Red Spruce), *Picea sitchensis* (Sitka Spruce), *Pinus contorta* (Lodgepole Pine), *Pinus strobus* (Eastern White Pine), and *Pinus lambertiana* (Sugar Pine); (2) products which have a face and back veneer of cork; (3) hardwood plywood subject to the antidumping and countervailing duty orders on hardwood plywood from 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); and *Certain Hardwood Plywood Products from the People’s Republic of China: Countervailing Duty Order*, 83 FR 513 (January 4, 2018); (4) multilayered wood flooring, as described in the antidumping duty and countervailing duty orders on multilayered wood flooring from China. *See Multilayered Wood Flooring from the People’s Republic of China: Amended Final Determination of Sales at Less Than Fair Value and Antidumping Duty Order*, 76 FR 76690 (December 8, 2011); and *Multilayered Wood Flooring from the People’s Republic of China: Countervailing Duty Order*, 76 FR 76693 (December 8, 2011), as amended by *Multilayered Wood Flooring from the People’s Republic of China: Amended Antidumping and Countervailing Orders*, 77 FR 5484 (February 3, 2012); (5) multilayered wood flooring with a face veneer of bamboo or composed entirely of bamboo; (6) plywood which has a shape or design other than a flat panel, with the exception of any minor processing described above; (7) products made entirely from bamboo and adhesives (also known as “solid bamboo”); and (8) Phenolic Film Faced Plyform (PFF), also known as Phenolic Surface Film Plywood (PSF), defined as a panel with an “Exterior” or “Exposure 1” bond classification as is defined by The Engineered Wood Association, having an opaque phenolic film layer with a weight equal to or

greater than 90g/m³ permanently bonded on both the face and back veneers and an opaque, moisture resistant coating applied to the edges.

Also excluded from the scope of the investigation are wooden furniture goods that, at the time of importation, are fully assembled and are ready for their intended uses. Also excluded from the scope of the investigation is “ready to assemble” (RTA) furniture. RTA furniture is defined as (A) furniture packaged for sale for ultimate purchase by an end-user that, at the time of importation, includes (1) all wooden components (in finished form) required to assemble a finished unit of furniture, (2) all accessory parts (*e.g.*, screws, washers, dowels, nails, handles, knobs, adhesive glues) required to assemble a finished unit of furniture, and (3) instructions providing guidance on the assembly of a finished unit of furniture; (B) unassembled bathroom vanity cabinets, having a space for one or more sinks, that are imported with all unassembled hardwood and hardwood plywood components that have been cut-to-final dimensional component shape/size, painted or stained prior to importation, and stacked within a singled shipping package, except for furniture feet which may be packed and shipped separately; or (C) unassembled bathroom vanity linen closets that are imported with all unassembled hardwood and hardwood plywood components that have been cut-to-final dimensional shape/size, painted or stained prior to importation, and stacked within a single shipping package, except for furniture feet which may be packed and shipped separately.

Also excluded from the scope of the investigation are kitchen cabinets that, at the time of importation, are fully assembled and are ready for their intended uses. Also excluded from the scope of the investigation are RTA kitchen cabinets. RTA kitchen cabinets are defined as kitchen cabinets packaged for sale for ultimate purchase by an end-user that, at the time of importation, includes: (1) all wooden components (in finished form) required to assemble a finished unit of cabinetry; (2) all accessory parts (*e.g.*, screws, washers, dowels, nails, handles, knobs, hooks, adhesive glues) required to assemble a finished unit of cabinetry; and (3) instructions providing guidance on the assembly of a finished unit of cabinetry. Excluded from the scope of the investigation are finished table tops, which are table tops imported in finished form with pre-cut or drilled openings to attach the underframe or legs. The table tops are ready for use at the time of import and require no further finishing or processing. Excluded from the scope of the investigation are finished countertops that are imported in finished form and require no further finishing or manufacturing. Also excluded from the scope of the investigation are laminated veneer lumber (“LVL”) door and window components with (1) a maximum width of 44 millimeters, a thickness from 30 millimeters to 72 millimeters, and a length of less than 2413 millimeters, (2) water boiling point exterior adhesive, (3) a modulus of elasticity of 1,500,000 pounds per square inch or higher, (4) finger-jointed or lap-jointed core veneer with all layers oriented so that the grain is running parallel or with no more than 3 dispersed layers of veneer oriented with the grain running perpendicular to the other layers; and (5) top layer machined with a curved edge and one or more profile channels throughout.

Also excluded from the scope of this investigation are certain door stiles and rails made of LVL that have a width not to exceed 50 millimeters, a thickness not to exceed 50 millimeters, and a length of less than 2,450 millimeters.

Also excluded from the scope of this investigation are finished two-ply products that are made of one ply of wood veneer and one ply of a non-wood veneer material and the two-ply product cannot be glued or otherwise adhered to additional plies or that are made of two plies of wood veneer and have undergone staining, cutting, notching, punching, drilling, or other processing on the surface of the veneer such that the two-ply product cannot be glued or otherwise adhered to additional plies.

Imports of hardwood and decorative plywood are primarily entered under the following HTSUS subheadings: 4412.10.0500; 4412.31.0520; 4412.31.0540; 4412.31.0560; 4412.31.0620; 4412.31.0640; 4412.31.0660; 4412.31.2510; 4412.31.2520; 4412.31.2610; 4412.31.2620; 4412.31.4040; 4412.31.4050; 4412.31.4060; 4412.31.4070; 4412.31.4080; 4412.31.4140; 4412.31.4150; 4412.31.4155; 4412.31.4160; 4412.31.4165; 4412.31.4180; 4412.31.4200; 4412.31.4500; 4412.31.4850; 4412.31.4860; 4412.31.4863; 4412.31.4865; 4412.31.4866; 4412.31.4869; 4412.31.4875; 4412.31.4880; 4412.31.5130; 4412.31.5135; 4412.31.5150; 4412.31.5155; 4412.31.5160; 4412.31.5165; 4412.31.5170; 4412.31.5175; 4412.31.5235; 4412.31.5255; 4412.31.5260; 4412.31.5262; 4412.31.5264; 4412.31.5265; 4412.31.5266; 4412.31.5268; 4412.31.5270; 4412.31.5275; 4412.31.6000; 4412.31.6100; 4412.31.9100; 4412.31.9200; 4412.32.0520; 4412.32.0540; 4412.32.0560; 4412.32.0570; 4412.32.0620; 4412.32.0640; 4412.32.0670; 4412.32.2510; 4412.32.2520; 4412.32.2530; 4412.32.2610; 4412.32.2630; 4412.32.3130; 4412.32.3135; 4412.32.3140; 4412.32.3150; 4412.32.3155; 4412.32.3160; 4412.32.3165; 4412.32.3170; 4412.32.3175; 4412.32.3185; 4412.32.3235; 4412.32.3255; 4412.32.3265; 4412.32.3275; 4412.32.3285; 4412.32.5600; 4412.32.5700; 4412.33.0620; 4412.33.0640; 4412.33.0670; 4412.33.2630; 4412.33.3235; 4412.33.3255; 4412.33.3265; 4412.33.3275; 4412.33.3285; 4412.33.5700; 4412.34.2600; 4412.34.3235; 4412.34.3255; 4412.34.3265; 4412.34.3275; 4412.34.3285; 4412.34.5700; 4412.39.4051; 4412.39.4052; 4412.39.4059; 4412.39.4061; 4412.39.4062; 4412.39.4069; 4412.39.5050; 4412.41.0000; 4412.42.0000; 4412.51.1030; 4412.51.1050; 4412.51.3111; 4412.51.3121; 4412.51.3141; 4412.51.3161; 4412.51.3175; 4412.51.4100; 4412.52.1030; 4412.52.1050; 4412.52.3121; 4412.52.3161; 4412.52.3175; 4412.52.4100; 4412.91.0600; 4412.91.1020; 4412.91.1030; 4412.91.1040; 4412.91.3110; 4412.91.3120; 4412.91.3130; 4412.91.3140; 4412.91.3150; 4412.91.3160; 4412.91.3170; 4412.91.4100; 4412.92.0700; 4412.92.1120; 4412.92.1130; 4412.92.1140; 4412.92.3120; 4412.92.3150; 4412.92.3160; 4412.92.3170; 4412.92.4200; 4412.94.1020; 4412.94.1030; 4412.94.1040; 4412.94.1050; 4412.94.3110; 4412.94.3111; 4412.94.3120; 4412.94.3121; 4412.94.3130; 4412.94.3131; 4412.94.3140; 4412.94.3141; 4412.94.3150; 4412.94.3160; 4412.94.3161; 4412.94.3170; 4412.94.3171; 4412.94.3175; 4412.94.4100; 4412.99.0600; 4412.99.1020; 4412.99.1030; 4412.99.1040; 4412.99.3110; 4412.99.3120; 4412.99.3130; 4412.99.3140; 4412.99.3150; 4412.99.3160; 4412.99.3170; 4412.99.4100; 4412.99.5100; 4412.99.5115; 4412.99.5701; and 4412.99.5710.

Imports of hardwood and decorative plywood may also enter under HTSUS subheadings 4412.10.9000; 4412.94.5100; 4412.94.9500; 4412.99.6000; 4412.99.7000; 4412.99.8000; 4412.99.9000; 4412.99.9500; 9403.90.7005; 9403.90.7010; and 9403.90.7080.

The HTSUS subheadings are provided for the convenience of the U.S. government and customs purposes, and do not define the scope of the investigation. The written description of the merchandise under investigation is dispositive.

Appendix II

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Changes Since the *Preliminary Determination*
- IV. Discussion of the Issues
 - Comment 1: Whether Commerce Should Alter Its Particular Market Situation Adjustment
 - Comment 2: Whether Commerce Should Adjust Its Constructed Value Profit and Selling Expense Ratios
 - Comment 3: Whether Commerce Should Apply Partial Facts Available to WCT's Unreported Billing Adjustments
 - Comment 4: Whether Commerce Should Revise WCT's Cost Adjustment
 - Comment 5: Whether Commerce Should Revise Its WTU's General and Administrative Expense Ratio Adjustment
 - Comment 6: Whether WCT and WTU Should Be Treated as the Same Manufacturer
 - Comment 7: Whether Commerce Should Correct Its Adjustment for WCT's Unreconciled Costs
 - Comment 8: Whether Commerce Should Continue to Rely on Japan, and all Japanese Sales, for SIM/JWI's Comparison Market
 - Comment 9: Whether SIM and JWI Should Be Treated as the Same Manufacturer
 - Comment 10: Whether SIM/JWI's Comparison Market Gross Unit Price in U.S. Dollars Should Be Used in the Margin Calculations
- V. Recommendation