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DEPARTMENT OF COMMERCE

International Trade Administration

[A-552-851]

Hardwood and Decorative Plywood from the Socialist Republic of Vietnam: Final Affirmative Determination of Sales at Less Than Fair Value and Final Negative Determination of Critical Circumstances

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 the Socialist Republic of Vietnam (Vietnam) is being, or is likely to be, sold in the United States at less than fair value (LTFV). The period of investigation (POI) is October 1, 2024, through March 31, 2025.

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

FOR FURTHER INFORMATION CONTACT: Kabir Archuletta and Robert Shore, 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 and (202) 482-3261, respectively.

SUPPLEMENTARY INFORMATION:

Background

On March 2, 2026, Commerce published in the *Federal Register* its preliminary affirmative determination in the LFTV investigation of plywood from Vietnam, in which

Commerce also postponed the final determination until July 15, 2026.[1] In May 2026, Commerce issued a post-preliminary analysis in which we computed a post-preliminary dumping margin for Nhat Duy Production and Trading Co., Ltd./Trieu Thai Son Co., Ltd. (collectively, Trieu Thai) based on additional information submitted in its supplemental questionnaire responses.[2] We invited interested parties to comment on the *Preliminary Determination* and post-preliminary analysis.[3]

A summary of the events that occurred since 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.[4] The Issues and Decision Memorandum is a public document and is made available to the public via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System, which 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 Vietnam. For a complete description of the scope of this investigation, *see* Appendix I.

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[1] *See Hardwood and Decorative Plywood from the Socialist Republic of China: Preliminary Affirmative Determination of Sales at Less Than Fair Value, Preliminary Negative Determination of Critical Circumstances, and Postponement of Final Determination and Extension of Provisional Measures*, 91 FR 10059 (March 2, 2026) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (PDM).

[2] *See* Memorandum, "Post-Preliminary Analysis for the Affirmative Determination in the Less-Than-Fair-Value Investigation of Hardwood and Decorative Plywood from the Socialist Republic of Vietnam," dated May 13, 2026.

[3] *See Preliminary Determination*, 91 FR at 10062-63; and Memorandum, "Less-Than-Fair-Value Investigation of Hardwood and Decorative Plywood from the Socialist Republic of Vietnam: Establishment of Briefing Schedule," dated May 14, 2026..

[4] *See* Memorandum, "Issues and Decision Memorandum for the Final Affirmative Determination in the Less-Than-Fair-Value Investigation of Hardwood and Decorative Plywood from the Socialist Republic of Vietnam," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

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.[5] 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 Memorandum.[6] In the Final Scope Memorandum, Commerce determined that it not is modifying the scope language as it appeared in the *Initiation Notice*.[7] *See* Appendix I.

Verification

As provided in section 782(i) of the Tariff Act of 1930, as amended (the Act), in June 2026, Commerce verified the sales and factors of production information submitted by Nhat Duy Production and Trading Co., Ltd./Trieu Thai Son Co., Ltd. (collectively, Trieu Thai)[8] for use in our final determination. We used standard verification procedures, including an examination of relevant sales and accounting records, and original source documents provided by Trieu Thai.[9]

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[5] *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).
[6] *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).
[7] *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*).
[8] In the *Preliminary Determination*, Commerce determined that Nhat Duy Production and Trading Co., Ltd. and Trieu Thai Son Co., Ltd. are a single entity, and no party commented on this finding. Accordingly, we continue to treat these companies as a single entity for this final determination. *See Preliminary Determination* PDM at 11.
[9] S*ee* Memoranda, "Verification of the Response of Trieu Thai Son Co., Ltd. in the Less-Than-Fair Value Investigation of Hardwood and Decorative Plywood from the Socialist Republic of Vietnam," dated June

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. For a list of the issues raised by interested parties and addressed in the Issues and Decision Memorandum, *see* Appendix II to this notice.

Changes Since the *Preliminary Determination* and Post-Preliminary Analysis

Based on Commerce's analysis of the comments received and findings at verification, we made certain changes since the *Preliminary Determination* and post-preliminary analysis. For a discussion of these changes, *see* the Issues and Decision Memorandum.

Negative Determination of Critical Circumstances

In accordance with section 733(e)(1) of the Act and 19 CFR 351.206, we preliminarily determined that critical circumstances did not exist with respect to imports of plywood from Vietnam because the conditions set forth in section 773(e)(1)(B) of the Act had not been met (*i.e.*, U.S. imports did not increase by 15 percent from the base to the comparison period).[10] We received no comments on this finding. Accordingly, pursuant to section 735(a)(3) of the Act, we find that critical circumstances do not exist with respect to imports of plywood from Vietnam.

Separate Rates and the Vietnam-Wide Entity

We found that 52 companies, including the two mandatory respondents (*i.e.*, Junma Phu Tho Co., Ltd. and Trieu Thai), were eligible for a separate rate in the

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16, 2026; and "Verification of the Responses of Nhat Duy Production and Trading Co., Ltd. in the Less-Than-Fair Value Investigation of Hardwood and Decorative from the Socialist Republic of Vietnam," dated June 17, 2026.

[10] *See Preliminary Determination*, 91 FR at 10060.

Preliminary Determination.[11] No party commented on these determinations. Therefore, we continue to find that Junma, Trieu Thai, and the other 50 non-individually examined companies qualify for a separate rate in this investigation.

In the *Preliminary Determination*, we assigned the estimated weighted-average dumping margin calculated for Trieu Thai as the estimated weighted-average dumping margin for the companies eligible for a separate rate because it was the only calculated rate in this investigation which was not zero, *de minimis*, or based entirely on facts available.[12] We received comments from interested parties with respect to the determination of this separate rate. For this final determination, we continue to assign the estimated weighted-average dumping margin calculated for Trieu Thai as the estimated weighted-average dumping margin for the companies eligible for a separate rate. For further discussion of the separate rate, *see* Comment 3 in the Issues and Decision Memorandum.[13]

Additionally, because we preliminarily did not find that the Vietnam-wide entity failed to cooperate in this investigation, we assigned the estimated weighted-average dumping margin calculated for Trieu Thai as the estimated weighted-average dumping margin for the Vietnam-wide entity.[14] No party commented on our preliminary finding with respect to the Vietnam-wide entity. Therefore, we also continue to assign the estimated weighted-average dumping margin calculated for Trieu Thai to the Vietnam-wide entity.

Combination Rates

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[11] *See Preliminary Determination* PDM at 14-15.
[12] *See Preliminary Determination*, 91 FR at 10061.
[13] *See also Preliminary Determination* PDM at 11-15.
[14] *See Preliminary Determination*, 91 FR at 10060-63.

Consistent with the *Initiation Notice*,[15] the *Preliminary Determination*, and Policy Bulletin 05.1,[16] Commerce determined producer/exporter combination rates for companies eligible for a separate rate.[17]

Final Determination

Commerce determines that the following estimated weighted-average dumping margins exist:

Producer	**Exporter**	**Weighted-Average Dumping Margin (percent)**	**Cash Deposit Rate (Adjusted for Subsidy Offsets) (percent)**
Junma Phu Tho Co., Ltd.	Junma Phu Tho Co., Ltd.	90.12	84.95
Nhat Duy Production and Trading Co., Ltd./Trieu Thai Son Co., Ltd.	Nhat Duy Production and Trading Co., Ltd./Trieu Thai Son Co., Ltd.	90.12	84.95
186 Yen Bai Producing and Trading Co., Ltd.	186 Yen Bai Producing and Trading Co., Ltd.	90.12	84.95
A-One Timber Co., JSC	A-One Timber Co., JSC	90.12	84.95
An An Plywood Joint Stock Company	An An Plywood Joint Stock Company	90.12	84.95
Chien Linh Ngan Trading and Manufacturing Company Limited	An My Packaging Production Limited Liability Company	90.12	84.95
Ly Hai Linh Company Limited	An My Packaging Production Limited Liability Company	90.12	84.95
Benchmark Industries Company Limited	Benchmark Industries Company Limited	90.12	84.95
Bison Advance Technology Panel Joint Stock Company	Bison Advance Technology Panel Joint Stock Company	90.12	84.95

[15] *See Initiation Notice*, 90 FR at 25217.
[16] *See* Enforcement and Compliance's Policy Bulletin No. 05.1, regarding, "Separate-Rates Practice and Application of Combination Rates in Antidumping Investigations involving Non-Market Economy Countries," dated April 5, 2005 (Policy Bulletin 05.1), available on Commerce's website at https://enforcement.trade.gov/policy/bull05-1.pdf.
[17] *See Preliminary Determination* PDM at 14.

C-Holding Wood Company Limited	C-Holding Wood Company Limited	90.12	84.95
Country Wood Furniture Industries Co., Ltd.	Country Wood Furniture Industries Co., Ltd.	90.12	84.95
Phuc Khanh Construction Investment and Trading Joint Stock Company	Dai Hong Phat International Trading Company Limited	90.12	84.95
Shuang Yuan Plywood Manufacturing Company Limited	Dai Hong Phat International Trading Company Limited	90.12	84.95
Viet Phat Export Company Limited	Dai Hong Phat International Trading Company Limited	90.12	84.95
Viet Nam Vinh Phu Wood Company Limited	Dai Hong Phat International Trading Company Limited	90.12	84.95
Eagle Industries Company Limited	Eagle Industries Company Limited	90.12	84.95
Fulin Wood Import Export Company Limited	Fulin Wood Import Export Company Limited	90.12	84.95
Greatwood Hung Yen Joint Stock Company	Greatwood Hung Yen Joint Stock Company	90.12	84.95
Greatwood Joint Stock Company	Greatwood Joint Stock Company	90.12	84.95
Guanyue Wood Co., Ltd.	Guanyue Wood Co., Ltd.	90.12	84.95
Quang Minh Industrial Development Company Limited	Hanbao Industry & Trade Co., Ltd.	90.12	84.95
Viet North Import Export Trading Company Limited	HLC Vietnam Joint Stock Company	90.12	84.95
HMTD Plywood Company Limited	HMTD Plywood Company Limited	90.12	84.95
Hoang Gia Yen Bai Company Limited	Hoang Gia Yen Bai Company Limited	90.12	84.95
Huiling Wood Products (Vietnam) Co., Ltd.	Huiling Wood Products (Vietnam) Co., Ltd.	90.12	84.95
Due Tri Wood Co., Ltd.	Hukon International (Vietnam) Co., Ltd.	90.12	84.95

Eastmark Plywood Company Limited	Hukon International (Vietnam) Co., Ltd.	90.12	84.95
Greenwood Company Limited	Hukon International (Vietnam) Co., Ltd.	90.12	84.95
Guan Wei Wood (Vietnam) Company Limited	Hukon International (Vietnam) Co., Ltd.	90.12	84.95
Kangda Board (Vietnam) Co., Ltd.	Kangda Board (Vietnam) Co., Ltd.	90.12	84.95
Kim Gia Trading and Manufacturing Joint Stock Company	KG Vina Plywood Trading and Import Export Company Limited	90.12	84.95
Minh Long DV TM Joint Stock Company	KG Vina Plywood Trading and Import Export Company Limited	90.12	84.95
Truong Minh Dat One Member Trading Company Limited	KG Vina Plywood Trading and Import Export Company Limited	90.12	84.95
Lam Viet Joint Stock Company	Lam Viet Joint Stock Company	90.12	84.95
Long Viet Plywood Technology Joint Stock Company	Long Viet Plywood Technology Joint Stock Company	90.12	84.95
MGM Plywood Company Limited	MGM Plywood Company Limited	90.12	84.95
Dinh Ngoc Phat Joint Stock Company	Millennium Furniture Co., Ltd.	90.12	84.95
Huy Khanh Co., Ltd.	Millennium Furniture Co., Ltd.	90.12	84.95
My Hanh Wood Processing Company Limited	Millennium Furniture Co., Ltd.	90.12	84.95
Thang Long Urban Development and Construction Investment JSC	Millennium Furniture Co., Ltd.	90.12	84.95
Woodsland Joint Stock Company	Millennium Furniture Co., Ltd.	90.12	84.95
Zhong Sheng Wood Company Limited	Millennium Furniture Co., Ltd.	90.12	84.95

Minh Long DV TM Joint Stock Company	Minh Long DV TM Joint Stock Company	90.12	84.95
Nam Huy Trading Limited Company	Nam Huy Trading Limited Company	90.12	84.95
Nam Tien Production and Export Co., Ltd.	Nam Tien Production and Export Co., Ltd.	90.12	84.95
Nhung Xuong Company Limited	Nhung Xuong Company Limited	90.12	84.95
NN Co., Ltd.	NN Co., Ltd.	90.12	84.95
Hong Ngoc Production and Trading Company Limited	Oilriver International Limited	90.12	84.95
Vietnam Honglin Building Materials Company Limited	Oilriver International Limited	90.12	84.95
Phu Thai Dong Nai Company Limited	Phu Thai Dong Nai Company Limited	90.12	84.95
Phuc Khanh Construction Investment and Trading Joint Stock Company	Phuc Khanh Construction Investment and Trading Joint Stock Company	90.12	84.95
New Create Plywood Company Limited	Sagacity Sailing Industry Co., Ltd.	90.12	84.95
Tekcom Corporation	Tekcom Corporation	90.12	84.95
Thai Hoang Trading and Construction JSC	Thai Hoang Trading and Construction JSC	90.12	84.95
Thanh An Wood Production Joint Stock Company	Thanh An Wood Production Joint Stock Company	90.12	84.95
Thanh Truc Manufacture and Trading Company Limited	Thanh Truc Manufacture and Trading Company Limited	90.12	84.95
Tien Dat Furniture Corporation	Tien Dat Furniture Corporation	90.12	84.95
Tinh Bao Wood Company Limited	Tinh Bao Wood Company Limited	90.12	84.95
Viet Bac Plywood Limited Liability Company	Viet Bac Plywood Limited Liability Company	90.12	84.95

Viet Genius Production Trading Company Limited	Viet Genius Production Trading Company Limited	90.12	84.95
Viet Nam My Gia Wood Company Limited	Viet Nam My Gia Wood Company Limited	90.12	84.95
Viet Nam Woodbest Company Limited	Viet Nam Woodbest Company Limited	90.12	84.95
Viet Wood Production and Trading Company Limited	Viet Wood Production and Trading Company Limited	90.12	84.95
Dinh Ngoc Phat Joint Stock Company	Wanek Furniture Co., Ltd.	90.12	84.95
Huy Khanh Co., Ltd.	Wanek Furniture Co., Ltd.	90.12	84.95
My Hanh Wood Processing Company Limited	Wanek Furniture Co., Ltd.	90.12	84.95
Thang Long Urban Development and Construction Investment JSC	Wanek Furniture Co., Ltd.	90.12	84.95
Woodsland Joint Stock Company	Wanek Furniture Co., Ltd.	90.12	84.95
Zhong Sheng Wood Company Limited	Wanek Furniture Co., Ltd.	90.12	84.95
Western Hanoi H2H Forest Products Joint Stock Company	Western Hanoi H2H Forest Products Joint Stock Company	90.12	84.95
Woodsland Joint Stock Company	Woodsland Joint Stock Company	90.12	84.95
Yen Bai Plywood Company Limited	Yen Bai Plywood Company Limited	90.12	84.95
Vietnam-Wide Entity		90.12	84.95

Disclosure

We intend to disclose the calculations and analysis performed to interested parties in this final determination within five days of its public announcement, or if there is no public announcement, within five days of the date of the 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, we will instruct U.S. Customs and Border Protection (CBP) to continue to suspend liquidation of all appropriate entries of subject merchandise, as described in Appendix I of this notice, which are 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), Commerce will instruct CBP to require the following cash deposits of estimated antidumping duties for all appropriate entries: (1) for the producer/exporter combinations listed in the table above, the applicable cash deposit rate will be equal to the estimated weighted-average dumping margin listed in the table for that combination, adjusted for subsidy offsets, if appropriate; (2) for all combinations of Vietnamese producers/exporters of the merchandise under consideration that have not established eligibility for separate rates, the cash deposit rate will be equal to the estimated weighted-average dumping margin established for the Vietnam-wide entity, adjusted for subsidy offsets if appropriate; and (3) for all third country exporters of merchandise under consideration not listed in the table above, the cash deposit rate is the cash deposit rate applicable to the Vietnam producer/exporter combination (or Vietnam-wide entity) that supplied that third county exporter or, if the producer/exporter combination does not have its own rate, the cash deposit will be the cash deposit rate for the Vietnam-wide entity. These suspension of liquidation instructions and cash deposit requirements will remain in effect until further notice.

To determine the cash deposit rate, Commerce normally adjusts the estimated weighted-average dumping margin by the amount of domestic pass-through and export subsidies countervailed in a companion countervailing duty (CVD) proceeding, when CVD provisional measures are in effect. Accordingly, where Commerce has made a final affirmative determination for domestic pass-through or export subsidies, Commerce offsets the estimated weighted-average dumping margin by the appropriate CVD rate. Commerce has continued to adjust the cash deposit rate for export subsidies found in the companion CVD investigation by the appropriate export subsidy rate; however, the suspension of liquidation of provisional measures in the companion CVD case has been discontinued.[18] Therefore, we are not instructing CBP to collect cash deposits based on the adjusted estimated weighted-average dumping margin for export subsidies at this time.[19] If the U.S. International Trade Commission (ITC) makes a final affirmative determination of injury due to both dumping and subsidies, then the cash deposit rate will be revised effective on the date of publication of the ITC's final affirmative determination in the *Federal Register* to be the company-specific estimated weighted-average dumping margin adjusted for export subsidies.

ITC Notification

[18] *See Hardwood and Decorative Plywood from the Socialist Republic of Vietnam: Preliminary Affirmative Countervailing Duty Determination, Preliminary Negative Determination of Critical Circumstances, and Alignment of Final Determination with Final Antidumping Duty Determination*, 91 FR 2741 (January 22, 2026); *see also* section 703(d) of the Act, which states that the provisional measures may not be in effect for more than four months, which in the companion CVD case is 120 days after the publication of the preliminary determination, or May 22, 2026.
[19] *Id.*

In accordance with section 735(d) of the Act, we will notify the ITC of our 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 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 plywood from Vietnam. If the ITC determines that material injury or threat of material injury does not exist, the proceeding will be terminated and all cash deposits will be refunded or canceled, 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 that are entered, or withdrawn from warehouse, for consumption on or after the effective date of the suspension of liquidation, as discussed above in the section, "Continuation of Suspension of Liquidation."

Administrative Protective Order (APO)

This notice will serve as the final reminder to parties subject to an 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 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 which is subject to sanction.

Notification to Interested Parties

This determination and notice are issued and published pursuant to sections 735(d) and 777(i)(1) 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 elliottii (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 numbers: 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 codes 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* and Post-Preliminary Analysis
IV. Discussion of the Issues
  - Comment 1: Calculation of a Final Rate for Junma
  - Comment 2: Selection of a Final Rate for Junma
  - Comment 3: Rate Assigned to the Separate Rate Companies
  - Comment 4: Economic Comparability of the Philippines to Vietnam
  - Comment 5: Selection of the Primary Surrogate Country
  - Comment 6: Selection of Surrogate Values (SVs) for Certain Factors of Production (FOPs)
  - Comment 7: Other SV Issues

V. Recommendation

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