



Antidumping and Countervailing Duty Enforcement Actions and Compliance Initiatives: FY 2014

August 5, 2015

Fiscal Year 2015 Report to Congress



Homeland
Security

U.S. Customs and Border Protection

Message from the Deputy Commissioner of CBP

August 5, 2015

I am pleased to present the following report, “Antidumping and Countervailing Duty Enforcement Actions and Compliance Initiatives: FY 2014,” prepared by U.S. Customs and Border Protection (CBP).

The report has been compiled pursuant to the language set forth in Senate Report 113-198 accompanying the *Fiscal Year (FY) 2015 Department of Homeland Security Appropriations Act* (P.L. 114-4) and Section 691(a) of the *North American Free Trade Agreement Implementation Act* (P.L. 103-182). The report provides an annual update regarding the collection of duties imposed under the Antidumping and Countervailing Duty laws during FY 2014. Additionally, the report summarizes CBP’s efforts to collect past due amounts and increase current collections.



Pursuant to Congressional requirements, this report is being provided to the following Members of Congress:

The Honorable John R. Carter
Chairman, House Appropriations Subcommittee on Homeland Security

The Honorable Lucille Roybal-Allard
Ranking Member, House Appropriations Subcommittee on Homeland Security

The Honorable John Hoeven
Chairman, Senate Appropriations Subcommittee on Homeland Security

The Honorable Jeanne Shaheen
Ranking Member, Senate Appropriations Subcommittee on Homeland Security

The Honorable Orrin Hatch
Chairman, Senate Committee on Finance

The Honorable Ron Wyden
Ranking Member, Senate Committee on Finance

The Honorable Paul Ryan
Chairman, House Committee on Ways and Means

The Honorable Sander M. Levin
Ranking Member, House Committee on Ways and Means

I would be pleased to respond to any questions you may have. Please do not hesitate to contact my office at (202) 344-2001 or the Department's Deputy Under Secretary for Management and Chief Financial Officer, Chip Fulghum, at (202) 447-5751.

Sincerely,

A handwritten signature in black ink, appearing to read 'K. McAleenan', with a long horizontal line extending to the right.

Kevin K. McAleenan
Deputy Commissioner
U.S. Customs and Border Protection

Executive Summary

U.S. Customs and Border Protection (CBP) is committed to ensuring that Antidumping and Countervailing Duty (AD/CVD) laws are vigorously enforced. To this end, CBP has established key partnerships with U.S. Immigration and Customs Enforcement (ICE) Homeland Security Investigations (HSI), U.S. Department of Commerce (Commerce), U.S. Department of the Treasury, Office of the U.S. Trade Representative, and other partner agencies to provide comprehensive enforcement. With these effective collaborations in place, CBP has had success in identifying, penalizing, and disrupting efforts to evade the payment of AD/CVD. In FY 2014, CBP levied 29 monetary penalties totaling over \$61 million on importers for fraud, gross negligence, and negligence for AD/CVD violations under 19 USC § 1592. CBP also conducted 78 audits of importers that identified \$24.6 million in AD/CVD discrepancies with \$8.5 million collected to date.

The collection of outstanding AD/CVD duties and enforcement actions relating to AD/CVD matters remains a complex enforcement challenge. CBP and partner agencies are working closely together to address collection and related bonding issues. Consistent with legal requirements, in FY 2014, CBP continued to require additional security in the form of a Single Transaction Bond to protect the revenue when CBP had reasonable evidence of a risk of revenue loss. These measures have been very effective in protecting the revenue and facilitating compliance with AD/CVD. CBP also pursues administrative and/or judicial processes to maximize the collection of AD/CVD.

The future of AD/CVD enforcement will continue to rely on key partnerships, specifically with ICE HSI and Commerce, to identify patterns of noncompliance and to collaborate on enforcement cases. Partnerships with the trade community are also critical to identify unfair trading practices. The trade community provides market intelligence and commodity expertise to identify unfair trading practices or illegal trading activity. CBP is also implementing trade transformation initiatives to integrate and harmonize trade practices with CBP's processes, to better facilitate trade.

CBP's 10 Centers of Excellence and Expertise (CEE) are redefining how CBP understands trade risks on goods. By focusing on industry-specific issues, CBP is able to provide tailored support to unique trading environments. For CBP's AD/CVD enforcement, the CEEs are centralizing AD/CVD functions for the industries and importers covered by the respective CEE. The CEEs are helping to increase uniformity and expertise across CBP for administration of AD/CVD entries and AD/CVD enforcement. As described in this report, these initiatives underpin CBP's commitment to target the evasion of AD/CVD, protect the revenue of the U.S. Government, and ensure a level playing field for U.S. industry.



Antidumping and Countervailing Duty Enforcement Actions and Compliance Initiatives: FY 2014

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I. Legislative Language

This report has been compiled pursuant to the language set forth in Senate Report 113-198 accompanying the *Fiscal Year (FY) 2015 Department of Homeland Security Appropriations Act* (P.L. 114-4) and Section 691(a) of the *North American Free Trade Agreement Implementation Act* (P.L. 103-182).

Senate Report 113-198 states:

The Committee directs CBP to continue to work with the Departments of Justice and the Treasury (and all other relevant agencies) to increase collections, and provide a public report on an annual basis within 30 days of each year's distributions under the law. The report should summarize CBP's efforts to collect past due amounts and increase current collections, particularly with respect to cases involving unfairly traded United States imports from China. The report shall provide the same level of detail as required under this section in Senate Report 112-169.

The Committee further directs the Secretary and the Commissioner to work with the Secretary of Commerce to identify opportunities for the Department of Commerce to improve the timeliness, accuracy, and clarity of liquidation instructions sent to CBP. Increased attention and interagency coordination in these areas could help ensure that steps in the collection of duties are completed in a more expeditious manner. The Commissioner is directed to report within 180 days after the date of enactment of this act on the steps that have been taken in conjunction with the Department of Commerce to address these issues. Consistent with section 691a of Public Law 103-182, the North American Free Trade Agreement Implementation Act of 1993, the Committee directs the Commissioner to submit to Congress before the 60th day of each fiscal year a report regarding the collection of duties imposed under the AD/CVD laws during the preceding fiscal year.

Section 691(a) of P.L. 103-182 states:

(a) **ANTIDUMPING AND COUNTERVAILING DUTY COLLECTIONS.**—The Commissioner of Customs shall before the 60th day of each fiscal year after fiscal year 1994 submit to Congress a report regarding the collection during the preceding fiscal year of duties imposed under the antidumping and countervailing duty laws.

II. Background on CBP's AD/CVD Enforcement

U.S. Customs and Border Protection (CBP) has a statutory responsibility to collect all revenue due to the U.S. Government, including Antidumping and Countervailing Duties (AD/CVD), resulting from the importation of goods into the United States. CBP has specifically designated AD/CVD enforcement as a Priority Trade Issue (PTI). PTIs are high-risk areas that can cause significant revenue loss, hurt the U.S. economy, or threaten the health and safety of the American people. The AD/CVD trade program was elevated to PTI status within CBP in FY 2003 to ensure that a concerted, systematic approach was implemented to facilitate legitimate trade, detect and deter evasion of the AD/CVD laws, and liquidate transactions in a timely and accurate manner.

CBP is committed to ensuring that AD/CVD laws are vigorously enforced, and takes an agencywide approach to AD/CVD enforcement. CBP collaborates with U.S. Immigration and Customs Enforcement (ICE) Homeland Security Investigations (HSI) to substantiate and act upon allegations of duty evasion and to support enforcement actions. CBP also partners with U.S. Department of Commerce (Commerce) on a wide range of AD/CVD issues related to enforcement responsibilities. CBP's agencywide coordination and partnerships with other government agencies are essential to its enforcement of AD/CVD laws.

A. Enforcing AD/CVD Laws to Address Evasion

CBP is constantly developing new approaches to AD/CVD enforcement to meet the challenges posed by complex AD/CVD evasion schemes. CBP takes all indications or allegations of evasion very seriously and employs all available methods in accordance with law to address these matters. The increasing complexity of the strategies employed by parties attempting to evade AD/CVD laws is a constant challenge. CBP identifies potential evasion by working with U.S. industry, ICE HSI, Commerce, other U.S. Government agencies, and our international partners to develop new sources of information to identify AD/CVD evasion. CBP also takes a comprehensive and integrated view of security and trade enforcement and pursues all available avenues to identify and penalize efforts to evade AD/CVD. CBP is continually exploring options that will provide additional information and new and innovative tools to protect U.S. revenue and identify those who try to evade payment of AD/CVD.

CBP and ICE HSI have had success in identifying, penalizing, and disrupting efforts to evade the payment of AD/CVD. In FY 2014, CBP levied 29 monetary penalties totaling over \$61 million on importers for fraud, gross negligence, and negligence related to AD/CVD violations under 19 USC § 1592. These penalties covered importers of AD/CVD commodities such as artist canvas, aluminum extrusions, carbon steel,

chlorinated isocyanates, pasta, polyethylene retail carrier bags, saccharin, solar cells, stainless steel sinks, tapered roller bearings, and wire hangers for AD/CVD evasion, misclassification, and failing to properly file AD/CVD entries. CBP and ICE HSI seized shipments of AD/CVD commodities with a domestic value of over \$210,000 for violations of AD/CVD and related laws.

To target AD/CVD evasion, CBP utilizes significant national assets from across the agency to enforce AD/CVD laws. CBP employs many tools including import trade trend and valuation analysis, the use of targeted reviews and audits to address high-risk cases, lab testing, and special operations. In FY 2014, CBP carried out 35,148 reviews of potential AD/CVD evasion, which were recorded in CBP's Validation Activity system. CBP also conducted AD/CVD audit surveys to cover multiple importers of individual AD/CVD commodities. These AD/CVD audit surveys measure the risk of a sector of AD/CVD imports, determine the suitability of full audits, and provide informed compliance for future imports. In all, CBP completed 78 audits of importers of AD/CVD commodities, including aluminum extrusions, petroleum wax candles, steel nails, off-the-road tires, pencils, polyethylene retail carrier bags, ribbons, shrimp, solar cells, steel pipe, tapered roller bearings, tissue paper, wooden bedroom furniture, and wood flooring. Through these audits, CBP identified AD/CVD discrepancies with a value of approximately \$24.6 million and has collected approximately \$8.5 million to date. CBP is continuing to pursue collections of all unpaid duties.

CBP Laboratories and Scientific Services Division plays a key supporting role in CBP's anti-AD/CVD evasion efforts. CBP employs lab testing in multiple ways to enforce AD/CVD orders, including determining whether imports fall under the scope of AD/CVD Orders, and the country of origin of imports (as long as a laboratory test is available to do so). In FY 2014, this division handled 1,746 samples relating to 529 cases of importations of suspect AD/CVD violations. The commodities analyzed included aluminum extrusions, aluminum oxide, aluminum tubing, artist canvas, coated paper, bearings, diamond sawblades, garlic, hand trucks, hardwood and decorative plywood, honey, magnesia carbon bricks, mushrooms, pasta, petroleum wax candles, polyethylene retail carrier bags, polyethylene terephthalate film, solar cells, stainless steel sinks, stainless steel wire rod, steel hangers, steel nails, steel pipe, steel threaded rod, stilbenic optical brightening agents, wood flooring, thermal paper, tissue paper, and xanthan gum.

1. Enforcement Partnerships

CBP's most valuable partner in AD/CVD enforcement is U.S. industry. U.S. industry, trade associations, and importers provide critical insight to CBP on enforcement issues related to developments in AD/CVD and other trade-sensitive imports, and advise CBP staff on the latest industrywide changes for such commodities. They also provide CBP with information on specific companies and imports, as well as technical commodity information. CBP has effective working relationships with many U.S. industries and

meets regularly with U.S. industry representatives to discuss AD/CVD evasion schemes, and U.S. industry representatives share valuable market and product information with CBP. By working with the trade community, CBP deepens its understanding of the way business and industry operates in the ever-changing global marketplace and leverages that information for risk analysis and targeting.

Meetings with industry representatives strengthen CBP's collection of AD/CVD on various types of merchandise. CBP works with U.S. industry to help prepare CBP to enforce AD/CVD on new products. During the preliminary phases of Commerce's AD/CVD investigations, CBP meets with industry representatives to obtain market information and commodity expertise, and CBP provides technical advice to make the measures more enforceable. During FY 2014, CBP held in-depth discussions with industry representatives to prepare to enforce AD/CVD on commodities such as grain-oriented electrical steel, monosodium glutamate, nonoriented electrical steel, passenger vehicle and light truck tires, solar products, and tetrafluoroethane.

After AD/CVD orders are issued, CBP meets with U.S. industry to discuss trends and indications of AD/CVD evasion. CBP works with industry representatives and Commerce to provide national webinars to educate CBP field staff on commodities subject to AD/CVD. In FY 2014, CBP conducted webinars with U.S. industry representatives regarding aluminum extrusions, citric acid, diffusion annealed nickel-plated flat-rolled steel, pre-stressed concrete steel rail tie wire, raw flexible magnets, solar cells, tissue and crepe paper, and wood flooring. Through these webinars, U.S. industry representatives were able to educate and inform CBP personnel about the AD/CVD commodities and potential enforcement concerns.

In FY 2014, CBP Headquarters received 89 allegations of AD/CVD evasion and noncompliance. These allegations were primarily provided to CBP through CBP's e-Allegations online trade violations reporting system available at <https://apps.cbp.gov/eallegations>. CBP reviews and researches every allegation submitted through e-Allegations to determine the validity of the trade law violations being alleged. Some are reviewed and resolved internally within CBP, and some are referred to ICE HSI for further investigation.

CBP is also collaborating with trade partners to develop and implement trade transformation initiatives to integrate and harmonize trade practices with CBP's processes in order to better facilitate trade. CBP continues to meet regularly with the Commercial Operations Advisory Committee (COAC) to solicit advice and develop new initiatives with regard to CBP's enforcement and collections of AD/CVD.

CBP works closely with ICE HSI to identify and investigate evasion of AD/CVD laws. CBP personnel refer many cases of AD/CVD evasion to ICE HSI for criminal investigation and, after building the cases until they are ready for investigation, work

closely with ICE HSI to establish the evidence of criminal violations. CBP and ICE HSI are opening joint Trade Enforcement Centers across the United States to increase enforcement of AD/CVD and other trade issues.

Another valuable partner in AD/CVD enforcement is Commerce, which is responsible for administering the AD/CVD laws and establishing the duty amounts CBP collects from importers. CBP and Commerce share extensive information on AD/CVD. On a continuing basis, Commerce refers to CBP the allegations of fraud or evasion it receives from the public in addition to evidence it uncovers during the conduct of its own AD/CVD proceedings. Commerce also provides CBP with potential audit candidates on the basis of information received in the context of its AD/CVD proceedings. Commerce further supports CBP's efforts at countering evasion by reviewing, upon request, information obtained during CBP audits and identifying discrepancies or claims that contradict information on Commerce's record of the underlying proceeding.

2. Enforcement Results

CBP's AD/CVD targeting efforts, led by the AD/CVD National Targeting and Analysis Group (NTAG) in Miami, Florida, achieved notable results in FY 2014. For example, NTAG targeting of imports of stainless steel sinks from China led to \$3.68 million in evaded AD/CVD identified in CBP entry summary reviews. Targeting efforts by the NTAG, in conjunction with various ports, also led to over \$300,000 in AD/CVD collection with regard to mushrooms from China, as well as HSI referrals for several commodities.

In FY 2014, other examples of CBP's successes from targeting in AD/CVD enforcement by the NTAG, ports of entry, and Centers of Excellence and Expertise (CEE) include:

- An audit of an importer of various commodities subject to AD/CVD orders, including aluminum extrusions, wooden bedroom furniture, and tissue paper, resulted in the collection of nearly \$6.4 million.
- Import Specialists at two ports identified misclassified entries of petroleum wax candles from China and collected over \$1 million.
- Audits of 11 importers of polyethylene retail carrier bags, as well as the review of suspected misclassified and undervalued entries at various ports, resulted in the collection of \$695,612 in AD/CVD duties.
- Import Specialists at one port identified AD duties owed on shipments of activated carbon from China, and collected \$400,000.
- Import specialists determined that AD/CVD were due from two importers on six entries of tetrafluoroethane from China. Approximately \$310,000 of AD/CVD duties were identified, and \$200,000 was recovered.
- An entry summary-based operation collecting unpaid AD/CVD on Chinese carbon steel butt-weld fittings resulted in the collection of \$2.3 million in AD/CVD duties.

- A review of sampled entry summary lines led to the collection of over \$210,000 on imports of helical spring lock washers from China and Taiwan.
- Import specialists reviewed steel entries from 8 importers, and found 9 shipments subject to AD duties on nonoriented electrical steel. Four importers tendered over \$2 million for AD deposits, with an additional \$800,000 to be collected.
- One port evaluated entries of diamond sawblades, and collected \$251,626 in AD duties on 70 entries, with an additional \$400,000 still due.
- Targeting of shipments of xanthan gum from China led to over \$650,000 in AD deposits collected.

In FY 2014, ICE HSI criminal investigations, with CBP support, successfully disrupted distribution networks of numerous types of imported Chinese goods evading AD/CVD. These efforts include:

- An ICE HSI investigation of a honey broker as part of Operation Honeygate that led to a 3-year jail sentence and fines of \$2.86 million. The importer was facilitating illegal honey imports by falsely declaring that the honey originated in countries other than China to avoid payment of AD duties.
- An ICE HSI investigation that led to the indictment of four individuals and one corporation involved in the transshipment of Chinese-origin aluminum extrusions through Malaysia in order to evade AD/CVD on imports from China. The individuals and corporation pleaded guilty to the charges against them.
- An ICE HSI investigation that led to the indictment of an importer of wooden bedroom furniture from China that was filing false customs documents in order to pay a lower AD rate. The importer pleaded guilty in federal court and will carry out a maximum penalty of 2 years in prison and a fine of \$250,000 or twice the gain or loss caused by the offense.

In FY 2014, in the U.S. Court of International Trade (CIT), the U.S. Department of Justice (Justice Department), on behalf of CBP, sought to recover AD/CVD and penalties levied by CBP in four cases involving imports of steel butt-weld pipe fittings, wire hangers, and polyethylene retail carrier bags from China. A combined total of about \$3.5 million of penalties and duties is being sought for collection.

The examples listed in this section highlight just a few of the operations that are routinely conducted by CBP personnel. These efforts reflect the continued dedication of CBP to target the evasion of AD/CVD laws, protect the revenue of the U.S. Government, and ensure a level playing field for U.S. industry.

B. Legal Enforcement

CBP's Office of Chief Counsel (OCC), through the Associate Chief Counsel for Trade and Finance, the Associate Chief Counsel for Enforcement, and field offices, continues

its vigorous engagement in both administrative and judicial actions related to the collection of outstanding AD/CVD and enforcement actions for customs law violations relating to AD/CVD matters.

In FY 2014, collection and litigation efforts by the Associate Chief Counsel for Trade and Finance resulted in the actual receipt of more than \$38.1 million in AD/CVD. Trade and Finance attorneys carry out OCC's strategic approach to AD/CVD collections litigation, which involves trying lead cases that will control outcomes in numerous other matters and pursuing interest in excess of bond amounts to deter future nonpayment by sureties. At the close of FY 2014, Trade and Finance attorneys were involved in ongoing litigation in over 30 offensive cases, over 300 defensive cases, bankruptcies, and state receivership and liquidation proceedings, together totaling more than \$316 million in AD/CVD at stake. During FY 2014, the U.S. Court of Appeals for the Federal Circuit (CAFC) affirmed an award of more than \$6 million to CBP in a lead case on a common surety defense to liability for AD/CVD.¹ Also during FY 2014, CBP prevailed in the CIT in a test of CBP's statutory authority to require an importer to provide Single Transaction Bonds (STB) before importation of entries likely subject to a substantially higher AD/CVD rate.²

Additionally, in FY 2014, Trade and Finance attorneys continued working with other CBP offices to develop an improved AD/CVD collections process, and also continued offering wide-ranging legal support to the *Continued Dumping and Subsidy Offset Act* (CDSOA) program within CBP's Office of Administration. In part, this required the provision of extensive litigation support to the Justice Department to defend CBP, as eligibility for CDSOA distributions had generated over 50 lawsuits, with more than a dozen still pending before the CIT or the CAFC.

The Associate Chief Counsel for Enforcement and OCC field office attorneys further carry out OCC's strategic approach to AD/CVD enforcement by using various available legal authorities, including 19 U.S.C. § 1592 and the False Claims Act (31 U.S.C. §§ 3729 – 3733), to assist CBP in assessing and collecting administrative penalties for violations involving AD/CVD. CBP attorneys work jointly with the Justice Department and ICE in both criminal and civil litigation involving AD/CVD to imprison criminal offenders, impose millions of dollars in AD/CVD penalties, and to collect substantial AD/CVD from importers and sureties.

C. AD/CVD Entry Administration

¹ See *United States v. Great American Ins. Co. of NY*, 738 F.3d 1320 (Fed. Cir. 2013).

² See *Yin Xin Int'l Trading Co., Ltd. v. United States Bureau of Customs and Border Prot.*, Court No. 13-00392 (dismissed Dec. 27, 2013).

CBP continues to pursue modernization efforts to process AD/CVD entries and facilitate legitimate trade. The administration of AD/CVD entries is a paper-based, labor-intensive, and time-consuming process involving multiple steps over a period of several years for each entry. When importers file AD/CVD entries upon import of merchandise into the United States, CBP's tasks include:

- searching and reviewing AD/CVD messages from Commerce;
- ensuring proper collection of the required cash deposit;
- reviewing entries for proper suspension codes and holding codes; and
- filing the entries for several years until Commerce issues liquidation instructions related to the entries, pursuant to the statutory timelines governing Commerce's AD/CVD proceedings and judicial review of those proceedings.

Once Commerce issues liquidation instructions, CBP's tasks include:

- reviewing these complex instructions and determining which entries from previous years are subject to these instructions;
- manually applying the final duty rates and calculating the amount of final duties due;
- entering the proper codes to electronically liquidate each entry;
- implementing separate court-ordered injunctions to stop liquidations; and
- processing protests involving liquidation instructions and deemed liquidations.

Some of these steps are repeated multiple times for individual entries involving more than one AD/CVD case.

All AD/CVD case management information, Commerce message processing, and CBP field inquiries are now processed, managed, and stored in the Automated Commercial Environment (ACE) to give national visibility of the data to the CBP user, as well as Commerce and the trade community. CBP has a collaborative partnership with Commerce in which Commerce creates the AD/CVD case in ACE and updates the case information throughout the lifetime of the case.

Commerce creates and uploads into ACE all the messages with instructions to CBP. The AD/CVD case information interacts with CBP's Automated Commercial System (ACS) and ACE entry processing systems, allowing importers and customs brokers to file AD/CVD entry information and CBP to liquidate the entries in ACS (the liquidation capability will remain in ACS until a liquidation module is developed in ACE).

In FY 2014, CBP processed 1,393 AD/CVD instruction messages issued by Commerce. CBP staff at ports of entry used the ACE AD/CVD inquiry module to submit 500 inquiries on AD/CVD issues to CBP Headquarters and Commerce. In addition, in FY 2014, CBP liquidated more than 142,481 AD/CVD entries in ACS. CBP and Commerce

continue to work together to identify enhancements to ACE that will further facilitate AD/CVD administration and enforcement.

CBP is initiating techniques to centrally manage and oversee the liquidation of AD/CVD entries on a national basis. These efforts are continuing in FY 2015.

D. Trade Transformation

CBP is undergoing a rigorous transformation of how the agency processes trade. The result is the formation of CBP's 10 CEEs. The CEEs are integrating and harmonizing trade practices with the goal of increasing uniformity of commodity-specific processing procedures across ports of entry, facilitating timely resolution of trade compliance issues nationwide, and further strengthening crucial agency knowledge about key industry practices. CBP's CEEs are leveraging "trade intelligence" from industry to enhance CBP's ability to stay one step ahead of industry trends, as well as to capture specific allegations of trade fraud. The CEEs are enhancing CBP trade personnel's ability to specialize in commodities (including those subject to AD/CVD), building advanced knowledge in their respective industry, and increasing CBP's understanding of trade risks.

By focusing on industry-specific issues, the CEEs are able to provide tailored support to unique trading environments. For CBP's AD/CVD enforcement, the CEEs also will centralize AD/CVD functions for the industries and importers covered by the respective CEE. The CEEs will help increase uniformity and expertise across CBP for administration of AD/CVD entries and AD/CVD enforcement.

The 10 CEEs were all operational during FY 2014, and are continuing to expand their operational capabilities. Several CEEs have already participated in operations to identify evasion of AD/CVD in specific commodity sectors. CBP's 10 CEEs are as follows:

- Agriculture and Prepared Products (Miami);
- Automotive and Aerospace (Detroit);
- Apparel, Footwear, and Textiles (San Francisco);
- Base Metals (Chicago);
- Consumer Products and Mass Merchandising (Atlanta);
- Electronics (Los Angeles);
- Industrial and Manufacturing Materials (Buffalo);
- Machinery (Laredo);
- Petroleum, Natural Gas, and Minerals (Houston); and
- Pharmaceuticals, Health, and Chemicals (New York).

The Electronics, Pharmaceuticals, and Petroleum CEEs are expected to be fully operational by the end of FY 2015.

III. AD/CVD Collections

A. Uncollected AD/CVD Duties

Pursuant to U.S. law, the AD/CVD regime operates on a retrospective basis. CBP collects estimated AD/CVD at the time of entry, but the actual AD/CVD that an importer should pay is not known until Commerce issues appropriate liquidation instructions. Commerce will conduct reviews only when a request is made. If no review is requested, Commerce will issue automatic instructions requesting CBP to liquidate at the amount of the cash deposit or bonding rate. If a review is conducted, Commerce will issue liquidation instructions following the completion of the review. Commerce reviews are usually completed within 1 to 2 years after entry has occurred. However, Commerce's findings also are subject to judicial review by the CIT, the CAFC, and possibly the U.S. Supreme Court; therefore, the final determination of the amount of AD/CVD due may not be known for several years. If the actual AD/CVD rate established by Commerce is greater than the estimated AD/CVD paid at entry, CBP is required to issue a bill to the importer to collect the additional duties. In many cases, and especially for AD/CVD orders covering imports from China, there is a substantial difference between the estimated and final AD/CVD duty rates.

Pursuant to law and regulation, the importer of record, which could be a foreign-based company, is liable for the additional duties in addition to the surety listed on the associated bond. Some importers are unwilling or unable to pay the actual duties, and some are no longer in business when CBP issues a bill, leading to uncollected AD/CVD. Undercapitalized importers with few assets, if still in business by the time bills for final AD/CVD are issued, often have difficulties in paying these bills. Other importers, often in the form of shell companies and foreign nonresident importers, have no intention of paying any final duties, and disappear as soon as there is any indication that final duties may increase. This is especially true for AD/CVD orders covering imports from China, and Chinese agriculture/aquaculture imports in particular. In addition, some importers participate in schemes to intentionally evade AD/CVD laws by filing incorrect entries, leading to additional uncollected AD/CVD.

CBP faces significant challenges in collecting unpaid duties from importers who have no assets in the United States. In addition, CBP faces significant challenges in collecting debts from importers located in other countries. Because the United States does not have reciprocal revenue agreements with foreign countries, it is difficult for CBP to collect from foreign-based entities. When CBP cannot collect from the importer, the amount of the bond is often insufficient to cover the duties owed.

In general, it is challenging for CBP to set prospective bonding levels for AD/CVD imports when the final duty liability and payment risk are unknown at the time of importation. Because the bond amount (set at entry) cannot be raised to reflect the unknown final assessments, the amount of the bond is often insufficient to cover the differences between the cash deposit and the assessment rate. The problems surrounding insufficient bonding amounts persist and are exacerbated by CBP's reliance on bond coverage in the case of undercapitalized importers, and by the lengthy delay that often occurs between importation and the final resolution of all applicable legal challenges. CIT and World Trade Organization rulings limit CBP's ability to increase the bonding amounts in most instances commensurate with the risk of a broad category of AD/CVD imports (such as a single commodity). The ability to impose bonding requirements that are more commensurate with the risk assessed would assist CBP to address this bonding and collection challenge on AD/CVD imports.

In FY 2014, uncollected AD/CVD on imports from China continued to make up a significant portion of the uncollected duties. In total, imports from China account for 93 percent of the uncollected AD/CVD. The top five cases for uncollected AD/CVD, comprising \$1.7 billion (or approximately 85 percent) of the \$2.0 billion in unpaid duties, all involve imports from China. Four of the top five cases for uncollected AD/CVD cases involve imports of Chinese agriculture/aquaculture products (*see* Section V of this report for more detailed information on uncollected AD/CVD). In addition, imports from Chinese new shippers, which often surge after receiving low duty rates through new shipper reviews, constitute at least 40 percent of uncollected duties, according to past U.S. Government Accountability Office studies.³

CBP continues to explore alternatives that will help to alleviate these challenges. CBP's analysis of uncollected duties is increasing CBP's understanding of trade risks related to AD/CVD collection and is helping to focus the risk analysis and targeting of the problem areas to make the measures more enforceable. Understanding the source of the uncollected duties is helping CBP to focus its efforts in those areas where greater risk exists. For example, CBP continues to try to address this problem by employing its legal authority to require additional security in the form of an STB on AD/CVD imports to protect the revenue when CBP has reasonable evidence that a risk of revenue loss exists. In cases of AD/CVD evasion and noncompliance (and other identified financial risks), these measures have been very effective in protecting the revenue and facilitating compliance with AD/CVD orders. Through these efforts and other bonding programs like E-bonding (*see* below), CBP is working diligently to proactively address the potential loss of AD/CVD. There was a decline (approximately 62 percent) in the uncollected AD/CVD amounts for FY 2014 open bills (those issued in FY 2014) from the uncollected amounts for FY 2013 open bills (those issued in FY 2013). With these

³ *See* United States Government Accountability Office, *Antidumping and Countervailing Duties, Congress and Agencies Should Take Additional Steps to Reduce Substantial Shortfalls in Duty Collection*, GAO-08-391 (March 2008).

ongoing efforts, CBP hopes to continue with this trend and discourage any further evasion of AD/CVD.

B. Debt Collection Process

CBP is actively pursuing collection of uncollected AD/CVD against delinquent importers and sureties. An AD/CVD bill is created when an entry of imported merchandise, subject to CVD under 19 U.S.C. § 1671 or AD under 19 U.S.C. § 1673, liquidates with an increase in duties. AD/CVD bills are the direct result of a specific order from Commerce to liquidate the entry with additional AD/CVD due. CBP notifies the principal (importer) at the time of initial billing, and every 30 days after the due date, until the bill is paid or otherwise closed. Approximately 60 days after the initial bill date, CBP will report outstanding bills on a “Formal Demand on Surety for Payment of Delinquent Amounts Due” (informally known as the “612 report”), and every month thereafter until the bill is paid or otherwise closed. In accordance with 31 CFR § 901.2, CBP also provides an additional written demand informing the surety of the consequences of failing to cooperate with the agency to resolve the debt. CBP’s total process (importer demands and surety demands) for a given bill is 300 days, even before it is referred to CBP’s internal legal counsel. This period can be delayed if requested documents are not received.

Ultimately, if CBP is unable to collect the applicable duties from either the principal or surety via administrative collection processes and it is determined to be legally enforceable, the debt will be referred to CBP OCC for legal action if the principal amount is over \$1,500. OCC reviews each claim for legal sufficiency and makes demands on delinquent entities or refers matters to Justice Department for litigation, when appropriate (*see* the Legal Enforcement section of the report for more information). When available surety bond coverage fails to result in full payment of a claim, and the available evidence indicates that the importer may have gone out of business and left no assets that could satisfy a judgment, OCC refers the bills back to the Revenue Division for further investigation to determine the viability of the importer and/or to initiate termination of collection procedures.

The write-off period, or length of time it normally takes CBP to write off uncollected bills, varies by bill because of factors surrounding an importer, and the amount and nature of the debt. The time period also involves other factors such as protests, referral to CBP’s internal legal counsel, surety demands, and bankruptcy.

C. Measures to Increase Collections

Consistent with legal requirements, CBP continued in FY 2014 to require additional security in the form of an STB to protect the revenue when CBP has reasonable evidence

of a risk of revenue loss. When utilized in cases of AD/CVD evasion and noncompliance (and other identified financial risks), these measures have been very effective in protecting the revenue and facilitating compliance with AD/CVD. CBP also pursues administrative and/or judicial processes to maximize the collection of AD/CVD through the court system.

In three CIT cases filed in FY 2014, importers of Chinese garlic contested CBP's STB requirements. In two of the three cases, *Yin Xin International Trading Co., Ltd and Jinxiang Hejia Co., Ltd. V. United States* and *International Fresh Trade Corp. v. United States*, the CIT denied the importers' requests for a temporary restraining order and preliminary injunction to stop CBP from requesting STBs.⁴ In the third case, *Kwo Lee, Inc. v. United States*, the court granted the importer's request for a temporary restraining order and preliminary injunction, thereby preventing CBP from imposing the heightened bonding requirement on certain shipments.⁵ CBP is continuing to target and review Chinese garlic shipments due to concerns about the appropriate payment of AD duties on subject imports.

In FY 2014, CBP proposed establishing a centralized office within the Office of Administration with the responsibility for developing and implementing STB policy, reporting on STB activities, and monitoring STB effectiveness. Upon implementation of the proposed new structure, all STBs will be filed at the Revenue Division in the Office of Administration and co-located with continuous bond processing. The proposed operating model would also require the development of a web-based bond application, known as E-bond, which serves as the platform through which sureties are to provide STBs. E-bond became effective in January 2015. E-bond will provide more transparency for all trade participants on the bonding process.

Further, a key component of the agency's strategy during FY 2014 to improve collections on AD/CVD debts involved the creation of a permanent team within CBP's Office of Administration dedicated solely to the collection of AD/CVD debts. In March 2014, the AD/CVD Collections Team consisting of four full-time members became operational. CBP personnel and their colleagues from other agencies also are working closely together to address collection issues in general. CBP plans to expand its dialogue with other agencies to jointly develop new ideas on bonding and other measures to increase AD/CVD collections.

⁴ See *Yin Xin International Trading Co., Ltd and Jinxiang Hejia Co., Ltd. v. United States*, Court No. 13-00392 (CIT 2013), and *International Fresh Trade Corp. v. United States*, Slip Op. 14-131 (CIT 2014).

⁵ See *Kwo Lee, Inc. v. United States*, Slip Op. 14-121 (CIT 2014).

IV. Agency Coordination

Senate Report 113-198 and P.L. 103-182 direct CBP to work with Commerce, U.S. Department of the Treasury (Treasury), and the Office of the U.S. Trade Representative, and all other relevant agencies to increase collections. In accordance with this requirement, CBP closely collaborates with ICE HSI to substantiate and act upon duty evasion allegations and to support enforcement actions. CBP works with ICE HSI at all levels to coordinate civil and criminal enforcement of the AD/CVD laws. Together, CBP and ICE HSI continued to work closely together on AD/CVD and other commercial fraud enforcement through the National Intellectual Property Rights Coordination Center, joint Trade Enforcement Coordination Center at the regional level, and expanding cooperation at the port and Special-Agent-in-Charge level. CBP and ICE HSI plan to continue to jointly train field staff from both agencies across the Nation on collaborating on AD/CVD commercial fraud enforcement.

CBP holds biweekly meetings at the working level and quarterly meetings at the executive level with Commerce to coordinate AD/CVD-related administration and enforcement activities. ICE HSI also began to participate in the joint working level meetings in FY 2014. This coordination helps to facilitate CBP's AD/CVD entry, liquidation, and collection processes on numerous case-specific issues throughout the year. CBP also meets, as needed, with Commerce, Treasury, and the Office of the U.S. Trade Representative as a group to confer on AD/CVD issues.

In general, CBP and Commerce interact at the working level on a daily basis on numerous technical issues. CBP and Commerce closely consult on the scope language of new AD/CVD petitions. Commerce regularly provides technical advice to CBP on the scope of existing AD/CVD orders, and the coverage of AD/CVD cash deposit and liquidation instructions. In FY 2014, Commerce staff also participated and provided extensive input in the COAC's AD/CVD working group.

CBP and Commerce continue to work jointly to improve the timeliness, accuracy, and clarity of liquidation instructions. CBP port personnel communicate daily with Commerce on AD/CVD matters and questions related to specific entries through the AD/CVD Portal within ACE. CBP reviews every AD/CVD instruction drafted by Commerce and advises Commerce about any concerns with the content of the message. Commerce continues to regularly review and edit its boilerplate AD/CVD instructions to enhance clarity, and collaborates with CBP on the language of fact-specific instructions, which deviate from the boilerplate.

Commerce, with CBP, also continued to research the status of liquidation instructions on unliquidated AD/CVD entries dating back to the 1970s that are still in CBP's databases

and files so that liquidation instructions could be issued where appropriate. Commerce helped to identify liquidation instructions for 868 unliquidated pre-1996 AD/CVD entries. CBP then worked to liquidate all of its pre-1996 AD/CVD entries in its databases.

In FY 2014, CBP identified a number of entries of Chinese garlic, crawfish tail meat, mushrooms, and honey from new shippers that entered between 1999 and 2006 that remained unliquidated. Commerce helped identify the liquidation instructions for these entries. With this information, CBP worked to liquidate and collect any cash deposits that were secured by STBs on these entries.

V. Import and Collection Data

In FY 2014, companies imported approximately \$2.46 trillion in goods and deposited approximately \$43.3 billion in duties, taxes, and fees in the Treasury. Of the \$2.46 trillion in goods imported in FY 2014, approximately \$8.3 billion, or 0.3 percent, were subject to an AD/CVD order. Importers deposited approximately \$508.8 million in AD/CVD duties, which represents 1.2 percent of the \$43.3 billion in total duties, taxes, and fees.

There are approximately 40,000 unpaid AD/CVD bills from FY 2001 through FY 2014 totaling approximately \$2 billion, for which CBP is pursuing collection. Of this amount, \$145.5 million is under protest and \$101.2 million involves bankrupt debtors. Further amounts are owed by importers that have disappeared or dissolved without going through the bankruptcy process. Additionally, tens of millions of dollars are owed by sureties that are in rehabilitation or receivership.

A disproportionate share, indeed the major component, of all uncollected AD/CVD debt involves imports from China. As stated in Section III of this report, the top five AD/CVD cases for uncollected AD/CVDs all involve imports from China, and comprise more than \$1.7 billion (or approximately 85 percent) of the \$2.0 billion in unpaid duties, as follows:

• Fresh Garlic	(A-570-831)	\$506.6 million
• Wooden Bedroom Furniture	(A-570-890)	\$498.8 million
• Freshwater Crawfish Tail	(A-570-848)	\$330.8 million
• Preserved Mushrooms	(A-570-851)	\$201.8 million
• Honey	(A-570-863)	\$164.9 million

CBP is actively pursuing collection of the balance of the money against delinquent importers and sureties, and refers matters to the Justice Department for litigation, when appropriate (*see* the Legal Enforcement section of the report for more information).

A. Import Value, Cash Deposit, and Liquidation Amount Information

P.L. 103-182 directed CBP to include, on both a fiscal year and an administrative review period basis, the value of imports and the cash deposits collected by case number, as well as the liquidation amounts by case number, including the computation of interest collected or refunded. The FY 2014 value of imports and cash deposits collected by case number is provided in Appendix A. The FY 2014 liquidation amount by case number, including the computation of interest collected or refunded, is provided in Appendix B.

B. Information on Uncollected AD/CVD Amounts by Order and Fiscal Year

Senate Report 112-74 states that “the report shall provide the amount of uncollected duties for each AD/CVD order, and indicate the amount of open, unpaid bills for each such order.” The report for open AD/CVD bills by fiscal year is in Appendix C and is organized by the case number, fiscal year, bill amount,⁶ and bill count. The open AD/CVD bills by fiscal year report tracks all bills that have not been paid beginning in FY 2001 through the end of FY 2014.

C. FY 2014 CDSOA Clearing Account Balance and Disbursement Report

The FY 2014 Clearing Account Balances is attached as Appendix D. The amounts in the Clearing Account represent duties filed with CDSOA entries on a case-specific basis. The balances in Appendix D are as of October 1, 2014. These amounts represent AD/CVD duties filed with the entry before October 1, 2007, on CDSOA eligible cases. CBP does not collect or maintain Clearing Account data by Commerce period of review. These are preliminary numbers and may be refunded at liquidation to the importer of record on the basis of Commerce’s final determination on the case, which may not occur during a current year. Until liquidation is completed in ACS, funds do not transfer from the Clearing Account to the Special Account⁷ for distribution under CDSOA. The Clearing Account does not include additional duty assessed at liquidation or reliquidation.

Liquidated duties collected and disbursed to domestic parties during FY 2014 are reported in the CDSOA Annual Disbursement Information (Appendix E). The CDSOA Annual Disbursement Report includes pre-liquidation interest collected.

CBP publishes a separate annual CDSOA report of all open bills for a specific fiscal year. This report includes only those AD/CVD entries subject to CDSOA liquidated in that fiscal year with open bills. For 2014, this report lists the amount of uncollected AD/CVD on each case as of September 30, 2014. All future collections on these bills that fall under CDSOA will be disbursed in the year in which they are received. This separate uncollected duties report is located on CBP’s public web site at:

⁶ The open AD/CVD bills report includes interest accrued as of the liquidation date. Interest continues to accrue until bills are paid in full.

⁷ CDSOA has been repealed with respect to entries made on or after October 1, 2007. Only assessed AD/CVD collected on entries made before October 1, 2007, are transferred to the Special Account for distribution under the CDSOA. The *Claims Resolution Act of 2010* (P.L. 111-291) may also affect the amounts ultimately available for distribution.

<http://www.cbp.gov/trade/priority-issues/adcvd/continued-dumping-and-subsidy-offset-act-cdsoa-2000>

The FY 2014 amounts in the CDSOA uncollected duties report and the open AD/CVD bills by fiscal year report included in Appendix C may differ because the former report only relates to bills issued in FY 2014 for AD/CVD entries up to October 1, 2007, subject to CDSOA, while the latter report relates to bills issued in FY 2014 for all AD/CVD entries. Other differences may be due to the timing of data download.

VI. Conclusion

CBP continues to ensure that, as an agency, it implements statutory and regulatory authorities and adheres to current CBP policy to maximize the collection of revenue. CBP will continue to prioritize enforcement actions and compliance initiatives in support of the U.S. AD/CVD laws. The cooperation between CBP, ICE HSI, and Commerce is strong, and together we will continue to pursue all available avenues to improve the level of duty collection, ensure importer compliance, and prevent loss of revenue.

CBP is committed to working with other government agencies to identify and resolve collection problems quickly, while ensuring that all relevant stakeholders understand these issues and are engaged in developing solutions to facilitate legitimate trade and protect the U.S. industry. CBP will continue to work closely with U.S. industry to obtain the key trade intelligence that is critical to enforcing AD/CVD laws.

VII. Appendices

Appendix A: Import Value and AD/CVD Deposit FY 2014

Table 1			
Import Value and AD/CVD Deposit FY 2014			
AD/CVD Case Number and Name		Line Value	AD/CVD Duty
Antidumping Duty Amounts			
A122503	Iron Construction Castings/Canada	\$913,943	\$14,134.41
A122853	Citric Acid and Citrate Salts/Canada	\$64,161,707	\$696,192.51
A122988	Solar Panels/Canada	\$4,821	\$11,542.43
A201805	Circular Welded Steel Pipe/Mexico	\$338,384	\$110,406.62
A201830	Steel Wire Rod/Mexico	\$12,483,785	\$853,811.51
A201836	Light-Walled Rectangular Pipe and Tube/Mexico	\$73,939,915	\$910,385.05
A201838	Seamless Copper Pipe and Tube/Mexico	\$11,404,388	\$134,687.62
A201842	Large Residential Washers/Mexico	\$115,334,327	\$42,188,026.80
A201843	Pre-stressed Concrete Steel Rail Tie Wire/Mexico	\$5,508,289	\$876,716.72
A201844	Steel Concrete Reinforcing Bar/Mexico	\$287,669	\$123,298.74
A301602	Fresh Cut Flowers/Colombia	\$48	\$13.53
A351503	Iron Construction Castings/Brazil	\$1,449,378	\$122,617.35
A351825	Stainless Steel Bar/Brazil	\$9,282,934	\$9,251.23
A357991	Oil Country Tubular Goods/Argentina (China)	\$11,255	\$11,158.21
A401809	Non-Oriented Electrical Steel/Sweden	\$1,671,448	\$2,118,058.91
A405803	Purified Carboxymethylcellulose/Finland	\$60,306,850	\$3,629,137.89
A412201	Antifriction Ball Bearings/United Kingdom	\$6,295,076	\$614,859.39
A412988	Solar Panels/United Kingdom	\$330	\$790.09
A421811	Purified Carboxymethylcellulose/ Netherlands	\$1,227,710	\$28,757.01
A423808	Stainless Steel Plate in Coils/Belgium	\$16,063,118	\$107,815.67
A427818	Low Enriched Uranium/France	\$20	\$3.99
A428602	Brass Sheet and Strip/Germany	\$620,821	\$44,937.64
A428820	Seamless Line and Pressure Pipe/Germany	\$259,065	\$135,768.47
A428840	Lightweight Thermal Paper/Germany	\$17,505,962	\$611,634.83
A428841	Sodium Nitrate/Germany	\$8,099	\$12,214.91
A435803	Grain-Oriented Electrical Steel/Czech Republic	\$1,588,761	\$164,436.76
A441988	Solar Panels/Switzerland	\$106	\$253.79
A462101	Solid Urea/Russia	\$154,820,194	\$54,175.00
A462102	Uranium/Russia	\$1,326	\$0.00
A462326	Oil Country Tubular Goods/Ukraine	\$22,915,607	\$1,216,818.73
A470805	Stainless Steel Bar/Spain	\$113,023	\$19,382.84
A470814	Chlorinated Isocyanates/Spain	\$2,753,900	\$0.00

Table 1			
Import Value and AD/CVD Deposit FY 2014			
AD/CVD Case Number and Name		Line Value	AD/CVD Duty
A475059	Pressure Sensitive Plastic Tape/Italy	\$2,223,225	\$31,284.51
A475201	Antifriction Ball Bearings/Italy	\$349	\$9.95
A475601	Brass Sheet and Strip/Italy	\$415,552	\$31,938.87
A475818	Pasta/Italy	\$57,973,562	\$2,422,966.35
A475820	Stainless Steel Wire Rod/Italy	\$202	\$22.73
A475828	Stainless Steel Butt-Weld Pipe Fittings/ Italy	\$5,024,632	\$135,664.33
A485805	Carbon and Alloy Seamless Standard, Line, and Pressure Pipe/Romania	\$39,723	\$5,558.22
A489501	Welded Carbon Steel Pipe and Tube/ Turkey	\$41,525,749	\$899,004.26
A489805	Pasta/Turkey	\$340,213	\$18,194.49
A489815	Light-Walled Rectangular Pipe and Tube/ Turkey	\$1,450,800	\$0.00
A489816	Oil Country Tubular Goods/Turkey	\$3,736,880	\$181,986.06
A489818	Steel Concrete Reinforcing Bar/Turkey	\$132,855,170	\$3,082,353.17
A517804	Oil Country Tubular Goods/Saudi Arabia	\$29,615,858	\$824,855.85
A520803	Polyethylene Terephthalate Film, Sheet, and Strip/UAE	\$8,509,053	\$618,447.63
A520804	Steel Nails/UAE	\$6,291,416	\$383,147.16
A533502	Polyethylene Terephthalate Film, Sheet, and Strip/UAE	\$769,558	\$54,484.69
A533810	Steel Nails/UAE	\$3,294,059	\$102,711.20
A533813	Preserved Mushrooms/India	\$15,624	\$0.00
A533817	Cut-To-Length Carbon Quality Steel Plate/India	\$25,135	\$7,467.61
A533820	Hot-Rolled Carbon Steel Flat Products/ India	\$4,664	\$1,113.30
A533823	Silicomanganese/India	\$270,251	\$41,402.45
A533824	Polyethylene Terephthalate Film/India	\$6,371,010	\$38,896.51
A533838	Caracole Violet Pigment 23/India	\$361,839	\$173,045.93
A533840	Frozen or Canned Warmwater Shrimp/India	\$1,175,036,328	\$33,248,656.42
A533843	Lined Paper Products/India	\$9,986,282	\$590,275.11
A533847	1-Hydroxyethylidene-1/India	\$455,625	\$14,124.45
A533855	Steel Threaded Rod/India	\$2,852,133	\$257,712.47
A533857	Oil Country Tubular Goods/India	\$16,056,417	\$2,174,920.96
A533894	Tissue Paper Products/India	\$1,760	\$1,982.46
A533988	Solar Panels/India	\$111	\$265.76
A549502	Circular Welded Pipe and Tube/Thailand	\$25,112,019	\$62.37
A549813	Canned Pineapple Fruit/Thailand	\$16,517	\$811.50
A549821	Polyethylene Retail Carrier Bags/ Thailand	\$40,674,573	\$485,541.92
A549822	Frozen or Canned Warmwater Shrimp/Thailand	\$514,781,780	\$715,030.08
A549831	Steel Threaded Rod/Thailand	\$201	\$134.08
A552801	Frozen Fish Fillets/Vietnam	\$291,711,985	\$3,796,626.37
A552802	Frozen or Canned Warmwater Shrimp/Vietnam	\$961,783,756	\$1,505,449.10

Table 1			
Import Value and AD/CVD Deposit FY 2014			
AD/CVD Case Number and Name		Line Value	AD/CVD Duty
A552806	Polyethylene Retail Carrier Bags/Vietnam	\$116,983	\$62,741.91
A552807	Polyethylene Retail Carrier Bags/Vietnam	\$268	\$244.96
A552812	Steel Wire Garment Hangers/Vietnam	\$10	\$21.45
A552814	Wind Towers/Vietnam	\$877,668	\$452,350.09
A552816	Welded Stainless Pressure Pipe/Vietnam	\$8,022	\$1,709.82
A552817	Oil Country Tubular Goods/Vietnam	\$13,789,707	\$4,045,643.70
A557809	Stainless Steel Butt-Weld Pipe Fittings/ Malaysia	\$7,353,940	\$552,281.61
A557815	Welded Stainless Pressure Pipe/Malaysia	\$200,578	\$335,185.90
A557988	Solar Panels/Malaysia	\$569	\$1,362.30
A560802	Preserved Mushrooms/Indonesia	\$8,155,569	\$4,036.92
A560826	Monosodium Glutamate/Indonesia	\$170,955	\$9,731.41
A565801	Stainless Steel Butt-Weld Pipe Fittings/ Philippines	\$6,900,238	\$523,975.83
A565802	Oil Country Tubular Goods/Philippines	\$14,544,959	\$1,294,501.34
A570001	Potassium Permanganate/China	\$10,674	\$13,763.05
A570010	Solar Cells and Panels/China	\$110,495	\$20,593.38
A570201	Hand Tools/China (Hammers/Sledges)	\$185,679	\$84,335.40
A570202	Hand Tools/China (Bars/Wedges)	\$264,146	\$367,981.87
A570203	Hand Tools/China (Picks/Mattocks)	\$47	\$46.43
A570204	Hand Tools/China (Axes/Adzes)	\$66,914	\$126,715.07
A570502	Iron Construction Castings/China	\$12,078	\$11,201.13
A570504	Petroleum Wax Candles/China	\$1,508,769	\$1,633,299.87
A570506	Porcelain-On-Steel Cookware/China	\$1,256,459	\$135,808.05
A570601	Tapered Roller Bearings/China	\$128,436,794	\$3,896,958.04
A570806	Silicon Metal/China	\$4,974	\$6,938.23
A570814	Carbon Steel Butt-Weld Pipe Fittings/China	\$247,185	\$186,377.54
A570815	Sulfanilic Acid/China	\$1,100	\$937.20
A570822	Helical Spring Lock Washers/China	\$8,853,641	\$923,128.39
A570826	Paper Clips/China	\$23,948	\$29,540.12
A570827	Pencils/China	\$49,808,804	\$2,665,903.91
A570831	Fresh Garlic/China	\$122,168,350	\$3,841,749.39
A570832	Pure Magnesium/China	\$3,240	\$3,620.05
A570836	Glycine/China	\$33,254	\$150,903.33
A570848	Freshwater Crawfish Tail Meat/China	\$67,850,302	\$307,707.29
A570849	Cut-To-Length Carbon Steel Plate/China	\$10,260	\$13,193.35
A570851	Preserved Mushrooms/China	\$14,488,713	\$62,436.83
A570860	Steel Concrete Reinforcing Bar/China	\$1,132	\$1,500.24
A570863	Honey/China	\$40,523	\$29,653.25
A570865	Hot-Rolled Carbon Steel Flat Products/ China	\$50,769	\$34,641.91
A570866	Folding Gift Boxes/China	\$2,336,265	\$65,438.76

Table 1			
Import Value and AD/CVD Deposit FY 2014			
AD/CVD Case Number and Name		Line Value	AD/CVD Duty
A570875	Nonmalleable Cast Iron Pipe Fittings/ China	\$15,273,715	\$2,113,279.44
A570878	Saccharin/China	\$7,830,458	\$66,677.57
A570879	Polyvinyl Alcohol/China	\$10,493,984	\$0.00
A570881	Malleable Pipe Fittings/China	\$69,542,794	\$7,195,521.51
A570882	Refined Brown Aluminum Oxide/China	\$125,762	\$170,005.08
A570886	Polyethylene Retail Carrier Bags/China	\$16,460,718	\$2,537,725.87
A570888	Ironing Tables/China	\$366	\$577.11
A570890	Wooden Bedroom Furniture/China	\$143,898,903	\$12,239,718.76
A570891	Hand Trucks/China	\$156,006	\$83,509.24
A570892	Caracole Violet Pigment 23/China	\$6,852	\$3,914.12
A570894	Tissue Paper Products/China	\$8,289,260	\$1,537,475.12
A570895	Crepe Paper Products/China	\$489	\$1,304.80
A570898	Chlorinated Isocyanates/China	\$20,338,304	\$2,102,282.97
A570899	Artist Canvas/China	\$8,364	\$14,257.35
A570900	Diamond Sawblades/China	\$29,598,773	\$508,037.60
A570901	Lined Paper School Supplies/China	\$601,623	\$1,548,411.88
A570904	Activated Carbon/China	\$18,968,128	\$1,656,610.28
A570905	Polyester Staple Fiber/China	\$8,545,307	\$379,848.49
A570908	Sodium Hexametaphosphate/China	\$30,956	\$28,260.52
A570909	Steel Nails/China	\$20,797,231	\$2,231,098.99
A570910	Welded Carbon Quality Steel/China	\$31,773	\$21,681.89
A570912	Off-The Road Tires/China	\$149,084,992	\$15,315,520.01
A570914	Pipe and Tube/China	\$22,802	\$58,161.04
A570916	Laminated Woven Sacks/China	\$7,202	\$5,385.70
A570918	Steel Wire Garment Hangers/China	\$29,273,026	\$477,654.65
A570919	Electrolytic Manganese Dioxide/China	\$1,200	\$1,799.04
A570920	Lightweight Thermal Paper/China	\$157,939	\$182,087.88
A570922	Raw Flexible Magnets/China	\$65,488	\$117,347.85
A570924	Polyethylene Terephthalate Film/China	\$4,985,289	\$139,667.98
A570928	Uncovered Innerspring Units/China	\$292	\$684.77
A570929	Small Diameter Graphite Electrodes/ China	\$10,498,835	\$79,125.57
A570930	Circular Welded Stainless Pipe/China	\$14,704	\$8,118.09
A570932	Steel Threaded Rod/China	\$2,725,099	\$1,612,434.95
A570933	Frontseating Service Valves/China	\$4,486,562	\$149,189.97
A570937	Citric Acid and Citrate Salts/China	\$11,416,239	\$244,318.34
A570939	Tow-Behind Lawn Groomers/China	\$98	\$378.55
A570941	Kitchen Shelving and Racks/China	\$2,173,728	\$238,132.17
A570943	Oil Country Tubular Goods/China	\$664,119	\$385,831.58
A570947	Steel Grating/China	\$173,472	\$232,103.62
A570951	Woven Electric Blankets/China	\$1,487	\$2,600.02

Table 1			
Import Value and AD/CVD Deposit FY 2014			
AD/CVD Case Number and Name		Line Value	AD/CVD Duty
A570952	Narrow Woven Ribbons/China	\$293,078	\$653,561.05
A570954	Magnesia Carbon Brick/China	\$16,954	\$40,011.44
A570956	Seamless Pipe/China	\$196,248	\$190,630.84
A570962	Phosphate Salts/China	\$37,158	\$35,448.73
A570964	Seamless Copper Pipe and Tube/China	\$33,762,010	\$170,179.24
A570965	Drill Pipe/China	\$4,858	\$20,886.97
A570967	Aluminum Extrusions/China	\$10,276,014	\$3,284,027.09
A570970	Multilayered Wood Flooring/China	\$505,530,768	\$21,381,530.18
A570972	Stilbenic Optical Brightening Agents/China	\$2,312,376	\$2,455,049.59
A570977	Steel Cylinders/China	\$8,694,868	\$611,707.50
A570979	Solar Cells/China	\$292,114,325	\$34,538,708.61
A570983	Drawn Stainless Steel Sinks/China	\$43,266,008	\$13,948,660.77
A570985	Xanthan Gum/China	\$62,609,584	\$15,152,805.81
A570986	Hardwood Plywood/China	\$3,178,248	\$1,384,280.36
A570988	Silica Bricks and Shapes/China	\$128,260	\$116,921.82
A570992	Monosodium Glutamate/China	\$163,300	\$241,438.30
A570998	Tetrafluoroethane/China	\$17,500	\$41,532.75
A580809	Circular Welded Steel Pipe/Korea	\$36,399,828	\$981,729.31
A580810	Welded Stainless Steel Pipe/Korea	\$28,907,916	\$864,852.42
A580834	Steel Sheet and Strip in Coils/Korea	\$909,562	\$130,888.46
A580836	Cut-To-Length Carbon Quality Steel Plate/Korea	\$5,962,766	\$25,897.44
A580839	Polyester Staple Fiber/Korea	\$60,311,576	\$724,094.37
A580855	Diamond Sawblades/Korea	\$25,138,900	\$0.00
A580863	Laminated Woven Sacks/Korea	\$28	\$25.69
A580867	Large Power Transformers/Korea	\$125,079,512	\$27,119,617.97
A580868	Large Residential Washers/Korea	\$172,118,104	\$22,410,299.75
A580870	Oil Country Tubular Goods/Korea	\$203,322,886	\$25,063,335.76
A580871	Grain-Oriented Electrical Steel/Korea	\$869,281	\$46,419.61
A580988	Solar Panels/Korea	\$248	\$593.76
A582988	Oil Country Tubular Goods/Hong Kong (China)	\$7	\$16.76
A583008	Welded Carbon Steel Pipe and Tube/ Taiwan	\$21,454	\$2,081.12
A583605	Butt-Weld Pipe Fittings/Taiwan	\$2,322,230	\$101,713.68
A583814	Circular Welded Steel Pipe/Taiwan	\$4,500	\$1,060.20
A583815	Welded Stainless Steel Pipe/Taiwan	\$380,653	\$75,534.33
A583820	Helical Spring Lock Washers/Taiwan	\$2,611,584	\$833,820.32
A583831	Steel Sheet and Strip in Coils/Taiwan	\$72,345	\$9,109.75
A583833	Polyester Staple Fiber/Taiwan	\$7,781,582	\$0.00
A583835	Hot-Rolled Carbon Steel Flat Products/ Taiwan	\$35,083	\$7,114.83
A583837	Polyethylene Terephthalate Film/Taiwan	\$7,126,219	\$599,485.02

Table 1			
Import Value and AD/CVD Deposit FY 2014			
AD/CVD Case Number and Name		Line Value	AD/CVD Duty
A583841	Polyvinyl Alcohol/Taiwan	\$14,081,732	\$2,493.85
A583842	Raw Flexible Magnets/Taiwan	\$624,269	\$202,090.02
A583843	Polyethylene Retail Carrier Bags/Taiwan	\$340,316	\$124,351.47
A583844	Narrow Woven Ribbons/Taiwan	\$12,832,633	\$560,918.02
A583846	Laminated Woven Sacks/Taiwan	\$27	\$24.77
A583848	Stilbenic Optical Brightening Agents/ Taiwan	\$21,762,980	\$1,347,128.59
A583849	Steel Wire Garment Hangers/Taiwan	\$33,580	\$23,499.28
A583850	Oil Country Tubular Goods/Taiwan	\$3,507,963	\$82,086.34
A583851	Nonoriented Electrical Steel/Taiwan	\$305,911	\$86,083.35
A583853	Solar Cells and Panels/Taiwan	\$39,536,511	\$10,100,341.46
A588068	Pre-stressed Concrete Steel Rail Tie Wire/ Japan	\$22,683	\$0.00
A588201	Antifriction Ball Bearings/Japan	\$115,235,895	\$8,794,767.72
A588602	Carbon Steel Butt-Weld Pipe Fittings/Japan	\$4,486	\$2,952.23
A588704	Brass Sheet and Strip/Japan	\$80,942	\$39,822.67
A588833	Stainless Steel Bar/Japan	\$312,121	\$191,860.75
A588845	Steel Sheet and Strip in Coils/Japan	\$5,331,875	\$2,138,840.98
A588850	Carbon and Alloy Pipe/Japan	\$40,393	\$36,387.82
A588851	Small Diameter Carbon and Alloy Pipe/Japan	\$274,971	\$197,033.10
A588857	Large Diameter Line Pipe/Japan	\$3,492,824	\$1,075,789.79
A588861	Polyvinyl Alcohol/Japan	\$180,343	\$249,640.31
A588869	Nickel-Plated Flat-Rolled Steel/Japan	\$11,099,548	\$5,101,898.94
A588870	Chlorinated Isocyanates/Japan	\$5,600	\$3,562.44
A588871	Grain-Oriented Electrical Steel/Japan	\$797,790	\$1,374,592.18
A588872	Non-Oriented Electrical Steel/Japan	\$1,859,364	\$3,067,074.74
A588991	Oil Country Tubular Goods/Japan (China)	\$496	\$491.73
AD Duty Total		\$6,831,245,664	\$390,325,140.81
Countervailing Duty Amounts			
C122989	Solar Cells/Canada	\$4,821	\$734.73
C201846	Sugar/Mexico	\$15,887,547	\$2,289,938.21
C331803	Frozen or Canned Warmwater Shrimp/Ecuador	\$20,332,542	\$2,331,536.79
C351504	Iron Construction Castings/Brazil	\$1,270,068	\$0.00
C427989	Solar Cells/France	\$9	\$1.37
C441989	Solar Cells/Switzerland	\$106	\$16.15
C475819	Pasta/Italy	\$114,029,341	\$1,604,559.31
C489502	Welded Carbon Steel Pipe and Tube/Turkey	\$41,525,983	\$6,903.30
C489806	Pasta/Turkey	\$340,213	\$27,185.08
C533818	Cut-To Length Carbon Quality Steel Plate/India	\$28,578	\$3,663.69
C533825	Polyethylene Terephthalate Film/India	\$6,411,662	\$455,058.60
C533839	Caracole Violet Pigment 23/India	\$354,264	\$72,801.24

Table 1			
Import Value and AD/CVD Deposit FY 2014			
AD/CVD Case Number and Name		Line Value	AD/CVD Duty
C533844	Lined Paper Products/India	\$9,987,366	\$934,916.80
C533849	Commodity Matchbooks/India	\$427	\$42.19
C533854	Frozen or Canned Warmwater Shrimp/India	\$45,800,581	\$2,655,779.63
C533856	Steel Threaded Rod/India	\$2,379,306	\$78,635.68
C533858	Oil Country Tubular Goods/India	\$2,101,588	\$277,027.01
C552805	Polyethylene Retail Carrier Bags/Vietnam	\$116,983	\$6,176.70
C552808	Laminated Woven Sacks/Vietnam	\$250	\$567.13
C552815	Frozen or Canned Warmwater Shrimp/Vietnam	\$34,652,990	\$1,531,278.04
C557814	Frozen or Canned Warmwater Shrimp/Malaysia	\$167,395	\$18,078.66
C557989	Solar Cells/Malaysia	\$569	\$86.72
C565989	Solar Cells/Philippines	\$606	\$92.35
C570011	Carbon Quality Steel Pipe/China	\$123,831,412	\$26,954,807.75
C570013	Steel Wire Rod/China	\$4,442,687	\$457,596.78
C570015	53-Foot Domestic Dry Containers/China	\$1,280,136	\$133,902.16
C570911	Carbon Quality Steel Pipe/China	\$31,773	\$12,394.66
C570913	Off-the-Road Tires/China	\$147,918,458	\$6,926,831.71
C570915	Light-Walled Rectangular Pipe and Tube/China	\$22,802	\$3,484.16
C570917	Laminated Woven Sacks/China	\$256	\$718.47
C570921	Lightweight Thermal Paper/China	\$53,473	\$10,355.19
C570923	Raw Flexible Magnets/China	\$46,472	\$51,096.02
C570931	Stainless Steel Pressure Pipe/China	\$13,008	\$143.07
C570938	Citric Acid and Citrate Salts/China	\$11,412,867	\$2,829,965.88
C570942	Kitchen Shelving and Racks/China	\$2,173,082	\$225,652.39
C570944	Oil Country Tubular Goods/China	\$1,340,218	\$172,253.00
C570948	Steel Grating/China	\$173,372	\$99,794.22
C570953	Woven Ribbons/China	\$8,925,193	\$139,327.06
C570955	Magnesia Carbon Brick/China	\$17,899	\$4,338.72
C570957	Seamless Pipe/China	\$26,047	\$9,184.78
C570963	Potassium Phosphate Salts/China	\$37,150	\$40,534.36
C570966	Drill Pipe/China	\$19,835,367	\$2,017,355.22
C570968	Aluminum Extrusions/China	\$9,738,305	\$10,484,038.78
C570971	Multilayered Wood Flooring/China	\$486,615,135	\$6,939,851.55
C570978	Steel Cylinders/China	\$8,573,040	\$1,355,397.63
C570980	Solar Cells/China	\$278,297,046	\$43,192,375.72
C570984	Drawn Stainless Steel Sinks/China	\$40,709,505	\$3,287,027.99
C570987	Hardwood Plywood/China	\$1,071,001	\$242,367.52
C570989	Frozen or Canned Warmwater Shrimp/China	\$733,328	\$133,172.37
C570991	Chlorinated Isocyanates/China	\$3,362,743	\$385,343.58
C570993	Monosodium Glutamate/China	\$337,988	\$45,324.18
C570997	Non-Oriented Electrical Steel/China	\$5,577	\$7,017.54

Table 1			
Import Value and AD/CVD Deposit FY 2014			
AD/CVD Case Number and Name		Line Value	AD/CVD Duty
C570999	Tetrafluoroethane/China	\$525,567	\$19,296.11
C580835	Steel Sheet and Strip in Coils/Korea	\$3,290,461	\$23,108.59
C580837	Cut-To Length Carbon Quality Steel Plate/Korea	\$878,441	\$0.00
C580864	Laminated Woven Sacks/Korea	\$28	\$63.52
C580869	Large Residential Washers/Korea	\$3,775	\$757.43
C583989	Solar Cells/Taiwan	\$31,951	\$4,869.33
CVD Duty Total		\$1,451,148,758	\$118,504,826.82

Appendix B: Liquidations with Interest in FY 2014

Table 2		
Liquidations with Interest FY 2014		
AD/CVD Case Number and Name		Liquidated Amount Plus Interest
A100108	Corrosion-Resistant Carbon Steel/United States (Canada)	\$10,976.72
A122212	Dynamic Random Access Memory Semiconductors/Canada (Korea)	\$4.97
A122503	Iron Construction Castings/Canada	\$14,531.82
A122822	Corrosion-Resistant Carbon Steel/Canada	\$6,629.84
A122840	Steel Wire Rod/Canada	\$1,014,570.82
A122853	Citric Acid/Canada	\$929,127.90
A201805	Circular Welded Steel Pipe/Mexico	\$464.18
A201822	Steel Sheet and Strip in Coils/Mexico	\$26,149.95
A201827	Seamless Line Pipe/Mexico	\$9,468.73
A201830	Steel Wire Rod/Mexico	\$51,290.93
A201836	Light-Walled Rectangular Pipe and Tube/Mexico	\$1,960,610.88
A201838	Seamless Copper Pipe and Tube/Mexico	\$111,472.98
A201842	Large Residential Washers/Mexico	\$73,780.81
A331802	Frozen or Canned Warmwater Shrimp/Ecuador	\$4,852.64
A337806	Frozen Red Raspberries/Chile	\$2,858.00
A351503	Iron Construction Castings/Brazil	\$34,254.62
A351840	Orange Juice/Brazil	\$4,237,961.08
A351841	Polyethylene Terephthalate Film/Brazil	\$8,796.72
A357812	Polyethylene Terephthalate Film/Brazil	\$496.54
A405803	Purified Carboxymethylcellulose/Finland	\$60,138.21
A412201	Antifriction Ball Bearings/United Kingdom	\$3,123,302.35
A412203	Cylindrical Roller Bearings/United Kingdom	\$7,643.48
A412602	Forged Steel Crankshafts/United Kingdom	\$625.78
A421212	Dynamic Random Access Memory Semiconductors/Netherlands (Korea)	\$196.41
A421811	Purified Carboxymethylcellulose/Netherlands	\$15,996.09
A423108	Corrosion-Resistant Carbon Steel/Belgium	(\$209.50)
A423808	Stainless Steel Plate in Coils/Belgium	\$6,233,333.02
A427108	Corrosion-Resistant Carbon Steel Flat Products/France	\$942.62
A427201	Antifriction Ball Bearings/France	\$2,440,501.12
A427212	Dynamic Random Access Memory Semiconductors/France	\$214.57
A427818	Low Enriched Uranium/France	\$3.99
A427820	Stainless Steel Bar/France	\$643.65
A427827	Sodium Metal/France	\$115.95
A428201	Antifriction Ball Bearings/Germany	\$3,536,983.39

Table 2		
Liquidations with Interest FY 2014		
AD/CVD Case Number and Name		Liquidated Amount Plus Interest
A428203	Cylindrical Roller Bearings/Germany	\$526.15
A428212	Dynamic Random Access Memory Semiconductors/Germany (Korea)	\$961.33
A428602	Brass Sheet and Strip/Germany	\$53,706.95
A428820	Seamless Pipe/Germany	\$156,427.56
A428830	Stainless Steel Bar/Germany	\$516.66
A428840	Lightweight Thermal Paper/Germany	\$701,403.34
A428841	Sodium Nitrate/Germany	\$90,092.07
A433811	Xanthan Gum/Austria	(\$15,290.98)
A462101	Solid Urea/Russia	\$1,442,750.09
A462811	Ammonium Nitrate/Russia	\$248,203.81
A470805	Stainless Steel Bar/Spain	\$6,603.04
A470814	Chlorinated Isocyanates/Spain	(\$1,512.80)
A475059	Pressure Sensitive Plastic Tape/Italy	\$8,914.29
A475201	Antifriction Ball Bearings/Italy	\$7,252,811.24
A475601	Brass Sheet and Strip/Italy	\$13,647.10
A475818	Pasta/Italy	\$3,986,983.13
A475824	Stainless Steel Sheet and Strip in Coils/Italy	\$55.22
A475826	Cut-to-length Carbon Steel Plate/Italy	\$3,840.99
A475828	Stainless Steel Butt-weld Pipe Fittings/Italy	\$39,078.25
A475829	Stainless Steel Bar/Italy	\$0.00
A485805	Small-diameter Carbon Steel Seamless Pipe/Romania	\$42,889.05
A489501	Welded Carbon Steel Pipe and Tube/Turkey	\$2,018,315.89
A489805	Pasta/Turkey	\$396,355.33
A489807	Steel Concrete Reinforcing Bar/Turkey	(\$6,268.85)
A508604	Industrial Phosphoric Acid/Israel	\$19,585.83
A520803	Polyethylene Terephthalate Film, Sheet, and Strip/UAE	\$112,726.04
A520804	Steel Nails/UAE	(\$57.91)
A533502	Welded Carbon Steel Pipe and Tube/India	\$69,718.80
A533809	Forged Stainless Steel Flanges/India	\$1,535.46
A533810	Stainless Steel Bar/India	\$743,291.76
A533813	Preserved Mushrooms/India	\$3,513.68
A533817	Cut-To-Length Carbon Quality Steel Plate/India	\$5,063.18
A533820	Hot-Rolled Carbon Steel Flat Products/India	\$6,172,971.06
A533824	Polyethylene Terephthalate Film/India	\$188,217.57
A533838	Caracole Violet Pigment 23/India	\$357,323.28
A533840	Frozen or Canned Warmwater Shrimp/India	\$407,039.45
A533843	Lined Paper Products/India	\$157,993.89
A533847	1-Hydroxyethylidene-1/India	(\$1.94)

Table 2		
Liquidations with Interest FY 2014		
AD/CVD Case Number and Name		Liquidated Amount Plus Interest
A533855	Steel Threaded Rod/India	(\$30.21)
A549201	Antifriction Ball Bearings/Thailand	\$0.03
A549502	Circular Welded Pipe and Tube/Thailand	(\$32,029.04)
A549807	Carbon Steel Butt-weld Pipe Fittings/Thailand	\$46,799.87
A549813	Canned Pineapple/Thailand	\$28,899.14
A549817	Hot-Rolled Steel Products/Thailand	\$141,551.45
A549821	Polyethylene Retail Carrier Bags/Thailand	\$3,433,738.10
A549822	Frozen or Canned Warmwater Shrimp/Thailand	\$2,259,523.92
A549831	Steel Threaded Rod/Thailand	(\$89.96)
A552801	Frozen Fish Fillets/Vietnam	\$2,254,229.01
A552802	Frozen or Canned Warmwater Shrimp/Vietnam	\$18,787,888.03
A552806	Polyethylene Retail Carrier Bags/Vietnam	\$65,990.10
A552812	Steel Wire Garment Hangers/Vietnam	(\$67.70)
A557805	Extruded Rubber Thread/Malaysia	\$365,943.77
A557809	Stainless Steel Butt-weld Pipe Fittings/Malaysia	\$445,056.44
A557813	Polyethylene Retail Carrier Bags/Malaysia	\$233.59
A559201	Antifriction Ball Bearings/Singapore	\$10.08
A560802	Preserved Mushrooms/Indonesia	\$2,957.94
A560818	Line Paper Products/Indonesia	\$266.81
A565801	Stainless Steel Butt-Weld Pipe Fittings/the Philippines	\$576,651.59
A570001	Potassium Permanganate/China	\$9,784.25
A570002	Chloropicrin/China	\$153.12
A570201	Hand Tools/China (Hammers/Sledges)	\$308,064.09
A570202	Hand Tools/China (Bars/Wedges)	\$6,630,051.06
A570203	Hand Tools/China (Picks/Mattocks)	\$1,839.12
A570204	Hand Tools/China (Axes/Adzes)	\$2,644,523.02
A570501	Natural Bristle Paint Brushes/China	\$49.27
A570504	Petroleum Wax Candles/China	\$9,362,730.18
A570506	Porcelain-On-Steel Cookware/China	\$560,997.69
A570601	Tapered Roller Bearings/China	\$4,099,478.79
A570804	Sparklers/China	\$143,847.59
A570806	Silicon Metal/China	\$8.46
A570814	Carbon Steel Butt-weld Pipe Fittings/China	\$356,125.71
A570822	Helical Spring Lock Washers/China	\$435,242.20
A570826	Paper Clips/China	\$49,178.97
A570827	Cased Pencils/China	\$5,670,358.52
A570831	Fresh Garlic/China	\$60,915,495.04
A570832	Pure Magnesium/China	\$119,895,951.45
A570835	Furfural Alcohol/China	\$9,126.43

Table 2		
Liquidations with Interest FY 2014		
AD/CVD Case Number and Name		Liquidated Amount Plus Interest
A570836	Glycine/China	\$927,336.55
A570846	Brake Rotors/China	\$971,689.22
A570848	Freshwater Crawfish Tail Meat/China	\$291,619.18
A570849	Cut-To-Length Carbon Steel Plate/China	\$46,567.59
A570851	Preserved Mushrooms/China	\$157,674,054.85
A570855	Non-Frozen Apple Juice Concentrate/China	\$22,785.78
A570863	Honey/China	\$39,970,662.84
A570865	Hot Rolled Steel Products/China	\$16,094.28
A570866	Folding Gift Boxes/China	\$28,248.48
A570868	Folding Metal Tables and Chairs/China	\$154,744.64
A570873	Ferrovandium/China	\$12,541.48
A570875	Non-malleable Cast Iron Pipe Fittings/China	\$3,557,035.41
A570878	Saccharin/China	\$40,658.51
A570879	Polyvinyl Alcohol/China	\$3,855.69
A570880	Barium Carbonate/China	\$1,269.91
A570881	Malleable Iron Pipe Fittings/China	\$7,634,243.04
A570882	Refined Brown Aluminum Oxide/China	\$312,378.95
A570886	Polyethylene Retail Carrier Bags/China	\$3,553,233.68
A570887	Tetrahydrofurfuryl Alcohol/China	\$741.78
A570888	Ironing Tables/China	\$310,847.52
A570890	Wooden Bedroom Furniture/China	\$45,270,152.31
A570891	Hand Trucks/China	\$399,087.34
A570892	Caracole Violet Pigment 23/China	\$2,681,566.15
A570893	Frozen or Canned Warmwater Shrimp/China	\$860,579.73
A570894	Tissue Paper Products/China	\$2,076,566.76
A570895	Crepe Paper Products/China	\$3,623.56
A570896	Alloy Magnesium/China	\$577.28
A570898	Chlorinated Isocyanates/China	\$1,720,033.22
A570899	Artist Canvas/China	\$350,630.29
A570900	Diamond Sawblades/China	\$753,940.58
A570901	Lined Paper School Supplies/China	\$1,661,839.94
A570904	Activated Carbon/China	\$3,539,357.97
A570905	Polyester Staple Fiber/China	\$473,394.83
A570909	Steel Nails/China	\$6,190,252.38
A570910	Welded Carbon Quality Steel/China	\$3,285,266.40
A570912	Off-The Road Tires/China	\$14,505,869.30
A570914	Pipe and Tube/China	\$14,880.79
A570916	Laminated Woven Sacks/China	\$1,660,212.34
A570918	Steel Wire Garment Hangers/China	\$18,482,624.29
A570919	Electrolytic Manganese Dioxide/China	\$2,852.98

Table 2		
Liquidations with Interest FY 2014		
AD/CVD Case Number and Name		Liquidated Amount Plus Interest
A570920	Lightweight Thermal Paper/China	\$24,863.62
A570922	Raw Flexible Magnets/China	\$254,023.68
A570924	Polyethylene Terephthalate Film/China	\$4,457,899.28
A570928	Uncovered Innerspring Units/China	\$6,271.34
A570929	Small Diameter Graphite Electrodes/China	\$1,133,021.92
A570930	Circular Welded Stainless Pipe/China	\$113,708.08
A570932	Steel Threaded Rod/China	\$1,719,905.74
A570933	Frontseating Service Valves/China	\$38,302.78
A570934	1-Hydroxyethylidene-1/China	\$5.79
A570937	Citric Acid/China	\$1,377,858.17
A570939	Tow-Behind Lawn Groomers/China	\$3,387.68
A570941	Kitchen Shelving and Racks/China	\$781,649.99
A570943	Oil Country Tubular Goods/China	\$4,621,839.46
A570947	Steel Grating/China	\$7,768.61
A570949	Wire Decking/China	\$100.10
A570951	Woven Electric Blankets/China	\$2,730.10
A570952	Narrow Woven Ribbons/China	\$2,124,856.74
A570954	Magnesia Carbon Brick/China	\$2,868,828.60
A570956	Seamless Pipe/China	\$419,670.90
A570962	Phosphate Salts/China	\$29,552.78
A570964	Seamless Copper Pipe and Tube/China	\$112,709.22
A570965	Drill Pipe/China	\$16,114.52
A570967	Aluminum Extrusions/China	\$7,899,167.89
A570970	Multilayered Wood Flooring/China	\$139,872.02
A570972	Stilbenic Optical Brightening Agents/China	\$9,024.45
A570973	Steel Wheels/China	(\$23.27)
A570977	Steel Cylinders/China	\$229,054.79
A570979	Solar Cells/China	\$11,130.37
A570981	Utility Scale Wind Towers/China	(\$431,918.05)
A570983	Drawn Stainless Steel Sinks/China	\$5,043,603.62
A570985	Xanthan Gum/China	\$365,453.26
A570986	Hardwood Plywood/China	\$327,706.15
A580008	Color Television Receivers/Korea	\$58,144.12
A580507	Malleable Cast Iron Pipe Fittings/Korea	\$20,743.01
A580605	Color Picture Tubes/Korea	\$3,736.35
A580806	Sweaters/Korea	\$4,276.49
A580809	Circular Welded Nonalloy Steel Pipe/Korea	\$3,613,478.26
A580810	Welded ASTM A-312 Stainless Steel Pipe/Korea	\$327,060.51
A580811	Carbon Steel Wire Rope/Korea	\$133.89

Table 2		
Liquidations with Interest FY 2014		
AD/CVD Case Number and Name		Liquidated Amount Plus Interest
A580812	Dynamic Random Access Memory Semiconductors/ Korea	\$78.79
A580813	Stainless Steel Butt-weld Pipe Fittings/Korea	\$36,013.90
A580816	Corrosion-Resistant Carbon Steel Flat Products/Korea	\$33,600,939.55
A580834	Steel Sheet and Strip in Coils/Korea	\$83,009.82
A580836	Cut-To-Length Carbon Quality Steel Plate/Korea	(\$3,836.78)
A580839	Polyester Staple Fiber/Korea	\$592,170.51
A580850	Polyvinyl Alcohol/Korea	\$1,154.88
A580855	Diamond Sawblades/Korea	\$3,084,199.62
A580861	Circular Welded Steel Pipe/Korea	\$41,424.72
A580868	Large Residential Washers/Korea	\$15,979.27
A580988	Solar Panels/Korea	(\$1.01)
A582804	Laminated Woven Sacks/Hong Kong	\$12,255.24
A583008	Welded Carbon Steel Pipe and Tube/Taiwan	\$621,908.18
A583009	Color Television Receivers/Taiwan	\$564,647.34
A583508	Porcelain-On-Steel Cookware/Taiwan	\$23,807.87
A583605	Carbon Steel Butt-weld Pipe Fittings/Taiwan	\$100,436.67
A583814	Circular Welded Steel Pipe/Taiwan	\$8.72
A583815	Welded Stainless Steel Pipe/Taiwan	\$6,793.57
A583816	Stainless Steel Butt-weld Pipe Fittings/Taiwan	\$2,202.48
A583820	Helical spring lock washers/Taiwan	\$649,363.96
A583821	Forged Stainless Steel Flanges/Taiwan	\$3,001.92
A583831	Stainless Steel Sheet and Strip/Taiwan	\$23,334.18
A583833	Polyester Staple Fiber/Taiwan	(\$962.56)
A583835	Hot-Rolled Carbon Steel Flat Products/Taiwan	(\$26.83)
A583837	Polyethylene Terephthalate Film/Taiwan	\$51,141.45
A583841	Polyvinyl Alcohol/Taiwan	\$694,171.61
A583842	Raw Flexible Magnets/Taiwan	\$191,382.39
A583843	Polyethylene Retail Carrier Bags/Taiwan	\$177,795.13
A583844	Narrow Woven Ribbons/Taiwan	\$513,962.02
A583848	Stilbenic Optical Brightening Agents/Taiwan	\$2,168,556.99
A583849	Steel Wire Garment Hangers/Taiwan	\$74,103.92
A588015	Color Television Receivers/Japan	\$13,320.05
A588028	Roller Chain/Japan	\$383.19
A588054	Tapered Roller Bearings Under 4 Inches/Japan	\$1,261.72
A588201	Antifriction Ball Bearings/Japan	\$22,387,892.48
A588203	Cylindrical Roller Bearings/Japan	\$63,908.96
A588204	Antifriction Bearings (Needle)/Japan	(\$0.76)
A588205	Spherical Plain Bearings/Japan	\$2,105.19
A588210	Professional Electric Cutting Tools/Japan	\$703.32

Table 2		
Liquidations with Interest FY 2014		
AD/CVD Case Number and Name		Liquidated Amount Plus Interest
A588405	Cellular Mobile Telephones/Japan	\$2,159.60
A588602	Carbon Steel Butt-weld Pipe Fittings/Japan	\$2,299.81
A588604	Tapered Roller Bearings Over 4 Inches/Japan	\$1,497.67
A588605	Malleable Cast Iron Pipe Fittings/Japan	\$8.48
A588704	Brass Sheet and Strip/Japan	\$119,473.97
A588802	3.5-Inch Microdisks/Japan	\$13,413.29
A588807	Industrial Belts/Japan	\$59.62
A588833	Stainless Steel Bar/Japan	\$249,082.61
A588845	Stainless Steel Sheet and Strip/Japan	\$1,507,817.56
A588850	Large-diameter Carbon Steel Seamless Pipe/Japan	\$247,960.82
A588851	Small-diameter Carbon Steel Seamless Pipe/Japan	\$26,757.43
A588854	Tin Mill Products/Japan	(\$259.53)
A588857	Welded Large Diameter Line Pipe/Japan	\$1,244,022.28
A588861	Polyvinyl Alcohol/Japan	\$476,809.65
A588867	Metal Calendar Slides/Japan	\$3.99
A791805	Stainless Steel Plate in Coils/South Africa	(\$1,724.28)
C100222	Dynamic Random Access Memory Semiconductors/United States (Korea)	\$135.97
C122222	Dynamic Random Access Memory Semiconductors/Canada (Korea)	\$7,013.37
C122841	Steel Wire Rod/Canada	\$923.23
C331803	Frozen or Canned Warmwater Shrimp/Ecuador	(\$29,298.61)
C357813	Honey/Argentina	\$7,900.48
C423809	Stainless Steel Plate in Coils/Belgium	(\$75,976.25)
C475815	Seamless Pipe/Italy	\$1,204.05
C475819	Pasta/Italy	\$1,658,161.94
C489502	Welded Carbon Steel Pipe and Tube/Turkey	(\$583.41)
C489806	Pasta/Turkey	\$85,189.48
C508222	Dynamic Random Access Memory Semiconductors/Israel (Korea)	\$96.74
C508605	Industrial Phosphoric Acid/Israel	\$59,310.76
C533063	Iron Metal Castings/India	\$1,538.59
C533818	Cut-To Length Carbon Quality Steel Plate/India	\$2,184.78
C533821	Hot-Rolled Steel Products/India	\$7,497,238.09
C533825	Polyethylene Terephthalate Film, Sheet and Strip/India	\$1,306,933.46
C533839	Caracole Violet Pigment 23/India	\$181,813.45
C533844	Lined Paper Products/India	\$749,034.33
C533854	Frozen or Canned Warmwater Shrimp/India	\$229,467.24
C533856	Steel Threaded Rod/India	(\$11.33)
C535001	Cotton Shop Towels/Pakistan	\$1,243.58

Table 2		
Liquidations with Interest FY 2014		
AD/CVD Case Number and Name		Liquidated Amount Plus Interest
C549501	Circular Welded Steel Pipe/Thailand	\$20,006.70
C549818	Hot-rolled Steel Products/Thailand	\$87,277.84
C549828	Frozen or Canned Warmwater Shrimp/Thailand	\$13,002.07
C552805	Polyethylene Retail Carrier Bags/Vietnam	\$6,336.07
C552813	Steel Wire Garment Hangers/Vietnam	\$128,357.70
C552815	Frozen or Canned Warmwater Shrimp/Vietnam	\$20,489.18
C557806	Extruded Rubber Thread/Malaysia	(\$51,380.80)
C557814	Frozen or Canned Warmwater Shrimp/Malaysia	\$48,654.71
C559201	Antifriction Ball Bearings/Singapore	\$0.12
C560819	Lined Paper Products/Indonesia	\$61.50
C570911	Carbon Quality Steel Pipe/China	\$1,997,076.53
C570913	Off-The-Road Tires/China	\$4,530,109.25
C570917	Laminated Woven Sacks/China	\$164,574.77
C570921	Lightweight Thermal Paper/China	\$1,867.75
C570923	Raw Flexible Magnets/China	\$156,878.68
C570931	Stainless Steel Pressure Pipe/China	\$61,075.40
C570938	Citric Acid and Citrate Salts/China	\$793,993.72
C570940	Tow-Behind Lawn Groomers/China	\$178.62
C570942	Kitchen Shelving and Racks/China	\$1,140,224.74
C570944	Oil Country Tubular Goods/China	\$1,966,735.40
C570953	Woven Ribbons/China	\$106,431.97
C570955	Magnesia Carbon Brick/China	\$325,624.95
C570957	Seamless Pipe/China	\$179,600.84
C570961	Standard Steel Fasteners/China	\$1,765.99
C570963	Potassium Phosphate Salts/China	\$30,025.82
C570966	Drill Pipe/China	\$1,895,273.93
C570968	Aluminum Extrusions/China	\$46,451,598.70
C570971	Multilayered Wood Flooring/China	\$16,831.16
C570974	Steel Wheels/China	(\$24.69)
C570976	Galvanized Steel Wire/China	\$318.71
C570978	Steel Cylinders/China	\$141,930.19
C570980	Solar Cells/China	\$1,443,406.58
C570982	Utility Scale Wind Towers/China	(\$356,092.64)
C570984	Drawn Stainless Steel Sinks/China	\$1,002,816.10
C570987	Hardwood Plywood/China	(\$2,408.67)
C570989	Frozen or Canned Warmwater Shrimp/China	(\$11,394.25)
C570993	Monosodium Glutamate/China	(\$89.23)
C580208	Corrosion-Resistant Carbon Steel Flat Products/Korea	(\$317,704.37)
C580602	Top-Of-The-Stove Stainless Steel Cookware/Korea	\$177.14

Table 2		
Liquidations with Interest FY 2014		
AD/CVD Case Number and Name		Liquidated Amount Plus Interest
C580835	Steel Sheet and Strip in Coils/Korea	\$88,466.50
C580837	Cut-To Length Carbon Quality Steel Plate/Korea	\$616.20
C580851	Dynamic Random Access Memory Semiconductors and Modules/Korea	\$15,014.38
C580857	Coated Free Sheet Paper/Korea	\$3,107.95
C580869	Large Residential Washers/Korea	\$89.76
C583222	Dynamic Random Access Memory Semiconductors/Taiwan (Korea)	\$769.04
C791806	Stainless Steel Plate in Coils/South Africa	(\$180.33)
Total Liquidations With Interest		\$788,741,805.23

Amounts (in red) represent net amounts after the refund of interest.

Appendix C: Open Bills for FY 2001 through FY 2014

Table 3			
Open Bills by Case and Fiscal Year			
AD/CVD Case Name and Number	Fiscal Year	Bill Amount	Bill Count
Corrosion-Resistant Carbon Steel/United States (Canada) (A100108)	2004	\$7,644.11	1
		\$7,644.11	
Cut-To Length Carbon Quality Steel Plate/United States (Canada) (A100109)	2004	\$161,762.38	28
		\$161,762.38	
Corrosion-Resistant Carbon Steel/Canada (A122822)	2004	\$19,924.35	96
	2006	\$1,515,145.35	444
	2007	\$1,888.81	1
	2010	\$3,162,824.97	2,165
		\$4,699,783.48	
Steel Wire Rod/Canada (A122840)	2005	\$2,190.63	1
	2013	\$0.97	1
		\$2,191.60	
Hard Red Spring Wheat/Canada (A122847)	2006	\$686.89	1
		\$686.89	
Dynamic Random Access Memory Semiconductors/Mexico (Korea) (A201212)	2001	\$250.56	1
		\$250.56	
Oil Country Tubular Goods/Mexico (A201215)	2006	\$98,081.60	2
		\$98,081.60	
Fresh Cut Flowers/Mexico (A201601)	2004	\$28,387.20	76
		\$28,387.20	
Steel Sheet and Strip in Coils/Mexico (A201822)	2011	\$250,182.46	51
	2013	\$58,452.11	6
		\$308,634.57	
Light-Walled Rectangular Pipe and Tube/Mexico (A201836)	2014	\$730.60	1
		\$730.60	
Silicon Metal/Brazil (A351806)	2006	\$109,913.91	13
		\$109,913.91	
Frozen or Canned Warmwater Shrimp/Brazil (A351838)	2008	\$99,599.43	4
		\$99,599.43	
Casing and Tubing/Argentina (A357215)	2004	\$10,961,926.08	36
		\$10,961,926.08	
Stainless Steel Plate/Sweden (A401040)	2006	\$800.07	1
		\$800.07	
Antifriction Ball Bearings/United Kingdom	2002	\$1,140.91	1

Table 3			
Open Bills by Case and Fiscal Year			
AD/CVD Case Name and Number	Fiscal Year	Bill Amount	Bill Count
(A412201)	2010	\$5,281.21	9
	2011	\$19,381.27	21
		\$25,803.39	
Dynamic Random Access Memory Semiconductors/United Kingdom (Korea) (A412212)	2004	\$37.71	1
		\$37.71	
Stainless Steel Plate in Coils/Belgium (A423808)	2014	\$1,216,448.78	85
		\$1,216,448.78	
Antifriction Ball Bearings/France (A427201)	2006	\$64,134.53	11
	2008	\$46.32	1
		\$64,180.85	
Antifriction Ball Bearings/Germany (A428201)	2006	\$1,933.36	5
	2007	\$8,604.87	2
	2008	\$8,431.46	5
	2010	\$3,358,622.71	172
	2011	\$1,360,038.58	177
	2012	\$433.68	2
	2013	\$23.96	1
2014	\$1,422.79	43	
		\$4,739,511.41	
Cylindrical Roller Bearings/Germany (A428203)	2002	\$205.20	1
	2006	\$787.95	1
		\$993.15	
Pressure-Sensitive Plastic Tape/Italy (A475059)	2012	\$67,036.08	1
		\$67,036.08	
Antifriction Ball Bearings/Italy (A475201)	2006	\$7,373.40	8
	2008	\$19.54	1
	2010	\$6,147.73	5
	2011	\$548.94	3
	2012	\$7.19	1
	2013	\$22.16	1
	2014	\$49.81	2
		\$14,168.77	
Dynamic Random Access Memory Semiconductors/Italy (Korea) (A475212)	2001	\$4,669.70	3
		\$4,669.70	
Pasta/Italy (A475818)	2004	\$4,565.57	4
	2010	\$717,271.24	49
	2012	\$632,008.29	345

Table 3			
Open Bills by Case and Fiscal Year			
AD/CVD Case Name and Number	Fiscal Year	Bill Amount	Bill Count
	2014	\$13,755.16	4
		\$1,367,600.26	
Stainless Steel Plate In Coils/Italy (A475822)	2013	\$6,247.55	1
		\$6,247.55	
Welded Carbon Steel Pipe and Tube/Turkey (A489501)	2014	\$90.27	1
		\$90.27	
Pasta/Turkey (A489805)	2011	\$20,432.76	1
	2014	\$106,671.05	12
		\$127,103.81	
Steel Concrete Reinforcing Bar/Turkey (A489807)	2010	\$317,519.76	1
	2011	\$286,554.73	1
		\$604,074.49	
Polyethylene Terephthalate Film, Sheet, and Strip/UAE (A533502)	2006	\$57,591.24	16
	2011	\$23,033.36	1
	2012	\$207,049.80	8
		\$287,674.40	
Steel Nails/UAE (A533810)	2013	\$380,189.76	27
	2014	\$63,183.36	7
		\$443,373.12	
Preserved Mushrooms/India (A533813)	2003	\$31,975.63	3
	2008	\$282,511.78	93
	2013	\$31,515,919.91	976
		\$31,830,407.32	
Hot-Rolled Carbon Steel Flat Products/ India (A533820)	2012	\$14,277.74	1
	2014	\$5,831,281.38	18
		\$5,845,559.12	
Polyethylene Terephthalate Film/India (A533824)	2013	\$17,698.01	6
		\$17,698.01	
Frozen Warmwater Shrimp/India (A533840)	2006	\$32,320.03	1
	2014	\$858.94	1
		\$33,178.97	
Lined Paper Products/India (A533843)	2010	\$42,937.82	3
		\$42,937.82	
Canned Pineapple Fruit/Thailand (A549813)	2003	\$227,763.97	30
		\$227,763.97	
Hot-Rolled Steel Products/Thailand (A549817)	2010	\$626,722.31	1
		\$626,722.31	
Polyethylene Retail Carrier Bags/ Thailand (A549821)	2007	\$523,737.31	12
	2008	\$7,945,668.10	143

Table 3			
Open Bills by Case and Fiscal Year			
AD/CVD Case Name and Number	Fiscal Year	Bill Amount	Bill Count
	2009	\$10,148,792.40	205
	2010	\$1,805,734.73	41
	2012	\$932,322.89	78
	2014	\$1,518,035.26	14
		\$22,874,290.69	
	2010	\$264,562.78	45
	2011	\$5,596.08	1
Frozen Warmwater Shrimp/Thailand (A549822)	2012	\$987,238.57	259
		\$1,257,397.43	
Tissue Paper Products/Thailand (China) (A549826)	2010	\$136,705.13	1
		\$136,705.13	
	2005	\$694,790.28	24
	2006	\$1,370,725.80	29
	2007	\$14,266,463.86	76
	2008	\$1,763,895.53	43
	2009	\$3,186,538.44	84
	2010	\$849,300.20	14
	2011	\$1,113,440.92	32
	2012	\$1,808,488.54	53
	2013	\$492,447.21	23
Frozen Fish Fillets/Vietnam (A552801)	2014	\$18,442.03	1
		\$25,564,532.81	
	2007	\$342,723.55	8
Frozen Warmwater Shrimp/Vietnam (A552802)	2014	\$269,468.29	12
		\$612,191.84	
	2010	\$2,988,489.36	22
Tissue Paper Products/Vietnam (China) (A552804)	2012	\$22,143.52	1
		\$3,010,632.88	
Polyethylene Retail Carrier Bags/ Vietnam (A552806)	2011	\$1,385,261.77	18
		\$1,385,261.77	
Polyethylene Retail Carrier Bags/ Vietnam (A552807)	2012	\$26,063.39	1
		\$26,063.39	
Frozen Fish Fillets/Cambodia (A555801)	2008	\$628,187.35	13
		\$628,187.35	
Polyethylene Retail Carrier Bags/Malaysia (A557813)	2011	\$2,082,163.82	48
		\$2,082,163.82	

Table 3			
Open Bills by Case and Fiscal Year			
AD/CVD Case Name and Number	Fiscal Year	Bill Amount	Bill Count
Potassium Permanganate/China (A570001)	2004	\$622,867.89	13
		\$622,867.89	
Hand Tools/China (Hammers/Sledges) (A570201)	2006	\$43,157.90	12
	2007	\$6,920.16	1
	2008	\$39,294.59	49
	2012	\$212,705.58	7
		\$302,078.23	
Chloropicrin/China (A570202)	2006	\$18,878.94	4
	2007	\$962,034.71	44
	2008	\$6,091,674.25	121
	2011	\$8,471.19	2
	2012	\$123,375.77	5
	2013	\$95,611.28	13
	2014	\$82,186.55	4
		\$7,382,232.69	
Hand Tools/China (Picks/Mattocks) (A570203)	2006	\$1,033.44	1
	2008	\$92,662.00	41
	2013	\$79,070.94	28
		\$172,766.38	
Hand Tools/China (Axes/Adzes) (A570204)	2006	\$34,270.41	7
	2007	\$17,507.44	1
	2008	\$78,854.85	32
		\$130,632.70	
Natural Bristle Paint Brushes/China (A570501)	2002	\$158,876.47	1
		\$158,876.47	
Iron Construction Castings/China (A570502)	2003	\$183,286.48	23
		\$183,286.48	
Petroleum Wax Candles/China (A570504)	2002	\$27,542.30	5
	2004	\$587,853.45	20
	2005	\$67,981.92	2
	2006	\$45,802.74	1
	2007	\$163,114.72	7
	2008	\$6,943,159.64	152
	2010	\$133,939.42	5
	2011	\$151,509.01	2
	2014	\$252,529.65	17
		\$8,373,432.85	
Porcelain-On-Steel Cookware/China (A570506)	2010	\$573,452.72	27
	2011	\$35,297.24	4
		\$608,749.96	

Open Bills by Case and Fiscal Year			
AD/CVD Case Name and Number	Fiscal Year	Bill Amount	Bill Count
Tapered Roller Bearings/China (A570601)	2002	\$557,928.03	56
	2003	\$1,052,916.25	39
	2009	\$3,455,776.78	28
	2011	\$314,210.27	6
	2012	\$1,241,840.62	26
	2013	\$263,808.56	4
	2014	\$95,646.92	3
		\$6,982,127.43	
Silicon Metal/China (A570806)	2002	\$129,995.17	1
	2003	\$467,114.09	1
		\$597,109.26	
Refined Antimony Trioxide/China (A570813)	2009	\$7,989.82	1
		\$7,989.82	
Carbon Steel Butt-weld Pipe Fittings/China (A570814)	2009	\$225,507.19	3
	2010	\$112,099.56	1
		\$337,606.75	
Cased Pencils/China (A570827)	2002	\$8,182.38	2
	2003	\$37,750.65	4
	2005	\$4,576.03	3
	2008	\$29,533.42	3
	2009	\$36,165.73	2
	2010	\$19.13	1
	2011	\$1,019.84	1
	2012	\$68,998.44	18
	2013	\$1,299.20	2
	2014	\$145,905.28	8
		\$333,450.10	
Coumarin/China (A570830)	2003	\$187,727.37	2
		\$187,727.37	
Fresh Garlic/China (A570831)	2004	\$18,251,575.00	84
	2005	\$24,454.68	1
	2007	\$32,444,099.63	144
	2008	\$19,356,234.89	239
	2009	\$56,217,748.13	929
	2010	\$171,188,718.84	2,072
	2011	\$56,473,113.50	542
	2012	\$152,259,872.28	1,330
	2013	\$307,168.75	110
	2014	\$45,874.79	3
		\$506,568,860.49	

Table 3			
Open Bills by Case and Fiscal Year			
AD/CVD Case Name and Number	Fiscal Year	Bill Amount	Bill Count
Pure Magnesium/China (A570832)	2004	\$1,317,716.94	140
	2005	\$703,358.77	3
	2013	\$39,939,762.41	116
		\$41,960,838.12	
Glycine/China (A570836)	2008	\$724,706.68	31
	2009	\$620,029.80	13
	2010	\$751,738.13	3
		\$2,096,474.61	
Manganese Metal/China (A570840)	2001	\$19,652.94	1
		\$19,652.94	
Brake Rotors/China (A570846)	2001	\$731,328.34	18
	2002	\$326,187.24	9
	2003	\$174,615.03	6
	2007	\$2,480,721.05	259
	2008	\$1,295,030.45	325
	2009	\$1,268,614.83	204
	2010	\$693,003.98	241
	2012	\$2,527,986.46	132
		\$9,497,487.38	
Freshwater Crawfish Tail Meat/ China (A570848)	2002	\$18,176,111.17	56
	2003	\$45,178,469.73	112
	2004	\$91,325,399.27	97
	2005	\$15,887,687.83	80
	2006	\$50,354,508.50	153
	2007	\$61,403,349.89	120
	2008	\$10,044,042.73	69
	2009	\$25,368,245.84	102
	2010	\$5,426,738.26	23
	2012	\$5,523,510.83	14
	2013	\$2,156,303.79	13
		\$330,844,367.84	
Preserved Mushrooms/China (A570851)	2002	\$204,172.08	3
	2003	\$257,770.61	11
	2004	\$4,572,645.46	134
	2005	\$18,250,173.49	508
	2006	\$493,808.57	16
	2007	\$14,235,462.16	235
	2008	\$40,304,648.66	1,054
	2009	\$12,416,229.96	642
	2010	\$18,985,000.06	637

Table 3			
Open Bills by Case and Fiscal Year			
AD/CVD Case Name and Number	Fiscal Year	Bill Amount	Bill Count
	2011	\$2,929,093.73	74
	2012	\$7,574,510.00	704
	2013	\$52,842,265.56	696
	2014	\$28,703,952.64	349
		\$201,769,732.98	
Non-Frozen Apple Juice Concentrate/China (A570855)	2004	\$357,621.61	7
		\$357,621.61	
Foundry Coke/China (A570862)	2004	\$1,365,873.71	2
		\$1,365,873.71	
	2003	\$1,740,456.86	6
	2005	\$9,519,834.83	80
	2006	\$2,007,776.42	33
	2007	\$23,152,373.17	458
	2008	\$1,923,630.72	59
	2009	\$35,173,898.24	495
	2010	\$34,423,651.64	301
	2011	\$18,873,751.56	131
	2012	\$4,822,389.83	138
	2013	\$17,814,654.98	102
Honey/China (A570863)	2014	\$15,459,307.26	235
		\$164,911,725.51	
Pure Magnesium/China (A570864)	2006	\$4,103,636.18	6
		\$4,103,636.18	
Hot Rolled Steel Products/China (A570865)	2010	\$79,720.71	1
		\$79,720.71	
Circular Welded Steel Pipe/China (A570870)	2012	\$43,767.56	1
		\$43,767.56	
	2007	\$7,424.15	1
	2008	\$86,369.59	7
	2009	\$408,429.83	30
	2010	\$53,532.96	3
	2011	\$84,807.69	2
	2012	\$17,365.57	1
Polyethylene Retail Carrier Bags/China (A570886)	2013	\$218,996.26	19
	2014	\$97,015.85	11
		\$973,941.90	
	2013	\$6,015,362.97	207
Ironing Tables/China (A570888)	2014	\$269,164.02	22
		\$6,284,526.99	

Table 3			
Open Bills by Case and Fiscal Year			
AD/CVD Case Name and Number	Fiscal Year	Bill Amount	Bill Count
Wooden Bedroom Furniture/China (A570890)	2007	\$105,862.25	84
	2008	\$712,945.42	32
	2009	\$84,952,940.13	2,846
	2010	\$48,366,987.85	2,591
	2011	\$156,047,939.48	3,299
	2012	\$77,237,032.60	2,562
	2013	\$104,099,323.85	3,192
	2014	\$27,323,690.03	684
		\$498,846,721.61	
Hand Trucks/China (A570891)	2007	\$3,530,179.09	22
	2008	\$4,719,963.52	78
	2009	\$391,847.31	6
	2011	\$999,208.12	27
	2012	\$260,857.08	13
	2013	\$1,058,798.09	65
		\$10,960,853.21	
Carbazole Violet Pigment 23/China (A570892)	2009	\$151,914.23	1
	2011	\$272,242.05	2
	2012	\$1,461,083.43	4
		\$1,885,239.71	
Frozen or Canned Warmwater Shrimp (A570893)	2008	\$4,308,782.38	40
	2010	\$2,906,673.64	29
	2011	\$891,674.68	3
		\$8,107,130.70	
Chlorinated Isocyanurates/China (A570898)	2011	\$3,437,519.71	9
	2013	\$989,828.26	8
	2014	\$21,297.83	1
		\$4,448,645.80	
Artist Canvas/China (A570899)	2010	\$62,485.73	24
	2014	\$243,091.98	1
		\$305,577.71	
Diamond Sawblades/China (A570900)	2013	\$1,274,061.89	47
	2014	\$30,208.76	4
		\$1,304,270.65	
Lined Paper School Supplies/China (A570901)	2009	\$44,254.61	2
	2011	\$336,766.82	2
		\$381,021.43	
Activated Carbon/China (A570904)	2011	\$172,424.22	3
	2012	\$128,004.97	2
	2013	\$435,859.55	10

Table 3			
Open Bills by Case and Fiscal Year			
AD/CVD Case Name and Number	Fiscal Year	Bill Amount	Bill Count
		\$736,288.74	
Polyester Staple Fiber/China (A570905)	2010	\$254,948.11	251
	2011	\$52,720.94	96
	2012	\$302.31	1
		\$307,971.36	
Steel Nails/China (A570909)	2011	\$1,053,268.15	31
	2012	\$697,629.92	44
	2013	\$55,623.79	2
	2014	\$68,869.80	4
		\$1,875,391.66	
Welded Carbon Quality Steel/China (A570910)	2013	\$274,096.45	5
	2014	\$773,343.09	13
		\$1,047,439.54	
Off-The Road Tires/China (A570912)	2010	\$54,996.79	4
	2011	\$6,725,272.52	91
	2012	\$3,248,979.51	80
	2013	\$1,801,959.07	22
	2014	\$3,461,919.96	65
		\$15,293,127.85	
Pipe and Tube/China (A570914)	2011	\$67,313.83	1
		\$67,313.83	
Steel Wire Garment Hangers/China (A570918)	2010	\$244,476.77	4
	2011	\$6,110.67	1
	2012	\$2,330,313.32	50
	2013	\$6,569,987.88	164
	2014	\$2,498,457.38	78
		\$11,649,346.02	
Raw Flexible Magnets/China (A570922)	2012	\$30,232.28	2
	2013	\$48,377.44	1
		\$78,609.72	
Uncovered Innerspring Units/China (A570928)	2011	\$1,180,551.77	29
		\$1,180,551.77	
Steel Threaded Rod/China (A570932)	2012	\$273,410.29	1
		\$273,410.29	
Citric Acid and Certain Citrate Salts/China (A570937)	2012	\$125,870.84	1
	2013	\$991,459.68	15
		\$1,117,330.52	
Narrow Woven Ribbons/China (A570952)	2013	\$300,628.87	3
	2014	\$763,407.76	16
		\$1,064,036.63	

Table 3			
Open Bills by Case and Fiscal Year			
AD/CVD Case Name and Number	Fiscal Year	Bill Amount	Bill Count
Magnesia Carbon Brick/China (A570954)	2014	\$2,868,828.60	23
		\$2,868,828.60	
Aluminum Extrusions/China (A570967)	2014	\$391,382.26	14
		\$391,382.26	
Drawn Stainless Steel Sinks/China (A570983)	2013	\$3,402.51	1
		\$3,402.51	
Top-Of-The-Stove Stainless Steel Cookware/Korea (A580601)	2001	\$14,674.71	5
		\$14,674.71	
Polyethylene Terephthalate Film, Sheet and Strip/Korea (A580807)	2003	\$7,640.98	1
	2005	\$32,257.36	2
		\$39,898.34	
Corrosion-Resistant Carbon Steel Flat Products/Korea (A580816)	2009	\$3,490.00	3
	2010	\$21,192.01	2
	2013	\$3,561.11	1
		\$28,243.12	
Polyester Staple Fiber/Korea (A580839)	2005	\$71,251.12	13
		\$71,251.12	
Laminated Woven Sacks/Hong Kong (A582804)	2014	\$12,255.24	1
		\$12,255.24	
Welded Carbon Steel Pipe and Tube/Taiwan (A583008)	2003	\$370,702.91	15
	2012	\$1,051,206.48	101
		\$1,421,909.39	
Color Television Receivers/Taiwan (A583009)	2004	\$402.82	1
	2005	\$2,454,336.21	76
		\$2,454,739.03	
Small Business Telephone Systems/Taiwan (A583806)	2006	\$40,682.58	3
		\$40,682.58	
Steel Sheet and Strip in Coils/Taiwan (A583831)	2005	\$8,648.65	2
	2007	\$36,261.44	5
	2008	\$3,931.91	1
	2009	\$287,296.32	29
		\$336,138.32	
Polyethylene Retail Carrier Bags/Taiwan (A583843)	2014	\$21,332.44	5
		\$21,332.44	
Narrow Woven Ribbons/Taiwan (A583844)	2014	\$144,473.18	10
		\$144,473.18	
Bicycle Speedometers/Japan (A588038)	2001	\$30,763.05	9

Table 3			
Open Bills by Case and Fiscal Year			
AD/CVD Case Name and Number	Fiscal Year	Bill Amount	Bill Count
		\$30,763.05	
Steel Wire Rope/Japan (A588045)	2011	\$51,979.52	42
	2012	\$351,834.75	36
		\$403,814.27	
Tapered Roller Bearings Under 4 Inches/Japan (A588054)	2003	\$39.11	2
	2005	\$54.49	1
		\$93.60	
Portable Electric Typewriters/Japan (A588087)	2004	\$3,889.17	1
		\$3,889.17	
Antifriction Ball Bearings/Japan (A588201)	2002	\$5,050.94	9
	2006	\$64,954.42	20
	2007	\$150,323.43	26
	2008	\$85,731.55	30
	2013	\$264.04	1
		\$306,324.38	
Casing and Tubing/Japan (A588215)	2006	\$136,521.64	1
		\$136,521.64	
Tapered Roller Bearings Over 4 Inches/Japan (A588604)	2003	\$253.34	2
		\$253.34	
Industrial Belts/Japan (A588807)	2002	\$18,911.05	8
		\$18,911.05	
Steel Sheet and Strip in Coils/Japan (A588845)	2013	\$30,992.73	1
		\$30,992.73	
Dynamic Random Access Memory Semiconductors/United Kingdom (Korea) (C412222)	2007	\$72,831.96	1
		\$72,831.96	
Pasta/Italy (C475819)	2006	\$16,990.56	38
	2010	\$854.16	48
	2014	\$3,132.26	5
		\$20,976.98	
Pasta/Turkey (C489806)	2011	\$1,861.14	1
		\$1,861.14	
Iron Metal Castings/India (C533063)	2001	\$11,765.00	5
	2002	\$3,116.39	6
	2003	\$2,952.66	4
		\$17,834.05	
Hot-Rolled Steel Products/India (C533821)	2012	\$54,923.31	1
	2014	\$4,661,116.46	18
		\$4,716,039.77	

Table 3			
Open Bills by Case and Fiscal Year			
AD/CVD Case Name and Number	Fiscal Year	Bill Amount	Bill Count
Polyethylene Terephthalate Film, Sheet and Strip/ India (C533825)	2013	\$13,421.00	6
		\$13,421.00	
Polyethylene Retail Carrier Bags/Vietnam (C552805)	2011	\$94,145.51	18
		\$94,145.51	
Steel Wire Garment Hangers/Vietnam (C552813)	2013	\$11,700.41	3
		\$11,700.41	
Carbon Quality Steel Pipe/China (C570911)	2013	\$119,092.65	5
	2014	\$988,180.80	13
		\$1,107,273.45	
Off-The-Road Tires/China (C570913)	2010	\$11,696.29	5
	2011	\$46,221.60	84
	2012	\$21,301.09	69
	2014	\$698.68	59
		\$79,917.66	
Raw Flexible Magnets/China (C570923)	2012	\$8,970.32	2
	2013	\$14,354.22	1
		\$23,324.54	
Citric Acid and Citrate Salts/China (C570938)	2013	\$50,917.01	15
		\$50,917.01	
Woven Ribbons/China (C570953)	2013	\$1,896.73	3
	2014	\$3,456.71	16
		\$5,353.44	
Magnesia Carbon Brick/China (C570955)	2014	\$325,624.95	23
		\$325,624.95	
Seamless Pipe/China (C570957)	2014	\$3,240.67	1
		\$3,240.67	
Aluminum Extrusions/China (C570968)	2013	\$136,379.76	2
	2014	\$3,974,423.37	14
		\$4,110,803.13	
Solar Cells/China (C570980)	2014	\$1,311.23	1
		\$1,311.23	
Drawn Stainless Steel Sinks/China (C570984)	2013	\$358.79	1
		\$358.79	
Corrosion-Resistant Carbon Steel Flat Products/Korea (C580208)	2009	\$60.37	3
		\$60.37	

Appendix D: CDSOA Clearing Account Balances as of October 1, 2014*

Table 4			
CDSOA Clearing Account Balances as of October 1, 2014			
AD/CVD Case Number and Name		Initial Assessed AD Duty (\$)	Initial Assessed CV Duty (\$)
A301602	Fresh Cut Flowers/Colombia	\$100.00	\$0.00
A331802	Frozen or Canned Warmwater Shrimp/Ecuador	\$66,689.27	\$0.00
A337803	Fresh Atlantic Salmon/Chile	\$22,677.01	\$0.00
A337806	Frozen Red Raspberries/Chile	\$57,759.78	\$0.00
A351825	Stainless Steel Bar/Brazil	\$64,089.66	\$0.00
A351826	Seamless Pipe/Brazil	\$85,663.87	\$0.00
A351838	Frozen or Canned Warmwater Shrimp/Brazil	\$103,201.60	\$0.00
A357215	Casing and Tubing/Argentina	\$18,934.73	\$0.00
A357216	Drill Pipe/Argentina	\$2,266.04	\$0.00
A357802	Light-Walled Rectangular Tube/Argentina	\$4,356.56	\$0.00
A357812	Honey/Argentina	\$6,955.20	\$0.00
A401201	Antifriction Ball Bearings/Sweden	\$16,936.15	\$0.00
A401203	Cylindrical Roller Bearings/Sweden	\$8.08	\$0.00
A401601	Brass Sheet and Strip/Sweden	\$45.67	\$0.00
A401603	Stainless Steel Hollow Products/Sweden	\$144.47	\$0.00
A401805	Cut-To-Length Carbon Steel Plate/Sweden	\$64,095.86	\$0.00
A401806	Stainless Steel Wire Rod/Sweden	\$12,902.68	\$0.00
A403801	Fresh and Chilled Atlantic Salmon/Norway	\$39,388.69	\$0.00
A412201	Antifriction Ball Bearings/United Kingdom	\$1,119,142.66	\$0.00
A412203	Cylindrical Roller Bearings/United Kingdom	\$15,888.61	\$0.00
A412212	Dynamic Random Access Memory Semiconductors/United Kingdom (Korea)	\$85,265.25	\$0.00
A412803	Industrial Nitrocellulose/United Kingdom	\$137,323.56	\$0.00
A412822	Stainless Steel Bar/United Kingdom	\$11,930.36	\$0.00
A419212	Dynamic Random Access Memory Semiconductors/Ireland (Korea)	\$369.44	\$0.00
A421212	Dynamic Random Access Memory Semiconductors/Netherlands (Korea)	\$21,051.47	\$0.00
A421811	Purified Carboxymethylcellulose/Netherlands	\$53,157.63	\$0.00
A423077	Sugar/Belgium	\$1,997.17	\$0.00
A423602	Industrial Phosphoric Acid/Belgium	\$1,306.56	\$0.00
A423805	Cut-To-Length Carbon Steel Plate/Belgium	\$13,693.43	\$0.00
A423808	Stainless Steel Plate in Coils/Belgium	\$19,469.85	\$0.00
A427001	Sorbitol/France	\$25,423.78	\$0.00
A427009	Industrial Nitrocellulose/France	\$12,598.39	\$0.00
A427201	Antifriction Ball Bearings/France	\$360,431.62	\$0.00
A427203	Cylindrical Roller Bearings/France	\$18,387.05	\$0.00

Table 4			
CDSOA Clearing Account Balances as of October 1, 2014			
AD/CVD Case Number and Name		Initial Assessed AD Duty (\$)	Initial Assessed CV Duty (\$)
A427205	Spherical Plain Bearings/France	\$45,572.05	\$0.00
A427212	Dynamic Random Access Memory Semiconductors/France (Korea)	\$545.72	\$0.00
A427811	Stainless Steel Wire Rod/France	\$23,729.83	\$0.00
A427814	Stainless Steel Sheet and Strip/France	\$378,730.35	\$0.00
A427820	Stainless Steel Bar/France	\$29,684.96	\$0.00
A428082	Sugar/Germany	\$5,472.83	\$0.00
A428201	Antifriction Ball Bearings/Germany	\$1,004,762.33	\$0.00
A428203	Cylindrical Roller Bearings/Germany	\$145,302.73	\$0.00
A428205	Spherical Plain Bearings/Germany	\$45,334.80	\$0.00
A428212	Dynamic Random Access Memory Semiconductors/Germany (Korea)	\$10.28	\$0.00
A428602	Brass Sheet and Strip/Germany	\$6,897.18	\$0.00
A428802	Industrial Belts/Germany	\$12,677.60	\$0.00
A428803	Industrial Nitrocellulose/Germany	\$181,358.07	\$0.00
A428814	Cold-rolled Carbon Steel Flat Products/Germany	\$50,218.37	\$0.00
A428815	Corrosion-Resistant Carbon Steel Flat Products/Germany	\$1,971,828.14	\$0.00
A428816	Cut-To-Length Carbon Steel Plate/Germany	\$29,403.06	\$0.00
A428820	Seamless Pipe/Germany	\$8,869.10	\$0.00
A428821	Large Newspaper Printing Presses/Germany	\$22,232.10	\$0.00
A428825	Stainless Steel Sheet and Strip/Germany	\$159,973.94	\$0.00
A428830	Stainless Steel Bar/Germany	\$127,005.75	\$0.00
A449804	Steel Concrete Reinforcing Bar/Latvia	\$1,721.18	\$0.00
A470805	Stainless Steel Bar/Spain	\$31,231.77	\$0.00
A470807	Stainless Steel Wire Rod/Spain	\$49,082.84	\$0.00
A475059	Pressure-Sensitive Plastic Tape/Italy	\$9,966.78	\$0.00
A475201	Antifriction Ball Bearings/Italy	\$661,135.46	\$0.00
A475203	Cylindrical Roller Bearings/Italy	\$12,136.58	\$0.00
A475212	Dynamic Random Access Memory Semiconductors/Italy (Korea)	\$2,495.56	\$0.00
A475215	Casings and Tubing/Italy	\$45,670.16	\$0.00
A475601	Brass Sheet and Strip/Italy	\$5,893.44	\$0.00
A475703	Granular Polytetrafluoroethylene/Italy	\$1,106.97	\$0.00
A475802	Industrial Belts/Italy	\$4,216.14	\$0.00
A475811	Grain-Oriented Electrical Steel/Italy	\$391.49	\$0.00
A475814	Seamless Pipe/Italy	\$30.24	\$0.00
A475818	Pasta/Italy	\$210,098.66	\$0.00
A475820	Stainless Steel Wire Rod/Italy	\$10,474.97	\$0.00
A475822	Stainless Steel Plate In Coils/Italy	\$497.32	\$0.00

Table 4			
CDSOA Clearing Account Balances as of October 1, 2014			
AD/CVD Case Number and Name		Initial Assessed AD Duty (\$)	Initial Assessed CV Duty (\$)
A475824	Stainless Steel Sheet and Strip/Italy	\$2,185.14	\$0.00
A475826	Cut-To-Length Carbon Steel Plate/Italy	\$17,974.85	\$0.00
A475828	Stainless Steel Butt-weld Pipe Fittings/Italy	\$3.72	\$0.00
A475829	Stainless Steel Bar/Italy	\$8,270.35	\$0.00
A485109	Cut-To-Length Carbon Steel Plate/Romania	\$562.80	\$0.00
A485602	Tapered Roller Bearings/Romania	\$166.31	\$0.00
A485805	Small-Diameter Carbon Steel Seamless Pipe/Romania	\$2,618.91	\$0.00
A489501	Welded Carbon Steel Pipe and Tube/Turkey	\$4,535.85	\$0.00
A489602	Aspirin/Turkey	\$2,609.19	\$0.00
A489805	Pasta/Turkey	\$4,241.23	\$0.00
A489807	Steel Concrete Reinforcing Bar/Turkey	\$67,928.34	\$0.00
A507502	Raw In-Shell Pistachios/Iran	\$908.50	\$0.00
A533806	Sulfanilic Acid/India	\$753.56	\$0.00
A533808	Stainless Steel Wire Rod/India	\$25,024.65	\$0.00
A533809	Forged Stainless Steel Flanges/India	\$76,109.85	\$0.00
A533810	Stainless Steel Bar/India	\$26,847.55	\$0.00
A533813	Preserved Mushrooms/India	\$87,195.43	\$0.00
A533820	Hot-Rolled Steel Products/India	\$311,288.65	\$0.00
A533824	Polyethylene Terephthalate Film, Sheet and Strip/India	\$178,606.14	\$0.00
A533840	Frozen or Canned Warmwater Shrimp/India	\$273,417.60	\$0.00
A533843	Lined Paper School Supplies/India	\$50,041.51	\$0.00
A549502	Welded Carbon Steel Pipe and Tube/Thailand	\$39,473.23	\$0.00
A549601	Malleable Cast Iron Pipe Fittings/Thailand	\$755.89	\$0.00
A549807	Carbon Steel Butt-Weld Pipe Fittings/Thailand	\$68.92	\$0.00
A549813	Canned Pineapple/Thailand	\$472,871.07	\$0.00
A549821	Polyethylene Retail Carrier Bags/Thailand	\$118,886.86	\$0.00
A549822	Frozen or Canned Warmwater Shrimp/Thailand	\$473,903.97	\$0.00
A552801	Frozen Fish Fillets/Vietnam	\$1,203,111.38	\$0.00
A552802	Frozen or Canned Warmwater Shrimp/Vietnam	\$523,775.97	\$0.00
A557212	Dynamic Random Access Memory Semiconductors/Malaysia (Korea)	\$2,817.61	\$0.00
A557217	Static Random Access Semiconductors/Malaysia (Taiwan)	\$6,533.47	\$0.00
A557805	Extruded Rubber Thread/Malaysia	\$6,327.66	\$0.00
A557809	Stainless Steel Butt-weld Pipe Fittings/Malaysia	\$4,718.54	\$0.00
A559201	Antifriction Ball Bearings/Singapore	\$13,575.98	\$0.00
A559212	Dynamic Random Access Memory Semiconductors/Singapore (Korea)	\$11,802.68	\$0.00

Table 4			
CDSOA Clearing Account Balances as of October 1, 2014			
AD/CVD Case Number and Name		Initial Assessed AD Duty (\$)	Initial Assessed CV Duty (\$)
A559217	Static Random Access Semiconductors/Singapore (Taiwan)	\$33.40	\$0.00
A559801	Antifriction Ball Bearings/Singapore	\$455.95	\$0.00
A560802	Preserved Mushrooms/Indonesia	\$606,891.40	\$0.00
A565801	Stainless Steel Butt-weld Pipe Fittings/Philippines	\$49.70	\$0.00
A570001	Potassium Permanganate/China	\$37,442.79	\$0.00
A570003	Cotton Shop Towels/China	\$2,906.91	\$0.00
A570007	Barium Chloride/China	\$17,070.79	\$0.00
A570201	Hand Tools/China (Hammers/Sledges)	\$27,059.14	\$0.00
A570202	Hand Tools/China (Bars/Wedges)	\$99,501.72	\$0.00
A570203	Hand Tools/China (Picks/Mattocks)	\$24,868.46	\$0.00
A570204	Hand Tools/China (Axes/Adzes)	\$102,532.54	\$0.00
A570212	Dynamic Random Access Memory Semiconductors/China (Korea)	\$100.01	\$0.00
A570501	Natural Bristle Paint Brushes/China	\$16,272.78	\$0.00
A570502	Iron Construction Castings/China	\$101,950.21	\$0.00
A570504	Petroleum Wax Candles/China	\$1,551,509.17	\$0.00
A570506	Porcelain-On-Steel Cookware/China	\$47,261.35	\$0.00
A570601	Tapered Roller Bearings/China	\$334,616.57	\$0.00
A570804	Sparklers/China	\$28,449.24	\$0.00
A570805	Sodium Thiosulfate/China	\$45,597.61	\$0.00
A570806	Silicon Metal/China	\$165,061.31	\$0.00
A570808	Chrome-Plated Lug Nuts/China	\$28,239.04	\$0.00
A570814	Carbon Steel Butt-weld Pipe Fittings/China	\$5,633.34	\$0.00
A570822	Helical Spring Lock Washers/China	\$49,520.93	\$0.00
A570825	Sebacic Acid/China	\$115,352.13	\$0.00
A570826	Paper Clips/China	\$14,228.71	\$0.00
A570827	Pencils/China	\$911,640.35	\$0.00
A570831	Fresh Garlic/China	\$7,077,768.27	\$0.00
A570832	Pure Magnesium/China	\$58,941.07	\$0.00
A570836	Glycine/China	\$52,723.40	\$0.00
A570844	Melamine Institutional Dinnerware/China	\$2,235.41	\$0.00
A570846	Brake Rotors/China	\$1,230,140.39	\$0.00
A570848	Freshwater Crawfish Tail Meat/China	\$2,424,090.22	\$0.00
A570849	Cut-To-Length Carbon Steel Plate/China	\$13,958.44	\$0.00
A570851	Preserved Mushrooms/China	\$373,954.38	\$0.00
A570853	Aspirin/China	\$3,936.05	\$0.00
A570855	Nonfrozen Apple Juice Concentrate/China	\$7,508.19	\$0.00
A570860	Steel Concrete Reinforcing Bar/China	\$858.79	\$0.00

Table 4			
CDSOA Clearing Account Balances as of October 1, 2014			
AD/CVD Case Number and Name		Initial Assessed AD Duty (\$)	Initial Assessed CV Duty (\$)
A570863	Honey/China	\$7,164,849.72	\$0.00
A570865	Hot Rolled Steel Products/China	\$5,300.09	\$0.00
A570866	Folding Gift Boxes/China	\$34,767.60	\$0.00
A570867	Automotive Replacement Glass Windshields/China	\$83,169.45	\$0.00
A570868	Folding Metal Tables and Chairs/China	\$182,689.92	\$0.00
A570875	Nonmalleable Cast Iron Pipe Fittings/China	\$12,594.98	\$0.00
A570877	Lawn and Garden Steel Fence Posts/China	\$40,764.11	\$0.00
A570878	Saccharin/China	\$69,835.26	\$0.00
A570879	Polyvinyl Alcohol/China	\$2,114.11	\$0.00
A570881	Malleable Iron Pipe Fittings/China	\$57,345.74	\$0.00
A570884	Color Television Receivers/China	\$8,211.31	\$0.00
A570886	Polyethylene Retail Carrier Bags/China	\$307,739.37	\$0.00
A570888	Ironing Tables/China	\$3,607,619.31	\$0.00
A570890	Wooden Bedroom Furniture/China	\$3,186,558.42	\$0.00
A570891	Hand Trucks/China	\$332,182.38	\$0.00
A570892	Carbazole Violet Pigment 23/China	\$381.29	\$0.00
A570893	Frozen or Canned Warmwater Shrimp/China	\$402,790.34	\$0.00
A570894	Tissue Paper Products/China	\$796,282.46	\$0.00
A570895	Crepe Paper Products/China	\$11,161.50	\$0.00
A570896	Alloy Magnesium/China	\$15,188.95	\$0.00
A570899	Artist Canvas/China	\$795.36	\$0.00
A570901	Lined Paper School Supplies/China	\$3,366,045.50	\$0.00
A570904	Activated Carbon/China	\$86,194.96	\$0.00
A570905	Polyester Staple Fiber/China	\$5,466.80	\$0.00
A570908	Sodium Hexametaphosphate/China	\$24,494.48	\$0.00
A580008	Color Television Receivers/Korea	\$119.88	\$0.00
A580108	Corrosion-Resistant Carbon Steel Flat Products/Korea	\$157.74	\$0.00
A580215	Casings and Tubing/Korea	\$246,708.93	\$0.00
A580601	Top-Of-The-Stove Stainless Steel Cookware/Korea	\$2,470.50	\$0.00
A580803	Small Business Telephone Systems/Korea	\$245,739.14	\$0.00
A580805	Industrial Nitrocellulose/Korea	\$16,186.48	\$0.00
A580807	Polyethylene Terephthalate Film, Sheet and Strip/Korea	\$27,002.86	\$0.00
A580809	Circular Welded Nonalloy Steel Pipe/Korea	\$218,246.19	\$0.00
A580810	Welded Stainless Steel Pipe/Korea	\$2,671.75	\$0.00
A580811	Carbon Steel Wire Rope/Korea	\$22,456.87	\$0.00
A580812	Dynamic Random Access Memory Semiconductors/Korea	\$22,046.86	\$0.00

Table 4			
CDSOA Clearing Account Balances as of October 1, 2014			
AD/CVD Case Number and Name		Initial Assessed AD Duty (\$)	Initial Assessed CV Duty (\$)
A580813	Stainless Steel Butt-weld Pipe Fittings/Korea	\$209,136.97	\$0.00
A580815	Cold-Rolled Carbon Steel Flat Products/Korea	\$4,712.27	\$0.00
A580816	Corrosion-Resistant Carbon Steel Flat Products/Korea	\$663,555.74	\$0.00
A580829	Stainless Steel Wire Rod/Korea	\$3,134.51	\$0.00
A580831	Stainless Steel Plate in Coils/Korea	\$3,910.65	\$0.00
A580834	Stainless Steel Sheet and Strip/Korea	\$440,052.31	\$0.00
A580836	Cut-To-Length Carbon Steel Plate/Korea	\$20,891.23	\$0.00
A580839	Polyester Staple Fiber/Korea	\$46,877.77	\$0.00
A580841	Structural Steel Beams/Korea	\$3,667.46	\$0.00
A580847	Stainless Steel Bar/Korea	\$944.97	\$0.00
A580850	Polyvinyl Alcohol/Korea	\$26,798.54	\$0.00
A582212	Dynamic Random Access Memory Semiconductors/Hong Kong (Korea)	\$73.77	\$0.00
A583008	Small Diameter Carbon Steel Pipe and Tube/Taiwan	\$16,821.10	\$0.00
A583009	Color Television Receivers/Taiwan	\$11,205.60	\$0.00
A583212	Dynamic Random Access Memory Semiconductors/Taiwan (Korea)	\$607.37	\$0.00
A583508	Porcelain-On-Steel Cookware/Taiwan	\$16,149.31	\$0.00
A583605	Carbon Steel Butt-weld Pipe Fittings/Taiwan	\$2,308.85	\$0.00
A583803	Light-Walled Rectangular Tube/Taiwan	\$1,299.37	\$0.00
A583806	Small Business Telephone Systems/Taiwan	\$34,776.82	\$0.00
A583810	Chrome-Plated Lug Nuts/Taiwan	\$71,076.81	\$0.00
A583815	Welded Stainless Steel Pipe/Taiwan	\$9,377.60	\$0.00
A583816	Stainless Steel Butt-weld Pipe Fittings/Taiwan	\$20,283.10	\$0.00
A583820	Helical Spring Lock Washers/Taiwan	\$5,790.29	\$0.00
A583824	Polyvinyl Alcohol/Taiwan	\$15,315.02	\$0.00
A583826	Collated Roofing Nails/Taiwan	\$20,078.37	\$0.00
A583828	Stainless Steel Wire Rod/Taiwan	\$2,879.45	\$0.00
A583830	Stainless Steel Plate in Coils/Taiwan	\$4,400.97	\$0.00
A583831	Stainless Steel Sheet and Strip/Taiwan	\$97,719.10	\$0.00
A583833	Polyester Staple Fiber/Taiwan	\$30,407.84	\$0.00
A583837	Polyethylene Terephthalate Film, Sheet and Strip/Taiwan	\$146,689.35	\$0.00
A588028	Roller Chain/Japan	\$39,850.14	\$0.00
A588046	Polychloroprene Rubber/Japan	\$57,673.00	\$0.00
A588054	Tapered Roller Bearings Under 4 Inches/Japan	\$26,539.27	\$0.00
A588056	Melamine/Japan	\$141.84	\$0.00
A588201	Antifriction Ball Bearings/Japan	\$28,597,499.10	\$0.00
A588203	Cylindrical Roller Bearings/Japan	\$61,443.00	\$0.00

Table 4			
CDSOA Clearing Account Balances as of October 1, 2014			
AD/CVD Case Number and Name		Initial Assessed AD Duty (\$)	Initial Assessed CV Duty (\$)
A588205	Spherical Plain Bearings/Japan	\$3,091.17	\$0.00
A588207	Electroluminescent Flat-Panel Displays/Japan	\$1,822.87	\$0.00
A588210	Professional Electric Cutting Tools/Japan	\$9,682.90	\$0.00
A588212	Dynamic Random Access Memory Semiconductors/Japan (Korea)	\$789.71	\$0.00
A588215	Casing and Tubing/Japan	\$698,584.09	\$0.00
A588217	Static Random Access Semiconductors/Japan (Taiwan)	\$420,538.61	\$0.00
A588405	Cellular Mobile Telephones/Japan	\$5,924.10	\$0.00
A588602	Carbon Steel Butt-weld Pipe Fittings/Japan	\$25,420.66	\$0.00
A588604	Tapered Roller Bearings Over 4 Inches/Japan	\$303,426.28	\$0.00
A588605	Malleable Cast Iron Pipe Fittings/Japan	\$296.71	\$0.00
A588609	Color Picture Tubes/Japan	\$703.86	\$0.00
A588702	Stainless Steel Butt-Weld Pipe Fittings/Japan	\$69,828.77	\$0.00
A588703	Internal Combustion Industrial Forklift Trucks/Japan	\$65,623.42	\$0.00
A588704	Brass Sheet and Strip/Japan	\$854.79	\$0.00
A588707	Granular Polytetrafluoroethylene/Japan	\$2,026.13	\$0.00
A588802	3.5-Inch Microdisks/Japan	\$74,794.54	\$0.00
A588807	Industrial Belts/Japan	\$63,811.82	\$0.00
A588810	Mechanical Transfer Presses/Japan	\$105,602.55	\$0.00
A588812	Industrial Nitrocellulose/Japan	\$18,863.46	\$0.00
A588826	Corrosion-Resistant Carbon Steel Flat Products/Japan	\$90,334.20	\$0.00
A588833	Stainless Steel Bar/Japan	\$16,030.75	\$0.00
A588837	Large Newspaper Printing Presses/Japan	\$45.78	\$0.00
A588843	Stainless Steel Wire Rod/Japan	\$40,559.93	\$0.00
A588845	Stainless Steel Sheet and Strip/Japan	\$151,962.11	\$0.00
A588846	Hot-Rolled Carbon Steel Flat Products/Japan	\$776,049.36	\$0.00
A588847	Cut-To-Length Carbon Steel Plate/Japan	\$5,903.67	\$0.00
A588850	Large-Diameter Carbon Steel Seamless Pipe/Japan	\$86,652.68	\$0.00
A588851	Small-Diameter Carbon Steel Seamless Pipe/Japan	\$39,087.84	\$0.00
A588852	Structural Steel Beams/Japan	\$236.71	\$0.00
A588857	Welded Large Diameter Line Pipe/Japan	\$155,681.07	\$0.00
A588861	Polyvinyl Alcohol/Japan	\$9,807.21	\$0.00
A602803	Corrosion-Resistant Carbon Steel Flat Products/Australia	\$5,177.45	\$0.00
C100222	Dynamic Random Access Memory Semiconductors/United States (Korea)	\$0.00	\$12,853.93

Table 4			
CDSOA Clearing Account Balances as of October 1, 2014			
AD/CVD Case Number and Name		Initial Assessed AD Duty (\$)	Initial Assessed CV Duty (\$)
C351109	Cut-To-Length Carbon Steel Plate/Brazil	\$0.00	\$795.25
C357813	Honey/Argentina	\$0.00	\$35,798.39
C401209	Cut-To-Length Carbon Steel Plate/Sweden	\$0.00	\$11,295.47
C401401	Cold-Rolled Carbon Steel Flat Products/Sweden	\$0.00	\$9,849.70
C403802	Fresh and Chilled Atlantic Salmon/Norway	\$0.00	\$4,978.89
C412222	Dynamic Random Access Memory Semiconductors/United Kingdom (Korea)	\$0.00	\$9,285.46
C423209	Cut-To-Length Carbon Steel Plate/Belgium	\$0.00	\$11,815.12
C423809	Stainless Steel Plate in Coils/Belgium	\$0.00	\$3,949.26
C427109	Cut-To-Length Carbon Steel Plate/France	\$0.00	\$191.57
C427222	Dynamic Random Access Memory Semiconductors/France (Korea)	\$0.00	\$12,217.17
C427815	Stainless Steel Sheet and Strip/France	\$0.00	\$375,637.51
C428046	Sugar/Germany	\$0.00	\$32.25
C428207	Cold-Rolled Carbon Steel Products/Germany	\$0.00	\$1,682.73
C428208	Corrosion-Resistant Carbon Steel Flat Products/Germany	\$0.00	\$112,729.45
C428209	Cut-To-Length Carbon Steel Plate/Germany	\$0.00	\$16,512.03
C428222	Dynamic Random Access Memory Semiconductors/Germany (Korea)	\$0.00	\$12,027.40
C435222	Dynamic Random Access Memory Semiconductors/Czech Republic (Korea)	\$0.00	\$1,869.48
C475109	Cut-To-Length Carbon Steel Plate/Italy	\$0.00	\$2,371.48
C475222	Dynamic Random Access Memory Semiconductors/Italy (Korea)	\$0.00	\$103,621.69
C475812	Grain-Oriented Electrical Steel/Italy	\$0.00	\$3,833.90
C475819	Pasta/Italy	\$0.00	\$138,838.26
C475821	Stainless Steel Wire Rod/Italy	\$0.00	\$2,128.09
C475830	Stainless Steel Bar/Italy	\$0.00	\$6,308.97
C489502	Welded Carbon Steel Pipe and Tube/Turkey	\$0.00	\$175,234.22
C489806	Pasta/Turkey	\$0.00	\$4,805.58
C507501	Raw In-shell Pistachios/Iran	\$0.00	\$490.63
C507601	Roasted In-shell Pistachios/Iran	\$0.00	\$6,081.24
C533063	Iron Metal Castings/India	\$0.00	\$8,528.36
C533821	Hot-Rolled Steel Products/India	\$0.00	\$538,772.82
C533825	Polyethylene Terephthalate Film, Sheet and Strip/India	\$0.00	\$825,139.14
C533844	Lined Paper School Supplies/India	\$0.00	\$104,601.54
C535001	Cotton Shop Towels/Pakistan	\$0.00	\$111,684.95
C549222	Dynamic Random Access Memory Semiconductors/Thailand (Korea)	\$0.00	\$295.86

Table 4			
CDSOA Clearing Account Balances as of October 1, 2014			
AD/CVD Case Number and Name		Initial Assessed AD Duty (\$)	Initial Assessed CV Duty (\$)
C549818	Hot-Rolled Steel Products/Thailand	\$0.00	\$331,972.46
C557222	Dynamic Random Access Memory Semiconductors/Malaysia (Korea)	\$0.00	\$4,803.03
C559222	Dynamic Random Access Memory Semiconductors/Singapore (Korea)	\$0.00	\$22,837.04
C560222	Dynamic Random Access Memory Semiconductors/Indonesia (Korea)	\$0.00	\$43.60
C570222	Dynamic Random Access Memory Semiconductors/China (Korea)	\$0.00	\$668.12
C580207	Cold-Rolled Carbon Steel Flat Products/Korea	\$0.00	\$1,280.79
C580208	Corrosion-Resistant Carbon Steel Flat Products/Korea	\$0.00	\$223,522.28
C580602	Top-Of-The-Stove Stainless Steel Cookware/Korea	\$0.00	\$266.25
C580835	Stainless Steel Sheet and Strip/Korea	\$0.00	\$148,839.25
C580837	Cut-To-Length Carbon Steel Plate/Korea	\$0.00	\$139,749.78
C580842	Structural Steel Beams/Korea	\$0.00	\$92.61
C580851	Dynamic Random Access Memory Semiconductors and Modules/Korea	\$0.00	\$142,412.63
C583222	Dynamic Random Access Memory Semiconductors/Taiwan (Korea)	\$0.00	\$5,756.57
C588222	Dynamic Random Access Memory Semiconductors/Japan (Korea)	\$0.00	\$1,268.63
C903222	Dynamic Random Access Memory Semiconductors/Puerto Rico (Korea)	\$0.00	\$17,308.97
Total		\$ 81,931,339.09	\$ 3,707,079.80

*These amounts represent antidumping and countervailing duties filed with the entry prior to 10/1/2007 on CDSOA eligible cases. These are preliminary numbers and may be refunded at liquidation to the importer of record based upon Commerce's final determination on the case, which may not occur during the current year. Funds do not transfer from the Clearing Account to the Special Account for CDSOA distribution until liquidation occurs. The Clearing Account does not include additional duty assessed at liquidation or reliquidation.

Appendix E: FY 2014 CDSOA Disbursement Information

Table 5				
FY 2014 CDSOA Disbursement Information				
AD/CVD Case Number and Name		2014 Available Amount	Adjustments*	2014 Amount Disbursed
A331802	Frozen or Canned Warmwater Shrimp/Ecuador	\$818.63	(\$68.13)	\$750.50
A337806	Frozen Red Raspberries/Chile	\$2,858.00	(\$2,858.00)	\$0.00
A351838	Frozen or Canned Warmwater Shrimp/Brazil	\$168.69	(\$16.22)	\$152.47
A351840	Orange Juice/Brazil	(\$2,873,280.44)	\$2,873,280.44	\$0.00
A357812	Honey/Argentina	\$496.54	(\$35.76)	\$460.78
A412201	Antifriction Ball Bearings/United Kingdom	\$461,401.54	(\$461,401.54)	\$0.00
A412203	Cylindrical Roller Bearings/United Kingdom	\$7,621.37	(\$7,621.37)	\$0.00
A423808	Stainless Steel Plate in Coils/Belgium	\$4,648,501.09	(\$334,692.08)	\$4,313,809.01
A427201	Antifriction Ball Bearings/France	\$394,236.17	(\$394,236.17)	\$0.00
A427820	Stainless Steel Bar/France	\$476.07	(\$34.28)	\$441.79
A428201	Antifriction Ball Bearings/Germany	\$116,841.49	(\$116,841.49)	\$0.00
A428203	Cylindrical Roller Bearings/Germany	\$526.15	(\$526.15)	\$0.00
A428602	Brass Sheet and Strip/Germany	\$279.53	(\$20.13)	\$259.40
A428820	Seamless Pipe/Germany	\$18.28	(\$1.32)	\$16.96
A428825	Stainless Steel Sheet and Strip/Germany	\$9,387.41	(\$675.89)	\$8,711.52
A428830	Stainless Steel Bar/Germany	\$516.66	(\$37.20)	\$479.46
A475059	Pressure-Sensitive Plastic Tape/Italy	\$0.13	(\$0.13)	\$0.00
A475201	Antifriction Ball Bearings/Italy	\$669,659.63	(\$669,659.63)	\$0.00
A475601	Brass Sheet and Strip/Italy	\$0.47	(\$0.03)	\$0.44
A475818	Pasta/Italy	\$103,914.04	(\$7,481.81)	\$96,432.23
A475826	Cut-To-Length Carbon Steel Plate/Italy	\$3,840.99	(\$276.55)	\$3,564.44
A485805	Small-Diameter Carbon Steel Seamless Pipe/Romania	\$3,666.98	(\$264.02)	\$3,402.96
A489501	Welded Carbon Steel Pipe and Tube/Turkey	(\$2,478.09)	\$1,895.47	(\$582.62)
A489807	Steel Concrete Reinforcing Bar/Turkey	(\$83,994.50)	\$60,146.94	(\$23,847.56)
A508604	Industrial Phosphoric Acid/Israel	\$19,585.83	(\$1,410.18)	\$18,175.65
A533809	Forged Stainless Steel Flanges/India	\$1,240.37	(\$89.31)	\$1,151.06
A533813	Preserved Mushrooms/India	\$3,513.66	(\$2,145.27)	\$1,368.39

Table 5				
FY 2014 CDSOA Disbursement Information				
AD/CVD Case Number and Name		2014 Available Amount	Adjustments*	2014 Amount Disbursed
A533820	Hot-Rolled Steel Products/India	\$75,339.02	(\$5,424.39)	\$69,914.63
A533824	Polyethylene Terephthalate Film, Sheet and Strip/India	\$170,531.97	(\$12,278.30)	\$158,253.67
A533840	Frozen or Canned Warmwater Shrimp/India	\$22,656.15	(\$2,178.24)	\$20,477.91
A549807	Carbon Steel Butt-Weld Pipe Fittings/Thailand	\$442.37	(\$442.37)	\$0.00
A549813	Canned Pineapple/Thailand	\$31,292.22	(\$31,292.22)	\$0.00
A549817	Hot-Rolled Steel Products/Thailand	\$141,551.45	(\$10,191.71)	\$131,359.74
A549821	Polyethylene Retail Carrier Bags/Thailand	\$476,112.24	(\$34,280.09)	\$441,832.15
A549822	Frozen or Canned Warmwater Shrimp/Thailand	\$5,008.53	(\$484.13)	\$4,524.40
A552801	Frozen Fish Fillets/Vietnam	(\$3,898.86)	\$3,898.86	\$0.00
A552802	Frozen or Canned Warmwater Shrimp/Vietnam	\$1,946.32	(\$186.81)	\$1,759.51
A557805	Extruded Rubber Thread/Malaysia	\$365,944.27	(\$26,347.99)	\$339,596.28
A557809	Stainless Steel Butt-Weld Pipe Fittings/Malaysia	\$8.34	(\$0.61)	\$7.73
A559801	Antifriction Ball Bearings/Singapore	\$3.08	(\$3.08)	\$0.00
A565801	Stainless Steel Butt-Weld Pipe Fittings/Philippines	\$430.75	(\$31.01)	\$399.74
A570504	Petroleum Wax Candles/China	\$34,015.78	(\$2,449.15)	\$31,566.63
A570601	Tapered Roller Bearings/China	\$9,490.22	(\$683.30)	\$8,806.92
A570803	Hand Tools/China	\$615,737.04	(\$44,333.06)	\$571,403.98
A570822	Helical Spring Lock Washers/China	\$3,640.61	(\$262.12)	\$3,378.49
A570826	Paper Clips/China	\$2,408.80	(\$173.43)	\$2,235.37
A570827	Pencils/China	\$46,875.74	(\$3,375.07)	\$43,500.67
A570831	Fresh Garlic/China	\$3,652,281.73	(\$262,964.27)	\$3,389,317.46
A570832	Pure Magnesium/China	\$96,724.97	(\$6,964.20)	\$89,760.77
A570836	Glycine/China	\$165,292.52	(\$11,901.06)	\$153,391.46
A570846	Brake Rotors/China	\$85,464.13	(\$6,153.42)	\$79,310.71
A570848	Freshwater Crawfish Tail Meat/China	\$21,416,859.39	(\$1,542,013.86)	\$19,874,845.53
A570851	Preserved Mushrooms/China	\$80,556.11	(\$49,508.29)	\$31,047.82
A570863	Honey/China	\$7,900,434.52	(\$568,831.24)	\$7,331,603.28
A570866	Folding Gift Boxes/China	\$1,988.54	(\$1,988.54)	\$0.00
A570868	Folding Metal Tables and Chairs/China	\$10,942.85	(\$10,942.85)	\$0.00

AD/CVD Case Number and Name		2014 Available Amount	Adjustments*	2014 Amount Disbursed
A570875	Non-Malleable Cast Iron Pipe Fittings/China	\$461.30	(\$33.21)	\$428.09
A570881	Malleable Iron Pipe Fittings/China	\$204,732.02	(\$14,740.70)	\$189,991.32
A570886	Polyethylene Retail Carrier Bags/China	\$68,022.43	(\$4,897.61)	\$63,124.82
A570890	Wooden Bedroom Furniture/China	\$6,124,726.25	(\$6,124,726.25)	\$0.00
A570891	Hand Trucks/China	\$701,009.66	(\$50,472.69)	\$650,536.97
A570893	Frozen or Canned Warmwater Shrimp/China	\$435,755.56	(\$41,704.18)	\$394,051.38
A570894	Tissue Paper Products/China	\$580,301.03	(\$41,781.67)	\$538,519.36
A570895	Crepe Paper Products/China	\$1,937.19	(\$139.48)	\$1,797.71
A570896	Alloy Magnesium/China	\$577.28	(\$41.56)	\$535.72
A570898	Chlorinated Isocyanurates/China	\$62,684.45	(\$4,513.28)	\$58,171.17
A570901	Lined Paper School Supplies/China	\$39,396.89	(\$2,836.59)	\$36,560.30
A570904	Activated Carbon/China	\$87,942.37	(\$6,331.85)	\$81,610.52
A580008	Color Television Receivers/Korea	\$58,144.12	(\$58,144.12)	\$0.00
A580507	Malleable Cast Iron Pipe Fittings/Korea	\$20,743.01	(\$1,493.50)	\$19,249.51
A580605	Color Picture Tubes/Korea	\$3,736.35	(\$3,736.35)	\$0.00
A580809	Circular Welded Non-Alloy Steel Pipe/Korea	\$1,113.88	(\$80.20)	\$1,033.68
A580810	Welded Stainless Steel Pipe/Korea	\$5,889.66	(\$424.06)	\$5,465.60
A580812	Dynamic Random Access Memory Semiconductors/Korea	\$1,451.10	(\$104.48)	\$1,346.62
A580813	Stainless Steel Butt-Weld Pipe Fittings/Korea	\$36,013.90	(\$2,593.01)	\$33,420.89
A580816	Corrosion-Resistant Carbon Steel Flat Products/Korea	\$30,386,159.27	(\$2,187,803.46)	\$28,198,355.81
A580839	Polyester Staple Fiber/Korea	\$29,803.10	(\$29,803.10)	\$0.00
A583009	Color Television Receivers/Taiwan	\$564,647.34	(\$564,647.34)	\$0.00
A583508	Porcelain-On-Steel Cookware/Taiwan	\$23,927.61	(\$1,722.79)	\$22,204.82
A583605	Carbon Steel Butt-Weld Pipe Fittings/Taiwan	\$92.00	(\$6.62)	\$85.38
A583815	Welded Stainless Steel Pipe/Taiwan	\$101.44	(\$7.30)	\$94.14
A583816	Stainless Steel Butt-Weld Pipe Fittings/Taiwan	\$1,899.18	(\$136.74)	\$1,762.44

Table 5				
FY 2014 CDSOA Disbursement Information				
AD/CVD Case Number and Name		2014 Available Amount	Adjustments*	2014 Amount Disbursed
A583820	Helical Spring Lock Washers/ Taiwan	\$28.74	(\$2.07)	\$26.67
A583821	Forged Stainless Steel Flanges/ Taiwan	\$2,707.68	(\$194.95)	\$2,512.73
A583831	Stainless Steel Sheet and Strip/ Taiwan	\$15,482.31	(\$1,114.73)	\$14,367.58
A588015	Television Receivers/Japan	\$13,320.05	(\$13,320.05)	\$0.00
A588028	Roller Chain/Japan	\$383.19	(\$383.19)	\$0.00
A588054	Tapered Roller Bearings Under 4 Inches/Japan	\$1,216.00	(\$1,216.00)	\$0.00
A588201	Ball Bearings/Japan	\$5,688,087.41	(\$5,688,087.41)	\$0.00
A588203	Cylindrical Roller Bearings/ Japan	\$63,908.96	(\$63,908.96)	\$0.00
A588205	Spherical Plain Bearings/Japan	\$2,105.19	(\$2,105.19)	\$0.00
A588405	Cellular Mobile Telephones/ Japan	\$2,159.60	(\$2,159.60)	\$0.00
A588604	Tapered Roller Bearings Over 4 Inches/Japan	\$1,497.67	(\$1,497.67)	\$0.00
A588605	Malleable Cast Iron Pipe Fittings/ Japan	\$8.48	(\$0.61)	\$7.87
A588802	3.5-Inch Microdisks/Japan	\$13,413.29	(\$13,413.29)	\$0.00
A588807	Industrial Belts/Japan	\$59.62	(\$59.62)	\$0.00
A588823	Professional Electric Cutting Tools/Japan	\$703.32	(\$703.32)	\$0.00
A588833	Stainless Steel Bar/Japan	\$15,273.45	(\$1,099.69)	\$14,173.76
C357813	Honey/Argentina	\$7,900.48	(\$568.84)	\$7,331.64
C423809	Stainless Steel Plate in Coils/ Belgium	\$59,372.96	(\$4,274.85)	\$55,098.11
C475815	Seamless Pipe/Italy	\$1,204.05	(\$86.69)	\$1,117.36
C475819	Pasta/Italy	\$104,440.63	(\$7,519.73)	\$96,920.90
C489502	Welded Carbon Steel Pipe and Tube/Turkey	(\$1,220.55)	\$1,052.13	(\$168.42)
C508605	Industrial Phosphoric Acid/Israel	\$59,310.76	(\$4,270.37)	\$55,040.39
C533063	Iron Metal Castings/India	\$1,538.59	(\$110.78)	\$1,427.81
C533821	Hot-Rolled Steel Products/India	\$1,601,905.68	(\$115,337.22)	\$1,486,568.46
C533825	Polyethylene Terephthalate Film, Sheet and Strip/India	\$746,979.04	(\$53,782.49)	\$693,196.55
C535001	Cotton Shop Towels/Pakistan	\$1,243.58	(\$1,243.58)	\$0.00
C549818	Hot-Rolled Steel Products/ Thailand	\$87,277.84	(\$6,284.00)	\$80,993.84
C580208	Corrosion-Resistant Carbon Steel Flat Products/Korea	\$130,006.60	(\$9,360.47)	\$120,646.13

Table 5				
FY 2014 CDSOA Disbursement Information				
AD/CVD Case Number and Name		2014 Available Amount	Adjustments*	2014 Amount Disbursed
C580602	Top-Of-The-Stove Stainless Steel Cookware/Korea	\$177.14	(\$12.75)	\$164.39
C580851	Dynamic Random Access Memory Semiconductors and Modules/Korea	\$19,897.79	(\$1,432.64)	\$18,465.15
GRAND TOTAL		\$86,981,555.43	(\$16,832,276.53)	\$70,149,278.90
LESS OFFSETS				\$0.00
TOTAL DISBURSED				\$70,149,278.90

*Adjustments may include sequestered amounts, reliquidations, administrative actions, or amounts held pending litigation.

Appendix F: List of Acronyms

Acronym	Definition
ACE	Automated Commercial Environment
ACS	Automated Commercial System
AD/CVD	Antidumping/Countervailing Duty
CAFC	U.S. Court of Appeals for the Federal Circuit
CBP	U.S. Customs and Border Protection
CDSOA	Continued Dumping and Subsidy Offset Act
CEE	Center of Excellence and Expertise
CIT	U.S. Court of International Trade
COAC	Commercial Operations Advisory Committee
Commerce	U.S. Department of Commerce
E-bond	Electronic Bond
FY	Fiscal Year
HSI	Homeland Security Investigations (ICE)
ICE	U.S. Immigration and Customs Enforcement
NTAG	National Targeting and Analysis Group
OCC	Office of Chief Counsel (CBP)
PTI	Priority Trade Issue
STB	Single Transaction Bond
Justice Department	U.S. Department of Justice
Treasury	U.S. Department of the Treasury