DEPARTMENT OF COMMERCE

International Trade Administration [A-533-843]

Certain Lined Paper Products From India: Final Results of Antidumping Duty Administrative Review; 2010–2011

AGENCY: Import Administration, International Trade Administration, Department of Commerce. SUMMARY: On October 9, 2012, the Department of Commerce (the Department) published in the Federal **Register** the *Preliminary Results* of the antidumping duty administrative review of certain lined paper products from India (CLPP), and gave interested parties an opportunity to comment on the Preliminary Results. The review covers 57 producers/exporters of the subject merchandise, including Riddhi Enterprises (Riddhi) and SAB International (SAB).² The period of review (POR) is September 1, 2010, through August 31, 2011. As a result of our analysis of the comments and information received, these final results differ from the Preliminary Results.

For our final results, we find that Riddhi and SAB have not made sales of subject merchandise at less than normal value (NV). In addition, we have determined that 51 of the remaining non-selected respondents will receive the weighted-average non-selected respondent rate as calculated in these final results, and four uncooperative non-selected respondents will continue to receive a rate based on adverse facts available (AFA).

DATES: Effective Date: April 15, 2013. FOR FURTHER INFORMATION CONTACT:

George McMahon (Riddhi) and Cindy Robinson (SAB), AD/CVD Operations, Office 3, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–1167 and (202) 482–3797, respectively.

SUPPLEMENTARY INFORMATION:

Comments From Interested Parties

In accordance with 19 CFR 351.309(c)(1)(ii), we invited parties to comment on our Preliminary Results. On November 8, 2012, Riddhi and SAB submitted their respective case briefs. On November 8, 2012, Pioneer Stationery Private Limited (Pioneer)³ also submitted its case brief; however, the Department rejected this brief because it contained untimely filed factual information.4 On November 13, 2012, Petitioner 5 filed case briefs regarding Riddhi and SAB. Pursuant to the Department's instructions, Pioneer submitted its revised case brief on December 3, 2012, excluding the untimely filed factual information. On December 6, 2012, Riddhi and SAB filed their respective rebuttal briefs. On December 7, 2012, Petitioner and Navneet Publications (India) Ltd. (Navneet) filed rebuttal briefs.6 On January 14, 2013, Petitioner's counsel met with officials from the Department.7 On January 16, 2013, Pioneer's representative and its counsel met with officials from the Department.8

Scope of the Order

The merchandise covered by the CLPP $Order^9$ is certain lined paper products. The product is currently classified under the following Harmonized Tariff Schedule of the United States (HTSUS) subheadings: 4811.90.9035, 4811.90.9080, 4820.30.0040, 4810.22.5044, 4811.90.9050, 4811.90.9090, 4820.10.2010, 4820.10.2020, 4820.10.2030, 4820.10.2040, 4820.10.2050,

⁸ See Memorandum to the File, Through Melissa Skinner, Director, Office 8, from Cindy Robinson, Case Analyst, Office 8, titled "Certain Lined Paper Products from India: Meeting with Interested Party." dated January 16, 2013. 4820.10.2060, and 4820.10.4000. Although the HTSUS numbers are provided for convenience and customs purposes, the written product description remains dispositive.¹⁰

Analysis of Comments Received

All issues raised in the case and rebuttal briefs by parties to this administrative review are addressed in the Memorandum to Paul Piquado, Assistant Secretary for Import Administration, from Christian Marsh, Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations, "Certain Lined Paper Products from India: Issues and Decision Memorandum for the Final Results of the Fifth Antidumping Duty Administrative Review of Certain Lined Paper Products from India (2010-2011)" ("Final Issues and Decision Memorandum"), dated concurrently and hereby adopted by this notice. A list of the issues that parties raised and to which we responded is attached to this notice as Appendix I. The Final Issues and Decision Memorandum is a public document and is on file electronically via Import Administration's Antidumping and Countervailing Duty Centralized Electronic Service System (IA ACCESS). IA ACCESS is available to registered users at http:// iaaccess.trade.gov and in the Central Records Unit (CRU), room 7046 of the main Department of Commerce building. In addition, a complete version of the Final Issues and Decision Memorandum can be accessed directly on the Internet at http://www.trade.gov/ ia/. The signed Final Issues and Decision Memorandum and the electronic versions of the Final Issues and Decision Memorandum are identical in content.

Methodology

The Department has conducted this review in accordance with section 751(a)(2) of the Tariff Act of 1930, as amended (the Act). Export prices have been calculated in accordance with section 772 of the Act. NV has been calculated in accordance with section 773 of the Act. Pursuant to sections 776(a) and (b) of the Act, these findings in part rely on facts available, as well as the application of adverse inferences in selecting from among the facts available,

See Certain Lined Paper Products From India:
Antidumping Duty Administrative Review; 2010–
2011, 77 FR 61381 (October 9, 2012) (Preliminary
Results), and accompanying Decision Memorandum
(Preliminary Decision Memorandum).

² This review covers 57 manufacturers and exporters of the subject merchandise from India, two of which (Riddhi and SAB) are selected as mandatory respondents. The names of the remaining 55 non-selected respondents are listed below in this notice as well as in the *Initiation Notice*. See *Initiation of Antidumping and Countervailing Duty Administrative Reviews and Request for Revocation in Part*, 76 FR 67133 (October 31, 2011) (*Initiation Notice*).

³ Pioneer is one of the 55 non-selected respondents and represents one of the 13 Indian companies for which the Department issued a Quantity & Value questionnaire. *See* the Department's December 8, 2011, letter.

⁴ See the Department's Letter to Pioneer, dated November 26, 2012.

⁵ Petitioner includes ACCO Brands USA LLC, Norcom Inc., and Top Flight, Inc. *See* Petitioner's letter titled, "Notification of Membership Change," dated April 1, 2013

⁶ Navneet is one of the 55 non-selected respondents.

⁷ See Memorandum to the File, Through Melissa Skinner, Director, Office 8, from George McMahon, Case Analyst, Office 8, titled "Certain Lined Paper Products from India: Meeting with Interested Party," dated January 14, 2013.

⁹ See Notice of Amended Final Determination of Sales at Less Than Fair Value: Certain Lined Paper Products from the People's Republic of China; Notice of Antidumping Duty Orders: Certain Lined Paper Products from India, Indonesia and the People's Republic of China; and Notice of Countervailing Duty Orders: Certain Lined Paper Products from India and Indonesia, 71 FR 56949 (September 28, 2006) (CLPP Order).

¹⁰ For a complete description of the Scope of the Order, see Notice of Amended Final Determination of Sales at Less Than Fair Value: Certain Lined Paper Products from the People's Republic of China; Notice of Antidumping Duty Orders: Certain Lined Paper Products from India, Indonesia and the People's Republic of China; and Notice of Countervailing Duty Orders: Certain Lined Paper Products from India and Indonesia, 71 FR 56949 (September 28, 2006).

for those respondents that failed to cooperate by not acting to the best of their ability in responding to the Department's requests for information. Pursuant to section 773(b)(1) of the Act, we conducted a cost of production (COP) analysis of Riddhi and SAB sales in India in this review. ¹¹ Based on the COP test, we disregarded Riddhi and SAB sales at below-cost prices in their respective comparison markets.

For a full description of the methodology underlying our conclusions, please see the Final Issues and Decision Memorandum.

Changes Since the Preliminary Results

Based on a review of the record and comments received from interested parties regarding our *Preliminary Results*, we have made companyspecific changes to the margin calculations for Riddhi and SAB.¹²

In addition, we determine to apply the rate for non-selected respondents to Pioneer in these final results and not a rate based on AFA.¹³ However, we continue to apply an AFA rate to the uncooperative respondents.

Furthermore, following the changes to the dumping margins for the two mandatory respondents in these final results, ¹⁴ the AFA rate and the rate for non-selected respondents have also changed. *See* next sections for details.

AFA Rate

With regards to selection of the AFA rate, the Department's practice when selecting an adverse rate from among the possible sources of information is to ensure that the rate is sufficiently adverse "as to effectuate the statutory purposes of the adverse facts available rule to induce respondents to provide

the Department with complete and accurate information in a timely manner." 15 The Department's practice also ensures "that the party does not obtain a more favorable result by failing to cooperate than if it had cooperated fully." 16

In the present proceeding, because prior calculated rates involved zeroing, consistent with *AFBs 2012* ¹⁷ and pursuant to section 776(b) of the Act, we are relying on information placed on the record by the cooperative respondents. ¹⁸ Specifically, the AFA rate we have selected is the highest, non-aberrational transaction-specific margin, 22.02 percent, calculated for one of the mandatory respondents in the instant review.

Rates for Respondents Not Selected for Individual Examination

Generally, when calculating the margin for non-selected respondents, the Department has looked to section 735(c)(5) of the Act for guidance, which provides instructions for calculating the all-others margin in an investigation. Section 735(c)(5)(A) of the Act provides that when calculating the all-others margin, the Department will exclude any zero and de minimis weightedaverage dumping margins, as well as any weighted-average dumping margins based on total facts available. Accordingly, the Department's usual practice has been to average the margins for selected respondents, excluding margins that are zero, de minimis, or based entirely on facts available.19

Section 735(c)(5)(B) of the Act also provides that where all rates are zero, de minimis or based on total facts available, the Department may use "any reasonable method" to establish the rate for non-selected respondents, including "averaging the estimated weighted average dumping margins determined for the exporters and producers individually investigated."

In this review, we have calculated weighted-average dumping margins of zero for both mandatory respondents. In past reviews, the Department has determined that a "reasonable method" to use when, as here, the margins for respondents selected for individual examination are zero or *de minimis* is to assign non-selected respondents the average of the most recently determined margins that are not zero, de minimis, or based entirely on facts available (which may be from a prior review or new shipper review).20 However, if a non-selected respondent has its own calculated margin that is contemporaneous with or more recent than previous margins, the Department has applied the individually-calculated margin to the non-selected respondent, including when that margin is zero or de minimis.21

In the present proceeding, all prior margins were calculated using the Department's zeroing methodology. The Department has stated that it will not use its zeroing methodology in administrative reviews with preliminary determinations issued after April 16, 2012.²² Therefore, the Department has not relied on any weighted-average margins calculated in prior reviews to determine the rate for the non-selected respondents in this review.

We have determined that a reasonable method for assigning a margin to non-selected respondents in this review is to utilize the weighted-average dumping margins calculated for the two mandatory respondents (zero percent) and the AFA rate assigned to the four uncooperative companies (22.02 percent). We have limited the number of rates used in the average, that are based on AFA due to failures to respond to the quantity and value (Q&V) questionnaires, to the same number of companies that we determined we could

¹¹ The Department disregarded sales by Riddhi that were below the COP in the previous administrative review, therefore, we had a reasonable basis to believe or suspect that Riddhi's sales may have been made at prices below the COP. Accordingly, we requested that Riddhi respond to section D of the Department's questionnaire. See Antidumping Questionnaire Cover Letter to Riddhi dated January 20, 2011; see also Preliminary Results.

¹² See Final Issues and Decision Memorandum; Memorandum to the File, Through Eric B. Greynolds, Program Manager, Office 8, from George McMahon, Case Analyst, Office 8, titled "Certain Lined Paper Products from India: Calculation Memorandum—Riddhi Enterprises Ltd.," dated February 8, 2013 (Riddhi Calculation Memorandum); and Memorandum to the File, Through Eric B. Greynolds, Program Manager, Office 8, from Cindy Robinson, Case Analyst, Office 8, titled "Certain Lined Paper Products from India: Calculation Memorandum—SAB International," dated February 8, 2013 (SAB Calculation Memorandum).

 $^{^{13}\,}See$ Final Issues and Decision Memorandum at Comment 4 for details.

¹⁴ Both mandatory respondents have a zero dumping margin in these final results.

¹⁵ See, e.g., Certain Steel Concrete Reinforcing Bars from Turkey; Final Results and Rescission of Antidumping Duty Administrative Review in Part, 71 FR 65082, 65084 (November 7, 2006); see also Certain Frozen Warmwater Shrimp from India: Preliminary Results and Preliminary Partial Rescission of Antidumping Duty Administrative Review, 72 FR 65082, 65084 (November 7, 2006), unchanged in the final results; Certain Frozen Warmwater Shrimp from India: Final Results and Partial Rescission of Antidumping Duty Administrative Review, 72 FR 65082, 65084 (November 7, 2006).

¹⁶ See Statement of Administrative Action (SAA) accompanying the Uruguay Round Agreements Act, H.R. Rep. No. 103–316, Vol. I, at 870 (1994), reprinted at 1994 U.S.C.C.A.N. 4040, 4199.

¹⁷ See Ball Bearings and Parts Thereof From France, Germany, and Italy: Final Results of Antidumping Duty Administrative Reviews; 2010– 2011, 77 FR 73415 (December 10, 2012), and accompanying Issues and Decision Memorandum at Comment 1 (AFFs 2012).

¹⁸ See Final Issues and Decision Memorandum at Comment 5; see also Memorandum to the File through Eric Greynolds, Program Manager, AD/CVD Operations 8, from the Team titled "Certain Lined Paper Products from India: Notice of Final Results of Antidumping Duty Administrative Review: Selection of Total Adverse Facts-Available Rate, (AFA Memo)" dated April 9, 2013.

¹⁹ See Ball Bearings and Parts Thereof From France, Germany, Italy, Japan, and the United Kingdom: Final Results of Antidumping Duty

Administrative Reviews and Rescission of Reviews in Part, 73 FR 52823, 52824 (September 11, 2008) (AFBs 2008), and accompanying Issues and Decision Memorandum at Comment 16.

²⁰ *Id*.

²¹ *Id*.

²² See Antidumping Proceedings: Calculation of the Weighted-Average Dumping Margin and Assessment Rate in Certain Antidumping Duty Proceedings; Final Modification for Reviews, 77 FR 8101 (February 14, 2012) (Final Modification).

reasonably examine in this review, which was two. Accordingly, we determined the non-selected rate by taking the simple average of the rates calculated for the two selected mandatory respondents and two AFA rates for companies that failed to respond to the Q&V questionnaire. Thus, we are assigning an average dumping margin of 11.01 percent to all non-selected respondents, including Pioneer, in these final results.²³

Final Results of the Review

As a result of this review, the Department determines that the dumping margins for the POR are as follows:

A. Calculated Rate for the Two Mandatory Respondents

Producer/Exporter	Weighted- average dumping margin (percent)
Riddhi Enterprises, LtdSAB International	0.00 0.00

B. Rate for the Non-Selected, Cooperative Respondents ²⁴

Producer/Exporter	Weighted- average dumping margin (percent)
Abhinav Paper Products Pvt Ltd American Scholar, Inc. and/or I-	11.01
Scholar	11.01
A R Printing & Packaging India	11.01
Akar Limited	11.01
Apl Logistics India Pvt. Ltd	11.01
Artesian Impex	11.01
Arun Art Printers Pvt. Ltd	11.01
Aryan Worldwide	11.01
Bafna Exports	11.01
Cargomar Pvt. Ltd	11.01
Cello International Pvt. Ltd. (M/S	
Cello Paper Products)	11.01
Corporate Stationery Pvt. Ltd	11.01
Crane Worldwide Logistics Ind	
Pvt	11.01
Creative Divya	11.01
D.D International	11.01
Exel India (Pvt.) Ltd Exmart International Pvt. Ltd	11.01
	11.01
Expeditors International (India) Pvt/Expeditors Cargo Mgmnt	
Systems	11.01
Fatechand Mahendrakumar	11.01
FFI International	11.01
Freight India Logistics Pvt. Ltd	11.01

²³ See Final Issues and Decision Memorandum at Comment 5; see also Memorandum to the File through Eric Greynolds, Program Manager, AD/CVD Operations 8, from the Team titled "Certain Lined Paper Products from India: Margin for Respondents Not Selected for Individual Examination: (Nonselected Rate Memo)" dated April 9, 2013.

Producer/Exporter	Weighted- average dumping margin (percent)
Gauriputra International	11.01
International Greetings Pvt. Ltd.	11.01
Karur K.C.P. Packagings Ltd	11.01
Kejriwal Paper Ltd. and Kejriwal	
Exports	11.01
Lodha Offset Limited	11.01
M.S. The Bell Match Company	11.01
Magic International Pvt Ltd	11.01
Mahavideh Foundation	11.01
Marisa International	11.01
Navneet Publications (India) Ltd.	11.01
Orient Press Ltd	11.01
Paperwise Inc	11.01
Phalada Agro Research Founda-	
tions	11.01
Pioneer Stationery Pvt. Ltd	11.01
Premier Exports	11.01
Raghunath Exporters	11.01
Rajvansh International	11.01
SAI Suburi International	11.01
SAR Transport Systems	11.01
SDV Intl Logistics Ltd	11.01
Seet Kamal International	11.01
SGM Paper Products	11.01
Shivam Handicrafts	11.01
Soham Udyog	11.01
Sonal Printers Pvt. Ltd	11.01
Super Impex	11.01
Swati Growth Funds Ltd	11.01
Swift Freight (India) Pvt. Ltd	11.01
V&M	11.01
Yash Laminates	11.01

C. AFA Rate for the Uncooperative Respondents 25

Producer/Exporter	Weighted average dumping margin (percent)
Ampoules & Vials Mfg. Co. Ltd. AR Printing & Packaging (India)	22.02
PVT	22.02
Chitra Exports	22.02
Diki Continental Exports	22.02

Assessment Rates

Pursuant section 751(a)(2)(A) of the Act and 19 CFR 351.212(b), the Department has determined, and U.S. Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries of subject merchandise in accordance with the final results of this review. The Department intends to issue appropriate assessment instructions directly to CBP 15 days after publication of the final results of this administrative review.

Pursuant to 19 CFR 351.212(b)(1), we calculated importer-specific *ad valorem* duty assessment rates based on the ratio of the total amount of dumping

calculated for the importer's examined sales to the total entered value of those sales. Where the assessment rate is above *de minimis*, we will instruct CBP to assess duties on all entries of subject merchandise by that importer. Pursuant to 19 CFR 351.106(c)(2), we will instruct CBP to liquidate without regard to antidumping duties any entries for which the assessment rate is *de minimis* (*i.e.*, less than 0.50 percent).

The Department clarified its "automatic assessment" regulation on May 6, 2003.²⁶ This clarification applies to entries of subject merchandise during the POR produced by companies examined in this review (i.e., companies for which a dumping margin was calculated) where the companies did not know that their merchandise was destined for the United States. In such instances, we will instruct CBP to liquidate unreviewed entries at the 3.91 percent all-others rate established in the original investigation for India if there is no company-specific rate for an intermediary company(ies) involved in the transaction.27

Cash Deposit Requirements

The following cash deposit requirements will be effective upon publication of these final results for all shipments of CLPP from India entered, or withdrawn from warehouse, for consumption on or after the publication date, as provided by section 751(a)(2)(C) of the Act: (1) for companies covered by this review, the cash deposit rate will be the rates listed above; (2) for previously reviewed or investigated companies other than those covered by this review, the cash deposit rate will be the company-specific rate established for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the original investigation, but the producer is, the cash deposit rate will be the rate established for the most recent period for the producer of the subject merchandise; and (4) if neither the exporter nor the producer is a firm covered in this review, a prior review, or the original investigation, the cash deposit rate will be 3.91 percent, the allothers rate established in the original investigation.²⁸ These cash deposit requirements, when imposed, shall remain in effect until further notice.

²⁴ See Final Issues and Decision Memo at Comment 5; see also Non-selected Rate Memo.

 $^{^{25}\,}See$ Final Issues and Decision Memorandum at Comment 4; see also AFA memo.

²⁶ For a full discussion of this clarification, see Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties, 68 FR 23954 (May 6, 2003).

²⁷ See CLPP Order.

²⁸ Id.

Disclosure

We will disclose the calculations performed within five days of the date of publication of this notice to parties in this proceeding in accordance with 19 CFR 351.224(b).

Notification to Importers Regarding the Reimbursement of Duties

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

Administrative Protective Order

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

We are issuing and publishing this notice in accordance with sections 751(a)(1) and 777(i)(1) of the Act.

Dated: April 9, 2013.

Paul Piquado,

Assistant Secretary for Import Administration.

Appendix

List of Comments in the Accompanying Final Issues and Decision Memorandum:

A. General Issue

Comment 1: Whether to Apply Targeted Dumping With Respect to Riddhi and SAB

B. Company-Specific Issues

Comment 2: Whether the Department Properly Calculated Riddhi's Comparison Market Net Price (CMNETPRI)

Comment 3: Whether the Department Properly Applied the Exchange Rate to SAB's Countervailing Duty Offset (CVDU)

Comment 4: Whether to Apply the Adverse Facts Available (AFA) Rate to Pioneer Comment 5: The Proper Rate to Apply to the Non-Selected Respondents [FR Doc. 2013–08790 Filed 4–12–13; 8:45 am] BILLING CODE 3510–DS–P

DEPARTMENT OF COMMERCE

International Trade Administration

[C-570-955]

Certain Magnesia Carbon Bricks From the People's Republic of China: Final Results of and Final Partial Rescission of Countervailing Duty Administrative Review: 2010

AGENCY: Import Administration, International Trade Administration, Department of Commerce. **SUMMARY:** On October 9, 2012, the Department of Commerce (the Department) published the preliminary results of the 2010 administrative review of the countervailing duty (CVD) order on certain magnesia carbon bricks from the People's Republic of China (PRC) covering the two mandatory respondents for the period of review (POR) of August 2, 2010, through December 31, 2010. We invited parties to comment on the Preliminary Results.² Based on the analysis of the comments received, the Department has not made any changes to the subsidy rates determined for the two mandatory respondents. The final subsidy rates are listed in the "Final Results of Review" section below.

DATES: Effective Date: April 15, 2013.
FOR FURTHER INFORMATION CONTACT: Toni
Page or Elfi Blum, AD/CVD Operations,
Office 6, Import Administration,
International Trade Administration,
U.S. Department of Commerce, 14th
Street and Constitution Avenue NW.,
Washington, DC 20230; telephone: (202)
482–1398 or (202) 482–0197,
respectively.

SUPPLEMENTARY INFORMATION:

Background

On October 9, 2012, the Department published the *Preliminary Results*, which covered the two mandatory respondents—Fengchi Imp. and Exp. Co., Ltd. of Haicheng City and Fengchi Refractories Co., of Haicheng City (collectively, Fengchi) and Yingkou Bayuquan Refractories Co., Ltd. (BRC)—as well as the remaining producers/exporters for whom we initiated reviews.

On November 13, 2012, the Department received case briefs from Resco Products, Inc. (the petitioner in the original investigation) (Petitioner), the Government of the People's Republic of China (the GOC), and Fengchi. The Department received rebuttal briefs on November 19, 2012, from Petitioner, Fengchi, and ANH Refractories Company (ANH), a domestic producer of subject merchandise.

Analysis of Comments Received

All issues raised by parties in their case briefs are addressed in the Final Decision Memorandum.³ A list of these issues is attached to this notice in Appendix I. The Final Decision Memorandum is a public document and is on file electronically via Import Administration's Antidumping and Countervailing Duty Centralized Electronic Service System (IA ACCESS). Access to IA ACCESS is available to registered users at http:// iaaccess.trade.gov and in the Central Records Unit, room 7046 of the main Department of Commerce building. In addition, a complete version of the Final Decision Memorandum can be accessed directly on the Internet at http:// www.trade.gov/ia/. The signed Final Decision Memorandum and electronic versions of the Final Decision Memorandum are identical in content.

Scope of the Order

The scope of the order includes certain magnesia carbon bricks.⁴ Certain magnesia carbon bricks that are the subject of the order are currently classifiable under subheadings 6810.11.0000, 6810.91.0000, 6810.99.0080, 6902.10.1000, 6902.10.5000, 6815.91.0000, 6815.99.2000 and 6815.99.4000 of the Harmonized Tariff Schedule of the United States (HTSUS). While HTSUS subheadings are provided for convenience and customs purposes, the written description is dispositive.

Changes Since the Preliminary Results

Based on the comments received from the interested parties, we have made no change to the *Preliminary Results*. For a discussion of the issues, *see* the Final Decision Memorandum.

¹ See Certain Magnesia Carbon Bricks From the People's Republic of China: 2010 Countervailing Duty Administrative Review, 77 FR 61397 (October 9, 2012) (Preliminary Results).

² See Preliminary Results, 77 FR 61399.

³ See Memorandum from Christian Marsh, Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations, to Paul Piquado, Assistant Secretary for Import Administration, "Issues and Decision Memorandum for Certain Magnesia Carbon Bricks from the People's Republic of China: Final Results of the 2010 Administrative Review," dated concurrently with this notice and herein incorporated by reference (Final Decision Memorandum).

 $^{^4\,}See$ Final Decision Memorandum for a complete description of the scope of the order.