

Zhoushan Huading's new shipper sale were not consistent with other imports of freshwater crawfish tail meat entered into the U.S. during the period of review. *See Preliminary Notice; see also Zhoushan Huading Memo.*

Furthermore, since the publication of the *Preliminary Notice*, the Department solicited additional information through the issuance of supplemental questionnaires to all three parties that were involved in this new shipper sale. The Department's goal in seeking additional information was to address the issues identified in the *Preliminary Notice*, particularly, who paid whom, and to seek clarification of the terms of sale for the shipment of subject merchandise under review. All parties responded to the supplemental questionnaires issued.

In regard to payment information, both Zhoushan Huading and the reported buyer, in their questionnaire responses, provided documents demonstrating a wire transfer from the reported buyer to Zhoushan Huading. Both responses also provide a copy of a cashier's check as evidence of payment by the importer of record to the reported buyer. This documentation overcomes the uncertainty regarding who paid whom for the merchandise, and establishes that Zhoushan Huading was paid in the manner, and by the party, identified in the questionnaire responses. However, this documentation also provides evidence that the sale was commercially unreasonable, due to the fact that the dollar amounts on the cashier's check and the wire transfer documentation are identical. Therefore, since the amounts paid by the reported buyer and the importer of record are identical, the record indicates that the reported buyer sold Zhoushan Huading's shipment of subject merchandise to the importer of record at a loss, *i.e.*, by selling the subject merchandise for the exact same dollar amount as they purchased it for, the reported buyer must have absorbed all of the administrative and selling costs associated with executing both transactions (the purchase and the sale).

Moreover, prior to the publication of the *Preliminary Notice*, as part of our analysis of whether the sale was commercially reasonable, we issued supplemental questionnaires that asked the reported buyer and the importer of record to provide information on the commercial structure of their business, and their business relationship to each other. The Department also attempted to gather information from the importer of record in regard to the identity of its customers and supporting sales documentation. The Department also

asked Zhoushan Huading for this information. None of the requested information was provided by Zhoushan Huading, the reported buyer, or the importer of record.

In addition, Zhoushan Huading, in its September 12, 2003 supplemental questionnaire response, stated which party was responsible for all inland freight, brokerage and handling, and international freight expenses related to the new shipper sale under review. However, the bill of lading provided by Zhoushan Huading in its January 6, 2003, questionnaire response contradicts the terms of sale as reported by Zhoushan Huading, and indicates that these costs may have been borne by a party other than the one Zhoushan Huading indicated. As such, without reliable information establishing the terms of sale, including which party was responsible for which costs, it is not possible for the Department to determine that Zhoushan Huading's sale is a commercially reasonable transaction. Some of the information concerning the party responsible for movement expenses is business proprietary. This information is discussed more fully in a *Memorandum to the File: Crawfish Tail Meat from the People's Republic of China: Analysis of Zhoushan Huading's Reported Terms of Sale*; dated November 25, 2003.

Having reviewed the totality of circumstances surrounding this sale, we conclude that Zhoushan Huading's new shipper sale was commercially unreasonable and therefore not *bona fide* for the following reasons: 1) the price was extremely high and the quantity was unusually low vis-a-vis other imports from the PRC of the subject merchandise into the United States during the period of review; 2) the merchandise was apparently resold by the reported buyer at a loss; and, 3) Zhoushan Huading provided contradictory information and documentation regarding the terms of sale and movement expenses.

Rescission of New Shipper Review

Because we find the new shipper sale not *bona fide*, and because this was the only sale made during the new shipper review period, there is no *bona fide* sale to review. As such, we are rescinding this new shipper review. Accordingly, the PRC-wide antidumping duty margin of 223.01 percent still applies for shipments of freshwater crawfish tail meat produced and/or exported by Zhoushan Huading for the period September 1, 2001 through August 31, 2002 and beyond. The Department will issue cash deposit and assessment instructions directly to CBP.

Cash Deposits

Bonding will no longer be permitted to fulfill security requirements for shipments from Zhoushan Huading of freshwater crawfish tail meat from the PRC entered, or withdrawn from warehouse, for consumption in the United States on or after the publication of this notice in the **Federal Register**. Effective upon publication of these final results for this new shipper review, we will instruct CBP to continue the suspension of liquidation of entries of freshwater crawfish tail meat that is produced and/or exported by Zhoushan Huading, and entered on or after the date of publication of these final results. For entries of freshwater crawfish tail meat that are produced and/or exported by Zhoushan Huading, cash deposits will be required at the PRC-wide rate in effect on the date of entry. The PRC-wide rate currently in effect is 223.01 percent. There are no changes to the rates applicable to any other company under this order.

Assessment of Antidumping Duties

The Department shall determine, and CBP shall assess, antidumping duties on all appropriate entries. Since we are rescinding this new shipper review, the PRC-wide rate of 223.01 percent applies to all exports of freshwater crawfish tail meat produced and/or exported by Zhoushan Huading. The Department will issue appropriate assessment instructions directly to CBP within 15 days of publication of this notice of rescission of antidumping duty new shipper review.

Notification to Interested Parties

This notice 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 duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of antidumping duties occurred and subsequent assessment of double antidumping duties.

This notice also serves as a reminder to parties subject to administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with section 351.305(a)(3) of the Department's regulations. Timely written notification of the return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply