

Attached to this notice as an Appendix is a list of the issues which parties have raised and to which we have responded in the *Decision Memorandum*. Parties can find a complete discussion of all issues raised in this review and the corresponding recommendations in this public memorandum which is on file in the Central Records Unit, room B-099 of the main Department building. In addition, a complete version of the *Decision Memorandum* can be accessed directly on the Internet at <http://www.ia.ita.doc.gov/fjn/summary/list.htm> under the heading "China PRC." The paper copy and electronic version of the *Decision Memorandum* are identical in content.

### Changes Since the Preliminary Results

Based on our review of comments received, the verification, and a reexamination of surrogate value data, we have made certain changes to the calculations for the final results. These changes are discussed in the following Comments in the *Decision Memorandum* or in the December 15, 2003 "Final Results Calculation Memorandum for Yantai Golden Tide Fruits & Vegetable Co., Ltd." ("*Calc Memo*").

**Domestic Brokerage and Handling:** In the *Preliminary Results*, domestic brokerage and handling was based on a single brokerage and handling rate. For these final results the Department has calculated the surrogate brokerage and handling value by averaging this brokerage and handling rate with two additional freight forwarder quotes which were used by the Department in recent cases.

The prices are from 1999. Therefore, we have inflated them to the POR. The resulting value is US\$8.78/MT. See Comment 3 of the *Decision Memorandum*.

**Overhead, SG&A, and Profit:** We have revised the overhead, SG&A and profit ratios based on the full English translation of the Agros Holding Incorporated financial statement submitted by the respondent in its August 18, 2003 "2nd Surrogate Value Submission" at Exhibit 2. The revised overhead percentage is 7.11. The revised SG&A percentage is 50.24. The revised profit percentage is 4.46. See Comment 2 of the *Decision Memorandum*.

**Aseptic Bags:** Golden Tide purchased aseptic bags from a market economy supplier slightly before the POR. Therefore, we have inflated the price of the bags to the POR. The resulting price is business proprietary. See *Calc Memo*.

### Final Results of Review

For the reasons discussed in our *Preliminary Results* and above, we determine that the following weighted-average margin percentage exists for Golden Tide during the period June 1, 2002, through November 30, 2002:

Manufacturer/Producer/Exporter	Margin (percentage)
Yantai Golden Tide Fruits & Vegetable Food Co., Ltd ...	7.70
PRC Wide .....	51.74

### Assessment Rates

The Department will issue appropriate assessment instructions directly to U.S. Customs and Border Protection ("CBP") within 15 days of publication of the final results of this review.

In accordance with 19 CFR 351.212(b)(1), we have calculated importer (or customer)-specific assessment rates for the merchandise subject to this review. To determine whether the duty assessment rates were *de minimis*, in accordance with the requirement set forth in 19 CFR 351.106(c)(2), we calculated importer (or customer)-specific *ad valorem* rates by aggregating the dumping margins calculated for all U.S. sales to that importer (or customer) and dividing this amount by the total value of the sales to that importer (or customer). Where an importer (or customer)-specific *ad valorem* rate was greater than *de minimis*, we calculated a per unit assessment rate by aggregating the dumping margins calculated for all U.S. sales to that importer (or customer) and dividing this amount by the total quantity sold to that importer (or customer). Where an importer (or customer)-specific *ad valorem* rate was *de minimis*, we will order the Customs Service to liquidate without regard to antidumping duties.

### Cash Deposit Requirements

Bonding will no longer be permitted to fulfill security requirements for shipments from Golden Tide of non-frozen apple juice concentrate from the PRC entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of this new shipper review.

The following deposit rates shall be required for merchandise subject to the order entered, or withdrawn from warehouse, for consumption on or after the publication date of these final results, as provided by section 751(a)(1) and (a)(2)(B) of the Act: (1) The cash deposit rate for Golden Tide (*i.e.*, for subject merchandise manufactured and

exported by Golden Tide) will be the rate indicated above; (2) the cash deposit rate for PRC exporters who received a separate rate in a prior segment of the proceeding will continue to be the rate assigned in that segment of the proceeding; (3) the cash deposit rate for the PRC NME entity and for subject merchandise exported by Golden Tide but not manufactured by them will continue to be the PRC-wide rate (*i.e.*, 51.74 percent); and (4) the cash deposit rate for non-PRC exporters of subject merchandise from the PRC will be the rate applicable to the PRC exporter that supplied that exporter. These deposit requirements shall remain in effect until publication of the final results of the next administrative review.

### Notification to Importers

This notice also serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f)(2) 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 the subsequent assessment of doubled antidumping duties.

### Notification Regarding APOs

This notice also serves as the only 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). 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 terms of an APO is a violation which is subject to sanction.

We are issuing and publishing this determination and notice in accordance with sections 751(a)(2)(B)(iv) and 777(i) of the Act and 19 CFR 351.214.

Dated: December 15, 2003.

**James J. Jochum,**

*Assistant Secretary for Import Administration.*

### Appendix

#### List of Comments and Issues in the Decision Memorandum

Comment 1: The Department's use of Poland as the primary surrogate country is contrary to law and unsupported by the administrative record.