

Excluded from the scope of this investigation are “futon” mattresses. A “futon” is a bi-fold frame made of wood, metal, or plastic material, or any combination thereof, that functions as both seating furniture (such as a couch, love seat, or sofa) and a bed. A “futon mattress” is a tufted mattress, where the top covering is secured to the bottom with thread that goes completely through the mattress from the top through to the bottom, and it does not contain innersprings or foam. A futon mattress is both the bed and seating surface for the futon. Also excluded from the scope are airbeds (including inflatable mattresses) and waterbeds, which consist of air- or liquid-filled bladders as the core or main support system of the mattress.

Also excluded is certain multifunctional furniture that is convertible from seating to sleeping, regardless of filler material or components, where such filler material or components are upholstered, integrated into the design and construction of, and inseparable from, the furniture framing, and the outermost layer of the multifunctional furniture converts into the sleeping surface. Such furniture may, and without limitation, be commonly referred to as “convertible sofas,” “sofabeds,” “sofa chaise sleepers,” “futons,” “ottoman sleepers,” or a like description.

Also excluded from the scope of this investigation are any products covered by the existing antidumping duty orders on uncovered innerspring units from the People’s Republic of China, South Africa, and the Socialist Republic of Vietnam. See Uncovered Innerspring Units from the People’s Republic of China, South Africa, and Socialist Republic of Vietnam: Continuation of Antidumping Duty Orders, 84 FR 55285 (October 16, 2019).

Also excluded from the scope of this investigation are bassinet pads with a nominal length of less than 39 inches, a nominal width of less than 25 inches, and a nominal depth of less than 2 inches.

Additionally, also excluded from the scope of this investigation are “mattress toppers.” A “mattress topper” is a removable bedding accessory that supplements a mattress by providing an additional layer that is placed on top of a mattress. Excluded mattress toppers have a height of four inches or less.

Also excluded from the scope are the following hospital and patient care setting surfaces. Products that fall within the below categories and meet all of the exclusion factors in the respective category qualify for such exclusion, regardless of whether they may be referenced as a mattress.

Air Surfaces with all of the following characteristics: with the foot end comprised of either diecut construction foam or air bladders to allow extension and retraction of the surface; enclosed in a fluid-resistant polyurethane-coated ticking with a zipper; with welded seams on the ticking, which are two or more layers of coated material thermally fused together with a permanent bond; with the core including air bladders, with or without foam inside; with a unique device identifier label for medical devices issued by an FDA-accredited agency and listed in the FDA-administered Global Unique Device Identification Database.

Stretcher Surfaces with all of the following characteristics: with a nominal thickness of 5 inches or less; with the foam core width tapered at one end; enclosed in a fluid-resistant polyurethane-coated ticking with a zipper; with welded seams on the ticking, which are two or more layers of coated material thermally fused together with a permanent bond; with the exterior of the ticking containing a welded flap to cover the ticking zipper; with loop velcro attached to the ticking to allow for the stretcher surface to be firmly affixed to the stretcher; with a unique device identifier label for medical devices issued by an FDA-accredited agency and listed in the FDA-administered Global Unique Device Identification Database.

Birthing Bed Surfaces with all of the following characteristics: with a nominal thickness of 5 inches or less; with a foam core in two pieces that have either a V-shaped cutout or U-shaped cutout; enclosed in a fluid-resistant polyurethane-coated ticking with a zipper; with welded seams on the ticking, which are two or more layers of coated material thermally fused together with a permanent bond; with attachment fasteners extending from the bottom of the surface comprised of snaps or plastic hook(s); with a unique device identifier label for medical devices issued by an FDA-accredited agency and listed in the FDA-administered Global Unique Device Identification Database.

Foam Surfaces with all the following characteristics: with a nominal thickness of 6.5 inches or less; with a foam core that has articulation lines cut into the foam and/or die-cut construction in a portion of the foam to allow movement of the surface; enclosed in a fluid-resistant polyurethane-coated ticking with a zipper; with the ticking made of material meeting ASTM F1671B-07 requirements for porosity and ISO 10993 requirements for biocompatibility; with welded seams on the ticking, which are two or more layers of coated material thermally fused together with a permanent bond; with brackets or attachment knobs embedded in the surface core to allow the surface to be firmly affixed to the hospital bed frame; with a unique device identifier label for medical devices issued by an FDA-accredited agency and listed in the FDA-administered Global Unique Device Identification Database, where the label includes the manufacturer’s name and address as well as the product’s name, date of manufacture, serial number, and Global Trade Identification Number (GTIN).

The products subject to this investigation are currently classifiable under Harmonized Tariff Schedule of the United States (HTSUS) subheadings: 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095. Products subject to this investigation may also enter under HTSUS subheadings: 9401.41.0000, 9401.49.0000, and 9401.99.9081. Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the merchandise subject to this investigation is dispositive.

## Appendix II

### List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Changes Since the *Preliminary Determination*
- IV. Discussion of the Issues
  - Comment 1: Whether to Continue to Collapse All VFI Affiliates
  - Comment 2: Whether to Apply Total or Partial Adverse Facts Available to VFI
- V. Recommendation

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## DEPARTMENT OF COMMERCE

### International Trade Administration

[C–560–839]

#### Mattresses From Indonesia: Final Negative Countervailing Duty Determination

**AGENCY:** Enforcement and Compliance, International Trade Administration, Department of Commerce.

**SUMMARY:** The U.S. Department of Commerce (Commerce) determines that countervailable subsidies are not being provided to producers and exporters of mattresses from Indonesia. The period of investigation is January 1, 2022, through December 31, 2022.

**DATES:** Applicable July 22, 2024.

**FOR FURTHER INFORMATION CONTACT:** Natasia Harrison or Harriston Tanchuck, AD/CVD Operations, Office VI, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–1240 or (202) 482–7421, respectively.

**SUPPLEMENTARY INFORMATION:**

#### Background

On January 2, 2024, Commerce published the *Preliminary Determination* in the *Federal Register*.<sup>1</sup> Subsequently, on April 3, 2024, Commerce released its Post-Preliminary Analysis.<sup>2</sup> For a complete description of the events that followed the *Preliminary Determination*, see the Issues and Decision Memorandum.<sup>3</sup> The Issues and

<sup>1</sup> See *Mattresses from Indonesia: Preliminary Negative Countervailing Duty Determination and Alignment of Final Determination with the Final Antidumping Duty Determination*, 89 FR 57 (January 2, 2024) (*Preliminary Determination*).

<sup>2</sup> See Memorandum, “Post-Preliminary Analysis,” dated April 3, 2024.

<sup>3</sup> See Memorandum, “Issues and Decision Memorandum for the Final Negative Determination in the Countervailing Duty Investigation of Mattresses from Indonesia,” dated concurrently

Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance’s Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). ACCESS is available to registered users at <http://access.trade.gov>. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

**Scope of the Investigation**

The products covered by this investigation are mattresses from Indonesia. For a complete description of the scope of this investigation, see Appendix I.

**Scope Comments**

During the course of this investigation, Commerce received scope comments from parties. Commerce issued a Preliminary Scope Decision Memorandum to address these comments and set aside a period of time for parties to address scope issues in scope-specific case and rebuttal briefs.<sup>4</sup> We received comments from parties on the Preliminary Scope Decision Memorandum, which we addressed in the Final Scope Decision Memorandum.<sup>5</sup> We made changes to the scope of the investigation from the

scope published in the *Preliminary Determination*, as noted in Appendix I.

**Analysis of Subsidy Programs and Comments Received**

The subsidy programs under investigation, and the issues raised in the case and rebuttal briefs that were submitted by parties in this investigation, are discussed in the Issues and Decision Memorandum. For a list of the issues raised by interested parties and addressed in the Issues and Decision Memorandum, see Appendix II.

**Verification**

Commerce conducted verification of the information relied upon in making its final determination in this investigation, in accordance with section 782(i) of the Tariff Act of 1930, as amended (the Act). Specifically, we conducted on-site verifications of the Government of Indonesia, PT Grantec Jaya Indonesia (Grantec), and PT Zinus Global Indonesia (PT Zinus) between February 19 and March 1, 2024, as well as of the Government of Korea and Zinus Inc. (Korea) in May 2024, using standard verification procedures, including an examination of relevant sales and accounting records, and

original source documents provided by the respondents.<sup>6</sup>

**Methodology**

Commerce conducted this investigation in accordance with section 701 of the Act. For each of the subsidy programs found to be countervailable, Commerce determines that there is a subsidy, *i.e.*, a financial contribution by an “authority” that gives rise to a benefit to the recipient, and that the subsidy is specific.<sup>7</sup> For a full description of the methodology underlying our final determination, see the Issues and Decision Memorandum.

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

Based on our findings at verification, and our review and analysis of the comments received from parties, for this final determination, we made certain changes to the countervailable subsidy rate calculations for Grantec. For a discussion of these changes, see the Issues and Decision Memorandum.

**Final Determination**

Commerce determines that the following estimated countervailable subsidy rates exist for the period January 1, 2022, through December 31, 2022:

Company	Subsidy rate ( <i>ad valorem</i> percent)
PT Grantec Jaya Indonesia <sup>8</sup> .....	0.19 ( <i>de minimis</i> ).
PT Zinus Global Indonesia .....	0.03 ( <i>de minimis</i> ).

Consistent with section 703(d) of the Act, Commerce has not calculated an estimated weighted-average subsidy rate for all other producers and exporters because it has not made an affirmative final determination.

**Disclosure**

Commerce intends to disclose its calculations and analysis performed to interested parties in this final determination within five days of any

public announcement, or if there is no public announcement, within five days of the date of the publication of this notice in the **Federal Register**, in accordance with 19 CFR 351.224(b).

**Suspension of Liquidation**

In the *Preliminary Determination*, the total net countervailable subsidy rates for the individually examined respondents were *de minimis* and, therefore, we did not suspend

liquidation of entries of mattresses from Indonesia.<sup>9</sup> Because Commerce determines that no countervailable subsidies are being provided to the production or exportation of subject merchandise, Commerce will not direct U.S. Customs and Border Protection to suspend liquidation of any such entries.

with, and hereby adopted by, this notice (Issues and Decision Memorandum).

<sup>4</sup> See Memorandum, “Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, India, Indonesia, Italy, Kosovo, Mexico, Philippines, Poland, Slovenia, Spain, and Taiwan: Preliminary Scope Decision Memorandum,” dated February 23, 2024.

<sup>5</sup> See Memorandum, “Mattresses from Bosnia and Herzegovina, Bulgaria, Burma, India, Indonesia, Italy, Kosovo, Mexico, Philippines, Poland,

Slovenia, Spain, and Taiwan: Final Scope Decision Memorandum,” dated May 8, 2024.

<sup>6</sup> See Memoranda, “Verification of PT Grantec Jaya Indonesia Questionnaire Responses,” dated April 9, 2024; “Verification of PT Zinus Global Indonesia Questionnaire Responses,” dated April 9, 2024; “Verification of the Government of Indonesia Questionnaire Responses,” dated April 9, 2024; “Verification of the Government of the Republic of Korea’s New Subsidy Allegations Questionnaire Response,” dated June 5, 2024; and “Verification of PT Zinus Global Indonesia New Subsidy

Allegations Questionnaire Responses regarding Zinus Inc. (Korea),” dated June 5, 2024.

<sup>7</sup> See sections 771(5)(B) and (D) of the Act regarding financial contribution; see also section 771(5)(E) of the Act regarding benefit; and section 771(5A) of the Act regarding specificity.

<sup>8</sup> As discussed in the Issues and Decision Memorandum, Commerce determines PT Grantec Jaya Indonesia is cross-owned with PT Ecos Jaya Indonesia.

<sup>9</sup> See *Preliminary Determination*, 89 FR at 58.

## International Trade Commission (ITC) Notification

In accordance with section 705(d) of the Act, Commerce will notify the ITC of its final determination that countervailable subsidies are not being provided to producers and exporters of mattresses from Indonesia. Because Commerce's final determination is negative, this proceeding is terminated in accordance with section 705(c)(2) of the Act.

## Administrative Protective Order

This notice will serve as the only reminder to parties subject to an APO of their responsibility concerning the destruction of proprietary information disclosed under APO, in accordance with 19 CFR 351.305(a)(3). Timely written notification of the return/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.

## Notification to Interested Parties

This determination is issued and published pursuant to sections 705(d) and 777(i) of the Act, and 19 CFR 351.210(c).

Dated: July 15, 2024.

## Ryan Majerus,

*Deputy Assistant Secretary for Policy and Negotiations, performing the non-exclusive functions and duties of the Assistant Secretary for Enforcement and Compliance.*

## Appendix I

### Scope of the Investigation

The products covered by this investigation are all types of youth and adult mattresses. The term "mattress" denotes an assembly of materials that at a minimum includes a "core," which provides the main support system of the mattress, and may consist of innersprings, foam, other resilient filling, or a combination of these materials. Mattresses also may contain: (1) "upholstery," the material between the core and the top panel of the ticking on a single-sided mattress, or between the core and the top and bottom panel of the ticking on a double-sided mattress; and/or (2) "ticking," the outermost layer of fabric or other material (e.g., vinyl) that encloses the core and any upholstery, also known as a cover.

The scope of this investigation is restricted to only "adult mattresses" and "youth mattresses." "Adult mattresses" are frequently described as "twin," "extra-long twin," "full," "queen," "king," or "California king" mattresses. "Youth mattresses" are typically described as "crib," "toddler," or "youth" mattresses. All adult and youth mattresses are included regardless of size and size description or how they are described (e.g., frameless futon mattress and tri-fold mattress).

The scope encompasses all types of "innerspring mattresses," "non-innerspring mattresses," and "hybrid mattresses." "Innerspring mattresses" contain innersprings, a series of metal springs joined together in sizes that correspond to the dimensions of mattresses. Mattresses that contain innersprings are referred to as "innerspring mattresses" or "hybrid mattresses." "Hybrid mattresses" contain two or more support systems as the core, such as layers of both memory foam and innerspring units.

"Non-innerspring mattresses" are those that do not contain any innerspring units. They are generally produced from foams (e.g., polyurethane, memory (viscoelastic), latex foam, gel infused viscoelastic (gel foam), thermobonded polyester, polyethylene) or other resilient filling.

Mattresses covered by the scope of this investigation may be imported independently, as part of furniture or furniture mechanisms (e.g., convertible sofa bed mattresses, sofa bed mattresses imported with sofa bed mechanisms, corner group mattresses, day-bed mattresses, roll-away bed mattresses, high risers, trundle bed mattresses, crib mattresses), or as part of a set (in combination with a "mattress foundation"). "Mattress foundations" are any base or support for a mattress. Mattress foundations are commonly referred to as "foundations," "boxsprings," "platforms," and/or "bases." Bases can be static, foldable, or adjustable. Only the mattress is covered by the scope if imported as part of furniture, with furniture mechanisms, or as part of a set, in combination with a mattress foundation.

Excluded from the scope of this investigation are "futon" mattresses. A "futon" is a bi-fold frame made of wood, metal, or plastic material, or any combination thereof, that functions as both seating furniture (such as a couch, love seat, or sofa) and a bed. A "futon mattress" is a tufted mattress, where the top covering is secured to the bottom with thread that goes completely through the mattress from the top through to the bottom, and it does not contain innersprings or foam. A futon mattress is both the bed and seating surface for the futon.

Also excluded from the scope are airbeds (including inflatable mattresses) and waterbeds, which consist of air- or liquid-filled bladders as the core or main support system of the mattress.

Also excluded is certain multifunctional furniture that is convertible from seating to sleeping, regardless of filler material or components, where such filler material or components are upholstered, integrated into the design and construction of, and inseparable from, the furniture framing, and the outermost layer of the multifunctional furniture converts into the sleeping surface. Such furniture may, and without limitation, be commonly referred to as "convertible sofas," "sofabeds," "sofa chaise sleepers," "futons," "ottoman sleepers," or a like description.

Also excluded from the scope of this investigation are any products covered by the existing antidumping duty orders on

uncovered innerspring units from the People's Republic of China, South Africa, and the Socialist Republic of Vietnam. See *Uncovered Innerspring Units from the People's Republic of China, South Africa, and Socialist Republic of Vietnam: Continuation of Antidumping Duty Orders*, 84 FR 55285 (October 16, 2019).

Also excluded from the scope of this investigation are bassinets with a nominal length of less than 39 inches, a nominal width of less than 25 inches, and a nominal depth of less than 2 inches.

Additionally, also excluded from the scope of this investigation are "mattress toppers." A "mattress topper" is a removable bedding accessory that supplements a mattress by providing an additional layer that is placed on top of a mattress. Excluded mattress toppers have a height of four inches or less.

Also excluded from the scope are the following hospital and patient care setting surfaces. Products that fall within the below categories and meet all the exclusion factors in the respective category qualify for such exclusion, regardless of whether they may be referenced as a mattress.

**Air Surfaces** with all of the following characteristics: with the foot end comprised of either diecut construction foam or air bladders to allow extension and retraction of the surface; enclosed in a fluid-resistant polyurethane-coated ticking with a zipper; with welded seams on the ticking, which are two or more layers of coated material thermally fused together with a permanent bond; with the core including air bladders, with or without foam inside; with a unique device identifier label for medical devices issued by an FDA-accredited agency and listed in the FDA administered Global Unique Device Identification Database.

**Stretcher Surfaces** with all of the following characteristics: with a nominal thickness of 5 inches or less; with the foam core width tapered at one end; enclosed in a fluid-resistant polyurethane coated ticking with a zipper; with welded seams on the ticking, which are two or more layers of coated material thermally fused together with a permanent bond; with the exterior of the ticking containing a welded flap to cover the ticking zipper; with loop velcro attached to the ticking to allow for the stretcher surface to be firmly affixed to the stretcher; with a unique device identifier label for medical devices issued by an FDA-accredited agency and listed in the FDA administered Global Unique Device Identification Database.

**Birthing Bed Surfaces** with all of the following characteristics: with a nominal thickness of 5 inches or less; with a foam core in two pieces that have either a V-shaped cutout or U-shaped cutout; enclosed in a fluid-resistant polyurethane-coated ticking with a zipper; with welded seams on the ticking, which are two or more layers of coated material thermally fused together with a permanent bond; with attachment fasteners extending from the bottom of the surface comprised of snaps or plastic hook(s); with a unique device identifier label for medical devices issued by an FDA-accredited agency and listed in the FDA-administered Global Unique Device Identification Database.

**Foam Surfaces** with all the following characteristics: with a nominal thickness of

6.5 inches or less; with a foam core that has articulation lines cut into the foam and/or die-cut construction in a portion of the foam to allow movement of the surface; enclosed in a fluid-resistant polyurethane coated ticking with a zipper; with the ticking made of material meeting ASTM F1671B-07 requirements for porosity and ISO 10993 requirements for biocompatibility; with welded seams on the ticking, which are two or more layers of coated material thermally fused together with a permanent bond; with brackets or attachment knobs embedded in the surface core to allow the surface to be firmly affixed to the hospital bed frame; with a unique device identifier label for medical devices issued by an FDA-accredited agency and listed in the FDA-administered Global Unique Device Identification Database, where the label includes the manufacturer's name and address as well as the product's name, date of manufacture, serial number, and Global Trade Identification Number (GTIN).

The products subject to this investigation are currently classifiable under Harmonized Tariff Schedule of the United States (HTSUS) subheadings: 9404.21.0010, 9404.21.0013, 9404.21.0095, 9404.29.1005, 9404.29.1013, 9404.29.1095, 9404.29.9085, 9404.29.9087, and 9404.29.9095. Products subject to this investigation may also enter under HTSUS subheadings: 9401.41.0000, 9401.49.0000, and 9401.99.9081. Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the merchandise subject to this investigation is dispositive.

## Appendix II

### List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the Investigation
- IV. Subsidies Valuation
- V. Changes Since the *Preliminary Determination*
- VI. Analysis of Programs
- VII. Discussion of the Issues
  - Comment 1: Whether Commerce Should Have Investigated the Exemption of Value-Added Tax (VAT) on Imported and Domestically-Sourced Machinery for Bonded Zone Companies
  - Comment 2: Whether to Attribute to PT Zinus Subsidies Received by PT Zinus Dream Indonesia (Zinus Dream)
  - Comment 3: Whether the Government of the Republic of Korea (GOK) Provided Export Subsidies and Subsidized Loans to PT Zinus Through GOK-Owned Banks
- VIII. Recommendation

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**BILLING CODE 3510-DS-P**

## DEPARTMENT OF COMMERCE

### International Trade Administration

[C-428-853]

#### Melamine From Germany: Preliminary Affirmative Countervailing Duty Determination, and Alignment of Final Determination With Final Antidumping Duty Determination

**AGENCY:** Enforcement and Compliance, International Trade Administration, Department of Commerce.

**SUMMARY:** The U.S. Department of Commerce (Commerce) preliminarily determines that countervailable subsidies are being provided to producers and exporters of melamine from Germany. The period of investigation is January 1, 2023, through December 31, 2023. Interested parties are invited to comment on this preliminary determination.

**DATES:** Applicable July 22, 2024.

**FOR FURTHER INFORMATION CONTACT:** Bob Palmer or Faris Montgomery, AD/CVD Operations, Office VIII, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-9068 or (202) 482-1537, respectively.

#### SUPPLEMENTARY INFORMATION:

##### Background

This preliminary determination is made in accordance with section 703(b) of the Tariff Act of 1930, as amended (the Act). Commerce published the notice of initiation of this investigation on March 11, 2024.<sup>1</sup> On April 11, 2024, Commerce postponed the preliminary determination of this investigation until July 15, 2024.<sup>2</sup>

For a complete description of the events that followed the initiation of this investigation, see the Preliminary Decision Memorandum.<sup>3</sup> A list of topics discussed in the Preliminary Decision Memorandum is included as Appendix II to this notice. The Preliminary Decision Memorandum is a public document and is on file electronically

<sup>1</sup> See *Melamine from Germany, India, Qatar and Trinidad and Tobago: Initiation of Countervailing Duty Investigations*, 89 FR 17381 (March 11, 2024) (*Initiation Notice*).

<sup>2</sup> See *Melamine from Germany, India, Qatar and Trinidad and Tobago: Postponement of Preliminary Determinations of Antidumping Duty Investigations*, 89 FR 27714 (April 18, 2024).

<sup>3</sup> See Memorandum, "Decision Memorandum for the Preliminary Affirmative Determination of the Countervailing Duty Investigation of Melamine from Germany," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). ACCESS is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Preliminary Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

#### Scope of the Investigation

The product covered by this investigation is melamine from Germany. For a complete description of the scope of this investigation, see Appendix I.

#### Scope Comments

In accordance with the preamble to Commerce's regulations,<sup>4</sup> the *Initiation Notice* set aside a period of time for parties to raise issues regarding product coverage (*i.e.*, scope).<sup>5</sup> No interested party commented on the scope of the investigation as it appeared in the *Initiation Notice*.

#### Methodology

Commerce is conducting this investigation in accordance with section 701 of the Act. For each of the subsidy programs found countervailable, Commerce preliminarily determines that there is a subsidy, *i.e.*, a financial contribution by an "authority" that gives rise to a benefit to the recipient, and that the subsidy is specific.<sup>6</sup>

Commerce notes that, in making these findings, it relied, in part, on facts available and, because it finds that one or more respondents did not act to the best of their ability to respond to Commerce's requests for information, it drew an adverse inference where appropriate in selecting from among the facts otherwise available.<sup>7</sup> For further information, see the "Use of Facts Otherwise Available and Adverse Inferences" section in the Preliminary Decision Memorandum.

#### Alignment

As noted in the Preliminary Decision Memorandum, in accordance with section 705(a)(1) of the Act and 19 CFR 351.210(b)(4), Commerce is aligning the final countervailing duty (CVD) determination in this investigation with the final determination in the companion antidumping duty (AD)

<sup>4</sup> See *Antidumping Duties; Countervailing Duties, Final Rule*, 62 FR 27296, 27323 (May 19, 1997).

<sup>5</sup> See *Initiation Notice*.

<sup>6</sup> See sections 771(5)(B) and (D) of the Act regarding financial contribution; section 771(5)(E) of the Act regarding benefit; and section 771(5A) of the Act regarding specificity.

<sup>7</sup> See sections 776(a) and (b) of the Act.