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DOC Case Nos. A-570-106 and C-570-107
Total Pages: 810
Scope Ruling Application and
Circumvention Inquiry Request
(Third Country Completion or Assembly)
AD/CVD Operations Office I

PUBLIC VERSION

Business Proprietary Information removed
from Attachment 1 (pages 2-3, 14-16, 18,
and 30-33, the Table of Exhibits, and
Exhibits 12-17, 19-21, and 27) and
Attachment 2 (pages 5-6, 9, 15-16, 22-25,
27-28, 30, and 32-34, the Table of Exhibits,
and Exhibits 3 and 17-26)

May Be Released Under APO

VIA ACCESS

The Honorable Gina M. Raimondo
Secretary of Commerce
Attention: Enforcement and Compliance
APO/Dockets Unit, Room 18022
U.S. Department of Commerce
14th Street and Constitution Avenue, N.W.
Washington, D.C. 20230

Re: *Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China* – Scope Ruling Application and Request for Circumvention Inquiry Concerning Imports of Wooden Cabinets and Vanities and Components Thereof from Vietnam

Dear Secretary Raimondo:

On behalf of the American Kitchen Cabinet Alliance (“AKCA”), we hereby request that the Department of Commerce (“Commerce”) concurrently initiate a scope inquiry and a country-wide circumvention inquiry to determine whether imports of wooden cabinets and vanities

(“WCV”) and components thereof produced using WCV components manufactured in the People’s Republic of China (“China”) that undergo further processing in Vietnam are covered by the antidumping duty (“AD”) and countervailing duty (“CVD”) orders on WCV and components thereof from China¹ (collectively, “*China WCV Orders*”). The AKCA’s scope ruling application is provided at **Attachment 1**, and the AKCA’s request for a circumvention inquiry is provided at **Attachment 2**. The attached scope ruling application and circumvention inquiry request each contain information reasonably available to the AKCA relating to the information requested under 19 C.F.R. §§ 351.225(c)(2) and 351.226(c)(2), respectively.²

The AKCA is an interested party under Section 771(9)(E) of the Tariff Act of 1930, as amended (19 U.S.C. § 1677(9)(E)), and 19 C.F.R. § 351.102(b)(17) because it is a trade or business association, all of whose members produce the domestic like product in the United States, and the petitioner in the original investigation. Accordingly, the AKCA has standing to request Commerce to initiate scope and circumvention inquiries concerning the *China WCV*

¹ *Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Antidumping Duty Order*, 85 Fed. Reg. 22,126 (Dep’t Commerce April 21, 2020) (“*China AD WCV Order*”); *Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Countervailing Duty Order*, 85 Fed. Reg. 22,134 (Dep’t Commerce April 21, 2020) (“*China CVD WCV Order*”).

² Pursuant to 19 C.F.R. § 351.304, business proprietary treatment is requested for information contained in brackets in **Attachment 1** (pages 2-3, 14-16, 18, and 30-33, the Table of Exhibits, and Exhibits 12-17, 19-21, and 27) and **Attachment 2** (pages 5-6, 9, 15-16, 22-25, 27-28, 30-31, and 33-34, the Table of Exhibits, and Exhibits 3 and 16-25). This information is business proprietary information within the meaning of 19 C.F.R. § 351.105(c), as it is [] or [] that is not available for public release and the release of which would cause substantial harm to the competitive position of the submitter, impair the ability of Commerce to obtain such information in the future, and []. Pursuant to 19 C.F.R. § 351.304(b), the AKCA agrees in principle to permit disclosure of the bracketed business proprietary information under an appropriately drawn administrative protective order (“APO”). The AKCA, however, reserves the right to comment on all APO applications prior to disclosure.

Orders pursuant to Commerce’s regulations.³ Information reasonably available to the AKCA demonstrates that WCV and WCV components (*i.e.*, frames, boxes, doors, drawers, panels, and any desks, shelves, and tables that are attached to or incorporated in WCV),⁴ whether finished or unfinished, that are manufactured in China and that undergo further processing (*e.g.*, trimming, cutting, notching, punching, drilling, painting, staining, finishing, assembly, repackaging, and combining into a “ready to assemble” WCV unit) in Vietnam before being exported from Vietnam to the United States as Vietnamese-origin WCV and components thereof.

These imports of WCV and components produced using Chinese-origin WCV and components that undergo further processing in Vietnam are expressly and unambiguously covered by the scope of the *China WCV Orders*. Commerce should reach this conclusion based solely on the unambiguous scope language.⁵ If not covered by the scope, however, the AKCA submits that imports of WCV and components thereof completed in Vietnam using Chinese-origin WCV components are circumventing the *China WCV Orders*. Under these circumstances, it is appropriate to initiate concurrent scope and circumvention inquiries and first determine whether the merchandise is covered by the scope of the *China WCV Orders* before considering

³ 19 C.F.R. § 351.225(a), (c)(1); 19 C.F.R. § 351.226(a), (c)(1).

⁴ *China AD WCV Order*, 85 Fed. Reg. at 22,133 (including the following list of WCV components: “(1) wooden cabinet and vanity frames, (2) wooden cabinet and vanity boxes (which typically include a top, bottom, sides, back, base blockers, ends/end panels, stretcher rails, toe kicks, and/or shelves), (3) wooden cabinet or vanity doors, (4) wooden cabinet or vanity drawers and drawer components (which typically include sides, backs, bottoms, and faces), (5) back panels and end panels, (6) and desks, shelves, and tables that are attached to or incorporated in the subject merchandise.”); *China CVD WCV Order*, 85 Fed. Reg. at 22,135 (same).

⁵ *China AD WCV Order*, 85 Fed. Reg. at 22,133 (“Subject merchandise also includes wooden cabinets and vanities and in-scope components that have been further processed in a third country, including but not limited to one or more of the following: trimming, cutting, notching, punching, drilling, painting, staining, finishing, assembly, or any other processing that would not otherwise remove the merchandise from the scope of the order if performed in the country of manufacture of the in-scope product.”); *China CVD WCV Order*, 85 Fed. Reg. at 22,135 (same).

whether the merchandise is circumventing the *China WCV Orders*.⁶ Commerce has taken this approach in the past,⁷ most recently in its self-initiation of concurrent scope and circumvention inquiries concerning the orders on quartz surface products from China.⁸ Based on the information provided, Commerce should initiate concurrent scope and circumvention inquiries and issue an affirmative finding that WCV and components thereof produced using WCV and WCV components manufactured in China that undergo further processing in Vietnam before being exported from Vietnam to the United States are subject to the *China WCV Orders*.⁹ In addition, Commerce should also implement a certification requirement to administer the country-wide finding and require U.S. importers and their Vietnamese suppliers to provide CBP with a certification, at the time of entry, that the importer did not import, and the exporter did not ship, WCV and components thereof from Vietnam that originate from China.¹⁰ A certification requirement is necessary to ensure duties under the *China WCV Orders* are applied to Chinese-origin goods that undergo third-country processing in Vietnam.

⁶ *Regulations to Improve Administration and Enforcement of Antidumping and Countervailing Duty Laws*, 86 Fed. Reg. 52,300, 52,338 (Dep't Commerce September 20, 2021) ("Sometimes, as part of its circumvention analysis, Commerce must first determine if the product at issue is covered by the description of subject merchandise in the scope of an order, and it is only after it determines that the product at issue does not match the description of merchandise covered by the scope that Commerce can then continue with its circumvention analysis and reach a determination.").

⁷ *See, e.g., Hydrofluorocarbon Blends from the People's Republic of China: Initiation of Anti-Circumvention Inquiry of Antidumping Duty Order; Third-Country Blends Containing Chinese Components*, 84 Fed. Reg. 28,269 (Dep't Commerce June 18, 2019) ("Additionally, as part of this anti-circumvention inquiry, we will address the scope inquiry filed by GFL under 19 CFR 351.225(c), and our final findings in this anti-circumvention inquiry will include a final finding with regard to GFL's scope inquiry." (internal footnote omitted)).

⁸ *Quartz Surface Products from the People's Republic of China: Initiation of Scope and Circumvention Inquiries of the Antidumping Duty and Countervailing Duty Orders*, 87 Fed. Reg. 6,844 (Dep't Commerce February 7, 2022).

⁹ In accordance with 19 C.F.R. §§ 351.225(m)(2) and 351.226(m)(2), the AKCA is filing this combined request for a scope inquiry and circumvention inquiry only on the record of the AD proceeding and will not be filing this request on the record of the companion CVD proceeding.

¹⁰ 19 C.F.R. § 351.228(a)(1)(ii).

* * *

Please contact the undersigned if you have any questions.

Respectfully submitted,

/s/ Luke A. Meisner
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*Counsel for the American Kitchen
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COMPANY CERTIFICATION

I, Betsy Natz, currently President of the American Kitchen Cabinet Alliance, certify that I prepared or otherwise supervised the preparation of the attached submission of *Scope Ruling Application and Request for Circumvention Inquiry Concerning Imports of Wooden Cabinets and Vanities and Components Thereof from Vietnam* filed on April 22, 2022, pursuant to the scope and circumvention inquiries of the antidumping and countervailing duty orders on Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China (Case Nos. A-570-106 and C-570-107).

I certify that the public information and any business proprietary information of the American Kitchen Cabinet Alliance contained in this submission is accurate and complete to the best of my knowledge. I am aware that the information contained in this submission may be subject to verification or corroboration (as appropriate) by the U.S. Department of Commerce. I am also aware that U.S. law (including, but not limited to, 18 U.S.C. 1001) imposes criminal sanctions on individuals who knowingly and willfully make material false statements to the U.S. Government. In addition, I am aware that, even if this submission may be withdrawn from the record of the AD/CVD proceeding, the U.S. Department of Commerce may preserve this submission, including a business proprietary submission, for purposes of determining the accuracy of this certification. I certify that a copy of this signed certification will be filed with this submission to the U.S. Department of Commerce.

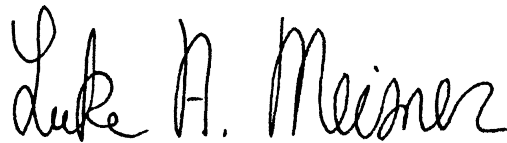
Signature: 

Date: April 21, 2022

Counsel Certification

I, Luke A. Meisner, with Schagrin Associates, counsel to the American Kitchen Cabinet Alliance, certify that I have read the attached submission of *Scope Ruling Application and Request for Circumvention Inquiry Concerning Imports of Wooden Cabinets and Vanities and Components Thereof from Vietnam* filed on April 22, 2022, pursuant to the scope and circumvention inquiries of the antidumping and countervailing duty orders on Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China (Case Nos. A-570-106 and C-570-107).

In my capacity as counsel of this submission, I certify that the information contained in this submission is accurate and complete to the best of my knowledge. I am aware that U.S. law (including, but not limited to, 18 U.S.C. § 1001) imposes criminal sanctions on individuals who knowingly and willfully make material false statements to the U.S. Government. In addition, I am aware that, even if this submission may be withdrawn from the record of the AD/CVD proceeding, the U.S. Department of Commerce may preserve this submission, including a business proprietary submission, for purposes of determining the accuracy of this certification. I certify that a copy of this signed certification will be filed with this submission to the U.S. Department of Commerce.

Signature: 

Date: 4/22/2022

CERTIFICATE OF SERVICE

**Wooden Cabinets and Vanities and Components Thereof
from the People's Republic of China
A-570-106 and C-570-107
Scope Ruling Application and
Circumvention Inquiry Request
(Third Country Completion or Assembly)**

I, Steve Satchell, hereby certify that copies of the attached PUBLIC VERSION document were served today, April 22, 2022, via electronic secure FTP service:

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ATTACHMENT 1

SCOPE RULING APPLICATION

Case Nos.: A-570-106 and C-570-107
Total Number of Pages: 419
Enforcement & Compliance
Scope Inquiry
AD/CVD Operations, Office I
Public Version

SCOPE RULING APPLICATION

APPLICANT(S): American Kitchen Cabinet Alliance (“AKCA”)

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CASE: Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China (A-570-106 and C-570-107)

PRODUCT FOR WHICH SCOPE RULING IS REQUESTED: Wooden cabinets and vanities and components thereof produced using components manufactured in the People’s Republic of China (“China”) and that undergo further processing in Vietnam before being exported to the United States

DATE OF SUBMISSION: April, 22 2022

Section I: General Information

This application requests a scope ruling for **wooden cabinets and vanities and components thereof produced using components manufactured in China that undergo further processing in Vietnam** before being exported to the United States. This application is submitted in accordance with Commerce's Scope Ruling Application Guide and 19 CFR 351.225(c). All electronic files have been uploaded in a manner indicating their specific contents. Where possible, exhibits have not been split between electronic files. Where any websites are referenced, screenshots of the websites have been provided as exhibits.

Although this application pertains to the scope of companion antidumping and countervailing duty orders of the same product from the same country, it has been filed only on the record of the applicable antidumping proceeding. Because there is a companion countervailing duty order to which this scope inquiry would apply equally, the companion countervailing duty order case number is identified under "CASE" on the cover page of this application.

This application has been filed in typed form and in English. Where applicable, original and translated versions of all pertinent portions of non-English language documents accompany this application. All sources of information have been identified, and copies of source documents necessary to understand this application have been included.

The following is a table of exhibits accompanying this application:

Exhibit No.	Description	Proprietary?
1	Excerpt from <i>Wooden Cabinets and Vanities from China</i> , Inv. Nos. 701-TA-620 and 731-TA-1445 (Final), USITC Pub. 5042 (April 2020) (“ <i>ITC Final Determination</i> ”) at V-1, VI-25, and Tables VI-1 and VI-2	Public
2	U.S. Imports of WCV and Components Thereof by HTS Number	Public
3	Excerpt of Volume I of AD and CVD Petition on Imports of WCV and Components Thereof from China (March 6, 2019)	Public
4	Ancientree Catalog	Public
5	Foremost Catalog	Public
6	Covered Bridge Cabinetry Catalog	Public
7	China Exports of WCV and Components Thereof	Public
8	U.S. Imports of WCV and Components Thereof 2019-2021	Public
9	EAPA 7603: Notice of Determination as to Evasion (Public)	Public
10	Printout of [] Email Exchange	BPI
11	List of Known WCV and Components Thereof Producers and Exporters	Public
12	Known U.S. Consignees of WCV and Components Thereof	Public
13	U.S. Imports of WCV and Components Thereof 2018-2021	Public
14	Cabinet Depot EAPA Allegation	Public
15	Cabinet Depot Cabinet Marketing	Public
16	Declaration of []	BPI
17	Excerpt from Exhibit 1 of the AKCA’s Post-Conference Brief with answers to ITC staff questions, dated April 2, 2019 (Public Version)	Public
18	Excerpt from <i>Wooden Cabinets and Vanities from China</i> , Inv. Nos. 701-TA-620 and 731-TA-1445 (Preliminary), USITC Pub. 4891 (April 2019).	Public

NOTE: The following examples may be cause for Commerce to reject an application:

- Failure to provide complete responses to each question, including public responses to questions 1a. through 1d.
- Failure to provide relevant supporting documentation in accordance with the format requested (*i.e.*, failure to provide screenshots of referenced websites as exhibits).
- If certain questions are not answered completely, or certain information relevant to the scope application is missing, failure to explain the reasons the party does not have access to the information and has not provided that information in the application, including what steps the party took to obtain the information.

Section II: Product Information¹

To the extent reasonably available, we are providing the following requested information and relevant supporting documentation. We have responded to each question in its entirety, or, alternatively, we have explained the reasons we do not have access to the information, including what steps we took to obtain the information, in Appendix A.

1. A public narrative describing the product and the information about the product listed below:
 - a. A description of the physical characteristics (including chemical, dimensional, and technical characteristics) of the product. *See* 19 CFR 351.225(c)(2)(i)(A) and (c)(2)(ii).

Response: This application requests a scope ruling for wooden cabinets and vanities (“WCV”) and components thereof produced using WCV components (i.e. frames, boxes, doors, drawers, panels, and any desks, shelves, and tables that are attached to or incorporated in subject merchandise), whether finished or unfinished, that are manufactured in China and that undergo further processing (e.g. trimming, cutting, notching, punching, drilling, painting, staining, finishing, assembly, repackaging, and combining into a “ready to assemble” WCV unit) in Vietnam before being exported from Vietnam to the United States.

WCV and components thereof imported from Vietnam possess the physical characteristics of subject merchandise as described in the scope of the antidumping (“AD”) and countervailing duty (“CVD”) orders.² The full scope language describing the physical characteristics of the merchandise is reproduced below:

The merchandise subject to this order consists of wooden cabinets and vanities that are for permanent installation (including floor mounted, wall mounted, ceiling hung or by attachment of plumbing), and wooden components thereof. Wooden cabinets and vanities and wooden components are made substantially of wood products, including solid wood and engineered wood products (including those made from wood particles, fibers, or other wooden materials such as plywood, strand board, block board, particle board, or fiberboard), or bamboo. Wooden cabinets and vanities consist of a cabinet box (which typically includes a top, bottom, sides, back,

¹ The regulations pertaining to filing a scope ruling application may be found at <https://www.federalregister.gov/documents/2021/09/20/2021-17861/regulations-to-improve-administration-and-enforcement-of-antidumping-and-countervailing-duty-laws>.

² *See Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Antidumping Duty Order*, 85 Fed. Reg. 22,126, 22,132-33 (Dep’t Commerce April 21, 2020) (“*China WCV AD Order*”); *Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Countervailing Duty Order*, 85 Fed. Reg. 22,134, 22,135-36 (Dep’t Commerce April 21, 2020) (“*China WCV CVD Order*”) (collectively, “*China WCV Orders*”).

base blockers, ends/end panels, stretcher rails, toe kicks, and/or shelves) and may or may not include a frame, door, drawers and/or shelves. Subject merchandise includes wooden cabinets and vanities with or without wood veneers, wood, paper or other overlays, or laminates, with or without non-wood components or trim such as metal, marble, glass, plastic, or other resins, whether or not surface finished or unfinished, and whether or not completed.

Wooden cabinets and vanities are covered by this order whether or not they are imported attached to, or in conjunction with, faucets, metal plumbing, sinks and/or sink bowls, or countertops. If wooden cabinets or vanities are imported attached to, or in conjunction with, such merchandise, only the wooden cabinet or vanity is covered by the scope.

Subject merchandise includes the following wooden component parts of cabinets and vanities: (1) wooden cabinet and vanity frames (2) wooden cabinet and vanity boxes (which typically include a top, bottom, sides, back, base blockers, ends/end panels, stretcher rails, toe kicks, and/or shelves), (3) wooden cabinet or vanity doors, (4) wooden cabinet or vanity drawers and drawer components (which typically include sides, backs, bottoms, and faces), (5) back panels and end panels, (6) and desks, shelves, and tables that are attached to or incorporated in the subject merchandise.

Subject merchandise includes all unassembled, assembled and/or “ready to assemble” (RTA) wooden cabinets and vanities, also commonly known as “flat packs,” except to the extent such merchandise is already covered by the scope of antidumping and countervailing duty orders on *Hardwood Plywood from the People’s Republic of China*. See *Certain Hardwood Plywood Products from the People’s Republic of China: Amended Final Determination of Sales at Less Than Fair Value, and Antidumping Duty Order*, 83 FR 504 (January 4, 2018); *Certain Hardwood Plywood Products from the People’s Republic of China: Countervailing Duty Order*, 83 FR 513 (January 4, 2018). RTA wooden cabinets and vanities are defined as cabinets or vanities packaged so that at the time of importation they may include: (1) wooden components required to assemble a cabinet or vanity (including drawer faces and doors); and (2) parts (e.g., screws, washers, dowels, nails, handles, knobs, adhesive glues) required to assemble a cabinet or vanity. RTAs may enter the United States in one or in multiple packages.

Subject merchandise also includes wooden cabinets and vanities and in-scope components that have been further processed in a third country, including but not limited to one or more of the following: trimming, cutting, notching, punching, drilling, painting, staining, finishing, assembly, or any other processing that would not otherwise remove the merchandise from the scope of the order if performed in the country of manufacture of the in-scope product.

Excluded from the scope of this order, if entered separate from a wooden cabinet or vanity are:

(1) Aftermarket accessory items which may be added to or installed into an interior of a cabinet and which are not considered a structural or core component of a wooden cabinet or vanity. Aftermarket accessory items may be made of wood, metal, plastic, composite material, or a combination thereof that can be inserted into a cabinet and which are utilized in the function of organization/accessibility on the interior of a cabinet; and include:

- **Inserts or dividers which are placed into drawer boxes with the purpose of organizing or dividing the internal portion of the drawer into multiple areas for the purpose of containing smaller items such as cutlery, utensils, bathroom essentials, *etc.***

- **Round or oblong inserts that rotate internally in a cabinet for the purpose of accessibility to foodstuffs, dishware, general supplies, *etc.***

(2) Solid wooden accessories including corbels and rosettes, which serve the primary purpose of decoration and personalization.

(3) Non-wooden cabinet hardware components including metal hinges, brackets, catches, locks, drawer slides, fasteners (nails, screws, tacks, staples), handles, and knobs.

(4) Medicine cabinets that meet all of the following five criteria are excluded from the scope: (1) wall mounted; (2) assembled at the time of entry into the United States; (3) contain one or more mirrors; (4) be packaged for retail sale at time of entry; and (5) have a maximum depth of seven inches.

Also excluded from the scope of the order are:

(1) All products covered by the scope of the antidumping duty order on *Wooden Bedroom Furniture from the People's Republic of China. See Notice of Amended Final Determination of Sales at Less Than Fair Value and Antidumping Duty Order: Wooden Bedroom Furniture from the People's Republic of China*, 70 FR 329 (January 4, 2005).

(2) All products covered by the scope of the antidumping and countervailing duty orders on *Hardwood Plywood from the People's Republic of China. See Certain Hardwood Plywood Products from the People's Republic of China: Amended Final Determination of Sales at Less Than Fair Value, and Antidumping Duty Order*, 83 FR 504 (January 4, 2018); *Certain Hardwood*

Plywood Products from the People's Republic of China: Countervailing Duty Order, 83 FR 513 (January 4, 2018).

Imports of subject merchandise are classified under Harmonized Tariff Schedule of the United States (HTSUS) statistical numbers 9403.40.9060 and 9403.60.8081. The subject component parts of wooden cabinets and vanities may be entered into the United States under HTSUS statistical number 9403.90.7080. Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the scope of this order is dispositive.

Additionally, the International Trade Commission (“ITC”) provided a description of the physical characteristics of WCV and components thereof in its final affirmative determination of material injury, which is attached at Exhibit 1.³

- b. The country(ies) where the product is produced, the country from where the product is exported, and if imported, the declared country of origin. *See* 19 CFR 351.225(c)(2)(i)(B) B) and (c)(2)(ii).

Response: The WCV components are produced in China. The WCV components are then shipped for further processing and/or assembly in Vietnam into finished WCV components, assembled WCV units ready for installation, and WCV units packaged in RTA flat packs. After such further processing and/or assembly, the product is exported from Vietnam to the United States. Vietnam is being declared as the country of origin.

- c. The product’s tariff classification under the Harmonized Tariff Schedule of the United States (HTSUS). Copies of any Customs rulings relevant to the tariff classification have been attached as exhibits to this application) if already imported or otherwise known. *See* 19 CFR 351.225(c)(2)(i)(C) and (c)(2)(ii).

Response: U.S. imports of Chinese-origin WCV and components thereof from Vietnam are being imported into the United States under the Harmonized Tariff Schedule of the United States (“HTSUS”) subheadings 9403.40.9060, 9403.60.8081, and 9403.90.7080.⁴ The scope of the China WCV Orders states that imports of subject merchandise are classified under these three HTSUS subheadings.

- d. The uses of the product. *See* 19 CFR 351.225(c)(2)(i)(D) and (c)(2)(ii).

Response: The Chinese-origin WCV and components thereof imported from Vietnam have the same uses as imports of subject merchandise from China.

³ *See Wooden Cabinets and Vanities from China*, Inv. Nos. 701-TA-620 and 731-TA-1445 (Final), USITC Pub. 5042 (April 2020) (“*ITC Final Determination*”) at 6-9 and I-9–I-12.

⁴ *See Exhibit 2* (U.S. Imports of WCV and Components Thereof by HTS Number).

As the AKCA explained in the petition, the products “serv{e} the purpose and function of permanently affixed cabinetry typically found throughout the home, including kitchen and bath cabinetry, modular vanities, pedestal vanities (which may or may not include a top composed of stone, plastic or other material), whether finished or unfinished, and wooden parts and components thereof.”⁵ They possess “physical characteristics applicable to the intended use for storage or display and are often found in a kitchen or other cooking area in the case of cabinets or in the bathroom in the case of vanities.”⁶ However, the products may also be “used in places other than in a home kitchen or bathroom (*e.g.*, laundry room cabinets, closets, permanently affixed home office cabinets, kitchen and bathroom cabinetry found in commercial buildings, apartments, hotels, assisted living or healthcare facilities, or other environments).”⁷ Additionally, “{w}ooden cabinets and vanities are typically intended to be permanently installed (*e.g.*, physically affixed to a wall, permanently hung from a ceiling, permanently attached to a floor, mated with plumbing fixtures rendering the item immobile) and are not designed to be moved.”⁸

The ITC also described the uses of WCV and components thereof in its final affirmative determination of material injury. As described by the ITC,

WCVs are wood-constructed products used for permanently installed cabinetry that are usually found in the kitchen (in the case of cabinets) or in the bathroom (in the case of vanities).” They “have physical characteristics applicable to the intended use for storage and easy access to various household items” and, “{t}ypically, items for storage include kitchen equipment, utensils, and food in the case of cabinets, and toiletries, medicine, cosmetics, and other bathroom-related products in the case of vanities.”⁹

2. Additional information (including **business proprietary information**) relevant to the scope application. *See* 19 CFR 351.225(c)(i).
 - a. Information not provided above with respect to the physical characteristics (including chemical, dimensional, and technical characteristics) and uses of the product, including proprietary information and other detailed data relevant to the product. *See* 19 CFR 351.225(c)(2)(i)(A) and (D).

Response: See response to Question 1.a.

⁵ *See Exhibit 3* (Excerpt of Volume I of AD and CVD Petition on Imports of WCV and Components Thereof from China (March 6, 2019)) at 7.

⁶ *Id.*

⁷ *Id.*

⁸ *Id.* at 8.

⁹ *ITC Final Determination* at I-9.

- b. Attach copies of any Customs rulings relevant to the tariff classification as exhibits to this application. *See* 19 CFR 351.225(c)(2)(i)(C).

Response: Imports of Chinese-origin WCV and components thereof are being imported under the same HTSUS subheadings that are referenced in the scope of the *China WCV Orders*. There are no Customs and Border Protection (“CBP”) tariff classification rulings relating to the WCV and components thereof that are relevant to this application.

- c. Provide clear and legible photographs, schematic drawings, specifications, standards, marketing materials, and other exemplars providing a visual depiction of the product, provided as attachments with accompanying descriptions of the attachments. *See* 19 CFR 351.225(c)(2)(i)(E). If certain documents are unavailable, please provide a complete description of those documents and the efforts taken to acquire those documents in Appendix A below.

Response: WCV and components thereof come in various configurations and sizes. The petition included diagrams of a base cabinet and a wall cabinet to show WCV components, including the door, drawer front/face, toe kick, and stretcher rail.¹⁰

The Ancientree Cabinet Co., Ltd. (“Ancientree”) and Rizhao Foremost Woodwork Manufacturing Company Ltd. (“Foremost”) are Chinese producers and exporters of WCV and components that were selected for individual examination as mandatory respondents in the AD investigation. In response to the initial questionnaire, Ancientree and Foremost each submitted product catalogs that include photographs of the various styles of WCV that they sell along with schematic drawings and specifications.¹¹

Additional schematic drawings, photographs, marketing materials and other visual depictions of the products can be found in Exhibit 4 for Ancientree.

- d. A description of parts, materials, and the production process employed in the production of the product. *See* 19 CFR 351.225(c)(2)(i)(F).

Response: The response to this question is divided into two parts. The first part provides a description of the parts, materials, and production process of WCV and components thereof. The second part focuses on the production process of the products at issue and explains that reasonably available information shows that Vietnamese companies are exporting Chinese-origin WCV and components thereof to the United States.

1. Description of the parts, materials, and production process of WCV and components thereof

¹⁰ *See* **Exhibit 3** (Excerpt of Volume I of AD and CVD Petition on Imports of WCV and Components Thereof from China (March 6, 2019)) at 9-11.

¹¹ *See* **Exhibit 4** (Ancientree Catalog); **Exhibit 5** (Foremost Catalog); **Exhibit 6** (Covered Bridge Cabinetry Catalog).

As described in *Wooden Cabinets and Vanities from China*, the manufacturing process for producers of WCV and components thereof involves a variety of inputs and at three production phases, two of which involve the production and preparation of the WCV components themselves. The ITC described the first phase of production as follows:

The first phase of production involves the collection and preparation of sheets of natural or engineered wood products which are intended as the predominant composition of a WCV. The wood can be pure hardwood (representing a variety of wood species), a plywood made from hardwood or softwood or other wood products, or an engineered wooden product, or a mix of these products. Prior to the manufacturing process, the moisture content of the wood input must be reduced, generally in kilns or using other equipment and processes. The wood is then cut to shape using a variety of wood cutting and forming machinery to form the outer faces, interior drawers, backings, cabinet frames, door frames, drawer faces, and any other component that, when assembled, constitutes a completed cabinet.¹²

During this stage, WCV components may also be “drilled, notched, punched or otherwise processed, where required.” (e.g., door faces may be drilled for a door handle, a door for a cabinet with no handles may be beveled to allow for a finger grip, frames may be punched for hinges and screw holes for inlaid glass inserts).¹³

The ITC described the second phase of WCV production as follows:

{C}omponents are typically painted, stained, coated, overlaid with other components or coverings, yielding a finished component. The inputs here include primer, paints and stains, clear coat protective lacquers, enamels, glazing, materials, vinyl, or other plastic overlay materials. At this stage, mounting and assembly hardware and components, such as hinges, screws, dowels, cams, and slides may be attached to the cabinet components.¹⁴

The ITC described the third phase of production as follows:

{D}epending on the order and the customer, the finished components may be assembled into a finished cabinet that is then shipped to a customer, or the various components may be arranged into an RTA package. Under the assembled cabinet method, the finished components are joined together using fastening hardware and tools, resulting in a fully manufactured and assembled cabinet. Items such as nails, screws, glues, resins, and some of the hardware identified in the second phase are used in the final assembly of a

¹² *Wooden Cabinets and Vanities from China*, Inv. Nos. 701-TA-620 and 731-TA-1445 (Final), USITC Pub. 5042 (April 2020) at I-11 (citations omitted).

¹³ *Id.*

¹⁴ *Id.*

cabinet unit. The finished cabinet unit is then packed into a shipping carton along with protective materials to prevent damage during shipping. Under the RTA method, the various finished components are carefully laid out and packaged in a large flat shipping case along with necessary hardware for assembly, including screws, dowels, hinges (if not already installed), cams, adhesive glues, slides, assembly tools (e.g., Allen keys and screwdrivers), instruction sheets, and packing materials. The RTA boxes are then sealed and prepared for shipment to the customer or to an assembler.¹⁵

2. Vietnamese Companies Are Exporting Chinese-Origin WCV and Components Thereof to the United States

Information reasonably available to the AKCA shows that companies in Vietnam are shipping Chinese-origin WCV and components thereof to the United States.

Vietnamese imports of WCV and components thereof manufactured from China have surged in the 33-month period following the initiation of the AD and CVD investigations of WCV and components thereof from China (April 2019 – December 2021) when compared to the immediately preceding 33-month period (July 2016 – March 2019). Specifically, Vietnamese imports of WCV and components thereof from China increased from \$232,126,911 to \$810,368,322 – a 249.1% increase.¹⁶ During the same period, U.S. imports of WCV and components thereof from China decreased by 53.9 percent, and U.S. imports from Vietnam increased by 137 percent.¹⁷ The sudden and sharp increase of U.S. imports from Vietnam immediately after initiation of the antidumping and countervailing duty investigations, coupled with an increase in Vietnamese imports from China and a decrease in U.S. imports from China, strongly indicate that companies in Vietnam are shipping Chinese-origin WCV and components thereof to the United States.

Significantly, CBP recently reached a final determination of evasion in an investigation under the Enforce and Protect Act (“EAPA”) involving the importation of Chinese WCV components that had been further processed in Vietnam and declared by the U.S. importer not to be covered by the *China WCV Orders*.¹⁸ The WCV components had been produced in China and then imported into Vietnam by HOCA Kitchen and Bath Products International Co., Ltd. (“HOCA Vietnam”).¹⁹ This company had been established by the Chinese cabinets producer Hangzhou HOCA Kitchen & Bath Product after the AKCA filed the AD/CVD petitions on WCV and components thereof from China.²⁰ The Chinese WCV components imported by HOCA Vietnam – which numbered in the millions during

¹⁵ *Id.* at I-11 – I-12.

¹⁶ **Exhibit 7** (China Exports of WCV and Components Thereof).

¹⁷ **Exhibit 8** (U.S. Imports of WCV and Components Thereof 2016-2021).

¹⁸ **Exhibit 9** (EAPA 7603: Notice of Determination as to Evasion (Public)), p. 19.

¹⁹ *Id.*, p. 20.

²⁰ *Id.*, p. 8.

CBP's period of investigation – required further processing Vietnam before they could be considered finished parts or components.²¹

Similar evidence is reflected in an email exchange between a Chinese supplier and [].²² In the exchange, the Chinese supplier explicitly stated that he could manufacture vanities in China and transship them through the factory in Vietnam.²³ In addition to offering to transship the merchandise, the Chinese supplier provides a specific “solution” to do so:

[

] ²⁴

Thus, Vietnamese companies are further processing WCV components manufactured in China by performing one or more of the following: (1) trimming, cutting, notching, punching, drilling, painting, staining, or finishing WCV components; (2) assembling Chinese-origin WCV components into full WCV units that are ready for installation; (3) grouping together and packaging WCV components into “ready to assemble” flat packs; or (4) repackaging components into “ready to assemble” flat packs that give the appearance the merchandise was manufactured in Vietnam.

3. The name and address of the producer, exporter, third-country exporter, and importer of the product. *See* 19 CFR 351.225(c)(2)(iii).

Response: This application requests a scope ruling that should be applied to all Chinese-origin WCV and components thereof imported from Vietnam, on a country-wide basis, regardless of the producer, exporter or importer of such products.

Reasonably available information—including data regarding trade patterns and CBP's findings in its EAPA investigations—shows that there is widespread use of Chinese-origin WCV components from China by Vietnamese companies that ship merchandise to the United States. In 2020 and 2021, there were over 2,000 known Vietnam companies that exported WCV and components thereof to the United States.²⁵ Trade data show that

²¹ *Id.*, pp. 20-21.

²² **Exhibit 10** (Email Exchange with []).

²³ *Id.*

²⁴ *Id.*

²⁵ *See* **Exhibit 11** (List of Known WCV Producers and Exporters).

Vietnam imports large quantities of WCV and components thereof from China.²⁶ The AKCA has provided evidence that Vietnamese companies are shipping Chinese-origin merchandise to the United States. However, despite reasonable efforts, the AKCA has been unable to identify the full universe of Vietnamese companies that export Chinese-origin WCV and components thereof to the United States.

In accordance with 19 C.F.R. § 351.225(c)(2)(iii), and to assist Commerce in issuing questionnaires to further determine which Vietnamese companies exported WCV and components thereof to the United States that was produced using Chinese-origin WCV components, we provide a list of known Vietnamese producers and exporters in Exhibit 11. Additionally, in Exhibit 12, we provide available data regarding known U.S. consignees of WCV from Vietnam within shipments between 2016 and 2022.

4. A narrative history of the production of the product at issue, including a history of earlier versions of the product if this is not the first model of the product. *See* 19 CFR 351.225(c)(2)(iv).

Response: The AKCA is a trade or business association, all of whose members are U.S. producers of the domestic like product, and the petitioner in the original investigation. The information requested in this question is not reasonably available to the AKCA. The foreign producers and exporters, and possibly the U.S. importers, of Chinese-origin WCV and components thereof from Vietnam would possess information on the history of the production of the product at issue.

In the *Federal Register* notice that proposed the recently-adopted modifications to the regulation on scope-related matters, Commerce recognized that “a domestic interested party will not be likely to provide the narrative history of the production of the product at issue, including a history of earlier versions of the product, if this is not the first model of the product.”²⁷

The *Federal Register* notice for the final rule explained that the scope ruling application requests information “to the extent reasonably available to the applicant” in recognition that, as a practical matter, “interested parties requesting a scope ruling may not have access to all the information that is listed” and “it is a fact that domestic industries will likely have less information about a particular exporter and its production experience, for example, than the producer, exporter, and possibly importer of that product.”²⁸

²⁶ *See* Exhibit 7 (China Exports of WCV and Components Thereof).

²⁷ *See Regulations to Improve Administration and Enforcement of Antidumping and Countervailing Duty Laws*, 85 Fed. Reg. 49,472, 49,477 (Dep’t Commerce August 13, 2020).

²⁸ *See Regulations to Improve Administration and Enforcement of Antidumping and Countervailing Duty Laws*, 86 Fed. Reg., 52,300, 52,315 (Dep’t Commerce September 20, 2021).

5. The volume of annual production of the product for the most recently completed fiscal year.
See 19 CFR 351.225(c)(2)(v).

Response: The AKCA is a trade or business association, all of whose members are United States producers of the domestic like product, and the petitioner in the original investigation. The information requested in this question is not reasonably available to the AKCA. The foreign producers and exporters, and possibly the U.S. importers, of Chinese-origin WCV and components thereof from Vietnam would possess information on the volume of annual production of the product for the most recently completed fiscal year.

The *Federal Register* notice for the final rule explained that the scope ruling application requests information “to the extent reasonably available to the applicant” in recognition that, as a practical matter, “interested parties requesting a scope ruling may not have access to all the information that is listed” and “it is a fact that domestic industries will likely have less information about a particular exporter and its production experience, for example, than the producer, exporter, and possibly importer of that product.”²⁹

The AKCA notes that U.S. imports of WCV and components thereof from Vietnam totaled \$250,949,394 between 05/2020 and 12/2021 and that U.S. imports of WCV and components thereof from China totaled \$139,932,239 in imports during the same period.³⁰

6. A description of how the product is advertised, displayed, and packaged for sale.

Response: WCV and components thereof are sold to distributors, retailers, designers and independent dealers, and to end users like general contractors.³¹ The products and their various configurations and styles are advertised, displayed, and marketed on company websites and product catalogs.

Ancientree and Foremost are Chinese producers and exporters of WCV and components that were selected for individual examination as mandatory respondents in the antidumping duty investigation. In response to the initial questionnaire, Ancientree and Foremost each submitted product catalogs that advertise, display, and market the various styles of WCV that they sell.³²

BGI Group is a known importer of three-piece components produced in China and CBP recently found that there is substantial evidence demonstrating that BGI Group, which

²⁹ *See Regulations to Improve Administration and Enforcement of Antidumping and Countervailing Duty Laws*, 86 Fed. Reg., 52,300, 52,315 (Dep’t Commerce September 20, 2021).

³⁰ *See Exhibit 13* (U.S. Imports of WCV and Components Thereof 2018-2021).

³¹ *See ITC Final Determination* at II-1.

³² **Exhibit 4** (The Ancientree Cabinet Co., Ltd. Catalog); **Exhibit 5** (Rizhao Foremost Woodwork Manufacturing Company Ltd. Catalog); **Exhibit 6** (Covered Bridge Cabinetry Catalog).

does business in the United States as U.S. Cabinet Depot, imported Chinese-origin WCV and components thereof into the United States that had been further processed in Vietnam.³³ Examples of marketing and advertising of Cabinet Depot can be found in Exhibit 15.

7. Pursuant to 19 CFR 351.225(c)(2)(viii), a statement as to whether the product is covered by the scope of the order:
 - a. Referencing 19 CFR 351.225(j) and 19 CFR 351.225(k), this product **is/is not** covered by the scope of the order because . . .

Response: Pursuant to 19 C.F.R. § 351.225(k)(1), Commerce should determine that the unambiguous scope language of the *China WCV Orders* covers WCV and components thereof produced using WCV components manufactured in China that undergo further processing in Vietnam before being exported from Vietnam to the United States. The only question that Commerce must address in this scope inquiry is whether the country of origin for the products at issue is China. As demonstrated below, the answer to this question is in the scope language itself and does not require any further analysis or interpretation under 19 C.F.R. § 351.225(k)(1)(i) or (k)(1)(ii). Nor is there any need to evaluate the additional criteria under 19 C.F.R. § 351.225(k)(2) or conduct a country-of-origin analysis under 19 C.F.R. § 351.225(j).

1. If the scope language is unambiguous and is dispositive as to whether the particular product in question is covered by the order, Commerce's inquiry ends and there is no need for further analysis or interpretation

The Court of Appeals for the Federal Circuit ("Federal Circuit") has explained that the scope language is the "cornerstone" of the analysis and "a predicate for the interpretive process."³⁴ Accordingly, Commerce's analysis must begin with the scope language to determine whether it contains any ambiguity and is susceptible to interpretation.³⁵ If the scope language is unambiguous regarding the particular product in question, then the scope language governs and absolves the need for any further analysis or interpretation.³⁶ If the scope language is ambiguous, Commerce engages in an interpretive analysis to determine whether the particular product in question is covered by the order.³⁷

³³ **Exhibit 9** (EAPA 7603: Notice of Determination as to Evasion (Public)); **Exhibit 14** (Cabinet Depot EAPA Allegation (Public)) at 6.

³⁴ See *Shenyang Yuanda Aluminum Indus. Eng'g Co. v. United States*, 776 F.3d 1351, 1354 (Fed. Cir. 2015) (quoting *Duferco Steel, Inc. v. United States*, 296 F.3d 1087, 1096 (Fed. Cir. 2002)).

³⁵ See *Meridian Prods. LLC v. United States*, 851 F.3d 1375, 1379 (Fed. Cir. 2017).

³⁶ See *Shenyang Yuanda*, 776 F.3d at 1354 (citations omitted).

³⁷ See *Meridian Prods.*, 851 F.3d at 1382.

Commerce's recent modifications to its regulation on scope-related matters revised the analytical framework for scope rulings set forth in 19 C.F.R. § 351.225(k). The revisions codified the judicially created principle that the starting point for any scope determination is the language of the scope itself. Specifically, 19 C.F.R. 351.225(k)(1) provides that "{i}n determining whether a product is covered by the scope of the order at issue, the Secretary will consider the language of the scope and may make its determination on this basis alone if the language of the scope, including the descriptions of merchandise excluded from the scope, is dispositive." Commerce explained that it has the discretion to not analyze the "primary" and "secondary" interpretive sources under paragraphs (k)(1)(i) and (ii) "in cases in which it determines that the language of the scope is clear and dispositive."³⁸ Thus, if the scope language is unambiguous and is dispositive as to whether the particular product in question is covered by the order, Commerce's inquiry ends and there is no need for further analysis or interpretation.

2. The scope language of the China WCV Orders is unambiguous and expressly covers WCV and components thereof produced using Chinese-origin WCV components that undergo further processing in a third country

The scope of an order defines the physical attributes and country of origin of subject merchandise.³⁹ The imports of WCV and components thereof from Vietnam are physically identical to in-scope products imported from China. The only question is whether China is the country of origin for WCV and components thereof produced using WCV components manufactured in China and that undergo further processing in Vietnam before being exported from Vietnam to the United States.

The unambiguous scope language of the *China WCV Order* expressly covers merchandise that has been further processed in a third country:

Subject merchandise also includes wooden cabinets and vanities and in-scope components that have been further processed in a third country, including but not limited to one or more of the following: trimming, cutting, notching, punching, drilling, painting, staining, finishing, assembly, or any other processing that would not otherwise remove the merchandise from the scope of the order if performed in the country of manufacture of the in-scope product.⁴⁰

³⁸ *Regulations to Improve Administration and Enforcement of Antidumping and Countervailing Duty Laws*, 86 Fed. Reg., 52,300, 52,323 (Dep't Commerce September 20, 2021).

³⁹ *See Sunpower Corp. v. United States*, 253 F. Supp. 3d 1275, 1291 (Ct. Int'l Trade 2017) ("The subject merchandise, its physical characteristics and its country of origin, is defined by the scope which is set by Commerce (e.g., widgets from China)") (citing *Duferco*, 296 F.3d at 1096-97).

⁴⁰ *China WCV AD Order*, 85 Fed. Reg. at 22,133; *China WCV CVD Order*, 85 Fed. Reg. at 22,135.

Vietnamese companies are further processing WCV components manufactured in China by performing one or more of the following: (1) trimming, cutting, notching, punching, drilling, painting, staining, or finishing; (2) assembling WCV components into full WCV units that are ready for installation; (3) grouping together and packaging WCV components into “ready to assemble” flat packs; or (4) repackaging WCV components into “ready to assemble” flat packs that give the appearance the merchandise was manufactured in Vietnam. Although grouping and packaging (or repackaging) WCV components into “ready to assemble” flat packs is not explicitly included in the non-exhaustive list of types of third-country processing in the scope language, such operations are akin to assembly and would not otherwise remove the merchandise from the scope of the order if performed in China. Thus, for purposes of the *China WCV Orders*, China is the country of origin for the products in question.

3. The “primary” interpretive sources further demonstrate that the scope covers WCV and components thereof that are produced using Chinese-origin WCV components and that undergo further processing in a third country such as Vietnam

To the extent Commerce conducts any further analysis of the scope language, the “primary” interpretive sources under 19 C.F.R. § 351.225(k)(1)(i) also support finding that Chinese-origin WCV components further processed in Vietnam are covered by the *China WCV Orders*.

The petition states the following:

The wooden cabinets and vanities covered by these petitions are imported from the People’s Republic of China. Petitioners do not have any evidence indicating that the subject merchandise is currently produced in a country other than that from which it is exported. However, Petitioners emphasize that subject merchandise also includes wooden cabinets and vanities and in-scope components that have been further processed in a third country, including but not limited to one or more of the following: trimming, cutting, notching, punching, drilling, painting, staining, finishing, assembly, or any other processing that would not otherwise remove the merchandise from the scope of the investigation if performed in the country of manufacture of the in-scope product.⁴¹

The petitioner’s intent to cover merchandise further processed in a third country such as Vietnam is clearly and expressly reflected in the scope language. The language was included specifically to address the type of third-country processing occurring in Vietnam.

⁴¹ See **Exhibit 1** (Excerpt of Volume I of AD and CVD Petition on Imports of WCV and Components Thereof from China (March 6, 2019)) at 14.

4. The “secondary” interpretive sources also demonstrate that China is the country of origin for imports of WCV and components thereof produced using Chinese-origin WCV components that undergo further processing in a third country such as Vietnam

As explained above, CBP has completed an investigation under EAPA involving imports of Chinese-origin WCV and components thereof from Vietnam.⁴² In EAPA investigations, if CBP is unable to determine whether the merchandise at issue is “covered merchandise” (defined as merchandise subject to an antidumping duty or countervailing duty order), then CBP is directed by statute to refer the matter to Commerce for a scope determination. *See* Section 517(b)(4) of the Tariff Act of 1930, as amended (codified at 19 U.S.C. § 1517(b)(4)). However, CBP did not require a covered merchandise determination from Commerce in EAPA Case 7603 because the scope language in the *China WCV Orders* plainly states that subject merchandise includes WCV and components thereof manufactured in China that are further processed in a third country.⁴³

Thus, CBP applied the unambiguous scope language of the *China WCV Orders* to the imports at issue in the EAPA investigations and determined that China is the country of origin for products sourced from China that undergo further processing in Vietnam.

5. The additional criteria under 19 C.F.R. § 351.225(k)(2) support an affirmative scope determination

In the unlikely event that Commerce determines neither the scope language nor the interpretive sources under 19 CFR 351.225(k)(1) are dispositive, the additional factors under 19 CFR 351.225(k)(2)(i) also support the AKCA’s position.

The physical characteristics of the Chinese and Vietnamese WCV and components thereof are identical. As outlined in the ITC Report of Wooden Cabinets and Vanities from China, the WCV and components thereof are wholly or partially made from wood, sometimes physically incorporating non-wood materials (e.g., glass, metal drawer components, etc.) being sold in a natural finish state or with various coatings, and having unit faces that are finished while other sides are unfinished.⁴⁴ This is further evidenced by the similarity in products between Chinese cabinet manufacturer Ancientree and Vietnamese manufacturer as depicted in their respective product pages.

Further, the expectations of the ultimate users and ultimate use of the product are also identical. Ultimate users of both Chinese and Vietnamese WCV and components

⁴² *See Exhibit 9* (EAPA 7603: Notice of Determination as to Evasion).

⁴³ *Id.* at 4 (“CBP determined that reasonable suspicion exists that BGI entered *covered merchandise* for consumption into the customs territory of the United States through invasion involving HOCA Vietnam, and thus, such *covered merchandise* should have been subject to the applicable AD and CVD duties on WCV from China.”)

⁴⁴ *Wooden Cabinets and Vanities from China*, Inv. Nos. 701-TA-620 and 731-TA-1445 (Final), USITC Pub. 5042 (April 2020) at 9.

thereof are expecting a product that is wood-constructed and permanently installed that allows for “storage of, and access to household items, such as kitchen equipment, utensils and food (in the case of kitchen cabinets) or toiletries, medicine, cosmetics (in the case of bathroom vanities) among other uses.”⁴⁵

Both Vietnamese and Chinese kitchen cabinets and bathroom vanities share the same channel of distribution: designers/dealers, and direct to end users, as well as manner in which the WCV and components thereof are advertised and displayed. In the ITC Report for Wooden Cabinets and Vanities from China, the Domestic producers further testified that they would sell both kitchen cabinets and bathroom vanities to the same dealers, where both products were on display and sold to end users.⁴⁶

The WCV products are displayed and advertised in an identical manner. Chinese WCV manufacturer Ancientree displays its products on its website and in a product catalogue available to the public and dealers and advertises its cabinets for apartment kitchens, pantries, etc. and provides various colors and customizations.⁴⁷ The WCV products from alleged Vietnamese-supplied manufacturer Cabinet Depot employs similar marketing and display by showing the product in a variety of rooms and colors on its public website.⁴⁸

b. The following legal authorities support the above statement:

Response: The supporting legal authorities, including CBP's determination in EAPA 7603, are provided above in our explanation that WCV and components thereof produced using WCV components manufactured in China that undergo further processing in Vietnam are expressly covered by the unambiguous scope language of the *China WCV Orders*.

In EAPA 7603, CBP determined that “there is substantial evidence that U.S. Cabinet Depot evaded AD/CVD duties for orders A-570-106 and C-570-107 on WCV and components thereof by entering merchandise covered under those orders into the customs territory of the United States through evasion.”⁴⁹ In that case, U.S. Cabinet Depot was importing Chinese-origin WCV and components thereof that had undergone processing in Vietnam.⁵⁰ Based on this information, CBP decided to suspend entries subject to the EAPA investigation.⁵¹ In order to suspend the entries, CBP had to determine that the

⁴⁵ *Id.* at 6.

⁴⁶ *Id.* at 10.

⁴⁷ See **Exhibit 4** (Ancientree Catalog).

⁴⁸ See **Exhibit 15** (Cabinet Depot Cabinet Marketing).

⁴⁹ See **Exhibit 9** (EAPA 7603: Notice of Determination as to Evasion (Public), p. 1.

⁵⁰ *Id.*

⁵¹ *Id.* at 29.

misrepresented products transshipped through Vietnam were subject to the *WCV Chinese Orders*.

8. Factual information, including full copies of relevant prior determinations by Commerce (including scope rulings) and the Commission, Customs rulings or determinations, industry usage, dictionaries, and any other relevant record evidence along with a narrative explanation regarding how each document supports the above position are provided as attachments with accompanying descriptions of the attachments. *See* 19 CFR 351.225(c)(2)(ix).

Response: Please see the response to Question 7 for a narrative explanation regarding the factual information that supports the AKCA's position that WCV and components thereof produced using WCV components manufactured in China that undergo further processing in Vietnam are expressly covered by the unambiguous scope language of the *China WCV Orders*.

The previously-referenced CBP decision in EAPA 7603 is attached at Exhibit 9.

Section III: Country of Origin Information

NOTE: If you believe that the country of origin differs from that declared upon entry to Customs, please provide information in response to the following questions, as well as relevant supporting documentation. *If you believe that the country of origin declared upon entry to Customs is correct, skip this section and go to Section IV.*

Pursuant to 19 CFR 351.225(c)(2)(viii), to the extent reasonably available, this scope ruling application includes the following information as to the product's country of origin.

1. Whether the processed downstream product is a different class or kind of merchandise than the upstream product.

Response: The *China WCV Orders* cover a single class or kind of merchandise that includes both the upstream product (*i.e.*, WCV components) and the downstream product (*i.e.*, full WCV units). Thus, the processed downstream product is not a different class or kind of merchandise than the upstream product.

2. The physical characteristics (including chemical, dimensional, and technical characteristics) of the product.

Response: WCV units are made of various components, including: (1) wooden cabinet and vanity frames, (2) wooden cabinet and vanity boxes (which typically include a top, bottom, sides, back, base blockers, ends/end panels, stretcher rails, toe kicks, and/or shelves), (3) wooden cabinet or vanity doors, (4) wooden cabinet or vanity drawers and drawer components (which typically include sides, backs, bottoms, and faces), (5) back panels and end panels, (6) and desks, shelves, and tables that are attached to or incorporated in the subject merchandise. As reflected in the scope language, China is the country of origin for

WCV components manufactured in China, regardless of any third-country processing before shipment to the United States.⁵²

Additional discussion of the product characteristics is provided in response to Question 1.a in Section II.

3. The intended end-use of the downstream product.

Response: The intended end-uses do not affect the product's country of origin. A discussion of the end uses of the product is provided in response to Question 1.d. in Section II.

4. The cost of production/value added of further processing in the third country or countries.

Response: WCV are made of a variety of components, including frames, boxes (comprised of a top, bottom, sides, back, base blockers, ends/end panels, stretcher rails, toe kicks, and/or shelves), doors, drawers and drawer components (sides, backs, bottoms, and faces), back panels and end panels, and any attached or incorporated desks, shelves, and tables. The cost of raw materials for producing these wooden components, by itself, accounts for approximately half of the cost of goods sold.⁵³ The raw materials costs and labor-intensive production process for doors, drawer fronts, and frames produced in China by themselves account for a substantial majority of the cost to produce a full WCV unit.⁵⁴ The production process for the remaining WCV components is simpler and less costly.⁵⁵ Once the various WCV components are produced and finished, the individual components are either assembled into full WCV units that are ready for installation or grouped together and packaged in "ready to assemble" flat packs. Because Vietnamese companies are sourcing WCV components from China, little value is added by the further processing in Vietnam.

5. The nature and sophistication of processing in the third country or countries.

Response: The WCV production process is explained in response to Question 1.f. in Section II. The components as a whole—the frame, box, doors, drawers and drawer components, back and end panels, and any attached or incorporated desks, shelves, or tables—account

⁵² See *China WCV AD Order*, 85 Fed. Reg. at 22,133 ("Subject merchandise also includes wooden cabinets and vanities and in-scope components that have been further processed in a third country, including but not limited to one or more of the following: trimming, cutting, notching, punching, drilling, painting, staining, finishing, assembly, or any other processing that would not otherwise remove the merchandise from the scope of the order if performed in the country of manufacture of the in-scope product."); *China WCV CVD Order*, 85 Fed. Reg. at 22,135 (same).

⁵³ See *ITC Final Determination* at V-1, VI-25, and Tables VI-1 and VI-2.

⁵⁴ **Exhibit 16** (Declaration of []).

⁵⁵ *Id.*

for a significant majority of the total cost of goods sold for WCV. Domestic producer Master WoodCraft Cabinetry LLC testified before the ITC that “{m}uch of the labor and capital equipment involved in the cabinet manufacturing process occurs at the component manufacturing stage,”⁵⁶ which, based on information reasonably available to the AKCA, is occurring exclusively in China. The processing that occurs in Vietnam (often limited to assembly and packaging or repackaging) is minor and insignificant relative to the labor-intensive and relatively more complex process of manufacturing WCV components, and as discussed above, represents only a small portion of the overall processing and value. The ITC has found that assembly requires “less technical expertise, fewer workers, add{s} less value, and require{s} less capital investment than manufacturing components and finishing operations.”⁵⁷ The same is true with respect to packaging (or repackaging), which involves grouping and arranging the various WCV components in a flat pack along with packing materials and the necessary hardware, tools, and instruction sheets for assembly. Although not the same as assembly, finishing operations, such as painting, staining, or mounting assembly hardware, still are not nearly as complex and labor-intensive as the initial stages of cutting and shaping the raw wood materials into their final shape.⁵⁸

6. The level of investment in the third country or countries.

Response: The level of investment required to process and/or assemble Chinese-origin WCV components in Vietnam is also minimal when compared to the level of investment for beginning the production process with raw materials.

The operations in Vietnam are comparable to U.S. importers that import WCV components in RTA flat packs and assemble them into full WCV units. The ITC has explained that “U.S. importers’ assembly required less technical expertise, fewer workers, added less value, *and required less capital investment than manufacturing components and finishing operations.*”⁵⁹ The ITC relied on the testimony of domestic producer American Woodwork that it operates 15 manufacturing facilities across the United States with 8,000 employees and to produce WCV components it buys raw lumber in the marketplace, kiln dries the wood, manufactures the wood into WCV components, finishes the WCV components, and assembles the components into full WCV units.⁶⁰

⁵⁶ **Exhibit 17** (Excerpt from Exhibit 1 of the AKCA’s Post-Conference Brief with answers to ITC staff questions, dated April 2, 2019 (Public Version)) at 3 (internal quotations omitted).

⁵⁷ See *ITC Final Determination* at 18; see also **Exhibit 16** (Declaration of []).

⁵⁸ **Exhibit 16** (Declaration of []).

⁵⁹ See *ITC Final Determination* at 18 (emphasis added).

⁶⁰ *Wooden Cabinets and Vanities from China*, Inv. Nos. 701-TA-620 and 731-TA-1445 (Preliminary), USITC Pub. 4891 (April 2019) at 17-18, excerpt attached at **Exhibit 18**; see also **Exhibit 17** (Excerpt from Exhibit 1 of the AKCA’s Post-Conference Brief with answers to ITC staff questions, dated April 2, 2019 (Public Version)) at 12-13.

Assembling WCV components into full WCV units requires a much smaller scale of investment than that required to produce WCV components from raw materials. No special equipment or facility is needed for assembly operations.⁶¹ At most, companies that assemble WCV components into full WCV units may invest in facilities to hold inventory, but the investment required for such warehousing facilities is minimal compared to the substantial capital investment required to build manufacturing plants with specialized equipment and production lines.⁶² The same is the case for operations that involve grouping together and packaging (or repackaging) WCV components into RTA flat packs, which also would require, at most, investing in warehousing facilities.

Although other processing operations that may be taking place in Vietnam (*e.g.*, drilling a door face for the eventual inclusion of a door handle, beveling the edges of a door to allow for a finger grip for opening, punching frames for hinges and screw holes for inlaid glass inserts, or finishing by attaching mounting and assembling hardware or by painting, staining, or coating) require some capital investment for facilities and equipment, the level of investment is still minimal when compared to the significant investment required for companies that begin their production process by transforming raw materials into WCV components. Indeed, domestic producer Master WoodCraft Cabinetry LLC testified before the ITC that “{m}uch of the labor and capital equipment involved in the cabinet manufacturing process occurs at the component manufacturing stage.”⁶³

As an example, domestic producer [] invested a total of [] for the primary equipment it needs to produce WCV in its production facility located in [].⁶⁴ This amount does not include the additional investment needed for the building, real estate, rack, infrastructure, and administrative functions. The investment specific to the process of machining and assembling doors and drawer fronts total [], with the investment for the final stages to produce these components (*i.e.*, boring, sanding, and final inspection) accounting for only [].⁶⁵ The investment specific to producing the cabinet frame components total [], with the investment for the final stages to produce the cabinet frame (*i.e.*, boring, sanding, and final inspection) are only [].⁶⁶ Although [] has invested [] for the equipment required to paint or stain WCV components, this investment still represents

⁶¹ See **Exhibit 16** at “Cabinet Assembly Process” (Declaration of []); See also *Wooden Cabinets and Vanities from China*, Inv. Nos. 701-TA-620 and 731-TA-1445 (Preliminary), USITC Pub. 4891 (April 2019) at 18.

⁶² See **Exhibit 16** at “How to build a cabinet?” (Declaration of []).

⁶³ **Exhibit 17** (Excerpt from Exhibit 1 of the AKCA’s Post-Conference Brief with answers to ITC staff questions, dated April 2, 2019 (Public Version)) at 3 (internal quotations omitted).

⁶⁴ See **Exhibit 16** (Declaration of [])

⁶⁵ *Id.*

⁶⁶ *Id.*

[] of the company's total level of investment for its production facility.⁶⁷ Stated differently, most of the investment for a WCV production facility is dedicated to the initial stages of cutting and shaping the raw wooden materials into their final shape. Therefore, the level of investment in Vietnam is minimal when compared to the level of investment required for a company in China that produces WCV components from raw wooden materials.

7. A description, accompanied by supporting documentation, of where the essential component of the product is produced or the country or countries where the essential characteristics of the product are imparted under certain scenarios, in accordance with 19 CFR 351.225(j)(2).

Response: The various WCV components are the essential components. The doors, drawer fronts, and frames alone account for two-thirds of the total value.⁶⁸ Thus, the components as a whole—the frame, box, doors, drawers and drawer components, back and end panels, and any attached or incorporated desks, shelves, or tables—account for a significant majority of the total cost of goods sold for WCV. Vietnamese companies are further processing WCV components manufactured in China and incorporating them into shipments of WCV units and “ready to assemble” flat packs to the United States.⁶⁹

8. An explanation of whether the product undergoes any additional processing in the United States after importation, or in a third country before importation.

Response: WCV components manufactured in China are further processed in Vietnam and used in the production of WCV. The processing occurring in Vietnam may include one or more of the following: trimming, cutting, notching, punching, drilling, painting, staining, finishing, assembly, repackaging, and combining into an RTA WCV unit) in Vietnam before being exported from Vietnam to the United States. RTA flat packs exported from Vietnam to the United States are assembled in the United States after importation.

9. An explanation of the relevance of additional processing to the scope of the order.

Response: The unambiguous scope language of the *China WCV Orders* expressly cover merchandise that has been further processed in a third country. The scope language states the following:

Subject merchandise also includes wooden cabinets and vanities and in-scope components that have been further processed in a third country, including but not limited to one or more of the following: trimming, cutting, notching, punching, drilling, painting, staining, finishing, assembly, or any other

⁶⁷ *Id.*

⁶⁸ See **Exhibit 16** (Declaration of []).

⁶⁹ **Exhibit 9** (EAPA 7603: Notice of Determination as to Evasion (Public)).

processing that would not otherwise remove the merchandise from the scope of the order if performed in the country of manufacture of the in-scope product.⁷⁰

Thus, further processing Chinese-origin components in Vietnam (and the WCV units produced using further processed Chinese-origin components) are subject merchandise because the minimal processing occurring in Vietnam would not remove the merchandise from the scope of the order if performed in China.

10. An explanation as to whether the product is a standalone product that is able to operate without another component.

Response: Full WCV units are standalone products and WCV components are dedicated to the production of full WCV units.

11. As applicable, if the product is a component or part of another component or product, a detailed identification and description of the other components, the country of origin of those components (if known), the finished product, and the country in which the finished product was completed.

Response: This question is not applicable to full WCV units ready for installation. WCV units are made of various components, including: (1) wooden cabinet and vanity frames, (2) wooden cabinet and vanity boxes (which typically include a top, bottom, sides, back, base blockers, ends/end panels, stretcher rails, toe kicks, and/or shelves), (3) wooden cabinet or vanity doors, (4) wooden cabinet or vanity drawers and drawer components (which typically include sides, backs, bottoms, and faces), (5) back panels and end panels, (6) and desks, shelves, and tables that are attached to or incorporated in the subject merchandise.

This scope ruling application concerns WCV components manufactured in China that are further processed in Vietnam before being exported to the United States as full WCV units and RTA flat packs. China is the country of origin for such products because the processing operations in Vietnam would not remove the merchandise from the scope of the *China WCV Orders* if performed in China.

To the extent Vietnamese companies use Chinese-origin WCV components and WCV components manufactured in Vietnam and other countries, China is the country of origin if WCV components such as doors, drawers, and frames—for which the material, labor, and production costs represent the majority of the total cost of producing the finished WCV units—are manufactured in China.

12. A statement as to whether the applicant has any knowledge that the product was sold to the United States through a third country.

⁷⁰ *Id.*

Response: The WCV and components thereof in question originate from China and are sold to the United States through Vietnam.

Section IV: Product Importation

To the extent reasonably available, we declare the following concerning the product's importation:

1. This product **has/has not** been imported into the United States Customs Territory by the date of the filing of this application. *See* 19 CFR 351.225(c)(2)(vi).

Response: Information reasonably available to the AKCA indicates that the product has been imported into the United States Customs Territory by the date of the filing of this application. Specifically, the significant spike in exports from China to Vietnam along with the surge in U.S. imports from Vietnam and drop in U.S. imports from China indicate that Chinese-origin merchandise is being imported into the United States from Vietnam. Additionally, CBP has investigated and determined in EAPA proceedings that U.S. importers have evaded the *China WCV Orders* through their imports of Chinese-origin merchandise from Vietnam.

2. If the product has been imported into the United States Customs Territory:
 - a. Indicate if one or more entries of the product **have/have not** been declared by an importer or determined by U.S. Customs and Border Protection (CBP) as subject to an order. *See* 19 CFR 351.225(c)(2)(vi)(A).

Response: Although it appears that U.S. importers are declaring imports of Chinese-origin merchandise that are further processed in Vietnam as products that are not subject to the *China WCV Orders*, CBP has determined in EAPA proceedings⁷¹ that such merchandise should be declared as subject to the *China WCV Orders* because the scope expressly states that further processing in a third country does not remove products from the scope.

- b. Provide the following documentation, including dated copies of the CBP entry summary forms (or electronic entry processing system documentation) identifying the product upon importation and other related commercial documents, such as bills of lading, packing lists, commercial invoices, receipts of payment, and contracts, which reflect the details surrounding the sale and purchase of that imported product and support the above statements concerning importation. *See* 19 CFR 351.225(c)(2)(vi)(B). If certain documents are unavailable, please provide a complete description of those documents and the efforts taken to acquire those documents in Appendix A below.

Response: The AKCA is a trade or business association, all of whose members are United States producers of the domestic like product, and the petitioner in the original

⁷¹ *See Exhibit 9* (EAPA 7603: Notice of Determination as to Evasion (Public)).

investigation. The information requested in this question is not reasonably available to the AKCA. The U.S. importers of Chinese-origin WCV and components thereof from Vietnam would possess documentation relating to specific entries of merchandise.

The *Federal Register* notice for the final rule explained that the scope ruling application requests information “to the extent reasonably available to the applicant” in recognition that, as a practical matter, “interested parties requesting a scope ruling may not have access to all the information that is listed” and “it is a fact that domestic industries will likely have less information about a particular exporter and its production experience, for example, than the producer, exporter, and possibly importer of that product.”⁷²

- c. The following narrative explains how the documents submitted in response to item 2b. relate to one another and what the specific links are among the documents.

Response: Not applicable because the documents requested in 2b are not reasonably available to the AKCA.

⁷² See *Regulations to Improve Administration and Enforcement of Antidumping and Countervailing Duty Laws*, 86 Fed. Reg., 52,300, 52,315 (Dep’t Commerce September 20, 2021).

Section V: Interested Party Status

The following information is being provided to demonstrate the applicant's interested party status.

1. The scope ruling applicant's full and exact name and contact information (including address, telephone, fax, and e-mail address).

Response:

Name: American Kitchen Cabinets Alliance
Address: 1768 Business Center Drive
Suite 390
Reston, VA 20190
Phone: 703-264-1690
Fax: 703-620-6530
Contact: Betsy Natz
E-mail: Betsy@kitchencabinetfairtrade.com

Contact information for counsel filing this scope ruling application on behalf of the AKCA is as follows:

Firm: SCHAGRIN ASSOCIATES
Contact: Roger B. Schagrin
Luke A. Meisner
Joseph A. Laroski Jr.
Michelle R. Avrutin
Rui Fan, *Consultant*

Address: 900 Seventh Street, N.W.
Washington, D.C. 20001
Phone: (202) 223-1700
Fax: (202) 429-2522
E-mail: lmeisner@schagrinassociates.com

2. Any other names, such as trade names or "doing-business-as" ("d.b.a.") names, as a legal matter in the home market, in third countries, or in the United States.

Response: This question is not applicable. AKCA does not use any other names.

3. An explanation of any trade name that is not listed on the company's business license/registration documents and supporting evidence as to how the company is permitted to use that trade name.

Response: This question is not applicable. AKCA does not use any trade names.

4. The applicant certifies the accuracy of and can document the following statements:

- The applicant is the producer of the product in the country of the order;
- The applicant is the exporter of the product from the country of the order;
- The applicant is the exporter of the product from a third country;
- The applicant is the United States importer of the product;
- The applicant is a United States producer of the domestic like product;
- The applicant is a third-country processor of the product;
- The applicant's relationship to the product is other (provide a full explanation).

Response: The applicant is the AKCA which is a trade or business association, all of whose members are U.S. producers of domestic like product, and were the petitioners in the original AD/CVD Investigations of Wooden Cabinets and Vanities from China.⁷³

⁷³ See *Wooden Cabinets and Vanities from China*, USITC Pub. 5042, Inv. Nos. 701-TA-620 and 731-TA-1445 (Final) (April 2020), attached as **Exhibit 1**.

APPENDIX A

Appendix A must be completed by all firms who provided some supporting documentation, but were unable to provide all documentation requested in this application in a complete, legible, and unaltered format.

If this section applies, identify the document or documents which you were unable to provide. Examples of potential documentation are listed below. Please note that this list is illustrative and may not include every document relevant to your application:

- Photographs
- Schematic Drawings
- Specifications
- Product Standards
- Marketing Materials
- Other exemplars providing a visual depiction of the product
- Copies of the Customs Service entry summary forms (or electronic processing system documentation)
- Invoices
- Contracts
- Other related commercial documents
- Other non-commercial documents not specifically referenced above

In addition to identifying the missing or incomplete supporting documentation, please provide a detailed explanation for the reasons that you were unable to provide the missing documentation and a description of the efforts taken to acquire that data for purposes of this application.

Response: The AKCA is a trade or business association, all of whose members are United States producers of the domestic like product, and the petitioner in the original investigation. As a domestic interested party, the AKCA is unable to provide documentation requested in the standardized scope ruling application that the foreign producer, foreign exporter, or U.S. importer would ordinarily possess.

In the *Federal Register* notice that proposed the recently-adopted modifications to the regulation on scope-related matters, Commerce recognized that “a domestic interested party will not be likely to provide the narrative history of the production of the product at issue, including a history of earlier versions of the product, if this is not the first model of the product.”⁷⁴

The *Federal Register* notice for the final rule explained that the scope ruling application requests information “to the extent reasonably available to the applicant” in recognition that, as a practical matter, “interested parties requesting a scope ruling may not have

⁷⁴ See *Regulations to Improve Administration and Enforcement of Antidumping and Countervailing Duty Laws*, 85 Fed. Reg. 49,472, 49,477 (Dep’t Commerce August 13, 2020).

access to all the information that is listed” and “it is a fact that domestic industries will likely have less information about a particular exporter and its production experience, for example, than the producer, exporter, and possibly importer of that product.”⁷⁵

Despite reasonable efforts, the AKCA was unable to provide the following documentation requested in this scope application:

- A full list of names and addresses of producers, exporters, third-country exporters, and importers of Chinese-origin WCV and components thereof exported from Vietnam to the United States (Section II, Question 3).
- A narrative history of the production of the product at issue, including a history of the earlier versions of the product (Section II, Question 4).
- The volume of annual production of the product for the most recently completed fiscal year (Section II, Question 5).
- Commercial documentation associated with imports of Chinese-origin WCV and components thereof from Vietnam that have entered the United States for consumption, *e.g.*, CBP entry summary forms, bills of lading, packing lists, commercial invoices, receipts of payments, and contracts (Section IV, Question 2b.).

As part of the AKCA’s efforts to obtain the unavailable information listed above, the AKCA reviewed previous filings with Commerce and the ITC, conducted internet searches, and searched publicly available information.

⁷⁵ See *Regulations to Improve Administration and Enforcement of Antidumping and Countervailing Duty Laws*, 85 Fed. Reg. 49,472, 49,477 (Dep’t Commerce August 13, 2020).

EXHIBIT 1

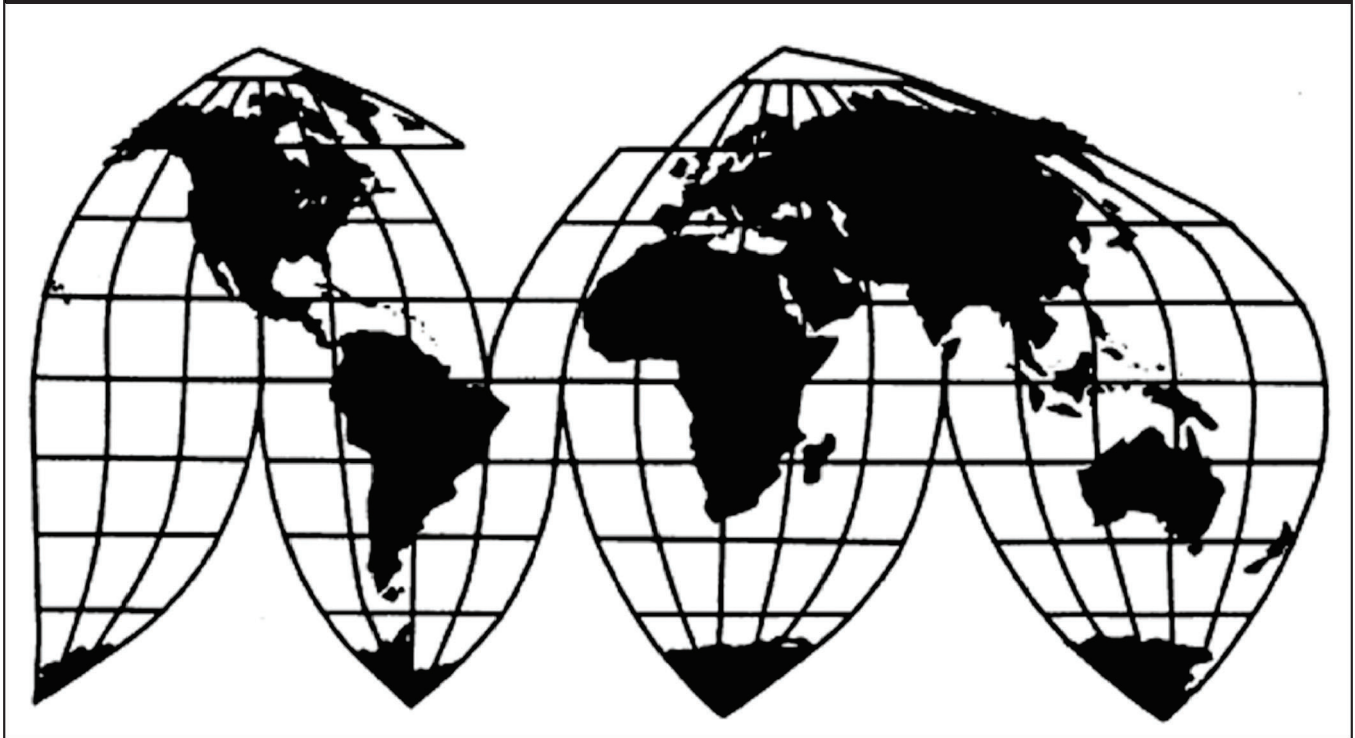
Wooden Cabinets and Vanities from China

Investigation Nos. 701-TA-620 and 731-TA-1445 (Final)

Publication 5042

April 2020

U.S. International Trade Commission



Washington, DC 20436

U.S. International Trade Commission

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Wooden Cabinets and Vanities from China

Investigation Nos. 701-TA-620 and 731-TA-1445 (Final)



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Note.—Information that would reveal confidential operations of individual concerns may not be published. Such information is identified by brackets in confidential reports and is deleted and replaced with asterisks (***) in public reports.

Barcode:4234790-01 A-570-106 CIRC - Anti Circumvention Inquiry - From Vietnam

UNITED STATES INTERNATIONAL TRADE COMMISSION

Investigation Nos. 701-TA-620 and 731-TA-1445 (Final)

Wooden Cabinets and Vanities from China

DETERMINATIONS

On the basis of the record¹ developed in the subject investigations, the United States International Trade Commission (“Commission”) determines, pursuant to the Tariff Act of 1930 (“the Act”), that an industry in the United States is materially injured by reason of imports of wooden cabinets and vanities from China, provided for in subheadings 9403.40.90, 9403.60.80, and 9403.90.70 of the Harmonized Tariff Schedule of the United States, that have been found by the U.S. Department of Commerce (“Commerce”) to be sold in the United States at less than fair value (“LTFV”), and to be subsidized by the government of China.

BACKGROUND

The Commission instituted these investigations effective March 6, 2019, following receipt of petitions filed with the Commission and Commerce by the American Kitchen Cabinet Alliance. The final phase of these investigations was scheduled by the Commission following notification of preliminary determinations by Commerce that imports of wooden cabinets and vanities from China were subsidized within the meaning of section 703(b) of the Act (19 U.S.C. 1671b(b)) and sold at LTFV within the meaning of 733(b) of the Act (19 U.S.C. 1673b(b)). Notice of the scheduling of the final phase of the Commission’s investigations and of a public hearing to be held in connection therewith was given by posting copies of the notice in the Office of the Secretary, U.S. International Trade Commission, Washington, DC, and by publishing the notice in the *Federal Register* on October 24, 2019 (84 FR 57050). The hearing was held in Washington, DC, on February 20, 2020, and all persons who requested the opportunity were permitted to appear in person or by counsel.

¹ The record is defined in sec. 207.2(f) of the Commission’s Rules of Practice and Procedure (19 CFR 207.2(f)).

B. Product Description

Commerce defined the scope of the imported merchandise under investigation as follows:

. . . wooden cabinets and vanities that are for permanent installation (including floor mounted, wall mounted, ceiling hung or by attachment of plumbing), and wooden components thereof. Wooden cabinets and vanities and wooden components are made substantially of wood products, including solid wood and engineered wood products (including those made from wood particles, fibers, or other wooden materials such as plywood, strand board, block board, particle board, or fiberboard), or bamboo. Wooden cabinets and vanities consist of a cabinet box (which typically includes a top, bottom, sides, back, base blockers, ends/end panels, stretcher rails, toe kicks, and/or shelves) and may or may not include a frame, door, drawers and/or shelves. Subject merchandise includes wooden cabinets and vanities with or without wood veneers, wood, paper or other overlays, or laminates, with or without non-wood components or trim such as metal, marble, glass, plastic, or other resins, whether or not surface finished or unfinished, and whether or not completed.

Wooden cabinets and vanities are covered by the investigation whether or not they are imported attached to, or in conjunction with, faucets, metal plumbing, sinks and/or sink bowls, or countertops. If wooden cabinets or vanities are imported attached to, or in conjunction with, such merchandise, only the wooden cabinet or vanity is covered by the scope.

Subject merchandise includes the following wooden component parts of cabinets and vanities: (1) wooden cabinet and vanity frames (2) wooden cabinet and vanity boxes (which typically include a top, bottom, sides, back, base blockers, ends/end panels, stretcher rails, toe kicks, and/or shelves), (3) wooden cabinet or vanity doors, (4) wooden cabinet or vanity drawers and drawer components (which typically include sides, backs, bottoms, and faces), (5) back panels and end panels, (6) and desks, shelves, and tables that are attached to or incorporated in the subject merchandise.

Subject merchandise includes all unassembled, assembled and/or "ready to assemble" (RTA) wooden cabinets and vanities, also commonly known as "flat packs," except to the extent such merchandise is already covered by the scope of antidumping and countervailing duty orders on *Hardwood Plywood from the People's Republic of China*. See *Certain Hardwood Plywood Products from the People's Republic of China: Amended Final Determination of Sales at Less Than Fair Value, and Antidumping Duty Order*, 83

the product and article are not 'like' each other, nor should the definition of 'like product' be interpreted in such a fashion as to prevent consideration of an industry adversely affected by the imports under consideration.").

Fed. Reg. 504 (January 4, 2018); *Certain Hardwood Plywood Products from the People's Republic of China: Countervailing Duty Order*, 83 Fed. Reg. 513 (January 4, 2018). RTA wooden cabinets and vanities are defined as cabinets or vanities packaged so that at the time of importation they may include: (1) wooden components required to assemble a cabinet or vanity (including drawer faces and doors); and (2) parts (e.g., screws, washers, dowels, nails, handles, knobs, adhesive glues) required to assemble a cabinet or vanity. RTAs may enter the United States in one or in multiple packages.

Subject merchandise also includes wooden cabinets and vanities and in-scope components that have been further processed in a third country, including but not limited to one or more of the following: trimming, cutting, notching, punching, drilling, painting, staining, finishing, assembly, or any other processing that would not otherwise remove the merchandise from the scope of the investigation if performed in the country of manufacture of the in-scope product.

Excluded from the scope of these investigations, if entered separate from a wooden cabinet or vanity are: (1) Aftermarket accessory items which may be added to or installed into an interior of a cabinet and which are not considered a structural or core component of a wooden cabinet or vanity. Aftermarket accessory items may be made of wood, metal, plastic, composite material, or a combination thereof that can be inserted into a cabinet and which are utilized in the function of organization/accessibility on the interior of a cabinet; and include: (i) Inserts or dividers which are placed into drawer boxes with the purpose of organizing or dividing the internal portion of the drawer into multiple areas for the purpose of containing smaller items such as cutlery, utensils, bathroom essentials, etc. and (ii) Round or oblong inserts that rotate internally in a cabinet for the purpose of accessibility to foodstuffs, dishware, general supplies, etc; and (2) Solid wooden accessories including corbels and rosettes, which serve the primary purpose of decoration and personalization; (3) Non-wooden cabinet hardware components including metal hinges, brackets, catches, locks, drawer slides, fasteners (nails, screws, tacks, staples), handles, and knobs; and (4) Medicine cabinets that meet all of the following five criteria are excluded from the scope: (i) Wall mounted; (ii) assembled at the time of entry into the United States; (iii) contain one or more mirrors; (iv) be packaged for retail sale at time of entry; and (v) have a maximum depth of seven inches.

Also excluded from the scope of these investigations are: (1) All products covered by the scope of the antidumping duty order on *Wooden Bedroom Furniture from the People's Republic of China. See Notice of Amended Final Determination of Sales at Less Than Fair Value and Antidumping Duty Order: Wooden Bedroom Furniture from the People's Republic of China*, 70 Fed. Reg. 329 (January 4, 2005); and (2) All products covered by the scope of the antidumping and countervailing duty orders on *Hardwood Plywood from the People's Republic of China See Certain Hardwood Plywood Products from the People's Republic of China: Amended Final Determination of Sales at Less Than Fair Value, and Antidumping Duty Order*, 83 Fed. Reg. 504 (January 4, 2018); *Certain*

Hardwood Plywood Products from the People's Republic of China: Countervailing Duty Order, 83 Fed. Reg. 513 (January 4, 2018).

Imports of subject merchandise are classified under Harmonized Tariff Schedule of the United States (HTSUS) statistical numbers 9403.40.9060 and 9403.60.8081. The subject component parts of wooden cabinets and vanities may be entered into the United States under HTSUS statistical number 9403.90.7080. Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the scope of these investigations is dispositive.¹¹

Wooden cabinets and vanities are wood-constructed products that are permanently installed as cabinetry. They are designed to allow storage of, and access to, household items, such as kitchen equipment, utensils, food, toiletries, medicine, and cosmetics. Wooden cabinets and vanities encompass a wide variety of articles in many different configurations, sizes, styles, and finishes. These products are manufactured in whole or part from wood, both natural wood and engineered wood products, but they also may contain non-wood materials such as glass, vinyl, plastics, metal drawer slides, metal door hinges, organizing racks, or other accessories.¹²

Wooden cabinets are frequently categorized as stock, custom, or semi-custom cabinets. Stock cabinets generally have standard (and limited) measurements and styles; custom cabinets generally have more available styles and measurements; and semi-custom are considered as between these categories in terms of options.¹³ Although the measurements for stock cabinets

¹¹ *Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China: Final Affirmative Determination of Sales at Less Than Fair Value*, 85 Fed. Reg. 11,953 (Feb. 28, 2020); *Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China: Final Affirmative Countervailing Duty Determination*, 85 Fed. Reg. 11,962 (Feb. 28, 2020).

¹² CR/PR at I-9-10.

¹³ CR/PR at I-9-10. Cabinets characterized as stock are generally lower priced than cabinets characterized as semi-custom or custom. *Id.*

are more limited than cabinets characterized as custom or semi-custom, cabinets characterized as stock frequently have features such as soft-close doors and roll out shelves that in the past were more commonly associated only with cabinets characterized as custom or semi-custom.¹⁴ Moreover, although there are measurements that are generally unavailable for stock cabinets,¹⁵ all measurements available for stock cabinets are also available for semi-custom and custom cabinets. As such, the size of a stock cabinet does not distinguish it from a semi-custom or custom cabinet. Further, as explained below, stock cabinets produced in the United States are mostly produced-to-order, the same as for semi-custom and custom cabinets. Some imported stock cabinets may also be produced-to-order.¹⁶ Wooden cabinets and vanities may be sold in either a fully assembled form, where the product is ready for installation, or in unassembled form, where components and items necessary for assembly are packaged together for later assembly and installation, which is referred to as flat pack or ready-to-assemble (“RTA”).¹⁷

¹⁴ Hearing Tr. at 30-31 (Klein) (“Chinese product have added features such as . . . soft close doors . . . which historically had only been offered in semi-custom U.S. made cabinets”); Hearing Tr. at 172 (Fritz) (“There was at that point, four products in stock. One product had soft close, three did not. Currently, we have five products in stock, only one does not have soft close”); Hearing Tr. at 70-71 (Wellborn) (“We’re in the semi-custom market and . . . those lines are very blurred. Most all of the importers that are bringing product in are advertising semi-custom options and modifications. There is not a lot of difference at all between those”).

¹⁵ Stock cabinets are generally available in three-inch increments, semi-custom are generally available in one-inch increments, and custom cabinets are generally available in any increment. Hearing Tr. at 181-82 (Graff); ACCI Prehearing Br. at 10, 13.

¹⁶ CR/PR at II-16.

¹⁷ CR/PR at I-10.

A. Sufficient Production-Related Activities

In deciding whether a firm qualifies as a domestic producer of the domestic like product, the Commission generally analyzes the overall nature of a firm's U.S. production-related activities, although production-related activity at minimum levels could be insufficient to constitute domestic production.⁵⁸

In the preliminary determinations, the Commission found that U.S. importers' assembly of RTA flat packs in the United States did not involve sufficient production-related activity to constitute domestic production. The Commission found that U.S. importers' assembly required less technical expertise, fewer workers, added less value, and required less capital investment than manufacturing components and finishing operations.⁵⁹ In the final phase of these investigations, Petitioners continue to argue that U.S. importers engaged only in assembly in the United States do not undertake sufficient production-related activities to be part of the domestic industry,⁶⁰ and no respondent party has addressed the issue. Further, no party requested that the Commission gather further data on importers' assembly operations for the final phase of these investigations, and the record contains no new information to warrant a

⁵⁸ The Commission generally considers six factors: (1) source and extent of the firm's capital investment; (2) technical expertise involved in U.S. production activities; (3) value added to the product in the United States; (4) employment levels; (5) quantity and type of parts sourced in the United States; and (6) any other costs and activities in the United States directly leading to production of the like product. No single factor is determinative and the Commission may consider any other factors it deems relevant in light of the specific facts of any investigation. *Crystalline Silica Photovoltaic Cells and Modules from China*, Inv. Nos. 701-TA-481 and 731-TA-1190 (Final), USITC Pub. 4360 at 12-13 (Nov. 2012).

⁵⁹ Preliminary Views at 17-18.

⁶⁰ Petitioners' Prehearing Br. at 6 & Exh. 3, 57-65. In their arguments, Petitioners emphasize that no importer has affirmatively sought to be included in the domestic industry because of its assembly operations, and it further analyzes available record evidence under each of the Commission's factors on sufficient production-related activities and argues that such evidence does not support these firms inclusion in the domestic industry. *Id.*

Tariff treatment

Based upon the scope set forth by Commerce, information available to the Commission indicates that the merchandise subject to these investigations is provided for under statistical reporting numbers 9403.40.9060, 9403.60.8081, and 9403.90.7080 of the Harmonized Tariff Schedule of the United States (“HTS”). The 2019 general rate of duty is free for all three statistical reporting numbers. Decisions on the tariff classification and treatment of imported goods are within the authority of U.S. Customs and Border Protection.

Section 301 tariff treatment

Merchandise classifiable under HTS subheadings 9403.40.90, 9403.60.80, and 9403.90.70 was included among the group of products from China that, as of May 2019, are subject to an additional duty of 25 percent ad valorem, as reflected in HTS subheading 9903.88.03.⁹ Between September 24, 2018 and May 10, 2019, these subheadings were subject to an additional duty of 10 percent ad valorem.¹⁰

The product

Description and applications

WCVs are wood-constructed products used for permanently installed cabinetry that are usually found in the kitchen (in the case of cabinets) or the bathroom (in the case of vanities). WCVs have physical characteristics applicable to the intended use for storage and easy access of various household items. Typically, items for storage include kitchen equipment, utensils, and food in the case of cabinets, and toiletries, medicine, cosmetics, and other bathroom-related products in the case of vanities. In the United States, cabinets are usually “framed” (a structural frame in the front of the cabinet), while in Europe and Asia cabinets are usually “frameless,”¹¹ which provides easier access and additional space.

Wooden cabinets are generally categorized as “stock,” “custom,” or “semi-custom.” Stock cabinets have standard—and limited—measurements and styles. While not designed to

⁹ 84 FR 20459, May 9, 2019. Merchandise from China classifiable under HTS subheadings 9403.40.90, 9403.60.80, and 9403.90.70, *inter alia*, are subject to additional duty of 25 percent ad valorem, as outlined in Chapter 99 of the HTSUS, (“Temporary Legislation Providing for Additional Duties”). See HTSUS (2020) Revision 1, USITC Publication No. 5015, January 2020, pp. 99-III-21 and 99-III-44.

¹⁰ 83 FR 47974, September 21, 2018.

¹¹ Conference transcript, pp. 115-116 (Wellborn), (Trexler), and (Allen).

precisely fit a specific kitchen, they offer consumers a less expensive option than custom or semi-custom cabinets. Custom cabinets are measured and designed to fit a specific kitchen, have more available styles, and are usually more expensive than stock cabinets. Semi-custom cabinets are generally in between stock and custom cabinets, particularly in terms of the number of options and cost.¹²

WCVs may be sold in a fully assembled form, where the product is ready for installation, or in a “flat pack” or “ready to assemble” (“RTA”) form, which contains most or all of the items required to assemble a cabinet or vanity into its completed form.

WCVs are designed, manufactured, and offered for sale in various styles with the cabinets typically being designed of the same material and/or in the same finish, so that the various individual cabinets will be coordinated when installed in a kitchen or bathroom. Modular or built-in bathroom vanities include those that are manufactured to incorporate one or more sinks, as well as bathroom vanity linen closets. Wooden cabinets and vanities both encompass different individual articles (e.g., kitchen cabinets, vertical pantries, bathroom vanities) with different configurations and sizes, all of which share the physical characteristics imparted by their common primary material of natural or engineered wood. WCVs are typically intended to be permanently installed (e.g., physically affixed to a wall, permanently hung from a ceiling, permanently attached to a floor, or mated with plumbing fixtures rendering the item immobile).

WCVs are manufactured wholly or in part from wood products, including natural wood (such as ash, beech, birch, cherry, hickory, maple, oak, or poplar) and engineered wood products (including those made from wood particles, fibers, or other wooden materials such as plywood, oriented strand board, block board, particle board, medium density fiberboard, or hardboard), or bamboo. In addition to the wood components found in wooden cabinets and vanities, these products may contain certain quantities of non-wood material such as glass, vinyl, plastics, metal drawer slides, metal door hinges, organizing racks, dividers, shelves, circular turntables (known as lazy Susans), or other accessories, which are physically incorporated into cabinets and vanities. WCVs may be sold in a natural finish state (i.e., the natural-wood grain is visible and unobscured), stained, painted, coated with urethane, or covered with paper, vinyl material, phenolic film, or other obscuring coatings. The faces of a kitchen or other cabinet or vanity may be sanded, smoothed or given a “distressed” appearance through such methods as hand scraping or wire brushing.

¹² <https://kitchencabinetkings.com/glossary/>, retrieved March 26, 2019.

Manufacturing processes

The manufacturing process for WCVs requires a variety of inputs and is done in at least three phases. The first phase of production involves the collection and preparation of sheets of natural or engineered wood products which are intended as the predominant composition of a WCV. The wood can be pure hardwood (representing a variety of wood species), a plywood made from hardwood or softwood or other wood products, or an engineered wooden product, or a mix of these products. Prior to the manufacturing process, the moisture content of the wood input must be reduced, generally in kilns or using other equipment and processes.¹³ The wood is then cut to shape using a variety of wood cutting and forming machinery to form the outer faces, interior drawers, backings, cabinet frames, door frames, drawer faces, and any other component that, when assembled, constitutes a completed cabinet.

Aside from the forming of wooden components into the proper size and shape, components may be drilled, notched, punched or otherwise processed, where required. For example, a door face may be drilled for the eventual inclusion of a door handle. A door may also be beveled to allow for a finger grip where the cabinet does not contain handles. Frames can be punched for hinges and screw holes for inlaid glass inserts.

In the second phase of production, the components are typically painted, stained, coated, or overlaid with other components or coverings, yielding a finished component. The inputs here include primer, paints and stains, clear coat protective lacquers, enamels, glazing materials, vinyl, or other plastic overlay materials. At this stage, mounting and assembly hardware and components, such as hinges, screws, dowels, cams, and slides may be attached to the cabinet components.

In the third phase of production, depending on the order and customer, the finished components may be assembled into a finished cabinet that is then shipped to a customer, or the various components may be arranged in an RTA package. Under the assembled cabinet method, the finished components are joined together using fastening hardware and tools, resulting in a fully manufactured and assembled cabinet. Items such as nails, screws, glues, resins, and some of the hardware identified in the second phase are used in the final assembly of a cabinet unit. The finished cabinet unit is then packed into a shipping carton along with protective materials to prevent damage during shipping. Under the RTA method, the various finished components are carefully laid out and packaged in a large flat shipping case along with necessary hardware for assembly, including screws, dowels, hinges (if not already installed), cams, adhesive glues, slides, assembly tools (e.g., Allen keys and screwdrivers), instruction

¹³ Conference transcript, pp. 111-114 (Trexler), (Sabine), (Wellborn), and (Allen).

sheets, and packing materials. The RTA boxes are then sealed and prepared for shipment to the customer or to an assembler.

Domestic like product issues

The Commission's decision regarding the appropriate domestic product(s) that are "like" the subject imported product is based on a number of factors including: (1) physical characteristics and uses; (2) interchangeability; (3) channels of distribution; (4) common manufacturing facilities, production processes, and production employees; (5) customer and producer perceptions; and, where appropriate, (6) price. Information regarding these factors is discussed below.

In its preliminary determinations, the Commission defined a single domestic like product, co-extensive with the scope of investigations. The Commission considered four issues and found that (i) under a semi-finished products analysis, wooden components encompass a single domestic like product with full units of cabinets and vanities; (ii) overlap in manufacturing processes, facilities, and employees, channels of distribution, and price did not support clear dividing lines between kitchen cabinets and bathroom vanities; (iii) respondent arguments on bathroom furniture vanities addressed imports rather than domestically produced articles, and any definition for this product was otherwise unclear; and (iv) distinctions in end users for hospitality furniture did not establish clear dividing lines between this product and others subject to investigation.¹⁴

In the final phase of these investigations, the Coalition of Vanity Importers, a respondent, assert that furniture-style vanities should be a separate like product.¹⁵ It states that furniture-style vanities are physically different from cabinets and vanities, are produced using different production processes, and are much higher priced.¹⁶ Petitioner states that WCVs constitute a single like product, co-extensive with the scope of these investigations. Petitioner states that wooden cabinets and vanities possess similar physical characteristics and uses, are interchangeable, have similar channels of distribution, are viewed as a single continuum of product, are manufactured in common facilities, and are comparably priced.¹⁷ The petitioner also states that the domestic like product should also include furniture-style vanities, which the

¹⁴ USITC Pub. 4891, pp. 6-15.

¹⁵ Respondent The Coalition of Vanity Importers' posthearing brief, p. 1.

¹⁶ Ibid., pp. 2, 8-13.

¹⁷ Petitioner's posthearing brief at Exhibit 1, pp. 91-93.

Table II-12**WCVs: Interchangeability of furniture-style and hospitality-style for other styles**

Source	Always	Usually	Sometimes	Rarely or never
Furniture-style vanities	3	11	16	8
Hospitality-style vanities	3	8	14	9

Note: All three “always” responses for furniture-style vanities and two of three “always” responses for hospitality-style vanities were submitted by U.S. producers who are also purchasers. The remaining U.S. producers that are also purchasers indicated “usually” (2) and “sometimes” (1) for furniture-style vanities and “usually” (3) and “sometimes” (1) for hospitality-style vanities.

Source: Compiled from data submitted in response to Commission questionnaires.

Comparisons of domestic products, subject imports, and nonsubject imports

Purchasers were asked a series of questions comparing WCVs produced in the United States, China, and nonsubject countries. First, purchasers were asked for a country-by-country comparison on the same 21 factors for which they were asked to rate the importance in table II-8. Most responding purchasers reported that U.S. WCVs and those imported from China were comparable on 16 factors (table II-13). While most reported that U.S. product was superior for customization, this was reported by the fewest number of purchasers to be very important. Chinese product was reported to be superior for price and RTA flat pack lead time. While not pluralities, far more purchasers indicated that the U.S. product was superior for product range and technical support/service, and far more purchasers indicated that the product imported from China was superior on discounts offered and product form (RTA vs. assembled). Responses were mixed for assembled lead time (for which 14 firms reported U.S. and Chinese product was comparable while 12 firms each reported U.S. product was superior and Chinese product was superior). With respect to nonsubject country product, a plurality of purchasers reported that U.S. and nonsubject WCVs were comparable on 19 factors, and that Chinese and nonsubject product were rated as comparable on 20. The U.S. product was considered superior on assembled product lead time and inferior on price. WCVs from China was considered to be superior on price when compared with that from nonsubject sources, however.

Table II-13

WCVs: Purchasers' comparisons between U.S.-produced and imported product

Factor	U.S. vs. China			U.S. vs. Nonsubject			China vs. Nonsubject		
	S	C	I	S	C	I	S	C	I
Availability	9	24	7	5	12	2	4	12	2
Reliability of supply	9	26	4	3	14	1	4	12	2
Product consistency	6	26	6	4	14	1	5	13	---
Quality of finish	7	25	8	3	11	4	4	13	1
Quality meets industry standards	7	32	1	4	13	1	3	15	---
Price	1	6	33	2	6	11	10	6	2
Lead time - assembled	12	14	12	10	6	2	4	8	4
Technical support/service	17	20	1	7	10	1	3	14	---
Delivery terms	7	26	7	4	11	3	4	11	2
Packaging	8	28	4	4	13	2	3	14	1
Form (assembled or RTA flat pack)	3	18	14	1	10	5	7	10	---
Lead time - RTA flat pack	4	10	19	5	6	3	7	8	2
Quality exceeds industry standards	9	28	2	2	14	2	3	15	---
Discounts offered	3	18	17	3	10	5	6	11	1
Wood type or material	9	26	4	3	13	2	2	16	---
U.S. transportation costs	6	26	6	5	10	3	4	12	2
Product range	17	21	2	6	11	2	3	13	2
Payment terms	5	29	4	4	14	1	4	14	---
Minimum quality requirements	10	24	5	6	10	1	5	9	4
Provision of other products and services	10	21	---	3	14	1	3	14	---
Customization	20	16	3	8	10	1	3	14	1

Note: A rating of superior means that price/U.S. transportation cost is generally lower. For example, if a firm reported "U.S. superior," it meant that the U.S. product was generally priced lower than the imported product.

Note: S=first listed country's product is superior; C=both countries' products are comparable; I=first list country's product is inferior.

Note: Some of the highlighted pluralities change if purchaser responses from producers were analyzed separately. For U.S. vs. China comparisons, the U.S. would be considered superior on lead time - assembled with 12 Superior/10 Comparable/11 Inferior (12/10/11) responses remaining. Removing four "comparable" responses on purchaser questionnaires by U.S. producers regarding Discounts offered along with three U.S. "inferior" responses would make a tied plurality for the U.S. being considered comparable and inferior to China with 3/14/14 responses remaining. For U.S. vs. nonsubject comparisons, removing two "comparable" responses on purchaser questionnaires by U.S. producers regarding lead time - RTA flat pack would make a plurality for the U.S. being considered superior with 5/4/3 responses remaining. In addition, removing three "comparable" responses on purchaser questionnaires by U.S. producers regarding technical support/service would make a tied plurality at 7/7/1 for both U.S. superior and the sources being comparable. With respect to China vs. nonsubject, removing two "comparable" responses on purchaser questionnaires by U.S. producers regarding lead time - RTA flat pack would make a plurality for the China being considered superior with 7/6/2 responses remaining.

Source: Compiled from data submitted in response to Commission questionnaires.

Comparisons of U.S.-produced and imported WCVs

In order to determine whether U.S.-produced WCVs can generally be used in the same applications as imports from China, U.S. producers and importers were asked whether the products can always, frequently, sometimes, or never be used interchangeably. As shown in table II-14, most U.S. producers reported that U.S. and Chinese product can “always” be used interchangeably, while most importers and purchasers reported that U.S. and Chinese product can either “frequently” or “sometimes” be used interchangeably.

Table II-14
WCVs: Interchangeability between WCVs produced in the United States and in other countries, by country pair

Country pair	Number of U.S. producers reporting				Number of U.S. importers reporting				Number of purchasers reporting			
	A	F	S	N	A	F	S	N	A	F	S	N
U.S. vs. subject countries: U.S. vs. China	***	***	***	***	19	19	31	5	9	17	9	3
Nonsubject countries comparisons: U.S. vs. nonsubject	***	***	***	***	17	20	17	4	5	9	7	1
China vs. nonsubject	***	***	***	***	16	20	15	1	5	9	4	---

Note: A=Always, F=Frequently, S=Sometimes, N=Never.

Note: Purchaser questionnaires responses include four “always” and three “frequently” responses from purchasers that are also U.S. producers for U.S. vs. China and U.S. vs. nonsubject. They also include three “always” and three “frequently” responses from purchasers that are also U.S. producers for China vs. nonsubject.

Source: Compiled from data submitted in response to Commission questionnaires.

A number of firms explained some factors that limit interchangeability. With respect to WCV components, one U.S. producer reported that cabinet components generally are less interchangeable than the flat or assembled cabinets and vanities. One U.S. producer also indicated that the wider variety of offerings by domestic producers limits interchangeability with Chinese product. Another reported that the type of wood used differ. A fourth U.S. producer reported that very few countries other than China offer products for sale in the United States with any measurable frequency. Producer *** described the components it produces as “totally different from imported components... {T}hey are custom made by style, size and species. The choice {is} far, far, far greater than imported products. In addition, our products are typically stained to match the cabinets- and they are stained (or painted) at the same time as the cabinets.”

Importers and purchasers reported a number of differences as well. The lack of RTA product offered by U.S. producers was noted by at least one importer and purchaser. The RTA

Part V: Pricing data

Factors affecting prices

Raw material costs

WCVs are manufactured wholly or in part from wood products, including solid wood and engineered wood products (e.g., plywood, strand board, block board, particle board, or fiberboard).¹ WCVs may also contain non-wood material, including glass, vinyl, plastics, metal drawer slides, metal door hinges, organizing racks, dividers, shelves, lazy Susans, or other accessories.² Raw materials accounted for approximately half of the cost of goods sold (COGS) during 2016-18 and the first three quarters of 2019.

The price of wood products increased during 2016-18 (figure V-1). The prices of hardwood veneer and plywood, softwood veneer and plywood, engineered wood, and other types of wood products followed similar patterns: the prices were relatively stable in 2016 through March 2017 and increased into 2018, each peaking between May and August. A majority of producers, importers, and purchasers indicated that the Section 301 tariffs that took effect in March 2018 raised raw material prices in the WCV industry. At their respective peaks thereafter, softwood veneer and plywood prices reached levels 37.3 percent higher than those in January 2016, engineered wood member manufacturing was 16.2 percent higher, and hardwood veneer and plywood was 9.3 percent higher. Price indices for all three have decreased since then; by September 2019 the softwood veneer and plywood price index was below January 2016 levels for the first time (by 1.0 percent). Price indices for engineered wood member manufacturing and hardwood veneer and plywood were still 8.6 and 7.4 percent higher in September 2019 than in January 2016, respectively.

¹ Petition, p. 8.

² Ibid.

Table VI-1

WCVs: Results of full-unit and component operations of U.S. producers, 2016-18, January-September 2018, and January-September 2019

Item	Fiscal year			January to September	
	2016	2017	2018	2018	2019
	Value (1,000 dollars)				
Total net sales (full units and components)	6,961,732	7,172,873	7,234,966	5,397,132	5,409,664
Cost of goods sold.--					
Raw materials	2,641,958	2,708,322	2,741,215	2,031,690	2,048,695
Direct labor	956,116	991,382	1,005,495	753,220	752,413
Other factory costs	1,577,590	1,661,135	1,775,559	1,312,629	1,323,390
Total COGS	5,175,664	5,360,839	5,522,269	4,097,539	4,124,498
Gross profit	1,786,068	1,812,034	1,712,697	1,299,593	1,285,166
SG&A expense	1,029,604	1,064,413	1,161,149	843,462	833,850
Operating income or (loss)	756,464	747,621	551,548	456,131	451,316
Interest expense	73,591	69,626	74,685	56,673	71,136
All other expenses	113,593	118,815	112,695	52,889	99,504
All other income	1,102	(5,467)	2,759	(6,970)	12,746
Net income or (loss)	570,382	553,713	366,927	339,599	293,422
Depreciation/amortization	172,703	186,639	258,669	191,431	205,051
Cash flow	743,085	740,352	625,596	531,030	498,473
	Ratio to net sales (percent)				
Cost of goods sold.--					
Raw materials	37.9	37.8	37.9	37.6	37.9
Direct labor	13.7	13.8	13.9	14.0	13.9
Other factory costs	22.7	23.2	24.5	24.3	24.5
Average COGS	74.3	74.7	76.3	75.9	76.2
Gross profit	25.7	25.3	23.7	24.1	23.8
SG&A expense	14.8	14.8	16.0	15.6	15.4
Operating income or (loss)	10.9	10.4	7.6	8.5	8.3
Net income or (loss)	8.2	7.7	5.1	6.3	5.4
	Ratio to total COGS (percent)				
Cost of goods sold.--					
Raw materials	51.0	50.5	49.6	49.6	49.7
Direct labor	18.5	18.5	18.2	18.4	18.2
Other factory costs	30.5	31.0	32.2	32.0	32.1
Average COGS	100.0	100.0	100.0	100.0	100.0
	Number of firms reporting				
Operating losses	7	7	8	6	6
Net losses	9	9	11	8	8
Data	47	47	47	45	45

Note: ***.

Source: Compiled from data submitted in response to Commission questionnaires.

Table VI-2

WCVs: Results of full-unit operations of U.S. producers, 2016-18, January-September 2018, and January-September 2019

Item	Fiscal year			January to September	
	2016	2017	2018	2018	2019
	Quantity (units)				
Total net sales (full units)	34,829,695	34,904,822	33,687,434	24,954,305	25,263,436
	Value (1,000 dollars)				
Total net sales (full units)	6,503,579	6,697,680	6,756,863	5,028,626	5,056,517
Cost of goods sold.--					
Raw materials	2,452,641	2,508,578	2,535,109	1,872,953	1,899,476
Direct labor	849,448	883,004	898,193	671,825	674,644
Other factory costs	1,498,489	1,573,231	1,683,868	1,241,776	1,247,763
Total COGS	4,800,578	4,964,813	5,117,170	3,786,554	3,821,883
Gross profit	1,703,001	1,732,867	1,639,693	1,242,072	1,234,634
SG&A expense	988,067	1,019,921	1,114,527	809,863	804,737
Operating income or (loss)	714,934	712,946	525,166	432,209	429,897
Interest expense	***	***	***	***	***
All other expenses	***	***	***	***	***
All other income	***	***	***	***	***
Net income or (loss)	560,691	557,391	357,677	324,540	282,811
Depreciation/amortization	152,956	167,176	238,023	176,032	190,455
Cash flow	713,647	724,567	595,700	500,572	473,266
	Ratio to net sales (percent)				
Cost of goods sold.--					
Raw materials	37.7	37.5	37.5	37.2	37.6
Direct labor	13.1	13.2	13.3	13.4	13.3
Other factory costs	23.0	23.5	24.9	24.7	24.7
Average COGS	73.8	74.1	75.7	75.3	75.6
Gross profit	26.2	25.9	24.3	24.7	24.4
SG&A expense	15.2	15.2	16.5	16.1	15.9
Operating income or (loss)	11.0	10.6	7.8	8.6	8.5
Net income or (loss)	8.6	8.3	5.3	6.5	5.6

Table continued on next page.

Cost of goods sold and gross profit or (loss)

Raw material costs, direct labor, and other factory costs for all WCVs accounted for 49.6, 18.2, and 32.2 percent of total COGS, respectively, in 2018. As a ratio to net sales, total COGS increased from 74.3 percent in 2016 to 76.3 percent in 2018, and was 75.9 percent in interim 2018 and 76.2 percent in interim 2019. On an actual basis, aggregate COGS increased by 6.7 percent from 2016 to 2018, while combined net sales value increased by 3.9 percent.⁹ As a result of the larger increase in COGS compared to revenue, gross profit declined by 4.1 percent overall from \$1.79 billion in 2016 to \$1.71 billion in 2018. Aggregate COGS was 0.7 percent higher in interim 2019 compared with interim 2018, whereas the total net sales value was 0.2 percent higher. This led to a lower gross profit in interim 2019 (\$1.29 billion) compared with interim 2018 (\$1.30 billion).

Like the net sales AUVs of full units, the COGS AUVs for full units varied noticeably between the companies (see table VI-5). The AUV of COGS for full units increased from \$138 per unit in 2016 to \$152 per unit in 2018, and was \$152 per unit in interim 2018 and \$151 per unit in interim 2019. Table VI-7 presents a break-out of the raw material costs, by type, for fiscal year 2018.

⁹ While all three components of COGS increased from 2016 to 2018, other factory costs accounted for the majority of the increase in total COGS. *** accounted for the largest share of the increase in other factory costs. In response to questions from staff, *** reported that its increase in other factory costs was attributable to ***. ***.

Exhibit 2

U.S. Imports of WCV and Components Thereof by HTS Number

Source	Count	HTS Number	2017	2018	2019	2020	2021
			Value (USD)				
China	1	9403.40.9060	1,059,654,040	1,314,041,478	756,676,880	72,551,707	50,499,607
	2	9403.60.8081	2,572,621,870	2,707,124,186	1,775,116,921	1,253,978,220	1,537,716,026
	3	9403.90.7080	367,512,143	372,215,448	225,312,626	114,802,383	136,196,253
	Total		3,999,788,053	4,393,381,112	2,757,106,427	1,441,332,310	1,724,411,886
Malaysia	1	9403.40.9060	221,107	131,958	49,619,892	348,425,776	333,401,138
	2	9403.60.8081	87,186,467	88,788,880	163,400,466	248,902,585	280,530,784
	3	9403.90.7080	59,485,701	53,599,303	45,668,061	46,173,046	36,264,839
	Total		146,893,275	142,520,141	258,688,419	643,501,407	650,196,761
Vietnam	1	9403.40.9060	6,152,608	5,711,909	50,452,344	384,935,074	508,567,586
	2	9403.60.8081	777,231,675	905,852,024	1,317,789,771	1,881,472,073	2,210,818,588
	3	9403.90.7080	230,288,088	235,851,951	301,180,156	362,587,271	368,280,181
	Total		1,013,672,371	1,147,415,884	1,669,422,271	2,628,994,418	3,087,666,355

Note: Data shown above are U.S. imports for domestic consumption.

Source: ITC Dataweb.

EXHIBIT 3

PUBLIC VERSION

DOC Investigation Nos. A-570-106 and C-570-107

USITC Investigation Nos. 701-TA-___ - ___ and

731-TA-___, ___

Total Pages: 449

Investigation

AD/CVD Operations

Petitioner's Business Proprietary Information

Removed from Pages 1, 3, 4, 15, 17, 18, 22, 23, 25-31,

33, 34 and Exhibits I-1, I-2, I-3, I-4, I-6, I-7, I-14,

I-15, I-16, and I-17 of this Volume

PUBLIC VERSION

**BEFORE THE
INTERNATIONAL TRADE ADMINISTRATION OF THE
U.S. DEPARTMENT OF COMMERCE
AND THE
U.S. INTERNATIONAL TRADE COMMISSION**

**PETITIONS FOR THE IMPOSITION OF
ANTIDUMPING AND COUNTERVAILING DUTIES PURSUANT TO
SECTIONS 701 AND 731 OF THE TARIFF ACT OF 1930, AS AMENDED**

**VOLUME I:
COMMON ISSUES AND INJURY PETITION**

**IN THE MATTER OF:
WOODEN CABINETS AND VANITIES
FROM THE PEOPLE'S REPUBLIC OF CHINA**

**PETITIONER:
AMERICAN KITCHEN CABINET ALLIANCE**

**COUNSEL:
Timothy C. Brightbill, Esq.
Laura El-Sabaawi, Esq.**

**WILEY REIN LLP
1776 K Street, NW
Washington, DC 20006
(202) 719-7000**

March 6, 2019

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RANGED**PUBLIC VERSION**

These Petitions are presented on behalf of the American Kitchen Cabinet Alliance (the “AKCA” or “Alliance”). The Alliance is comprised of ACProducts, Inc., American Woodmark Corporation, Belmont Cabinet Co., Bertch Cabinet Manufacturing, The Corsi Group, Crystal Cabinet Works, Inc., Dura Supreme Cabinetry, Jim Bishop Cabinets, Inc., Kitchen Kompact, Inc., Koch & Co., Inc., Kountry Wood Products, LLC, Lanz Cabinets Incorporated, Leedo Cabinetry, Marsh Furniture Company, Master WoodCraft Cabinetry LLC, MasterBrand Cabinets, Inc., Nation’s Cabinetry, Showplace Wood Products, Inc., Smart Cabinetry, Tru Cabinetry, Wellborn Cabinet, Inc., Wellborn Forest Products, Inc., Woodland Cabinetry, Inc., Woodmont Cabinetry, W. W. Wood Products, Inc., [COMPANY NAME] and [COMPANY NAME].¹ (collectively, “Petitioners”).

Petitioners allege that certain wooden cabinets and vanities imported from China are being or are likely to be sold at less than normal value (hereinafter “LTNV”) within the meaning of section 731 of the Tariff Act of 1930, as amended, 19 U.S.C. § 1671 and § 1673 (hereinafter “the Act”). Petitioners further allege that wooden cabinets and vanities imported from China are subsidized within the meaning of section 701 of the Act. These unfairly traded imports have materially injured the United States domestic industry producing wooden cabinets and vanities and threaten to cause further material injury if remedial action is not taken. These Petitions contain information reasonably available to Petitioners in support of these allegations.

Separate volumes regarding the allegations of dumping by subject producers, as well as countervailable subsidies provided to subject producers, are being filed simultaneously at the U.S. Department of Commerce (the “Department”) and the U.S. International Trade Commission (the “Commission”). Petitioners request that antidumping and countervailing duties be imposed

¹ See Declaration of Betsy Natz, attached at **Exhibit I-3**.

PUBLIC VERSION

70 Fed. Reg. 329 (Dep't Commerce Jan. 4, 2005) (notice of amended final deter. of sales at less than fair value & antidumping duty order).

- (2) All products covered by the scope of the antidumping and countervailing duty orders on *Hardwood Plywood from the People's Republic of China* (Inv. No. A-570-051 and Inv. No. C-570-052). See *Certain Hardwood Plywood Products from the People's Republic of China*, 83 Fed. Reg. 504 (Dep't Commerce Jan. 4, 2018) (amended final deter. of sales at less than fair value, & antidumping duty order) (*Certain Hardwood Plywood Products from the People's Republic of China*, 83 Fed. Reg. 513 (Dep't Commerce Jan. 4, 2018) (countervailing duty order).

Imports of subject merchandise are classified under Harmonized Tariff Schedule of the United States (HTSUS) statistical numbers 9403.40.9060 and 9403.60.8081. The subject component parts of wooden cabinets and vanities may be entered into the United States under HTSUS statistical number 9403.90.7080. Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the scope of these investigations is dispositive.

2. Technical Characteristics and Uses

The merchandise subject to these investigations consists of wood-constructed products serving the purpose and function of permanently affixed cabinetry typically found throughout the home, including kitchen and bath cabinetry, modular vanities, pedestal vanities (which may or may not include a top composed of stone, plastic or other material), whether finished or unfinished, and wooden parts and components thereof. Wooden cabinets and vanities consist of wood products having physical characteristics applicable to the intended use for storage or display and are often found in a kitchen or other cooking area in the case of cabinets or in the bathroom in the case of vanities. However, wooden cabinets and vanities subject to these investigations also include those that are used in places other than in a home kitchen or bathroom (e.g., laundry room cabinets, closets, permanently affixed home office cabinets, kitchen and bathroom cabinetry found in commercial buildings, apartments, hotels, assisted living or healthcare facilities, or other environments).

Wooden cabinets and vanities are designed, manufactured, and offered for sale in various styles with the cabinets typically being designed of the same material and/or in the same finish, so that the various individual cabinets will be coordinated when installed in a kitchen or bathroom. Modular or built-in bathroom vanities include cabinets that are manufactured to incorporate one or more sinks, as well as bathroom vanity linen closets. Wooden cabinets and vanities represent different individual articles (*e.g.*, kitchen cabinets, vertical pantries, bathroom vanities) with different configurations and sizes, all of which share the physical characteristics imparted by their common (but not sole) raw material – wood. Wooden cabinets and vanities are typically intended to be permanently installed (*e.g.*, physically affixed to a wall, permanently hung from a ceiling, permanently attached to a floor, mated with plumbing fixtures rendering the item immobile) and are not designed to be moved.

Wooden cabinets and vanities are manufactured wholly or in part from wood products, including solid wood and engineered wood products (including those made from wood particles, fibers, or other wooden materials such as plywood, strand board, block board, particle board, or fiberboard), or bamboo. In addition to the wood components found in wooden cabinets and vanities, these products may contain certain quantities of non-wood material including glass, vinyl, plastics, metal drawer slides, metal door hinges, organizing racks, dividers, shelves, circular turntables (known as Lazy Susans), or other accessories, which are physically incorporated into cabinets and vanities. Wooden cabinets and vanities may be imported and sold in a natural finish state (*i.e.*, the natural wood grain is visible and unobscured), stained, painted, coated with a urethane coating, covered with paper, vinyl material, phenolic film, or other obscuring coatings. The faces of a kitchen or other cabinet or vanity may be sanded, smoothed or given a “distressed” appearance through such methods as handscraping or wire brushing.

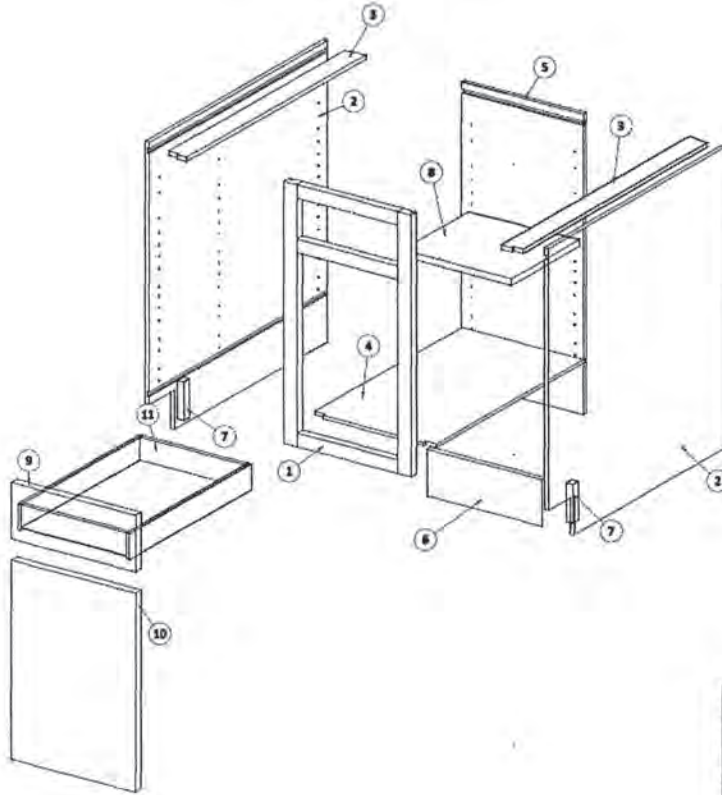
Wooden cabinets and vanities may be imported into the United States in a fully assembled form where the item is ready for installation or may be imported in a “flat pack” or “ready to assemble” (“RTA”) form, which contains most or all of the items required by a person to undertake the process of assembling a cabinet or vanity into its fully assembled form. For an RTA to be subject to the scope, the parts for a single cabinet or vanity do not have to enter at the same time (*i.e.*, do not have to enter on the same entry summary). In addition, as noted in the scope language, if an RTA manufactured in China is assembled into a completed cabinet or vanity in a third country, the cabinet or vanity remains subject to the scope of these investigations.

The scope includes the following component parts of wooden cabinets and vanities: (1) wooden cabinet and vanity frames (2) wooden cabinet and vanity boxes (which typically include a top, bottom, sides, back, base blockers, ends/end panels, stretcher rails, toe kicks, and shelves), (3) wooden cabinet or vanity doors, (4) wooden cabinet or vanity drawers and drawer components (which typically include sides, backs, bottoms, and faces), (5) back panels and end panels, (6) and desks, shelves, and tables that are attached to or incorporated in the subject merchandise.

The following diagrams – of a base cabinet and a wall cabinet – show several of these components, including the door, drawer front/face, toe kick, and stretcher rail:

:

TYPICAL WOOD COMPONENTS OF A BASE CABINET



11	1	DRAWER BOX
10	1	DOOR
9	1	DRAWER FRONT
8	1	ADJUSTABLE SHELF
7	2	TOEKICK CLEAT/BLOCK
6	1	TOEKICK
5	1	BACK
4	1	BOTTOM
3	2	STRETCHER RAIL
2	2	END PANEL
1	1	FACE FRAME
REF	QTY	DESCRIPTION

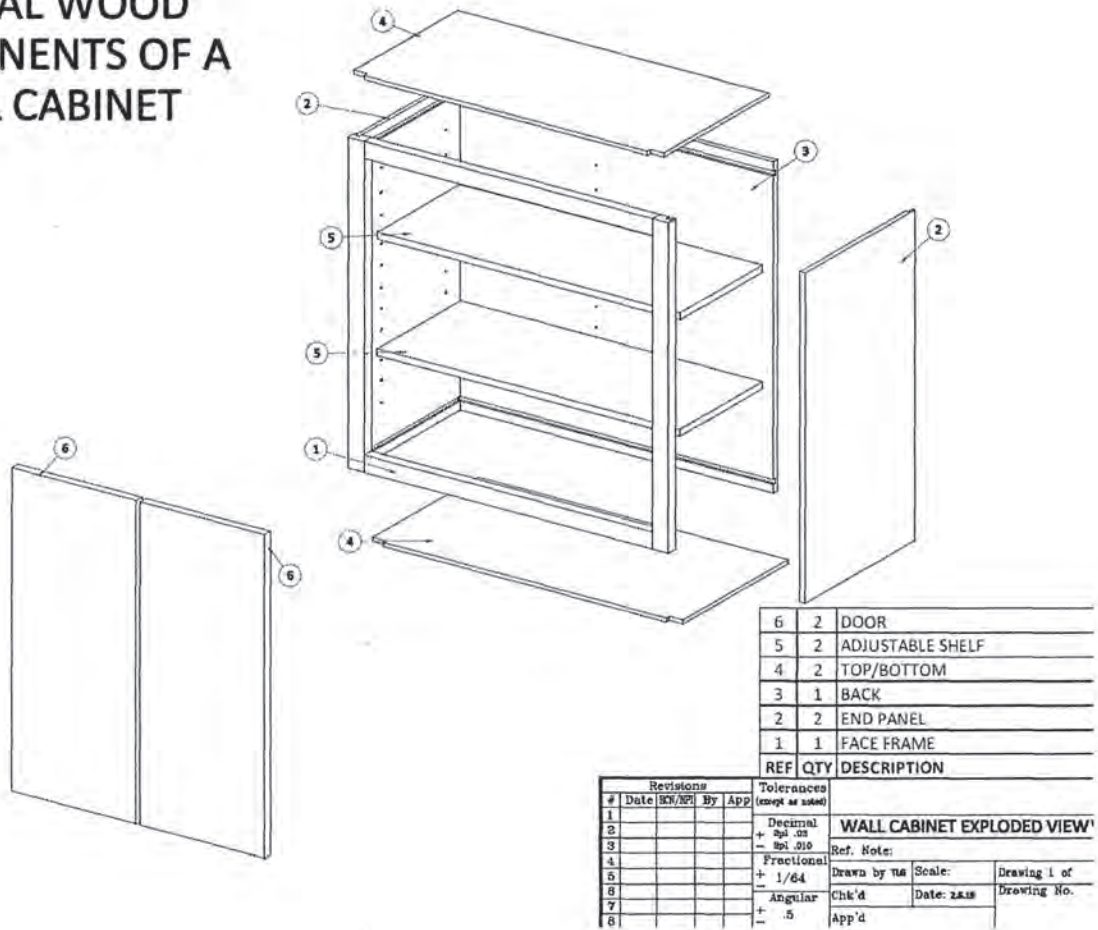
Revisions					Tolerances (unless as noted)	
#	Date	REV	BY	APP		
1					Decimal	
2					+ .02	
3					- .02	
4					Fractional	
5					+ 1/64	
6					- 1/64	
7					Angular	
8					+ .5	
9					- .5	

BASE CABINET EXPLODED VIEW

Ref. Note:

Drawn by	NS	Scale:	Drawing 1 of
Chk'd		Date:	Drawing No.
App'd			

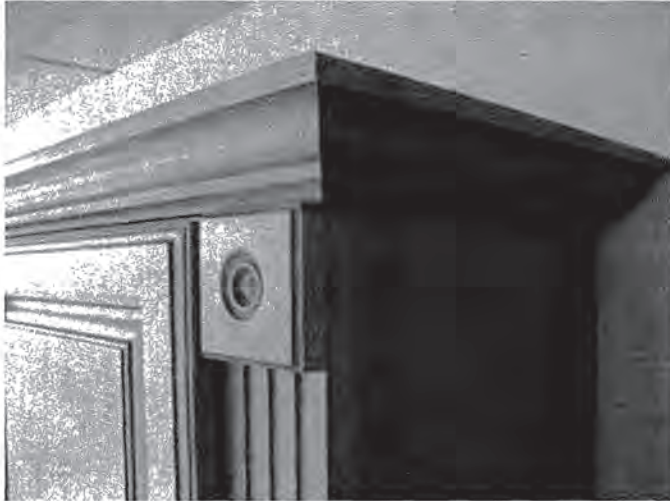
TYPICAL WOOD COMPONENTS OF A WALL CABINET



The scope excludes carved wooden accessories including corbels and rosettes, which serve the primary purpose of decoration and personalization. A corbel is a projection, which may be made of material like wood, stone or metal, jutting out from a wall to support a structure above it. Examples of corbels are pictured below:



A rosette is a round carving that is often placed on fluted fillers and affixed to a completed piece of cabinetry. Examples of rosettes are pictured below:



3. **Production Methodology**

The manufacturing process for wooden cabinets and vanities is a lengthy process that requires a variety of inputs and is done in at least three phases.

First, the vast majority of a subject wooden cabinet or vanity is composed of sheets of natural or engineered wood products. The wood can be pure hardwood (representing a variety of wood species), a plywood made from hardwood or softwood or other wood products, or an engineered wooden product (hard board, particle board, etc.). The wood is then cut to shape utilizing a variety of wood cutting and forming machinery to form the outer faces, interior drawers, backings, cabinet frames, door frames, drawer faces, and any other component that, when assembled, constitutes a completed cabinet. This initial production phase is known as the “white wood phase.” This is an intermediate production step.

Aside from the forming of wooden components into the proper size and shape, components may be drilled, notched, punched or otherwise processed, where required. For example, a door face may be drilled for the eventual inclusion of a door handle. A door may also

be beveled to allow for a finger grip where the cabinet does not contain handles. Frames can be punched for hinges and screw holes for inlaid glass inserts.

In the second phase of production, white wood components are typically painted, stained, coated or overlaid with other components or coverings, yielding a finished component. The inputs here include primer, paints and stains, clear coat protective lacquers, enamels, glazing materials, vinyl or other plastic overlay materials. At this stage, mounting and assembly hardware and components (hinges, screws, dowels, “cams,” slides, etc.) may be attached to the cabinet parts.

In the third phase of production, depending on the order and customer, the finished parts may be assembled into a finished cabinet that is then shipped to a customer, or the various parts may be arranged in a product package commonly known as a “flat pack” or RTA cabinet. Under the assembled cabinet method, the finished parts are joined together utilizing fastening hardware and tools, resulting in a fully manufactured and assembled cabinet. Items such as nails, screws, glues, resins, and some of the hardware identified in the second phase are utilized in the final assembly of a cabinet unit. The finished cabinet unit is then packed into a shipping carton (along with protective materials to prevent damage during shipping). Under the flat pack method, the various finished parts are carefully laid out and packaged in a large flat shipping case along with necessary hardware for assembly (screws, dowels, hinges (if not already installed), “cams,” adhesive glues, slides, etc.), assembly tools (*e.g.*, Allen keys and screwdrivers), instruction sheets, and packing materials. The flat pack boxes are then sealed and prepared for shipment to the customer or to an assembler in the United States. This has allowed numerous companies to expand quickly – both Chinese manufacturers with U.S. assembly operations, as well as an array

of large and small U.S. assemblers who exist solely to assemble Chinese-manufactured flat packs and components.

4. Tariff Classification

Imports of subject merchandise are classified under Harmonized Tariff Schedule of the United States (HTSUS) statistical numbers 9403.40.9060 and 9403.60.8081. Major component parts of kitchen cabinets and bathroom vanities may be entered into the United States under HTSUS statistical number 9403.90.7080. The most-favored nation duty rate for imports under these HTS numbers is zero percent.

Excerpts from the current HTS are attached at **Exhibit I-8**. The tariff numbers are provided for the convenience of the U.S. government and do not define the scope of the petition. The written description of the merchandise under investigation is dispositive.

F. The Names of the Home Market Countries and the Name of Any Intermediate Country Through Which the Merchandise Is Transshipped (19 C.F.R. § 351.202(b)(6))

The wooden cabinets and vanities covered by these petitions are imported from the People's Republic of China. Petitioners do not have any evidence indicating that the subject merchandise is currently produced in a country other than that from which it is exported. However, Petitioners emphasize that subject merchandise also includes wooden cabinets and vanities and in-scope components that have been further processed in a third country, including but not limited to one or more of the following: trimming, cutting, notching, punching, drilling, painting, staining, finishing, assembly, or any other processing that would not otherwise remove the merchandise from the scope of the investigation if performed in the country of manufacture of the in-scope product.

EXHIBIT 4

Barcode: 423479Ba0toAe5385K980C0RCA-5A0e106iRNUmveInVestigation - From Vietnam



The Ancientree Cabinet Co., Ltd (Office)
Add: RM 1404 No 60 Mudan Road, Pudong district, Shanghai, China.201204
Tel: +86-21-60930636, 60930637 60930635, 60930639

Address: RM 1404 No 60 Mudan Road, Pudong district, Shanghai, China. 201204
Tel: +86-21-60930636, 60930637, 60930635, 60930639

email: marketing@ancienttree.com

ANCIENTREE
MANUFACTURER OF FINE CABINETRY

Filed By: ldsbhagshon@bengalredhats.com From: Dated: 08/19/2023 02:54 PM Subject: Submissions Approved

Introduction

With over 15 years of wood industry, Jiangsu Hongjia Kitchen and Bath Co., Ltd (The Ancientree Cabinet Co., Ltd) is a professional manufacturer specialized in kitchen cabinets, bath vanities, wardrobes and medicine cabinets for North American and European country.

Located at Jiangsu, China. Fully automatic production line equipment and Professional staff make us confident to guarantee our customer high quality, competitive cost, short lead-time. Warm service. If you choose us as your supplier.

Proficius saying "How happy we are, to meet friends from afar!" Looking forward to working with you in the very near future.



ANCIENTREE
MANUFACTURER OF FINE CABINETS



ANCIENTREE
MANUFACTURER OF FINE CABINETS

Barcode: 423479Ba020a53855980e012CA-51a6106122502

- From Vietnam

AVALON

Filed By:leds@agsbnoibehgrdchawocenesfcomd Filed Date:194122502AM,58ubmisaabmi8patasstAppoevApproved



STYLE INTEGRITY

The combination of Avalon's simple yet substantial door details make it the perfect choice for today's clean-lined aesthetic preference.

- » Full overlay door
- » Flat veneer center door panel
- » Slab drawer front
- » 5-Piece drawer front upgrade
- » Available in Maple and Cherry

FREESTANDING WOOD HOOD

Freestanding wood hoods offer a seamless way to integrate this appliance into a variety of design styles.

MICROWAVE/OVEN CABINET

This tall combination cabinet offers built-in convenience for a high end look without the high end price tag.



Barcode:4234708660253055980605CA-538t106i7NWmveBhrentiggrley - From Vietnam

Radford's classic styling reflects the warmth of tradition. Now make it your own with our selection of finishes and accents. Choose details like crown moulding, glass doors, and decorative island legs to create a one-of-a-kind kitchen that only you could design.

- MESSAGE CENTER

WALL EASY REACH

Let no space go unused.
With creative shelving,
every inch becomes
efficient.





DISTINGUISHED CHARACTER

Tailored, subtle details make Durham beautiful – the PureStyle finish makes it functional. Now available in three colors to suit a variety of styles.

- » Full overlay door
- » Mitered construction
- » Flat laminate center door panel
- » 5-Piece drawer front
- » Available in PureStyle Glacier Gray, Toasted Antique and White



Barcode:423479Baf0a0e5385f080e2RCA-530c106iTNWveBInvestigatibg - From Vietnam



MICROWAVE OPEN WALL SHELF

Seamlessly integrate the microwave while preserving precious counter space.



TRAY DIVIDER CABINET

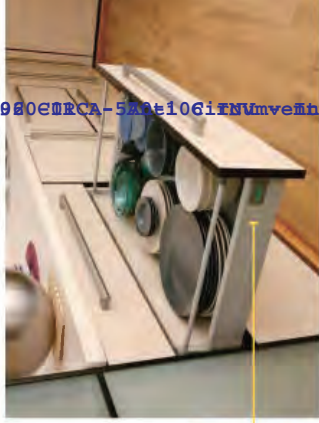
Give baking sheets, oversized platters, casserole dishes and pizza pans a place to call home.



COOL SIMPLICITY

White color let a room become a pure space where anything is possible. Modern and classic tastes alike discover how this simple design choice quickly creates the foundation for a dramatic look.

- » European Full overlay
- » White glossy laminated door
- » Soft closing door and drawer
- » Various door and color available to choose



DULEX SOFT CLOSING
METALLIC DRAWER BOX



EASY SOFT CLOSING
METAL SPICE RACK
TRAY OUT



ORGANIZATION

Created By: Elysia B. Bagnall on 06/24/2024 at 11:22 AM. Submitted on 06/24/2024 at 11:22 AM. Approved on 06/24/2024 at 11:22 AM.



STORAGE SAVVY
A well-organized home is helpful in our effort to streamline and simplify. Put these ideas to work in your space.

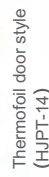
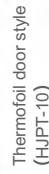
- A. CHROME TRAY DIVIDER CABINET**
Store cutting boards, baking sheets and pizza pans.
- B. ROLL TRAYS**
Reduce bending and stooping by bringing cabinet contents to you.
- C. UTILITY CABINET WITH ROLL TRAYS**
Adjustable roll trays offer customizable storage.
- D. 6-INCH BASE PANTRY PULLOUT**
Store small but often used items close at hand.
- E. PEGGED DISH ORGANIZER**
Customize peg placement for your storage needs.
- F. TIP-OUT TRAYS**
Keep sponges and scrubbers at the ready.
- G. WOOD CUTLERY TRAY**
A quality tray that is trimmable to fit several drawer widths.
- H. PLASTIC CUTLERY TRAY**
Store cutlery with style in this durable, easy to clean tray available in several sizes.



Solidwood Doors

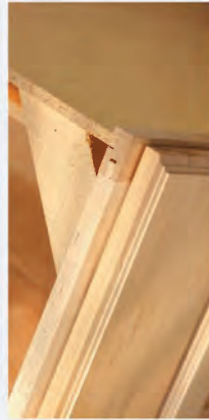
Barcode: 4234798af20a53855980e7fca-570e10617000 Investigation - From Vietnam

	Solid Raised panel door (RP-01)		Moulding Raised panel door (MP-01)		Shaker Door (S-06)
	Solid Raised panel door (RP-02)		Moulding Raised panel door (MP-02)		Shaker Door (S-07)
	Solid Raised panel door (RP-03)		Moulding Raised panel door (MP-03)		
	Solid Raised panel door (RP-04)		Moulding Raised panel door (MP-04)		Moulding Raised panel door (MP-07)
	Solid Raised panel door (RP-05)		Moulding Raised panel door (MP-05)		
	Slab door (SB-01)		Recess panel and Solid Shaker door (WS-05)		Shaker Door (S-01)
	Slab door (SB-02)		Recess panel and Solid Shaker door (WS-06)		Shaker Door (S-02)
	Slab door (SB-03)		Recess panel and Solid Shaker door (WS-07)		Shaker Door (S-03)
	Slab door (SB-04)		Recess panel and Solid Shaker door (WS-08)		Shaker Door (S-04)
			Recess panel and Solid Shaker door (WS-09)		Shaker Door (S-05)



CABINET CONSTRUCTION OPTIONS

	STANDARD	SELECT	ALL PLYWOOD*
Hinges	6-Way adjustable hinge	NEW Quiet, 6-way adjustable Smart Stop™ self-closing hinge	NEW Quiet, 6-way adjustable Smart Stop self-closing hinge
Sides	3/8" Thick furniture board with matching laminate exterior		3/8" Thick plywood with finished veneer exterior
Back	3/8" Thick furniture board		3/8" Thick plywood
Top/Bottom	1/2" Thick furniture board top and bottom on wall cabinets. 3/8" Thick furniture board bottom on base cabinets		1/2" Thick plywood top and bottom on wall cabinets 3/8" Thick plywood bottom on base cabinets
Corners	Four furniture board corner braces on base cabinets		Two lineal plywood front-to-back stretcher rails on base cabinets
Wall/Tail Shelves	Adjustable 3/4" thick furniture board		Adjustable 3/4" thick plywood
Base Shelves	Fixed 1/2" thick half-depth furniture board, and adjustable 3/4" thick full-depth furniture board on open and full-height base cabinets		Fixed 1/2" thick half-depth plywood, and adjustable 3/4" thick full-depth plywood in open and full-height base cabinets



6-way Adjustable Hinge

fully concealed, lifetime warranty cup hinge that adjusts and self-closes



Full-Extension QuietClose Guides

Undermounted, concealed guides extend the drawer fully, complete with closing mechanism that prevents drawer from slamming.



I-Beam Braces

1/2" thick I-beam braces integrate sides, back and face frame for construction, shipping and optimal installation stability.



Captured, Dovetail Drawer

Clear-coated 3/4" nominal thick solid wood box constructed with furniture-quality dovetail joinery and fully captured, laminated bottom.

DRAWER CONSTRUCTION OPTIONS

	STANDARD	SELECT	ALL PLYWOOD*
Box	1/2" Thick furniture board sides, front and back	3/4" Nominal thick all wood sides, front and back with clear topcoat	
Bottom	3/8" Thick furniture board, fastened into four sides	1/4" Thick plywood, fully captured on four sides	
Guides	3/4 Extension, side-mount epoxy-coated	NEW Concealed, full-extension drawer guides with Smart Stop quiet closing mechanism	
Joinery	Stapled butt joint	Dovetail joint	
Depth	20" on base cabinets	21" on base cabinets	

*All plywood components meet ANSI/HFVA HP-1 standards, and may contain MDF or particleboard.



Drawer Construction

Standard Drawer Construction
3/4" all-wood sides; dovetail joinery
Prior to processing
Drawer bottom is 1/4", with birch clear-coated plywood, fully captured in box sides, front and back.

QuietClose Guides fully concealed, nylon roller runners, self-aligning guides.
Our QuietClose premium full-extension guide provides a gentle, controlled self-closing that engages when the drawer is 2 inches from the cabinet. The drawer features smooth ball-bearing operation with a 70lb load capacity.

Value Drawer Option
5/8" melamine drawer box is standard on the following door styles: Baton, Carliele Woodgrain, Cavette, Kane, Marshall, Murphy, Nelson and self-aligning guides

Tandem Metal Drawer Option
Double-walled metal sides.
Melamine back and bottom.
Drawer front attaches directly to the drawer box sides, Concealed, undermounted, full-extension guides and QuietClose self-closing mechanism.





ANCIENTTREE
MANUFACTURER OF FINE CABINETRY

Barcode: 423479Baf0de5385f980e0RCA-5A0e106iRNVmveInvestigation - From Vietnam

Example:

B30 34-1/2 24

Base Cabinet width

Height and/or depth not listed in the code of standard cabinets

Thermofoil door style
(HJPT-09)

- Standard 34-1 1/2"

6" on K10, M01, A7, K8, K3
7" on J5, CO66, S1, S8

223" on K10, M01, A7, K8, K3
222" on J5, CO66, S1, S8

Standard 4-1/2"

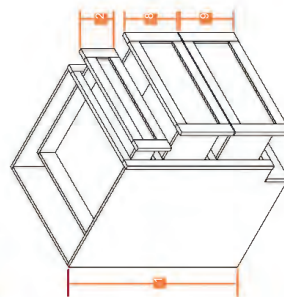
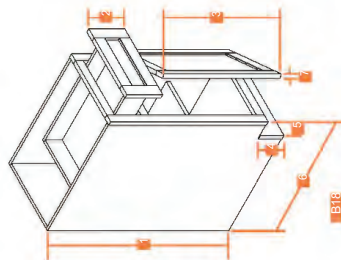
Standard 2-1/2"

Standard 24" (To the face frame)

Standard 3/4"

11-3/8" on K10, M01, A7, K8, K3
10-7/8" on J5, CO66, S1, S8

11-3/8" on K10, M01, A7, K8, K3
10-7/8" on J5, CO66, S1, S8



DB21-3

VaniTY CaBineT diMension

1 – Standard 33”

2 -6" on K10, M01, A7, K8, K3
20" on J5, CO66, S1, S8

3 - 21-3/8" on K10, M01, A7, K8, K3
20" on J5, CO66, S1, S8

4 - Standard 4-1/2"

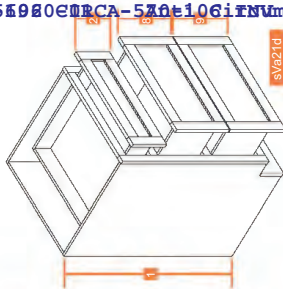
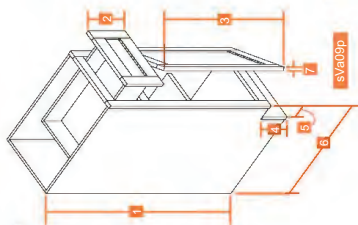
5 - Standard 2-1/2"

6 - Standard 21" (To the face frame)

7 - Standard 3/4"

8 - 10-5/8" on K10, M01, A7, K8, K3
10-3/16" on J5, CO66, S1, S8

9 - 10-5/8" on K10, M01, A7, K8, K3
10-3/16" on J5, CO66, S1, S8



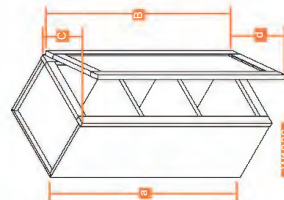
Wall CaBineT diMension

-36"

b - 35-1 1/2" (Door dim.)

C - 18"

d - 17-3/4" (Door dim.)



note

Vanity FA### Cabinets, 1/8" - 1/2" deviation expected.
door opening direction: flip the w all Cabinet to change the hinge side.
unscrew the Base Cabinet door to switch hinge side.



ANCIENTTREE
MANUFACTURER OF FINE CABINETRY





ANCIENTTREE
MANUFACTURER OF FINE CABINETS

nsBzagsb0@henger@dasawccnesFromDated Date194122502AM;56uBmissmissabnsStAppsoApproved

28

FAQ

Q 1. Where is your factory? What's your nearest port?

A: Our factory is located in Hongze County, Jiang Su Province. The nearest port is Lianyungang port and Shanghai port.

Q 2. How could arrive your factory. (map)

A: flight : Shanghai PVG airport – Lianshui Airport
1 hour via flight and 30 min from airport to factory via car

B. Fast speed train: Shanghai HongQiao fast train station – NanJing station 1.5 hour via fast train and 1.5 hour from Nanjing to factory via car

C: Car: Shanghai – HongZe, JiangSu 5 hours



Q 3. How about the land area? How is the factory equipment?

A: The factory coverage is 35,000m².

Q 4. How long have you been in the Kitchen cabinet manufacturing business?

A: We started cabinet manufacturing & exporting from 2001 and move to the new location in 2017. We have our own exporting license.

Q 5. What's the minimum quantity from your side?

A: As a manufacturer, Our minimum quantity is one full container of 40FT.

Q 6. How many cabinets can be put into a 40HC container?

A: As for Ready-To-Assemble (RTA) cabinet, we can put 800pcs. If it's assembled in the factory, we can put 200 pcs.

Q 7. What's the wood material you're using?

A: We have big material inventory of Oak, Maple, Birch, Rubberwood and Bamboo. We can also work on PVC, Melamine and HPL orders for our customers.

Q 8. Can you manufacture frameless cabinets?

A: In addition to US standard framed cabinet line, we manufacture frameless cabinets each month.

Q 9. Do you sell cabinets to your domestic market?

A: All of our cabinets are exported to foreign markets now that US & Canada are our main markets.

Q 10. How is production process constructed ?

- A: 1. stock material warehouse (we normally have 3 month in stock for material)
2. wood preparation workshop
3. door front manufacturing workshop
4. cabinet carcass manufacturing workshop
5. painting stain workshop
6. package workshop

FAQ

Q 11. How do you control the quality of production ?? How to keep the goods consistence for each shipment?

A: We have quality control department and the manager is our vice-president. each workshop has on site Q/C to check the product quality full time for each order. each shipment has the recorder sample and information of color, door profile, construction for next shipment comparison to meet the consistence.

Q 12. How is the production lead-time and payment term ?

A: The production lead-time is 60 days for initial order and 30-45days for repeat order
Our payment term is 1. 30% T/T wire after Sales contract approval and 70% balance wire after copy of shipping documents
2. 100% L/C at sight

Q 13. How long is the warranty time ? How is the?

A: The warranty time is one year. If customer received the interior parts and send us the pictures. We will make free replacement immediately and send it via sea delivery.

Q 14. What's your factory advantage than other competitor ?

A: stable material supplier and enough stock material in warehouse. The stable material supplier make sure the quality consistence enough material make sure customer order delivery on time as agreed.
more than 10 years experience on kitchen cabinet industry
experienced workers, the management staff all have more than 5 years experience on this industry
laboratory to control the material quality standard.

On site quality control team in each workshop
Continuous training for different quality standard, customer complaints and new workers training



EXHIBIT 5



AUGUSTE

details:
FINISHES: Gray, Black, Espresso, White
HARDWARE: Antique Brass
VANITY SIZES: 24" 30" 36" 48" 60"
TOP: Solid Separately
ACCESSORIES: Mirror, Wall Cabinet, Floor Cabinet, Linen Cabinet



BRANTLEY

details:
FINISHES: Harbor Blue with Chrome hardware, White with Antique Brass hardware
VANITY SIZES: 24" 30" 36" 48" 60"
TOP: Solid Separately
ACCESSORIES: Mirror, Wall Cabinet, Floor Cabinet, Linen Cabinet, Medicine Cabinet



BELLANI

details:
FINISHES: Gray, White
HARDWARE: Chrome
VANITY SIZE: 30" Combo
TOP: Highlight Pearl Black Granite
ACCESSORIES: Mirror

BERKSHIRE

details:
FINISH: Espresso
HARDWARE: Oil Rubbed Bronze
VANITY SIZES: 36" 48" 60"
TOP: Solid Separately
ACCESSORIES: Mirror, Wall Cabinet, Medicine cabinet, Floor Cabinet

CHERIE

details:
FINISHES: Royal Blue with Brushed Nickel handles, Dark Walnut with Antique Bronze handles
VANITY SIZES: 24" 30" 36" 48" 60"
TOP: Veneer China Sink
ACCESSORIES: Mirror with shelf



COLUMBIA

details:
FINISHES: Cherry, Espresso with Oak Model, White with Black with Chrome knobs
VANITY COMBO SIZES: Euro 8" 24" 30" 36" 48" 60"
TOP: Solid Separately
ACCESSORIES: Small Mirror, Large Mirror, Wall Cabinet, Medicine Cabinet



CORSICANA

details:
FINISHES: Antique Gray with Antique Black knobs, White with Antique Black knobs, Antique White with Antique Pearl knobs
VANITY SIZES: 24" 30" 36" 48" 60"
ACCESSORIES: Mirror, Wall Cabinet, Linen Cabinet, Floor Cabinet



GEORGETTE

details:
FINISHES: White, Walnut, Black
HARDWARE: Antique Bronze
VANITY SIZES: 24" 30" 36" 48" 60"
TOP: Solid Separately
ACCESSORIES: Small Mirror, Large Mirror, Wall Cabinet, Linen Cabinet



HAWTHORNE

details:
FINISH: Dark Walnut
HARDWARE: Antique Brass
VANITY SIZES: 24" 30" 36" 48" 60"
TOP: Solid Separately
ACCESSORIES: Small Mirror, Large Mirror, Wall Cabinet, Linen Cabinet

PALERMO

details:
FINISH: Espresso
HARDWARE: Antique Brass
VANITY SIZE: 20" Euro Combo
TOP: Veneer China Sink
ACCESSORIES: Mirror, Wall Cabinet

FOREMOST®



AUGUSTE | BELLANI | BERKSHIRE | **BRANTLEY** | CHERIE | COLUMBIA | CORSICANA
GEORGETTE | HAWTHORNE | HEARTLAND | PALERMO | VAIL | WINGATE | WORTHINGTON
MEDICINE CABINETS | MIRRORS | SINKS | VANITY TOPS | LAUNDRY

AUGUSTE

Black finish
Distressed Pewter knobs



AUGUSTE

Grey finish
Distressed Pewter knobs



24" Vanity
AUBV2422
24" W x 21-1/2" D x 34" H
Top not included



24" Vanity
AUGV2422
24" W x 21-1/2" D x 34" H
Top not included



Wall Cabinet
AUGW2428
24" W x 8" D x 28" H
1 interior adjustable shelf



30" Vanity
AUBV3022
30" W x 21-1/2" D x 34" H
Top not included



30" Vanity
AUGV3022
30" W x 21-1/2" D x 34" H
Top not included



36" Vanity
AUBV3622
36" W x 21-1/2" D x 34" H
Top not included



36" Vanity
AUGV3622
36" W x 21-1/2" D x 34" H
Top not included



Floor Cabinet
AUGF2038
19" W x 15" D x 38" H
1 interior adjustable shelf



48" Vanity
AUBV4822
48" W x 21-1/2" D x 34" H
Top not included



48" Vanity
AUGV4822
48" W x 21-1/2" D x 34" H
Top not included



60" Vanity
AUBV6022
60" W x 21-1/2" D x 34" H
Top not included



60" Vanity
AUGV6022
60" W x 21-1/2" D x 34" H
Top not included



Linen Cabinet
AUGL2070
19" W x 15" D x 70" H
3 adjustable shelves



Mirror
AUBM2330
23-1/2" W x 3/4" D x 30" H



Mirror
AUGM2330
23-1/2" W x 3/4" D x 30" H

Distressed
Grey finish
Antique Pewter Hardware

BRANTLEY

Harbor
Blue finish
Chrome Hardware



24" Vanity
BAGV2422D
24" W x 21-1/2" D x 34" H



Mirror
BAGM2432
24" W x 2-1/8" D x 32" H



24" Vanity
BABV2422D
24" W x 21-1/2" D x 34" H



Mirror
BABM2432
24" W x 2-1/8" D x 32" H



30" Vanity
BAGV3022D
30" W x 21-1/2" D x 34" H



Floor Cabinet
BAGF2140
19" W x 15" D x 39-1/2" H
1 interior adjustable shelf



30" Vanity
BABV3022D
30" W x 21-1/2" D x 34" H



Floor Cabinet
BABF2140
19" W x 15" D x 39-1/2" H
1 interior adjustable shelf



36" Vanity
BAGV3622D
36" W x 21-1/2" D x 34" H



36" Vanity
BABV3622D
36" W x 21-1/2" D x 34" H



Linen Cabinet
BAGL2172
19" W x 15" D x 70" H
3 adjustable shelves



48" Vanity
BABV4822D
48" W x 21-1/2" D x 34" H



Linen Cabinet
BABL2172
19" W x 15" D x 70" H
3 adjustable shelves



48" Vanity
BAGV4822D
48" W x 21-1/2" D x 34" H



60" Vanity
BAGV6022D
60" W x 21-1/2" D x 34" H



Medicine Cabinet
BAGC2228
22" W x 8" D x 28" H
2 interior adjustable
shelves



60" Vanity
BABV6022D
60" W x 21-1/2" D x 34" H



Wall Cabinet
BABW2428
24" W x 8" D x 28" H
2 interior adjustable
shelves



Medicine Cabinet
BABC2228
22" W x 8" D x 28" H
2 interior adjustable
shelves

A large, dark-stained wooden vanity with two sinks, two mirrors, and a towel rack. The vanity is made of dark-stained wood and features two sinks with chrome faucets. Above each sink is a large, arched mirror. To the left of the vanity is a wooden towel rack with a white towel and a brown towel. A small framed picture of a butterfly hangs on the wall to the left. A chandelier hangs above the vanity. The vanity has multiple drawers and cabinets. A small brown rug is on the floor in front of the vanity. The wall is a light color. The floor is a light-colored tile. The overall style is rustic and elegant.



BELLANI

A bathroom vanity with a white cabinet, black countertop, and chrome hardware. The vanity features a mirror, two wall sconces, and a towel rack. The background is a yellow wall with a window.



A white vanity unit with a black countertop and a sink. The unit has two doors with silver handles and is supported by four legs.

Filed By: schachern@schachernassociates.com, Filed Date: 03/19/22, 5:52 PM, Submitted: 03/19/22, Approved: 03/19/22

HEARTLAND



Genuine
Oak finish
Chrome Hardware



Premium
White finish
Chrome Hardware



18" Vanity Combo
HEO1816
19" W x 17" D x 33-3/8" H
Includes white cultured marble top



18" Vanity Combo
HEW1816
19" W x 17" D x 33-3/8" H
Includes white cultured marble top



24" Vanity Combo
HEO2418
25" W x 19" D x 34" H
Includes white cultured marble top



24" Vanity Combo
HEW2418
25" W x 19" D x 34" H
Includes white cultured marble top



30" Vanity Combo
HEO3018
31" W x 19" D x 34" H
Includes white cultured marble top



30" Vanity Combo
HEW3018
31" W x 19" D x 34" H
Includes white cultured marble top



Medicine Cabinet
HEOC1724
16-5/8" W x 5-1/2" D x 23-3/4" H
2 interior adjustable shelves



Medicine Cabinet
HEWC1724
16-5/8" W x 5-1/2" D x 23-3/4" H
2 interior adjustable shelves



24" Pro-Pack Vanity Combo
HEO2418-PP
25" W x 19" D x 34" H
Includes white cultured marble top,
chrome faucet and 2 supply lines



24" Pro-Pack Vanity Combo
HEW2418-PP
25" W x 19" D x 34" H
Includes white cultured marble top,
chrome faucet and 2 supply lines

COLUMBIA COMBOS

Cherry & Espresso finishes
Satin Nickel Hardware

Black & White finishes
Chrome Hardware



Euro Vanity Combo
22-1/4" W x 17-1/2" D x 36-1/2" H
Includes white vitreous china sink
COCA2135 (Cherry)
COWA2135 (White)
COEA2135 (Espresso)
COBA2135 (Black)



18" Vanity Combo
19" W x 17" D x 35" H
Includes white cultured marble top
COCAT1816 (Cherry)
COWAT1816 (White)
COEAT1816 (Espresso)
COBAT1816 (Black)



24" Vanity Combo
25" W x 19" D x 35-1/2" H
Includes white cultured marble top
COCAT2418 (Cherry)
COWAT2418 (White)
COEAT2418 (Espresso)
COBAT2418 (Black)



30" Vanity Combo
31" W x 19" D x 36" H
Includes white cultured marble top
COCAT3018 (Cherry)
COWAT3018 (White)
COEAT3018 (Espresso)
COBAT3018 (Black)



Small Mirror
21" W x 1-3/8" D x 28" H
COCM2128 (Cherry)
COWM2128 (White)
COEM2128 (Espresso)
COBM2128 (Black)



Large Mirror
25" W x 1-3/8" D x 32" H
COCM2431 (Cherry)
COWM2431 (White)
COEM2431 (Espresso)
COBM2431 (Black)



Wall Cabinet
20-1/4" W x 5-1/4" D x 24-1/4" H
2 interior adjustable shelves
COCW2125 (Cherry)
COWW2125 (White)
COEW2125 (Espresso)
COBW2125 (Black)



Medicine Cabinet
19" W x 4-7/8" D x 23-7/8" H
2 interior adjustable shelves
COCC1924 (Cherry)
COWC1924 (White)
COEC1924 (Espresso)
COBC1924 (Black)

24" Vanity

24" W x 21-5/8" D x 34" H
Top not included

WREA2421D (Espresso)
WROA2421D (Oak)
WRWA2421D (White)



30" Vanity

30" W x 21-5/8" D x 34" H
Top not included

WREA3021D (Espresso)
WROA3021D (Oak)
WRWA3021D (White)



30" 2-Door Vanity

30" W x 21-5/8" D x 34" H
Top not included

WREV3022 (Espresso)
WROV3022 (Oak)
WRWV3022 (White)



36" Vanity

36" W x 21-5/8" D x 34" H
Top not included

WREA3621D (Espresso)
WROA3621D (Oak)
WRWA3621D (White)



48" Vanity

48" W x 21-5/8" D x 34" H
Top not included

WREA4821D (Espresso)
WROA4821D (Oak)
WRWA4821D (White)



Large Mirror (Left)

25" W x 1-3/8" D x 32" H

COEM2431 (Espresso)
WROM2431 (Oak)
COWM2431 (White)



Small Mirror (Right)

21" W x 1-3/8" D x 28" H

COEM2128 (Espresso)
WROM2128 (Oak)
COWM2128 (White)

Wall Cabinet

20-1/4" W x 5-1/4" D x 24-1/2" H
2 interior adjustable shelves

COEW2125 (Espresso)
WROW2125 (Oak)
COWW2125 (White)



Medicine Cabinet

19" W x 4-7/8" D x 23-7/8" H
2 interior adjustable shelves

COEC1924 (Espresso)
WROC1924 (Oak)
COWC1924 (White)



CORSICANA

White finish
Antique Black Hardware



25" Vanity Combo
CNWT2536

25-3/4" W x 18-5/8" D x 35-7/8" H
Includes white vitreous china sink



Mirror
CNWM2430

24" W x 1-3/4" D x 30" H



Wall Cabinet
CNWW2427

24" W x 7-3/4" D x 28" H

PALERMO

Espresso finish
Antique Brass Hardware



26" Vanity Combo
PAEA2534

25-5/8" W x 18-7/8" D x 37" H
Includes white vitreous china sink



Mirror
PAEM2531

25-3/8" W x 1-1/4" D x 31-1/8" H



Wall Cabinet
PAEW2229

23" W x 7-5/8" D x 29" H
1 interior adjustable shelf

GEORGETTE

White finish
Antique Bronze Hardware



Mirror
AUWM2330
23-1/2" W x 3/4" D x 30" H



24" Vanity
GEWV2422
24" W x 21-1/2" D x 34" H
Top pull-down drawer front



30" Vanity
GEWV3022
30" W x 21-1/2" D x 34" H
Top pull-down drawer front



36" Vanity
GEWV3622
36" W x 21-1/2" D x 34" H
Top pull-down drawer front



48" Vanity
GEWV4822D
48" W x 21-1/2" D x 34" H



60" Vanity
GEWV6022D
60" W x 21-1/2" D x 34" H
2 Top pull-down drawer fronts



Wall Cabinet
GEWW2430
24" W x 8-1/2" D x 29-3/4" H
1 interior adjustable shelf



Floor Cabinet
GEWF2038
19" W x 15" D x 38" H
1 interior adjustable shelf



Linen Cabinet
GEWL2072
19" W x 15" D x 70" H
3 adjustable shelves

VAIL

White
Oak finish
Chrome Hardware



30" Vanity Combo
VLWVT2435
24" W x 19" D x 35" H

Mirror
VLWM2432
24" W x 3/4" D x 32" H

WINGATE

Premium Deep
Cherry finish
Antiqued Hardware



30" Vanity Combo
WIA3021
 31-7/8" W x 21-1/4" D x 35-1/8" H
 Includes soft white vireous china sink
 1 interior adjustable shelf



Mirror
WIM2635
26" W x 2-3/8" D x 36" H



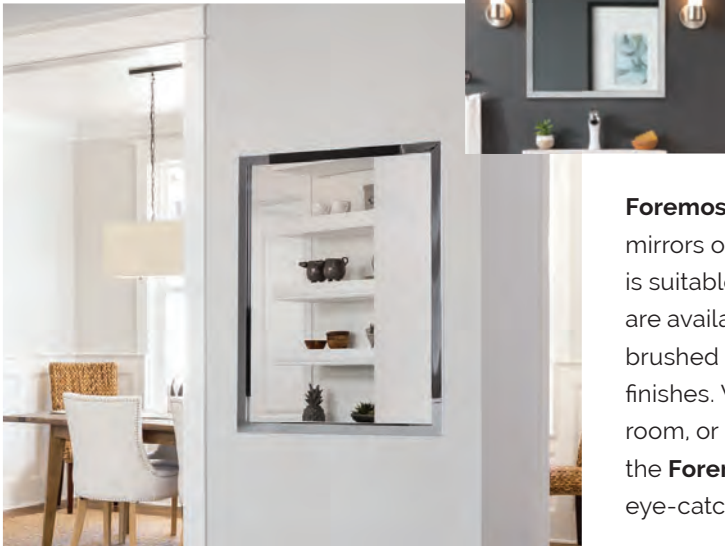
Medicine Cabinet
WIC2533
24-7/8" W x 9-1/8" D x 33-1/8" H
2 interior adjustable shelves



Linen Cabinet
WIS1754
17-1/2" W x 14" D x 54" H
4 interior solid wood drawers
2 interior adjustable shelves

Aluminum MIRRORS

FOREMOST[®] REFLECTIONS



Foremost Reflections framed metal mirrors offer a simple yet elegant design that is suitable for anywhere in your home. The mirrors are available in chrome, silver, oil rubbed bronze, and brushed nickel to coordinate beautifully with the trendiest hardware finishes. Whether you're looking for a way to add depth to your living room, or you're in need a new mirror for your bathroom renovation, the **Foremost Reflections** framed metal mirrors will be an eye-catching addition to your home.

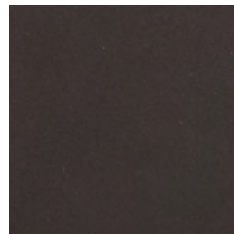
Foremost FINISHES



Brushed Nickel



Chrome



Oil Rubbed Bronze



Silver



24" x 30"
Aluminum Mirror
24" W x 1" D x 30" H

AM2430-BN *Brushed Nickel*
AM2430-CH *Chrome*
AM2430-OR *Oil Rubbed Bronze*
AM2430-SV *Silver*



30" x 36"
Aluminum Mirror
30" W x 1" D x 36" H

AM3036-BN *Brushed Nickel*
AM3036-CH *Chrome*
AM3036-OR *Oil Rubbed Bronze*
AM3036-SV *Silver*

MEDICINE CABINETS



- Three interior adjustable tempered glass shelves
- Can be installed for left or right door swing
- Can be mounted on wall surface or recessed within the wall
- Coordinating metal side panels included for surface mounting
- Coordinating metal interior
- Mirrors on front & back of door and behind shelves
- Slow close door hinges, provided by **blum**

White



MMC1930-WH *White*



MMC2330-WH *White*



Aluminum

MEDICINE CABINETS

FOREMOST®
REFLECTIONS



**15" x 36" Aluminum
Medicine Cabinet**

15" W x 4⁵/₈" D x 36" H

MMC1536-BL *Black*
MMC1536-BN *Brushed Nickel*
MMC1536-SA *Satin*
MMC1536-WH *White*



**16" x 20" Aluminum
Medicine Cabinet**

16" W x 4⁷/₁₆" D x 20" H

MMC1620-BL *Black*
MMC1620-BN *Brushed Nickel*
MMC1620-SA *Satin*
MMC1620-WH *White*

**20" x 26" Aluminum
Medicine Cabinet**

20" W x 4⁷/₁₆" D x 26" H

MMC2026-BL *Black*
MMC2026-BN *Brushed Nickel*
MMC2026-SA *Satin*
MMC2026-WH *White*

**30" x 26" Aluminum
Medicine Cabinet**

30" W x 4⁷/₁₆" D x 26" H

MMC3026-BL *Black*
MMC3026-BN *Brushed Nickel*
MMC3026-SA *Satin*
MMC3026-WH *White*



VANITY TOPS AND SINKS



- White top with integrated rectangular bowl
- 5-1/4" basin depth with overflow
- 22" depth, 5/8" thickness, pre-drilled for an 8" center faucet



25" Fine Fire Clay Vanity Top

FC-2522-8W



31" Fine Fire Clay Vanity Top

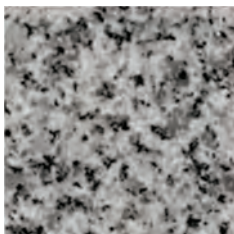
FC-3122-8W

Foremost
FINISHES



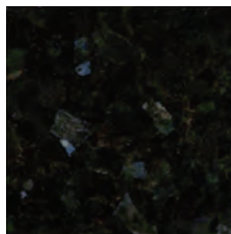
Mohave Beige

Granite



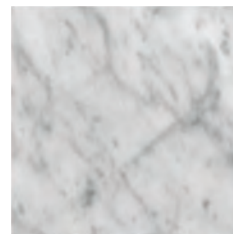
Rushmore Grey

Granite



Emerald Pearl

Granite



Carrara White

Marble



Mohave Beige Granite

HG25228MB	25" W
HG31228MB	31" W
HG37228MB	37" W
HG49228MB	49" W
HG61228MB	61" W

Rushmore Grey Granite

HG25228RG	25" W
HG31228RG	31" W
HG37228RG	37" W
HG49228RG	49" W
HG61228RG	61" W

- Pre-attached oval white vitreous china bowl included (61" top has 2 bowls)
- 6-1/2" basin depth with overflow
- Optional 4" back splash and side splash included
- 22" depth, 3/4" thickness, 8" faucet drillings
- Ogee edge profile on front and bowl



Emerald Pearl Granite

ST25228EPR	25" W
ST31228EPR	31" W
ST37228EPR	37" W
ST49228EPR	49" W
ST61228EPR	61" W

Carrara White Marble

ST25228CWR 25" W
ST31228CWR 31" W
ST37228CWR 37" W
ST49228CWR 49" W
ST61228CWR 61" W

- Pre-attached rectangular white vitreous china bowl included (61" top has 2 bowls)
- 6" basin depth with overflow
- Optional 4" back splash included
- 22" depth, 3/4" thickness, 8" faucet drillings
- Standard eased edge profile

SINKS

SEMI-RECESSED VESSEL SINKS STOCKED IN 3 SHAPES

- White fireclay semi-recessed vessel sink
- Easy-to-clean contemporary design
- Cut-out template included
- No overflow
- For use with wall-mount or vessel faucet
- Drain assembly not included

ROUND SEMI-RECESSED VESSEL SINK

13-0080-W

15³/₄" W x 15³/₄" D x 7¹/₈" H

Basin Depth: 5¹/₂"



SQUARE SEMI-RECESSED VESSEL SINK

13-0081-W

15³/₄" W x 15³/₄" D x 7¹/₈" H

Basin Depth: 5"



RECTANGULAR SEMI-RECESSED VESSEL SINK

13-0082-W

19⁵/₈" W x 13³/₄" D x 7¹/₈" H

Basin Depth: 5"



SINKS

UNDERMOUNT SINKS STOCKED IN 2 SHAPES

- White vitreous china sinks
- Easy-to-clean
- Cut-out template included
- Overflow drain
- Drain assembly not included
- No faucet holes
- For undermount installation

17" X 13" UNDERMOUNT SINK

14-1713-W

19 $\frac{7}{8}$ " W x 15 $\frac{15}{16}$ " D x 7 $\frac{5}{8}$ " H

Basin Depth: 5 $\frac{5}{8}$ "



18" X 12" UNDERMOUNT SINK

14-1812-W

21 $\frac{1}{16}$ " W x 14 $\frac{1}{16}$ " D x 8 $\frac{1}{4}$ " H

Basin Depth: 6 $\frac{1}{4}$ "



Laundry Collection

BERKSHIRE



30" Acrylic Laundry Sink

LS-3021-W

30-1/2" W x 22" D x 12" H



White finish

Chrome Hardware



30" Laundry Cabinet

BEWA3021D

30" W x 21-3/4" D x 34" H



Laundry Wall Cabinet

BEWW3012

30" W x 12-3/4" D x 22" H

1 interior adjustable shelf



Laundry Wall Shelf

BEWS2712

27" W x 12" D x 22" H

Includes metal hanging rod

Espresso finish

Oil Rubbed Hardware



30" Laundry Cabinet

BECA3021D

30" W x 21-3/4" D x 34" H



Laundry Wall Cabinet

BECW3012

30" W x 12-3/4" D x 22" H

1 interior adjustable shelf



Laundry Wall Shelf

BECS2712

27" W x 12" D x 22" H

Includes metal hanging rod

WORTHINGTON

Laundry Collection



30" Acrylic Laundry Sink

LS-3021-W

30-1/2" W x 22" D x 12" H

Espresso finish

Satin Nickel Hardware



30" Laundry Cabinet WREV3022

30" W x 21-5/8" D x 34" H

Oak finish

Chrome Hardware



30" Laundry Cabinet WROV3022

30" W x 21-5/8" D x 34" H

White finish

Chrome Hardware



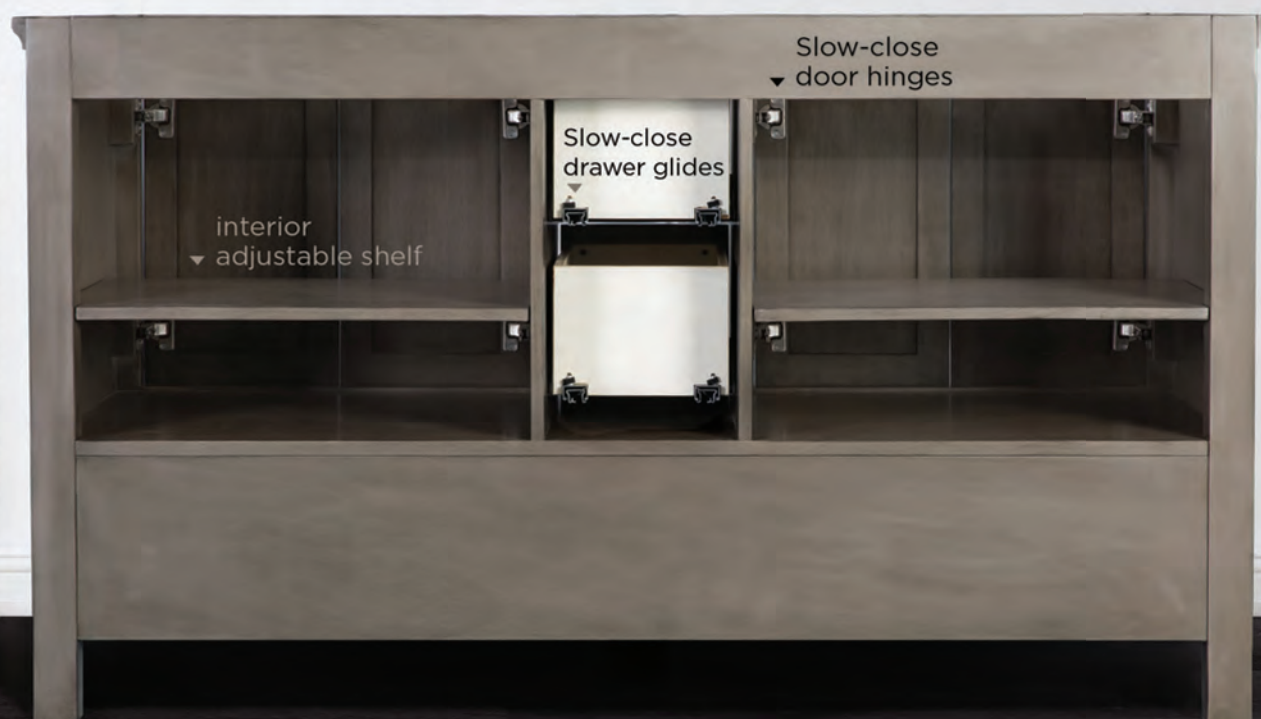
30" Laundry Cabinet WRWV3022

30" W x 21-5/8" D x 34" H



- ◀ Pre-attached mounting hooks

60" W



34" H

▲ adjustable leg levelers

FOREMOST GROUPS, INC.

CUSTOMER SERVICE: 1-888-620-3667

FOR2018-BROCHURE

EXHIBIT 6

COVERED BRIDGE

CABINETS

Barcode:4234790-01 A-570-106 CIRC - Anti Circumvention Inquiry - From Vietnam

Filed By: rschagrins@schagrinsassociates.com, Filed Date: 4/22/22 4:54 PM, Submission Status: Approved

Filed By: leslie.bailey@apks.com, Filed Date: 7/3/19 2:55 PM, Submission Status: Approved

Covered Bridge Cabinetry



Barcode:4234790-01 A-570-106 CIRC - Antidumping Inquiry - From Vietnam

INTRODUCTION

With over 25 years of experience in cabinetry manufacturing, Covered Bridge Cabinetry's dedicated team of design professionals, artisans, and wood crafting experts take great pride in constructing high quality and high style custom cabinetry. For most home owners, designing a new custom kitchen is a once-in-a-lifetime undertaking in one of the central gathering places of the home. We understand the significance of this moment in life. We build cabinetry that will be strong and beautiful for the full lifetime of your kitchen and beyond.

Our state-of-the-art manufacturing facility allows us to create cabinetry that is completely custom built to your unique style and needs. By using the finest North American hardwoods for all of our door and drawer fronts, we're able to ensure that your cabinetry will be stunning for all the years to come.



