



OTTAWA, November 10, 2009

4214-24

# STATEMENT OF REASONS

concerning a final determination with  
respect to the dumping of

CERTAIN MATTRESS INNERSPRING UNITS  
ORIGINATING IN OR EXPORTED FROM  
THE PEOPLE'S REPUBLIC OF CHINA

## DECISION

On October 26, 2009, pursuant to paragraph 41(1)(a) of the *Special Import Measures Act*, the President of the Canada Border Services Agency made a final determination of dumping respecting mattress innerspring units, with or without edgeguards, used in the manufacture of innerspring mattresses, originating in or exported from the People's Republic of China.

---

Cet *Énoncé des motifs* est également disponible en français. Veuillez vous reporter à la section « Renseignements ». This *Statement of Reasons* is also available in French. Please refer to the "Information" section.

# TABLE OF CONTENTS

<b>SUMMARY OF EVENTS</b> .....	<b>1</b>
<b>PERIOD OF INVESTIGATION</b> .....	<b>2</b>
<b>INTERESTED PARTIES</b> .....	<b>2</b>
COMPLAINANT .....	2
EXPORTERS .....	2
IMPORTERS .....	3
<b>PRODUCT DESCRIPTION</b> .....	<b>3</b>
PRODUCT DEFINITION .....	3
ADDITIONAL PRODUCT INFORMATION .....	3
PRODUCTION PROCESS .....	4
CLASSIFICATION OF IMPORTS .....	5
<b>CANADIAN INDUSTRY</b> .....	<b>5</b>
<b>IMPORTS INTO CANADA</b> .....	<b>5</b>
<b>INVESTIGATION PROCESS</b> .....	<b>6</b>
<b>DUMPING INVESTIGATION</b> .....	<b>6</b>
NORMAL VALUE .....	6
EXPORT PRICE.....	7
RESULTS OF THE INVESTIGATION .....	7
<b>RESULTS BY EXPORTER</b> .....	<b>8</b>
NOROMALL ENTERPRISES LIMITED .....	8
FOSHAN JINGXIN STEEL WIRE & SPRING CO., LTD. ....	9
KEYNOR ASIA & IMPORT EXPORT CO., LTD.....	10
MARGINS OF DUMPING – OTHER EXPORTERS .....	11
<b>SUMMARY OF RESULTS</b> .....	<b>12</b>
<b>REPRESENTATIONS CONCERNING THE DUMPING INVESTIGATION</b> .....	<b>12</b>
1. THE EXPORTER FOR SIMA PURPOSES .....	13
2. AMOUNT FOR PROFITS .....	14
3. VALUE-ADDED TAX .....	17
4. TARGETED DUMPING .....	17
5. DETERMINATION OF NORMAL VALUES AND/OR EXPORT PRICES SO AS TO PREVENT HIDDEN DUMPING .....	18
6. EXPORT PRICES OF KEYNOR ASIA .....	19
7. AMOUNT FOR PROFITS OF KEYNOR ASIA.....	20
<b>DECISION</b> .....	<b>20</b>
<b>FUTURE ACTION</b> .....	<b>20</b>
<b>RETROACTIVE DUTY ON MASSIVE IMPORTATIONS</b> .....	<b>21</b>
<b>PUBLICATION</b> .....	<b>21</b>
<b>INFORMATION</b> .....	<b>22</b>
<b>APPENDIX 1 - SUMMARY OF MARGINS OF DUMPING BY EXPORTER</b> .....	<b>23</b>

## SUMMARY OF EVENTS

[1] On March 6, 2009, the Canada Border Services Agency (CBSA) received a complaint from Globe Spring & Cushion Company Ltd. (complainant) of Toronto, Ontario, alleging that imports of certain mattress innerspring units originating in or exported from the People's Republic of China (China) are being dumped and causing injury to the Canadian industry.

[2] On March 27, 2009, pursuant to paragraph 32(1)(a) of the *Special Import Measures Act*<sup>1</sup> (SIMA), the CBSA informed the complainant that the complaint was properly documented. The CBSA also notified the government of China that a properly documented complaint had been received.

[3] On April 27, 2009, pursuant to subsection 31(1) of SIMA, the President of the CBSA (President) initiated an investigation respecting the dumping of the subject goods. Upon receiving notice of the initiation of the investigation, the Canadian International Trade Tribunal (Tribunal) began a preliminary inquiry into whether the evidence discloses a reasonable indication that the dumping of the subject goods has caused injury or is threatening to cause injury.

[4] On June 26, 2009, pursuant to subsection 37.1(1) of SIMA, the Tribunal determined that there is evidence that discloses a reasonable indication that the dumping of the subject goods has caused injury.

[5] On July 27, 2009, pursuant to subsection 38(1) of SIMA, the President made a preliminary determination of dumping with respect to the subject goods after estimating the margins of dumping and specifying the goods to which the preliminary determination applies. Provisional duty was imposed, pursuant to subsection 8(1) of SIMA, on dumped goods released into Canada commencing on the day the preliminary determination was made.

[6] The CBSA continued its investigation and, on the basis of the results, the President is satisfied that the subject goods have been dumped and that the margins of dumping of the goods are not insignificant. Consequently, on October 26, 2009, pursuant to paragraph 41(1)(a) of SIMA, the President made a final determination of dumping with respect to the subject goods.

[7] Provisional duty will continue to be imposed on the dumped goods until the Tribunal makes a finding with respect to the goods to which the final determination applies. The Tribunal will issue its finding by November 24, 2009.

---

<sup>1</sup> R.S.C. 1985, c. S-15 [SIMA]

## PERIOD OF INVESTIGATION

[8] The investigation covered all subject goods imported into Canada from April 1, 2008, to March 31, 2009, the period of investigation (POI).

## INTERESTED PARTIES

### Complainant

[9] The complainant represents a major proportion of the production of like goods in Canada, accounting for a major proportion of the domestic industry.

The name and address of the complainant is:

Globe Spring & Cushion Company Ltd.  
4040 Chesswood Drive  
Downsview, Toronto, Ontario  
M3J 2B9

### Exporters

[10] At the initiation of the investigation, the CBSA identified 31 potential exporters<sup>2</sup> of subject goods. These exporters were identified from import documentation and from the complaint. The CBSA sent a Request for Information (RFI) to each of the identified potential exporters of subject goods.

[11] Information obtained during the preliminary phase of the investigation resulted in the number of potential exporters of subject goods being increased to 33. Foshan Junjing Industrial Co. Ltd., Foshan Jingxin Steel Wire & Spring Co. and Zhao Gang Furniture Industry Co., Ltd., were identified as additional exporters, while one company submitted that they did not export subject goods into Canada.

[12] Subsequently, the CBSA received submissions from seven of these companies. One of these submissions was considered to be incomplete (Zibo Senbao Furniture Co. Ltd.).

[13] In August and September 2009, the CBSA conducted on-site verifications of the six remaining companies in China.

[14] During the on-site verification, Tai Wa Hong was unable to provide various information and documents requested by the CBSA. Accordingly, Tai Wa Hong has been considered uncooperative for purposes of the final determination.

---

<sup>2</sup> The term "exporters" includes producers and vendors of subject goods imported into Canada.

## **Importers**

[15] At the initiation of the investigation, the CBSA identified 61 potential importers of subject goods. These importers were identified from import documentation and from the complaint. The CBSA sent an importer RFI to each of the identified potential importers of subject goods.

[16] The CBSA received 14 responses to the importer RFI, of which four companies stated that they do not import the subject goods into Canada. As a result, the number of potential importers of subject goods was decreased to 57.

## **PRODUCT DESCRIPTION**

### **Product Definition**

[17] For the purpose of this investigation, the subject goods are defined as:

“mattress innerspring units, with or without edgeguards, used in the manufacture of innerspring mattresses, originating in or exported from the People’s Republic of China.”

### **Additional Product Information<sup>3</sup>**

[18] Innersprings comprise the basic core used in the production of mattresses. While there are other technologies used for the core of a mattress, such as foam or air, steel wire innersprings remain the dominant mattress core in most markets around the world. A mattress innerspring is comprised of coils attached with wires (helicals). The top and bottom of the innerspring are framed with border rods, and side support is provided with flat springs called edgeguards that are clipped to the border rods. Certain innersprings have individual steel wire coils wrapped in a fabric pocket, and these pockets are glued together to produce the innerspring unit.

[19] There are four basic styles of innersprings:

1. Bonnell or Open coil. This is the oldest design and still the most popular in the mattress industry. The coil has an hourglass shape that tapers towards the middle of the coil, and each coil is attached to adjacent coils with helicals (or wire spirals).
2. Offset coil. This is similar to the Bonnell, but has a squared/flat head (top and bottom) and is more cylindrical in shape.
3. Pocket or Marshall coil. This is a cylindrical steel wire coil, with each individual coil enclosed in its own fabric pocket. The individual coils are then glued together to form the shape of the innerspring unit.
4. Continuous coil. Continuous coils have irregular shapes, but each row of coils or a lattice work of coils is made from a single piece of wire, with each row attached by helicals to another row.

---

<sup>3</sup> Globe Spring & Cushion Company Non-Confidential Complaint, pages 1-2.

[20] The basic mattress innerspring mattress sizes are: single (or “twin”), double, queen and king, though there are a wide range of variations available, including, extra long, different thicknesses or heights of coils, different coil count/wire gauge combinations, and other custom specifications.

### **Production Process<sup>4</sup>**

[21] A mattress manufacturer will begin its mattress production with the metal innerspring unit. A flex net or flexolator is added to each side of the innerspring unit to prevent subsequent layers of the finished mattress from being depressed into the coils. The mattress manufacturer then adds insulation, cloth or foam padding, and finally covers the product with fabric, usually quilted. For a foam-encased innerspring mattress, the entire innerspring unit will be enclosed with foam insulation, and then covered with fabric.

[22] The degree of support provided by an innerspring is a function of the number of coils and the wire gauge. The number of coils, or coil count, in a mattress generally ranges from 300 to 800, depending on the mattress size and the firmness desired.

[23] Gauge of the wire used to produce coils is also a factor in the firmness of a mattress; the higher the gauge, the thinner the diameter of the coil wire and the softer the mattress. Wire gauges tend to range between 12.5 gauge (2.52 mm) to 15.5 gauge (1.70 mm). Thus, different coil number/wire gauge combinations may be employed to attain the same or various levels of support.

[24] Border rods (also referred to as border wires) are used to connect coils at the top and bottom edges of the innerspring to help retain shape and reduce sagging. Edgeguards are flat springs that attach to border rods to prevent edge breakdown. Mattress manufacturers can and do purchase border rods and edgeguards separately. For most innersprings sold in the Canadian market, border rods are in the range of 6 gauge (4.88 mm) to 9 gauge (3.77 mm).

[25] When innersprings must be transported long distances, they are typically compressed to maximize use of container space. The compressed innersprings may be crated (typically 12 to 20 to a crate) or, for pocket coil innersprings, packed in rolls of 8 to 10. When a mattress manufacturer receives crates or rolls of innersprings, it must install the edgeguards (and in some cases, the border rods) itself. Chinese innersprings are likely compressed for shipment to Canada.

[26] Edgeguards are a critical structural component of a finished mattress innerspring. Because of cost advantages to shipping compressed innersprings, most mattress manufacturers have the capacity to affix edgeguards on mattress innersprings. The complainant routinely ships edgeguards with compressed innerspring shipments, as do Chinese exporters. Single and double-sized innerspring units require 12 edgeguards, while 14 edgeguards are used for a queen-sized innerspring and 16 for a king-sized innerspring unit.

---

<sup>4</sup> Ibid, pages 1-3.

## Classification of Imports

[27] The goods in question are usually classified under the three following Harmonized System (HS) classification numbers:

9404.10.00.00

9404.29.00.00

7320.20.90.10

[28] This listing of HS codes is for convenience of reference only. Refer to the product definition for authoritative details regarding the subject goods.

## CANADIAN INDUSTRY

[29] The CBSA found that the following companies produce mattress innerspring units in Canada:

- Globe Spring & Cushion Company Ltd. of Toronto, Ontario
- Simmons Canada Inc. of Mississauga, Ontario
- Marshall Mattress Company Limited of North York, Ontario

[30] The CBSA found that the complainant was the only producer in Canada of mattress innerspring units for sale as mattress innerspring units. The other producers further manufacture their mattress innerspring units into finished mattresses before sale. Simmons Canada Inc. and Marshall Mattress Company Limited provided letters to the CBSA in support of the complaint filed by Globe Spring & Cushion Company Ltd.

## IMPORTS INTO CANADA

[31] During the final phase of the investigation, the CBSA refined the estimated volume of imports based on information from its internal Customs Commercial System (CCS), customs accounting documents and other information received from exporters and importers.

[32] The following table presents the CBSA's revised estimates of the volume of imports into Canada of certain mattress innerspring units:

### *Imports of Certain Mattress Innerspring Units (April 1, 2008 to March 31, 2009)*

Country	Units	% of total
China	564,249	53.3%
Other	495,086	46.7%
Total Imports	1,059,335	100.0%

## INVESTIGATION PROCESS

[33] At the initiation of the investigation, the CBSA requested information from 31 potential exporters.

[34] The CBSA received six complete responses to the exporter RFI, including one from a vendor and one from a producer of the subject goods. A seventh response was received from an exporter, Zibo Senbao Furniture Co., Ltd. (Zibo Senbao), but this submission was incomplete. All six companies that provided complete submissions are located in China. In addition, one company that was sent an exporter RFI responded that it did not export subject goods.

[35] Under Article 15 of the World Trade Organization (WTO) Anti-dumping Agreement, developed country Members are to give regard to the special situation of developing country Members when considering the application of anti-dumping measures under the Agreement. Possible constructive remedies provided for under the Agreement are to be explored before applying anti-dumping duty where they would affect the essential interests of developing country members. As China is listed on the Development Assistance Committee (DAC) *List of Official Development Assistance (ODA) Aid Recipients* maintained by the Organization for Economic Co-operation and Development (OECD), the President recognizes China as a developing country for purposes of actions taken pursuant to SIMA.

[36] Accordingly, the obligation under Article 15 of the WTO Anti-dumping Agreement was met by providing the opportunity for exporters to submit price undertakings. In this particular investigation, the CBSA did not receive any proposals for undertakings from any of the exporters in China.

## DUMPING INVESTIGATION

### Normal Value

[37] The normal value of goods sold to importers in Canada is generally based on the domestic selling prices of like goods in the country of export pursuant to section 15 of SIMA, or on the aggregate of the cost of production of the goods, a reasonable amount for administrative, selling and all other costs, and a reasonable amount for profits, pursuant to paragraph 19(b) of SIMA.

[38] For purposes of the final determination, normal values could not be established on the basis of domestic selling prices as domestic sales by cooperative exporters during the POI did not meet all of the conditions of section 15 of SIMA. Normal values were therefore determined pursuant to paragraph 19(b) of SIMA on the basis of the aggregate of the cost of production of the goods, a reasonable amount for administrative, selling, and all other costs, and a reasonable amount for profits.

## **Export Price**

[39] The export price of goods sold to importers in Canada is generally based on the lesser of the adjusted exporter's sale price for the goods or the adjusted importer's purchase price, pursuant to section 24 of SIMA. These prices are adjusted where necessary by deducting the costs, charges, expenses, duties and taxes resulting from the exportation of the goods, as provided for in subparagraphs 24(a)(i) to 24(a)(iii) of SIMA.

[40] Export prices of goods of cooperative exporters were determined using reported export pricing data provided by the exporters and importers of the goods.

## **Results of the Investigation**

[41] The margin of dumping by exporter is equal to the amount by which the total normal value exceeds the total export price of the goods, expressed as a percentage of the total export price.

[42] For the exporters that did not respond to the RFI, or provided an incomplete or deficient submission, the normal values were determined under a ministerial specification pursuant to section 29 of SIMA based on the export price as determined under section 24 or 29 of SIMA, plus an amount equal to 147.4% of that export price, which represents the highest amount by which the normal value exceeds the export price of an individual transaction of any subject goods of a cooperative exporter, expressed as a percentage of export price.

[43] The determination of the volume of dumped goods was calculated by taking into consideration each exporter's net aggregate dumping results. Where a given exporter has been determined to be dumping on an overall or net basis, the total quantity of exports attributable to that exporter (i.e. 100%) is considered dumped. Similarly, where a given exporter's net aggregate dumping result is zero, then the total quantity of exports considered to be dumped by that exporter is zero.

[44] In calculating the margin of dumping for China, the margins of dumping found in respect of each exporter were weighted according to each exporter's volume of subject goods exported to Canada during the POI.

[45] The results reveal that 71.7% of the subject mattress innerspring units imported from China were dumped. The weighted average margin of dumping was 57.0%, expressed as a percentage of export price.

## RESULTS BY EXPORTER

[46] Specific margin of dumping details relating to each of the Chinese exporters that cooperated in the CBSA's dumping investigation are as follows:

### **Noromall Enterprises Limited**

[47] One of the key issues in dumping investigations is the determination of which of several parties is the exporter for purposes of SIMA. The Tribunal recently allowed an appeal by EMCO Electric International (EMCO), an importer of goods subject to SIMA. The Tribunal agreed with EMCO that, based on the facts surrounding the exportation of the goods to Canada, the exporter of the goods was the vendor of the goods, as opposed to the producer of the goods. Based on the facts of the current investigation, including information obtained during the on-site verifications, and the direction provided by the Tribunal on EMCO, the CBSA has determined that Noromall Enterprises Ltd., a Chinese vendor of subject goods to Canada but not the producer of the goods, was the exporter of those goods for SIMA purposes. At the preliminary determination of dumping, the producer of the goods, Zhao Gang Furniture Industry Co. Ltd. (Zhao Gang) had been considered to be the exporter of the goods.

[48] Noromall is a privately held limited liability company and is an export trading company that purchased the subject goods from Foshan Junjing Industrial Co., Ltd. (Junjing) that, in turn, had purchased the subject goods from Zhao Gang.

[49] Junjing is a privately held limited liability company and an export trading company. Zhao Gang, also a privately held limited liability company, produces furniture hardware that includes subject goods as well as cushion innersprings, sofa springs, fixing wire, zigzag springs, spring coils, mattress borders and edgguards.

[50] Exports to Canada by Noromall are sold and shipped directly to one unrelated importer in Canada. All parties operate on an arm's length basis. There are no agency agreements between the importer, the manufacturer and the two trading companies.

[51] The CBSA conducted an on-site verification of the responses from Zhao Gang and Junjing from August 17 to August 20, 2009, and it conducted an on-site verification of Noromall's RFI response on August 31, 2009.

[52] Normal values could not be calculated based on domestic sales made by Noromall due to the fact that they are an export oriented company and do not sell domestically. Paragraph 16(1)(c) of SIMA states that if by reason of the fact that the sales of like goods made by the exporter were solely or primarily for export, but there were sales of like goods for use in the country of export by other vendors, such one or more of any of those vendors that the President may specify shall be considered the exporter for the purpose of determining the normal value of the goods sold to the importer in Canada.

[53] The CBSA considered determining normal values for Noromall on the basis of domestic sales of like goods by other vendors. However, there were insufficient sales of like goods by other vendors to enable the CBSA to do so. In the absence of sufficient sales of like goods by other vendors, normal values were determined pursuant to paragraph 19(b) of SIMA, as the aggregate of the cost of production of the goods, a reasonable amount for administrative, selling, and all other costs, and a reasonable amount for profits.

[54] The starting point for the normal values was Zhao Gang's cost of production of the goods in accordance with subparagraph 11(1)(a)(i) of the *Special Import Measures Regulations* (SIMR).

[55] The reasonable amount for administrative, selling and other costs is the amount of these costs attributable to the sale of the goods to Canada by Noromall, Junjing and Zhao Gang in accordance with subparagraph 11(1)(c)(ii) of the SIMR.

[56] The reasonable amount for profit was based on the weighted average profit made on sales of goods of the same general category by the three cooperating Chinese manufacturers in accordance with subparagraph 11(1)(b)(iv) of the SIMR.<sup>5</sup>

[57] For the final determination, export prices were determined pursuant to section 24 of SIMA, based on the exporter's selling price, adjusted to take into account all costs, charges and expenses incurred in preparing the goods for shipment to Canada and resulting from the exportation and shipment of the goods.

#### Margin of Dumping

[58] The total normal value was compared with the total export price for all subject mattress innerspring units imported into Canada during the POI. It was found that the goods exported by Noromall were not dumped. The total export price exceeded the total normal value.

#### **Foshan Jingxin Steel Wire & Spring Co., Ltd.**

[59] Foshan Jingxin Steel Wire & Spring Co., Ltd. (Jingxin) is a privately held limited liability company incorporated in China. Jingxin produces mattress innerspring units, and exported subject goods to Canada during the period of investigation.

[60] The CBSA conducted on-site verification of Jingxin's response to the RFI. These meetings were held from August 21 to 25, 2009, at the company's offices and production facilities in Foshan, China.

[61] The subject goods exported to Canada by Jingxin were shipped directly to unrelated importers in Canada. During the period of investigation, when exporting subject goods to Canada, Jingxin used the services of an unrelated export agent.

---

<sup>5</sup> Profits by mattress size i.e., King, Queen, Double and Twin realized by Zhao Gang Furniture Industry Co., Ltd., Foshan Jingxin Steel Wire & Spring Co. and Keynor Asia & I/E Co. Ltd.

[62] Jingxin had domestic sales of mattress innerspring units during the period of investigation. However, these sales did not meet all of the conditions of section 15 of SIMA. In the absence of domestic sales of like goods that met the conditions of section 15, normal values were determined pursuant to paragraph 19(b) of SIMA based on the cost of production of the goods, a reasonable amount for administrative, selling, and all other costs, and a reasonable amount for profits.

[63] In determining normal values for Jingxin pursuant to paragraph 19(b) of SIMA, the cost of production was Jingxin's cost of production of the goods in accordance with subparagraph 11(1)(a)(i) of the SIMR. The amount for administrative, selling and other costs was the amount of such costs attributable to the sale of the goods by Jingxin in accordance with subparagraph 11(1)(c)(i), based on information provided by Jingxin.

[64] In determining a reasonable amount for profits for Jingxin, in the absence of domestic sales of like goods, the amount for profits was the weighted average profit made on Jingxin's domestic sales of goods of the same general category (i.e. either mattress size king, queen, full, or twin) in accordance with subparagraph 11(1)(b)(ii) and paragraph 13(a) of the SIMR.

[65] For the final determination, export prices were determined pursuant to section 24 of SIMA, based on the exporter's selling price, adjusted to take into account all costs, charges and expenses incurred in preparing the goods for shipment to Canada and resulting from the exportation and shipment of the goods.

#### Margin of Dumping

[66] The total normal value was compared with the total export price for all subject mattress innerspring units imported into Canada during the POI. It was found that the goods exported by Jingxin were not dumped. The total export price exceeded the total normal value.

#### **Keynor Asia & Import Export Co., Ltd.**

[67] Keynor Asia & Import Export Co., Ltd. (Keynor Asia) is incorporated in Shanghai, China, as a privately-held limited liability company. Keynor Asia produces mattress innerspring units, and exported subject goods to Canada during the POI.

[68] The CBSA conducted on-site verification of Keynor Asia's response to the RFI. These meetings were held from September 1 to 4, 2009, at the company's offices and at the company's production facility in Shanghai.

[69] The subject goods exported to Canada by Keynor Asia were shipped directly to unrelated importers in Canada. A company related to Keynor Asia, Keynor Spring Manufacturing (KSM) of Vancouver, British Columbia, provided certain services to Keynor Asia in respect of the subject goods exported to Canada.

[70] During the POI, Keynor Asia used the services of an unrelated export agent when shipping the goods to Canada. The export agent is not considered by the CBSA to be the exporter of the goods produced by Keynor Asia.

[71] Keynor Asia had domestic sales of mattress innerspring units during the period of investigation. However, these sales did not meet all of the conditions of section 15 of SIMA. In the absence of domestic sales of like goods that met the conditions of section 15, normal values were determined pursuant to paragraph 19(b) of SIMA based on the cost of production of the goods, a reasonable amount for administrative, selling, and all other costs, and a reasonable amount for profits.

[72] In determining normal values for Keynor Asia pursuant to paragraph 19(b) of SIMA, the cost of production was Keynor Asia's cost of production of the goods in accordance with subparagraph 11(1)(a)(i) of the SIMR. The amount for administrative, selling, and other costs was the amount of such costs attributable to the domestic sale of like goods by Keynor Asia in accordance with subparagraph 11(1)(c)(i), based on information provided by Keynor Asia.

[73] In determining a reasonable amount for profits, where Keynor Asia had domestic sales of like goods, in accordance with subparagraph 11(1)(b)(i) and paragraph 13(a) of SIMR, the amount for profits was the weighted average profit made on such sales. For models of subject goods for which Keynor Asia did not have domestic sales of like goods, the amount for profits was the weighted average profit made on Keynor Asia's domestic sales of goods of the same general category (i.e. either mattress size king, queen, full, or twin) in accordance with subparagraph 11(1)(b)(ii) and paragraph 13(a) of SIMR.

[74] For the final determination, export prices were determined pursuant to section 24 of SIMA, based on the exporter's selling price, adjusted to take into account all costs, charges and expenses incurred in preparing the goods for shipment to Canada and resulting from the exportation and shipment of the goods.

#### Margin of Dumping

[75] In determining the margin of dumping for Keynor Asia, the total normal value was compared with the total export price for all subject goods exported to Canada by Keynor Asia during the POI. It was found that the subject goods exported by Keynor Asia were dumped by 7.8% expressed as a percent of export price.

#### **Margins of Dumping – Other Exporters**

[76] Tai Wa Hong provided a complete response to the CBSA's original RFI, and was assigned a margin of dumping based on normal values estimated under paragraph 19(b) of SIMA for the purpose of the preliminary determination. However, during the on-site verification, Tai Wa Hong was unable to provide various information and documents requested by the CBSA. Accordingly, Tai Wa Hong has been considered uncooperative for purposes of the final determination.

[77] Zibo Senbao provided an incomplete response to the CBSA's original RFI and was sent a deficiency letter during the preliminary phase of the investigation. Zibo Senbao responded to the deficiency letter, but its submission remains incomplete. Accordingly, Zibo Senbao was considered uncooperative for the preliminary phase of the investigation and remains as such for purposes of the final determination.

[78] The normal values for goods shipped by uncooperative exporters were determined based on a ministerial specification pursuant to section 29 of SIMA. The normal values were based on the export price as determined under section 24 or 29 of SIMA plus an amount equal to 147.4% of that export price, which represents the highest amount by which the normal value exceeds the export price of an individual transaction of any subject goods of a cooperative exporter, expressed as a percentage of export price. The resultant margin of dumping was 147.4%, expressed as a percentage of export price.

## SUMMARY OF RESULTS

### Period of Investigation – April 1, 2008 to March 31, 2009

Country	Dumped Goods as Percentage of Country Imports	Weighted Average Margin of Dumping	Country Imports as Percentage of Total Imports	Dumped Goods as Percentage of Total Imports
China	71.7%	57.0%	53.3%	38.2%

[79] Pursuant to subsection 41(1) of SIMA, the President shall cause the investigation to be terminated if, where on the available evidence, he is satisfied that the margin of dumping of the goods by country is insignificant. Pursuant to subsection 2(1) of SIMA, a margin of dumping of less than 2% is defined as insignificant. As shown in the table above, the margins of dumping of subject mattress innerspring units from China are above 2% and are, therefore, not insignificant.

## REPRESENTATIONS CONCERNING THE DUMPING INVESTIGATION

[80] Listed below are details of representations made to the CBSA with respect to the dumping investigation, including case arguments and reply submissions, from exporters, importers, the complainant and a second Canadian producer. Following the representations on each issue is a response explaining the position of the CBSA. Since there were a number of common positions from multiple parties, the CBSA may make specific reference to only one or two parties when documenting the issues raised.

## 1. The Exporter for SIMA Purposes

[81] The complainant noted that where the exporter of the goods is not the same party as the manufacturer, then SIMA calls for the incorporation of all economic actors involved in the manufacture and export of the goods in the transaction. Furthermore, the complainant submitted that where paragraph 19(b) is applicable, the normal value should be the manufacturer's cost of production, a reasonable amount for administrative selling and all other costs of the manufacturer, a reasonable amount for profit of the manufacturer, plus a reasonable amount for administrative selling and all other costs, and a reasonable amount for profits for each additional participant in the transaction that takes title to the goods up until delivery of the goods to the importer.<sup>6</sup>

[82] A second Canadian producer, Simmons Canada Inc., submitted that the CBSA must determine normal values so as to ensure that any hidden dumping is addressed by accounting for the full costs and amounts for profits of the producer as well as all intermediaries up to the true exporter according to the criteria established in the case of EMCO (CITT AP-2008-010).<sup>7</sup>

[83] Counsel for Zhao Gang, Junjing, Noromall and the importer of the goods, Owen & Company Ltd. (Kingsdown) submitted in its reply submission that the facts upon which the CBSA made its initial decision at the preliminary determination to treat Zhao Gang as the exporter for SIMA purposes have not changed. Furthermore, counsel noted that the complainant's description of a paragraph 19(b) normal value might be appropriate where the companies were related, but not when the parties operate at arm's length.<sup>8</sup>

[84] The complainant submitted in its reply submission that in making a final determination, a margin of dumping (and accordingly, normal values and export prices) can only be provided to a party that has actually exported goods to Canada during the period of investigation,<sup>9</sup> a position also supported by Simmons Canada Inc.<sup>10</sup> In addition, the complainant stated that in the recent decision in the case of EMCO (CITT AP-2008-010), the Tribunal ruled that:

“[the exporter] was the owner of the goods in issue at the point and time when the goods were sent to Canada, and, hence, was the entity that exercised the power to send the goods at issue to Canada.”

[85] The complainant submitted that these two principles should govern the determination of the identity of the exporter for the purposes of this investigation.<sup>11</sup>

### CBSA Response

[86] In making its preliminary determination, the CBSA considered Zhao Gang to be the exporter for SIMA purposes.

---

<sup>6</sup> Exhibit 172(NC) – Complainant Case Brief, paragraphs 7-8, pages 2-3.

<sup>7</sup> Exhibit 168(NC) – Producer Case Brief, paragraph 8, page 5.

<sup>8</sup> Exhibit 189(NC) – Exporter and Importer Reply Submission, paragraph 27, page 8 and paragraph 29, pages 8-9.

<sup>9</sup> Exhibit 192(NC) – Complainant Reply Submission, paragraph 12, page 3.

<sup>10</sup> Exhibit 187(NC) – Producer Reply Submission, paragraph 4, page 4.

<sup>11</sup> Exhibit 192(NC) – Complainant Reply Submission, paragraphs 13-14, page 3.

[87] Verification meetings with Zhao Gang, Junjing and Noromall allowed the CBSA to fully understand the roles and responsibilities of each of the parties involved in the exportation of subject goods to Canada. Based on the facts of the current investigation, including information obtained during the on-site verifications and the direction provided by the Tribunal in the case of EMCO, the CBSA has determined that Noromall, a Chinese vendor of subject goods to Canada but not the producer of the goods, was the exporter of those goods for SIMA purposes.

[88] In response to the submission from counsel for Zhao Gang, Junjing, Noromall and Kingsdown that the CBSA should exclude an amount for administrative, selling and all other costs attributable to the production and sale of the goods incurred by Junjing and Noromall, the CBSA has properly included such costs in accordance with subparagraph 11(1)(c)(ii) of the SIMR.

[89] In response to the submission from the complainant that the CBSA should include an amount for profits for each additional participant in the transaction that takes title to the goods up until delivery of the goods to the importer, the CBSA determined the profit realized by producers on domestic sales of goods of the same general category as the goods sold to the importer in Canada in accordance with subparagraph 11(1)(b)(iv) of the SIMR.

[90] The CBSA considers Keynor Asia and Jingxin to be the exporters of the subject goods that they produced and exported to Canada. The export agents that Keynor Asia and Jingxin contracted to provide certain services with regard to shipment and payment were not the exporters of the goods for purposes of SIMA.

## **2. Amount for Profits**

[91] The complainant noted that the scope of like goods incorporates a range of product types and shapes, and a range of prices. It stated that King and Queen beds are higher margin items than singles and doubles; that Bonnell type innerspring tends to represent a lower price range, with pocket coil mattresses representing the higher end of the market and; lower coil count mattresses command lower prices and lower margins than higher coil count mattresses. Citing subparagraph 11(1)(b)(i) of the SIMR, the complainant submitted that the CBSA should determine an amount for profit such as to permit a proper comparison between the sales of goods in the country of export and the goods sold to the importer in Canada so as to ensure that higher margin products do not receive the benefit of the amount for profit on lower margin innerspring units. Furthermore, where there were similar, but not identical goods profitably sold, the complainant stated that the CBSA should make an adjustment to account for such differences under paragraph 5(a) of the SIMR.<sup>12</sup>

[92] Simmons Canada Inc. made similar representations to the CBSA.<sup>13</sup>

---

<sup>12</sup> Exhibit 172(NC) – Complainant Case Brief, paragraphs 14-15, 18 and 20, pages 3-4 and Exhibit 192(NC) – Complainant Reply Submission, paragraph 10, page 2.

<sup>13</sup> Exhibit 168(NC) – Producer Case Brief, paragraphs 2-6, pages 2-4.

[93] In its reply submission, Counsel for Zhao Gang, Junjing, Noromall and Kingsdown stated that by choosing a product definition that comprises a single class of goods, the complainant was in effect indicating that sales across the range of goods are comparable. Counsel stated that the approach advocated by the complainant and Simmons Canada was the approach cautioned against in the SIMA Handbook:

“The selection of which other goods sold by the producer are like, same general category, etc., is at the discretion of the President. The CBSA must be satisfied that the goods selected reasonably fall in the definition of category being used and that the selection results in a proper comparison. Generally, the good(s) selected will be those that are most similar to the goods for which a value is being determined. **This does not mean, however, that the CBSA will necessarily restrict itself to the single most similar product.** In the final analysis, the most important consideration is that the selected sales permit a proper comparison. For example, the sales of several sizes or models of a product, all of which are like goods or goods of the same general category, may be required to permit a proper comparison. Indeed, **using more than one product helps avoid situations where the most similar item is a very high profit item which the producer contends is an anomaly and unreasonable to use. Where appropriate, averaging the profit of several items may give reasonable results which are more indicative of the producer's normal profit for the product line overall.**<sup>14,</sup>”

[94] Counsel for Zhao Gang, Junjing, Noromall and Kingsdown further stated that there is nothing in the legislation, regulation or SIMA Handbook that states that the CBSA is to consider price variability (on its own) to determine whether to include or exclude sales for determining the amount for profit and, since profit is a direct function of price, counsel argued that profit similarity is likewise not a relevant or appropriate factor by which to determine whether sales can be compared.<sup>15</sup>

[95] Finally, counsel for Zhao Gang, Junjing, Noromall and Kingsdown stated that any adjustment envisaged under section 5 of the SIMR is very fact-specific and parties have not been afforded any opportunity to provide evidence or make submissions on any such proposed adjustment. Counsel concluded that to make such a significant change in methodology between the preliminary determination and the final determination without allowing meaningful opportunity to comment would be contrary to CBSA practice, and indeed to the principles of natural justice and procedural fairness.<sup>16</sup>

---

<sup>14</sup> Exhibit 189(NC) – Exporter and Importer Reply Submission, paragraphs 8 and 10, pages 3-4.

<sup>15</sup> Exhibit 189(NC) – Exporter and Importer Reply Submission, paragraph 14, page 5.

<sup>16</sup> Exhibit 189(NC) – Exporter and Importer Reply Submission, paragraph 15, page 5.

## **CBSA Response**

[96] Subparagraph 11(1)(b)(i) of the SIMR provides direction on what the CBSA is to use as the amount for profits when determining normal value under paragraph 19(b) of SIMA. Profit must be established in accordance with a hierarchy provided for in the regulation.

[97] Subsection 2(1) of SIMA defines “like goods”, in relation to any other goods, as goods that are identical in all respects to the other goods, or in the absence of identical goods, goods the uses and other characteristics of which closely resemble those of the other goods.

[98] For the final determination, a good is identical to another good when the following eight characteristics are the same:

1. Type of coil: Bonnell or Open coil; Offset coil; Pocket or Marshall coil; Continuous coil
2. Mattress size: Single (or “twin”); Double; Queen; King
3. Dimensions: the dimensions of the product in either inches or centimetres (width x length x height).
4. Coil count: total number of coils, or coil count.
5. Coil height.
6. Gauge of wire in coils.
7. Gauge of border wire.
8. With or without edgeguards.

[99] In the absence of identical goods, closely resembling or similar goods are goods that are similar in use and in characteristics to subject goods exported to Canada. For the final determination, a good is similar to another good when all of the above characteristics are the same except for dimensions and gauge of border wire (i.e. when characteristics number 1, 2, 4, 5, 6 and 8 match).

[100] For the final determination, a good of the same general category refers to mattress innerspring units defined by mattress size (i.e. when characteristic number 2 matches).

[101] The CBSA applied these definitions of like goods and goods of the same general category in determining amounts for profits in this investigation. The result is that the amount for profits for Noromall was determined under subparagraph 11(1)(b)(iv) of SIMR, for Keynor Asia under subparagraphs 11(1)(b)(i) and 11(1)(b)(ii) of the SIMR, and for Jingxin under subparagraph 11(1)(b)(ii) of the SIMR.

### 3. Value-Added Tax

[102] Counsel for Zhao Gang, Junjing, Noromall and Kingsdown made representations concerning how the CBSA treated the portion of value-added tax (VAT) not refunded by the tax authority on the exported goods in estimating normal values for the preliminary determination.<sup>17</sup>

[103] The complainant submitted that regulation 10 of the SIMR indicates that where tax or duties that are borne by like goods are not borne by the goods sold to the importer in Canada, the price of like goods are adjusted by deducting the amount of taxes therefrom. Counsel stated that where a manufacturer sells to a customer in China and VAT is payable on the sale but no VAT is payable on the sale by the manufacturer to Canada, VAT may be deducted in determining normal values. However, Counsel stated that if the manufacturer sells export goods destined for Canada to a second party, and that the non-manufacturing exporter pays VAT, the full amount of VAT paid or the net amount of VAT paid after a portion has been refunded by the tax authority, may be deducted in determining normal values.<sup>18</sup>

[104] Simmons Canada Inc. made similar representations to the CBSA<sup>19</sup>

#### CBSA Response

[105] VAT is paid by producers on all raw materials purchased for the production of mattress innerspring units. When mattress innerspring units are produced for the export market, the government of China generally refunds a portion of the VAT originally paid on the inputs of these goods. The CBSA has determined that the portion of the VAT not refunded by the tax authority is a cost attributable to the sale of the goods as prescribed under subparagraph 11(1)(c)(ii) of the SIMR and, therefore, may be taken into consideration for the purpose of determining normal values under paragraph 19(b) of SIMA.

### 4. Targeted Dumping

[106] Simmons Canada Inc. submitted that there is certain evidence that suggest that dumping itself has been concentrated in certain product areas, at certain accounts, and during certain time periods, by given exporters. In light of these observations, counsel suggested that where a negative margin of dumping is generated in such instances, such negative margin of dumping may be “zeroed”, if the President is of the opinion that there are “significant variations” in the exporter’s prices among purchasers, regions in Canada or time periods.<sup>20</sup>

[107] In its reply submission, Counsel for Zhao Gang, Junjing, Noromall and Kingsdown stated that Simmons Canada presented no arguments or evidence to establish significant variations in pricing over time.<sup>21</sup>

---

<sup>17</sup> Exhibit 169(PRO) – Exporter and Importer Case Brief, pages 1-2.

<sup>18</sup> Exhibit 192(NC) – Complainant Reply Submission, paragraphs 3-9, pages 1-2.

<sup>19</sup> Exhibit 187(NC) – Producer Reply Submission, paragraphs 6-7, page 2.

<sup>20</sup> Exhibit 168(NC) – Producer Case Brief, paragraphs 11 and 14, pages 6-7.

<sup>21</sup> Exhibit 189(NC) – Exporter and Importer Reply Submission, paragraph 23, page 7.

## **CBSA Response**

[108] Subsection 30.2(2) of the SIMA provides a methodology for determining an exporter's margin of dumping when there is targeted dumping. For this provision to apply, the President must be of the opinion that there are significant variations in an exporter's prices among purchasers, regions in Canada, or time periods.

[109] A review of the evidence on the record for this investigation indicates that there are no significant variations in any of the exporter's prices among purchasers, regions in Canada or time periods.

## **5. Determination of Normal Values and/or Export Prices So As to Prevent Hidden Dumping**

[110] Simmons Canada Inc. submitted that it is important for the CBSA to determine export prices and/or normal values so as to ensure that any hidden dumping is addressed, both in the dumping margin calculation and for purposes of future anti-dumping enforcement. It stated that this can be accomplished either through the determination of export prices pursuant to section 25 of SIMA to the extent that section 24 export prices give rise to "hidden dumping" concerns or through the calculation of normal values which account for full costs and amounts for profits of the producer as well as all intermediaries up to the true exporter according to the criteria established in the case of EMCO (CITT AP-2008-10).<sup>22</sup>

[111] In its reply submission, Counsel for Zhao Gang, Junjing, Noromall and Kingsdown stated that there are no "hidden dumping" issues or concerns. Counsel stated that all requests for supplementary information and clarifications have been addressed by the companies and all three Chinese companies fully participated in the on-site verification. Furthermore, counsel stated that reference to the EMCO decision is not relevant in this investigation.<sup>23</sup>

## **CBSA Response**

[112] In determining that Noromall was the exporter for SIMA purposes, the CBSA addressed the Tribunal's recent decision in the case of EMCO (CITT AP-2008-10).

[113] SIMA addresses a "hidden dumping" situation in relation to the determination of export price. Where the President is of the opinion that section 24 export prices are unreliable because of a compensatory arrangement or because the sale is between a related exporter and importer, export prices are determined under section 25. No such compensatory arrangement was identified by the CBSA and, in the absence of a sale between a related exporter and importer, export prices were appropriately determined under section 24.

---

<sup>22</sup> Exhibit 168(NC) – Producer Case Brief, paragraph 8, page 5.

<sup>23</sup> Exhibit 189(NC) – Exporter and Importer Reply Submission, paragraphs 18-19, page 6.

[114] In determining normal values, the CBSA did account for the costs of the producer as well as all intermediaries as appropriate. In calculating the amount for profits, the CBSA accounted for the profits made by Chinese producers, including the producer of the goods exported to Canada by Noromall and two other producers, on domestic sales of goods of the same general category.

## **6. Export Prices of Keynor Asia**

[115] Counsel for Globe Spring and Simmons Canada made representations concerning the application of section 25 of SIMA and the treatment of commissions under section 24 of SIMA with respect to subject goods exported to Canada by Keynor Asia.

[116] Globe Spring cited the relationship between Keynor Asia, the exporter, and KSM, of Vancouver, British Columbia, and the functions performed by KSM with respect to the subject goods exported to Canada. Globe Spring requested that the CBSA examine whether the conditions of section 25 apply to the exports of subject goods by Keynor Asia, and argued that where export prices are determined under section 24 of SIMA, the “commissions” earned by KSM should be deducted from export price.

[117] Counsel for Keynor Asia also made arguments with regard to the importer’s purchase price and the exporter’s selling price, and the amount by which the CBSA found the exporter’s selling price to be less than the importer’s purchase price at the time of the preliminary determination.

### **CBSA Response**

[118] The CBSA determined that for purposes of SIMA, Keynor Asia sold the goods to unrelated customers in Canada. As such, section 25 was not applicable in the determination of export prices.

[119] Under section 24 of SIMA, the export price is the lesser of the exporter’s sale price and the importer’s purchase price, adjusted by deducting therefrom all costs, charges and expenses, duties and taxes described in subparagraphs 24(a)(i) to (iii) of SIMA. The CBSA determined that with regard to the exports of subject goods made by Keynor Asia, the exporter’s selling price was less than the importer’s purchase price. The CBSA determined export prices for Keynor Asia pursuant to subsection 24(a) of SIMA. The exporter’s selling price was determined by the CBSA to be the net amount that Keynor Asia received from the sale.

## 7. Amount for Profits of Keynor Asia

[120] In its case brief of September 18, 2009, counsel for Keynor Asia provided its calculation of the total revenue made on domestic sales of mattress innerspring units, the total cost of such sales, and profit made on such sales, and requested that the CBSA take this into account in its determination of profit made by Keynor Asia on its domestic sales.<sup>24</sup>

### CBSA Response

[121] When determining normal values for Keynor Asia pursuant to paragraph 19(b) of SIMA, the CBSA determined the amounts for profits in accordance with subparagraphs 11(1)(b)(i) and 11(1)(b)(ii) of the SIMR, based on selling prices and costs as provided by Keynor Asia in its Appendix 3 listing of domestic sales and associated costs.<sup>25</sup>

## DECISION

[122] On the basis of the results of the investigation, the President of the CBSA is satisfied that certain mattress innerspring units originating in or exported from the People's Republic of China have been dumped and that the margin of dumping is not insignificant. Consequently, on October 26, 2009, the President of the CBSA made a final determination of dumping pursuant to paragraph 41(1)(a) of SIMA respecting the subject goods.

[123] A summary of the margins of dumping relating to the final determination of dumping is provided in the Appendix.

## FUTURE ACTION

[124] The provisional period began on July 27, 2009, and will end on the date the Tribunal issues its finding. The Tribunal is expected to issue its decision by November 24, 2009. Subject goods imported during the provisional period will continue to be assessed provisional duties as determined at the time of the preliminary determination. For further details on the application of provisional duties, refer to the *Statement of Reasons* issued for the preliminary determination, which is available on the CBSA Web site at: [www.cbsa-asfc.gc.ca/sima-lmsi](http://www.cbsa-asfc.gc.ca/sima-lmsi).

[125] If the Tribunal finds that the dumped goods have not caused injury and do not threaten to cause injury, all proceedings relating to this investigation will be terminated. In this situation, all provisional duties paid or security posted by importers will be returned.

---

<sup>24</sup> Exhibit 173(PRO) – Producer Case Brief, Paragraphs 11 – 15, Page 2.

<sup>25</sup> Exhibit 159(PRO) - Keynor Asia Supplementary Exhibits, Appendix 3.

[126] If the Tribunal finds that the dumped goods have caused injury, the anti-dumping duties payable on subject goods released from CBSA during the provisional period will be finalized pursuant to section 55 of SIMA. Imports released from the CBSA after the date of the Tribunal's finding will be subject to anti-dumping duty in an amount equal to the margin of dumping.

[127] The importer in Canada shall pay all applicable duties. If the importers of such goods do not indicate the required SIMA code or do not correctly describe the goods in customs accounting documents, an administrative monetary penalty could be imposed. The provisions of the *Customs Act* apply with respect to the payment, collection or refund of any duty collected under SIMA. As a result, failure to pay duty within the prescribed time will result in the application of interest.

[128] Specific normal values have been provided to the cooperative exporters for future shipments to Canada in the event of an injury finding by the Tribunal. These normal values will come into effect the day after the date of the injury finding. Information regarding the normal values of subject goods should be obtained from the exporters.

[129] Exporters that were non-cooperative in the dumping investigation will have normal values established by advancing the export price by 147.4% based on a ministerial specification pursuant to section 29 of SIMA. Anti-dumping duty will apply based on the amount by which the normal value exceeds the export price of the subject goods.

## **RETROACTIVE DUTY ON MASSIVE IMPORTATIONS**

[130] Under certain circumstances, anti-dumping duty can be imposed retroactively on subject goods imported into Canada. When the Tribunal conducts its inquiry on material injury to the Canadian industry, it may consider if dumped goods that were imported close to or after the initiation of the investigation constitute massive importations over a relatively short period of time and have caused injury to the Canadian industry. Should the Tribunal issue a finding that there were recent massive importations of dumped goods that caused injury, imports of subject goods released by the CBSA in the 90 days preceding the day of the preliminary determination could be subject to anti-dumping duty.

## **PUBLICATION**

[131] A notice of final determination of dumping shall be published in the *Canada Gazette* pursuant to paragraph 41(3)(a) of SIMA.

## INFORMATION

[132] This *Statement of Reasons* has been provided to persons directly interested in these proceedings. It is also posted on the CBSA's Web site at the address below. For further information, please contact the officers identified as follows:

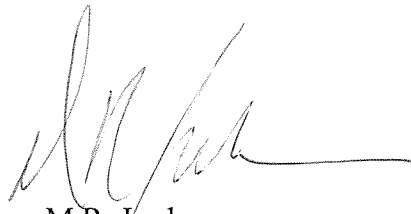
**Mail:** SIMA Registry and Disclosure Unit  
Anti-dumping and Countervailing Program  
Canada Border Services Agency  
100 Metcalfe Street, 11th Floor  
Ottawa, ON K1A 0L8  
CANADA

**Telephone:** Jody Grantham 613-954-7405  
Danielle Newman 613-952-1963

**Fax :** 613-948-4844

**E-mail :** [simaregistry@cbsa-asfc.gc.ca](mailto:simaregistry@cbsa-asfc.gc.ca)

**Web site :** [www.cbsa-asfc.gc.ca/sima-lmsi/er-rre/menu-eng.html](http://www.cbsa-asfc.gc.ca/sima-lmsi/er-rre/menu-eng.html)



M.R. Jordan  
Director General  
Trade Programs Directorate

Attachment

**APPENDIX 1 - SUMMARY OF MARGINS OF DUMPING BY EXPORTER**

**CERTAIN MATTRESS INNERSPRING UNITS ORIGINATING IN OR EXPORTED  
FROM THE PEOPLE'S REPUBLIC OF CHINA**

<b>Exporter Name</b>	<b>Margin of Dumping*</b>
Keynor Asia & Import/Export Co., Ltd.	7.8%
Foshan Jingxin Steel Wire & Spring Co., Ltd.	0.0%
Noromall Enterprises Ltd.	0.0%
All Other Exporters	147.4%

\*Expressed as a percentage of export price.