

UNITED STATES COURT OF INTERNATIONAL TRADE

HANGZHOU YINGQING MATERIAL CO.  
AND HANGZHOU QINGQING  
MECHANICAL CO.,

Plaintiffs,

v.

UNITED STATES,

Defendant.

Before: Leo M. Gordon, Judge

Court No. 14-00133

**JUDGMENT**

Before the court is the U.S. Department of Commerce's ("Commerce") Final Results of Redetermination Pursuant to Court Remand ("Remand Results"), ECF No. 51, in this action. In the Remand Results, Commerce reconsidered its allocation of labor costs, determined that it would continue not to adjust the financial ratios, and provided further explanation for its departure from its decision to adjust the financial ratios based on similar labor expenses in Certain Steel Nails from the People's Republic of China, 79 Fed. Reg. 19,316 (Dep't Commerce Apr. 8, 2014) (final results 4<sup>th</sup> admin. rev.). Remand Results at 12. Commerce also reconsidered its valuation of brokerage and handling ("B&H") costs, deducted the cost of obtaining a letter of credit from the total amount of B&H expenses, and revised the combination rate weighted-average dumping margin accordingly. Id. All parties agree that the Remand Results address the court's concerns in Hangzhou Yingqing Material Co. v. United States, 40 CIT \_\_\_\_\_, 195 F. Supp.

3d 1299 (2016) ("Hangzhou I") and that the Remand Results should be sustained. Def.'s Notice Regarding Comments to Remand Results, ECF No. 53.

Accordingly, it is hereby

**ORDERED** that the final results of the fourth administrative review (and aligned new shipper review) of the antidumping duty order covering steel wire garment hangers from the People's Republic of China, Steel Wire Garment Hangers from the People's Republic of China, 79 Fed. Reg. 31,298 (Dep't Commerce June 2, 2014) (final results 4<sup>th</sup> admin. rev. and new shipper rev.), except for the matters covered by the Remand Results, are sustained; it is further

**ORDERED** that the Remand Results are sustained; and it is further

**ORDERED** that the subject entries enjoined in this action, see ECF No. 14 (order granting consent motion for preliminary injunction), must be liquidated in accordance with the final court decision, as provided for in Section 516A(e) of the Tariff Act of 1930, as amended, 19 U.S.C. § 1516a(e) (2012).

/s/ Leo M. Gordon  
Judge Leo M. Gordon

Dated: April 21, 2017  
New York, New York