Dated: May 3, 2010. **Christopher Cassel,** *Director, Subsidies Enforcement Office, Import Administration.* [FR Doc. 2010–13975 Filed 6–9–10; 8:45 am] **BILLING CODE 3510–DS–P**

DEPARTMENT OF COMMERCE

International Trade Administration

[C-570-950]

Wire Decking from the People's Republic of China: Final Affirmative Countervailing Duty Determination

AGENCY: Import Administration, International Trade Administration, Department of Commerce. SUMMARY: The Department of Commerce (the Department) determines that countervailable subsidies are being provided to producers and exporters of wire decking from the People's Republic of China (the PRC). For information on the estimated subsidy rates, see the "Suspension of Liquidation" section of this notice.

EFFECTIVE DATE: June 10, 2010.

FOR FURTHER INFORMATION CONTACT: Kristen Johnson and John Conniff, AD/ CVD Operations, Office 3, Operations, Import Administration, U.S. Department of Commerce, Room 4014, 14th Street and Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482–4793 and (202) 482–1009, respectively.

SUPPLEMENTARY INFORMATION:

Background

This investigation covers 32 programs and the following producers/exporters: Dalian Eastfound Metal Products Co., Ltd. (Eastfound Metal) and its affiliate Dalian Eastfound Material Handling Products Co., Ltd. (Eastfound Material) (collectively, the Eastfound Companies) and Dalian Huameilong Metal Products Co., Ltd. (DHMP). The petitioners in this investigation are AWP Industries, Inc., ITC Manufacturing, Inc., J&L Wire Cloth, Inc., Nashville Wire Products Mfg., Co., Inc., and Wireway Husky Corporation (collectively, the petitioners). In addition, the Nucor Corporation is participating as a domestic interested party.

Period of Investigation

The period of investigation (the POI) for which we are measuring subsidies is January 1, 2008, through December 31, 2008, which corresponds to the PRC's most recently completed fiscal year at the time we initiated this investigation. *See* 19 CFR 351.204(b)(2).

Case History

The following events have occurred since the Department announced the *Preliminary Determination* on November 9, 2009. See Wire Decking From the People's Republic of China: Preliminary Affirmative Countervailing Duty Determination and Alignment of Final Countervailing Duty Determination with Final Antidumping Duty Determination, 74 FR 57629 (November 9, 2009) (Preliminary Determination).

From November 17, 2009, through December 23, 2009, we issued supplemental questionnaires to the Government of the PRC (the GOC), the Eastfound Companies, and DHMP. From December 1, 2009, through January 5, 2010, the GOC, the Eastfound Companies, and DHMP submitted supplemental questionnaire responses. On December 4 and 8, 2009, the GOC and the Eastfound Companies submitted requests for a public hearing. From January 8 through January 20, 2010, the Department issued verification outlines to the GOC, the Eastfound Companies, and DHMP. The Department conducted verification of the questionnaire responses submitted by the GOC on January 27 and 29, 2010. The Department conducted verification of the questionnaire responses submitted by the Eastfound Companies from February 1 through February 4, 2010. The Department conducted verification of the questionnaire responses submitted by DHMP from January 25 through 27, 2010. From February 17 through February 24, 2010, the Department released verification reports for the GOC, the Eastfound Companies, and DHMP. Interested parties submitted the case and rebuttal briefs on March 9 and March 19, respectively. On March 19, 2010, and April 6, 2010, the GOC and the Eastfound Companies withdrew their requests for a public hearing, respectively. No other interested party requested a hearing. As such, the Department did not hold a public hearing in this investigation.

As explained in the memorandum from the Deputy Assistant Secretary for Import Administration, the Department has exercised its discretion to toll deadlines for the duration of the closure of the Federal Government from February 5, through February 12, 2010. Thus, all deadlines in this segment of the proceeding have been extended by seven days. The revised deadline for this countervailing duty (CVD) investigation is now June 3, 2010. See Memorandum to the Record from Ronald K Lorentzen, Deputy Assistant Secretary for Import Administration, regarding "Tolling of Administrative Deadlines As a Result of the Government Closure During the Recent Snowstorm," dated February 12, 2010.

Scope of Investigation

The scope of the investigation covers welded-wire rack decking, which is also known as, among other things, "pallet rack decking," "wire rack decking," "wire mesh decking," "bulk storage shelving," or "welded-wire decking." Wire decking consists of wire mesh that is reinforced with structural supports and designed to be load bearing. The structural supports include sheet metal support channels, or other structural supports, that reinforce the wire mesh and that are welded or otherwise affixed to the wire mesh, regardless of whether the wire mesh and supports are assembled or unassembled and whether shipped as a kit or packaged separately. Wire decking is produced from carbon or alloy steel wire that has been welded into a mesh pattern. The wire may be galvanized or plated (e.g., chrome, zinc, or nickel coated), coated (e.g., with paint, epoxy, or plastic), or uncoated ("raw"). The wire may be drawn or rolled and may have a round, square or other profile. Wire decking is sold in a variety of wire gauges. The wire diameters used in the decking mesh are 0.105 inches or greater for round wire. For wire other than round wire, the distance between any two points on a cross-section of the wire is 0.105 inches or greater. Wire decking reinforced with structural supports is designed generally for industrial and other commercial storage rack systems.

Wire decking is produced to various profiles, including, but not limited to, a flat ("flush") profile, an upward curved back edge profile ("backstop") or downward curved edge profile ("waterfalls"), depending on the rack storage system. The wire decking may or may not be anchored to the rack storage system. The scope does not cover the metal rack storage system, comprised of metal uprights and cross beams, on which the wire decking is ultimately installed. Also excluded from the scope is wire mesh shelving that is not reinforced with structural supports and is designed for use without structural supports.

Wire decking enters the United States through several basket categories in the Harmonized Tariff Schedule of the United States (HTSUS). U.S. Customs and Border Protection (CBP) has issued a ruling (NY F84777) that wire decking is to be classified under HTSUS 9403.90.8040. Wire decking has also been entered under the following HTSUS subheadings:

7217.10.1000, 7217.10.2000,
7217.10.3000, 7217.10.4030,
7217.10.4090, 7217.10.5030,
7217.10.5090, 7217.10.6000,
7217.10.7000, 7217.10.8010,
7217.10.8020, 7217.10.8025,
7217.10.8030, 7217.10.8045,
7217.10.8060, 7217.10.8075,
7217.10.8090, 7217.10.9000,
7217.20.1500, 7217.20.3000,
7217.20.4510, 7217.20.4520,
7217.20.4530, 7217.20.4540,
7217.20.4550, 7217.20.4560,
7217.20.4570, 7217.20.4580,
7217.20.6000, 7217.20.7500,
7326.20.0010, 7326.20.0020,
7326.20.0070, 7326.90.1000,
7326.90.2500, 7326.90.3500,
7326.90.4500, 7326.90.6000,
7326.90.8505, 7326.90.8510,
7326.90.8530, 7326.90.8535,
7326.90.8545, 7326.90.8560,
7326.90.8575, 7326.90.8576,
7326.90.8577, 7326.90.8588,

9403.20.0020, and 9403.20.0030.¹ While HTSUS subheadings are provided for convenience and Customs

purposes, the written description of the scope of the investigation is dispositive.

Injury Test

Because the PRC is a "Subsidies Agreement Country" within the meaning of section 701(b) of the Tariff Act of 1930, as amended (the Act), the International Trade Commission (the ITC) is required to determine whether imports of the subject merchandise from the PRC materially injure, or threaten material injury to, a U.S. industry. On July 31, 2009, the ITC published its preliminary determination in which it found that there is a reasonable indication that an industry in the United States is materially injured by reason of imports of wire decking from the PRC. See Wire Decking From China, Investigation Nos. 701–TĂ–466 and 731–TA–1162 (Preliminary), 74 FR 38229 (July 31, 2009).

Analysis of Comments Received

All issues raised in the case and rebuttal briefs by parties to this investigation are addressed in the Decision Memorandum. Attached to this notice as an Appendix is a list of the issues that parties raised and to which we have responded in the Decision Memorandum. Parties can find a complete discussion of all issues raised in this investigation and the corresponding recommendations in this public memorandum, which is on file in the Department's Central Records Unit. In addition, a complete version of the Decision Memorandum can be accessed directly on the Internet at http:// ia.ita.doc.gov/frn/. The paper copy and electronic version of the Decision Memorandum are identical in content.

Suspension of Liquidation

In accordance with section 705(c)(1)(B)(i)(I) of the Act, we have calculated individual rates for the Eastfound Companies and DHMP. For the non-cooperative companies, pursuant to sections 776(a)(2)(A) and (C) of the Act, we have based their CVD rates on facts otherwise available.

Section 705(c)(5)(A)(i) of the Act states that for companies not investigated, we will determine an all– others rate equal to the weighted average countervailable subsidy rates established for exporters and producers individually investigated, excluding any zero and *de minimis* countervailable subsidy rates, and any rates determined entirely under section 776 of the Act.

Notwithstanding the language of section 705(c)(1)(B)(i)(I) of the Act, we have not calculated the all-others rate by weight averaging the rates of the Eastfound Companies and DHMP, because doing so risks disclosure of proprietary information. Therefore, for the all-others rate, we have calculated a simple average of the two responding firms' rates.

Producer/Exporter	Net Subsidy Ad Va- lorem Rate
Dalian Eastfound Metal	
Products Co., Ltd.	
(Eastfound Metal) and	
its affiliate Dalian	
Eastfound Material	
Handling Products	
Co., Ltd. (Eastfound	
Material) (collectively,	
the Eastfound Com-	
panies)	3.55%
Dalian Huameilong	
Metal Products Co.,	
Ltd. (DHMP)	1.52%
Aceally (Xiamen) Tech-	
nology Co., Ltd	437.11%
Alida Wire Mesh & Wire	
Cloth Mfg	37.11%
Anping Ankai Hardware	
& Mesh Products Co.,	
Ltd	437.11%
Anping County Jincheng	
Metal Products Co.,	
Ltd	437.11%
Anping County	
Yuantong Hardware	
Net Industry Co., Ltd.	437.11%

Producer/Exporter	Net Subsidy Ad Va- lorem Rate
Anping Ruiqilong Wire Mesh Co., Ltd	437.11%
Anping Web Wire Mesh Co., Ltd.	437.11%
Anping Yilian Metal Products Co., Ltd	437.11%
Aplus Industrial (HK) Ltd.	437.11%
Beijing Jiuwei Storage Equipment Co., Ltd	437.11%
Dalian Aipute Industry & Trade Co., Ltd	437.11%
Dalian Best Metal Prod- ucts Co., Ltd	437.11%
Dalian Jianda Metal Products Co., Ltd	437.11%
Dalian Litainer Logistic Equipment Co., Ltd	437.11%
Dalian Litainer Metal Products Co., Ltd	437.11%
Dalian Pro Metal Co., Ltd	437.11%
Dalian Traction Motor Co., Ltd.	437.11%
Dalian Yutiein Storage Manufacture Co., Ltd.	437.11%
Dalian Zengtian Metal- Net Production Co.,	
Ltd Dandong Riqian Equip-	437.11%
ment Co., Ltd Deyoma Wire Decking	437.11%
Factory Global Storage Equip-	437.11%
ment Manufacturer Ltd.(Huade Industries)	437.11%
Hebei Dongshengyuan Trading Co., Ltd	437.11%
Hebei Tengyue Trading Co., Ltd.	437.11%
High Hope Int'l Group Jiangsu Native	
Produce Imp &Exp Corp. Ltd.	437.11%
Imex China Ltd Jiangdong Xinguang	437.11%
Metal Product Co Jiangsu Nova Logistics	437.11%5
System Co., Ltd Jiangsu Sainty	437.11%
Shengtong Imp & Exp Co.	437.11%
JP Metal Works Proc- essing Factory	437.11%
Kule (Dalian) Co., Ltd Kunshan Maxshow In-	437.11%
dustry Trade Co., Ltd. Lanxuan Metal Product	437.11%
Co., Ltd Longkou Forever Devel-	437.11%
oped Metal Product Co., Ltd.	437.11%
Nanjing Better Metallic Products Co., Ltd	437.11%
Nanjing Better Storage Equipment Manufac-	
turing Co., Ltd Nanjing Dongtuo Logis-	437.11%
tics Equipment Co., Ltd.	437.11%
Nanjing Ebil Metal Prod- ucts Co., Ltd	437.11%
2010 001, Etd	

¹ In the Preliminary Determination, we presented in the scope, certain HTSUS categories that wire decking is also entered under, as a six-digit category number (i.e., 7217.10, 7217.20, 7326.20, and 7326.90). Since the Preliminary Determination, we found that CBP required a 10-digit format for these HTSUS categories. Thus, for the final determination, we have determined that wire decking's scope HTSUS categories will be presented in their full 10-digit format.

Producer/Exporter	Net Subsidy Ad Va- lorem Rate
Nanjing Huade Storage Equipment Manufac-	
ture Co., Ltd Nanjing Jiangrui Inter-	437.11%
national Logistics Co.	437.11%
Nanjing Jiangrui Metal Products Co., Ltd Nanjing Jiangrui	437.11%
Racking Manufacture	
Co., Ltd Nanjing Youerda Logis- tic Equipment Engi-	437.11%
neering Co. Ltd	437.11%
Nanjing Youerda Metal- lic Products Co., Ltd.	437.11%
National Sourcing Co., Ltd.	437.11%
Ningbo Beilun Songyi Storage Equipment	
Manufacturer Co., Ltd.	437.11%
Ningbo Huixing Metal	
Product, Co., Ltd Ningbo Telingtong Metal	437.11%
Products Co., Ltd Ningbo United Group	437.11%
Imp & Exp Co. Ltd Pinghu Dong Zhi Metal	437.11%
Products	437.11%
Schenker International China Ltd. (Dalian	407 110/
Branch) Shanghai Boracs Logis-	437.11%
tics Equipment Manu- facturing Co., Ltd	437.11%
Shanghai Bright Imp & Exp Co., Ltd.	437.11%
Shanghai Flory Indus- tries Co., Ltd	437.11%
Shanghai Hesheng Hardware Products	
Co Shanghai Jingxing Stor-	437.11%
age Equipment Engi- neering Co., Ltd. (for-	
merly Shanghai Jinxing Rack Factory)	437.11%
Shanghai Yibai Int'l	
Trading Co Summit Storage Sys-	437.11%
tems Ltd Suzhou (China) Sun-	437.11%
shine Hardware Equipment Imp &Exp	
Co., Ltd	437.11%
Suzhou Jinta Metal Working Co., Ltd	437.11%
Suzhou Z–TAK Metal and Technology Co.,	
Ltd Tianjin Dingxing Fur-	437.11%
niture Company Tianjin Machinery Imp &	437.11%
Exp Corp Tianjin Mandarin Import	437.11%
& Export Co., Ltd Tianjin Zhonglian Metals	437.11%
Ware Co., Ltd TMC Logistic Products	437.11% 437.11%
Vida Logistics System Co., Ltd.	437.11%
Wuxi Puhui Metal Prod- ucts Co., Ltd	437.11%
4010 CO., Eld	· · · · · · · · · · · · · · · · · · ·

Va-	Producer/Exporter	Net Subsidy Ad Va- lorem Rate
	Wuyi Tianchi Mechan-	
	ical & Electrical Man-	
1%	ufacture Co., Ltd	437.11%
	Xiamen E–Soon Ma-	
1%	chinery Co., Ltd	437.11%
	Xiamen GaoPing Co.,	
1%	Ltd	437.11%
	Xiamen Luckyroc Indus-	
	try Co., Ltd.	437.11%
1%	Xiangshan Ningbo Gen-	
	eral Steel Metal	
	Structure Co., Ltd	437.11%
1%	Yuyao Sanlian Goods	
	Shelves Manufacture	
1%	Co., Ltd.	437.11%
. / •		
1%	All Others	2.54%

As a result of our *Preliminary* Determination and pursuant to section 703(d) of the Act, we instructed CBP to suspend liquidation of all entries of subject merchandise from the PRC which were entered or withdrawn from warehouse, for consumption on or after November 9, 2009, the date of the publication of the Preliminary Determination in the Federal Register. In accordance with section 703(d) of the Act, we subsequently issued instructions to CBP to discontinue the suspension of liquidation for CVD purposes for subject merchandise entered, or withdrawn from warehouse, on or after March 9, 2010, but to continue the suspension of liquidation of all entries from November 9, 2009, through March 8, 2010.

We will issue a CVD order and reinstate the suspension of liquidation under section 706(a) of the Act if the ITC issues a final affirmative injury determination, and will require a cash deposit of estimated CVDs for such entries of merchandise in the amounts indicated above. If the ITC determines that material injury, or threat of material injury, does not exist, this proceeding will be terminated and all estimated duties deposited or securities posted as a result of the suspension of liquidation will be refunded or canceled.

ITC Notification

In accordance with section 705(d) of the Act, we will notify the ITC of our determination. In addition, we are making available to the ITC all non– privileged and non–proprietary information related to this investigation. We will allow the ITC access to all privileged and business proprietary information in our files, provided the ITC confirms that it will not disclose such information, either publicly or under an administrative protective order (APO), without the written consent of

the Assistant Secretary for Import Administration.

Return or Destruction of Proprietary Information

In the event that the ITC issues a final negative injury determination, this notice will serve as the only reminder to parties subject to an APO of their responsibility concerning the destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3). Timely written notification of the return/ destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and terms of an APO is a violation which is subject to sanction.

This determination is published pursuant to sections 705(d) and 777(i) of the Act.

Dated: June 3, 2010.

Ronald K. Lorentzen,

Deputy Assistant Secretary for Import Administration.

APPENDIX

List of Comments and Issues in the Decision Memorandum

*Comment 1:*Whether the Department May Apply the CVD Law to an NME Country

*Comment 2:*Whether Producer A Constitutes a GOC Authority Capable of Providing a Financial Contribution As Defined by the Act

Comment 3: Whether Producer B Constitutes a GOC Authority Capable of Providing a Financial Contribution As Defined by the Act

*Comment 4:*Whether Producer C Constitutes a GOC Authority Capable of Providing a Financial Contribution As Defined by the Act

*Comment 5:*Whether DHMP's Zinc Supplier(s) Is a GOC Authority

Comment 6:Whether Actual Wire Rod and HRS Market Prices in the PRCAre Appropriate Benchmarks

*Comment 7:*Whether Benchmark Prices Should Include Freight

Comment 8:Whether Benchmark Prices Should Include Insurance Costs

*Comment 9:*Whether the GOC and DHMP Withheld Information Concerning the Location of DHMP's Facilities and Whether Information They Submitted is Reliable

Comment 10:Whether DHMP Is Located In an Industrial Zone Thereby Making Its Purchase of Land from the GOC Regionally Specific Under the Act

*Comment 11:*Whether DHMP Benefitted from an Interest–Free Deferral of its Land–Use Rights Payment *Comment 12:*Whether the Eastfound Material's Land Acquisitions Are Countervailable

*Comment 13:*Whether the Department Should Countervail Eastfound Material's Alleged Unreported Land Payment Refund Discovered at Verification

Comment 14:Whether the Department Should Countervail Eastfound Metal's Land–Use

*Comment 15:*Whether the Department Should Use Year 2001 as the Cut–off Date or Use the AUL Methodology to Value Subsidies

*Comment 16:*Whether the GOC Terminated the Income Tax Exemption for Investors In Designated Geographical Regions Within Liaoning Program

*Comment 17:*Whether the GOC Terminated the Income Tax Benefits for FIEs Based on Geographic Location

*Comment 18:*Whether the GOC Terminated the VAT Exemptions for FIEs and Certain Domestic Enterprises Using Imported Equipment Program

*Comment 19:*Whether the GOC Terminated the Import Tariff and VAT Exemptions for FIEs and Certain Domestic Enterprises Using Imported Equipment in Encouraged Industries Program

*Comment 20:*Whether the Department Should Initiate an Investigation of the PRC's Currency Manipulation

Comment 21:Benefit Calculation Under the Two Free, Three Half Income Tax Program

*Comment 22:*Whether DHMP received a Subsidy Under the Income Tax Credits for FIES on Purchases of Domestically Produced Equipment Program

Comment 23:Whether DHMP Failed To Report VAT Deductions on Fixed Assets

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-570-949]

Wire Decking from the People's Republic of China: Final Determination of Sales at Less Than Fair Value

AGENCY: Import Administration, International Trade Administration, Department of Commerce. EFFECTIVE DATE: June 10, 2010 SUMMARY: On January 12, 2010, the Department of Commerce ("Department") published its preliminary determination of sales at less than fair value ("LTFV") in the antidumping investigation of wire decking from the People's Republic of China ("PRC"). We invited interested parties to comment on our preliminary determination of sales at LTFV. Based on our analysis of the comments we received, we have made changes to our margin calculations for the mandatory respondents. The final dumping margins for this investigation are listed in the "Final Determination Margins" section below.

FOR FURTHER INFORMATION CONTACT:

Frances Veith or Trisha Tran, AD/CVD Operations, Office 8, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482–4295 or (202) 482– 4852, respectively.

Final Determination

We determine that wire decking from the PRC is being, or is likely to be, sold in the United States at LTFV, as provided in section 735 of the Tariff Act of 1930, as amended ("the Act"). The estimated margins of sales at LTFV are shown in the "Final Determination Margins" section of this notice.

SUPPLEMENTARY INFORMATION:

Case History

The Department published its preliminary determination of sales at LTFV on January 12, 2010. See Wire Decking From the People's Republic of China: Notice of Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination, 75 FR 1597 (January 12, 2010) ("Preliminary Determination").

On January 19, 2010, the Department issued post–Preliminary Determination supplemental questionnaires to DHMP and Eastfound¹ and received responses to these supplemental questionnaires on January 25, 2010. From February 1 through 12, 2010, the Department conducted verifications of DHMP, and Eastfound and released its verification reports for these companies on March 26, 2010, and April 14, 2010, respectively. See the "Verification" section below for additional information. On February 12, 2010, DHMP and Eastfound filed timely requests for a public hearing.

Ôn February 16, 2010, in response to a request filed by DHMP, the Department extended the deadline for submission of publicly available information to March 12, 2010. On March 12, 2010, AWP Industries, Inc.,

ITC Manufacturing, Inc., J&L Wire Cloth, Inc., Nashville Wire Products Mfg. Co., Inc., and Wireway Husky Corporation ("Petitioners"), DHMP, and Eastfound submitted surrogate value information for the record, and each party submitted rebuttal comments to this information on March 22, 2010. On April 22, 2010, case briefs were filed by Petitioners, Nucor Corporation ("Nucor"), a domestic interested party, DHMP, Eastfound, and the Government of China ("GOC"). On April 30, 2010, Petitioners, Nucor, Eastfound, and the GOC each filed the final version of their rebuttal briefs, and on May 3, 2010, DHMP filed the final version of its rebuttal brief. The Department held a public hearing on May 5, 2010. On May 10, 2010, the Department rejected Nucor's case brief, but provided Nucor an opportunity to correct and resubmit its case brief. On May 11, 2010, Nucor filed its corrected case brief.

Tolling of Administrative Deadlines

The Department postponed the deadline for the final determination to not later than 135 days after publication of the Preliminary Determination, (i.e., May 27, 2010). See Preliminary Determination, 75 FR at 1599. However, as explained in the memorandum from the Deputy Assistant Secretary ("DAS") for Import Administration, the Department exercised its discretion to toll deadlines for the duration of the closure of the Federal Government, February 5, through February 12, 2010. Thus, all existing deadlines associated with this investigation were postponed by seven days. See Memorandum to the Record from Ronald Lorentzen, DAS for Import Administration, regarding "Tolling of Administrative Deadlines As a Result of the Government Closure During the Recent Snowstorm," dated February 12, 2010. Accordingly, the revised deadline for this final determination is June 3, 2010.

Period of Investigation

The period of investigation ("POI") is October 1, 2008, through March 31, 2009. This period corresponds to the two most recent fiscal quarters prior to the month of the filing of the petition, which was June 2009. *See* 19 CFR 351.204(b)(1).

Verification

As provided in section 782(i) of the Act, we verified the information submitted by DHMP and Eastfound for use in our final determination. *See* the Department's verification reports on the record of this investigation in the Central Records Unit ("CRU"), Room 1117 of the main Department building,

¹ Mandatory respondents are Dalian Huameilong Metal Products Co., Ltd. ("DHMP") and Dalian Eastfound Material Handling Products Co., Ltd. ("Eastfound Material") and its affiliate Dalian Eastfound Metal Products Co., Ltd. ("Eastfound Metal") (collectively "Eastfound").