

hung or included in an entry door system. The subject fiberglass door panels consist of at least one fiberglass skin, and may contain (1) frames typically made of wood or composite stiles, bottom rails, and top rails, (2) binding materials, including adhesives or fasteners, and (3) insulation foam or other insulating material, and may be assembled with glass lites (glass that is ultimately installed in the fiberglass door panel). Fiberglass sidelites (or “sidelights”) are typically smaller in width than fiberglass door panels, and consist of at least one fiberglass skin, and may contain (1) frames typically made of wood or composite stiles, bottom rails, and top rails, (2) binding materials, including adhesives or fasteners, and (3) insulation foam or other insulating material, and may be assembled with glass lites (glass that is ultimately installed in the fiberglass sidelite). Subject merchandise includes fiberglass door panels and sidelites whether the fiberglass skin surface is painted or unpainted, contains or does not contain cut-outs for door components, or assembled or unassembled with glass lites in the door.

The country of origin of the fiberglass door panel is determined by where the fiberglass door skin is pressed.

Fiberglass door panels and sidelites are covered by the investigation whether they are imported attached to, or in conjunction with door components and accessories (including but not limited to door jambs, door handles, locks, hinges, door stoppers, door kicks, door thresholds, door sills, and trim), in a pre-hung door system, or an entry door system. Subject fiberglass door panels and sidelites are covered whether or not they are accompanied by other parts. However, if a subject fiberglass door panel or sidelite is imported in a pre-hung door system or entry door system, only the fiberglass door panel and sidelite, including when assembled with glass lites or when the glass lites are shipped with the subject merchandise for further assembly, are covered by the scope. Door components and accessories (including but not limited to transoms, door jambs, door handles, locks, hinges, door stoppers, door kicks, door thresholds, door sills, and trim) are not included in the scope when imported with a fiberglass door panel or sidelite, including when such components or accessories are assembled to a fiberglass door panel or sidelite, or when imported separately. Subject merchandise may be impact-rated to withstand hurricane force wind loads and may be reinforced with steel sheet or plate. Impact-rated doors may be certified to Testing Application Standards (TAS) 201/202/203–94 and American Society for Testing and Materials (ASTM) E330–02/14/M–14, E1886–05/13a/, or E1996–09/14a.

Subject merchandise may be fire-rated for up to 90 minutes and may contain flame retardant composites, including, but not limited to flame retardant foam or mineral core materials, including but not limited to low density calcium silicate. Fire-rated doors generally satisfy the National Fire Protection Association (NFPA) 252 Standard Methods of Fire Tests of Door Assemblies and UL10(b) and (c)-Standard for Safety-Fire Tests of Door Assemblies.

Subject merchandise also includes fiberglass door panels and sidelites that have

been processed in a third country, including but not limited to one or more of the following: filling with insulation foam, trimming, cutting, notching, punching, drilling, painting, 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. The inclusion of other parts, such as door components and accessories (including but not limited to door jambs, door handles, locks, hinges, door stoppers, door kicks, door thresholds, door sills, and trim) in a third country does not remove the fiberglass door panels and sidelites from the scope.

Excluded from the scope of this investigation are all products covered by the scope of the antidumping duty and countervailing duty orders on wood mouldings and millwork products from China. *See Wood Mouldings and Millwork Products from the People's Republic of China: Amended Final Antidumping Duty Determination and Antidumping Duty Order*, 86 FR 9486 (February 16, 2021); and *Wood Mouldings and Millwork Products from the People's Republic of China: Countervailing Duty Order*, 86 FR 9484 (February 16, 2021).

Excluded from the scope of this investigation are all products covered by the scope of the antidumping duty and countervailing duty proceedings on float glass products from China. *See Float Glass Products from the People's Republic of China and Malaysia: Initiation of Less-Than-Fair-Value Investigations*, 90 FR 1435 (January 8, 2025); and *Float Glass Products from the People's Republic of China and Malaysia: Initiation of Countervailing Duty Investigations*, 90 FR 1443 (January 8, 2025).

Imports of subject merchandise are classified under Harmonized Tariff Schedule of the United States (HTSUS) statistical number 3925.20.0010. Subject merchandise may also be classified under 4418.29.4000, 4418.29.8030, 4418.29.8060, or 7019.90.5150. The HTSUS subheadings are provided for convenience and customs purposes; the written description of the scope of this investigation is dispositive.

Appendix II

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Changes Since the *Preliminary Determination*
- IV. Discussion of the Issues
 - Comment 1: Whether to Adjust Trinity's Glass Inputs Purchased from Affiliated Parties
 - Comment 2: Whether to Adjust Trinity's Other Inputs Purchased from Affiliated Parties
 - Comment 3: Whether to Use Surrogate Values (SVs) to Value Trinity's International Freight Expenses
 - Comment 4: Whether to Adjust the International Freight SV
 - Comment 5: Whether to Adjust Trinity's Reported U.S. Inland Freight Expenses
 - Comment 6: Whether to Modify Financial Statements to Calculate Surrogate Financial Ratios
 - Comment 7: Whether to Revise the Treatment of Depreciation in the Financial Ratio Calculations
 - Comment 8: Whether to Rely on Bulgarian Data to Value Laminated Veneer Lumber (LVL)
 - Comment 9: Whether to Adjust Capstone's Reported Scrap Polyvinyl Chloride (PVC)
 - Comment 10: Whether to Use Turkish Data to Value Labor
 - Comment 11: Whether to Modify the SV for Capstone's Sheet Moulding Compound (SMC)
 - Comment 12: Whether to Modify the SV for Capstone's Foam Regulator
 - Comment 13: Whether to Modify the SV for Capstone's Diphenylmethane Diisocyanate (MDI)
 - Comment 14: Whether to Modify the SV for PVC
 - Comment 15: Whether to Modify the SV for Fangda's SMC Square Pipe
 - Comment 16: Whether to Modify the SV for Fangda's Adhesive
 - Comment 17: Whether to Adjust Fangda's Freight Expenses for Certain Wood Inputs
- V. Recommendation

- [FR Doc. 2026–11930 Filed 6–12–26; 8:45 am]
- BILLING CODE 3510-DS-P**

DEPARTMENT OF COMMERCE

International Trade Administration

[C–570–210]

Fiberglass Door Panels From the People's Republic of China: Final Affirmative Countervailing Duty Determination

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that countervailable subsidies are being provided to producers and exporters of fiberglass door panels (door panels) from the People's Republic of China (China). The period of investigation is January 1, 2024, through December 31, 2024.

DATES: Applicable June 15, 2026.

FOR FURTHER INFORMATION CONTACT: Samuel Brummitt or T.J. Worthington, AD/CVD Operations, Office III, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–7851 or (202) 482–4567, respectively.

SUPPLEMENTARY INFORMATION:

Background

On August 21, 2025, Commerce published the *Preliminary Determination* in the **Federal Register** and invited interested parties to

comment.¹ In accordance with section 705(a)(1) of the Tariff Act of 1930, as amended (the Act), and 19 CFR 351.210(b)(4), Commerce aligned the final countervailing duty (CVD) determination with the final determination in the less-than-fair-value (LTFV) investigation of door panels from China.² On March 19, 2026, Commerce issued a post-preliminary analysis.³

Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.⁴ Additionally, due to a backlog of documents that were electronically filed via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Access System (ACCESS) during the Federal Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by an additional 21 days.⁵ Accordingly, the deadline for this final determination is now June 8, 2026.

For a complete description of the events that followed the *Preliminary Determination*, see the Issues and Decision Memorandum.⁶ The Issues and Decision Memorandum is a public document and is on file electronically via ACCESS. ACCESS is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <https://access.trade.gov/frnotices>.

Scope of the Investigation

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

¹ See *Fiberglass Door Panels from the People's Republic of China: Preliminary Affirmative Countervailing Duty Determination and Alignment of Final Determination with Final Antidumping Duty Determination*, 90 FR 40818 (August 21, 2025) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (PDM).

² *Id.*

³ See Memorandum, "Decision Memorandum for the Post-Preliminary Analysis in the Countervailing Duty Investigation of Fiberglass Door Panels from the People's Republic of China," dated March 19, 2026.

⁴ See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

⁵ See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

⁶ See Memorandum, "Decision Memorandum for the Final Affirmative Determination of the Countervailing Duty Investigation of Fiberglass Door Panels from the People's Republic of China," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

Scope Comments

During the course of this investigation, Commerce received scope comments from parties. Commerce issued a Preliminary Scope Decision Memorandum to address these comments and set aside a period of time for parties to address scope issues in scope-specific case and rebuttal briefs.⁷ We received comments from parties on the Preliminary Scope Decision Memorandum, which we address in the Final Scope Decision Memorandum.⁸ We have made no modifications to the scope language as it appeared in the *Preliminary Determination*. See Appendix I.

Verification

As provided in section 782(i) of the Act, in December 2025, Commerce conducted a verification of the information reported by Dalian Capstone Engineering Co., Ltd. (Dalian Capstone)⁹ and Jiangxi Fangda Tech Co., Ltd. (Jiangxi Fangda).¹⁰ Commerce used standard verification procedures, including an examination of relevant documents provided at verification, in conducting its verification of the company respondents.¹¹

Analysis of Subsidy Programs and Comments Received

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

⁷ See Memorandum, "Antidumping and Countervailing Duty Investigations Fiberglass Door Panels from the People's Republic of China: Preliminary Scope Decision Memorandum," dated December 23, 2025.

⁸ See Memorandum, "Antidumping Duty and Countervailing Duty Investigations of Fiberglass Door Panels from the People's Republic of China: Final Scope Decision Memorandum," dated concurrently with this notice.

⁹ Commerce also verified information submitted on behalf of Dalian Capstone's cross-owned affiliate Qinhuangdao Entrylite Co., Ltd. (Qinhuangdao Entrylite).

¹⁰ Commerce also verified information submitted on behalf of Jiangxi Fangda's following cross-owned affiliates: (1) Jiangxi Hangda Tech Co., Ltd. (Jiangxi Hangda); (2) Jiangxi Onda Tech Co., Ltd. (Jiangxi Onda); and (3) Nanchang Fangda Door Tech Co., Ltd. (Nanchang Fangda).

¹¹ See Memoranda, "Verification of the Questionnaire Responses of Dalian Capstone Engineering Co., Ltd.," and "Verification of the Questionnaire Responses of Jiangxi Fangda Tech Co., Ltd.," both dated February 9, 2026.

Methodology

Commerce conducted this investigation in accordance with section 701 of the Act. For each of the subsidy programs found to be countervailable, Commerce determines that there is a subsidy, *i.e.*, a financial contribution by an "authority" that gives rise to a benefit to the recipient, and that the subsidy is specific.¹² For a full description of the methodology underlying our final determination, see the Issues and Decision Memorandum.

In making this final determination, Commerce relied, in part, on facts otherwise available, including with an adverse inference, pursuant to sections 776(a) and (b) of the Act. For a full discussion of our application of adverse facts available (AFA), see the *Preliminary Determination*,¹³ and the Issues and Decision Memorandum at the sections entitled "Use of Facts Otherwise Available and Application of Adverse Inferences."

Changes Since the Preliminary Determination and Post-Preliminary Analysis

Based on our analysis of the comments received from interested parties and our verification findings, we made certain changes to the subsidy rate calculations for Dalian Capstone and Jiangxi Fangda. Furthermore, we revised the total AFA rate to: (1) reflect changes to the mandatory respondents' program-specific rates resulting from verification and (2) modify certain program rates selected as part of our application of total AFA to certain non-responsive companies.¹⁴ Lastly, we have revised the rate applicable to all other producers and exporters of subject merchandise in this investigation. For a discussion of these changes, see the Issues and Decision Memorandum.

All-Others Rate

Pursuant to section 705(c)(5)(A)(i) of the Act, Commerce will determine an all-others rate equal to the weighted-average countervailable subsidy rates established for exporters and/or producers individually examined, excluding any rates that are zero, *de*

¹² See sections 771(5)(B) and (D) of the Act regarding financial contribution; section 771(5)(E) of the Act regarding benefit; and section 771(5A) of the Act regarding specificity.

¹³ See *Preliminary Determination* PDM at 6–26.

¹⁴ See Issues and Decision Memorandum at Appendix. Commerce did not receive responses to its quantity and value questionnaire from (1) Kits Glass (China) Limited; (2) Hebei Charlotte Enterprise Co., Ltd.; (3) Lily Industries Co., Ltd.; (4) Shanghai Unikey International Trading Co., Ltd.; (5) Zhejiang Kuchuan Door Co., Ltd; and (6) Zhenshi Group Huamei New Materials Co Ltd (collectively, the non-responsive companies).

minimis, or rates based entirely under section 776 of the Act.

In this investigation, Commerce calculated individual estimated countervailable subsidy rates for Dalian Capstone and Jiangxi Fangda that are not zero, *de minimis*, or based entirely

on facts otherwise available. Commerce calculated the all-others rate using a weighted average of the individual estimated subsidy rates calculated for the examined respondents using each company's publicly-ranged values for the merchandise under consideration.¹⁵

Final Determination

Commerce determines that the following estimated net countervailable subsidy rates exist for the period January 1, 2024, through December 31, 2024:

Company	Subsidy rate (percent <i>ad valorem</i>)
Dalian Capstone Engineering Co., Ltd. ¹⁶	66.22
Jiangxi Fangda Tech Co., Ltd. ¹⁷	58.50
Kits Glass (China) Limited	* 186.46
Hebei Charlotte Enterprise Co., Ltd	* 186.46
Lily Industries Co., Ltd	* 186.46
Shanghai Unikey International Trading Co., Ltd	* 186.46
Zhejiang Kuchuan Door Co., Ltd	* 186.46
Zhenshi Group Huamei New Materials Co Ltd	* 186.46
All Others	60.64

* Rate is based on facts available with adverse inferences.

Disclosure

We intend to disclose the calculations and analysis performed to interested parties in this final determination within five days of its public announcement, or if there is no public announcement, within five days of the date of the publication of this notice in the **Federal Register**, in accordance with 19 CFR 351.224(b).

Suspension of Liquidation

As a result of our *Preliminary Determination*, and pursuant to sections 703(d)(1)(B) and (d)(2) of the Act, Commerce instructed U.S. Customs and Border Protection (CBP) to collect cash deposits and suspend liquidation of entries of subject merchandise as described in the scope of the investigation section entered, or withdrawn from warehouse, for consumption on or after August 21, 2025, the date of publication of the *Preliminary Determination* in the **Federal Register**.¹⁸ In accordance with section 703(d) of the Act, we instructed CBP to discontinue the suspension of liquidation of all entries of subject merchandise entered or withdrawn from warehouse, on or after December 19, 2025, the first day provisional measures were no longer in effect, but to continue the suspension of liquidation of all

entries of subject merchandise on or before December 18, 2025.

If the U.S. International Trade Commission (ITC) issues a final affirmative injury determination, we will issue a CVD order, reinstate the suspension of liquidation under section 706(a) of the Act, and require a cash deposit of estimated countervailing duties for such entries of subject merchandise in the amounts indicated above. Pursuant to section 705(c)(2) of the Act, 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 cancelled.

ITC Notification

In accordance with section 705(d) of the Act, Commerce will notify the ITC of its final affirmative determination that countervailable subsidies are being provided to producers and exporters of door panels from China. As Commerce's final determination is affirmative, in accordance with section 705(b) of the Act, the ITC will determine, within 45 days, whether the domestic industry in the United States is materially injured, or threatened with material injury, by reason of imports of door panels from China. In addition, we are making available to the ITC all non-privileged

and non-proprietary information in our files, provided the ITC confirms that it will not disclose such information, either publicly or under administrative protective order (APO), without the written consent of the Assistant Secretary for Enforcement and Compliance.

If the ITC determines that material injury or threat of material injury does not exist, this proceeding will be terminated and all cash deposits will be refunded. If the ITC determines that such injury does exist, Commerce will issue a CVD order directing CBP to assess, upon further instruction by Commerce, countervailing duties on all imports of the subject merchandise that are entered, or withdrawn, for consumption on or after the effective date of the suspension of liquidation, as discussed above in the "Continuation of Suspension of Liquidation" section.

Administrative Protective Order

This notice will serve as the final 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 or destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and terms of an

¹⁵ With two respondents under examination, Commerce normally calculates: (A) a weighted-average of the estimated subsidy rates calculated for the examined respondents; (B) a simple average of the estimated subsidy rates calculated for the examined respondents; and (C) a weighted-average of the estimated subsidy rates calculated for the examined respondents using each company's publicly-ranged U.S. sale values for the merchandise under consideration. Commerce then compares (B) and (C) to (A) and selects the rate closest to (A) as the most appropriate rate for all

other producers and exporters. See, e.g., *Ball Bearings and Parts Thereof from France, Germany, Italy, Japan, and the United Kingdom: Final Results of Antidumping Duty Administrative Reviews, Final Results of Changed-Circumstances Review, and Revocation of an Order in Part*, 75 FR 53661, 53662 (September 1, 2010), and accompanying Issues and Decision Memorandum at Comment 1. As complete publicly ranged sales data were available, Commerce based the all-others rate on the publicly ranged sales data of the mandatory respondents. For a complete analysis of the data, see Memorandum,

"Calculation of Final Subsidy Rate for All Others," dated concurrently with this notice.

¹⁶ As noted above, Commerce has found the following company to be cross-owned with Dalian Capstone: Qinhuangdao Entrylite.

¹⁷ As noted above, Commerce has found the following companies to be cross-owned with Jiangxi Fangda: (1) Jiangxi Hangda; (2) Jiangxi Onda; and (3) Nanchang Fangda.

¹⁸ See *Preliminary Determination*, 90 FR at 40820.

APO is a violation which is subject to sanction.

Notification to Interested Parties

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

Dated: June 8, 2026.

Christopher Abbott,

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

Appendix I

Scope of the Investigation

The merchandise covered by this investigation consists of fiberglass door panels, including fiberglass sidelites, whether finished or unfinished, whether assembled or unassembled, whether pre-hung or included in an entry door system. The subject fiberglass door panels consist of at least one fiberglass skin, and may contain (1) frames typically made of wood or composite stiles, bottom rails, and top rails, (2) binding materials, including adhesives or fasteners, and (3) insulation foam or other insulating material, and may be assembled with glass lites (glass that is ultimately installed in the fiberglass door panel). Fiberglass sidelites (or “sidelights”) are typically smaller in width than fiberglass door panels, and consist of at least one fiberglass skin, and may contain (1) frames typically made of wood or composite stiles, bottom rails, and top rails, (2) binding materials, including adhesives or fasteners, and (3) insulation foam or other insulating material, and may be assembled with glass lites (glass that is ultimately installed in the fiberglass sidelite). Subject merchandise includes fiberglass door panels and sidelites whether the fiberglass skin surface is painted or unpainted, contains or does not contain cut-outs for door components, or assembled or unassembled with glass lites in the door.

The country of origin of the fiberglass door panel is determined by where the fiberglass door skin is pressed.

Fiberglass door panels and sidelites are covered by the investigation whether they are imported attached to, or in conjunction with door components and accessories (including but not limited to door jambs, door handles, locks, hinges, door stoppers, door kicks, door thresholds, door sills, and trim), in a pre-hung door system, or an entry door system. Subject fiberglass door panels and sidelites are covered whether or not they are accompanied by other parts. However, if a subject fiberglass door panel or sidelite is imported in a pre-hung door system or entry door system, only the fiberglass door panel and sidelite, including when assembled with glass lites or when the glass lites are shipped with the subject merchandise for further assembly, are covered by the scope. Door components and accessories (including but not limited to transoms, door jambs, door handles, locks, hinges, door stoppers, door kicks, door thresholds, door sills, and trim) are not included in the scope when imported

with a fiberglass door panel or sidelite, including when such components or accessories are assembled to a fiberglass door panel or sidelite, or when imported separately. Subject merchandise may be impact-rated to withstand hurricane force wind loads and may be reinforced with steel sheet or plate. Impact-rated doors may be certified to Testing Application Standards (TAS) 201/202/203–94/and American Society for Testing and Materials (ASTM) E330–02/14/M–14, E1886–05/13a/, or E1996–09/14a.

Subject merchandise may be fire-rated for up to 90 minutes and may contain flame retardant composites, including, but not limited to flame retardant foam or mineral core materials, including but not limited to low density calcium silicate. Fire-rated doors generally satisfy the National Fire Protection Association (NFPA) 252 Standard Methods of Fire Tests of Door Assemblies and UL10(b) and (c)-Standard for Safety-Fire Tests of Door Assemblies.

Subject merchandise also includes fiberglass door panels and sidelites that have been processed in a third country, including but not limited to one or more of the following: filling with insulation foam, trimming, cutting, notching, punching, drilling, painting, 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. The inclusion of other parts, such as door components and accessories (including but not limited to door jambs, door handles, locks, hinges, door stoppers, door kicks, door thresholds, door sills, and trim) in a third country does not remove the fiberglass door panels and sidelites from the scope.

Excluded from the scope of this investigation are all products covered by the scope of the antidumping duty and countervailing duty orders on wood mouldings and millwork products from China. *See Wood Mouldings and Millwork Products from the People's Republic of China: Amended Final Antidumping Duty Determination and Antidumping Duty Order*, 86 FR 9486 (February 16, 2021); and *Wood Mouldings and Millwork Products from the People's Republic of China: Countervailing Duty Order*, 86 FR 9484 (February 16, 2021).

Excluded from the scope of this investigation are all products covered by the scope of the antidumping duty and countervailing duty proceedings on float glass products from China. *See Float Glass Products from the People's Republic of China and Malaysia: Initiation of Less-Than-Fair-Value Investigations*, 90 FR 1435 (January 8, 2025); and *Float Glass Products from the People's Republic of China and Malaysia: Initiation of Countervailing Duty Investigations*, 90 FR 1443 (January 8, 2025).

Imports of subject merchandise are classified under Harmonized Tariff Schedule of the United States (HTSUS) statistical number 3925.20.0010. Subject merchandise may also be classified under 4418.29.4000, 4418.29.8030, 4418.29.8060, or 7019.90.5150. The HTSUS subheadings are provided for convenience and customs purposes; the written description of the scope of this investigation is dispositive.

Appendix II

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Changes Since the *Preliminary Determination* and Post-Preliminary Analysis
- IV. Use of Facts Otherwise Available and Application of Adverse Inferences
- V. Calculation of the All-Others Rate
- VI. Analysis of China's Financial System
- VII. Diversification of China's Economy
- VIII. Subsidies Valuation Information
- IX. Analysis of Programs
- X. Discussion of Comments
 - Comment 1: Whether to Apply Adverse Facts Available (AFA) for Dalian Capstone's Use of Petrochemical Inputs for Less than Adequate Remuneration (LTAR) Program
 - Comment 2: Whether to Countervail Employee Assistance Programs
 - Comment 3: Whether to Continue to Reject Dalian Capstone's New Factual Information (NFI)
 - Comment 4: Sheet Molding Compound (SMC) Benchmark
 - Comment 5: Stainless Steel Inputs Benchmark
 - Comment 6: Glass Fibers Benchmark
 - Comment 7: Fiberglass Door Skins Benchmark
 - Comment 8: Ocean Freight Benchmark
 - Comment 9: Inland Freight Benchmark
 - Comment 10: Whether to Revise the AFA Rate for Non-Responsive Companies
 - Comment 11: Whether to Apply Separate AFA Rates for the Tax Forgiveness for Enterprises in the Northeast Region and the Exemptions for State-Owned Enterprises (SOEs) Distributing Dividends Programs
 - Comment 12: Whether to Revise the AFA Rate for the Provision of Land-Use Rights to SOEs for LTAR Program
 - Comment 13: Whether to Countervail as AFA the Input and Services for LTAR Programs
 - Comment 14: Whether to Countervail as AFA the Provision of Electricity for LTAR Program
 - Comment 15: Whether to Countervail as AFA the Provision of Land for LTAR Program
 - Comment 16: Whether to Countervail as AFA “Other Subsidies” Programs
 - Comment 17: Whether to Countervail Policy Loans to the Glass Fiber Industry
 - Comment 18: Whether the Tax Offsets for Research and Development (R&D) Under the Enterprise Income Tax Law (EIT) and Certain Other Tax Reduction Policies are Specific
 - Comment 19: Revise Calculation for Jiangxi Fangda's Use of Enterprise Income Tax Reduction Program
 - Comment 20: Correction of Ministerial Error
- XI. Recommendation

[FR Doc. 2026–11929 Filed 6–12–26; 8:45 am]

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