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## DEPARTMENT OF COMMERCE

### International Trade Administration

(A-583-853)

#### Certain Crystalline Silicon Photovoltaic Products from Taiwan: Final Determination of Sales at Less Than Fair Value

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

DATES: Effective Date: [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER.]

SUMMARY: The Department of Commerce (the “Department”) determines that imports of certain crystalline silicon photovoltaic products (“certain solar products”) from Taiwan are being, or are likely to be, sold in the United States at less than fair value (“LTFV”), as provided in section 735 of the Tariff Act of 1930, as amended (the “Act”). The final weighted-average dumping margins for this investigation are listed in the “Final Determination Margins” section below.

FOR FURTHER INFORMATION CONTACT: Magd Zalok, Charles Riggle, or James Martinelli AD/CVD Operations, Office IV, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-4162, (202) 482-0650, or (202) 482-2923, respectively.

## SUPPLEMENTARY INFORMATION:

### Background

The Department published the preliminary determination in the LTFV investigation of certain solar products from Taiwan on July 31, 2014.<sup>1</sup> On August 22, 2014, the Department published the notice of amended preliminary determination in the LTFV investigation of certain solar products from Taiwan.<sup>2</sup> The following events occurred since the preliminary determination. Between August 11, 2014 and September 13, 2014, the Department conducted verifications of Gintech Energy Corporation (“Gintech”) in Taipei, Taiwan. Between August 18, 2014 and September 17, 2014, the Department conducted verifications of Motech Industries, Inc. (“Motech”) in Tainan, Taiwan, and Motech America LLC (“MA”) in New Castle, Delaware. The Department issued the sales and cost verification reports of Gintech on September 23, 2014, and September 30, 2014, respectively.<sup>3</sup> The Department issued the sales verification reports of Motech and MA on September 30, 2014, and October 3, 2014, respectively,<sup>4</sup> and issued the cost verification report of Motech on October 1, 2014.<sup>5</sup>

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<sup>1</sup> See Certain Crystalline Silicon Photovoltaic Products From Taiwan: Affirmative Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination, 79 FR 44395 (July 31, 2014) (“Preliminary Determination”).

<sup>2</sup> See Certain Crystalline Silicon Photovoltaic Products From Taiwan: Notice of Amended Preliminary Determination of Sales at Less Than Fair Value, 79 FR 49754 (August 22, 2014).

<sup>3</sup> See Memorandum to the File, from Charles Riggle and Magd Zalok, International Trade Compliance Analysts, AD/CVD Operations, Office IV, titled “Verification of Gintech Energy Corporation’s Responses in the Antidumping Duty Investigation of Certain Silicon Photovoltaic Products from Taiwan,” dated September 23, 2014; see Memorandum to the File, from Heidi K. Schriefer and Robert Greger, Senior Accountants, AD/CVD Office of Accounting, titled “Verification of the Cost Response of Gintech Energy Corporation in the Antidumping Duty Investigation of Certain Crystalline Silicon Photovoltaic Products from Taiwan,” dated September 30, 2014.

<sup>4</sup> See Memorandum to the File, from Magd Zalok and Charles Riggle, International Trade Compliance Analysts, AD/CVD Operations, Office IV, titled “Verification of the Sales Responses of Motech Industries, Inc. in the Less-Than-Fair-Value Investigation of Certain Crystalline Silicon Photovoltaic Products from Taiwan,” dated September 30, 2014; see Memorandum to the File, from Magd Zalok and James Martinelli, International Trade Compliance Analysts, AD/CVD Operations, Office IV, titled “Verification of the Sales Responses of Motech America LLC in the Less-Than-Fair-Value Investigation of Crystalline Silicon Photovoltaic Products from Taiwan,” dated October 3, 2014.

On October 3, 2014, in response to interested parties' comments on the scope of this investigation, the Department announced that it was considering the possibility of a scope clarification, described the possible clarification, and provided interested parties with an opportunity to submit comments on the potential clarification.<sup>6</sup>

On October 16, 2014, Motech, Gintech,<sup>7</sup> SolarWorld Americas Inc. ("Petitioner") (formerly SolarWorld Industries America, Inc.), and other interested parties submitted case briefs. On October 22, 2014, Gintech, Motech, Petitioner, and other interested parties submitted rebuttal briefs. On October 27, 2014, Gintech, Petitioner and other interested parties filed rebuttal comments specifically regarding the scope of the investigation. Although certain parties requested that a hearing be held, all requests were withdrawn between October 31, 2014 and November 5, 2014. Thus, the Department did not hold a hearing with respect to this investigation.

#### Period of Investigation

The period of investigation ("POI") is October 1, 2012, through September 30, 2013.

#### Scope Comments and Scope Clarification

As indicated in the "Background" section above, the Department received comments regarding the scope of this investigation from numerous interested parties. The Department summarized these comments and addressed them in the accompanying Issues and Decision

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<sup>5</sup> See Memorandum to the File, from Robert Greger, Senior Accountant, AD/CVD Office of Accounting, titled "Verification of Motech Industries, Inc. in the Antidumping Duty Investigation of Certain Crystalline Silicon Photovoltaic Products from Taiwan," dated October 1, 2014.

<sup>6</sup> See Letter to All Interested Parties "Re: Antidumping and Countervailing Duty Investigations of Certain Crystalline Silicon Photovoltaic Products from the People's Republic of China and the Antidumping Duty Investigation of Certain Crystalline Silicon Photovoltaic Products from Taiwan: Opportunity to Submit Scope Comments," dated October 3, 2014.

<sup>7</sup> On October 29, 2014, the Department rejected Gintech's case brief because it contained untimely new factual information. On October 31, 2014, Gintech re-submitted its case brief after redacting the untimely new factual information rejected by the Department.

Memorandum.<sup>8</sup> As explained in the Issues and Decision Memorandum, we have clarified the scope language; see Comment 1 of the Issues and Decision Memorandum. The scope of the investigation for this final determination is below.

### Certification Requirements

In the Preliminary Determination, the Department announced that if an importer imports solar modules that it claims (1) do not contain solar cells that were produced in Taiwan or (2) imports solar modules assembled in Taiwan that it claims do not contain solar cells manufactured in third countries using ingots, wafers, or partially produced solar cells manufactured in Taiwan, the importer, and Taiwan exporter of those solar modules, are required to certify the claim and maintain documentation supporting the certifications.<sup>9</sup> Given the clarification to the scope language, the Department is modifying the language of the certifications required in this proceeding. Importers and Taiwan exporters that claim solar panels/modules do not contain solar cells that were produced in Taiwan will be required to complete and maintain the revised certifications included in Appendix II of this notice for merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of this notice in the Federal Register. The certification requirements are described below.

If an importer imports solar panels/modules that it claims do not contain solar cells that were produced in Taiwan, the importer is required to maintain the importer certification in Appendix II. The importer and exporter are also required to maintain the exporter certification in Appendix II if the exporter of the panels/modules for which the importer is making the claim is

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<sup>8</sup> See Memorandum to Paul Piquado, Assistant Secretary for Enforcement and Compliance, From Christian Marsh, Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations regarding “Certain Crystalline Silicon Photovoltaic Products from Taiwan: Issues and Decision Memorandum for the Final Determination of Sales at Less Than Fair Value,” dated concurrently with and hereby adopted by this notice (“Issues and Decision Memorandum”).

<sup>9</sup> See Preliminary Determination, 79 FR 44901-44902.

located in Taiwan. The importer certification must be completed, signed, and dated at the time of the entry of the panels/modules. The exporter certification must be completed, signed, and dated at the time of shipment of the relevant panels/modules. The importer and Taiwan exporter are required to maintain sufficient documentation to support their certifications. While importers and Taiwan exporters are required to maintain the aforementioned certifications and documentation, they will not have to provide this information to CBP as part of the entry documents, unless CBP specifically requests that they provide the certification and/or documentation.

If it is determined that the certification or documentation requirements noted in the certification have not been met, CBP is instructed to suspend all unliquidated entries for which the requirements were not met and require the posting of an antidumping duty cash deposit on those entries equal to the applicable rate in effect at the time of entry.<sup>10</sup>

If a solar panel/module contains some solar cells produced in Taiwan but the importer is unable, or unwilling, to identify the total value of the panel/module subject to antidumping duty cash deposits, CBP is instructed to suspend all unliquidated entries for which the importer has failed to supply this information and require the posting of an antidumping duty cash deposit on the total entered value of the panel/module equal to the applicable rate in effect at the time of entry.<sup>11</sup>

The Department intends to provide guidance, through a Federal Register notice, regarding any changes to the certification structure or potential future electronic filing requirements relating to these certifications and accompanying documentation with CBP once

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<sup>10</sup> However, if the certification also does not meet the requirements set forth in Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from the People's Republic of China: Final Determination of Sales at Less Than Fair Value, and Affirmative Final Determination of Critical Circumstances, in Part, 77 FR 63791 (October 17, 2012) (Solar I), then the applicable rate is the appropriate rate as set forth in the Solar I order.

<sup>11</sup> However, if the certification also does not meet the requirements set forth in Solar I, then the applicable rate is the appropriate rate as set forth in the Solar I order.

the Department is integrated into the International Trade Data System/Automated Commercial Environment, the import and export processing system being built by CBP to replace its legacy systems.

### Scope of the Investigation

The merchandise covered by this investigation is crystalline silicon photovoltaic cells, and modules, laminates and/or panels consisting of crystalline silicon photovoltaic cells, whether or not partially or fully assembled into other products, including building integrated materials.

Subject merchandise includes crystalline silicon photovoltaic cells of thickness equal to or greater than 20 micrometers, having a p/n junction formed by any means, whether or not the cell has undergone other processing, including, but not limited to, cleaning, etching, coating, and/or addition of materials (including, but not limited to, metallization and conductor patterns) to collect and forward the electricity that is generated by the cell.

Modules, laminates, and panels produced in a third-country from cells produced in Taiwan are covered by this investigation. However, modules, laminates, and panels produced in Taiwan from cells produced in a third-country are not covered by this investigation.

Excluded from the scope of this investigation are thin film photovoltaic products produced from amorphous silicon (a-Si), cadmium telluride (CdTe), or copper indium gallium selenide (CIGS). Also excluded from the scope of this investigation are crystalline silicon photovoltaic cells, not exceeding 10,000mm<sup>2</sup> in surface area, that are permanently integrated into a consumer good whose function is other than power generation and that consumes the electricity generated by the integrated crystalline silicon photovoltaic cells. Where more than one cell is permanently integrated into a consumer good, the surface area for purposes of this exclusion shall be the total combined surface area of all cells that are integrated into the consumer good.

Further, also excluded from the scope of this investigation are any products covered by the existing antidumping and countervailing duty orders on crystalline silicon photovoltaic cells, whether or not assembled into modules, from the People's Republic of China ("PRC").<sup>12</sup> Also excluded from the scope of this investigation are modules, laminates, and panels produced in the PRC from crystalline silicon photovoltaic cells produced in Taiwan that are covered by an existing proceeding on such modules, laminates, and panels from the PRC.

Merchandise covered by this investigation is currently classified in the Harmonized Tariff Schedule of the United States ("HTSUS") under subheadings 8501.61.0000, 8507.20.8030, 8507.20.8040, 8507.20.8060, 8507.20.8090, 8541.40.6020, 8541.40.6030 and 8501.31.8000. These HTSUS subheadings are provided for convenience and customs purposes; the written description of the scope of this investigation is dispositive.

#### Analysis of Comments Received

All issues raised in the case and rebuttal briefs by parties to this investigation are addressed in the Issues and Decision Memorandum. A list of the issues which the parties raised and to which the Department responded in the Issues and Decision Memorandum is attached to this notice as Appendix I. The Issues and Decision Memorandum is a public document and is on file electronically via AD and CVD Centralized Electronic Service System (ACCESS).<sup>13</sup>

ACCESS is available to registered users at <http://access.trade.gov> and it is available to all parties in the Central Records Unit, room 7046 of the main Department of Commerce building. In

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<sup>12</sup> See Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, From the People's Republic of China: Amended Final Determination of Sales at Less Than Fair Value, and Antidumping Duty Order, 77 FR 73018 (December 7, 2012); Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled Into Modules, From the People's Republic of China: Countervailing Duty Order, 77 FR 73017 (December 7, 2012).

<sup>13</sup> On November 24, 2014, Enforcement and Compliance changed the name of Enforcement and Compliance's AD and CVD Centralized Electronic Service System ("IA ACCESS") to AD and CVD Centralized Electronic Service System ("ACCESS"). The website location was changed from <http://iaaccess.trade.gov> to <http://access.trade.gov>. The Final Rule changing the references to ACCESS in the regulations can be found at 79 FR 69046 (November 20, 2014).

addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <http://enforcement.trade.gov/frn/>. The signed and electronic versions of the Issues and Decision Memorandum are identical in content.

#### Changes to the Margin Calculations Since the Preliminary Determination

Based on the Department's analysis of the comments received and our findings at verification, we made certain changes to Gintech and Motech's margin calculations. For a discussion of these changes, see the Issues and Decision Memorandum and the Final Analysis Memoranda, all dated concurrently with this notice.<sup>14</sup>

#### Verification

As provided in section 782(i) of the Act and 19 CFR 351.307(b)(1)(i), in August and September 2014, the Department verified the information submitted by Gintech and Motech for use in the final determination. The Department used standard verification procedures, including examination of relevant sales and accounting records, as well as original source documents provided by Gintech and Motech.

#### Final Determination Margins

The Department determines that the following estimated weighted-average dumping margins exist for the period October 1, 2012, through September 30, 2013.

Producer or Exporter	Weighted-Average Dumping Margin (Percent)
Gintech Energy Corporation	27.55%
Motech Industries, Inc.	11.45%
All Others	19.50%

<sup>14</sup> See Memorandum from Magd Zalok, International Trade Compliance Analyst, Enforcement & Compliance, Office IV, to the File, "Antidumping Duty Investigation of Certain Crystalline Silicon Photovoltaic Products from Taiwan: Motech Analysis Memorandum for the Final Determination," dated concurrently with this notice; *see* Memorandum from Charles Riggle, International Trade Compliance Analyst, Enforcement & Compliance, Office IV, to the File, "Antidumping Duty Investigation of Certain Crystalline Silicon Photovoltaic Products from Taiwan: Gintech Analysis Memorandum for the Final Determination," dated concurrently with this notice.

## Disclosure

We intend to disclose to parties the calculations performed for this final determination within five days of the date of publication of this notice in accordance with 19 CFR 351.224(b).

## Continuation of Suspension of Liquidation

In accordance with section 735(c)(1)(B) of the Act, the Department will instruct U.S. Customs and Border Protection (“CBP”) to continue to suspend liquidation of all appropriate entries of certain solar products from Taiwan as described in the “Scope of the Investigation” section of this notice, which were entered, or withdrawn from warehouse, for consumption on or after July 31, 2014, the date of publication of the preliminary determination of this investigation in the Federal Register.

Further, the Department will instruct CBP to require a cash deposit equal to the weighted-average amount by which normal value exceeds U.S. price as follows: (1) For the respondents listed in the table above (*i.e.*, Gintech and Motech), the cash deposit rate will be equal to the estimated weighted-average dumping margin which the Department determined in this final determination; (2) if the exporter is not a respondent examined in this investigation, but the producer is, the cash deposit rate will be the rate established for the producer of the subject merchandise; and (3) the cash deposit rate for all other producers or exporters will be 19.50 percent, the all others rate listed above. The suspension of liquidation instructions will remain in effect until further notice.

## All Others Rate

Section 735(c)(5)(A) of the Act provides that the estimated “all-others” rate shall be an amount equal to the weighted average of the estimated weighted-average dumping margins established for exporters and producers individually examined, excluding all rates that are zero

or de minimis, and all rates determined entirely under section 776 of the Act. The “all-others” rate is based on the estimated weighted-average dumping margins calculated for Gintech and Motech, the mandatory respondents for which the Department calculated a rate. Because we individually examined two companies in this investigation, basing the estimated dumping margin for the companies not individually examined on a weighted-average of the dumping margins for the two individually examined companies risks disclosure of business proprietary information (“BPI”). Therefore, we calculated both a weighted-average of the dumping margins calculated for the two mandatory respondents using public values for their sales of subject merchandise, and a simple average of these two dumping margins, and selected, as the “all-others” rate, the average that provides a more accurate proxy for the weighted-average margin of both companies calculated using BPI.<sup>15</sup>

#### International Trade Commission Notification

In accordance with section 735(d) of the Act, we notified the U.S. International Trade Commission (“ITC”) of the final affirmative determination of sales at LTFV. Because the final determination in this proceeding is affirmative, in accordance with section 735(b)(2) of the Act, the ITC will make its final determination as to whether the domestic industry in the United States is materially injured, or threatened with material injury, by reason of imports of certain crystalline silicon photovoltaic products from Taiwan no later than 45 days after our final determination. If the ITC determines that material injury or threat of material injury does not exist, the associated proceeding will be terminated and all estimated duties deposited as a result of the suspension of liquidation will be refunded. If the ITC determines that such injury does

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<sup>15</sup> See Memorandum to the File from James Martinelli, International Trade Compliance Analyst, AD/CVD Operations, Office IV, Enforcement and Compliance, regarding “Antidumping Investigation: Certain Crystalline Silicon Photovoltaic Products from Taiwan Calculation of the All Others Rate” (December 15, 2014).

exist, the Department will issue an antidumping duty order directing CBP to assess, upon further instruction by the Department, antidumping duties on all imports of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the effective date of the suspension of liquidation, as discussed above in the “Continuation of Suspension of Liquidation” section.

#### Return or Destruction of Proprietary Information

This notice serves as a reminder to the parties subject to administrative protective order (“APO”) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 351.305. 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 the terms of an APO is a sanctionable violation.

#### Notification to Interested Parties

This determination is issued and published in accordance with sections 735(d) and 777(i)(1) of the Act.

Dated: December 15, 2014.

Paul Piquado,  
Assistant Secretary  
for Enforcement and Compliance.

BILLING CODE: 3510-DS-P

## **Appendix I**

### **List of Topics Discussed in the Issues and Decision Memorandum**

- I. Summary
- II. Background
- III. Scope of the Investigation

#### IV. Discussion of the Issues

##### A. General Issues

1. Scope Comments and Scope Clarification
  - A. Consistency with Solar I and Court Decisions
  - B. Extent of the Scope Clarification
  - C. Timelines of a Potential Scope Clarification
  - D. Impact of a Scope Clarification on the ITC's Final Determination
  - E. Consistency of the Scope as Clarified in the October 3rd Letter with the United States' WTO Obligations
  - F. Administrability Concerns
  - G. Treatment of U.S. Solar Cells Assembled into Solar Modules in Taiwan
  - H. Comments Based on a Department Decision not to Adopt the Scope as stated in the October 3<sup>rd</sup> Letter
  - I. Solar Cells Assembled into Solar Modules in Mexico
2. Whether the Department Appropriately Applied the Cohen's *d* test
3. Whether the Department's Respondent Selection Process was Unlawful or Unsupported

##### B. Issues Involving Gintech

4. Whether to Include Reported "Indirect" Sales in the Calculation of U.S. Price
5. Whether to Base U.S. Price on a Small Sample of U.S. Sales
6. Whether to Exclude Home Market Sales Made in Small Quantities
7. Whether to Treat Further Processed Sales in a Third Country and Resold by Unaffiliated Parties as Indirect Sales
8. Whether to Exclude Sales of Cells to Chinese Manufacturers
9. Whether the Major Input Rule Should be Applied to Gintech's Purchases of Wafers from its Affiliate Utech (Major Input Rule)
10. Whether to Apply the Major Input Rule to Wafers that Utech Purchased and Resold to Gintech (Purchased Wafers)

11. Whether to Recalculate Gintech's Reported Paste Scrap Offset Based on a POI Average Value (Paste Scrap Offset)
12. Whether the Department Should Reallocate to Prime Products the Production Costs of Off-Grade Cells Reported to the Department as Non-Prime Products (Non-Prime Products)
13. Whether the Department Should Adjust the Affiliated Supplier's Cost of Wafers Before Testing Gintech's Transfer Prices with the Affiliated Wafer Supplier (Affiliated's COP)
14. Whether the Department Should Include Losses Related to Inventory Disposals in Gintech's G&A Expense Rate (Inventory Disposals)
15. Whether the Department Should Include LCM Adjustments in Gintech's Reported Costs (LCM Adjustments)
16. Whether the Department Should Account for the Differences between Gintech's Total Cost Accounting System Costs and its Total Reported Costs (Methodological Difference)
17. Whether the Department Should Adjust Gintech's Financial Expense Rate for Certain Items Identified at Verification (Financial Expense Rate)

### **C. Issues Involving Motech**

18. Whether to Include Reported “Indirect” Sales in the Calculation of U.S. Price
19. Whether to Exclude Sales of Modules Produced by Motech's Affiliate in the PRC
20. Whether U.S. Indirect Selling Expenses Should Not Include Expenses for R&D
21. Whether Motech's Short-Term Interest Rate Should be used to Calculate U.S. Credit and Inventory Carrying Cost
22. Whether U.S. Warehousing Expense Calculation Should be Revised
23. Whether a Different Basis Should be Used for Certain Payment Dates
24. Whether a Downward Adjustment Should be Made to the Price for a Home Market Transaction
25. Whether Grade Z Cells Should Bear the Same Cost as Grades A and B Cells
26. Whether the Inventory Adjustment Ratio Should be Revised
27. Whether the Financial Expense Ratio Calculation Should Include the Gains on Foreign Currency Translation
28. Whether the Cost for One of Motech’s Modules CONNUMs Should be Adjusted

### **V. Recommendation**

## Appendix II

### Importer Certification

I hereby certify that I am an official of (insert name of company importing solar panels/modules), that I have knowledge of the facts regarding the importation of the solar panels/modules or other products containing solar panels/modules that entered under entry number(s) (insert entry number(s) covered by the certification), and that these solar panels/modules do not contain solar cells produced in Taiwan.

By signing this certificate, I also hereby certify that (insert name of company importing solar panels/modules) maintains sufficient documentation supporting this certification for all solar cells used to produce the solar panels/modules imported under the above-referenced entry number(s). I understand that agents of the importer, such as brokers, are not permitted to make this certification. Also, I am aware that records pertaining to this certification may be requested by CBP. I understand that this certification must be completed at the time of the entry. I also understand that failure to maintain the required certification or failure to substantiate the claim that the panels/modules do not contain solar cells produced in Taiwan will result in suspension of all unliquidated entries for which these requirements were not met and the requirement that the importer post an AD cash deposit on those entries equal to the applicable rate in effect at the time of entry.<sup>1</sup>

\_\_\_\_\_  
Name of Company Official

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

<sup>1</sup> However, if the certification also does not meet the requirements set forth in Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from the People's Republic of China: Final Determination of Sales at Less Than Fair Value, and Affirmative Final Determination of Critical Circumstances, in Part, 77 FR 63791 (October 17, 2012) (Solar I), then the applicable rate is the appropriate rate as set forth in the Solar I order.

## Exporter Certification

I hereby certify that I am an official of (insert name of company exporting solar panels/modules), that I have knowledge of the facts regarding the exportation of the solar panels/modules or other products containing the solar panels/modules identified below, and that these solar panels/modules do not contain solar cells produced in Taiwan.

By signing this certificate, I also hereby certify that (insert name of company exporting solar panels/modules) maintains sufficient documentation supporting this certification for all solar cells used to produce the solar panels/modules identified below. I am aware that records pertaining to this certification may be subject to verification by Department of Commerce officials and I consent to verification with respect to this certification and these records. I understand that this certification must be completed at the time of shipment. I also understand that failure to maintain the required certification or failure to substantiate the claim that the panels/modules do not contain solar cells produced in Taiwan will result in suspension of all unliquidated entries for which these requirements were not met and the requirement that the importer post an AD cash deposit on those entries equal to the applicable rate in effect at the time of entry.<sup>1</sup> The exports covered by this certification are (insert invoice numbers, purchase order numbers, export documentation, etc. to identify the exports covered by the certification).

\_\_\_\_\_  
Name of Company Official

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

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<sup>1</sup> However, if the certification also does not meet the requirements set forth in Crystalline Silicon Photovoltaic Cells, Whether or Not Assembled into Modules, from the People's Republic of China: Final Determination of Sales at Less Than Fair Value, and Affirmative Final Determination of Critical Circumstances, in Part, 77 FR 63791 (October 17, 2012) (Solar I), then the applicable rate is the appropriate rate as set forth in the Solar I order.