

BILLING CODE: 3510-DS-P

DEPARTMENT OF COMMERCE

INTERNATIONAL TRADE ADMINISTRATION

A-570-075

Certain Plastic Decorative Ribbon from the People's Republic of China: Final Determination of Sales at Less Than Fair Value

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

SUMMARY: The Department of Commerce (Commerce) determines that producers and/or exporters subject to this investigation made sales of subject merchandise at less than normal value.

DATES: Applicable [Insert date of publication in the *Federal Register*].

FOR FURTHER INFORMATION CONTACT: Nancy Decker, Lauren Caserta, or Caitlin Monks, AD/CVD Operations, Office VII, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-0196, (202) 482-4737, or (202) 482-2670, respectively.

SUPPLEMENTARY INFORMATION:

Background

Commerce published the *Preliminary Determination* of this investigation in the *Federal Register* on August 8, 2018.<sup>1</sup> Subsequently, Commerce postponed the deadline for the final determination to December 21, 2018.<sup>2</sup> A summary of the events that occurred since Commerce published the *Preliminary Determination*, as well as a full discussion of the issues raised by

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<sup>1</sup> See *Certain Plastic Decorative Ribbon from the People's Republic of China: Preliminary Determination of Sales at Less Than Fair Value*, 83 FR 39058 (August 8, 2018) (*Preliminary Determination*).

<sup>2</sup> See *Certain Plastic Decorative Ribbon from the People's Republic of China: Postponement of Final Determination of Sales at Less Than Fair Value*, 83 FR 40226 (August 14, 2018).

parties for this final determination, may be found in the Issues and Decision Memorandum.<sup>3</sup> A list of topics included in the Issues and Decision Memorandum is included at Appendix II to this notice.

The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). ACCESS is available to registered users at <http://access.trade.gov> and is available to all parties in the Central Records Unit, Room B8024 of the main Department of Commerce building. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <http://enforcement.trade.gov/frn/>. The signed Issues and Decision Memorandum and the electronic version are identical in content.

#### Period of Investigation

The period of investigation is April 1, 2017, through September 30, 2017.

#### Scope of the Investigation

The merchandise covered by this investigation is certain plastic decorative ribbon from China. For a complete description of the scope of this investigation, *see* Appendix I.

#### Scope Comments

We invited parties to comment on Commerce's Preliminary Scope Decision Memorandum.<sup>4</sup> Commerce has reviewed the scope briefs submitted by interested parties, considered the arguments therein, and has made changes to the scope of the investigation, including incorporating additional exclusions and clarifying language. For a summary of the scope comments and scope rebuttal responses submitted to the record for this final

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<sup>3</sup> *See* Memorandum, "Issues and Decision Memorandum for the Final Affirmative Determination in the Less-Than-Fair-Value Investigation of Certain Plastic Decorative Ribbon from China," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

<sup>4</sup> *See* Memorandum, "Certain Plastic Decorative Ribbon from the People's Republic of China: Scope Comments Preliminary Decision Memorandum" (Preliminary Scope Decision Memorandum), dated July 30, 2018.

determination, along with the accompanying discussion and analysis of all scope comments timely received, *see* the Issues and Decision Memorandum.

## Verification

In August 2018, we conducted verifications of the questionnaire responses submitted by mandatory respondents Dongguan Ricai Plastic Technology Co., Ltd. and Ricai Film Artwork Materials Co., Ltd. (collectively, Ricai), and Ningbo Junlong Craft Gift Co., Ltd. (Junlong) in accordance with section 782(i) of the Act. On August 1, 2018, the other mandatory respondent, Dongguan Mei Song (Mei Song), requested a one-month extension to the company's agreed-upon verification schedule.<sup>5</sup> On August 8, 2018, Commerce granted Mei Song a two-week extension to the start of verification.<sup>6</sup> Despite the additional time, in a subsequent letter, Mei Song reiterated that it still was not possible to conduct verification, and requested a full exemption from verification,<sup>7</sup> which Commerce denied because verification is required by statute in investigations.<sup>8</sup> Because Mei Song did not allow Commerce to conduct verification of its questionnaire responses, the information Mei Song submitted in this investigation is unverified.<sup>9</sup> Therefore, because Mei Song prevented us from conducting verification of its questionnaire responses, including its claim that it is not under *de facto* or *de jure* government control, we find that Mei Song has failed to demonstrate its eligibility for separate rate status. Thus, for purposes of this final determination, Mei Song will be considered part of the China-wide entity. We issued verification reports for Junlong and Ricai on September 24, 2018, and October 9, 2018,

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<sup>5</sup> See Mei Song's Letter, "Certain Plastic Decorative Ribbon from the People's Republic of China – Extension of Time Request for Mei Song's On-Site Verification," dated August 1, 2018.

<sup>6</sup> See Commerce Letter, "Certain Plastic Decorative Ribbon from the People's Republic of China – Revised Dates for Verification," dated August 8, 2018.

<sup>7</sup> See Letter from Mei Song, "Certain Plastic Decorative Ribbon from the People's Republic of China – Response to Department Letter regarding Verification," dated August 9, 2018.

<sup>8</sup> See Letter from Commerce, "Less-Than-Fair-Value Investigation of Certain Plastic Decorative Ribbon from the People's Republic of China: Response to Mei Song's Request for Exemption from Verification," dated August 17, 2018.

<sup>9</sup> *Id.*

respectively.<sup>10</sup> We used standard verification procedures, including an examination of relevant accounting and financial records, and original source documents provided by Ricai and Junlong.

#### Analysis of Comments Received

The issues raised in the case and rebuttal briefs that were submitted by interested parties are discussed in the Issues and Decision Memorandum. A list of the issues that parties raised, and to which we responded in the Issues and Decision Memorandum, is attached to this notice at Appendix II.

#### Use of Adverse Facts Available (AFA)

For the final determination we find, in accordance with sections 776(a)(1), (a)(2)(A), (C) and(D) and 776(b) of the Act, that partial AFA is warranted in calculating the weighted-average dumping margin for Junlong.

No interested parties commented on our preliminary determinations that, in accordance with sections 776(a)(1) and (a)(2)(A)-(C) and 776(b) of the Act, application of AFA is warranted with respect to the China-wide entity. As a result, we continue to rely on AFA in determining the rate for the China-wide entity and, as AFA, have continued to apply the highest petition margin.

#### Changes Since the Preliminary Determination

Based on our review and analysis of the comments received from parties, along with corrections presented at verification, we made certain changes to the margin calculations for Junglong and Ricai since the *Preliminary Determination* and have found that Mei Song should

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<sup>10</sup> See Memorandum to the File, “Verification of the Questionnaire Responses of Ningbo Junlong Craft Gift Co., Ltd. (Junlong) in the Antidumping Investigation of Certain Plastic Decorative Ribbon from the People’s Republic of China (China),” dated September 24, 2018; and Memorandum to the File, “Verification of the Questionnaire Responses of Dongguan Ricai Plastic Technology Co., Ltd., Ricai Film Artwork Materials Co., Ltd., Dongguan Hengsheng Artwork Co., Ltd., and Dongguan Changsheng Packing Materials Co., Ltd. in the Antidumping Duty Investigation of Certain Plastic Decorative Ribbon from the People’s Republic of China,” dated October 9, 2018.

be treated as part of the China-wide entity for the final determination. See full discussion in Issues and Decision Memorandum.

### Combination Rates

Consistent with the *Preliminary Determination* and Policy Bulletin 05.1,<sup>11</sup> Commerce calculated combination rates for the respondents that are eligible for a separate rate in this investigation.

### Final Determination

The final weighted-average antidumping margins are as follows:

| <b>Exporter</b>                             | <b>Producer</b>                                   | <b>Weighted-Average Dumping Margin (Percent)</b> |
|---|---|--|
| Ningbo Junlong Craft Gift Co., Ltd.         | Ningbo Junlong Craft Gift Co., Ltd.               | 54.21  |
| Ricai Film Artwork Materials Co., Ltd.      | Dongguan Ricai Plastic Technology Co., Ltd.       | 62.04  |
| Sun Rich (Asia) Ltd.                        | Kai Feng Decoration (Hui Zhou) Co., Ltd.          | 58.13  |
| Sun Rich (Asia) Ltd.                        | Sheng Yi Decoration (Dong Guan) Co., Ltd.         | 58.13  |
| Joynice Gifts & Crafts Co., Ltd             | Joynice Gifts & Crafts Co., Ltd                   | 58.13  |
| Chiapton Gifts Decorative Limited           | Nan Mei (Huizhou) Ribbon Art Factory Ltd.         | 58.13  |
| Chiapton Gifts Decorative Limited           | Shantou Longhu YingXin Art Craft Factory Co. Ltd. | 58.13  |
| Colorart Plastic Ribbon Productions Limited | Colorart Industrial Limited                       | 58.13  |

<sup>11</sup> See Enforcement and Compliance's Policy Bulletin No. 05.1 regarding "Separate-Rates Practice and Application of Combination Rates in Antidumping Investigations involving Non-Market Economy Countries," (April 5, 2005) (Policy Bulletin 05.1), available on Commerce's website at <http://enforcement.trade.gov/policy/bull05-1.pdf>.

|   |   |         |
|---|---|---------|
| Zhejiang Shaoxing Royal Arts & Crafts Co., Ltd. | Santa's Collection Shaoxing Co. Ltd             | 58.13   |
| Zhejiang Shaoxing Royal Arts & Crafts Co., Ltd. | Zhejiang Shaoxing Royal Arts & Crafts Co., Ltd. | 58.13   |
| Wingo Gift & Crafts (Shenzhen) Co., Ltd         | Wingo Gift & Crafts (Shenzhen) Co., Ltd         | 58.13   |
| Seng San Enterprises Co., Ltd.                  | Xin Seng San Handicraft (ShenZhen) Co., Ltd.    | 58.13   |
| Xiangxin Decoration Factory                     | Xiangxin Decoration Factory                     | 58.13   |
| Xinghui Packaging Co., Ltd.                     | Xinghui Packaging Co., Ltd.                     | 58.13   |
| Shenzhen SHS Technology R&D Co., Ltd.           | Shenzhen SHS Technology R&D Co., Ltd.           | 58.13   |
| China-Wide Entity <sup>12</sup>                 |   | 370.04* |

\*Determined on the basis of total adverse facts available.

#### Disclosure

We intend to disclose to parties in this proceeding the calculations performed for this final determination within five days of the date of public announcement of our final determination, in accordance with 19 CFR 351.224(b).

#### Continuation of Suspension of Liquidation

In accordance with section 735(c)(1)(B) of the Act, for this final determination, we will direct U.S. Customs and Border Protection (CBP) to continue to suspend liquidation of all entries of plastic ribbon from China, as described in Appendix I of this notice, which are entered, or withdrawn from warehouse, for consumption on or after August 8, 2018, the date of publication in the *Federal Register* of the affirmative *Preliminary Determination*. Further, pursuant to

<sup>12</sup> The China-wide entity includes Dongguan Mei Song Plastic Industry Co., Ltd. See Issues and Decision Memorandum. The China-wide entity also continues to include companies to whom we issued quantity and value (Q&V) questionnaires and did not provide timely Q&V questionnaire responses or separate rate applications. See the Preliminary Issues and Decision Memorandum for a full discussion; see also Appendix III for a list of the other companies that are considered part of the China-wide entity.

section 733(d)(1)(B) of the Act and 19 CFR 351.205(d), Commerce will instruct CBP to require a cash deposit equal to the weighted average amount by which normal value exceeds U.S. price, as indicated in the chart above as follows: (1) for the producer/exporter combinations listed in the table above, the cash deposit rate is equal to the estimated weighted-average dumping margin listed for that combination in the table; (2) for all combinations of Chinese producers/exporters of merchandise under consideration that have not established eligibility for their own separate rates, the cash deposit rate will be equal to the estimated weighted-average dumping margin established for the China-wide entity; and (3) for all third-country exporters of merchandise under consideration not listed in the table above, the cash deposit rate is the cash deposit rate applicable to the Chinese producer/exporter combination (or the China-wide entity) that supplied that third country exporter. These suspension of liquidation instructions will remain in effect until further notice.

#### International Trade Commission (ITC) Notification

In accordance with section 733(f) of the Act, we will notify the United States International Trade Commission (ITC) of our final affirmative determination of sales at LTFV. Because Commerce's final determination 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 or sales (or the likelihood of sales) for importation of common alloy sheet, no later than 45 days after this final determination. If the ITC determines that such injury does not exist, this proceeding will be terminated and all cash deposits posted will be refunded. If the ITC determines that such injury does exist, Commerce will issue an antidumping duty order directing CBP to assess, upon further instruction by Commerce, 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 “Suspension of Liquidation” section.

Notification Regarding Administrative Protective Orders

This notice will serve as a reminder to the parties subject to administrative protective order (APO) of their responsibility concerning the disposition of propriety information disclosed under APO in accordance with 19 CFR 351.305(a)(3). Timely written notification of 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 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 and 19 CFR 351.210(c).

Dated: December 21, 2018

P. Lee Smith  
Deputy Assistant Secretary  
for Policy and Negotiations

## Appendix I

### Scope of the Investigation

The merchandise covered by this investigation is certain plastic decorative ribbon, having a width (measured at the narrowest span of the ribbon) of less than or equal to four (4) inches, but disregarding any features that measure 4 inches or less in width, such as tapering or cutting at the ends or in a bow knot, provided that aggregate length of such features comprises no more than 20% of the length of the ribbon. Subject merchandise includes but is not limited to ribbon wound onto itself; a spool, a core or a tube (with or without flanges); attached to a card or strip; wound into a keg- or egg-shaped configuration; made into bows, bow-like items, or other shapes or configurations; and whether or not packaged or labeled for retail sale. The subject merchandise is typically made of substrates of polypropylene, but may be made in whole or in part of any type of plastic, including without limitation, plastic derived from petroleum products and plastic derived from cellulose products. Unless the context otherwise clearly indicates, the word "ribbon" used in the singular includes the plural and the plural "ribbons" includes the singular.

The subject merchandise includes ribbons comprised of one or more layers of substrates made, in whole or in part, of plastics adhered to each other, regardless of the method used to adhere the layers together, including without limitation, ribbons comprised of layers of substrates adhered to each other through a lamination process. Subject merchandise also includes ribbons comprised of (a) one or more layers of substrates made, in whole or in part, of plastics adhered to (b) one or more layers of substrates made, in whole or in part, of non-plastic materials, including, without limitation, substrates made, in whole or in part, of fabric.

The ribbons subject to this investigation may be of any color or combination of colors (including without limitation, ribbons that are transparent, translucent or opaque) and may or may not bear words or images, including without limitation, those of a holiday motif. The subject merchandise includes ribbons with embellishments and/or treatments, including, without limitation, ribbons that are printed, hot-stamped, coated, laminated, flocked, crimped, die-cut, embossed (or that otherwise have impressed designs, images, words or patterns), and ribbons with holographic, metallic, glitter or iridescent finishes.

Subject merchandise includes "pull-bows" an assemblage of ribbons connected to one another, folded flat, and equipped with a means to form such ribbons into the shape of a bow by pulling on a length of material affixed to such assemblage, and "pre-notched" bows, an assemblage of notched ribbon loops arranged one inside the other with the notches in alignment and affixed to each other where notched, and which the end user forms into a bow by separating and spreading the loops circularly around the notches, which form the center of the bow. Subject merchandise includes ribbons that are packaged with non-subject merchandise, including ensembles that include ribbons and other products, such as gift wrap, gift bags, gift tags and/or other gift packaging products. The ribbons are covered by the scope of this investigation; the "other products" (*i.e.*, the other, non-subject merchandise included in the ensemble) are not covered by the scope of this investigation.

Excluded from the scope of this investigation are the following: (1) ribbons formed exclusively by weaving plastic threads together; (2) ribbons that have metal wire in, on, or along the entirety of each of the longitudinal edges of the ribbon; (3) ribbons with an adhesive coating covering the entire span between the longitudinal edges of the ribbon for the entire length of the ribbon; (4) ribbon formed into a bow without a tab or other means for attaching the bow to an object using adhesives, where the bow has: (a) an outer layer that is either flocked, made of fabric, or covered by any other decorative coating such as glitter (whether of plastic or non-plastic materials), and (b) a flexible metal wire at the base which permits attachment to an object by twist-tying; (5) elastic ribbons, meaning ribbons that elongate when stretched and return to their original dimension when the stretching load is removed; (6) ribbons affixed as a decorative detail to non-subject merchandise, such as a gift bag, gift box, gift tin, greeting card or plush toy, or affixed (including by tying) as a decorative detail to packaging containing non subject merchandise; (7) ribbons that are (a) affixed to non-subject merchandise as a working component of such non-subject merchandise, such as where the ribbon comprises a book marker, bag cinch, or part of an identity card holder, or (b) affixed (including by tying) to non-subject merchandise as a working component that holds or packages such non-subject merchandise or attaches packaging or labeling to such non-subject merchandise, such as a "belly band" around a pair of pajamas, a pair of socks or a blanket; (8) imitation raffia made of plastics having a thickness not more than one (1) mill when measured in an unfolded/untwisted state; (9) cords, *i.e.*, multiple strands of materials that have been braided, gimped or twisted together; and (10) ribbons in the form of bows having a diameter of less than seven-eighths (7/8) of an inch, or having a diameter of more than 16 inches, based on actual measurement. For purposes of this exclusion, the diameter of a bow is equal to the diameter of the smallest circular ring through which the bow will pass without compressing the bow.

The scope of the investigation excludes shredded plastic film or shredded plastic strip, in each case where the shred does not exceed 5 mm in width and does not exceed 18 inches in length.

The scope of the investigation excludes plastic garlands and plastic tinsel garlands, imported in lengths of not less than three (3) feet. The longitudinal base of these garlands may be made of wire or non-wire material, and these garlands may include plastic die-cut pieces. Also excluded are items made of plastic garland and/or plastic tinsel where the items do not have a tab or other means for attaching the item to an object using adhesives. This exclusion does not apply to plastic garland bows, plastic tinsel bows, or other bow-like products made of plastic garland or plastic tinsel.

The scope of the investigation excludes ribbons made exclusively of fabric formed by weaving or knitting threads together, or by matting, condensing or pressing fibers together to create felt fabric, regardless of thread or fiber composition, including without limitation, fabric ribbons of polyester, nylon, acrylic or terylene threads or fibers. This exclusion does not apply to plastic ribbons that are flocked.

The scope of the investigation excludes ribbons having a width of less than three (3) mm when incorporated by weaving into mesh material (whether flat or tubular) or fabric ribbon (meaning ribbon formed by weaving all or any of the following: man-made fibers, natural fibers, metal

threads and/or metalized yarns), in each case only where the mesh material or fabric ribbon is imported in the form of a decorative bow or a decorative bow-like item.

Further, excluded from the scope of the antidumping duty investigation are any products covered by the existing antidumping duty order on polyethylene terephthalate film, sheet, and strip (PET Film) from the People's Republic of China (China). *See Polyethylene Terephthalate Film, Sheet, and Strip from Brazil, the People's Republic of China and the United Arab Emirates: Antidumping Duty Orders and Amended Final Determination of Sales at Less Than Fair Value for the United Arab Emirates*, 73 FR 66595 (November 10, 2008).

Merchandise covered by this investigation is currently classified in the Harmonized Tariff Schedule of the United States (HTSUS) under subheadings 3920.20.0015 and 3926.40.0010. Merchandise covered by this investigation also may enter under subheadings 3920.10.0000; 3920.20.0055; 3920.30.0000; 3920.43.5000; 3920.49.0000; 3920.62.0050; 3920.62.0090; 3920.69.0000; 3921.90.1100; 3921.90.1500; 3921.90.1910; 3921.90.1950; 3921.90.4010; 3921.90.4090; 3926.90.9996; 5404.90.0000; 9505.90.4000; 4601.99.9000; 4602.90.0000; 5609.00.3000; 5609.00.4000; and 6307.90.9889. These 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. SCOPE COMMENTS
- IV. CHANGES SINCE THE PRELIMINARY DETERMINATION
- V. TREATMENT OF MEI SONG
- VI. CHINA-WIDE RATE AND USE OF FACTS OTHERWISE AVAILABLE AND ADVERSE INFERENCES
- VII. DISCUSSION OF THE ISSUES

#### Scope Comments

- Comment 1: Exclusion for Plastic Garlands and Plastic Tinsel Garlands
- Comment 2: Exclusion for Bows Made from Plastic Garland
- Comment 3: Exclusion for Easter Grass, Tinsel, and Decorative Packaging Shred
- Comment 4: Exclusion for Fabric Ribbon
- Comment 5: Exclusion for Cords
- Comment 6: Clarification of the Exclusion for Ribbon Formed into a Bow with Non-Plastic Decorative Coatings
- Comment 7: Exclusion for Ribbon Made of Both Plastic and Non-Plastic Strands
- Comment 8: Clarification Regarding the Measurement of the Width of Ribbon
- Comment 9: Exclusion for Swirl Decorations
- Comment 10: Exclusion for Bows Made from Plastic Sheet
- Comment 11: Exclusion for Flocked and Unflocked Bows with Flexible Wire, Ribbon, String, or Other Type of Tie at the Base

#### Junlong Issues

- Comment 12: Whether to Apply AFA to Junlong
  - Comment 12a: Date of Sale*
  - Comment 12b: Product Characteristics*
  - Comment 12c: U.S. Destinations*
  - Comment 12d: Unreported Toller Factors of Production (FOPs)*
  - Comment 12e: Labor*
  - Comment 12f: Payment Dates*

#### Ricai Issues

- Comment 13: Whether to Apply AFA to Ricai
  - Comment 13a: Date of Sale*
  - Comment 13b: Disclosure of Unaffiliated Internal Reseller*
  - Comment 13c: Disclosure of U.S. Selling Agent*
  - Comment 13d: FOP Production and Consumption Weights*
  - Comment 13e: FOP Database Allocation Methodology*
  - Comment 13f: Reporting of Holographic FOPs*

#### General Issues

- Comment 14: Surrogate Value for Plastic Bag Input
- Comment 15: Surrogate Value for Hanging Strip Input

Comment 16: Value Added Tax Calculation

Comment 17: Which Surrogate Values Should be Used for PET Film, Glitter Film, Rainbow Film, and Holographic Film

Comment 18: Which Surrogate Financial Statements Should Be Used for Surrogate Financial Ratios

Comment 19: Surrogate Value for Card Inputs

Comment 20: Whether to Treat Point-of-Sale Packaging as Direct Material Costs

Comment 21: Whether to Provide an Export Subsidy Offset

VIII. RECOMMENDATION

### **Appendix III**

#### **Unresponsive Companies**

1. Best Craftwork Products Co., Ltd.
2. Billion Trend International Ltd.
3. Dongguan Xinghui Packaging Co., Ltd.
4. Fangtai Webbing Co.
5. Foshan City Shunde District Fangtai Webbing Co., Ltd.
6. Hangzhou Jiefa Materials Co., Ltd.
7. Hangzhou Owner Party Co., Ltd.
8. Jiaxing Kaiya Textile Co., Ltd.
9. Long Fine Gift & Bags Factory
10. Nan Mei Decorative Ribbons Co., Ltd.
11. Ningbo Qianyi Color Ribbon Co., Ltd.
12. Ningbo Sellers Union Co., Ltd.
13. Qingdao Hileaders Co., Ltd.
14. Shanghai Foreign Trade Enterprises Pudong Co., Ltd.
15. Shenzhen Ao Wei Gift Co., Ltd.
16. Shenzhen Gary Gifts Packing Co., Ltd.
17. Shenzhen Guangyunda Technology Co., Ltd.
18. True Color Gift Packing Co., Ltd.
19. Wellmark Gift (Shenzhen) Co Ltd
20. Wello Gift Co., Ltd.
21. Xiamen Golden Grand Lucky Ribbon & Bow Co., Ltd.
22. Xiamen Meisida Decorations Co., Ltd.
23. Yangzhou Bestpak Gifts & Crafts Co., Ltd.
24. Yiwu Eco-Tondo Artware Co., Ltd.
25. Yongjiixin Gifts & Crafts Factory

[FR Doc. 2019-00755 Filed: 1/31/2019 8:45 am; Publication Date: 2/1/2019]