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PUBLIC VERSION

BEFORE THE
INTERNATIONAL TRADE ADMINISTRATION OF THE
U.S. DEPARTMENT OF COMMERCE
AND THE
U.S. INTERNATIONAL TRADE COMMISSION

PETITIONS FOR THE IMPOSITION OF ANTIDUMPING AND COUNTERVAILING DUTIES PURSUANT TO SECTION 701 AND 731 OF THE TARIFF ACT OF 1930, AS AMENDED

VOLUME XIII:
TURKEY AD PETITION

IN THE MATTER OF:

ALUMINUM EXTRUSIONS FROM COLOMBIA, THE DOMINICAN REPUBLIC, ECUADOR, INDIA, INDONESIA, ITALY, MALAYSIA, MEXICO, THE PEOPLE'S REPUBLIC OF CHINA, SOUTH KOREA, TAIWAN, THAILAND, TURKEY, THE UNITED ARAB EMIRATES AND VIETNAM

PETITIONERS:

U.S. ALUMINUM EXTRUDERS COALITION AND THE UNITED STEEL, PAPER AND FORESTRY, RUBBER, MANUFACTURING, ENERGY, ALLIED INDUSTRIAL AND SERVICE WORKERS INTERNATIONAL UNION

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I. INTRODUCTION

On behalf of the U.S. Aluminum Extruders Coalition and the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (collectively "Petitioners"), this Petition seeks the imposition of antidumping duties on certain aluminum extrusions from Turkey. This Petition sets forth below the information relevant to the calculation of export price ("EP") and normal value ("NV") that is reasonably available to Petitioners. As shown below, the application of the Department of Commerce's (the "Department") standard dumping methodology shows that producers and/or exporters in Turkey sold, or offered for sale, aluminum extrusions ("extrusions") in the United States at less than fair value.

Petitioners used EP as the basis for U.S. price because Turkish producers and/or exporters of subject merchandise often sell directly to unaffiliated purchasers located in the United States or through unaffiliated trading companies to unrelated purchasers in the United States. However, in certain situations, a Turkish producer and/or exporter may have an affiliated sales or distribution division that is located in the United States. These divisions may take delivery of the goods in the United States, enter the goods into affiliated distribution warehouses, and resell the goods to unaffiliated U.S. customers. However, as described below, information available to Petitioners supports Petitioners' belief that EP is the appropriate comparison basis.

Petitioners first computed the ex-factory EP for each transaction or offer ("ex-factory U.S. price" or "ex-factory EP") in U.S. dollars by deducting from the quoted transaction prices the costs incident to delivering the merchandise to customers in the United States. Specifically, and where applicable, Petitioners would normally deduct transportation charges from the Turkish manufacturing facilities to the Turkish ports of exportation, foreign brokerage and handling fees,

international ocean/truck freight and insurance expenses, U.S. port fees, U.S. inland freight expenses, U.S. domestic brokerage and handling expenses, and U.S. duties and taxes.

Petitioners calculated the ex-factory normal value ("ex-factory NV") by estimating the cost of production ("COP") for the merchandise that was sold or offered for sale to the United States.

Petitioners next compared each ex-factory EP with the ex-factory NV for identical or similar merchandise. In making these comparisons, Petitioners were required to convert the Turkish producer's NVs to U.S. dollars using the U.S. Dollar-Turkish Lira exchange rate in effect during the period of investigation (October 1, 2022, through September 30, 2023) (the "POI"). Petitioners then subtracted the U.S. price from the ex-factory NV and divided the difference by the U.S. price for each observation to determine the dumping margin.

II. EXPORT PRICE

Turkish producers/exporters of aluminum extrusions sell through a variety of channels and to a wide range of customers including original equipment manufacturers, distributors, and directly to end users. As noted above, Turkish producers and exporters of aluminum extrusions may not be affiliated with the aforementioned companies, but it is not uncommon for some Turkish producers and exporters of extrusions to sell subject merchandise to an affiliated U.S. company which takes delivery of the goods in the United States before reselling the goods to the various classes of customers.

Turkish producers/exporters of extrusion products and U.S. producers of extrusions products price subject merchandise based on a number of factors including: (1) the alloy grade of the aluminum, (2) the form of the extrusion (based on the extrusion die form), (3) the degree of surface processing of the extrusion (*e.g.*, whether it was painted or anodized), (4) whether the

extrusion has undergone some further processing through the addition of parts or hardware or through partial conversion into a semifinished good, and (5) other factors.[1] Despite the wide variance in features and options found in the extrusions market place, Turkish and domestic producers of aluminum extrusion products compete for the same customers on a daily basis.

A. U.S. Price

Petitioners obtained the following quoted sales offers for aluminum extrusion products produced in and exported from Turkey by Sistem Aluminyum Sanayi ve Ticaret ("Sistem") and offered for sale to a customer in the United States during the POI.[2]

OBS	Producer		Product	Grade / Specification	Finish	Processing?	Offered Price per Unit (US$)	
US-TR-01	Sistem	[	*Product*			*Processing*		]

Documents certifying the term of this recent sales offer are provided in **Exhibit XIII-2**.

The product involved represents a standard type of aluminum extrusion. Products such as these are produced and sold in the United States market on a daily basis.[3]

Sistem offered to sell the goods in question directly to unrelated customers and distributors in the United States, with goods being delivered through the customs district/port of [*City, State*]. Consequently, EP is the proper comparison basis for this offer.

B. Movement and Related Expenses

In order to calculate the ex-factory U.S. prices for sales to the United States, Petitioners deducted the costs associated with exporting and delivering the products to customers in the

[1] *See* Declaration of [*Name*], attached as **Exhibit XIII-1**.

[2] *See* Declaration of [ ], attached as **Exhibit XIII-2**.

[3] *See id.*

United States from the quoted transaction prices. These costs normally consist of inland and ocean freight charges from Turkish manufacturing facilities to U.S. ports of entry, Turkish and U.S. port, wharfage, and/or handling fees, foreign brokerage and handling fees, customs duties and fees paid upon entry of the subject merchandise into the United States, U.S. brokerage and handling fees, and U.S. inland freight expenses, where applicable. The following sections describe the calculations performed to derive the ex-factory U.S. prices. Petitioners' calculations of the ex-factory U.S. price are provided at **Exhibit XIII-3**.

Turkish imports of aluminum extrusions are typically transported by truck or rail from the manufacturing facilities to the port of export, shipped by ocean vessel to the United States in standard shipping containers, and moved by truck or rail from the port of arrival to the location of the U.S. customer's choosing. The exact method of transportation depends on the proximity of the Turkish production factories to the port of exportation, the availability of rivers or rail or road lines in conjunction with the factories' locations, and the location of the U.S. customer's designated delivery location. The following narrative describes the adjustments made to the offered U.S. prices.

C. Country of Manufacture Expenses

1. Foreign Inland Freight

Under normal circumstances, Petitioners would deduct country of manufacture movement expenses such as foreign inland freight (truck or rail or barge), distribution warehouse expenses, brokerage and handling expenses, and port expenses from the quoted transaction price. According to information available to Petitioners, Sistem is located in the municipality of

Esenyurt located a short distance from Istanbul.[4] According to [*source*] service,[5] Sistem typically will use the port facilities that are located not more than about 122 kilometers from Sistem's production facilities.[6]

Petitioners do not have access to Sistem's actual costs incurred in shipping merchandise from Turkey to the United States. However, given Sistem's proximity to its seaport, it is highly likely that Sistem would utilize trucks to ship goods from its facilities to the port of exportation.

As the best information reasonably available, Petitioners obtained information regarding Turkish inland freight costs from the World Bank publication *Doing Business in Turkey 2020*.[7] The publication provides theoretical freight rates based on the exportation and importation of goods by customers located in Istanbul and exported through the seaport located at Derince.[8] The reported distances were applied against the average export inland freight rates to yield a cost per kilometer.[9] That cost was then converted to a cost per kilometer per metric ton (and then per ton and per pound) by dividing the quoted rate by the standard container load as specified by the methodology outlined in *DBT 2020* – 15 metric tons.[10] The resulting cost per kilometer per pound was converted to a cost per kilometer multiplied by the calculated distance between

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4 *See* Profile of Sistem Aluminyum Sanayi ve Ticaret, excerpts attached as **Exhibit XIII-4**.

5 *See* [ ] for Sistem, attached as **Exhibit XIII-5**.

6 *See* Turkey Inland Freight Distance, attached as **Exhibit XIII-6**.

7 *See Doing Business in Turkey – 2020*, World Bank Group ("*DBT 2020*"), excerpts attached as **Exhibit XIII-7A**.

8 *See id.*; *see Doing Business – Trading Across Borders Methodology*, World Bank Group, attached as **Exhibit XIII-7B**.

9 *See* Calculation of Turkey Inland Freight, attached as **Exhibit XIII-8**.

10 *See DBT 2020*, excerpts attached as **Exhibit XIII-7A**.

Sistem's facilities to its likely port of exportation,[11] which in turn was subtracted from the offered U.S. price.[12]

2. Brokerage and Handling

Petitioners calculated the country of manufacture brokerage and handling expenses that Turkish producers of aluminum extrusions would incur in shipping subject merchandise to the United States. Specifically, according to *DBT 2020*, exporters in Turkey are likely to incur up to US$393.00 in brokerage and handling fees.[13] This rate was converted to a price per metric ton (and then price per net ton and price per pound) by dividing the brokerage and handling fee rate by the standard container load as specified by the methodology outlined in *DBT 2020* – the 15 metric tons referenced above.[14] The cost per pound was then subtracted from the offered U.S. price.[15]

D. International Movement Expenses

With respect to ocean freight and relevant marine insurance expenses, Petitioners obtained from the U.S. International Trade Commission information relating to aluminum extrusions imported into the United States during the POI.[1617] Utilizing the Harmonized Tariff

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[11] *See* Turkey Inland Freight Distance, attached as **Exhibit XIII-6**. Petitioners note that with respect to the U.S. offer, the offer was made on a U.S. dollars per pound basis. Consequently, Petitioners do not need to account for the weight of the good as the movement expense rates already contemplate a price to ship one unit (*e.g.*, one pound or one kilogram) of goods.

[12] *See* Calculation of Ex-Factory Export Price, attached as **Exhibit XIII-3**.

[13] *See DBT 2020*, excerpts attached as **Exhibit XIII-7A**.

[14] *See id.*; *see also* Calculation of Turkey Brokerage and Handling, attached as **Exhibit XIII-9**.

[15] *See* Calculation of Ex-Factory Export Price, attached as **Exhibit XIII-3**.

[16] *See* Calculation of Ocean Freight and Marine Insurance Expenses, attached as **Exhibit XIII-10**. This is the most current data available to Petitioners.

[17] Petitioners note that official U.S. import statistics base movement expense data on reported expenses "incurred while bringing the merchandise from alongside the carrier at the port of exportation in the country of exportation and placing it alongside the carrier at the first {} port of entry in the United States." *See* U.S. Customs and Border Protection Agency, Instructions accompanying CBP form 7501 at 18, attached as **Exhibit XIII-11**.

Schedule of the United States codes that most closely reflect entries of the goods that were offered by Sistem, Petitioners subtracted the reported Customs values for entries of merchandise entered into [*city*] from the reported C.I.F. values for the same port and divided the difference by quantity of merchandise imported into the port for the same time period.[18] This result was subtracted from the U.S. price quote as shown in **Exhibit XIII-3**. This is the best information available to Petitioners.

E. Fees and Taxes

Where applicable, Petitioners deducted from the relevant quoted transaction prices the required normal customs duties,[19] the Harbor Maintenance Fee (0.125% *ad valorem*),[20] and the Merchandise Processing Fee (0.3464% *ad valorem*) based on the dutiable value of the goods offered.[21] Additionally, the dutiable value excludes ocean freight, U.S. inland freight, and U.S. brokerage fees.[22]

F. U.S. Domestic Movement Expenses

1. U.S. Inland Freight

Petitioners do not have access to Sistem's actual costs incurred in shipping merchandise to customers within the United States. As the best information reasonably available, Petitioners obtained information regarding U.S. domestic inland freight costs from the World Bank

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Based upon this, it is clear that foreign inland freight expenses are not captured in official U.S. import statistics and must be calculated separately. This conclusion is confirmed by the U.S. Customs and Border Protection Agency, which stipulates that freight charges reportable on Customs Form 7501 at Block 32 are to be "port to port" based expenses. *See id.* at 12-13.

18 *See* Calculation of Ocean Freight and Marine Insurance Expenses, attached as **Exhibit XIII-10**. Petitioners also converted the rate to a price per pound as the official import statistics report goods on a per-kilogram basis.

19 *See* Petition, Vol. I, at **Exhibit I-6**.

20 *See* 19 C.F.R. § 24.24.

21 *See id.* § 24.23.

22 *See* Calculation of Ex-Factory Export Price, attached as **Exhibit XIII-3**.

publication *Doing Business in the United States* ("*DBUSA 2020*").[23] The publication provides theoretical freight rates based on the exportation and importation of goods by customers located in Los Angeles and New York and imported through the ports located in El Paso, Texas, and Laredo, Texas, respectively.[24] The reported distances were applied against the average export inland freight rates to yield a cost per kilometer.[25] That cost was then converted to a cost per kilometer per metric ton (and then per ton and per pound) by dividing the quoted rate by the standard container load as specified by the methodology outlined in *DBUSA 2020* – 15 metric tons.[26] The resulting cost per kilometer per pound was converted to a cost per kilometer per pound and multiplied by the calculated distance between the most likely U.S. port of entry for Sistem's goods and the location of the facility of the U.S. customer,[27] which in turn was subtracted from the offered U.S. price.[28]

2. Brokerage and Handling

Petitioners calculated the U.S. domestic brokerage and handling expenses that Turkish producers of aluminum extrusions would incur in shipping subject merchandise within United States. Specifically, according to *DBUSA 2020*, importers in the United States are likely to incur up to US$275.00 in brokerage and handling fees.[29] This rate was converted to a price per metric ton (and then price per net ton and price per pound) by dividing the brokerage and handling fee

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[23] *See Doing Business in the United States – 2020*, World Bank Group ("*DBUSA 2020*"), excerpts attached as **Exhibit XIII-12**.

[24] *See id.*; *see Doing Business – Trading Across Borders Methodology*, World Bank Group, attached as **Exhibit XIII-7B**.

[25] *See* Calculation of U.S. Domestic Inland Freight, attached as **Exhibit XIII-13**.

[26] *See Doing Business – Trading Across Borders Methodology*, World Bank Group, attached as **Exhibit XIII-7B**; *see also DBUSA 2020*, excerpts attached as **Exhibit XIII-12**.

[27] *See* U.S. Domestic Freight Distance, attached as **Exhibit XIII-14**.

[28] *See* Calculation of Ex-Factory Export Price, attached as **Exhibit XIII-3**.

[29] *See DBUSA 2020*, excerpts attached as **Exhibit XIII-12**.

rate by the standard container load as specified by the methodology outlined in *DBUSA 2020* – the 15 metric tons referenced above.[30] The cost per pound was then subtracted from the offered U.S. price.[31]

G. Computation of Ex-Factory U.S. Price

Petitioners subtracted the calculated movement expenses, brokerage and handling expenses, fees, and duties from the reported U.S. prices to obtain the following ex-factory U.S. price for aluminum extrusion products exported from Turkey and offered for sale in the United States:

OBS	Producer		Product	Grade / Specification	Finish	Processing?	Ex-Factory EP (US$)	
US-TR-01	Sistem	[	*product*				*$1.40000*	]

Detailed calculations of the ex-factory U.S. prices for imports of aluminum extrusion products from Turkey are provided in **Exhibit XIII-3**.

III. NORMAL VALUE

The preferred method for determining the NV of imported products is to examine sales or offers of sales of the identical or similar product in the home market of the exporting country. Petitioners [ ] regarding the prices at which Sistem sold the identical merchandise in the Turkish market [*narrative*], given the nature of the aluminum extrusion that was offered for sale in the United States [

[30] *See id.*; *see also* Calculation of U.S. Domestic Brokerage and Handling, attached as **Exhibit XIII-15**.

[31] *See* Calculation of Ex-Factory Export Price, attached as **Exhibit XIII-3**.

],

Petitioners were unable to obtain pricing for this product in Turkey from Sistem.[32]

Similarly, given the nature of the product, Petitioners [

narrative

]. Because neither home market nor third country pricing data were available to Petitioners, Petitioners based NV on constructed value.

Petitioners used the Department's standard methodology to calculate the COP for the subject merchandise produced by Sistem. Because the volume and value of inputs consumed by Sistem and the company's actual production costs are not reasonably available, Petitioners used the product-specific production costs and/or consumption rates of [

], as the "Turkish Surrogate."[33]

A. Cost of Production and Constructed Value

Petitioners used [*company*] as [

].[34] The [

] by Sistem. As with Sistem and other Turkish respondents, and as noted above, [

] of extrusion products. [*company*

state

] aluminum extrusion goods.

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[32] *See* Declaration of [*name*], attached as **Exhibit XIII-16**.

[33] *See* Declaration of [*name*], attached as **Exhibit XIII-17**.

[34] *See id.*

1. The Production Process for Subject Merchandise

The manufacturing process for aluminum extrusion products is done in several phases. However, depending on the manufacturer and the country, certain intermediate steps may be omitted.

The production process for aluminum extrusions begins with the semi-finished alloy aluminum billets as the input raw material. To produce in the billets, unalloyed aluminum ingots are placed into a charging furnace (electricity or natural gas fired) in a cast house, along with aluminum scrap and a number of metallic alloys such as silicon, copper, magnesium, manganese, iron, zinc, and titanium – depending on the desired grade and chemistry. The heat of the furnace melts the metals, and the furnace helps blend the metals into a consistent chemistry before the furnace is "tapped" and the molten aluminum is allowed to flow into troughs that are typically round in shape and where the molten aluminum cools into a solid form. This process yields a semifinished alloyed aluminum billet.[35]

In the extrusion phase, an alloyed aluminum billet is heated in a heating furnace (typically, an electrically heated furnace) to allow the billet to become malleable and formable. The heated billet is then hydraulically rammed through an extrusion die which has been cut in the shape of the profile of the finished extrusion. The process of ramming the billet through the die causes the extruded aluminum to acquire the same cross section and shape as the die. At pre-determined lengths, the extruded aluminum is cut using cutting saws. Extrusions are typically permitted to be stretched to ensure straightness and may be "aged" to allow the aluminum alloy

[35] As noted above, not all extruders possess a cast house. Some extruders directly purchase billets on the open market from entities with a cast house.

to harden. The cut and extruded product is then allowed to cool and is in a "mill finish" condition at conclusion of this phase.

Mill finish aluminum extrusions may be prepared for packaging and distribution to a mill's customers. Alternatively, mill finish aluminum extrusions may undergo any number of finishing or processing applications including surface coating or treatments (*e.g.*, painting, anodizing, sanding, acid-etching, nickel finishing), may undergo fabrication operations such as punching, drilling, notching, beveling, bending, and may be supplemented with hardware (*e.g.*, screws) or other components. Once all fabrication operations have been completed, these aluminum extrusions will be prepared for packaging and distribution to a mill's customers.

2. The Turkish Surrogate

The production process for aluminum extrusion products is very similar regardless of whether the product is produced in the United States or in Turkey. [ ] produces aluminum extrusions in [*narrative* *state*].[36] The company has produced aluminum extrusions [*year*].

3. Calculation of Normal Value

To calculate NV, Petitioners first calculated the amount (*i.e.*, consumption rate) of each production input that the Turkish Surrogate used in the production of aluminum extrusion products in the United States during the POI. Petitioners used the Turkish Surrogate's actual consumption rates for all direct material inputs (*e.g.*, unalloyed ingot, alloying metals, process materials, extrusion dies).[37] Petitioners determined the average cost for most of these inputs in Turkey using publicly available information that is most contemporaneous with the POI.

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36 *Id.*

37 *See* Calculation of Normal Value, attached as **Exhibit XIII-18**.

Similarly, using the Turkish Surrogate's actual incurred consumption rates for energy and labor, Petitioners determined the average cost for these inputs in Turkey from publicly available information that is most contemporaneous with the POI.[38] Based on this information, Petitioners calculated Sistem's NV.

4. Adjustments for Inflation and Exchange Rates

Where an input came from a period preceding the POI, the period for which Petitioners have cost data, Petitioners made adjustments for inflation using the producer price index (the "PPI") for Turkey as reported by the Turkish Statistical Institute.[39] Specifically, Petitioners divided the index for the period to which the input price pertained by the index for the proposed POI (October 2022 through September 2023).[40] Petitioners then multiplied the resulting ratio by the relevant price to adjust for inflation.

Petitioners calculated the entire COP in U.S. dollars. For input prices denominated in Turkish Liras, Petitioners converted the price into U.S. dollars using the simple average of the daily U.S. Dollar–Turkish Lira exchange rate (or third country exchange rate) for the POI as reported by the Wall Street Journal.[41]

5. Production Costs – Direct

Using the methodology described above, Petitioners estimated the COP for merchandise produced and exported by the Turkish respondent.[42]

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38 *See id.*

39 *See* Turkish Producer Price Index, attached as **Exhibit XIII-19**.

40 *See generally id.*

41 *See* Currency Exchange Rates, attached as **Exhibit XIII-20**.

42 *See* Calculation of Normal Value, attached as **Exhibit XIII-18**.

a. Raw Materials

Petitioners valued all direct material inputs used to produce aluminum extrusions from Turkish import statistics.[43] Petitioners obtained Turkish import data from a subscription database made available by Standard and Poor's Global Trade Atlas for the period August 2022 through July 2023 (*i.e.*, the twelve most recent months where import data was available).[44]

For many items, Petitioners converted data to a price per pound [*narrative*]. A summary of all surrogate values pertaining to material inputs appears at **Exhibit XIII-21**, while the source data pertaining to these production costs appear at **Exhibit XIII-22**. Consistent with the Department's standard methodology, Petitioners removed from the calculation of surrogate values any import pricing that was sourced from non-market economy countries (*e.g.*, China, Russia, and Vietnam), countries that have been found to provide generally available export subsidies (*e.g.*, India, Indonesia), and countries that are unidentifiable (*e.g.*, "Other countries, NES").

Petitioners also adjusted the NV for an offset for reclaimed and resold aluminum scrap. While the Turkish Surrogate and Sistem are certain to recover scrap generated during the production process, not all scrap holds the same value. For example, press-scrap (*i.e.*, scrap generated from the press itself or cutting) will carry a higher value than would post-consumer scrap which has unknown and variable alloy content. However, because Turkish import statistics do not segregate high-value scrap from low-value scrap, Petitioners have had to value any scrap offsets utilizing a single Turkish import price for all scrap.

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43 *See* Summary of Material Inputs, attached as **Exhibit XIII-21**.

44 *See* Global Trade Atlas Import Data, attached as **Exhibit XIII-22**.

b. Energy

To value electricity, natural gas, and water, Petitioners utilized POI contemporaneous data for commercial users as published by the Republic of Turkey Investment Office.[45] The calculation for electricity appears in **Exhibit XIII-24**, the calculation for natural gas appears in **Exhibit XIII-25**, and the calculation for water appears in **Exhibit XIII-26**.

c. Labor

To value labor, Petitioners obtained labor costs for Turkish production workers based on data available from the International Labour Organization.[46] As the pricing was obtained during calendar year 2021, Petitioners adjusted the value for inflation utilizing the PPI in effect during the POI.

6. Production Costs – Other Expenses

Petitioners added all the total direct manufacturing costs (materials, labor, and energy) to calculate the total cost of goods sold ("COGS") net of depreciation for aluminum extrusion.[47] Pursuant to the Tariff Act of 1930 and the Department's regulations, Petitioners added additional expenses relating to overhead, selling, general and administrative expenses, and profit to calculate a final NV.

Consistent with the Department's normal practice, Petitioners located the financial ratios of a company that is a producer of comparable or identical merchandise in the primary surrogate country. Attached to this petition is the audited calendar year 2022 annual report of Çuhadaroğlu Metal Sanayi ve Pazarlama A.Ş. ("Çuhadaroğlu"), a Turkish producer of aluminum extrusions.[48]

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45 *See* Turkish Investment Office Facts and Figures, attached as **Exhibit XIII-23**.

46 *See* Calculation of Turkish Labor Rates, attached as **Exhibit XIII-27**.

47 *See* Calculation of Normal Value, attached as **Exhibit XIII-18**.

48 *See* Çuhadaroğlu Company Website Excerpts, attached as **Exhibit XIII-28**.

a. Overhead Expense

Petitioners multiplied the Turkish aluminum extrusions producer's calculated COGS ("Total Materials, Energy & Labor") by Çuhadaroğlu's overhead ratio as derived from Çuhadaroğlu's calendar year 2022 financial statements to arrive at the fixed overhead expense.[49] Petitioners added this expense to the calculated COGS to arrive at the total cost of manufacturing ("COM") for the Turkish aluminum extrusions producer.[50]

b. Selling, General, and Administrative Costs

With respect to selling, general, and administrative costs ("SG&A"), Petitioners multiplied the Turkish aluminum extrusion producer's calculated total COM by Çuhadaroğlu's SG&A ratio as derived from Çuhadaroğlu's calendar year 2022 financial statements to arrive at the SG&A expense for the Turkish aluminum extrusions producer.[51] Petitioners added the calculated SG&A expense to the previously calculated total COM to arrive at a total COP (excluding profit and packing expenses).[52]

c. Profit

To calculate the profit expense for the Turkish aluminum extrusion products producer, Petitioners multiplied the company's calculated total COP (excluding packing expenses) by Çuhadaroğlu's calculated profit ratio as derived from Çuhadaroğlu's calendar year 2022 financial statements.[53]

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[49] *See* Calculation of Çuhadaroğlu Financial Ratios and Çuhadaroğlu 2022 Annual Report, attached as **Exhibit XIII-29**; *see also* Calculation of Normal Value, attached as **Exhibit XIII-18**.

[50] Calculation of Normal Value, attached as **Exhibit XIII-18**.

[51] *See* Calculation of Çuhadaroğlu Financial Ratios and Çuhadaroğlu 2022 Annual Report, attached as **Exhibit XIII-29**; *see also* Calculation of Normal Value, attached as **Exhibit XIII-18**.

[52] Calculation of Normal Value, attached as **Exhibit XIII-18**.

[53] *See id.*

7. Production Costs – Packing Expenses

Utilizing the same methodologies described *supra*, Petitioners utilized the production experience of the Turkish Surrogate to estimate the production costs that Sistem would incur in producing and shipping aluminum extrusions to the United States. The packing costs include direct material inputs (*e.g.*, cardboard boxes, wooden pallets, adhesive packaging tape), packing labor and packing energy. The calculation of the packing expense appears in **Exhibit XIII-18**.

B. Normal Value

The calculations described above result in a FOP-based NV for the following observation:[54]

OBS	Producer/Exporter		Product	Grade / Specification	Finish	Processing?	NV (US$)	
HM-TR-01	Sistem	[	*product*	*grade*			*2.22222*	]

IV. LESS THAN NORMAL VALUE COMPARISON

In order to calculate the margin of dumping, Petitioners matched each U.S. transaction offer to its corresponding NV. Petitioners subtracted the ex-factory U.S. price from its corresponding NV and then divided the difference by the EP for each offered product to determine a dumping margin for the U.S. transaction offer, yielding a transaction-specific dumping margin.[55]

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54 *See id.*

55 *See* Calculation of Dumping Margin, attached as **Exhibit XIII-30**.

This comparison demonstrates that Turkish producers/exporters sold, or offered for sale, subject merchandise in the United States at prices below NV. The calculated *ad valorem* dumping margin for Sistem is 33.79%.[56]

V. CONCLUSION

Petitioners request that antidumping duties be imposed on imports of aluminum extrusions from Turkey in an amount sufficient to offset the unfair pricing described above.

[56] *See id.*

EXHIBIT LIST		
Exhibit No.	**Description**	**Security**
XIII-1	Declaration of [*name*]	Public Version
XIII-2	Declaration of [ ]	Public Version
XIII-3	Calculation of Ex-Factory Export Price	Public Version
XIII-4	Profile of Sistem Aluminyum Sanayi ve Ticaret (excerpts)	Public
XIII-5	[*source*] for Sistem	Public Version
XIII-6	Turkey Inland Freight Distance	Public
XIII-7A	*Doing Business in Turkey – 2020*, World Bank Group (excerpts)	Public
XIII-7B	*Doing Business – Trading Across Borders Methodology*, World Bank Group	Public
XIII-8	Calculation of Turkey Inland Freight	Public
XIII-9	Calculation of Turkey Brokerage and Handling	Public
XIII-10	Calculation of Ocean Freight and Marine Insurance Expenses	Public Version
XIII-11	U.S. Customs and Border Protection Agency, Instructions accompanying CBP form 7501	Public
XIII-12	*Doing Business in the United States – 2020*, World Bank Group (excerpts)	Public
XIII-13	Calculation of U.S. Domestic Inland Freight	Public Version
XIII-14	U.S. Domestic Freight Distance	Public Version
XIII-15	Calculation of U.S. Domestic Brokerage and Handling	Public
XIII-16	Declaration of [*name*]	Public Version
XIII-17	Declaration of [ ]	Public Version
XIII-18	Calculation of Normal Value	Public Version

EXHIBIT LIST		
Exhibit No.	**Description**	**Security**
XIII-19	Turkish Producer Price Index	Public
XIII-20	Currency Exchange Rates	Public
XIII-21	Summary of Material Inputs	Public
XIII-22	Global Trade Atlas Import Data	Public
XIII-23	Turkish Investment Office Facts and Figures	Public
XIII-24	Calculation for Electricity Costs	Public
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XIII-28	Çuhadaroğlu Company Website Excerpts	Public
XIII-29	Calculation of Çuhadaroğlu Financial Ratios and Çuhadaroğlu 2022 Annual Report	Public
XIII-30	Calculation of Dumping Margin	Public Version