

BILLING CODE 3510-DS-P

DEPARTMENT OF COMMERCE

INTERNATIONAL TRADE ADMINISTRATION

A-552-801

Certain Frozen Fish Fillets from the Socialist Republic of Vietnam: Final Results and Partial Rescission of Administrative Review; 2021-2022

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that Vinh Hoan Corporation (Vinh Hoan), an exporter of certain frozen fish fillets (fish fillets) from the Socialist Republic of Vietnam (Vietnam), did not sell subject merchandise in the United States at prices below normal value (NV) during the period of review (POR) August 1, 2021, through July 31, 2022. Commerce also determines that Can Tho Import Export Seafood Joint Stock Company (CASEAMEX), an exporter of fish fillets from Vietnam, did sell subject merchandise in the United States at prices below NV during the POR. Further, Commerce determines that four additional companies, Cafatex Corporation (Cafatex), Hung Vuong Corporation and its affiliated companies (HVC), International Development and Investment Corporation (IDI), and Loc Kim Chi Seafood Joint Stock Company (Loc Kim Chi), are eligible for separate-rate status.

Commerce is also rescinding the review with respect to 12 companies and the Vietnam-wide entity.

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

FOR FURTHER INFORMATION CONTACT: Javier Barrientos or Christopher Maciuba, AD/CVD Operations, Office V, Enforcement and Compliance, International Trade

Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-2243 and (202) 482-0413, respectively.

SUPPLEMENTARY INFORMATION:

Background

On September 7, 2023, Commerce published the preliminary results of this administrative review and invited interested parties to comment.<sup>1</sup> On December 11, 2023, Commerce extended the deadline for issuance of these final results to March 5, 2024.<sup>2</sup> For a complete description of the events that occurred subsequent to the *Preliminary Results*, see the Issues and Decision Memorandum.

Scope of the Order<sup>3</sup>

The products covered by the *Order* are fish fillets from Vietnam. For a complete description of the scope of this order, see the Issues and Decision Memorandum.<sup>4</sup>

Analysis of Comments Received

We addressed all issues raised in the case and rebuttal briefs filed by interested parties in the Issues and Decision Memorandum. A list of the issues addressed in the Issues and Decision Memorandum is provided in Appendix I 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

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<sup>1</sup> See *Certain Frozen Fish Fillets from the Socialist Republic of Vietnam: Preliminary Results of Antidumping Duty Administrative Review, Preliminary Determination of No Shipments, and Notice of Intent to Rescind, in Part; 2021-2022*, 88 FR 61525 (September 7, 2023) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum (PDM).

<sup>2</sup> See Memorandum, "Extension of Deadline for Final Results of Antidumping Duty Administrative Review," dated December 11, 2023.

<sup>3</sup> See *Notice of Antidumping Duty Order: Certain Frozen Fish Fillets from the Socialist Republic of Vietnam*, 68 FR 47909 (August 12, 2003) (*Order*).

<sup>4</sup> See Memorandum, "Decision Memorandum for the Final Results of the Antidumping Duty Administrative Review: Certain Frozen Fish Fillets from the Socialist Republic of Vietnam; 2021-2022," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum), at 3.

available to registered users at <http://access.trade.gov>. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

### Partial Rescission of Review

Pursuant to 19 CFR 351.213(d)(3), it is Commerce's practice to rescind an administrative review of an antidumping duty order when there are no reviewable entries of subject merchandise during the POR for which liquidation is suspended.<sup>5</sup> Normally, upon completion of an administrative review, the suspended entries are liquidated at the assessment rate calculated for the review period.<sup>6</sup> Therefore, for an administrative review to be conducted for a company, there must be at least one reviewable, suspended entry that Commerce can instruct CBP to liquidate at the assessment rate calculated for the review period.<sup>7</sup> There were no entries of subject merchandise for 12 of the companies, nor for the Vietnam-wide entity, subject to this review during the POR.<sup>8</sup> Accordingly, in the absence of suspended entries of subject merchandise during the POR, we are hereby rescinding this administrative review for these companies and the Vietnam-wide entity, in accordance with 19 CFR 351.213(d)(3).

### Separate Rates

We continue to find that the non-individually-examined exporters Cafatex, HVC, IDI, and Loc Kim Chi, and individually-examined respondents Vinh Hoan and CASEAMEX, have demonstrated eligibility for separate rates.<sup>9</sup> As noted below, we have assigned Cafatex, HVC,

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<sup>5</sup> See, e.g., *Diocetyl Terephthalate from the Republic of Korea: Rescission of Antidumping Administrative Review; 2021–2022*, 88 FR 24758 (April 24, 2023); see also *Certain Carbon and Alloy Steel Cut-to Length Plate from the Federal Republic of Germany: Rescission of Antidumping Administrative Review; 2020–2021*, 88 FR 4157 (January 24, 2023).

<sup>6</sup> See 19 CFR 351.212(b)(1).

<sup>7</sup> See 19 CFR 351.213(d)(3).

<sup>8</sup> For the companies for which we are rescinding this review, see Appendix II.

<sup>9</sup> See *Preliminary Results PDM* at 7-10.

IDI, and Loc Kim Chi the rate established for CASEAMEX, consistent with our practice in administrative reviews and section 735(c)(5)(A) of the Tariff Act of 1930, as amended (the Act).<sup>10</sup>

### Changes Since the Preliminary Results

Based on a review of the record and comments received from interested parties regarding the *Preliminary Results*, as well as our verification procedures, Commerce made certain changes to the margin calculations for Vinh Hoan and CASEAMEX.<sup>11</sup>

### Final Results of Administrative Review

The estimated weighted-average dumping margins for the final results of this administrative review are as follows:

<b>Exporter</b>	<b>Weighted-Average Dumping Margin (dollars per kilogram)</b>
Vinh Hoan Corporation <sup>12</sup>	\$0.00
Can Tho Import Export Seafood Joint Stock Company	\$0.18
Loc Kim Chi Seafood Joint Stock Company	\$0.18*
International Development and Investment Corporation	\$0.18*
Hung Vuong Corporation <sup>13</sup>	\$0.18*
Cafatex Corporation	\$0.18*

\* This rate is based on the rate calculated for Can Tho Import Export Seafood Joint Stock Company.

<sup>10</sup> *Id.* at 10.

<sup>11</sup> For a full description of changes, *see* Issues and Decision Memorandum.

<sup>12</sup> Vinh Hoan Corporation is part of a single entity with the following companies: (1) Van Duc Food Export Joint Stock Company (also known as Van Duc); (2) Van Duc Tien Giang Food Export Company (also known as VDTG or Van Duc Tien Giang Food Exp. Co.); (3) Thanh Binh Dong Thap One Member Company Limited (also known as Thanh Binh Dong Thap or Thanh Binh Dong Thap Ltd.); and (4) Vinh Phuoc Food Company Limited (also known as Vinh Phuoc or VP Food).

<sup>13</sup> Hung Vuong Corporation (also known as Hung Vuong Joint Stock Company, HVC or HV Corp.) is part of a single entity with the following companies: (1) An Giang Fisheries Import and Export Joint Stock Company (also known as Agifish, An Giang Fisheries Import and Export, An Giang Fisheries Import & Export Joint Stock Company); (2) Asia Pangasius Company Limited (also known as ASIA); (3) Europe Joint Stock Company (also known as Europe, Europe JSC or EJS CO.); (4) Hung Vuong Ben Tre Seafood Processing Company Limited (also known as Ben Tre, HVBT, or HVBT Seafood Processing); (5) Hung Vuong Mascato Company Limited (also known as Mascato); (6) Hung Vuong—Sa Dec Co., Ltd. (also known as Sa Dec or Hung Vuong Sa Dec Company Limited); and (7) Hung Vuong—Vinh Long Co., Ltd. (also known as Vinh Long or Hung Vuong Vinh Long Company Limited).

## Disclosure

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

## Assessment Rates

Pursuant to section 751(a)(2)(C) of the Act, and 19 CFR 351.212(b), Commerce has determined, and CBP shall assess, antidumping duties on all appropriate entries of subject merchandise in accordance with the final results of this review.

For Vinh Hoan, we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties. Pursuant to Commerce's assessment practice,<sup>14</sup> for entries of Vinh Hoan's merchandise that were not reported in the U.S. sales data submitted by Vinh Hoan during this review, Commerce will instruct CBP to liquidate such entries at the Vietnam-wide entity rate.

Because CASEAMEX's weighted-average dumping margin is not zero or *de minimis* (*i.e.*, less than 0.5 percent), we calculated importer-specific (or customer-specific) per-unit assessment rates by dividing the amount of dumping for reviewed sales to the importer or customer by the total sales quantity associated with those transactions. Where an importer-specific or customer-specific assessment rate is zero or *de minimis*, we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.

For Cafatex, HVC, IDI, and Loc Kim Chi, because we assigned these companies CASEAMEX's rate of \$0.18 per kilogram in the final results of this review, we will instruct, and

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<sup>14</sup> See *Non-Market Economy Antidumping Proceedings: Assessment of Antidumping Duties*, 76 FR 65694 (October 24, 2011).

CBP shall assess, antidumping duties on all appropriate entries of subject merchandise at the rate of \$0.18 per kilogram.

For the companies/entity listed in Appendix II for which we are rescinding this administrative review, Commerce will instruct CBP to assess antidumping duties on all appropriate entries at a rate equal to the cash deposit of estimated antidumping duties required at the time of entry, or withdrawal from warehouse, for consumption, during the period August 1, 2021, through July 31, 2022, in accordance with 19 CFR 351.212(c)(1)(i).

Commerce intends to issue appropriate assessment instructions to CBP no earlier than 35 days after the date of publication of the final results of this review in the *Federal Register*. If a timely summons is filed at the U.S. Court of International Trade, the assessment instructions will direct CBP not to liquidate relevant entries until the time for parties to file a request for a statutory injunction has expired (*i.e.*, within 90 days of publication).

#### Cash Deposit Requirements

The following cash deposit requirements will be effective upon publication of the final results of this administrative review for all shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date, as provided for by section 751(a)(2)(C) of the Act: (1) for the companies listed above, the cash deposit rate will be equal to the dumping margin established in the final results of this review (except, if the rate is zero or *de minimis*, then the cash deposit rate will be zero); (2) for previously examined Vietnamese and non-Vietnamese exporters not listed above that maintain separate rates based on a prior completed segment of this proceeding, the cash deposit rate will continue to be the existing exporter-specific cash deposit rate; (3) for all Vietnamese exporters of subject merchandise that have not been found to be entitled to a separate rate, the cash deposit rate will

be the rate for the Vietnam-wide entity (*i.e.*, \$2.39 per kilogram); and (4) for all non-Vietnamese exporters of subject merchandise which have not received their own rate, the cash deposit rate will be the rate applicable to the Vietnamese exporter that supplied that non-Vietnamese exporter. These deposit requirements, when imposed, shall remain in effect until further notice.

#### Notification to Importers

This notice also serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this POR. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of doubled antidumping duties.

#### Administrative Protective Order

This notice also serves as a reminder to parties subject to administrative protective order (APO) of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3), which continues to govern business proprietary information in this segment of the proceeding. Timely written notification of the return or destruction of APO materials, or conversion to judicial protective order, is hereby requested. Failure to comply with the regulations and terms of an APO is a violation which is subject to sanction.

Notification to Interested Parties

We are issuing and publishing these final results of administrative review in accordance with sections 751(a)(1) and 777(i) of the Act, and 19 CFR 351.221(b)(5).

Dated: March 5, 2024

*/S/ Ryan Majerus*

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

## Appendix I

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

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Changes Since the *Preliminary Results*
- V. Discussion of the Issues
  - Comment 1: Standing of Luscious Seafoods LLC to Request a Review
  - Comment 2: Whether to Apply Facts Available with Adverse Inferences to  
Can Tho Import Export Seafood Joint Stock Company
  - Comment 3: Whether to Deny CASEAMEX's By-product Offset Claim
  - Comment 4: Hung Vuong Corporation's Separate Rate Implementation
  - Comment 5: Surrogate Financial Ratios
  - Comment 6: Surrogate Value for Fish Skin
  - Comment 7: Rescission of Review for Certain Exporters
- VI. Recommendation

## Appendix II

### Exporters for Which We Are Rescinding the Review

1. Bien Dong Seafood Company Ltd. (also known as Bien Dong, Bien Dong Seafood, Bien Dong Seafood Co., Ltd., Biendong Seafood Co., Ltd., Bien Dong Seafood Limited Liability Company or Bien Dong Seafoods Co., Ltd.)\*\*\*
2. C.P. Vietnam Corporation (also known as C.P. Vietnam Corp.)
3. Dai Thanh Seafoods Company Limited (also known as DATHACO, Dai Thanh Seafoods or Dai Thanh Seafoods Co., Ltd.)
4. East Sea Seafoods LLC (also known as East Sea Seafoods Limited Liability Company, ESS LLC, ESS, ESS JVC, or East Sea Seafoods Joint Venture Co., Ltd.)
5. Hai Huong Seafood Joint Stock Company (also known as HHFish, HH Fish, or Hai Huong Seafood)
6. NTSF Seafoods Joint Stock Company (also known as NTSF, NTSF Seafoods or Ntsf Seafoods Jsc)\*\*\*
7. Vinh Quang Fisheries Corporation (also known as Vinh Quang, Vinh Quang Fisheries Corp., Vinh Quang Fisheries Joint Stock Company, or Vinh Quang Fisheries Co., Ltd.)
8. Fatifish Company Limited (also known as FATIFISH or FATIFISHCO or Fatfish Co., Ltd.)
9. GODACO Seafood Joint Stock Company (also known as GODACO, GODACO Seafood, GODACO SEAFOOD, GODACO\_SEAFOOD, or GODACO Seafood J.S.C.)
10. Green Farms Seafood Joint Stock Company (also known as Green Farms, Green Farms Seafood JSC, GreenFarm SeaFoods Joint Stock Company, or Green Farms Seafoods Joint Stock Company)
11. Nam Viet Corporation (also known as NAVICO)
12. QVD Food Co., Ltd.\*
13. Vietnam-Wide Entity\*\*

\* This is a single entity comprised of: QVD Food Co., Ltd, QVD Dong Thap Food Co., Ltd. (also known as Dong Thap or QVD DT), and Thuan Hung Co., Ltd. (also known as THUFICO).

\*\* The Vietnam-Wide Entity includes all exporters without an existing separate rate, some of which were individually named in the notice of initiation of this review. *See Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 87 FR 61278, 61280 (October 11, 2022). For a list of those companies, *see* Appendix III

\*\*\* As noted in the Issues and Decision Memorandum, all valid review requests were withdrawn for each of these companies.

### Appendix III

#### Portion of the Vietnam-Wide Entity Identified in the Initiation Notice

1. An Chau Co., Ltd.
2. An Giang Agriculture and Food Import-Export Joint Stock Company (also known as Afiex or An Giang Agriculture and Foods Import-Export Joint Stock Company)
3. An Hai Fishery Ltd. Co.
4. An My Fish Joint Stock Company (also known as Anmyfish, Anmyfishco or An My Fish Joint Stock)
5. An Phat Import-Export Seafood Co., Ltd. (also known as An Phat Seafood Co. Ltd. or An Phat Seafood, Co., Ltd.)
6. An Phu Seafood Corp. (also known as ASEAFood or An Phu Seafood Corp.)
7. Anchor Seafood Corp.
8. Anvifish Joint Stock Company (also known as Anvifish, Anvifish JSC, or Anvifish Co., Ltd.)
9. Asia Commerce Fisheries Joint Stock Company (also known as Acomfish JSC or Acomfish)
10. Basa Joint Stock Company (also known as BASACO)
11. Ben Tre Aquaproduct Import and Export Joint Stock Company (also known as Bentre Aquaproduct, Bentre Aquaproduct Import & Export Joint Stock Company or Aquatex Bentre)
12. Bentre Forestry and Aquaproduct Import Export Joint Stock Company (also known as Bentre Forestry and Aquaproduct Import and Export Joint Stock Company, Ben Tre Forestry and Aquaproduct Import-Export Company, Ben Tre Forestry Aquaproduct Import-Export Company, Ben Tre Frozen Aquaproduct Export Company or Faquimex)
13. Bentre Seafood Jsc.
14. Bien Dong Hau Giang Seafood Joint Stock Company (also known as Bien Dong HG or Bien Dong Hau Giang Seafood Joint Stock Co.)\*\*\*
15. Binh An Seafood Joint Stock Company (also known as Binh An or Binh An Seafood Joint Stock Co.)
16. Binh Dinh Garment Joint Stock Co.
17. Binh Dinh Import Export Company (also known as Binh Dinh Import Export Joint Stock Company, or Binh Dinh)
18. Ca Mau Frozen Seafood Processing Import Export Corporation
19. Cadovimex II Seafood Import-Export and Processing Joint Stock Company (also known as Cadovimex II, Cadovimex II Seafood Import Export and Processing Joint Stock Company, or Cadovimex II Seafood Import-Export)
20. Cantho Imp. Exp. Seafood
21. Cantho Import Export Fishery Limited
22. Cavina Seafood Joint Stock Company (also known as Cavina Fish or Cavina Seafood Jsc)
23. Cds Overseas Vietnam Co., Ltd.
24. Co May Imp. Exp. Co.
25. Colorado Boxed Beef Company (also known as CBBC)

26. Coral Triangle Processors (dba Mowi Vietnam Co., Limited (Dong Nai))
27. Cuu Long Fish Import-Export Corporation (also known as CL Panga Fish or Cuu Long Fish Imp. Exp. Corporation)
28. Cuu Long Fish Joint Stock Company (also known as CL-Fish, CL-FISH CORP, or Cuu Long Fish Joint Stock Company)
29. Cuu Long Seapro.
30. Da Nang Seaproducts Import-Export Corporation (also known as SEADANANG, Da Nang or Da Nang Seaproducts Import/Export Corp.)
31. Dai Tien Vinh Co., Ltd.
32. Dong Phuong Co., Ltd.
33. Dong Phuong Import Export Seafood Company Limited (also known as Dong Phuong Export Seafood Limited, Dong Phuong Seafood Company Limited, or aFishDeal)
34. Dragonwaves Frozen Food Factory Co., Ltd.
35. Europe Trading Co., Ltd
36. GF Seafood Corp.
37. Gia Minh Co. Ltd.
38. Go Dang An Hiep One Member Limited Company
39. Go Dang Ben Tre One Member Limited Liability Company
40. Gold Future Imp. Exp.
41. Golden Quality Seafood Corporation (also known as Golden Quality, GoldenQuality, GOLDENQUALITY, or GoldenQuality Seafood Corporation)
42. GreenFeed Vietnam Corporation
43. Ha Noi Can Tho Seafood Jsc.
44. Hai Thuan Nam Co Ltd.
45. Hai Trieu Co., Ltd.
46. Hasa Seafood Corp. (Hasaco)
47. Hiep Thanh Seafood Joint Stock Company (also known as Hiep Thanh or Hiep Thanh Seafood Joint Stock Co.)
48. Hoa Phat Seafood Import-Export and Processing J.S.C. (also known as HOPAFISH, Hoa Phat Seafood Import-Export and Processing Joint Stock Company, Hoa Phat Seafood Import-Export and Processing JSC, or Hoa Phat Seafood Imp. Exp. And Processing)
49. Hoang Long Seafood Processing Company Limited (also known as HLS, Hoang Long, Hoang Long Seafood, HoangLong Seafood, or Hoang Long Seafood Processing Co., Ltd.)
50. Hong Ngoc Seafood Co., Ltd.
51. Hung Phuc Thinh Food Jsc.
52. Hung Vuong
53. Hung Vuong—Mien Tay Aquaculture Corporation (HVMT or Hung Vuong Mien Tay Aquaculture Joint Stock Company)
54. Hung Vuong Seafood Joint Stock Company
55. Hungca Co., Ltd.
56. Indian Ocean One Member Company Limited (also known as Indian Ocean Co., Ltd. or Indian Ocean One Member Co., Ltd.)
57. Jk Fish Jsc.
58. Lian Heng Investment Co. Ltd. (also known as Lian Heng or Lian Heng Investment)

59. Lian Heng Trading Co. Ltd. (also known as Lian Heng or Lian Heng Trading)
60. Mekong Seafood Connection Co., Ltd.
61. Minh Phu Hau Giang Seafood Corp.
62. Minh Phu Seafood Corp.
63. Minh Qui Seafood Co., Ltd.
64. Nam Phuong Seafood Co., Ltd. (also known as Nam Phuong, NAFISHCO, Nam Phuong Seafood, or Nam Phuong Seafood Company Ltd.)
65. New Food Import, Inc.
66. Ngoc Ha Co. Ltd. Food Processing and Trading (also known as Ngoc Ha or Ngoc Ha Co., Ltd. Foods Processing and Trading)
67. Ngoc Tri Seafood Joint Stock
68. Nguyen Tran Seafood Company (also known as Nguyen Tran J-S Co)
69. Nha Trang Seafoods, Inc. (also known as Nha Trang Seafoods-F89, Nha Trang Seafoods, or Nha Trang Seaproduct Company)
70. NTACO Corporation (also known as NTACO or NTACO Corp.)
71. Phu Thanh Co., Ltd.
72. Phu Thanh Hai Co. Ltd. (also known as PTH Seafood)
73. Phuc Tam Loi Fisheries Imp.
74. PREFCO Distribution, LLC.\*\*\*
75. Pufong Trading And Service Co.
76. QMC Foods, Inc.
77. Qn Seafood Co., Ltd.
78. Quang Minh Seafood Company Limited (also known as Quang Minh, Quang Minh Seafood Co., Ltd., or Quang Minh Seafood Co.)
79. Quirch Foods, LLC.
80. Riptide Foods
81. Saigon-Mekong Fishery Co., Ltd. (also known as SAMEFICO or Saigon Mekong Fishery Co., Ltd.)
82. Seafood Joint Stock Company No. 4 (also known as SEAPRIEXCO No. 4)
83. Seafood Joint Stock Company No. 4 Branch Dongtam Fisheries Processing Company (also known as DOTASEAFOODCO or Seafood Joint Stock Company No. 4—Branch Dong Tam Fisheries Processing Company)
84. Seavina Joint Stock Company (also known as Seavina)
85. Sobi Co., Ltd.
86. Song Bien Co., Ltd.
87. Southern Fishery Industries Company, Ltd. (also known as South Vina, South Vina Co., Ltd., Southern Fishery Industries Co., Ltd., Southern Fisheries Industries Company, Ltd., or Southern Fisheries Industries Company Limited).Sunrise Corporation
88. Tam Le Food Co., Ltd.
89. Tan Thanh Loi Frozen Food Co., Ltd.
90. TG Fishery Holdings Corporation (also known as TG or Tg Fishery Holdings Corp.)
91. Thanh Dat Food Service And Trading
92. Thanh Hung Co., Ltd. (also known as Thanh Hung Frozen Seafood Processing Import Export Co., Ltd. or Thanh Hung)
93. Thanh Phong Fisheries Corp.

94. The Great Fish Company, LLC.
95. Thien Ma Seafood Co., Ltd. (also known as THIMACO, Thien Ma, Thien Ma Seafood Company, Ltd., or Thien Ma Seafoods Co., Ltd.)
96. Thinh Hung Co., Ltd.
97. Thuan An Production Trading and Service Co., Ltd. (also known as TAFISHCO, Thuan An Production Trading and Services Co., Ltd., or Thuan An Production Trading & Service Co., Ltd.)
98. Thuan Nhan Phat Co., Ltd.
99. Thuan Phuoc Seafoods and Trading Corporation
100. To Chau Joint Stock Company (also known as TOCHAU, TOCHAU JSC, or TOCHAU Joint Stock Company).Trang Thuy Seafood Co., Ltd.
101. Trinity Vietnam Co., Ltd.
102. Trong Nhan Seafood Co., Ltd.
103. Truong Phat Seafood Jsc.
104. Van Y Corp.
105. Viet Hai Seafood Company Limited (also known as Viet Hai, Viet Hai Seafood Co., Ltd., Viet Hai Seafood Co., Vietnam Fish-One Co., Ltd., or Fish One).Viet Long Seafood Co., Ltd.
106. Viet Phat Aquatic Products Co., Ltd.
107. Viet Phu Foods and Fish Corporation (also known as Vietphu, Viet Phu, Viet Phu Food and Fish Corporation, Viet Phu Foods & Fish Co., Ltd., or Viet Phu Food & Fish Corporation)
108. Vietnam Seaproducts Joint Stock Company (also known as Seaprodex or Vietnam Seafood Corporation—Joint Stock Company)
109. Vif Seafood Factory
110. Vinh Long Import-Export Company (also known as Vinh Long, Imex Cuu Long, Vinh Long Import/Export Company)

\*\*\* As noted in the Issues and Decision Memorandum, all valid review requests were withdrawn for each of these companies.