

Inv. Nos. 701-TA-451 and
731-TA-1126 and 1127 (Review)

PUBLIC DOCUMENT

BEFORE THE
UNITED STATES INTERNATIONAL TRADE COMMISSION

IN THE MATTER OF

LIGHTWEIGHT THERMAL PAPER
FROM CHINA AND GERMANY

PETITIONER'S HEARING EXHIBITS ON KOEHLER'S FRAUD

October 30, 2014

Koehler Committed Fraud During The Second And Third Reviews

“Koehler knowingly and deliberately submitted a fraudulent initial questionnaire response...”

Commerce’s Preliminary Results Adverse Facts Available Memorandum (Dec. 3, 2012) (Third Review) at 15-16.

“Koehler engaged in a fraudulent transshipment scheme, deliberately concealed essential information, and failed to report all of its home market transactions.”

Commerce’s Final Redetermination (June 16, 2014) (Second Review) at 19.

EXHIBIT A

Koehler Coordinated With Multiple Parties To Manipulate Its Dumping Margin

“{T}his is an extraordinary situation where Koehler deliberately coordinated with multiple parties, even prior to this administrative review, to structure its sales, pricing, and shipping procedures in a manner that would enable it to manipulate its sales prices reported to the Department.”

Commerce's Preliminary Results Adverse Facts Available Memorandum (Dec. 3, 2012) (Third Review) at 15.

EXHIBIT B

Koehler's Senior Management

“Koehler’s argument that ‘supervisors’ and ‘senior management’ were unaware of the transshipments is not supported by the record.”

Papierfabrik August Koehler SE v. United States, Court No. 13-00163, Slip Op. 14-102 (CIT Sept. 3, 2014) at 10-11.

EXHIBIT C

Koehler's 75% Margin Is Not "Punitive"

"Ultimately, Commerce properly determined that the petition rate was a reasonably accurate estimate of Koehler's commercial reality with a 'built-in increase' for deterrence purposes. . . . Although the petition rate exceeded Koehler's previous margins, it was not punitive because it was properly corroborated."

Papierfabrik August Koehler SE v. United States, Court No. 13-00163, Slip Op. 14-102 (CIT Sept. 3, 2014) at 27-28.

EXHIBIT D