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DEPARTMENT OF COMMERCE

INTERNATIONAL TRADE ADMINISTRATION

A-552-801

Certain Frozen Fish Fillets from the Socialist Republic of Vietnam: Final Results of Antidumping Duty Administrative Review and Final Determination of No Shipments; 2018-2019

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

SUMMARY: The 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 during the period of review (POR) August 1, 2018, through July 31, 2019. Further, Commerce determines that 20 companies had no shipments during the POR.

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

FOR FURTHER INFORMATION CONTACT: Javier Barrientos, 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.

SUPPLEMENTARY INFORMATION:

Background

On December 28, 2020, Commerce published the *Preliminary Results* and invited

interested parties to comment.<sup>1</sup> On February 3 and 12, 2021, the petitioners,<sup>2</sup> Vinh Hoan, the Hung Vuong Group (HVG), Colorado Boxed Beef Company (CBBC), QMC Foods, Inc. (QMC), Nam Viet Corporation (NAVICO), and Can Tho Import Export Joint Stock Company (CASEAMEX) submitted case and/or rebuttal briefs.<sup>3</sup>

Following briefing, in response to comments filed by interested parties, on May 19, 2021, Commerce placed additional information obtained from U.S Customs and Border Protection (CBP) on the record and solicited comments.<sup>4</sup> The petitioners and HVG filed comments regarding the information.<sup>5</sup>

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<sup>1</sup> See *Certain Frozen Fish Fillets from the Socialist Republic of Vietnam: Preliminary Results of the Antidumping Duty Administrative Review, Preliminary Determination of No Shipments, and Partial Rescission of the Antidumping Duty Administrative Review; 2018-2019*, 85 FR 84300 (December 28, 2020) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum.

<sup>2</sup> The petitioners are the Catfish Farmers of America and individual U.S. catfish processors America's Catch, Inc., Alabama Catfish, LLC d/b/a Harvest Select Catfish, Inc., Consolidated Catfish Companies, LLC d/b/a Country Select Catfish, Delta Pride Catfish, Inc., Guidry's Catfish, Inc., Heartland Catfish Company, Magnolia Processing, Inc. d/b/a Pride of the Pond, and Simmons Farm Raised Catfish, Inc. (collectively, the petitioners).

<sup>3</sup> See Petitioners' Letter, "CFA Certain Frozen Fish Fillets from the Socialist Republic of Vietnam: Case Brief of the Catfish Farmers of America, et al.," dated February 3, 2021; Vinh Hoan's Letter, "Certain Frozen Fish Fillets from Vietnam: Case Brief of Vinh Hoan Corporation," dated February 3, 2021; HVG's Letter, "Administrative Review of AD Order on Certain Frozen Fish Fillets from the Socialist Republic of Vietnam (08/01/18-07/31/19): HVG Case Brief," dated February 3, 2021; Petitioners' Letter, "Certain Frozen Fish Fillets from the Socialist Republic of Vietnam: Rebuttal Brief on Behalf of the Catfish Farmers of America, et al.," dated February 12, 2021; CBBC/QMC's Letter, "Administrative Review of AD Order on Certain Frozen Fish Fillets from the Socialist Republic of Vietnam (08/01/18-7/31/19): QMC and CBBC Rebuttal to CFA's Case Brief," dated February 12, 2021; Vinh Hoan's Letter, "Certain Frozen Fish Fillets from Vietnam: Rebuttal Brief of Vinh Hoan Corporation," dated February 12, 2021; HVG's Letter, "Administrative Review of AD Order on Certain Frozen Fish Fillets from the Socialist Republic of Vietnam (08/01/18-07/31/19): HVG Rebuttal Brief," dated February 12, 2021; NAVICO's Letter, "Certain Frozen Fish Fillets from Vietnam: Rebuttal Brief of Nam Viet Corporation," dated February 12, 2021; and CASEAMEX's Letter, "Certain Frozen Fish Fillets from Vietnam: Rebuttal Brief of CASEAMEX," dated February 12, 2021.

<sup>4</sup> See Memorandum, "U.S. Customs and Border Protection Entry Query," dated May 19, 2021.

<sup>5</sup> See Petitioners' Letter, "Certain Frozen Fish Fillets from the Socialist Republic of Vietnam: Comments on the May 19th CBP Entry Information," dated May 24, 2021; Petitioners' Letter, "Certain Frozen Fish Fillets from the Socialist Republic of Vietnam: Errata to Comments on the May 19th CBP Entry Information," dated May 25, 2021; HVG's Letter, "Certain Frozen Fish Fillets from the Socialist Republic of Vietnam (08/01/18-07/31/19): HVG Response to Department Request for Information on Liquidated Entry," dated May 25, 2021; HVG's Letter, "Certain Frozen Fish Fillets from the Socialist Republic of Vietnam (08/01/18-07/31/19): ERRATA to HVG May 25 Response to Department Request for Information on Liquidated Entry," dated June 3, 2021; Petitioners' Letter, "Certain Frozen Fish Fillets from the Socialist Republic of Vietnam: Response to HVG's Comments Regarding Commerce's Request for Information on Liquidated Entry," dated May 27, 2021; and HVG's Letter, "Certain Frozen Fish Fillets from Vietnam (08/01/18-7/31/19): Hung Vuong Group Rebuttal to CFA Comments on CBP Entry Data," dated May 27, 2021.

On April 7, 2021, we extended the deadline for issuance of these final results to June 25, 2021.<sup>6</sup> On June 8, 2021 we conducted a public hearing in this matter.<sup>7</sup>

### Scope of the Order<sup>8</sup>

The products covered by the order are frozen fish fillets, including regular, shank, and strip fillets and portions thereof, whether or not breaded or marinated, of the species *Pangasius Bocourti*, *Pangasius Hypophthalmus* (also known as *Pangasius Pangasius*) and *Pangasius Micronemus*. For a complete description of the scope of this order, see the Issues and Decision Memorandum.<sup>9</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. Attached to this notice in Appendix I is a list of the issues which parties raised. 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>. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <http://enforcement.trade.gov/frn/index.html>.

### Changes Since the Preliminary Results

Based on a review of the record and comments received from interested parties, and for the reasons explained in the Issues and Decision Memorandum, we made certain changes to

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<sup>6</sup> See Memorandum, "Frozen Fish Fillets from Vietnam: Extension of Deadline for Final Results of Antidumping Duty Administrative Review, 2018-2019," dated April 7, 2021.

<sup>7</sup> See Hearing, "Administrative Review of the Antidumping Order on Certain Frozen Fish Fillets from the Socialist Republic of Vietnam: Public Hearing," dated June 8, 2021.

<sup>8</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>9</sup> See Memorandum, "Issues and Decision Memorandum for the Final Results of Antidumping Duty Administrative Review; 2018-2019," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum) at 3.

Vinh Hoan's weighted-average dumping margin and revised the list of companies within the Vinh Hoan collapsed entity. For these final results, Commerce also updated the weighted-average dumping margin assigned to the non-individually-examined company receiving a separate rate, *i.e.*, NAVICO. For a discussion of the above-referenced changes, *see* the "Changes Since the Preliminary Results" section of the Issues and Decision Memorandum.

#### Final Determination of No Shipments

In the *Preliminary Results*, Commerce preliminarily determined that 21 companies had no shipments of subject merchandise during the POR.<sup>10</sup> Following the publication of the *Preliminary Results*, we received no comments from interested parties regarding 19 of these companies, nor has any party submitted record evidence which would call our preliminary no shipment determination into question for them. Therefore, for these final results, we find that these 19 companies had no shipments during the POR.

With respect to the remaining two companies, HVG<sup>11</sup> and Thanh Binh Dong Thap One Member Company Limited (Thanh Binh),<sup>12</sup> we received comments from interested parties requesting that Commerce reevaluate our no shipment determination. With regard to HVG, Commerce continues to find that HVG had no shipments during the POR.<sup>13</sup> With regard to Thanh Binh, Commerce now finds that this company is part of the Vinh Hoan single entity.<sup>14</sup>

For a list of the 20 companies for which we find "no shipments" for these final results, *see* Appendix II. Consistent with our practice, we will issue appropriate instructions to CBP consistent with the reseller policy.<sup>15</sup>

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<sup>10</sup> *See Preliminary Results*, 85 FR at 84300.

<sup>11</sup> *See* Issues and Decision Memorandum at Comment 4.

<sup>12</sup> *Id.* at Comment 8.

<sup>13</sup> *Id.* at Comment 4.

<sup>14</sup> *Id.* at Comment 8.

<sup>15</sup> *See Non-Market Economy Antidumping Proceedings: Assessment of Antidumping Duties*, 76 FR 65694 (October 24, 2011).

### Separate Rates

We continue to find that the non-individually-examined exporter NAVICO and individually-examined respondent Vinh Hoan have demonstrated eligibility for separate rates. As noted below, we have assigned NAVICO the rate established for Vinh Hoan, in accordance with section 735(c)(5)(A) of the Tariff Act of 1930, as amended (the Act).

### Vietnam-Wide Entity

In the *Preliminary Results*, we denied Seafood Joint Stock Company No.4 Branch Dongtam Fisheries Processing Company (DOTASEAFOOD) a separate rate.<sup>16</sup> For the reasons explained in the Issues and Decision Memorandum, we continue to find that DOTASEAFOOD is not eligible for a separate rate.<sup>17</sup> Thus, we find DOTASEAFOOD to be part of the Vietnam-wide entity.

In the *Preliminary Results*, Commerce found that certain additional companies for which a review was requested did not establish eligibility for a separate rate.<sup>18</sup> We have received no information since the issuance of the *Preliminary Results* that provides a basis for reconsidering this preliminary finding. Therefore, Commerce continues to find that these companies are part of the Vietnam-wide entity.<sup>19</sup>

### Final Results of Administrative Review

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

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<sup>16</sup> See *Preliminary Results*, 85 FR at 84300-84301.

<sup>17</sup> See Issues and Decision Memorandum at Comment 5.

<sup>18</sup> See *Preliminary Results*, 85 FR at 84301.

<sup>19</sup> See Appendix III.

Exporter	Weighted-Average Dumping Margin (Dollars/ Kilogram) <sup>20</sup>
Vinh Hoan Corporation*	0.00
Nam Viet Corporation**	0.00

\* The Vinh Hoan single entity includes Vinh Hoan Corporation, Van Duc Food Export Joint Stock Company, Van Duc Tien Giang Food Export Company, Thanh Binh Dong Thap One Member Company Limited, and Vinh Phuoc Food Company Limited.

\*\* NAVICO is a separate rate respondent not individually examined.

### Disclosure

We intend to disclose the calculations performed regarding these final results within five days of the date of publication of this notice to parties in this proceeding 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. Consistent with its recent notice,<sup>21</sup> 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).

<sup>20</sup> In the third administrative review of this order, Commerce determined that it would calculate per-unit assessment and cash deposit rates for all future reviews. See *Certain Frozen Fish Fillets from the Socialist Republic of Vietnam: Final Results of Antidumping Duty Administrative Review and Partial Rescission*, 73 FR 15479, 15481 (March 24, 2008).

<sup>21</sup> See *Notice of Discontinuation of Policy to Issue Liquidation Instructions After 15 Days in Applicable Antidumping and Countervailing Duty Administrative Proceedings*, 86 FR 3995 (January 15, 2021).

Because we calculated a weighted-average dumping margin of zero for Vinh Hoan, and applied that rate to NAVICO in the final results of this review, we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties. Pursuant to Commerce's assessment practice, 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.

Where we determined that an exporter under review had no shipments of the subject merchandise to the United States during the POR, any suspended entries that entered during the POR under that exporter's CBP case number will be liquidated at a rate of \$2.39 per kilogram, the rate for the Vietnam-wide entity consistent with Commerce's reseller policy.<sup>22</sup>

Likewise, for companies that were found to be ineligible for a separate rate, we will instruct CBP to liquidate entries of subject merchandise exported by such companies also at a rate of \$2.39 per kilogram, the rate for the Vietnam-wide entity.

#### 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 exporters listed above, the cash deposit rate will be equal to the weighted-averaged dumping margin established in the final results of review; (2) for previously investigated or reviewed Vietnamese and non-Vietnamese exporters not listed above that maintain their eligibility for a separate rate, the cash deposit rate will continue to be the exporter-specific rate published for the most recently-completed segment of this proceeding in

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<sup>22</sup> See *Non-Market Economy Antidumping Proceedings: Assessment of Antidumping Duties*, 76 FR 65694 (October 24, 2011).

which they were reviewed; (3) for all Vietnamese exporters of subject merchandise which have not been found to be entitled to a separate rate, the cash deposit rate will be \$2.39 per kilogram, the rate established for the Vietnam-wide entity; 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 exporters that supplied that non-Vietnamese exporter.

The 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.

Dated: June 25, 2021

*/S/ James Maeder*

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James Maeder  
Deputy Assistant Secretary  
for Antidumping and Countervailing Duty Operations

## 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. Separate Rates
- VI. Discussion of the Issues
  - Comment 1: Whether Colorado Boxed Beef Company (CBBC) and QMC Foods, Inc. (QMC) Have Standing as Wholesalers to Request a Review
  - Comment 2: Whether the Vietnam-Wide Entity is Under Review
  - Comment 3: Selection of Surrogate Country
  - Comment 4: Hung Vuong Group (HVG) “No Shipments” Determination
  - Comment 5: Applying Adverse Facts Available (AFA) to Seafood Joint Stock Company No.4 Branch Dongtam Fisheries Processing Company (DOTASEAFOOD)
  - Comment 6: Whether to Grant Nam Viet Corporation (NAVICO) a Separate Rate
  - Comment 7: Treatment of Can Tho Import Export Joint Stock Company (CASEAMEX)
  - Comment 8: Vinh Hoan Corporation (Vinh Hoan) Collapsing
  - Comment 9: Vinh Hoan Calculation Issues
- VII. Recommendation

## Appendix II

### Companies with No Shipments During the POR

1. Bentre Forestry and Aquaproduct Import Export Joint Stock Company (aka Bentre Forestry and Aquaproduct Import and Export Joint Stock Company, Ben Tre Forestry and Aquaproduct Import-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)
2. Cafatex Corporation (aka Cafatex)
3. Cantho Import-Export Seafood Joint Stock Company (aka CASEAMEX, Cantho Import Export Seafood Joint Stock Company, Cantho Import-Export Joint Stock Company, Can Tho Import Export Seafood Joint Stock Company, Can Tho Import-Export Seafood Joint Stock Company, or Can Tho Import-Export Joint Stock Company)
4. C.P. Vietnam Corporation
5. Dai Thanh Seafoods Company Limited (aka DATHACO, Dai Thanh Seafoods, or Dai Thanh Seafoods Co., Ltd.)
6. Fatifish Company Limited (aka FATIFISH or FATIFISHCO)
7. Golden Quality Seafood Corporation (aka Golden Quality, GoldenQuality, GoldenQuality Seafood Corporation, or GOLDENQUALITY)
8. Green Farms Seafood Joint Stock Company (aka Green Farms, GreenFarm SeaFoods Joint Stock Company, Green Farms Seafoods Joint Stock Company, or Green Farms Seafood JSC)
9. Hai Huong Seafood Joint Stock Company (aka HHHFish, HH Fish, or Hai Houng Seafood)
10. Hung Vuong--Mien Tay Aquaculture Corporation (aka HVMT or Hung Vuong Mien Tay Aquaculture Joint Stock Company)
11. Nha Trang Seafoods, Inc. (aka Nha Trang Seafoods-F89, Nha Trang Seafoods, or Nha Trang Seaproduct Company)
12. NTSF Seafoods Joint Stock Company (aka NTSF or NTSF Seafoods)
13. QVD Dong Thap Food Co., Ltd. (aka Dong Thap or QVD DT)
14. QVD Food Company, Ltd. (aka QVD, QVD Food Co., Ltd., or QVD Aquaculture)
15. Seavina Joint Stock Company (aka Seavina)
16. Southern Fishery Industries Company, Ltd. (aka South Vina, South Vina Co., Ltd., Southern Fisheries Industries Co., Ltd., or Southern Fisheries Industries Company Limited)
17. Thuan Hung Co., Ltd. (aka THUFICO)
18. Viet Hai Seafood Company Limited (aka Viet Hai, Vietnam Fish-One Co, Ltd. Viet Hai Seafood Co., Viet Hai Seafood Co., Ltd., Vietnam Fish One Co., Ltd., or Fish One)
19. Vinh Quang Fisheries Corporation (aka Vinh Quang, Vinh Quang Fisheries Joint Stock Company, Vinh Quang Fisheries Co. Ltd., or Vinh Quang Fisheries Corp.)
20. The Hung Vuong Group, which consists of:
  - a. Hung Vuong Joint Stock Company (aka Hung Vuong Corporation or HVC or HV Corp.);
  - b. An Giang Fisheries Import and Export Joint Stock Company (also known as Agifish, AnGiang Fisheries Import and Export, or An Giang Fisheries Import & Export Joint Stock Company);

- c. Asia Pangasius Company Limited (aka ASIA);
- d. Europe Joint Stock Company;
- e. Hung Vuong Ben Tre Seafood Processing Company Limited (aka Ben Tre, HVBT, or HVBT Seafood Processing);
- f. Hung Vuong Mascato Company Limited;
- g. Hung Vuong--Sa Dec Co. Ltd. (aka Hung Vuong Sa Dec Company Limited); and
- h. Hung Vuong--Vinh Long Co., Ltd (aka Hung Vuong Vinh Long Company Limited)

## Appendix III

### Vietnam-wide Entity

1. An Phat Import-Export Seafood Co., Ltd. (also known as An Phat Seafood Co. Ltd. or An Phat Seafood Co., Ltd.)
2. Anvifish Joint Stock Company (also known as Anvifish, Anvifish JSC, or Anvifish Co., Ltd.)
3. Basa Joint Stock Company (BASACO)
4. Ben Tre Aquaproduct Import and Export Joint Stock Company (also known as Bentre Aquaproduct, Bentre Aquaproduct Import & Export Joint Stock Company, or Aquatex Bentre)
5. Binh Dinh Import Export Company (also known as Binh Dinh)
6. Cadovimex II Seafood Import-Export and Processing Joint Stock Company (also known as Cadovimex II, Cadovimex II Seafood Import-Export, Cadovimex II Seafood Import Export and Processing Joint Stock Company, or Cadovimex II Seafood Import-Export & Processing Joint Stock Company)
7. Can Tho Animal Fishery Products Processing Export Enterprise (aka Cafatex)
8. Cuu Long Fish Import-Export Corporation (also known as CL Panga Fish)
9. Cuu Long Fish Joint Stock Company (also known as CL-Fish, CL-FISH CORP, or Cuu Long Fish Joint Stock Company)
10. East Sea Seafoods LLC (also known as ESS LLC, ESS, ESS JVC, East Sea Seafoods Limited Liability Company, East Sea Seafoods Joint Venture Co., Ltd.)
11. Go Dang An Hiep One Member Limited Company
12. Go Dang Ben Tre One Member Limited Liability Company
13. Hoa Phat Seafood Import-Export and Processing J.S.C. (also known as HOPAFISH, Hoa Phat Seafood Import-Export and Processing Joint Stock Company, or Hoa Phat Seafood Import-Export and Processing JSC)
14. Hoang Long Seafood Processing Company Limited (also known as HLS, Hoang Long Seafood, Hoang Long Seafood Processing Co., Ltd., Hoang Long, or HoangLong Seafood)
15. Hung Vuong Seafood Joint Stock Company
16. Lian Heng Investment Co., Ltd. (also known as Lian Heng Investment or Lian Heng)
17. Lian Heng Trading Co., Ltd. (also known as Lian Heng or Lian Heng Trading)
18. Nam Phuong Seafood Co., Ltd. (also known as Nam Phuong, NAFISHCO, Nam Phuong Seafood, or Nam PhuongSeafood Company Ltd.)
19. NTACO Corporation (also known as NTACO or NTACO Corp.)
20. Quang Minh Seafood Company Limited (also known as Quang Minh, Quang Minh Seafood Co., Ltd., or Quang Minh Seafood Co.)
21. 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)
22. Thanh Hung Co., Ltd. (also known as Thanh Hung Frozen Seafood Processing Import Export Co., Ltd. or Thanh Hung)
23. Thien Ma Seafood Co., Ltd. (also known as THIMACO, Thien Ma, Thien Ma Seafood Company, Ltd., or Thien Ma Seafoods Co., Ltd.)

24. Thuan An Production Trading and Service Co., Ltd. (also known as TAFISHCO, Thuan An Production Trading and Services Co., Ltd., Thuan An Production & Trading Service Co., Ltd., or Thuan An Production & Trading Services Co., Ltd.)
25. Viet Phu Foods and Fish Corporation (also known as Vietphu, Viet Phu, Viet Phu Food and Fish Corporation, or Viet Phu Food & Fish Corporation)
26. Viet Phu Foods & Fish Co., Ltd.
27. Vinh Long Import-Export Company (also known as Vinh Long, Imex Cuu Long or Vinh Long Import/Export Company)