



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
Collection District II-B

MANILA INTERNATIONAL CONTAINER PORT

December 9, 1994

CUSTOMS MEMORANDUM ORDER
NO. 51-94

TO : All Collectors of Customs
Chief, FED
Others Concerned

SUBJECT : Guidelines in the Appraisal of Specific Brands and Sizes of Tires from Japan Subject of DOF Ruling dated May 5, 1992.

I. Objectives:

1. To ensure that the DOF Ruling dated 5 May 1992 on the proper appraisal of duties and taxes on tires from Japan is applied only to those covered by the ruling.
2. To provide assessment personnel with the necessary data and procedure for the proper application of the DOF Ruling.

II. Terms of Reference:

The DOF Ruling affirmed the decision ordering the reliquidation of several brands and sizes of tires from Japan based on the last paragraph of Section 201 of the Tariff and Customs Code, as amended, provided that in no case shall the dutiable value ascertained pursuant thereto be less than the invoice value of the imported tires nor less than the present published value in which case the highest of the said values shall be applied. Provided, further that in no case shall such determined values be lower than the domestic wholesale prices of equivalent locally manufactured tires in the Philippines.

Following the above ruling, covered shipments which arrived after the date of the ruling have been assessed in line with this order some of which turned out to be not among those covered by the ruling.

III. Administrative Provision:

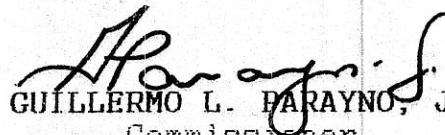
1. The brands and sizes of tires covered by the DOF Ruling are listed in Annex "A" hereof. Only tires exported from Japan specific as to brand and size as listed in Annex "A" hereof may be assessed following the DOF Ruling and following the procedure described in IV below.
2. Tires not covered by the DOF Ruling shall be assessed based on CRF value.

3. The guidelines and procedures described herein are interim guidelines and procedures to be utilized until such time when new orders are issued.

IV. Operational Procedure:

For tires listed in Annex "A"; the Appraiser shall compare the invoice value with both the Published Value (Column 4), the FMV based on canvassed value of imported tires (Column 5), and the Domestic Wholesale Price (Column 6). The dutiable value shall be the sum of highest of these four values, the corresponding freight and the insurance.

This Order shall take effect immediately.


GUILLERMO L. PARAYNO, JR.
Commissioner

OMO-51-94

1-B

BRAND TYPE AND SIZE OF TIRES	ENTRY NO./DATE	PROTEST CASE NO.	PUBLISHED VALUE	F M V BASED ON	CAN VASSED VALUE	DOMESTIC WHOLESALE PRICE	OF EQUIVALENT LOCAL TIRES
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BRIDGESTONE BRAND TIRES QTR :

2400 R49 257 AN	:101409 / 10-26-90	:	:US\$ 3,345.30/PC	:P 165,040.38/PC	:	:P 59,270.13/PC	FS
2400 R49 57 AN	:56949 / 9-07-89	:	:00-	:00-	:	:00-	
2400 R49 - 2	:38546 / 7-04-89	:	:00-	:00-	:	:00-	
-00-	109583 / 11-21-90	:	:00-	:00-	:	:00-	
-00-	:47898 / 6-20-90	:	:00-	:00-	:	:00-	
2400 R49	:45313 / 9-07-89	:	:00-	:00-	:	:00-	
1800 33-32 PR EARTHMOVER TIRES:74124	/ 8-22-90	:	:US\$ 1,075.00/PC.	:P 53,035.13/PC	:	:P 54,048.17/PC	FS
-00-	:101406 / 10-90	:	:00-	:00-	:	:00-	
-00-	:38546 / 7-04-89	:	:00-	:00-	:	:00-	
-00-	:90851 / 9-28-90	:	:00-	:00-	:	:00-	
1800 X 33 QTR TIRES	:61819 / 9-27-89	:	:1,075.00/PC	:53,035.13/PC	:	:54,048.17/PC	FS

BRIDGESTONE BRAND TRUCK TIRES

1100 R20 16P RIB (RADIAL TIRES):54637	/ 8-28-89	:	:174.90/PC	:P 8,628.69/PC	:	:P 7,737.19/PC	FS
-00-	:61822 / 9-28-89	:	:00-	:00-	:	:00-	
-00-	:48959 / 6-25-90	:	:00-	:00-	:	:00-	
-00-	:72759 / 8-21-90	:	:00-	:00-	:	:00-	
-00-	:42822 / 6-01-90	:	:00-	:00-	:	:00-	
-00-	:59264 / 7-24-90	:	:00-	:00-	:	:00-	
-00-	:96638 / 10-12-90	:	:00-	:00-	:	:00-	
1100 X 20 - 14PR RIB TYPE	:44821 / 6-08-90	:	:128.00/PC	:P 6,314.88/PC	:	:P 5,649.10	FS
1000 X 20 - 14PR LUG TYPE	:45320 / 7-28-89	:	:115.60/PC	:P 5,703.13/PC	:	:P 5,621.02	SD
1000 X 20 - 14PR RIB TYPE	:45320 / 7-28-89	:	:112.30/PC	:P 5,540.32/PC	:	:P 5,140.50	
-00-	:54445 / 8-28/89	:	:00-	:00-	:	:00-	
-00-	:44821 / 6-08-90	:	:00-	:00-	:	:00-	

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2

BRAND TYPE AND SIZE OF TIRES : ENTRY NO./DATE : PROTEST CASE NO. : PUBLISHED VALUE : F M V BASED ON : DOMESTIC WHOLESLE PRICE
 COVERED BY DOP RULING : : : : : CAN VASSED VALUE : OF EQUIVALENT LOCAL TIRES.

BRIDGESTONE BRAND TRUCK TIRES

BRAND TYPE AND SIZE OF TIRES	ENTRY NO./DATE	PROTEST CASE NO.	PUBLISHED VALUE	F M V BASED ON	DOMESTIC WHOLESLE PRICE
1100 X 20 14PR RIB TYPE	:70336 / 8-14-90	:	:US\$ 128.00/PC	:P 6,314.88/PC	:5,649.10/PC
1000 X R20 16PR RIB TYPE	:72759 / 8-21-90	:	:153.30/PC	:7,563.06/PC	:6,656.68/PC
-00-	:42822 / 6-01-90	:	: -00-	: -00-	: -00-
-00-	:61822 / 9-28-89	:	: -00-	: -00-	: -00-
-00-	:48959 / 6-25-90	:	: -00-	: -00-	: -00-
-00-	:59264 / 7-24-90	:	: -00-	: -00-	: -00-
-00-	:96638 / 10-12-90	:	: -00-	: -00-	: -00-
-00-	:96636 / 10-12-90	:	: -00-	: -00-	: -00-
1000 X R20 16PR LUG TYPE	:54637 / 8-28-89	:	:167.70/PC	:8,273.48/PC	: -00-
-00-	:61822 / 9-28-89	:	: -00-	: -00-	: -00-
-00-	:48959 / 6-25-90	:	: -00-	: -00-	: -00-
-00-	:72759 / 8-21-90	:	: -00-	: -00-	: -00-
-00-	:96638 / 10-12-90	:	: -00-	: -00-	: -00-
-00-	:56264 / 7-24-90	:	: -00-	: -00-	: -00-
1000 X 20 14PR LUG TYPE	:70336 / 8-14-90	:	:115.60/PC	:5,709.13/PC	:5,601.02/PC SD
900 X 16-14UL	:44964 / 6-08-90	:	:56.30/PC	:2,777.56/PC	:2,463.20/PC GV
750/15-12 ULZ	:44964 / 6-08-90	:	:	:	:
650 X 10-10UL	:44964 / 6-08-90	:	:	:	:
195/70 R14	:47940 / 5-31-89	:	:27.90/PC	:1,376.45/PC	:1,608.96/PC
185/70 R14	:49940 / 5-31-89	:	:25.70/PC	:1,267.91/PC	:1,500.52/PC
85 R14 6PR	:44964 / 6-08-90	:	:	:	:
OHISU BRAND TIRE	:	:	:	:	:
1100-20 16PR	:28801 / 1991	:	:115.07/PC	:6,150.00/PC	:6,662.17/PC LUG GV
1000 R20 16PR	:	:	:125.36/PC	:6,700.00/PC	:6,519.74/PC RIB SD
1000-20 16PR	: -00-	:	:98.23/PC	:5,250.00/PC	:5,766.73/PC LUG FS
	:	:	:	:	:5,408.39/PC RIB

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3

BRAND TYPE AND SIZE OF TIRES : ENTRY NO./DATE : PROTEST CASE NO. : PUBLISHED VALUE : F M V BASED ON : DOMESTIC WHOLESALE PRICE
 COVERED BY JOF RULING : : : : CAN V A S S E D V A L U E : OF EQUIVALENT LOCAL TIRES
 DOLLAR PESO

PHTSU BRAND

BRAND TYPE AND SIZE OF TIRES	ENTRY NO./DATE	PROTEST CASE NO.	PUBLISHED VALUE	F M V BASED ON	DOMESTIC WHOLESALE PRICE
1000-20 14PR	:28801 / 1991	:	:US\$ 80.00/PC-R010/91:	:	5,421.02/PC LUG
700-15 10PR	: -00-	:	:	:	5,140.50 RIB SD
560-13 R43	: -00-	:	11.69/PC	:	1,727.74/PC RIB GY
175-SR13 HS 52	: -00-	:	:	:	1,739.88/PC LUG GY
165/80 R13	: -00-	:	:	:	1,158.48/PC FS
11 R22-5 16PR	: -00-	:	:	:	1,079.61/PC GY
1100-20 16PR	:35239 / 1991	:	115.07/PC	:	7,152.00/PC RIB FS
1000-20 16PR	: -00-	:	98.23/PC	:	6,662.17/PC LUG
1000 R20 C1617	: -00-	:	:	:	6,519.74/PC RIB
1000-20 14PR	: -00-	:	80.00/PC-R0-10-91:	:	5,766.78/PC LUG
700-15 12PR	: -00-	:	35.12/PC	:	5,408.39/PC RIB
700-15 10PR	: -00-	:	:	:	5,621.02/PC LUG SD
600-13 8PR	: -00-	:	16.97/PC	:	5,140.50/PC RIB SD
185-R14 8PR	: -00-	:	:	:	2,039.75/PC LUG GY
30 X 9-5 50 R15	: -00-	:	35.12/PC	:	1,848.53/PC RIB GY
1100-20 16PR	:57343 / 1991	:	115.07/PC	:	1,739.88/PC LUG GY
1000-20 16PR	: -00-	:	98.23/PC	:	1,727.74/PC RIB GY
1000-20-14PR	: -00-	:	80.00/PC-R0-10-91:	:	1,768.90/PC FS
700-15 12PR	: -00-	:	35.12/PC	:	6,662.17/PC LUG
700-15 10PR	: -00-	:	1,877.00/PC	:	6,519.74/PC RIB
					5,766.78/PC LUG
					5,408.39/PC RIB
					5,621.02/PC LUG
					2,039.75/PC LUG GY
					1,848.53/PC RIB GY
					1,739.88/PC LUG
					1,727.74/PC RIB GY

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BRAND TYPE AND SIZE OF TIRES COVERED BY DDF RULING	ENTRY NO./DATE	PROTEST CASE NO.	PUBLISHED VALUE	F M V BASED ON CAN V ASSE S E D V A L U E D O L L A R	DOMESTIC WHOLESALE PRICE OF EQUIVALENT LOCAL TIRES
"OHISU" BRAND					
600-13 8PR	:35239 / 1991			US\$ 16.97/PC	US\$ 907.00/PC
185-R14 8PR	-00-				
30 X 9-5 50 R15	-00-				
1100-20 16PR	:57343 / 1991			115.07/PC	6,150.00/PC
1000-20 16PR	-00-			98.23/PC	5,250.00/PC
1000-20 14PR	-00-				
700-15 12PR	-00-			35.12/PC	1,977.00/PC
700-15 10PR	-00-				
650-14 8PR	-00-			28.42/PC	1,198.00/PC
1100-20 16PR	:66512 / 1991			115.07/PC	6,150.00/PC
1000-20 16PR	-00-			98.23/PC	5,250.00/PC
900-20 14PR	-00-			78.75/PC	4,209.00/PC
825-20 14PR	-00-			60.81/PC	3,250.00/PC
750-15 12PR	-00-			47.00/PC	2,512.00/PC
700-15 12PR	-00-			35.12/PC	1,877.00/PC
700-15 10PR	-00-				
650-16	-00-			24.75/PC	1,323.00/PC
600-14 8PR	-00-			19.93/PC	1,065.00/PC
600-13 8PR	-00-			16.97/PC	907.00/PC

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5

BRAND TYPE AND SIZE OF TIRES : ENTRY NO./DATE : PROTEST CASE NO. : PUBLISHED VALUE : F M V BASED ON : DOMESTIC WHOLESALE PRICE
 COVERED BY DQF ROLLING : : : : : CAN VASSED VALUE : OF EQUIVALENT LOCAL TIRES
 : : : : : DOLLAR : PESO

OHITSU BRAND

BRAND TYPE AND SIZE OF TIRES	ENTRY NO./DATE	PROTEST CASE NO.	PUBLISHED VALUE	F M V BASED ON	DOMESTIC WHOLESALE PRICE
195-65 R15	66512 / 1991		25.91/PC	1,385.00/PC	1,768.90/PC FS
185-R14 8PR	-00-		115.07/PC	6,150.00/PC	6,519.74/PC R18 SD
1100-20 16PR	76232 / 1991		98.23/PC	5,250.00/PC	6,662.17/PC LUG 6Y
1000-20 16PR	-00-		98.23/PC	5,250.00/PC	5,766.78/PC LUG
1000-20 14PR	-00-		59.31/PC	3,170.00/PC	5,408.39/PC R18
825-16 14PR	-00-		41.16/PC	2,200.00/PC	5,140.50/PC R18
750-16 12PR	-00-		47.00/PC	2,512.00/PC	5,621.02/PC LUG
750-15 12PR	-00-		33.74/PC	1,803.00/PC	3,097.30/PC LUG 6Y
700-16 12PR	-00-		33.74/PC	1,803.00/PC	2,967.58/PC R18 FS
700-16 10PR	-00-		41.16/PC	2,200.00/PC	2,297.52/PC LUG SD
700-15 10PR	-00-		47.00/PC	2,512.00/PC	2,105.68/PC R18 6Y
195/70 ER 14	-00-		31.86/PC	1,703.00/PC	2,463.20/PC R18
185/70 ER 14	-00-		33.66/PC	1,799.00/PC	1,873.74/PC LUG FS
185/70 ER 13	-00-		28.66/PC	1,532.00/PC	1,729.34/PC R18 FS
185 R14 8PR	-00-		26.19/PC	1,400.00/PC	1,739.88 /PC LUG 6Y
185 SR14-70	-00-				1,727.74/PC R18 6Y
175 SR13	-00-				1,608.96/PC FS
30 X 9.50 R15	0957 / 1992		115.07/PC	6,150.00/PC	1,500.52/PC FS
1100-20 16PR	-00-		98.23/PC	5,250.00/PC	1,768.90/PC FS
1000-20 16PR	-00-				1,500.52/PC FS
					1,500.52/PC FS
					1,216.39/PC FS
					6,662.17/PC LUG 6Y
					6,519.74/PC R18 SD
					5,766.73/PC LUG FS
					5,408.39/PC R18

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OHITSU BRAND

BRAND TYPE AND SIZE OF TIRES : ENTRY NO./DATE : PROTEST CASE NO. : PUBLISHED VALUE : F M V BASED ON : DOMESTIC WHOLESALE PRICE
 COVERED BY DOF RULING : : : : CAN VASSED VALUE : OF EQUIVALENT LOCAL TIRES
 DOLLAR : PESO

BRAND TYPE AND SIZE OF TIRES	ENTRY NO./DATE	PROTEST CASE NO.	PUBLISHED VALUE	F M V BASED ON	DOMESTIC WHOLESALE PRICE
COVERED BY DOF RULING				CAN VASSED VALUE	OF EQUIVALENT LOCAL TIRES
				DOLLAR	PESO
900-20 14PR	0957 / 1992			78.75/PC : P	4,485.97/PC : P
825-20 14PR	-DO-			78.75/PC :	4,209.00/PC :
700-12 12PR	-DO-			60.81/PC :	3,850.00/PC :
650-10 10PR	-DO-			46.14/PC :	2,466.00/PC :
600-9 10-PR	-DO-			33.53/PC :	1,792.00/PC :
235/75 R15 6PR	-DO-			28.93/PC :	1,546.00/PC :
205/75 R15	-DO-			48.83/PC :	2,610.00/PC :
175 70 R13	-DO-			39.29/PC :	2,100.00/PC :
165 R15	-DO-				
1100-20 16PR	92638 / 1991			115.07/PC :	6,150.00/PC :
1000-20 16PR	-DO-			98.23/PC :	5,250.00/PC :
1000-20 14PR	-DO-				
900-10 16PR	-DO-				
900-20 14PR	-DO-				
750-16 14PR	-DO-				
650-16 8PR	-DO-				
650-14 8PR	-DO-				
205/70 R14	-DO-				
195/70 R14	-DO-				
185/70 R14	-DO-				
185/70 R13	-DO-				
175/70 R13	-DO-				

US\$ 80.00/PC-R010-91

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2

BRAND TYPE AND SIZE OF TIRES : ENTRY NO./DATE : PROTEST CASE NO. : PUBLISHED VALUE : FMV BASED ON : DOMESTIC WHOLESALE PRICE
 COVERED BY DGF ROLLING : : : : CAN V A S S E D V A L U E : OF EQUIVALENT LOCAL TIRES
 DOLLAR : PESO

"DUNLOP" BRAND

300 - 15	:72357 / 1989				128.80/PC	6,600.00/PC		
10 - 16.5	-00-				59.33/PC	3,040.00/PC		
7.00 - 12	-00-				36.88/PC	1,890.00/PC		
6.50 - 10	-00-				30.74/PC	1,415.00/PC		
6.00 - 9	-00-				22.25/PC	1,140.00/PC		
5.00 - 8	-00-				14.83/PC	760.00/PC		
7.50 - 16	:72347 / 1989			US\$ 56.49/PC-R04-91	52.59/PC	2,695.00/PC	P	2,297.52/PC
7.00 - 16	-00-			44.72/PC-R04-91		1,873.74/PC		1,729.24/PC
7.00 - 15	-00-			42.45/PC-R04-91	38.05/PC	1,950.00/PC		2,039.75/PC
6.50 - 14	-00-			26.12/PC-R04-91	24.10/PC	1,235.00/PC		1,294.45/PC
6.00 - 14	-00-			24.44/PC-R04-91				1,046.57/PC
5.20 - 10	-00-			10.75/PC-R04-91	9.27/PC	475.00/PC		
300 - 15	:72360 / 1989				128.80/PC	6,600.00/PC		
226/60 R14	-00-							
205/60 R14	-00-			29.40/PC-R04-91				
205/60 R13	-00-			30.05/PC-R04-91				1,270.75/PC
175/60 R13	-00-			27.32/PC-R04-91	24.39/PC	1,250.00/PC		
28 X 9 - 15	-00-				73.47/PC	3,765.00/PC		
23.1 - 24	-00-				521.05/PC	26,700.00/PC		
8.25 - 15	-00-				201.69/PC	10,335.00/PC		
7.00 - 15	-00-				38.05/PC	1,950.00/PC		1,694.08/PC
7.00 - 12	-00-				35.99/PC	1,890.00/PC		
6.50 - 14	-00-				24.10/PC	1,235.00/PC		1,175.68/PC
6.50 - 10	-00-				30.74/PC	1,575.00/PC		
6.00 - 15	:72360 / 1989			27.63/PC-R04-91	39.81/PC	2,040.00/PC		
6.00 - 9	-00-				22.25/PC	1,140.00/PC		
5.00 - 8	-00-				14.83/PC	760.00/PC		
3.25 - 12	-00-							
205/6- R14 91H	:72360 / 11-03-89			29.40/PC-R04-91				
205/60 R14 87H				29.40/PC-R04-91				
205/60 R13 85H				30.05/PC-R04-91				

PS

EMO-51-94

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BRAND TYPE AND SIZE FOR TIRES COVERED BY DOF RULING	ENTRY NO./DATE	PROTEST CASE NO.	PUBLISHED VALUE	F M V BASED ON CAN V ASSE D V A L U E	DOMESTIC WHOLESALE PRICE OF EQUIVALENT LOCAL TIRES
				DOLLAR PESO	
DUNLOP BRAND					
185/80 R13	:72348 / 1989		27.32/PC-R04-91	24.39/PC	1,250.00/PC
175/60 R13 76H	:72360 / 1989		110.59/PC-R04-91	101.97/PC	5,225.00/PC
10.00 - 20	:72499 / 1989		26.12/PC-R04-91	24.10/PC	1,235.00/PC
6.50 - 14	-D0-		27.63/PC-R04-91	25.08/PC	1,285.00/PC
6.00 - 16	-D0-		10.75/PC-R04-91	9.27/PC	475.00/PC
5.20 - 10	:73247 / 1989		57.80/PC-R04-91	52.59/PC	2,695.00/PC
7.50 - 16	:83516 / 1989				
815 - 15	:83517 / 1989				
8.15 - 15	-D0-				
6.50 - 10	:83517 / 1989				
7.50 - 15	:83540 / 1989				
300 - 15 18P	:72357 / 11-13-89				
10 - 16.5 6P	-D0-				
7.00 - 12 12P	-D0-				
6.50 - 10 10P	-D0-				
6.00 - 9 10P	-D0-				
5.00 - 8 8P	-D0-				
7.50 - 16 14P	:72347 / 11-03-89		57.80/PC-R04-91	52.59/PC	2,695.00/PC
7.50 - 16 12P	-D0-		48.51/PC-R04-91		2,412.07/PC
7.00 - 16 12P	-D0-		44.72/PC-R04-91		2,297.52/PC
7.00 - 15 12P	-D0-		42.45/PC-R04-91		1,873.74/PC
7.00 - 15 8P	-D0-		34.45/PC-R04-91		2,039.75/PC
6.50 - 14 8P	-D0-		26.12/PC-R04-91		1,531.02/PC
6.00 - 14 8P	-D0-		24.44/PC-R04-91		1,294.45/PC
175/60 R13 76H			27.32/PC-R04-91	24.39/PC	1,250.00/PC
28.9-15 12P				73.47/PC	3,765.00/PC

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BRAND TYPE AND SIZE OF TIRES : ENTRY NO./DATE : PROTEST CASE NO. : PUBLISHED VALUE : F M V BASED ON : DOMESTIC WHOLESALE PRICE
 COVERED BY DOP RULING : : : : CAN V A S S E D V A L U E : OF EQUIVALENT LOCAL TIRES
 : : : : DOLLAR : PESO

BRAND TYPE AND SIZE OF TIRES	ENTRY NO./DATE	PROTEST CASE NO.	PUBLISHED VALUE	F M V BASED ON	DOMESTIC WHOLESALE PRICE
5.20 - 10 4P	:72347 / 11-03-89	:	:	:	:
10.00-20 16P	:72409 / 11-06-89	:	10.75/PC-R04-91	9.27/PC	475.00/PC
7.00-15 10P	:83518 / 12-12-89	:	110.59/PC-R04-91	101.97/PC	5,225.00/PC
7.00-15 12P	:83518 / 12-12-89	:		37.08/PC	1,900.00/PC
18.15-15/700PL	:83517 / 12-12-89	:	42.45/PC-R04-91	38.05/PC	1,950.00/PC
815-15 12P	: -00-	:		139.04/PC	7,125.00/PC
650-10 10P	: -00-	:		27.61/PC	1,415.00/PC
7.50-15 12P	:83540 - 12-12-89	:		33.35/PC	2,136.00/PC
7.50-16 14P	:83516 - 12-12-89	:	56.49/PC-R04-91	52.59/PC	2,695.00/PC
1000-20 16P	:83519 - 12-12-89	:			
10.00-20 16P	:83537 - 12-12-89	:	110.59/PC-R04-91	101.97/PC	5,225.00/PC
300-15 18P	:103645 - 11-05-90	:		128.80/PC	6,600.00/PC
205 R16C 6P	: -00-	:		54.66/PC	2,800.00/PC
145/70 R12 69S	: -00-	:		15.12/PC	775.00/PC
2849-15 12P	: -00-	:		73.47/PC	3,765.00/PC
23.1-26 10P	: -00-	:		521.05/PC	26,700.00/PC
18.25-15/6.50PL	: -00-	:		201.69/PC	10,335.00/PC
77.00-15/5.50PL	:72360 / 11-03-89	:			
7.00-12 12P	: -00-	:		99.53/PC	5,100.00/PC
7.00-12 12P	: -00-	:		36.88/PC	1,890.00/PC
7.00-12 12P	: -00-	:			
6.50-14 8PL	: -00-	:	26.12/PC-R04-91	24.10/PC	1,235.00/PC
16.00-9/4.00PL	: -00-	:		60.28/PC	3,089.00/PC
6.00-9 10PL	: -00-	:		22.25/PC	1,140.00/PC
15.00-8/3.00PL	: -00-	:			
3.25-12 12PL	: -00-	:			
3.00-15 18PL	: -00-	:			
185-60 R13	:72348 - 11-03-89	:			
175-60 R13 80H	: -00-	:	27.32/PC-R04-91	25.37/PC	1,300.00/PC
175-60 R13 76H	: -00-	:	27.32/PC-R04-91	24.39/PC	1,250.00/PC
32.1-26 10P	: -00-	:		24.39/PC	1,250.00/PC
T 8.25-15/6.50 PL	: -00-	:		521.05/PC	26,700.00/PC
				201.69/PC	10,335.00/PC

PR

CMO-51-94

10

BRAND TYPE AND SIZE OF TIRES : ENTRY NO./DATE : PROTEST CASE NO. : PUBLISHED VALUE : F H V B A S E D O N : DOMESTIC WHOLESALE PRICE
 COVERED BY DOF RULING : : : : : C A N V A S S E D V A L U E : DOF EQUIVALENT LOCAL TIRES
 : : : : : D O L L A R : P E S O :
 DUNLOP BRAND

10-00-20 16P	:72348 / 11-03-89 :		110.59/PC-R04-91	101.97/PC :	5,225.00/PC :	5,766.73/PC
6-50-14 8P	: -00- :		26.12/PC-R04-91	24.10/PC :	1,235.00/PC :	1,294.45/PC
6-00-16 8P	: -00- :		27.63/PC-R04-91	25.08/PC :	1,285.00/PC :	
8-25-12 12P	:103645 - 11-05-90 :			51.03/PC :	2,615.00/PC :	
7-50-15 12P	: -00- :			33.35/PC :	2,136.00/PC :	2,463.20/PC
17-00-12/5.00PL	: -00- :			99.53/PC :	5,100.00/PC :	
16-00-9/4.00PL	: -00- :			60.28/PC :	3,089.00/PC :	
205 R16C 6P	:10455 - 02-19-91 :			54.64/PC :	2,800.00/PC :	
23-1-26 10P	: -00- :			521.05/PC :	26,700.00/PC :	
5-50-15 8P	: -00- :			28.78/PC :	1,475.00/PC :	
205-R16C 6P	:16440 - 03-15-91 :			54.64/PC :	2,800.00/PC :	
31X10-15 R15 6P	: -00- :			64.40/PC :	3,300.00/PC :	
30X9-50 R15 6P	: -00- :			58.45/PC :	2,995.00/PC :	
28X9-15 18P	: -00- :			73.47/PC :	3,765.00/PC :	
18X7-8 14P	: -00- :					
8-15-15 12P	: -00- :			73.28/PC :	3,755.00/PC :	
6-00-15 10P	: -00- :			39.81/PC :	2,040.00/PC :	
5-50-15 8P	: -00- :			28.78/PC :	1,475.00/PC :	
4-00-8 16P	: -00- :					
3-00-15 18P	: -00- :					
205 R16C 6P	:41797 - 06-07-91 :			54.64/PC :	2,800.00/PC :	
28X9-15 18P	: -00- :			73.47/PC :	3,765.00/PC :	
29X8-15 12P	: -00- :					
8-25-12 12P	: -00- :			51.03/PC :	2,615.00/PC :	
18-15-15/7.00PL	: -00- :			139.04/PC :	7,125.00/PC :	
8-15-15 12P	: -00- :			73.28/PC :	3,755.00/PC :	
4-00-8 6P	: -00- :					
825-15	: -00- :					
825-12P	:103645 - 11-1990 :					

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CMO-51-94

11

BRAND TYPE AND SIZE OF TIRES : ENTRY NO./DATE : PROTEST CASE NO. : PUBLISHED VALUE : F M V BASED ON : DOMESTIC WHOLESALE PRICE
 COVERED BY DDF RULING : : : : CAN V ASSESS ED V ALU E : OF EQUIVALENT LOCAL TIRES
 : : : : DOLLAR : PESO

BRAND TYPE AND SIZE OF TIRES	ENTRY NO./DATE	PROTEST CASE NO.	PUBLISHED VALUE	F M V BASED ON	DOMESTIC WHOLESALE PRICE
DUNLOP BRAND					
750-15	:103645 / 11-1990			40.88/PC	2,185.00/PC
700-12	: -00-			36.88/PC	1,890.00/PC
6.00-9	: -00-			22.25/PC	1,140.00/PC
231 - 26	: -00-			521.05/PC	26,700.00/PC
205 R16	: -00-			54.64/PC	2,800.00/PC
145/70R1	: -00-			15.12/PC	775.00/PC
815-15 12PPL	:41797 / 6-1991			73.28/PC	3,755.00/PC
815-15/7.00	: -00-			139.04/PC	7,125.00/PC
28X9-15 (TR 77A)	: -00-			73.47/PC	3,765.00/PC
28X8-15 (TR 75)	: -00-				
40 08 LUG (TR 89)	: -00-			14.44/PC	750.00/PC
32 51 LUG (75)	: -00-				
205 R16C SPRGF	: -00-			54.64/PC	2,800.00/PC
23.1-2U	:10455 / 2-7-91				
205R16	: -00-				
750-16	:83316 / 1989		US\$ 48.51/PC-R04-91	54.64/PC	2,800.00/PC
6.00-15	: -00-			52.59/PC	2,695.00/PC
5.50-15	: -00-			39.81/PC	2,040.00/PC
10.00-20	:17458 / 3-1991			28.78/PC	1,475.00/PC
700-12	: -00-			101.97/PC	5,225.00/PC
650-10	:83517 / 1989			99.53/PC	5,100.00/PC
6.00-9	: -00-			27.61/PC	1,415.00/PC
169-24	: -00-			22.25/PC	1,140.00/PC
155-25	: -00-				
1600-25	:106143 / 1990				
1000-20	: -00-				
825-20	: -00-				
750-15	: -00-			40.88/PC	2,185.00/PC
700-15	:72347 / 1989			38.05/PC	1,950.00/PC
700-12	: -00-			36.88/PC	1,890.00/PC
600-9	: -00-			22.25/PC	1,140.00/PC
265-25	: -00-				
235-25	: -00-				
205-25	: -00-				

45,130.10/PC
4,583.30/PC

5,766.73/PC

2,412.07/PC

2,463.20/PC

CWO-51-94

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BRAND TYPE AND SIZE OF TIRES COVERED BY DOF RULING	ENTRY NO./DATE	PROTEST CASE NO.	PUBLISHED VALUE	F M V BASED ON CANVASSED VALUE DOLLAR	PESO	DOMESTIC WHOLESALE PRICE OF EQUIVALENT LOCAL TIRES
TOYO BRAND						
175/60 R14 78H	: 72376 / 11-6-89	:	:	:	:	1,390.47/PC
175-25 16PR	: 64780 / 10-12-89	:	:	:	:	1,216.39/PC
175 R14	: 64780 / 10-12-89	:	:	:	:	1,079.61/PC
175 R13	: 64780 / 10-12-89	:	:	:	:	1,079.61/PC
165 R13	: 83861 / 12-12-89	:	:	:	:	1,079.61/PC
165/70 R12	: 64780 / 10-12-89	:	:	:	:	1,111.47/PC
165/70 R10	: 64780 / 10-12-89	:	US\$ 20.60/PC-R04-91	:	:	
165/R15	: 72376 / 11-6-89	:	:	228.33/PC	11,700.00/PC	
155-25 12PR	: 01580 / 01-07-91	:	:	228.33	11,700.00/PC	
155 R12	: 83861 / 12-12-89	:	:	:	:	
145 R12	: -00-	:	:	:	:	
145 R10	: -00-	:	:	:	:	
14.00-25 12PR	: -00-	:	:	:	:	
1400-25 24PR	: 106143 / 12-10-90	:	:	:	:	30,508.39/PC
1400-25 24PR	: 83861 / 12-12-89	:	:	:	:	20,038.67/PC
1400-24 24PR	: 72376 / 11-06-89	:	:	416.65/PC	21,350.00/PC	18,146.56/PC
1400-24 24PR	: 83861 / 12-12-89	:	:	416.65/PC	21,350.00/PC	18,146.56/PC
1400-24 12PR	: 72376 / 11-06-89	:	:	:	:	
1300-24 20PR	: 64780 / 10-12-89	:	:	:	:	8,720.29/PC
1300-24 12PR OTR	: -00-	:	:	:	:	6,662.17/PC
1100-20 16PR	: 72376 / 11-6-89	:	:	:	:	6,662.17/PC
1000-25 28PR	: 64780 / 10-12-89	:	:	:	:	
1000-22 14PR	: 015751 / 04-03-92	:	:	113.09/PC	5,795.00/PC	
1000-22 14PR	: 015751 / 04-03-92	:	:	113.09/PC	5,795.00/PC	
1000-20 14PR	: 41808 / 07-07-91	:	:	87.13/PC	4,465.00/PC	5,621.02/PC
1000-20 14PR	: 015751 / 04-03-92	:	:	87.13/PC	4,465.00/PC	5,140.50/PC

Handwritten mark

Chad-51-94

13

BRAND TYPE AND SIZE OF TIRES : ENTRY NO./DATE : PROTEST CASE NO. : PUBLISHED VALUE : F M V BASED ON : DOMESTIC WHOLESALE PRICE
 COVERED BY DOF RULING : : : : : CAN V ASSE S E D V A L U E : : OF EQUIVALENT LOCAL TIRES
 DOLLAR : P E S O

BRAND TYPE AND SIZE OF TIRES	ENTRY NO./DATE	PROTEST CASE NO.	PUBLISHED VALUE	F M V BASED ON	DOMESTIC WHOLESALE PRICE
TOWO BRAND					
1000-20 14PR	:41808 / 07-07-91		95-25/PC-R04-91	87.13/PC	4,465.00/PC : 5,621.02/PC LUG
	:1580 / 01-07-91		-00-	87.13/PC	4,465.00/PC : 5,140.50-PC R1B
	:72376 / 11-6-89		-00-	87.13/PC	4,465.00/PC : 5,621.02/PC LUG
1000-20 14PR	:44780 / 10-12-89		-00-	87.13/PC	4,465.00/PC : 5,140.50-PC R1B
	:83861 / 12-12-89		-00-	87.13/PC	4,465.00/PC : 5,621.02/PC LUG
	:72376 / 1989		-00-	87.13/PC	4,465.00/PC : 5,140.50/PC R1B
	:175485 / 3-1991		-00-	87.13/PC	4,465.00/PC : 5,621.02/PC LUG
1100-20 16PR	:015751 / 04-03-92			416.65/PC	21,350.00/PC : 18,146.56/PC
1400-24 24PR	:015751 / 04-03-92			819.63/PC	42,000.00/PC : 51,913.05/PC
1800-25 32PR	:41808 / 07-07-91			87.13/PC	4,465.00/PC : 5,621.02/PC LUG
1000-20 14PR	:175458 / 3-1991		95-25/PC-R04-91	87.13/PC	4,465.00/PC : 5,140.50/PC R1B
700-12	-00-			35.13/PC	1,800.00/PC : 5,140.50/PC R1B
650-10	-00-			20.30/PC	1,450.00/PC : 5,140.50/PC R1B
600-9	-00-			24.00/PC	1,230.00/PC : 5,140.50/PC R1B
169-24	-00-			228.33/PC	11,700.00/PC : 37,006.68/PC
155-25	-00-			625.46/PC	32,050.00/PC : 5,766.73/PC
1600-25 28PR	:106143 / 1990			87.13/PC	4,465.00/PC : 5,758.14/PC
1000-20 T & B	-00-		95-25/PC-R04-91	87.13/PC	4,465.00/PC : 2,463.20/PC R1B
825-20 T & B	-00-				2,039.75/PC LUG
750-15 PR12	-00-				1,848.53/PC R1B
700-15 12PR	-00-				

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OMO-5194

14

BRAND TYPE AND SIZE OF TIRES : ENTRY NO./DATE : PROTEST CASE NO. : PUBLISHED VALUE : F M V BASED ON : DOMESTIC WHOLESALE PRICE
 COVERED BY DDF RULING : : : : : CAN VASSED VALUE : OF EQUIVALENT LOCAL TIRES
 : : : : : DOLLAR : RESO :

BRAND TYPE AND SIZE OF TIRES	ENTRY NO./DATE	PROTEST CASE NO.	PUBLISHED VALUE	F M V BASED ON CAN VASSED VALUE	DOMESTIC WHOLESALE PRICE OF EQUIVALENT LOCAL TIRES
215/75 R15	:41808 / 07-07-91				
215/60 HR14	: -0-				
205/60 HR13	:72376 / 11-06-89		US\$ 25.20/PC-R04-91		1,581.35/PC SD
	:64780 / 10-12-89		25.20/PC-R04-91		1,270.75/PC
	:72376 / 11-6-89				1,270.75/PC
205/60 HR15	: -0-				
205-60 R15	: -0-				
205-25 24PR			513.00/PC-R04-91		487.88/PC
205-25 16PR					25,000.00/PC
205-25 12PR					23,500.00/PC
195/70 HR-14 90H					1,608.96/PC
195/70 HR14	:83861 / 12-12-89		25.93/PC-R04-91		1,608.96/PC
195/60 R 15 86H	:72376 / 1989		26.45/PC-R04-91		1,670.67/PC
195/50 VR15	:83861 / 12-12-89				1,608.96/PC
195 R14 C8 PR	:72376 / 11-06-89				1,670.67/PC
194-R14 CBPR	:83861 / 12-12-89		29.45/PC-R04-91		1,788.83/PC
205-25 12PR	:01580 / 01-07-91			458.60/PC	23,500.00/PC
205-25 16PR	:01580 / 01-07-91			487.88/PC	25,000.00/PC
195/70 HR14	:72376 / 11-06-89		26.45/PC-R04-91		1,608.96/PC
	:83861 / 1989		26.45/PC-R04-91		1,608.96/PC
	:44780 / 1989		26.45/PC-R04-91		1,608.96/PC
195/70 R14	:44780 / 10-12-89		26.45/PC-R04-91		1,608.96/PC
195/60 R15	:44780 / 10-12-89				1,670.67/PC
	:83861 / 1989				1,500.52/PC
185/70 R14	:72376 / 11-06-89		25.50/PC-R04-91		1,500.52/PC
	:44780 / 10-12-89		25.50/PC-R04-91		1,500.52/PC
	:44780 / 10-12-89		22.80/PC-R04-91		1,357.51/PC
185/70 HR13	:64780 / 10-12-89				
185/65 R15	:72376 / 11-06-89		23.18/PC-R04-91		1,800.00/PC
185/60 R13	:64780 / 10-12-89		23.18/PC-R04-91		1,230.00/PC
185/60 R13	:83861 / 12-12-89				1,752.59/PC
185 R14 CBPR	:106143 / 1990				
700-12	: -0-				
600-9	: -0-				
265-25	: -0-				
235-25 16PR	: -0-				
205-25 12PR	: -0-				

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15

BRAND TYPE AND SIZE OF TIRES : ENTRY NO./DATE : PROTEST CASE NO. : PUBLISHED VALUE : F M V BASED ON : DOMESTIC WHOLESALE PRICE
 COVERED BY DOE RULINGS : : : : CAN V A S S E D V A L U E : OF EQUIVALENT LOCAL TIRES
 : : : : DOLLAR : PESO : :

"TOYO" BRAND"

950R 165 LT 8PR	:01580 / 01-07-91 :			54.64/PC :	2,800.00/PC :	4,485.97/PC :	LUG :
900-20 14PR	:015751 / 04-03-92 :		US\$ 85.45/PC-R04-91 :	73.35/PC :	4,015.00/PC :	4,189.95/PC :	RIB :
	:72376 / 11-06-89 :			73.35/PC :	4,015.00/PC :	4,189.95/PC :	RIB :
700-15 12PR	:106143 / 12-10-90 :					4,485.97/PC :	LUG :
750-15 LT 12PR	: : : :					1,848.53/PC :	RIB :
	: : : :					2,039.75/PC :	LUG :
	: : : :					2,463.20/PC :	RIB :
700-15 10PR	:106143 / 12-10-90 :					1,727.74/PC :	RIB :
	: : : :					1,739.88/PC :	LUG :
700-12 IN 12PR	:41808 / 07-07-91 :			35.13/PC :	1,800.00/PC :		
-00-	:01580 / 01-07-91 :			35.13/PC :	1,800.00/PC :		
-00-	:72376 / 11-06-89 :			35.13/PC :	1,800.00/PC :		
-00-	:64780 / 10-12-89 :			35.13/PC :	1,800.00/PC :		
-00-	:83861 / 12-12-89 :			35.13/PC :	1,800.00/PC :		
-00-	:17458 / 01-17-91 :			35.13/PC :	1,800.00/PC :		
700-12 12PR	:72376 / 1989 :			35.13/PC :	1,800.00/PC :		
650-10 IN 10PR	:41808 / 07-07-91 :			20.30/PC :	1,450.00/PC :		
-00-	:01580 / 01-07-91 :			20.30/PC :	1,450.00/PC :		
-00-	:72376 / 11-06-89 :			20.30/PC :	1,450.00/PC :		
-00-	:83861 / 12-12-89 :			20.30/PC :	1,450.00/PC :		
-00-	:17458 / 1-17-91 :			20.30/PC :	1,450.00/PC :		
650-10 10PR	:72376 / 1989 :			20.30/PC :	1,450.00/PC :		
650-10 IN10	: : : :			24.00/PC :	1,230.00/PC :		
600-9 IN 10PR	:015751 / 04-03-92 :			24.00/PC :	1,230.00/PC :		
-00-	:41808 / 07-07-91 :			24.00/PC :	1,230.00/PC :		
-00-	:72376 / 1989 :			24.00/PC :	1,230.00/PC :		
-00-	:64780 / 10-12-89 :			24.00/PC :	1,230.00/PC :		
-00-	:17458 / 01-17-91 :			24.00/PC :	1,230.00/PC :		

PR

CMO-51-94

16

BRAND TYPE AND SIZE OF TIRES : ENTRY NO./DATE : PROTEST CASE NO. : PUBLISHED VALUE : F H V B A S E D O N : DOMESTIC WHOLESALE PRICE
 COVERED BY DGF ROLLING : : : : : C A N V A S S E D V A L U E : OF EQUIVALENT LOCAL TIRES
 : : : : : D O L L A R : P E S O :

YOKOHAMA BRAND

195-60 R14	:48520	/	8-10-89	:279-91	/	308-91	:												
195-70 R14	:48520	/	8-10-89	: -00-	:		:												
1000X20 14PR	:35809	/	5-16-91	:			:	99.48/PC-R06-91	:	118.12/PC	:	6,117.09/PC	:	5,140.50/PC	:				
1000X20 16PR	:			:			:	111.10/PC-R06-91	:	111.73/PC	:	5,785.79/PC	:	5,408.39/PC	:				
1000X20 10PR	:35810	/	5-16-91	:			:		:		:		:		:				
750X15 12PR	:			:			:	46.87/PC-R010-91	:	49.77/PC	:	2,577.29/PC	:	2,463.20/PC	:				
1000X20 14PR	:			:			:	111.10/PC-R06-91	:	111.73/PC	:	5,785.79/PC	:	5,408.39/PC	:				
1000X20 14PR	:58277	/	8-7-91	:			:	99.48/PC-R06-91	:	118.12/PC	:	6,117.09/PC	:	5,140.50/PC	:				
1100X20 16PR	:			:			:	129.11/PC-R06-91	:	129.30/PC	:	6,695.76/PC	:	6,519.74/PC	:				
1000-E0 14PR	:68057	/	9-12-91	:			:	99.48/PC-R06-91	:	118.12/PC	:	6,117.09/PC	:	5,140.50/PC	:				
1000-E0 14PR	:5255	/	1-17-91	:279-91	/	308-91	:	99.48/PC-R06-91	:	118.12/PC	:	6,117.09/PC	:	5,140.50/PC	:				
1000-E0 14PR	:18509	/	3-11-91	: -00-	:		:	99.48/PC-R06-91	:	118.12/PC	:	6,117.09/PC	:	5,140.50/PC	:				
1100-E0 16PR	:			:			:	129.11/PC-R06-91	:	129.30/PC	:	6,695.76/PC	:	6,519.79/PC	:				
1000-E0 14PR	:72733	/	9-23-91	:			:	99.48/PC-R06-91	:	118.12/PC	:	6,117.09/PC	:	5,140.50/PC	:				
1000X20 14PR 14XCOTT	:81249	/	10-24-91	:			:	99.48/PC-R06-91	:	118.12/PC	:	6,117.09/PC	:	5,140.50/PC	:				
1000-E0 14PR	:48516	/	8-10-91	:124-89	/	128-89	:	99.48/PC-R06-91	:	118.12/PC	:	6,117.09/PC	:	5,140.50/PC	:				
1200-24 16PR	:48520	/	8-10-89	:279-91	/	308-91	:		:	204.03/PC	:	10,565.79/PC	:	10,311.34/PC	:				
1400-24 24PR	:48520	/	8-10-89	: -00-	:		:		:	396.53/PC	:	20,536.49/PC	:	18,146.56/PC	:				
205-50 R13	:48518	/	7-25-89	: -00-	:		:		:		:		:		:				
205-60 R14	:48518	/	7-25-89	: -00-	:		:		:	36.45/PC	:	1,887.57/PC	:		:				
27X850 R14	:05258	/	1-17-91	: -00-	:		:		:	54.41/PC	:	2,817.80/PC	:	1,598.06/PC	:				
30X9-50 R15	:05258	/	1-17-91	: -09-	:		:		:	61.82/PC	:	3,201.24/PC	:		:				
31X10-50 R15	:05258	/	1-17-91	: -00-	:		:		:	71.11/PC	:	3,682.42/PC	:		:				

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BRAND TYPE AND SIZE OF TIRES : ENTRY NO./DATE : PROTEST CASE NO. : PUBLISHED VALUE : F M V BASED ON : DOMESTIC WHOLESALE PRICE
 COVERED BY DOE RULING : : : : CAN V A S S E D V A L U E : OF EQUIVALENT LOCAL TIRES

YOKOHAMA BRAND

1000-20 16PR	:106230 / 1990	:	:	US\$ 111.10/PC-R06-91	111.73/PC	:P 5,785.79/PC	:P 5,408.39/PC
1100-20 16PR	: -00-	:	:	129.11/PC-R06-91	129.30/PC	: 6,695.76/PC	: 6,662.17/PC
1200-20 18PR	:106229 / 1990	:	:		167.90/PC	: 8,694.60/PC	:
1100-20 16PR	: -00-	:	:	129.11/PC-R06-91	129.30/PC	: 6,695.76/PC	: 6,662.17/PC
700-15 8PR	: -00-	:	:	31.11/PC-R06-91	33.03/PC	: 1,710.40/PC	: 1,574.20/PC
1000-20 14PR	: -00-	:	:	99.48/PC-R06-91	118.12/PC	: 6,117.09/PC	: 5,621.02/PC
1000-15 14PR	:	:	:			:	:
23.5-25 24PR	: -00-	:	:			:	:
1600-25 28PR	: -00-	:	:	568.08/SET-R04-91	640.09/PC	: 39,147.05/PC	: 33,512.38/PC
700-15 10PR	: -00-	:	:	33.30/PC-R06-91	37.37/PC	: 1,950.61/PC	: 1,727.74/PC
185/60 R13	:116683 / 1990	:	:	27.34/PC-R06-91	27.92/PC	: 1,445.85/PC	:
1200-20 18PR	: -00-	:	:		167.90/PC	: 8,694.60/PC	:
600-9 10PR	: -00-	:	:	34.35/PC-R06-91	35.61/PC	: 1,843.86/PC	:
26.5-25 24PR	: -00-	:	:		117.52/PC	: 60,978.06/PC	:
1000-20 14PR	:116684 / 1990	:	:	99.48/PC-R06-91	105.68/PC	: 5,332.76/PC	: 5,621.02/PC
17.5-25 12PR	:116682 / 1990	:	:		345.07/PC	: 17,869.39/PC	: 15,334.86/PC
20.5-25 16PR	: -00-	:	:	574.04/PC-R04-91	524.35/PC	: 27,153.48/PC	: 29,885.87/PC
1600-25 28PR	: -00-	:	:	568.08/SET-R04-91	640.09/PC	: 33,147.00/PC	: 33,512.38/PC
23.5-25 16PR	: -00-	:	:		684.37/PC	: 35,440.24/PC	: 33,721.60/PC
23.5-25 24PR	: -00-	:	:	884.72/SET-R04-91	767.90/PC	: 39,766.03/PC	: 38,649.92/PC
900-20 14PR	:116681 / 1990	:	:	85.25/PC-R06-91	93.93/PC	: 4,864.03/PC	: 4,189.95/PC
1000-20 14PR	: -00-	:	:	99.48/PC-R06-91	118.12/PC	: 6,117.09/PC	: 5,621.02/PC
1100-20 16PR	: -00-	:	:	129.11/PC-R06-91	129.30/PC	: 6,695.76/PC	: 6,662.17/PC
700-15 8PR	:885 / 1991	:	:	31.11/PC-R06-91	33.68/PC	: 1,710.40/PC	: 1,574.20/PC
700-15 10PR	: -00-	:	:	33.30/PC-R06-91	37.67/PC	: 1,950.61/PC	: 1,739.88/PC
700-16 10PR	: -00-	:	:	38.92/PC-R06-91	43.99/PC	: 2,278.17/PC	: 1,873.74/PC

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OMO-51-94

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BRAND TYPE AND SIZE OF TIRES : ENTRY NO./DATE : PROTEST CASE NO. : PUBLISHED VALUE : F M V BASED ON : DOMESTIC WHOLESALE PRICE
 COVERED BY DOF RULING : : : : CAN VASSED VALUE : OF EQUIVALENT LOCAL TIRES
 : : : : DOLLAR : PESO

YOKOHAMA BRAND

750-16 12PR	:885 / 1991	:	: US\$48.90/PC-R010-91	:	55.62/PC	:	2,880.47/PC	:	2,297.52/PC	LUG
750-15 12PR	: -D0-	:	46.87/PC-R010-91	:	49.77/PC	:	2,577.29/PC	:	2,105.68/PC	R1B
1000X20 16PR	:12546 / 2-15-91	:	111.10/PC-R06-91	:	111.73/PC	:	5,785.79/PC	:	5,408.39/PC	R1B SD
1000X20 14PR	:12546 / 02-15-91	:	99.48/PC-R06-91	:	118.12/PC	:	6,117.09/PC	:	5,140.50/PC	R1B SD
1100X20 16PR	: -D0-	:	1,129.11/PC-R06-91	:	132.27/PC	:	6,849.39/PC	:	6,519.74/PC	R1B
700X15 8PR	: -D0-	:	31.11/PC-R06-91	:	33.03/PC	:	1,710.40/PC	:	1,574.20/PC	LUG
750X15 12PR	: -D0-	:	46.87/PC-R010-91	:	49.77/PC	:	2,577.29/PC	:	2,463.20/PC	LUG
1600X25 28PR	: -D0-	:	05257 / 01-17-91	:	279.91 / 308-91	:	640.09/PC	:	37,006.68/PC	
20.5-25 12PR	:18509 / 03-11-91	:	18509 / 03-11-91	:	-D0-	:	493.15/PC	:	25,537.82/PC	
23.5-25 16PR	:18509 / 03-11-91	:	18509 / 03-11-91	:	-D0-	:	493.15/PC	:	25,537.82/PC	
23.5-25 24PR	:18509 / 03-11-91	:	884.72/SET-R04-91	:	767.90/PC	:	35,440.24/PC	:	33,721.60/PC	
23.5-25 24PR	:18509 / 03-11-91	:	884.72/SET-R04-91	:	767.90/PC	:	39,766.03/PC	:	38,649.92/PC	
29.5-25 24PR	:05257 / 01-17-91	:	05257 / 01-17-91	:	279.91 / 308-91	:	1,177.52/PC	:	60,978.06/PC	
1800X25 32PR	:09934 / 01-31-91	:	1,465.20/PC-R04-91	:	1,269.10/PC	:	65,720.80/PC	:	51,913.05/PC	
750X15 12PR	:09934 / 01-31-91	:	895.42/SET-R04-91	:	821.24/PC	:	42,528.29/PC	:	2,463.20/PC	
			46.87/PC-R04-91		50.75/PC		2,577.29/PC			

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BRAND TYPE AND SIZE OF TIRES : ENTRY NO./DATE : PROTEST CASE NO. : PUBLISHED VALUE : F M V BASED ON : DOMESTIC WHOLESALE PRICE
 COVERED BY DQF RULING : : : : CAN VASSED VALUE : OF EQUIVALENT LOCAL TIRES
 : : : : DOLLAR : PESO

YOKOHAMA BRAND

1100X20 16PR	:08834 / 1-31-91	:	129.11/PC-R010-91	:	139.55/PC	:	6,659.76/PC	:	6,519.79/PC	R18
17.5X25 16PR OTR	:05256 / 1-17-91	:	392.00/PC-R010-91	:	403.58/PC	:	20,899.32/PC	:	18,553.67/PC	
1800X25 24PR	:	:	725.00/PC-R010-91	:	729.66/PC	:	37,785.55/PC	:		
550X15 8PR	:	:	33.48/PC-R06-91	:	34.40/PC	:	1,781.63/PC	:		
600X9 10PR	:	:	32.27/PC-R010-91	:	35.61/PC	:	1,843.86/PC	:		
600-14 8PR	:48517 / 7-25-89	:	279-91 / 308-91	:	25.00/PC	:	1,294.48/PC	:	1,048.12/PC	
650-14 8PR	:48517 / 7-25-89	:		:	26.27/PC	:	1,360.50/PC	:	1,175.68/PC	
175-70 R13	:48518 / 7-25-89	:		:	25.79/PC	:	1,335.78/PC	:	1,250.99/PC	
175-70 R13	:48519 / 8-10-89	:		:	25.79/PC	:	1,335.79/PC	:	1,250.99/PC	
175-50 R13	:05258 / 1-17-91	:		:	39.54/PC	:	2,048.89/PC	:		
175/70 R14	:	:	26.33/PC-R06-91	:	26.49/PC	:	1,371.96/PC	:		
175 9R14	:48519 / 7-25-89	:	279-91 / 308-91	:	27.50/PC	:	1,424.23/PC	:	1,390.47/PC	
185-60 R13	:48518 / 7-25-89	:		:	27.92/PC	:	1,445.85/PC	:		
185-60 R13	:48519 / 8-10-89	:		:	27.92/PC	:	1,445.85/PC	:		
185-60 R14	:48518 / 7-25-89	:	27.34/PC-R06-91	:	31.54/PC	:	1,633.29/PC	:		
185-60 R14	:48518 / 7-25-89	:		:	31.54/PC	:	1,633.29/PC	:		
185-70 R14	:05258 / 1-17-91	:		:	29.70/PC	:	1,537.80/PC	:	1,500.52/PC	
900-16 14PR	:48520 / 8-10-89	:	106.56/SET-R04-91	:	102.14/PC	:	5,289.22/PC	:		

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020-51-94

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BRAND TYPE AND SIZE OF TIRES : ENTRY NO./DATE : PROTEST CASE NO. : PUBLISHED VALUE : F M V B A S E D O N : DOMESTIC WHOLESALE PRICE
 COVERED BY DDF RULING : : : : : C A N V A S S E D V A L U E : OF EQUIVALENT LOCAL TIRES
 : : : : : D O L L A R : P E S O :

YOKOHAMA BRAND

700-15 10-PR	48517 / 7-25-89	279-91 / 308-91	33.30/PC-R06-91	37.67/PC	1,950.61/PC	1,727.74/PC	RIB
700-15 10PR	05256 / 1-17-91	-00-	33.30/PC-R06-91	37.67/PC	1,950.61/PC	1,739.88/PC	LUB
700-15 10PR	18509 / 3-11-91	-00-	33.30/PC-R06-91	37.67/PC	1,950.61/PC	1,727.74/PC	RIB
700-15 12PR	-00-	-00-	46.87/PC-R010-91	49.27/PC	2,577.74/PC	2,463.20/PC	RIB
700-15 8PR	05256 / 1-17-91	-00-	32.11/PC-R06-91	33.68/PC	1,710.40/PC	1,574.20/PC	RIB
700X16 10PR			38.92/PC-R06-91	43.99/PC	2,278.17/PC	1,729.37/PC	RIB
750X16 12PR			48.90/PC-R010-91	55.62/PC	2,880.47/PC	1,873.74/PC	LUB
1100-20 16PR	093743 / 11-15-91	279-91 / 308-91	129.11/PC-R06-91	139.55/PC	6,849.39/PC	2,297.52/PC	LUB
900X20 14PR			65.25/PC-R06-91	93.93/PC	4,844.03/PC	4,189.95/PC	RIB
1000X20 14PR			99.48/PC-R010-91	118.12/PC	6,117.09/PC	5,140.50/PC	LUB
1600-24 24PR	18509 / 3-11-91	279-91 / 308-91					
1600-25 28PR	05257 / 1-17-91	-00-					
-00-	-00-	-00-					
1000X20 14PR			111.10/PC-R06-91	111.73/PC	5,785.79/PC	5,408.39/PC	RIB
185X40 R13	22918 / 3-28-91		27.34/PC-R06-91	27.92/PC	1,445.85/PC	5,766.73/PC	LUB
1000X20 14PR			99.48/PC-R06-91	118.12/PC	6,117.09/PC	5,140.50/PC	RIB
750X15 12PR							
750-15 12PR	48517 / 7-25-89	279-91 / 308-91	46.87/PC-R010-91	49.77/PC	2,577.29/PC	2,463.20/PC	RIB
750-15 12PR	05257 / 1-17-91	-00-	46.87/PC-R010-91	49.77/PC	2,577.29/PC	2,463.20/PC	RIB
-00-	18509 / 3-11-91	-00-	46.87/PC-R010-91	49.77/PC	2,577.29/PC	2,463.20/PC	RIB
750-16 12PR	-00-	-00-	48.90/PC-R010-91	55.62/PC	2,880.47/PC	2,105.68/PC	RIB
700-15 8PR	48517 / 7-25-89	-00-	31.11/PC-R06-91	33.03/PC	1,710.40/PC	1,574.20/PC	RIB

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