1. INTRODUCTION

1.1 China and the United States each appeals certain issues of law and legal interpretations developed in the Panel Report, *United States – Countervailing and Anti-Dumping Measures on Certain Products from China*[1] (Panel Report). The Panel was established[2] to consider a complaint by China with respect to measures taken by the United States regarding the application of countervailing duties to imports from non-market economy (NME) countries, and the United States' failure to investigate and avoid double remedies in certain countervailing and anti-dumping duty investigations.[3]

1.2 The measure at issue in this dispute is Section 1 of US Public Law No. 112-99[4] (PL 112-99), introducing the new Section 701(f) of the United States Tariff Act of 1930[5] (US Tariff Act). Before the Panel, China also challenged the failure of the United States authorities to investigate and avoid double remedies in 26 countervailing duty investigations and reviews initiated between 20 November 2006 and 13 March 2012.[6]

1.3 The new Section 701(f) of the US Tariff Act, which is established by Section 1 of PL 112-99, applies the countervailing duty provisions of the US Tariff Act to NME countries, except in cases where "the administering authority is unable to identify and measure subsidies provided by the government of the [NME] country or a public entity within the territory of the [NME] country because the economy of that country is essentially comprised of a single entity." Section 701(f) applies to countervailing duty proceedings initiated on or after 20 November 2006, as well as to all resulting actions by the US Customs and Border Protection and all relating civil actions, criminal proceedings, and other proceedings before a US federal court.[7]

1.4 China originally identified a broad set of claims and measures in its panel request[8], but eventually narrowed them down during the course of the Panel

---

1 WT/DS449/R, 27 March 2014.

2 At its meeting held on 17 December 2012, the Dispute Settlement Body (DSB) established a panel pursuant to the request of China in document WT/DS449/2, in accordance with Article 6 of the Understanding on Rules and Procedures Governing the Settlement of Disputes (DSU). (Panel Report, para. 1.3)

3 See Request for the Establishment of a Panel by China, WT/DS449/2.

4 United States Public Law No. 112-99, An act to apply the countervailing duty provisions of the Tariff Act of 1930 to nonmarket economy countries, and for other purposes, 126 Stat. 265 (13 March 2012) (Panel Exhibit CHI-1).

5 *United States Code*, Title 19, Chapter 4.

6 Panel Report, para. 3.2. See also *Ibid.*, para. 7.8.

7 Panel Report, para. 7.11.

8 China's original claims included:

a. Section 1 of PL 112-99, including the new Section 701(f) of the US Tariff Act that it establishes, is inconsistent, as such, with Articles X:1, X:2, X:3(a), and X:3(b) of the GATT 1994;

proceedings.[9] China claimed before the Panel that Section 1 of PL 112-99 is inconsistent, as such, with Articles X:1, X:2, and X:3(b) of the General Agreement on Tariffs and Trade 1994 (GATT 1994). First, China claimed that Section 1 is inconsistent with the requirement in Article X:1 to publish "promptly", because it was "made effective" as of 20 November 2006, but was not published until 13 March 2012.[10] Second, China claimed that Section 1 is inconsistent with Article X:2, because it is a measure of general application, which effects an "advance" in a rate of duty and imposes a "new or more burdensome" requirement or restriction on imports, enforced by the United States prior to its official publication on 13 March 2012.[11] Third, China claimed that Section 1 of PL 112-99 is inconsistent with Article X:3(b), because "it amends United States law retroactively and makes it applicable to judicial proceedings concerning administrative actions taken prior to its enactment".[12]

1.5 China also claimed before the Panel that the United States failed to investigate and avoid double remedies in 26 countervailing duty investigations and reviews initiated between 20 November 2006 and 13 March 2012.[13] According to China, the resulting countervailing duty measures, including any countervailing duties collected pursuant to their authority, are inconsistent with

b. Section 2 of PL 112-99 amending Section 777A of the US Tariff Act is inconsistent, as such, with Article X:3(a) of the GATT 1994;
c. the United States lacks the legal authority to identify and avoid double remedies in respect of certain investigations and reviews initiated between 20 November 2006 and 13 March 2012, and is thereby prevented in all such investigations and reviews from ensuring that the imposition of countervailing duties is consistent with Articles 10, 15, 19, 21, and 32 of the SCM Agreement and Article VI of the GATT 1994, and from ensuring that the imposition of anti-dumping duties in the associated anti-dumping investigations and reviews is consistent with Articles 9 and 11 of the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 (Anti-Dumping Agreement) and Article VI of the GATT 1994; and
d. the United States failed to investigate and avoid double remedies in certain investigations and reviews initiated between 20 November 2006 and 13 March 2012; that the resulting countervailing duty measures, including any countervailing duties collected pursuant to their authority, are inconsistent with Articles 10, 15, 19, 21, and 32 of the SCM Agreement and Article VI of the GATT 1994; and that the associated anti-dumping measures in each such instance, including any anti-dumping duties collected pursuant to their authority, are inconsistent with Articles 9 and 11 of the Anti-Dumping Agreement and Article VI of the GATT 1994.

(Panel Report, para. 3.1)

[9] In its letter to the Panel dated 25 March 2013, China indicated that it would not pursue the entirety of its claims in Part C of the panel request, and some of its claims under Part D of the panel request, so that its only remaining claims under Part D were those under Articles 10, 19, and 32 of the SCM Agreement. In addition, in response to Panel question No. 39, China also stated that it was not pursuing its claims under Article X:3(a) of the GATT 1994. (Panel Report, fn 11 to para. 3.2)

[10] Panel Report, para. 7.17.

[11] Panel Report, para. 7.91.

[12] Panel Report, para. 7.244.

[13] Panel Report, para. 3.1.

Articles 10, 19, and 32 of the Agreement on Subsidies and Countervailing Measures (SCM Agreement).[14]

1.6 On 15 March 2013, the United States submitted a request for a preliminary ruling challenging the consistency of certain aspects of China's panel request with Article 6.2 of the Understanding on Rules and Procedures Governing the Settlement of Disputes (DSU). The United States argued that Parts C and D of China's panel request regarding the failure of the US Department of Commerce (USDOC) to investigate and avoid double remedies fail to meet the requirement in Article 6.2 to "provide a brief summary of the legal basis of the complaint sufficient to present the problem clearly" and, thus, were not within the Panel's terms of reference.[15] In a letter to the Panel dated 25 March 2013, China indicated that it would not pursue the entirety of its claims in Part C, and some of its claims under Part D, so that its only remaining claims under Part D were those under Articles 10, 19, and 32 of the SCM Agreement. The Panel issued its Preliminary Ruling[16] on 7 May 2013, prior to the filing of the first written submissions of the parties[17], and circulated it to Members of the World Trade Organization (WTO) on 7 June 2013. In its Preliminary Ruling, which forms an integral part of the Panel Report[18], the Panel found that:

a. in the light of China's representation that it would not pursue certain claims[19], the Panel declined to rule on whether the panel request was consistent with Article 6.2 of the DSU insofar as it relates to those claims; and

b. the general references to Articles 10, 19, and 32 of the SCM Agreement contained in Part D of the panel request are consistent with the requirements of Article 6.2 of the DSU, on the basis that the general references warrant the inference that the obligations at issue are those contained in Articles 10, 19.3, and 32.1 of the SCM Agreement, and the United States had not established that Part D of the panel request failed to "plainly connect" the challenged measures with those obligations.[20]

[14] Panel Report, paras. 7.298 and 7.300.
[15] Panel Report, para. 7.1.
[16] Preliminary Ruling by the Panel of 7 May 2013, contained in document WT/DS449/4 (Preliminary Ruling).
[17] Panel Report, para. 7.3.
[18] Panel Report, para. 6.6 (referring to Preliminary Ruling, para. 4.3). See also *Ibid.*, para. 7.5.
[19] China's letter to the Panel dated 25 March 2013, pp. 1-2. These abandoned claims include Part C of China's panel request in its entirety, and the references in Part D to Articles 15 and 21 of the SCM Agreement, Article VI of the GATT 1994, and Articles 9 and 11 of the Anti-Dumping Agreement.
[20] Panel Report, para. 8.1.a; Preliminary Ruling, para. 4.2.

1.7 The Panel Report was circulated to WTO Members on 27 March 2014. With respect to China's claims under Article X of the GATT 1994 concerning Section 1 of PL 112-99, the Panel found that:

a. the United States did not act inconsistently with Article X:1 of the GATT 1994, because Section 1 was "made effective" by the United States on 13 March 2012 (and not on 20 November 2006), and published on the same day;

b. although, through Section 1(b) and relevant determinations or actions made or taken by the United States between 20 November 2006 and 13 March 2012 in respect of imports from China, the United States enforced Section 1 before it had been officially published, the United States did not act inconsistently with Article X:2 of the GATT 1994, because Section 1 does not "effect[] an advance in a rate of duty or other charge on imports under an established and uniform practice, or impos[e] a new or more burdensome requirement, restriction, or prohibition on imports"; and

c. the United States did not act inconsistently with Article X:3(b) of the GATT 1994, because that provision, which requires that administrative agencies implement and be governed by decisions of the tribunals maintained to review their administrative action relating to customs matters, does not prohibit a Member from taking legislative action in the nature of Section 1 of PL 112-99.[21]

1.8 With respect to China's claims under the SCM Agreement concerning the United States' alleged failure to investigate and avoid double remedies in 26 investigations and reviews initiated between 20 November 2006 and 13 March 2012, the Panel found that:

a. in respect of one proceeding (Drawn Stainless Steel Sinks From the People's Republic of China[22]), China failed to demonstrate that the measure fell within the description of its claim as set out in its panel request and, in any event, failed to demonstrate that the United States acted inconsistently with Article 19.3 of the SCM Agreement or, consequently, Articles 10 or 32.1 of the SCM Agreement; and

b. in the other 25 proceedings[23], the United States acted inconsistently with Article 19.3 of the SCM Agreement and, consequently, Articles 10 and 32.1 of the SCM Agreement, by

[21] Panel Report, para. 8.1.b.
[22] USDOC, Drawn Stainless Steel Sinks From the People's Republic of China: Initiation of Countervailing Duty Investigation, C-570-984, *United States Federal Register*, Vol. 77, No. 59 (27 March 2012), pp. 18211-18215 (Panel Exhibit USA-125).
[23] These investigations and reviews at issue are identified in paragraph 7.355 of the Panel Report.

> virtue of the USDOC's concurrent imposition of countervailing duties and anti-dumping duties calculated on the basis of an NME methodology on the same products, without having investigated, either in the countervailing duty investigations and reviews or in the parallel anti-dumping investigations and reviews, whether double remedies arose from such concurrent duties.[24]

1.9 Pursuant to Article 19.1 of the DSU, the Panel then recommended that the United States bring the investigations and reviews identified in paragraph 7.355 of the Panel Report, excluding the investigation of Drawn Stainless Steel Sinks from the People's Republic of China, into conformity with its obligations under the SCM Agreement.[25]

1.10 On 8 April 2014, China notified the Dispute Settlement Body (DSB), pursuant to Articles 16.4 and 17 of the DSU, of its intention to appeal certain issues of law covered in the Panel Report and certain legal interpretations developed by the Panel and filed a Notice of Appeal[26] and an appellant's submission pursuant to Rule 20 and Rule 21, respectively, of the Working Procedures for Appellate Review[27] (Working Procedures).

1.11 China's appeal in this dispute was filed simultaneously with the appeal by the United States of the panel report in a different dispute, namely, *China – Measures Related to the Exportation of Rare Earths, Tungsten, and Molybdenum (China – Rare Earths)* (DS431).[28] In a letter dated 9 April 2014, the Chairman of the Appellate Body explained to the parties to this dispute, as well as to the parties to the *China – Rare Earths* (DS431; DS432; DS433[29]) disputes, that, in the past, the Appellate Body had attributed appeal numbers sequentially based on the date and time of receipt of the Notice of Appeal. Given the unprecedented situation of simultaneous filings of appeals, however, the Appellate Body Chair invited the parties in these disputes to provide their views, by 10 April 2014, as to the considerations relevant to the Appellate Body's determination of how to allocate appeal numbers AB-2014-3 and AB-2014-4 between the two appeals in *US – Countervailing and Anti-Dumping Measures (China)* (DS449) and *China – Rare Earths* (DS431).

1.12 On 10 April 2014, the Appellate Body received comments from China, the European Union, Japan, and the United States. On the same day, the Appellate Body Chair sent a letter to the parties to this dispute and to the *China – Rare Earths* (DS431; DS432; DS433) disputes informing them that, having

[24] Panel Report, para. 8.1.c.
[25] Panel Report, para. 8.3.
[26] WT/DS449/6 (attached as Annex 1 to this Report).
[27] WT/AB/WP/6, 16 August 2010.
[28] WT/DS431/R, 26 March 2014.
[29] The panel report in DS431 (complaint by the United States) was circulated together with the panel reports in DS432 (complaint by the European Union) and DS433 (complaint by Japan) in the form of a single document constituting three separate panel reports. China subsequently appealed the panel reports in DS432 and DS433 on 25 April 2014.

given careful consideration to their submissions, the Appellate Body had determined that, in the face of the unprecedented situation of simultaneous appeals, the Appellate Body's usual manner of assigning such numbers – according to the sequence in which they were appealed – was not available. The Appellate Body underlined the necessity of assigning an appeal number to each appeal before the Appellate Body Members constituting the respective divisions could be selected. The Appellate Body recalled, in this connection, that Rule 6(2) of the Working Procedures calls for the Members constituting a division to be selected taking into account, *inter alia*, "the principles of random selection [and] unpredictability". The Appellate Body expressed the view that, in order to ensure respect for these principles, in the specific circumstances of a simultaneous filing of two appeals, the appeal numbers should be assigned to each dispute by means of a random draw. To this end, the Appellate Body invited the parties to this dispute and to the *China – Rare Earths* (DS431; DS432; DS433) disputes to the Appellate Body Secretariat on Friday, 11 April 2014, in order to witness the assignment of appeal numbers to the appeals in DS449 and DS431 through a random draw. The Appellate Body Chair also adverted, in his letter, to the Appellate Body's regret at the unfortunate circumstances that had led to this situation, and to the need for parties to WTO disputes to coordinate, communicate, and cooperate amongst themselves, as well as with the Appellate Body and the Appellate Body Secretariat, in the planning, filing, and conduct of their appeals.

1.13 On Friday, 11 April 2014, a random draw was held at the Appellate Body Secretariat in the presence of the parties to this dispute and to the *China – Rare Earths* (DS431; DS432; DS433) disputes. As a result of this draw, the appeal initiated by the United States in *China – Rare Earths* (DS431) was assigned appeal number AB-2014-3, and the appeal by China in *US – Countervailing and Anti-Dumping Measures (China)* (DS449) was assigned appeal number AB-2014-4.

1.14 Also on 11 April 2014, the United States requested an extension for the filing of the relevant documents for an other appeal pursuant to Rule 16(2) of the Working Procedures on account of "exceptional circumstances", particularly: (i) the filing of China's Notice of Appeal and appellant submission 12 days after the circulation of the Panel Report in this dispute (DS449); (ii) the simultaneous filing of the appeals in this dispute and in *China – Rare Earths* (DS431); and (iii) the granting of an extension to China to file its Notice of Other Appeal in *China – Rare Earths* (DS431). On 14 April 2014, the Appellate Body Division hearing this appeal issued a Procedural Ruling[30] extending the time-period for the United States to file its Notice of Other Appeal and other appellant's submission to 17 April 2014. The Division also extended the deadlines for the filing of the appellees' submissions to 1 May 2014 and the third participants'

[30] Attached as Annex 3 to this Report.

submissions to 5 May 2014. The Division based its decision on Rule 16(1) and (2) of the Working Procedures.

1.15 On 16 April 2014, Japan requested the Appellate Body, pursuant to Rule 16 of the Working Procedures, to extend the date for the filing of the third participants' submission to 7 May 2014, because the original deadline fell within a holiday period in Japan. On 24 April 2014, the Division denied Japan's request on the ground that the difficulties that Japan could encounter in finalizing its submission during this period did not constitute "exceptional circumstances" that would result in a "manifest unfairness" within the meaning of Rule 16(2) of the Working Procedures.

1.16 On 17 April 2014, the United States notified the DSB, pursuant to Articles 16.4 and 17 of the DSU, of its intention to appeal certain issues of law covered in the Panel Report and certain legal interpretations developed by the Panel and filed a Notice of Other Appeal[31] and an other appellant's submission pursuant to Rule 23 of the Working Procedures. On 30 April 2014, China and the United States each filed an appellee's submission.[32] On 5 May 2014, Australia, the European Union, and Japan each filed a third participant's submission.[33] Canada, India, and Turkey (on 5 May 2014), Russia (on 12 May 2014), and Viet Nam (on 13 May 2014) each indicated its intention to appear at the oral hearing as a third participant.[34]

1.17 The oral hearing in this appeal was held on 15 and 16 May 2014. The participants and third participants Australia and Japan made opening statements. The participants and third participants responded to questions posed by the Members of the Division hearing the appeal.

2. ARGUMENTS OF THE PARTICIPANTS AND THIRD PARTICIPANTS

2.1 Claims of Error by China – Appellant

2.1 China claims that the Panel erred in the interpretation and application of Article X:2 of the GATT 1994, because it concluded that the relevant baseline of comparison under ArticleX:2 is any "established and uniform practice" of a government agency, and in finding that Section 1 of PL 112-99 does not effect an "advance" in a rate of duty or other charge on imports under an "established and uniform practice", or impose a "new or more burdensome" requirement, restriction, or prohibition on imports in relation to this established and uniform

[31] WT/DS449/7 (attached as Annex 2 to this Report).
[32] Pursuant to Rules 22 and 23(4) of the Working Procedures.
[33] Pursuant to Rule 24(1) of the Working Procedures.
[34] Pursuant to Rules 24(2) and 24(4) of the Working Procedures.

practice.[35] Moreover, China claims that the Panel acted inconsistently with Article 11 of the DSU in its determination of the meaning of US municipal law, and in finding that the USDOC practice of applying US countervailing duty law to imports from China as an NME country was "presumptively lawful".[36] China requests the Appellate Body to reverse the Panel's finding that the United States did not act inconsistently with Article X:2 and to complete the analysis and find, instead, that Section 1 of PL 112-99 is inconsistent with Article X:2 of the GATT 1994.[37]

2.1.1 Interpretation and application of Article X:2 of the GATT 1994

2.2 China takes issue with the Panel's interpretation that the "practice" of a government agency must be the baseline of comparison for determining whether a newly published measure of general application effects an "advance" in a rate of duty or imposes a "new or more burdensome" requirement or restriction on imports. In China's view, there is no genuine interpretative support for the aforementioned conclusion.[38]

2.3 China argues that the Panel erred in finding that the phrase "under an established and uniform practice" defines the relevant baseline of comparison under Article X:2 of the GATT 1994, because, based on its ordinary meaning and its location within the first clause of Article X:2, it is clear that this phrase qualifies the immediately preceding reference to "measure[s] of general application … effecting an advance in a rate of duty or other charge on imports". China claims that it does not follow from the meaning of the term "advance" that the phrase "under an established and uniform practice" defines the relevant baseline of comparison for purposes of determining whether a measure effects an "advance in a rate of duty". There is no textual, interpretative, or grammatical basis for this phrase to refer to the baseline or define the relevant prior rate against which the impugned measure could be compared. China believes that doing so would amount to inserting words into Article X:2 that are simply not there.

2.4 In China's view, the phrase "under an established and uniform practice" describes a further characteristic of the measure that is being challenged and, in particular, *how* the measure must effect an advance in a rate of duty or other charge on imports – namely, "under an established and uniform practice". China observes that this was also the understanding of the panel in *EC – IT Products*, which found that the phrase "under an established and uniform practice" modifies both "advance in a rate of duty" and "other charge on imports", and

[35] China's appellant's submission, para. 68 (referring to Panel Report, paras. 7.189-7.191 and 7.206-7.208).
[36] China's appellant's submission, paras. 95-98 (quoting Panel Report, para. 7.165).
[37] China's appellant's submission, paras. 69 and 175.
[38] China's appellant's submission, para. 28.

means that these must be applied in the whole customs territory ("uniform") and that its application should be on a secure basis ("established").[39]

2.5 China notes that the phrase "under an established and uniform practice" reads in French "*en vertu d'usages établis et uniformes*" and in Spanish "*en virtud del uso establecido y uniforme*". China points out that "*en vertu de*" and "*en virtud de*" can be translated into English as "by virtue of" or "as consequence of". The term "by virtue of" also suggests that the phrase "under an established and uniform practice" describes how the measure of general application must effect an advance in a rate of duty or other charge on imports, in order to fall within the scope of Article X:2.[40]

2.6 According to China, "[t]he baselessness of the Panel majority's interpretation is further demonstrated by the fact that the phrase 'under an established and uniform practice' has no textual connection to the second category of measures described by Article X:2, namely those measures of general application that 'impos[e] a new or more burdensome requirement, restriction or prohibition on imports, or on the transfer of payments therefor'."[41] Instead, China contends, "the Panel appears to have concluded, without any interpretative basis whatsoever, that the phrase 'under an established and uniform practice' in the first clause of Article X:2 also serves to define the relevant baseline of comparison for the types of measures described by the second clause of Article X:2."[42] In China's view, this "makes no sense on its face", because, if the phrase "under an established and uniform practice" were meant to serve as the relevant baseline of comparison under Article X:2 for both categories of measures, then it would not be attached grammatically to only one of the two types of measures that Article X:2 encompasses.[43]

2.7 According to China, the baseline of comparison under Article X:2 can only be discerned by interpreting Article X:2 in its context and in the light of the object and purpose of the GATT 1994. The "common thread" among the provisions of Article X is the requirement of publication of measures that serves to inform governments and traders of the rates, requirements, and restrictions that the importing Member will apply to different types of trade-related conduct.[44]

2.8 China claims that, within the structure of Article X, the types of measures subject to Article X:2 are a subset of the types of measures that a Member is required to publish promptly under Article X:1, and that, prior to the official publication of any measure subject to Article X:2, the previously applicable rate

[39] China's appellant's submission, para. 34 (referring to Panel Reports, *EC – IT Products*, paras. 7.1116, 7.1119, and 7.1120).
[40] China's appellant's submission, para. 35.
[41] China's appellant's submission, para. 38.
[42] China's appellant's submission, para. 38. (fn omitted)
[43] China's appellant's submission, para. 39.
[44] China's appellant's submission, para. 43.

or requirement was necessarily one set forth in a measure of general application published in accordance to Article X:1. According to China, the relevant baseline to determine whether a measure of general application effects an advance in a rate of duty or imposes a new or more burdensome requirement is provided by the measure of general application that a Member is required to publish under Article X:1. Therefore, a newly published measure of general application effects an "advance" in a rate of duty or imposes a "new or more burdensome" requirement or restriction on imports in relation to this baseline.

2.9 This conclusion follows from the context of Article X as a whole and from the basic principles of notice and due process that Article X embodies. China observes that the principle of due process is fundamental to the security and predictability of the multilateral trading system. China further remarks that, in this way, Article X:2 ensures that governments and traders can rely upon published measures of general application, knowing that they will not be subjected to additional or more burdensome rates, requirements, or restrictions until the importing Member publishes a new measure of general application.

2.10 In addition to the claim that the Panel erred in identifying the baseline of comparison under Article X:2, China alleges that the Panel erred in identifying the point in time when the comparison between the measure at issue and the baseline of prior rates and requirements and restrictions is to be made.[45] China contends that the Panel erred in considering that the comparison under Article X:2 should be made in relation to the rates, requirements, and restrictions that existed prior to the *enactment* of the measure at issue, and argues that such comparison should be made in relation to the rates, requirements, and restrictions that existed prior to the *enforcement* of the measure at issue.[46] China points out that Article X:2 is concerned with the enforcement of certain types of measures prior to their official publication, and that it is at the time of enforcement, not enactment, that the expectations of traders and governments are adversely affected by the failure to provide public notice of the relevant measure effecting such a change.[47]

2.11 In this dispute, China observes that the Panel found that Section 1 of PL 112-99 was enforced as of 20 November 2006, and contends that, in the light of that finding, the Panel should have compared the rates, requirements, and restrictions effected by the measure at issue in relation to those that existed prior to November 2006.[48] China notes that this would be true even under the Panel's erroneous conclusion that the relevant baseline of comparison under Article X:2 is any "established and uniform practice".

2.12 In China's view, the Panel's interpretation of the relevant baseline of comparison in Article X:2 is inconsistent with the object and purpose of

[45] China's appellant's submission, para. 50.
[46] China's appellant's submission, paras. 50 (referring to Panel Report, para. 7.168) and 51.
[47] China's appellant's submission, para. 51 (referring to Panel Report, para. 7.157).
[48] China's appellant's submission, para. 53 (referring to Panel Report, para. 7.122).