

***National Institute for the Defense of Competition and
Protection of Intellectual Property – INDECOPI***

***Technical Secretariat of the Antidumping, Countervailing
Duties and Non-Tariff Barriers Surveillance Commission***

QUESTIONNAIRE FOR EXPORTERS OR FOREIGN PRODUCERS

**PROCEDURE OF INVESTIGATION FOR THE APPLICATION OF
COUNTERVAILING MEASURES**

(Ethanol from United States of America)

Company: _____

Fiscal or Tax Registration Number: _____

Address: _____

Telephone: _____

Website: _____

Date: _____

***The original and a copy of this questionnaire, as well as the
information annexed to it, must be delivered in its original
format and its digital version***

AFFIDAVIT

The undersigned authority declares that all the information provided in this document is complete and true, and recognizes that it is subject to verification by the Technical Secretariat of the Antidumping, Countervailing Duties and Non-Tariff Barriers Surveillance Commission of INDECOPI.

IDENTIFICATION INFORMATION OF THE COMPANY'S REPRESENTATIVE

1. Name(s) and Last Names: _____

2. Identification number: _____
(Attach a copy of the identity document)

Company's representative signature

Attach the documents that certify that the person who signs this affidavit has the authority to act in this proceeding on behalf of the company.

**QUESTIONNAIRE FOR EXPORTERS OR FOREIGN PRODUCERS
PROCEDURE OF INVESTIGATION FOR THE APPLICATION OF
COUNTERVAILING MEASURES**

Product under investigation: Ethanol, in the form of ethyl alcohol denatured, or ethyl alcohol undenatured with 0.5% maximum moisture content

Country of origin: United States of America

Harmonized Tariff Schedule: 2207.10.00.00 y 2207.20.00.10

Period of investigation for the determination of the existence and quantity of the subsidy: January – December 2016

Period of investigation for the determination of the injury: January 2014 – December 2016

Investigation starting date: May 10, 2017

Determination whereby the investigation was initiated: Determination N° 107-2017/CDB-INDECOPI

This questionnaire must be sent to:

Antidumping, Countervailing Duties and Non-Tariff Barriers Surveillance Commission

National Institute for the Defense of Competition and Protection of Intellectual Property – INDECOPI
Calle La Prosa N° 104, San Borja, Lima 41 – Perú

If you want to communicate with the Technical Secretariat by telephone or e-mail, the number and e-mail address are as follows:

Phone: 2247800 – Anexo 3001

E-mail: dumping@indecopi.gob.pe

III. INTRODUCTION

The Antidumping, Countervailing Duties and Non-Tariff Barriers Surveillance Commission of INDECOPI (hereinafter, **the Commission**) has initiated, upon the request of the concerned party, the procedure investigating procedure for subsidies in exports to Peru of ethanol, in the form of ethyl alcohol denatured (hereinafter, **alcohol denatured**), or ethyl alcohol undenatured with 0.5% maximum moisture content (hereinafter, **alcohol undenatured**), from the United States of America (hereinafter, **United States**).

Please find enclosed a copy of the Determination that initiated the procedure, which was published in the official gazette of Peru "El Peruano".

The current procedure will be developed according to the Subsidies and Countervailing Measures Agreement (hereinafter, **SCM Agreement**) and the Peruvian Antidumping and Countervailing Measures Rules (approved by Supreme Decree 006-2003-PCM¹, amended by Supreme Decree 004-2009-PCM)².

As a part of the procedure, the Commission sends questionnaires to exporters and/or foreign producers of the product under investigation in order to obtain information that can be used to resolve the current investigation. Therefore, and as it has been identified that your company produces or has exported to Peru the product under investigation, we kindly ask you to answer the attached Questionnaire to provide us information requested therein, within **thirty (30) calendar days** maximum upon receiving it. This Period is counted from the day after the reception of this document, which, according to the article 26 of the National Antidumping Rules, will be the 7th day after the ship date.

IV. GENERAL INSTRUCTIONS

The purpose of this questionnaire is to facilitate exporters and/or foreign producers the presentation of information to the Commission for the analysis required to determine if the application of a countervailing measure is necessary or not.

In this regard, it is important that exporters and/or foreign producers fully answer all the questions, without exception, in the most detailed and comprehensive way possible, providing specific answers for each question and submitting a copy of all relevant documentation to support the information provided in your answers.

¹ www.indecopi.gob.pe/RepositorioAPS/0/5/par/LEGISLACION/Reglamento%20Antidumping%20DS%20006-2003-PCM.doc

² www.indecopi.gob.pe/RepositorioAPS/0/5/par/LEGISLACION/DS004-2009.pdf

It should be noted that all information provided in the present Questionnaire is an affidavit and, therefore, subject to verification³ by the officials of the Technical Secretariat of the Commission.

This Questionnaire must be completed in Spanish. If it is completed in English, you must accompany it with a translation into Spanish signed by a translator duly identified⁴, in order to meet the provisions of Article 36 of the Antidumping and Countervailing Measures Rule.

In cases where a question does not apply to your firm, please indicate it by allocating the phrase “**Non applicable-NA**” as long as you can explain in each case the reasons of it.

In order to facilitate the data processing, all information provided in the Annexes of this questionnaire must be submitted in printed and electronic (compact disk) version.

Confidential nature of information

According to the provisions on article 37 of the Peruvian Antidumping and Countervailing Measures Rules, if you consider that part of the information provided in the Questionnaire should be treated as “**CONFIDENTIAL**”, indicate this explicitly in the same letter in which the information is submitted.⁵ Otherwise, the Commission will not be responsible for its dissemination.

The only information that may be considered as confidential is the one whose disclosure involves a significant advantage to a competitor or an adverse effect on the company that provides it. The Commission is the authority responsible to assess the requested confidentiality for such information in order to grant or deny such request.

For this purpose, all confidential information provided should be submitted in a sealed envelope and shall be accompanied by:

- i) The proper reasons for that request, unless such information is confidential in nature. As a reference, in the Annex of the Peruvian Antidumping and Countervailing Measures Rules there is an illustrative list of information that is confidential in nature and therefore requires no explanation. In addition, there is a list of information that might be confidential depending on the

³ Each source of information used must be identified and kept in working papers, so that the information presented could be verified at a later stage. The Commission has faculties to conduct inspections in order to verify in situ the information provided, in accordance with Article 2 of Legislative Decree 807, Faculties, Norms and Organization Law of INDECOPI, as well as in accordance with Article 12.6 of SCM Agreement.

⁴ In addition, every attached document which supports the answers to the present Questionnaire (such as invoices, laboratory reports, brochures, internal company documentation, among others) in a language other than Spanish, you must accompany it with a similar translation.

⁵ In order to facilitate the handling of confidential information, the Questionnaire may be presented in two versions, a “**CONFIDENTIAL**” and a “**NON CONFIDENTIAL**”.

reasons provided.⁶ If the information for which confidentiality is requested is not on this list, you shall explain how its disclosure might involve a significant advantage to a competitor or would have a significantly adverse effect upon your business.

- ii) A non-confidential summary⁷ of the information for which confidentiality has been requested. Such summary shall allow a reasonable understanding of the substantial content of the information for which confidentiality has been requested. In exceptional and duly justified circumstances, where the information cannot be summarized, the concerned party may be exempted from submitting a non-confidential summary.

When the Commission considers that the party providing the information meets these requirements, its request for confidentiality will be assessed by the Commission. In cases where the Commission grants the confidential nature to such information, it will be accessible only to officials of the Commission and may not be disclosed without the consent of the party providing the information.

In cases where a request for confidentiality is not justified and you decide not to make it public nor authorize its dissemination in a summary, such information may not be considered for the purposes of this procedure.

Access to information

According to the provisions on article 12.7 of the SCM Agreement, in cases in which an interested party refuses access to necessary information or does not provide it within a reasonable period or significantly impedes the investigation, the investigating authority will be free to base its determinations on the basis of the facts that it is aware of, and this could lead to a less favorable result for the party than if it had cooperated.

If you wish to request an extension to submit the Questionnaire, it must be filed before the expiry of the original deadline. The Commission may grant such extension as long as the request is adequately justified. According to the provisions of article 26 of the National Regulation, the extension may be granted up to a maximum period of thirty (30) calendar days, so that the total period given to submit the Questionnaire does not exceed sixty (60) calendar days.

⁶ As established in the Annex, **the following information is confidential because of its nature and therefore requires no justification**: Productions costs, distribution costs, data on pricing in the early stages of production, specifications of components depending on the case, data on pricing in trade levels, trade secrets relating to the nature of a product or production process, customers list, sale conditions (but not the terms of sale offered to the public), differentiated prices by customers, future marketing strategies, data on research and development, industrial secret and know-how, technology projects, and investment projects. The annex also provides that **the following information may be confidential, subject to justification**: data on capacity utilization, inventory in monetary values, list of suppliers depending on the case, non-public balance sheets and financial statements, commercial invoices, technological capacity, information that could be detrimental to the provision of similar information or information from the same source, any other specific business information which, if publicly disclosed, could cause substantial harm to the competitive position of those who provide it, information that comes from a third party not connected to the investigation procedure, whose unauthorized disclosure could be detrimental to them.

⁷ In that summary the information may be presented in percentage terms or as index with respect to a given base year.

In the case your firm requires additional information or further guidance; please communicate with the officials of the Technical Secretariat of the Antidumping, Countervailing Duties and Non-Tariff Barriers Surveillance Commission through the following means:

Phone: (51-1) 2247800 – Anexo 3001

E-mail: dumping@indecopi.gob.pe

III. QUESTIONNAIRE

General information about the company

1. Provide a brief description of your company and its activities. Indicate other names under which your company operates.
2. Provide information and details of the organization of your business. Describe the corporative structure and affiliations of your company (holding, headquarters, subsidiaries in other States or countries, logistic coordinators, etc.). Include a diagram of the corporate structure and affiliations at home and abroad.
3. Provide a copy of the list or register of shareholders of your company, in which the name of each shareholder is recorded, as well as the percentage of shares they own in the company.
4. Any of the Peruvian companies which purchase the product under investigation is related to your business?⁸

Yes No

If your answer is affirmative, indicate the name of those Peruvian companies and indicate the type of relationship (include an organization chart). Provide the documentation that accredits such relation.

5. Specify if your company produces ethanol or if it is a trading company or a broker, or both.
6. In case of a production company, you shall comply with the following:
 - Provide the location(s) of (all) your factory(ies) producing the product under investigation (specifying the address).
 - Indicate whether your ethanol production process is completely integrated (including corn production or other raw material production, as well as its processing to obtain the fermentable sugars used in the manufacture of ethanol) or, in any case, specify what the first stage of your production process is. If this is the case, specify the volume of raw material (corn or other product) produced by your company in 2016.
 - In case your company purchases from a third parties the raw material (corn or other product) used for ethanol production, specify the legal names of your suppliers during January – December 2016 period. If this is

⁸ For the purposes of this questionnaire, your company will be considered to be related to a customer if (i) your company controls that customer directly or indirectly, (ii) the customer controls your company directly or indirectly, (iii) your company and that customer are controlled directly or indirectly by a third person, or (iv) your company and that customer jointly control directly or indirectly a third person, provided that the effect of the latter relationship permits the customer concerned (or your company) to receive a more favorable treatment than that accorded to non-related parties. Control is deemed to exist when a party is legally or operationally in a position to exercise restraint or direction over another party.

the case, please detail the type of relationship you have with these suppliers, as well as their contact information (address, telephone number and email).

7. If your firm is a trading company that did not produce ethanol, please provide the name and contact information (address, telephone and email) of the companies that have provided you with the merchandise in the Period January – December 2016. If the company is related to such suppliers, please indicate the type of relationship.
8. Indicate whether the ethanol is exported directly or indirectly by a third company, pointing the location of harbors through which such a product is exported. In case the ethanol is exported by a third company, provide the name and address of that company, and indicate the type of relationship.
9. ¿Does your firm produce other products than ethanol?
 Yes No
10. If your firm produces other products different than ethanol, report the quantity produced and sold of such products (in tons), as well as the value of your sales (in US\$), during the period January – December 2016. Use **format of Chart 1 of Annex N° 1**.

Information about the product under investigation

11. Mark a cross (x) the type of ethanol that your company has exported or produced during the Period January – December 2016:
 Alcohol denatured Alcohol undenatured Both
12. Describe the ethanol produced by your Company, providing the following information⁹:
 - Description about the ethanol produced or purchased by your Company (specify whether it is alcohol denatured or alcohol undenatured).
 - Commercial or technical name.
 - In case your Company is a trader that acquire the product under investigation from other companies, please give the name of your ethanol suppliers.
 - Harmonized Tariff Schedule (HTS) subheadings by which the product is exported.
 - Physical and technical characteristics (please attach catalogs and/or technical specifications related to such product).
 - Main uses and functions of the product.
 - Raw material, inputs and auxiliary materials used to produce ethanol.
 - Forms of presentation, indicating if they influence the price of the product.
 - Final consumers.

⁹ If your Company have produced both alcohol denatured and alcohol undenatured during the period January – December 2016, you shall fill out such information for both products.

- Any other information considered relevant.
13. Describe in detail the productive process followed by your firm in the production of the product under investigation. Attach a diagram that clearly explains the process of the production.

Information about the production or purchases of the product under investigation

- ***In the case of a producer:***

14. In case your company is an ethanol producer and acquires from third companies the raw material used in the production of that product (corn or other product from which it obtains fermentable sugars), explain how you Company gets the raw material. To do this, provide the following information:
- Indicate which governmental or private agents are involved in each step in commercialization of the raw material that your Company uses to produces ethanol (beginning in the sale of the raw material to the producer until your company buys it).
 - Report information about the quantity and value of the purchases of the raw material and auxiliary materials used in the elaboration of ethanol by your company during the Period January – December 2016. Besides, you should specify the name of the purchased product, supplier and the origin of the raw material and auxiliary materials. Specify whether these suppliers are public or private companies. **Use format of Chart 2 of Annex N° 1**
 - Attach copies of the first ten (10) invoices for the purchases of inputs of each month, for the period January – December 2016 (a total of 120 invoices).
 - In your opinion, what are the factors that have had an impact on the domestic price of the raw material used by your company to produce ethanol (corn or other product) during the period from January to December 2016?
15. Report information about the quantity of raw material and auxiliary materials used in the elaboration of one ton of ethanol by your company. **Use format of Chart 3 of Annex N° 1.** Moreover, you should provide the relevant accounting documentation to support the declared figures, such as production orders or Kardex for the period January – December 2016.
16. Indicate the volumes of ethanol (alcohol denatured and undenatured) that your company has produced during the period January – December 2016. In each case, you should specify the commercial name and commercial code, as well as the referential subheading corresponding to such product and the date of its production. **Use format of Chart 4 of Annex N° 1.**

- ***In case your Company is a trader that acquire the product under investigation from other companies:***

17. Present a table with details of the total purchases of ethanol during the period January – December 2016. In particular, your company should provide the following information regarding such purchases (**Use format of Chart 5 of Annex N° 1**):

- Form of the purchased ethanol (alcohol denatured or undenatured)
- Raw material used to produce it.
- Name of the supplier of the product under investigation.
- Origin of the product.
- Indicate if your firm has a link or relationship with the supplier.
- Invoice number and date of purchase.
- Value of the purchases (in US\$).
- Quantity purchased (in tons).
- Destination of the product purchased (whether it is sold in the domestic market, exported to Peru or exported to third countries)
- Acquisition cost (value of the purchase + general expenses).

Attach copies of the first ten (10) invoices for the purchases of ethanol of each month, for the period January – December 2016 (a total of 120 invoices)

Information about sales of the product under investigation

18. Describe how your company price its product (ethanol) in the domestics and foreign markets.
19. Provide information on sales prices of the product under investigation for each of the sales transactions made in your domestic market, in your exports to Peru and your exports to third countries during the period January – December 2016. **Use format of Charts 6, 7 and 8 of Annex N° 1.**

Summit the first ten (10) invoices of each month, regarding the transactions made in the period January – December 2016 (including a total of 360 invoices for the domestic market as well as the ones related to the exports to Peru and third countries)

20. Does ethanol exported to Peru or third countries have any differences (physical, use, etc.) with those destined to your internal market?

Yes No

If your answer is affirmative, specify in detail those differences.

21. In your opinion, what are the factors that have had an impact on the domestic price of the ethanol produced in the United States, as well as on the exporting price of ethanol from your country during the period from January to December 2016?

Other Company's indicators

22. Report the unitary cost of production structure (in US\$ per ton) of the product under investigation (both alcohol denatured and undenatured) that your firm has produced or bought from third companies during the period January – December 2016, as well as the corresponding profit margin. That is, indicate how the sale price (ex-factory) is disaggregated by manufacturing expenses, operating expenses, financial expenses, among others.

In case your firm produces the product under investigation, **use Chart 9 of Annex N° 1**. If your firm is a trader, **use Chart 10 of Annex N° 1**.

When data is not specific for one production line (as in the case of direct labor costs, indirect manufacturing expenditures, administrative expenses, selling expenses and financial expenses) and the amount reported is obtained through an allocation, you should provide the criterion used for the distribution of transactions between each line of business of the company.

23. In case your Company produces the product under investigation, you must submit information on the cost of production according to each of production orders made during the period January to December 2016. **Use Chart 11 of Annex N° 1**.
24. In case their ethanol production process is completely integrated (that is, your Company produces the raw material from which fermentable sugars are obtained), you should provide a duly substantiated explanation of the methodology used to valorize the raw material (corn or other product) used in the production of ethanol carried out in 2016.
25. In addition, if your Company plants corn or other agricultural product to produce ethanol from its processing, specify the amount of seeds, as well as the value of seeds, acquired during the period January to December 2016. Also, indicate the name of Suppliers and the origin of the raw material. Specify whether suppliers are state or private companies.
26. Provide information about the inventories, operating capacity and investments of your company for the period January to December 2016
27. Attach to this Questionnaire a copy of the following financial information of your company:
- Annual report for fiscal year 2016;
 - Audited Financial Statements for fiscal year 2016 (Balance Sheet, Statement of Income and Statement of Cash Flows).

Denounced programs that would constitute actionable subsidies within the meaning of the SCM Agreement

A. Federal Ethanol Programs

Rural Energy for America Program (REAP)

28. According to information published on the US Department of Agriculture website¹⁰ (hereinafter referred to as USDA), the REAP program provides loan guarantees and payments to farmers and small rural businesses to buy or install renewable energy systems. In this regard, you must comply with the following:
- a) Indicate the amount (in US \$) of the loan guarantees and/or payments that were granted to your company between January and December 2016 under the REAP program.
 - b) Provide a description of the access requirements to the REAP program.
29. Provide a list of projects of renewable energy systems that were financed with loans in 2016, specifying which of them were guaranteed with REAP funds or with own resources. Also, indicate the type of project financed, the amount of the loan associated with the project, the interest rate of the loan, the repayment period, the amount of collateral with which the loan was obtained and the financial institution that granted it. Use the format of the following box:

| Project Financed with loans | Amount of the loan associated with the project (US\$) | Interest rate (%) | Repayment period (meses) | Source of resources to guarantee the loans obtained (REAP, own resources, other sources) | Amount of the financial guarantee obtained (US\$ millones) | Financial institution that granted the loan obtained |
|-----------------------------|--|----------------------|-----------------------------|---|---|--|
| Project 1 | | | | | | |
| Project 2 | | | | | | |
| ... | | | | | | |

30. Indicate whether there are any differences between the terms of the interest rate and repayment periods under which the loans of REAP are granted and those offered by US commercial banks.
31. In your opinion, indicate what would be the most appropriate methodology to quantify (in US \$) the benefit conferred to your company under the REAP¹¹.
32. In the case your company has not benefited from guarantees and other payments under the REAP Program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
- a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.

¹⁰ In this regards, see: <https://www.rd.usda.gov/programs-services/rural-energy-america-program-renewable-energy-systems-energy-efficiency> (Last consultation: may 8, 2017).

¹¹ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

- b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.

Repowering Assistance Program

33. According to information published on the USDA website, the Renewable Energy Assistance Program provides payments to biorefineries (including ethanol production plants) for the installation of renewable energy production systems. In this regard, specify the amount (in US \$) of the payments received by your company under the program in 2016.
34. Provide a description of the requirements to access to the Repowering Assistance Program.
35. In your opinion, indicate what would be the most appropriate methodology to quantify (in US \$) the benefit conferred to your company under the Repowering Assistance Program ¹².
36. In the case your company has not benefited from the payments under the Repowering Assistance Program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
- a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
- b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.

Federal Corn Programs ¹³

Export Credit Guarantee Program (GSM-102)

37. According to the information published on the USDA website, the Export Credit Guarantee Program offers guarantees for the financing of purchases of agricultural products exported by the United States of America. In this regard, if it is the case, provide information on each of the corn export transactions made by your company between January and December 2016.

¹² Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

¹³ According to the provisions of the Farm Bill of 2014, the products benefited by the agricultural programs contemplated in this law are: wheat, oats, barley, corn, sorghum, rice (large and medium grain), legumes, soybeans, oilseeds and peanuts (hereinafter referred to as the **covered commodities**).

38. In your opinion, indicate what would be the most appropriate methodology to quantify (in US \$) the benefit conferred to your company under the Export Credit Guarantee Program¹⁴.

Agricultural Risk Coverage

39. According to information published on the USDA website, the Agricultural Risk Coverage Program provides payments to counties in which the covered commodities are produced (including maize) and to the producers of those products on an individual basis. As detailed in the USDA website, payments are made when revenues from the sale of such products fall below 86% of the average income of the last five years¹⁵. In this regard, you must comply with the following:
- a) Indicate the amount (in US \$) of the payments received by your company under the program in 2016, specifying whether these payments were conferred individually, or from the distribution of the amount allocated to your county.
 - b) Provide a description of the Agricultural Risk Coverage program access requirements.
40. In your opinion, indicate what would be the most appropriate methodology to quantify (in US \$) the benefit conferred to your company under the Agricultural Risk Coverage Program¹⁶.
41. In the case your company has not benefited from the Agricultural Risk Coverage Program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
- a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.

Price Loss Coverage

42. According to the information published on the USDA website, the *Price Loss Coverage* program grants payments to Counties registered with the USDA under said program, when the effective price of corn (equivalent to the monthly average price of corn in the marketing year or the *Marketing Assistance Loan* rate (US\$

¹⁴ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

¹⁵ In this regards, see: https://www.fsa.usda.gov/programs-and-services/arcplc_program/ (Última consulta: el 08 de mayo de 2017).

¹⁶ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

1.95 per bushel), whichever is greater) is below the reference price (US\$ 3.70 per bushel)¹⁷. In this regard, you must comply with the following:

- a) Specify the amount (in US \$) of the payments received by your company under the program in 2016.
 - b) Provide a description of the Price Loss Coverage program access requirements.
43. In your opinion, indicate what would be the most appropriate methodology to quantify (in US \$) the benefit conferred to your company under the Price Loss Coverage Program¹⁸.
44. In the case your company has not benefited from the payments under the Price Loss Coverage Program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
- a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.

Marketing Loan Program

According to the information published on the USDA website, the Marketing Loan program offers to corn producers *Marketing Assistance Loans* (with recourse and non - recourse) and payments for poor loans. In this regard, provide a detailed description of the operation of the *Marketing Assistance Loans* (with recourse and non - recourse) and the *Loan Deficiency Payments*¹⁹. In that regard, you must provide information regarding the following:

- a) Indicate the amount of loan obtained under the Program during 2015 and 2016, explaining in detail the start date, type of loan and its interest rate, outstanding balance, due date of the loan, and amount of corn offered as guarantee loan. To provide the information, use the following table:

¹⁷ See footnote N° 15.

¹⁸ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

¹⁹ In this regards, see: https://www.fsa.usda.gov/Assets/USDA-FSA-Public/usdfiles/FactSheets/2016/mal_ldp_2016.pdf (Last consultation: may 8, 2017).

| Start date | Amount of loan (US\$) | Type of loan (recourse or non-recourse) | Interest rate (%) | Outstanding balance as of 31th December 2016 (US\$) | Due date of the loan | Amount of corn offered as guarantee loan (Bushel) | Amount of corn recovered as of 31th December 2016 (Bushel) | Amount of corn conferred to CCC (Bushel) |
|------------|------------------------------|--|--------------------------|--|----------------------|--|---|---|
| Date 1 | | | | | | | | |
| Date 2 | | | | | | | | |
| ... | | | | | | | | |

b) Provide a description of the Marketing Loan Program access requirements.

45. In your opinion, indicate what would be the most appropriate methodology to quantify (in US \$) the benefit conferred to your company under the Marketing Loan Program²⁰.

46. In the case your company has not benefited from the loans under the Marketing Loan Program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.

a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.

b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.

Crop insurance

47. According to the information published on the USDA website, the *Crop Insurance* program provides various types of insurance coverage to yields (output per hectare) or annual income from agricultural activity, with Aim to mitigate the effects of natural disasters and market oscillations²¹. In this regard, you must comply with the following:

a) Indicate the various types of insurance that have provided coverage to your company during the year 2016, and are included in the crop insurance program. Also, specify the type of risk insured, the conditions under which such insurance (premiums and coverage) are granted and the name of the private insurers through which the insurances contemplated in the program in question are channeled. Use the format below:

²⁰ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

²¹ In this regards, see: <https://www.rma.usda.gov/policies/> (Last consultation: may 8, 2017).

| Insurance plan name | Risk covered | Annual premium (US\$) | Coverage (US\$) | Insurer |
|---------------------|--------------|-----------------------|-----------------|---------|
| Plan 1 | | | | |
| Plan 2 | | | | |
| ... | | | | |

- b) Provide a description of the Crop Insurance program access requirements.
48. Indicate whether US insurance companies particularly offer insurances on risk coverage similar to those offered by the Crop Insurance. If this is the case, describe in detail the terms and conditions (premium and coverage levels) under which they were conferred to the US market.
49. In your opinion, indicate what would be the most appropriate methodology to quantify (in US \$) the benefit conferred to your company under the Crop Insurance Program²².
50. In the case your company has not benefited from guarantees and other payments under the Crop Insurance Program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
- a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
- b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.

B. Programas estatales dirigidos al etanol

According to the information available on the US Department of Energy website, in seventeen (17) states it has been found twenty-eight (28) Programs supporting ethanol production, defined as actionable subsidies in the Determination of Initiation of this investigation. In that regard, in the case your company has production plants of ethanol that are located in any of these States, you must complete the questions in Annex part of this questionnaire, according to the State in which your company is located as it is described in the following table:

²² Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

| Location of your ethanol plants | Annex to fill out |
|--|--------------------------|
| California State | Annex N° 2 |
| North Carolina State | Annex N° 3 |
| South Carolina State | Annex N° 4 |
| North Dakota State | Annex N° 5 |
| South Dakota State | Annex N° 6 |
| Florida State | Annex N° 7 |
| Kansas State | Annex N° 8 |
| Kentucky State | Annex N° 9 |
| Maryland State | Annex N° 10 |
| Montana State | Annex N° 11 |
| Nebraska State | Annex N° 12 |
| New Mexico State | Annex N° 13 |
| New York State | Annex N° 14 |
| Oregon State | Annex N° 15 |
| Pensilvania State | Annex N° 16 |
| Virginia State | Annex N° 17 |
| Wyoming State | Annex N° 18 |

Annex N° 1

**Chart 1
 Chart 1**

**Production and sales of other products (other than ethanol),
 manufactured by the company in 2016**

| Product description | Commercial name | Commercial code | Quantity produced (In tons)* | Quantity of the sales (In tons)* | Value of the sales (without taxes) (US\$) |
|--|-----------------|-----------------|------------------------------|----------------------------------|---|
| Other products manufactured by the company, other than product under investigation | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

* If the information is recorded in a different unit (such as gallons, or others), shall specify the conversion factor used to convert them to tons.

Annex N° 1

Chart 2

**Quantity and value of the purchases of the raw material acquired for the production of ethanol
Period: January – December 2016 (in US\$ per commercial unit^{1/})**

| N° | Raw material | Name of supplier | Origin country | Private or state company | Invoice number | Invoice date | Quantity purchased | Commercial unit (specify) ^{1/} | Value of the purchases (specify currency) |
|----|--------------|------------------|----------------|--------------------------|----------------|--------------|--------------------|---|---|
| 1 | | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | | | | | | | | | |
| 4 | | | | | | | | | |
| 5 | | | | | | | | | |
| 6 | | | | | | | | | |
| 7 | | | | | | | | | |
| 8 | | | | | | | | | |
| . | | | | | | | | | |
| . | | | | | | | | | |
| . | | | | | | | | | |
| n | | | | | | | | | |

1/ If the information is recorded in a different unit (such as gallons, or others), shall specify the conversion factor used to convert them to tons.

Annex N° 1

Chart 3

Quantity of raw material and auxiliary materials (inputs) used in the elaboration of one ton of ethanol

Period: January – december 2016

| Type of ethanol | Raw material and auxiliary materials (inputs) | Quantity used | Unity |
|-------------------|---|---------------|-------|
| Fuel alcohol | 1. _____ | | |
| | 2. _____ | | |
| | 3. _____ | | |
| | ... | | |
| | n. _____ | | |
| Anhydrous alcohol | 1. _____ | | |
| | 2. _____ | | |
| | 3. _____ | | |
| | ... | | |
| | n. _____ | | |

Should provide this information for each type of ethanol (alcohol denatured and undenatured alcohol) that your company has produced during the period January - December 2016.

Chart 4

Quantity of production of the product under investigation

Period: January - December 2016

| N° | Type of ethanol | Commercial name | Commercial code | Referential tariff subheading | Quantity produced (In tons) ^{1/} | Date of production |
|----|-------------------|-----------------|-----------------|-------------------------------|---|--------------------|
| 1. | Fuel alcohol | | | | | |
| 2. | Anhydrous alcohol | | | | | |

^{1/} If the information is recorded in a different unit (such as gallons, or others), shall specify the conversion factor used to convert them to tons.

Annex N° 1

Chart 5

Ethanol that your firm has acquired from other companies during the period January – December 2016

| N° | Type of ethanol ^{1/} | Raw material | Commercial name | Name of supplier | Origin of the product | Invoice number | Relationship with supplier | Invoice date | Value of the purchases (US\$) | Quantity purchased (In tons) ^{2/} | Destination of the products acquired | Acquisition Costs (In US\$ per ton) |
|----|-------------------------------|--------------|-----------------|------------------|-----------------------|----------------|----------------------------|--------------|-------------------------------|--|--------------------------------------|-------------------------------------|
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | |
| . | | | | | | | | | | | | |
| . | | | | | | | | | | | | |
| . | | | | | | | | | | | | |
| n | | | | | | | | | | | | |

1/ Specify the type of ethanol (fuel alcohol or anhydrous alcohol).

2/ If the information is recorded in a different unit (such as gallons, or others), shall specify the conversion factor used to convert them to tons.

Annex N° 1

Chart 6

**List of sales of the product under investigation on the domestic market
Period: January – December 2016**

| N° | Commercial code | Type of ethanol ^{1/} | Invoice number | Invoice date | Commercial name | Value of the invoice (US\$) | Quantity specified in the invoice (In tons) ^{3/} | Name of customer | Relationship with the customer | Time of payment | Date of payment | Unit price (In US\$ per ton) |
|----|-----------------|-------------------------------|----------------|--------------|-----------------|-----------------------------|---|------------------|--------------------------------|-----------------|-----------------|------------------------------|
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | |
| n | | | | | | | | | | | | |

1/ Specify the type of ethanol (fuel alcohol or anhydrous alcohol).

2/ If the information is recorded in a different unit (such as gallons, or others), shall specify the conversion factor used to convert them to tons.

Annex N° 1

Chart 7

**List of sales of the product under investigation exported to Peru
 Period: January – December 2016**

| N° | Commercial code | Type of ethanol ^{1/} | Invoice number | Invoice date | Commercial name | Value of the invoice (US\$) | Quantity specified in the invoice (In tons) ^{2/} | Name of customer | Relationship with the customer | Terms of sales ^{3/} | Terms of payment ^{4/} | Time of payment | Date of payment | Terms of shipment | Unit price (US\$ per ton) |
|----|-----------------|-------------------------------|----------------|--------------|-----------------|-----------------------------|---|------------------|--------------------------------|------------------------------|--------------------------------|-----------------|-----------------|-------------------|---------------------------|
| 1 | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | |
| n | | | | | | | | | | | | | | | |

1/ Specify the type of ethanol (fuel alcohol or anhydrous alcohol).

2/ If the information is recorded in a different unit (such as gallons, or others), shall specify the conversion factor used to convert them to tons.

3/ Specify if the exports were made at FOB, CFR, CIF levels or others.

4/ Specify if payment is made by direct transfer (T/T), letter of credit (L/ C) or other (specify).

Annex N° 1

Chart 8

**List of sales of the product under investigation exported to third countries
 Period: January – December 2016**

| N° | Commercial code | Type of ethanol ^{1/} | Invoice number | Invoice date | Commercial name | Value of the invoice (US\$) | Quantity specified in the invoice (In tons) ^{2/} | Name of customer | Relationship with the customer | Terms of sales ^{3/} | Terms of payment ^{4/} | Time of payment | Date of payment | Terms of shipment | Unit price (US\$ per ton) |
|----|-----------------|-------------------------------|----------------|--------------|-----------------|-----------------------------|---|------------------|--------------------------------|------------------------------|--------------------------------|-----------------|-----------------|-------------------|---------------------------|
| 1 | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | |
| n | | | | | | | | | | | | | | | |

1/ Specify the type of ethanol (fuel alcohol or anhydrous alcohol).

2/ If the information is recorded in a different unit (such as gallons, or others), shall specify the conversion factor used to convert them to tons.

3/ Specify if the exports were made at FOB, CFR, CIF levels or others.

4/ Specify if payment is made by direct transfer (T/T), letter of credit (L/ C) or other (specify).

Annex N° 1

Chart 9

**Producer company: Unit cost structure of the product under investigation
 (In US\$ per ton)**

| | January – December 2016 |
|--|----------------------------|
| | US\$ |
| A. Production cost = (1) + (2) + (3) +(4) + (5) + (6) | |
| (1) Domestic raw materials | |
| (2) Imported raw materials | |
| (3) Domestic inputs | |
| (4) Imported inputs | |
| (5) Labor costs | |
| (6) Indirect manufacturing costs | |
| B. Operating expenses = (7) + (8) | |
| (7) Administrative expenses | |
| (8) Sales expenses | |
| C. Financial Expenses | |
| D. Ex-factory Cost = A + B + C | |
| E. Profits / losses before taxes | |
| F. Ex-factory Sales Prices = D + E | |

Chart 10

**Trader company: Unit cost structure of the product under investigation
 (In US\$ per ton)**

| | January – December 2016 |
|--|----------------------------|
| | US\$ |
| A. Acquisition Costs of the product under investigation | |
| B. Operating expenses = (1) + (2) | |
| (1) Administrative expenses | |
| (2) Sales expenses | |
| C. Financial Expenses | |
| D. Ex-factory Cost = A + B + C | |
| E. Profits / losses before taxes | |
| F. Ex-factory Sales Prices = D + E | |

Annex N° 1

**Chart 11
 Cost of production according to ethanol production order
 Period: January - December 2016**

| N° | Date of production order | Type of ethanol | Quantity produced (In tons*) | Cost of raw materials and inputs | | | Cost of manufacturing | | |
|----|--------------------------|-----------------|------------------------------|----------------------------------|--------|------------|-----------------------|-----------------------------|------------|
| | | | | (US\$) | | | (US\$) | | |
| | | | | Raw material | Inputs | Total cost | Labor cost | Indirect manufacturing cost | Total cost |
| | | | | (A) | (B) | (A + B) | (C) | (D) | (D+E) |
| 1 | | | | | | | | | |
| 2 | | | | | | | | | |
| 3 | | | | | | | | | |
| 4 | | | | | | | | | |
| . | | | | | | | | | |
| . | | | | | | | | | |
| . | | | | | | | | | |
| n | | | | | | | | | |

*/ If the information is recorded in a different unit (such as gallons, or others), shall specify the conversion factor used to convert them to tons.

Annex Nº 2

Programs implemented in California State

• ***Ethanol Production Incentives***

1. According to information published on the US Department of Energy's website, the State of California provides funding for projects for the development and implementation of renewable fuel production facilities and advanced transportation technologies through *Alternative Fuel and Vehicle Incentives*²³. In this regard, you must comply with the following:

a) Specify the amounts (in US\$) of payments that were granted to the company between January and December 2016 in the framework of this program, according to each project benefited in that year.

| Name of the project benefited | Amount awarded |
|--------------------------------------|-----------------------|
| 1. Ethanol production plant | |
| ... | |
| n. Others | |
| Total | |

b) Provide a description of the access requirements for the Incentives for Alternative Vehicles and Fuels Program.

2. In your opinion, indicate what would be the most appropriate methodology to quantify (in US \$) the benefit conferred to your company under the Alternative Vehicles and Fuels Program²⁴.

3. In the case your company has not benefited from the payments under the Alternative Vehicles and Fuels Program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.

a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.

b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.

²³ In this regards, cfr.: <http://www.afdc.energy.gov/laws/6307> (Last consultation: may 8, 2017).

²⁴ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

Annex Nº 3

Programs implemented in North Carolina State

- ***Renewable Energy Property Tax Credit***
 1. According to the information published on the US Department of Energy's website, the Renewable Energy Property Tax Credit program applied by the North Carolina State offers a tax credit of 35% on the cost of A property destined for the production of renewable energy using biomass. In this regard, you must comply with the following:
 - a) Indicate how much was the tax credit accumulated in favor of your company in the tax period for the year 2016, explaining how the credit has been calculated on the basis of the cost of their properties destined to produce ethanol.
 - b) Provide a description of the access requirements to the Renewable Energy Property Tax program.
 - c) Specify which taxes are associated with the tax credits granted to your company in application of said program.
 2. Provide a copy of the sworn statements to the tax periods of the years 2015 and 2016 for the payment of taxes on which the Renewable Energy Property Tax Credit grants tax credits, the consistency of presentation of these statements to the tax authority, the proof of payment of the aforementioned taxes, as well as information to verify in detail the calculation of the payment of taxes declared (in Excel format), including additions, deductions and exemptions, to be the case.
 3. In your opinion, indicate what would be the most appropriate methodology to quantify (in US \$) the benefit conferred to your company under the Renewable Energy Property Tax Credit Program²⁵.
 4. In the case your company has not benefited from the taxes credits under the Renewable Energy Property Tax Credit Program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
 - a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.

²⁵ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

Annex Nº 4

Programs implemented in South Carolina State

- ***Biofuels Production Tax Credit***
 1. According to the information contained in Section 3600 of Chapter 6 of the South Carolina Code of Laws, that State offers tax credits on the income tax to the production of ethanol and biodiesel. In this regard, you must comply with the following:
 - a) Indicate how much the tax credit accumulated in favor of your company in the tax period corresponding to the year 2016. Also explain how this credit was calculated based on the production of ethanol made by your company
 - b) Provide a description of the requirements for access to the program Fiscal credit for the production of biofuels.
 2. Provide a copy of the sworn statements to the tax periods of the years 2015 and 2016 for the payment of Income Taxes, the consistency of presentation of these statements to the tax authority, the proof of payment of the aforementioned taxes, as well as information to verify in detail the calculation of the payment of taxes declared (in Excel format), including additions, deductions and exemptions, to be the case.
 3. In your opinion, indicate what would be the most appropriate methodology to quantify (in US \$) the benefit conferred to your company under the Biofuels Production Tax Credit Program²⁶.
 4. In the case your company has not benefited from the taxes credits under the Biofuels Production Tax Credit Program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
 - a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.
- ***Biofuels Production Facility Tax Credit***
 5. According to information published on the US Department of Energy's website, the South Carolina State provides tax credits on Income Tax to biofuel production plants operating in that State.²⁷. In this regard, you must comply with the following:

²⁶ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

²⁷ In this regards, cfr.: <http://www.afdc.energy.gov/laws/6263> (Last consultation: may 8, 2017).

- a) Indicate how much the accrued tax credit in favor of your company in the tax year corresponding to the year 2016, explaining how that credit was calculated in that period.
 - b) Provide a description of the requirements for access to the program Tax credit to the biofuel production plant.
6. Provide a copy of the sworn statements to the tax periods of the years 2015 and 2016 for the payment of Income Taxes, the consistency of presentation of these statements to the tax authority, the proof of payment of the aforementioned taxes, as well as information to verify in detail the calculation of the payment of taxes declared (in Excel format), including additions, deductions and exemptions, to be the case.
7. In your opinion, indicate what would be the most appropriate methodology to quantify (in US \$) the benefit conferred to your company under the Biofuels Production Facility Tax Credit Program²⁸.
8. In the case your company has not benefited from the taxes credits under the Biofuels Production Facility Tax Credit Program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
- a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.

²⁸ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

Annex Nº 5

Programs implemented in North Dakota State

• **Biofuel Loan Program**

1. According to the information published on the North Dakota Bank's website, the *Biofuel loan program* offers loans for the construction or expansion of biofuel production plants²⁹. In this regard, you must comply with the following:
 - a) Specify the amounts (in US\$) of the loans granted to your company between January and December 2016 under the Biofuels Loan Program.
 - b) Indicate under which conditions (such as interest rates, repayment terms and cost of debt) the loans corresponding to said program were granted during the year 2016.
 - c) Provide a description of the access requirements for the Biofuels Loan Program.
2. Submit a list of projects for the construction or expansion of biofuel production plants carried out in 2016, specifying which projects were financed with loans from the Biofuels Loan Program, own resources or other sources of financing. Also indicate the type of project (construction or expansion of plant), as well as, if applicable, the amount of the loan associated with such project and the financial institution that granted it. Use the format of the following box:

| Project | Kind of Project (Construction or plant expansion) | Total amount of the project (US\$) | Source of funding (Loan program, own resources or other) | Loan amount associated with the project (US\$) | Interest rate (%) | Repayment period (months) | Financial institution that granted the loan |
|-----------|--|---|---|---|--------------------------|----------------------------------|---|
| Project 1 | | | | | | | |
| Project 2 | | | | | | | |
| ... | | | | | | | |

3. Indicate whether there are any differences between the terms of the interest rate and repayment periods under which the loans of Biofuel Loan Program are given and those offered by US commercial banks.
4. In your opinion, indicate what would be the most appropriate methodology to quantify (in US\$) the benefit conferred to your company under the Biofuel Loan Program³⁰.

²⁹ In this regards, cfr.: <https://bnd.nd.gov/ag/biofuels-pace-program/#1442954802767-8e65f29e-9b10> (Last consultation: may 8, 2017).

³⁰ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

5. In the case your company has not benefited from the loans under the Biofuel Loan Program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
 - a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.
- **Agriculturally – Derived Fuel Production Facility Loan Guarantees**
6. According to information published on the US Department of Energy's website, the Bank of North Dakota offers loan guarantees for the construction of plants for the production of fuels derived from agricultural products³¹. In this regard, you must comply with the following:
 - a) Specify the amounts (in US \$) of the loan guarantees that were granted to your company between January and December 2016 under the program Loan guarantees for agricultural fuel production plants.
 - b) Provide a description of the access requirements for such a program.
7. Submit a list of construction projects for the production of fuels derived from agricultural products that were financed with loans in 2016, specifying which loans were guaranteed with program funds. Loan guarantees for plants derived from agriculture or own resources. Also, indicate the type of project financed, the amount of the loan associated with the project, the interest rate of the loan, the repayment period, the amount of the collateral with which the loan was obtained and the financial institution that granted it. Use the format of the following box:

| Project funded | Loan amount associated with the project (US\$) | Interest rate (%) | Repayment period (months) | Modality with which the loan was guaranteed (Guarantee program, own resources, other) | Guarantee granted (US\$ millions) | Financial institution that granted the loan |
|----------------|---|--------------------------|----------------------------------|--|--|---|
| Project 1 | | | | | | |
| Project 2 | | | | | | |
| ... | | | | | | |

8. Indicate whether there are any differences between the terms of the interest rate and repayment periods under which the loans of Agriculturally – Derived Fuel Production Facility Loan Guarantees Program are granted and those offered by US commercial banks.

³¹ In this regards, cfr.: <http://www.afdc.energy.gov/laws/9299> (Last consultation: may 8, 2017)

9. In your opinion, indicate what would be the most appropriate methodology to quantify (in US \$) the benefit conferred to your company under the Agriculturally – Derived Fuel Production Facility Loan Guarantees Program³².
10. In the case your company has not benefited from the guaranties under the Agriculturally – Derived Fuel Production Facility Loan Guarantees Program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
 - a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.
- ***Agriculturally – Based Fuel Production Wage and Salary Tax Credit***
 11. According to the information published on the US Department of Energy's website, the *Agriculturally – Based Fuel Production Wage and Salary Tax Credit program* provides tax credits on Income Tax to New companies producing fuels derived from agricultural products³³. In this regard, you must comply with the following:
 - a) Indicate how much the accrued tax credit was in favor of your company in the tax period corresponding to the year 2016. Also, explain how this credit has been calculated in that period.
 - b) Provide a description of the requirements for access to such a program.
 12. Provide a copy of the sworn statements to the tax periods of the years 2015 and 2016 for the payment of Income Taxes, the consistency of presentation of these statements to the tax authority, the proof of payment of the aforementioned taxes, as well as information to verify in detail the calculation of the payment of taxes declared (in Excel format), including additions, deductions and exemptions, to be the case.
 13. In your opinion, indicate what would be the most appropriate methodology to quantify (in US \$) the benefit conferred to your company under the Agriculturally – Based Fuel Production Wage and Salary Tax Credit Program³⁴.

³² Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

³³ In this regards, cfr.: <http://www.afdc.energy.gov/laws/8484> (Last consultation: may 8, 2017).

³⁴ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

14. In the case your company has not benefited from the tax credits under the Agriculturally – Based Fuel Production Wage and Salary Tax Credit Program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
 - a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.
- **Ethanol Production Incentive**
15. According to information published on the US Department of Energy's website, the North Dakota State provides quarterly payments to ethanol producers when market conditions are not favorable³⁵. In this regard, specify the amount (in US \$) of the payments received by your company under the program in 2016.
16. Provide a description of the requirements to access to the Ethanol Production Incentive Program.
17. In your opinion, indicate what would be the most appropriate methodology to quantify (in US\$) the benefit conferred to your company under the Ethanol Production Incentive Program³⁶.
18. In the case your company has not benefited from the payments under the Ethanol Production Incentive Program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
 - a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.

³⁵ In this regards, cfr.: <http://www.afdc.energy.gov/laws/5218> (Last consultation: may 8, 2017).

³⁶ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

Annex N° 6

Programs implemented in South Dakota State

- ***Ethanol and Biobutanol Production Incentive***
 1. According to information published on the US Department of Energy's website, through the Incentive Program for Ethanol and Biobutanol, the South Dakota State awards payments (US \$ 0.2 per gallon) to ethanol and biobutanol producers ³⁷. In this regard, specify the amount (in US \$) of the payments received by your company under the program in 2016.
 2. Provide a description of the requirements to access to the Ethanol and Biobutanol Production Incentive Program.
 3. Indicate what would be the most appropriate methodology to quantify (in US \$) the benefit conferred to your company under the Ethanol and Biobutanol Production Incentive Program³⁸.
 4. In the case your company has not benefited from the payments under the Ethanol and Biobutanol Production Incentive Program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
 - a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.

³⁷ In this regards, cfr.: <http://www.afdc.energy.gov/laws/5134> (Last consultation: may 8, 2017).

³⁸ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

Annex N° 7

Programs implemented in Florida State

- ***Renewable Energy Technologies Investment Tax Credit***
 1. According to information published on the US Department of Energy's website, Florida State provides tax credits on income taxes to projects for the production, storage and distribution of biodiesel, ethanol and other renewable biofuels in the State³⁹. In this regard, you must comply with the following:
 - a) Indicate how much the tax credit accumulated in favor of your company in the tax period corresponding to the year 2016, explaining how this credit has been calculated based on projects associated with renewable biofuels carried out by your company.
 - b) Provide a description of the requirements to access to the Renewable Energy Technologies Investment Tax Credit Program.
 2. Present a list of projects for the production, storage and distribution of biodiesel, ethanol and other renewable biofuels implemented in 2015 and 2016, specifying the type of biofuel associated with the project (ethanol, biodiesel or other) and the amount of the investment (in US\$).
 3. Provide a copy of the sworn statements to the tax periods of the years 2015 and 2016 for the payment of Income Taxes, the consistency of presentation of these statements to the tax authority, the proof of payment of the aforementioned taxes, as well as information to verify in detail the calculation of the payment of taxes declared (in Excel format), including additions, deductions and exemptions, to be the case.
 4. In your opinion, indicate what would be the most appropriate methodology to quantify (in US \$) the benefit conferred to your company under the Renewable Energy Technologies Investment Tax Credit Program⁴⁰.
 5. In the case your company has not benefited from the tax credits under the Renewable Energy Technologies Investment Tax Credit Program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
 - a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.

³⁹ In this regards, cfr.: <http://www.afdc.energy.gov/laws/5134> (Last consultation: may 8, 2017).

⁴⁰ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

Annex N° 8

Programs implemented in Kansas State

• ***Ethanol Production Incentive***

1. According to information published on the US Department of Energy's website, through the *Ethanol Production Incentive* program, the Kansas State awards annual payments (US \$ 0.35 per gallon) to ethanol producers (in anhydrous alcohol form) produced and sold for its blend with gasoline in that State.⁴¹ In this regard, specify the amount (in US \$) of the payments received by your company under the program in 2016.
2. Provide a description of the requirements to access to the Ethanol Production Incentive Program.
3. List the sales transactions of denatured anhydrous ethanol produced by your company that were destined for the blend with gasoline in 2016, as well as the sales transactions of ethanol that were destined for direct consumption (not mixed with gasoline) in the same year. Use the format of the following box:

| Invoice number | Quantity (Gallons) | Value of the transaction (US\$) | Date | Destination (Mixed or direct consumption) |
|----------------|--------------------|---------------------------------|------|---|
| Invoice 1 | | | | |
| Invoice 2 | | | | |
| ... | | | | |

4. In your opinion, indicate what would be the most appropriate methodology to quantify (in US \$) the benefit conferred to your company under the *Ethanol Production Incentive Program*⁴².
5. In the case your company has not benefited from the payments under the *Ethanol Production Incentive Program*, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
 - a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.

⁴¹ In this regard, cfr.: <http://www.afdc.energy.gov/laws/4425> (Última consulta: el 09 de mayo de 2017).

⁴² Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

Annex Nº 9

Programs implemented in Kentucky State

- ***Ethanol Production Tax Credit***
 1. According to the information published on the US Department of Energy's website, the Kentucky State offers income tax credits to qualified ethanol producers in the State⁴³. Please, provide the following information:
 - a) Indicate how much the accumulated tax credit in favor of your company in the tax year corresponding to the year 2016, explaining how this credit was calculated in that period
 - b) Provide a description of the access requirements to the *Ethanol Production Tax Credit* program.
 2. Provide a copy of the sworn statements to the tax periods of the years 2015 and 2016 for the payment of Income Taxes, the consistency of presentation of these statements to the tax authority, the proof of payment of the aforementioned taxes, as well as information to verify in detail the calculation of the payment of taxes declared (in Excel format), including additions, deductions and exemptions, to be the case.
 3. In your opinion, indicate what would be the most appropriate methodology to quantify (in US \$) the benefit conferred to your company under the *Ethanol Production Tax Credit* Program⁴⁴.
 4. In the case your company has not benefited from the tax credits under the *Ethanol Production Tax Credit* Program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
 - a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.
- ***Alternative Fuel Research, Development and Promotion***
 5. According to the information published on the US Department of Energy's website, the Kentucky State offers funds to the research, development and commercialization of alternative fuels and renewable energies through *Alternative*

⁴³ In this regards, cfr.: <http://www.afdc.energy.gov/laws/6409> (Last consultation: may 8, 2017).

⁴⁴ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

*Fuel Research, Development and Promotion*⁴⁵. Please, provide the following information:

- a) Specify the amounts (in US \$) that were granted to your company in 2016 under the *Alternative Fuel Research, Development and Promotion* program Alternative fuel research, development and promotion.
 - b) Provide a description of the access requirements to the aforementioned program.
6. Provide a list of alternative fuel research, development and promotion projects financed with funds from the above program, specifying the type of project financed, the total amount (in US \$) of the investment and the amount (US \$) Awarded by the program to each project.
7. In your opinion, indicate what would be the most appropriate methodology to quantify (in US \$) the benefit conferred to your company under the *Alternative Fuel Research, Development and Promotion Program*⁴⁶.
8. In the case your company has not benefited from the *Alternative Fuel Research, Development and Promotion Program*, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
- a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.

⁴⁵ In this regards, cfr.: <http://www.afdc.energy.gov/laws/6296> (Last consultation: may 8, 2017).

⁴⁶ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

Annex N° 10

Programs implemented in Maryland State

- ***Biofuels Production Incentive***
 1. According to information published on the US Department of Energy website, the Maryland State Ethanol Production Incentive program provides credit to ethanol producers for the production of said biofuel⁴⁷. In this regard, specify the amount (in US \$) of the credits received by your company under this program in 2016, explaining the nature of such credits (tax credits associated with the payment of certain taxes, or transfers of funds received directly by your company).
 2. Provide a description of the access requirements to the *Biofuels Production Incentive* program.
 3. If your Company receive tax credits under the aforementioned program, provide a copy of the sworn statements to the tax periods of the years 2015 and 2016 for the payment of the taxes on which the aforementioned program grants tax credits, the consistency of presentation of these statements to the tax authority, the proof of payment of the aforementioned taxes, as well as information to verify in detail the calculation of the payment of taxes declared (in Excel format), including additions, deductions and exemptions, to be the case.
 4. In your opinion, indicate what would be the most appropriate methodology to quantify (in US\$) the benefit conferred to your company under the *Biofuels Production Incentive* program⁴⁸.
 5. In the case your company has not benefited from tax credits under the *Biofuels Production Incentive* program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
 - a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.

⁴⁷ In this regards, cfr.: <http://www.afdc.energy.gov/laws/5834> (Last query: may 8, 2017).

⁴⁸ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

Annex N° 11

Programs implemented in Montana State

- ***Ethanol Production Incentive***
 1. According to information published on the US Department of Energy website, the Montana State grants a tax credit on the Vehicle Fuel Tax to the gallons of fuels produced from agricultural products of that State⁴⁹. Please, provide the following information:
 - a) Indicate how much the tax credit accumulated in favor of your company in the tax period corresponding to the year 2016, explaining how this credit has been calculated according to the gallons of ethanol or other fuel produced by your company.
 - b) Provide a description of the access requirements to the *Ethanol Production Incentive* program.
 2. Provide a copy of the sworn statements to the tax periods of the years 2015 and 2016 for the payment of Vehicle Fuel Tax, the consistency of presentation of these statements to the tax authority, the proof of payment of the aforementioned taxes, as well as information to verify in detail the calculation of the payment of taxes declared (in Excel format), including additions, deductions and exemptions, to be the case.
 3. In your opinion, indicate what would be the most appropriate methodology to quantify (in US\$) the benefit conferred to your company under the aforementioned program⁵⁰.
 4. In the case your company has not benefited from tax credits under the *Ethanol Production Incentive* program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
 - a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.
- ***Ethanol Production Facility Property Tax Exemption***
 5. According to the information published on the US Department of Energy website, the Montana State exempts from the property tax to the machinery and equipment

⁴⁹ In this regards, cfr.: <http://www.afdc.energy.gov/laws/6166> (Last query: may 8, 2017).

⁵⁰ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

used for the ethanol production⁵¹. In this regard, provide a list of the machinery and equipment belonging to your company during the year 2016, specifying which products are manufactured using such machinery and equipment, as well as the book value thereof in 2016. Use the format below:

| Maquinery and equipment | Product manufactured (ethanol / others) | Book value registered in 2016 (US\$) |
|-------------------------|---|--------------------------------------|
| Maquinery 1 | | |
| Maquinery 2 | | |
| ... | | |

6. Provide a description of the requirements to access to the Ethanol Production Facility Property Tax Exemption program.
7. Provide a copy of the sworn statements to the tax periods of the year 2016 for the payment of the Property Tax, the consistency of presentation of these statements to the tax authority, the proof of payment of the aforementioned taxes, as well as information to verify in detail the calculation of the payment of taxes declared (in Excel format), including additions, deductions and exemptions, to be the case.
8. In your opinion, indicate what would be the most appropriate methodology to quantify (in US\$) the benefit conferred to your company under the Ethanol Production Facility Property Tax Exemption program⁵².
9. In the case your company has not benefited from the exemptions under *the aforementioned program*, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
 - a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.
- **Alternative fuel and Vehicle Production Property Tax Incentive**
10. According to information published on the US Department of Energy website, the Montana State reduces the payment of Income Tax to alternative fuel production facilities⁵³. In this regard, indicate the amount (in US \$) that has been deducted from the payment of income tax made by your company in the tax period of 2016, under the *Alternative fuel and Vehicle Production Property Tax Incentive* program.

⁵¹ In this regards, cfr.: <http://www.afdc.energy.gov/laws/10855> (Last query: may 8, 2017).

⁵² Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

⁵³ In this regards, cfr.: <http://www.afdc.energy.gov/laws/6196> (Last query: may 8, 2017).

11. Provide a description of the requirements to access to the *Alternative fuel and Vehicle Production Property Tax Incentive* program.
12. Provide a copy of the sworn statements to the tax periods of the year 2016 for the payment of Income Taxes, the consistency of presentation of these statements to the tax authority, the proof of payment of the aforementioned taxes, as well as information to verify in detail the calculation of the payment of taxes declared (in Excel format), including additions, deductions and exemptions, to be the case.
13. In your opinion, indicate what would be the most appropriate methodology to quantify (in US\$) the benefit conferred to your company under the aforementioned program⁵⁴.
14. In the case your company has not benefited from the tax credits under the *Alternative fuel and Vehicle Production Property Tax Incentive* program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
 - a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.

⁵⁴ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

Annex N° 12

Programs implemented in Nebraska State

- ***Ethanol and Biodiesel Tax Exemption***
 1. According to the information published on the US Department of Energy website, through the Fuel Tax Exemption program, the Nebraska State exempts from the Fuel Tax to ethanol production facilities which purchase gasoline for use as a denaturing substance⁵⁵. In this regard, provide a list of your gasoline purchases made in 2016, specifying the volume purchased, the end use of gasoline (as denaturant or other uses), as well as the value of each acquisition.
 2. Provide a description of the access requirements to the *Ethanol and Biodiesel Tax Exemption* program.
 3. Provide a copy of the sworn statements to the tax periods of the year 2016 for the payment of Fuel Tax, the consistency of presentation of these statements to the tax authority, the proof of payment of the aforementioned taxes, as well as information to verify in detail the calculation of the payment of taxes declared (in Excel format), including additions, deductions and exemptions, to be the case.
 4. In your opinion, indicate what would be the most appropriate methodology to quantify (in US\$) the benefit conferred to your company under the aforementioned program⁵⁶.
 5. In the case your company has not benefited from the tax credits under the *Ethanol and Biodiesel Tax Exemption* program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
 - a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.

⁵⁵ In this regards, cfr.: <http://www.afdc.energy.gov/laws/5735> (Last query: may 8, 2017).

⁵⁶ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

Annex N° 13

Programs implemented in New Mexico State

• ***Biofuels Production Tax Deduction***

1. According to the information published on the US Department of Energy website, the New Mexico State through the *Biofuels Production Tax Deduction* program deducts from taxes on the purchase of certain raw materials and equipment used in the production of biofuels⁵⁷. In this regard, indicate the amount (in US \$) that has been deducted from the payment of the Tax on the purchase of certain raw materials and equipment made by your company in the tax period of 2016, in application of said program.
2. Provide a description of the requirements to access to the Biofuels Production Tax Deduction Program.
3. Provide a list of equipment purchased by your company during the year 2016, specifying which products are manufactured using such equipment, as well as the purchase value thereof in 2016. Use the format below:

| Equipments | Product manufactured (ethanol / others) | Purchase value (US\$) |
|--------------|--|--------------------------|
| Equipment 1 | | |
| Equipments 2 | | |
| ... | | |

4. Provide a copy of the sworn statements to the tax periods of the year 2016 for the payment of Tax on the purchase of certain raw materials and equipment, the consistency of presentation of these statements to the tax authority, the proof of payment of the aforementioned taxes, as well as information to verify in detail the calculation of the payment of taxes declared (in Excel format), including additions, deductions and exemptions, to be the case.
5. In your opinion, indicate what would be the most appropriate methodology to quantify (in US\$) the benefit conferred to your company under the aforementioned program⁵⁸.
6. In the case your company has not benefited from the Biofuels Production Tax Deduction Program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
 - a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.

⁵⁷ In this regards, cfr.: <http://www.afdc.energy.gov/laws/5826> (Last query: may 8, 2017).

⁵⁸ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

- b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.

Annex N° 14

Programs implemented in New York State

- ***Biofuel Production Tax Credit***
 1. According to the information published on the US Department of Energy website, the New York State grants a tax credit on Corporate Income Tax, Income Tax and Franchise Tax to Biodiesel or denatured ethanol⁵⁹. Please, provide the following information:
 - a) Indicate how much the accumulated tax credit in favor of your company in the tax year corresponding to the year 2016, explaining how this credit was calculated for that period.
 - b) Provide a description of the access requirements to the *Biofuel Production Tax Credit* program.
 2. Provide a copy of the sworn statements to the tax period of the year 2016 for the payment of Corporate Income Tax, Income Tax and Franchise Tax, the consistency of presentation of these statements to the tax authority, the proof of payment of the aforementioned taxes, as well as information to verify in detail the calculation of the payment of taxes declared (in Excel format), including additions, deductions and exemptions, to be the case.
 3. In your opinion, indicate what would be the most appropriate methodology to quantify (in US\$) the benefit conferred to your company under the aforementioned program⁶⁰.
 4. In the case your company has not benefited from the tax credits under the *Biofuel Production Tax Credit* program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
 - a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.

⁵⁹ In this regards, cfr.: <http://www.afdc.energy.gov/laws/6302> (Last query: may 8, 2017).

⁶⁰ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

Annex Nº 15

Programs implemented in Oregon State

• **Alternative Fuel Loans**

1. According to the information published on the US Department of Energy website, the *Alternative Fuel Loans* program offers loans to finance projects related to fuel production facilities and their raw materials, infrastructure and vehicles⁶¹. Please, provide the following information:
 - a) Specify the amounts (in US \$) of the loans granted to your company between January and December 2016 under the *Alternative Fuel Loans* program.
 - b) Indicate under which conditions (such as interest rates, repayment terms and debt cost) the loans corresponding to above program were granted during 2016.
 - c) Provide a description of the access requirements to the *Alternative Fuel Loans* program.
2. Present a projects list related to fuel production plants and their raw materials, infrastructure and vehicles carried out in 2016, specifying which projects were financed with Loans for the alternative fuels program, own resources or other sources of financing. Also, indicate the project type, as well as, if applicable, the amount of the loan associated with this project and the financial institution that granted it. Use the format below:

| Project | Project type | Project total amount (US\$) | Funding Source (Loan program, own resources or other) | Loan amount associated with the project (US\$) | Interest rate (%) | Repayment term (meses) | Financial institution that granted the loan |
|-----------|--------------|--------------------------------|--|---|--------------------------|-------------------------------|---|
| Project 1 | | | | | | | |
| Project 2 | | | | | | | |
| ... | | | | | | | |

3. Indicate whether there are any differences between the terms of the interest rate and repayment periods under which the loans of *Alternative Fuel Loans* program are given and those offered by US commercial banks.

⁶¹ In this regards, cfr.: <https://bnd.nd.gov/ag/biofuels-pace-program/#1442954802767-8e65f29e-9b10> (Last query: may 8, 2017).

4. In your opinion, indicate what would be the most appropriate methodology to quantify (in US\$) the benefit conferred to your company under the aforementioned program⁶².
5. In the case your company has not benefited from the tax credits under the *Alternative Fuel Loans* program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
 - a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.

- ***Biofuels Production Property Tax Exemption***

6. According to the information published on the US Department of Energy website, through the *Biofuels Production Property Tax Exemption* Program, the Oregon State exempts from the payment of Property Tax to the properties used for the production of biofuels (including ethanol) located in a Rural Renewable Energy Development Zone⁶³. In this regard, provide a list of the properties belonging to your company during 2016, specifying which products are manufactured using these properties, as well as the book value of them in 2016. Use the format below:

| Properties | Product manufactured (ethanol / others) | Book value registered in 2016 (US\$) |
|------------|---|--------------------------------------|
| Property 1 | | |
| Property 2 | | |
| ... | | |

7. Provide a description of the requirements to access to the Biofuels Production Property Tax Exemption Program.
8. Provide a copy of the sworn statements to the tax period of the year 2016 for the payment of Property Tax, the consistency of presentation of these statements to the tax authority, the proof of payment of the aforementioned taxes, as well as information to verify in detail the calculation of the payment of taxes declared (in Excel format), including additions, deductions and exemptions, to be the case.
9. In your opinion, indicate what would be the most appropriate methodology to quantify (in US\$) the benefit conferred to your company under the aforementioned program⁶⁴.

⁶² Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

⁶³ In this regards, cfr.: <http://www.afdc.energy.gov/laws/5826> (Last query: may 8, 2017).

⁶⁴ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

10. In the case your company has not benefited from the exceptions under the Biofuels Production Property Tax Exemption Program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
 - a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.

Annex N° 16

Programs implemented in Pensilvania State

- ***Alternative Fuel Development and Deployment Grants***
 1. According to information published on the Pennsylvania Energy Development Authority website, the *Alternative Fuel Development and Deployment Grants* program provides funding for renewable energy research and development projects, or manufacture⁶⁵. Please, provide the following information:
 - a) Specify the amounts (in US \$) of the funds granted to your company in 2016 under the *Alternative Fuel Development and Deployment Grants* program.
 - b) Provide a description of the access requirements to the aforementioned program.
 2. Present a list of the renewable energy research and development projects of your company associated with the funds conferred by the previously mentioned program, specifying the project type, the total amount (in US \$) of the investment and the amount (\$) awarded by the program to each project.
 3. In your opinion, indicate what would be the most appropriate methodology to quantify (in US\$) the benefit conferred to your company under the aforementioned program⁶⁶.
 4. In the case your company has not benefited from the funds under the *Alternative Fuel Development and Deployment Grants* program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
 - a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.

⁶⁵ In this regards, cfr.: <http://www.dep.pa.gov/Citizens/GrantsLoansRebates/Pages/PEDA.aspx> (Last query: may 8, 2017).

⁶⁶ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

Annex Nº 17

Programs implemented in Virginia State

- ***Clean Energy Manufacturing Grants***
 1. According to information published on the US Department of Energy website, the *Clean Energy Manufacturing Grants* program provides funds to financing clean energy projects⁶⁷. Please, provide the following information:
 - a) Indicate the amount (in US\$) of the funds granted to your company in 2016 under the *Clean Energy Manufacturing Grants* program.
 - b) Provide detailed description of the access requirements for such a program.
 2. Present a clean energy projects list of your company associated with the funds conferred by the aforementioned program, specifying the project type, the total investment amount (in US \$) and the granted amount by the program to each project (US \$).
 3. In your opinion, indicate what would be the most appropriate methodology to quantify (in US\$) the benefit conferred to your company under the aforementioned program⁶⁸.
 4. In the case your company has not benefited from the funds under the aforementioned Program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
 - a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.
- ***Agriculture and Forestry Biofuel Production Grants***
 5. According to information published on the US Department of Energy website, the *Agriculture and Forestry Biofuel Production Grants* provides funding to promote the development of agriculture and forestry; and create biofuel processing plants. Please, provide the following information⁶⁹:

⁶⁷ In this regards, cfr.: <http://www.afdc.energy.gov/laws/10673> (Last query: may 8, 2017).

⁶⁸ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

⁶⁹ In this regards, cfr.: <http://www.afdc.energy.gov/laws/10492> (Last query: may 8, 2017).

- a) Indicate the amount (in US\$) of the funds granted to your company in 2016 under the *Agriculture and Forestry Biofuel Production Grants* program.
 - b) Provide detailed description of the access requirements for such a program.
6. In your opinion, indicate what would be the most appropriate methodology to quantify (in US\$) the benefit conferred to your company under the aforementioned program⁷⁰.
7. In the case your company has not benefited from the funds under the aforementioned *Program*, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
- a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.

- ***Ethanol Production Equipment Tax Exemption***

8. According to information published on the US Department of Energy website, the State of Virginia may reduce totally or partially the Personal Property Tangible Tax from the equipment used to produce ethanol⁷¹. In this regard, please provide an equipment list used for your company to produce ethanol during 2016, specifying the book value of those equipments in 2016. Use the format below:

| Equipments | Book value registered in 2016 (US\$) |
|-------------|---|
| Equipment 1 | |
| Equipment 2 | |
| ... | |

9. Provide a description of the access requirements to the *Ethanol Production Equipment Tax Exemption* program.
10. Provide a copy of the sworn statements to the tax period of the year 2016 for the payment of Personal Property Tangible Tax, the consistency of presentation of these statements to the tax authority, the proof of payment of the aforementioned taxes, as well as information to verify in detail the calculation of the payment of taxes declared (in Excel format), including additions, deductions and exemptions, to be the case.

⁷⁰ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

⁷¹ In this regards, cfr.: <http://www.afdc.energy.gov/laws/9835> (Last query: may 8, 2017).

11. In your opinion, indicate what would be the most appropriate methodology to quantify (in US\$) the benefit conferred to your company under the aforementioned program⁷².
12. In the case your company has not benefited from the exemptions under the aforementioned Program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
 - a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.

⁷² Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

Annex Nº 18

Programs implemented in Wyoming State

- ***Alternative Fuel Export Tax Exemption***
 1. According to the information published on the US Department of Energy website, the Wyoming State through the *Alternative Fuel Export Tax Exemption* program, exempts the payment of the Alternative Fuel Tax to exporters of such fuels (including ethanol)⁷³. In this regards, provide a description of the access requirements to the program.
 2. Provide a copy of the sworn statements to the tax period of the year 2016 for the payment of Alternative Fuel Tax, the consistency of presentation of these statements to the tax authority, the proof of payment of the aforementioned taxes, as well as information to verify in detail the calculation of the payment of taxes declared (in Excel format), including additions, deductions and exemptions, to be the case.
 3. In your opinion, indicate what would be the most appropriate methodology to quantify (in US\$) the benefit conferred to your company under the aforementioned program⁷⁴.
 4. In the case your company has not benefited from the exemptions under the *Alternative Fuel Export Tax Exemption* program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
 - a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.
- ***Alternative Fuel Tax Refund***
 5. According to the information published on the US Department of Energy website, the *Alternative Fuel Tax Refund* program reimburses to licensed ethanol exporters in regard of the Alternative Fuel Tax paid to Wyoming state⁷⁵. In this regard, provide detailed description of the operation of the program before mentioned, indicating the requirements to be fulfilled by enterprises asking for enrollment in the Alternative Fuel Tax Reimbursement program. In addition,

⁷³ In this regards, cfr.: <http://www.afdc.energy.gov/laws/11592> (Last query: may 8, 2017).

⁷⁴ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.

⁷⁵ In this regards, cfr.: <http://www.afdc.energy.gov/laws/11590> (Last query: may 8, 2017).

provide numerical examples to explain how the amount to be reimburse by the program could be determinated.

6. Provide a copy of the sworn statements to the tax period of the year 2016 for the payment of Alternative Fuel Tax, the consistency of presentation of these statements to the tax authority, the proof of payment of the aforementioned taxes, as well as information to verify in detail the calculation of the payment of taxes declared (in Excel format), including additions, deductions and exemptions, to be the case.
7. In your opinion, indicate what would be the most appropriate methodology to quantify (in US\$) the benefit conferred to your company under the aforementioned program⁷⁶.
8. In the case your company has not benefited from the aforementioned Program, indicate whether these benefits were rejected by the corresponding authority or they were not required by your company.
 - a) In the case the corresponding authority has rejected your request to access to the Program, explain the reasons why it happened and attach supporting documentation.
 - b) In the case your company has not applied for the benefits under this Program, explain the reasons for it and attach the documentation that supports these reasons.

⁷⁶ Under this investigation proceeding, the methodology provided by your company will be subject to evaluation by the Commission during the investigation procedure.