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Administrative Review  
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TO: David M. Spooner  
Assistant Secretary  
for Import Administration

FROM: Stephen J. Claeys  
Deputy Assistant Secretary  
for Import Administration

SUBJECT: Issues and Decisions Memorandum for the Final Results of the Administrative Review of the Antidumping Duty Order on Certain Hot-rolled Carbon Steel Flat Products From India for the Period December 1, 2003, through November 30, 2004

Summary:

The Department of Commerce (the Department) has analyzed the case briefs and rebuttal briefs submitted by the respondent and petitioners. As a result of this analysis, the Department has made changes to the margin calculation. We recommend that you approve the positions we have developed in the "Discussion of the Issues" section of this memorandum.

List of Issues Discussed:

- Comment 1: Determining the Market Price of Electricity in Applying the Major Input Rule  
Comment 2: Whether to Adjust U.S. Prices for Duties Imposed to Offset Export Subsidies  
Comment 3: Whether to Recalculate Interest and General and Administrative Expenses After Applying the Major Input Rule  
Comment 4: Adding Import Duties to Reported Costs

Background:

On January 12, 2006, the Department published the Preliminary Results of the administrative review of the antidumping duty order on certain hot-rolled carbon steel flat products (HRS) from India. See Certain Hot-rolled Carbon Steel Flat Products From India: Preliminary Results of Antidumping Duty Administrative Review, 71 FR 2018 (January 12, 2006) (Preliminary Results). This review covers one producer/exporter of HRS, Essar Steel Limited (Essar), and the merchandise described in the "Scope of the Order" section of the accompanying Federal Register notice. The period of review (POR) is December 1, 2003, through November 30, 2004. In response to the Department's invitation to comment on the Preliminary Results of this review, Essar and Nucor Corporation (Nucor), one of two petitioners, filed case briefs on February 22, 2006. Essar, Nucor and United States Steel Corporation (USSC), the other petitioner, filed

rebuttal briefs on February 27, 2006. At the Department's request, Nucor excluded certain factual information from its brief and rebuttal brief and resubmitted its briefs on March 17, 2006. On March 3, 2006, Essar withdrew its February 10, 2006 request for a hearing.

#### Discussion of the Issues:

##### Comment 1: Determining the Market Price of Electricity in Applying the Major Input Rule

In the Preliminary Results, the Department based Essar's electricity costs on a market price because this price was greater than the price Essar paid for electricity and the cost of producing the electricity (Essar purchased electricity from its affiliate, Essar Power). See section 773(f)(3) of the Tariff Act of 1930, as amended (the Act). Specifically, the Department recalculated Essar's electricity costs using the price Essar Power charged its only unaffiliated customer, the State Electricity Board of Gujarat (GEB).

Nucor urges the Department to investigate whether the GEB price is a market price given that 1) electricity prices in India are highly regulated and affected by Government programs (e.g., programs to enhance rural electrification and provide subsidized electricity to certain users),<sup>1</sup> 2) Essar admitted that prices charged by Essar Power are subject to Government interference and regulation,<sup>2</sup> and 3) statements in Essar Power's annual report indicate the terms of its agreement with the GEB may not be arm's-length terms.<sup>3</sup> Specifically, Nucor recommends that the Department compare the GEB price to publicly available Indian electricity prices paid by industrial enterprises and use the higher of the prices in recalculating Essar's electricity costs.

Essar disagrees with Nucor. As an initial matter, Essar notes that market prices other than the GEB price are not on the record of this review and the deadline for submitting such information has long passed. Moreover, Essar contends that electricity prices from public sources are based on India-wide averages, which would not satisfy the statutory and regulatory requirements to compare prices in the market under consideration (namely, the major industrial user market in the State of Gujarat). Further, Essar maintains that even if the Indian Government provides certain customers and areas with subsidized electricity (a fact not on the record of this review) this does not establish that the price GEB paid to Essar Power is not a market price. While acknowledging that Essar Power's pricing is subject to government regulation (but not "government interference" as asserted by petitioners), Essar claims that such regulation does not mean the prices are not market prices. Essar notes that electricity rates are regulated throughout the world, including in the United States. Finally, Essar adds that the statements Nucor cited from Essar

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<sup>1</sup> Petitioners cited to Prestressed Concrete Steel Wire Strand from India: Notice of Preliminary Affirmative Countervailing Duty Determination, 68 FR 40629, 40636 (July 8, 2003).

<sup>2</sup> See Essar's March 4, 2005, section D questionnaire response at D-7, D-8, and D-11.

<sup>3</sup> See Essar's section A questionnaire response at Exhibit 11, page 3 of the 12<sup>th</sup> annual report and page 8 of the 13<sup>th</sup> annual report.

Power's annual report were taken out of context and do not raise questions as to whether the GEB price is an arm's-length price.

Additionally, Essar contends that there is no need to adjust its electricity costs because the price it paid for electricity is not below the price paid by the GEB (i.e., the market price). According to Essar, the Department confirmed that Essar Power charged fixed amounts to provide electricity to each of its two customers, Essar and the GEB, based on the portion of Essar Power's total electricity production capacity that was allocated to each customer. Essar claims that if the Department had calculated per-unit electricity prices for each entity based on the capacity allocated to each customer,<sup>4</sup> rather than on actual consumption,<sup>5</sup> it would have found the per-unit price for Essar was greater than the per-unit price for the GEB. Essar claims the Department's calculation of its per-unit electricity cost ignores the fact that the purchasing agreement between Essar Power, Essar, and the GEB is based on allocated capacity.

Petitioners contend that there is no basis for calculating per-unit electricity prices using the methodology suggested by Essar. Nucor alleges that Essar failed to provide the per-unit calculation it proposed or fully justify its use, and thus its argument should be rejected. USSC, on the other hand, notes that Essar did report per-unit electricity prices for itself and the GEB based on both consumption and allocated capacity; however, the Department correctly concluded that per-unit prices based on allocated capacity would only reflect total electricity costs if consumption equaled allocated capacity. Hence, USSC concludes that the Department properly rejected the calculation methodology based on allocated capacity.

Finally, petitioners point out that the reason the Department was unable to understand and verify the details of the purchasing agreement between Essar Power, Essar, and the GEB is that at verification, Essar Power's officials were unable to explain the agreement and provided information regarding the agreement that was contradicted by record evidence. Given this failure, Nucor argues that Essar should not be permitted to explain the purchasing agreement now. In addition, USSC argues that in light of Essar Power's failure to explain the agreement, the Department's only option is to calculate a per-unit electricity price for Essar using the "fixed" charges and consumption quantities it was able to verify.

#### Department's Position:

We have determined that there is no basis for reopening the record to investigate whether the

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<sup>4</sup> Namely, Essar urges the Department to calculate the per-unit price by dividing the total fixed amount that Essar Power charged the customer for electricity during the POR by the portion of Essar Power's electricity production capacity allocated to the customer during the POR.

<sup>5</sup> The per-unit price based on actual consumption is calculated by dividing the total fixed amount that Essar Power charged the customer for electricity during the POR by the actual amount of electricity consumed by the customer during the POR.

price charged to the GEB is representative of other market prices. First, there is no evidence that the price charged to the GEB is different from any other Indian electricity price in terms of regulation. In fact, Nucor itself argues that “the provision of electricity is highly regulated in India.” See Nucor’s March 17, 2006, case brief at 2. Moreover, the statements in Essar Power’s annual report cited by Nucor do not indicate that the GEB price was out of line with other regulated Indian electricity prices or that Essar Power availed itself of any tax reductions that were not available to other power producers. See Essar’s section A questionnaire response at Exhibit 11, page 3 and 8 of Essar Power’s 12<sup>th</sup> and 13<sup>th</sup> annual report, respectively. Also, it is not clear that the terms of the agreement between Essar Power and the GEB, which are described on page 8 of Essar Power’s 13<sup>th</sup> annual report, were controlled by the GEB given that both parties appear to have achieved certain benefits under the agreement. Second, the Department has relied upon regulated electricity prices in past cases. See, e.g., Notice of Final Determination of Sales at Less Than Fair Value; Certain Hot-Rolled Flat-Rolled Carbon-Quality Steel Products From Brazil, 64 FR 38756 (July 19, 1999) at Comment 46 (where the Department stated that “{a}s such, the regulated price charged to CSN by Light, which is the same rate charged to other companies in the same general industry, fairly represents market value”). Thus, we have continued to rely upon the GEB price in our final results of review.

Additionally, we have not recalculated the per-unit electricity prices for Essar and the GEB using Essar Power’s electricity production capacity, as proposed by Essar. Although Essar claims that Essar Power charged it and the GEB for electricity based on the portion of Essar Power’s total electricity production capacity that was allocated to each, the Department was not able to verify this claim. We noted the following in our verification report:

Essar Power officials were unable to sufficiently explain to the Department’s verifiers the manner in which the lengthy and complex purchasing agreement was applied or linked to Essar Power’s actual charges to Essar. For example, we asked if the overall fixed charge to each customer was allocated based on the power consumption capacity allocated to each customer. While Essar Power officials confirmed that the overall fixed charges were allocated based on the power consumption capacity of each customer, the record we examined during verification contradicted Essar Power’s assertion. Essar Power officials were also unable to sufficiently explain to the Department verifiers why fixed charges varied monthly.

See the memorandum “Verification of the Sales and Cost Response of Essar Steel Limited (Essar) in the Antidumping Review of Hot-rolled Steel from India” dated December 27, 2005, at page 51. On the other hand, the Department was able to verify the total costs and consumption quantities reported for electricity consumed by Essar and the GEB. Further, in this case, a per-unit electricity cost based on allocated capacity does not reflect the actual electricity costs incurred by the GEB or Essar during the POR (i.e., multiplying the total amount of electricity consumed by the customer during the POR by a per-unit electricity cost that has been calculated from total charges to the customer divided by the portion of Essar Power’s electricity production capacity allocated to the customer does not result in the total electricity costs incurred by either the GEB or Essar during the POR). Therefore, for the final results, we have continued to base

Essar's electricity costs on the GEB's per-unit price (calculated using actual consumption, rather than allocated capacity) because this price is greater than the price Essar paid for electricity (calculated using actual consumption) and the cost of producing the electricity.

Comment 2: Whether to Adjust U.S. Prices for Duties Imposed to Offset Export Subsidies

In the Preliminary Results, the Department increased Essar's reported U.S. prices by the countervailing duty rate established to offset the export subsidies found in the most recently completed countervailing duty review of HRS from India. See section 772(c)(1)(C) of the Act. Nucor argues that this adjustment to U.S. price was inappropriate for several reasons.

First, Nucor notes that the prices Essar charged its U.S. customers, which were used by the Department to calculate Essar's dumping margin, included countervailing duties deposited by Essar. Thus, according to Nucor, an upward adjustment to U.S. price for countervailing duties related to export subsidies has already been made and there is no statutory or practical basis for the Department to adjust U.S. price for these duties again.

Second, Nucor states that the U.S. Court of International Trade (CIT) has interpreted the statutory requirement to increase U.S. price by "the amount of any countervailing duty *imposed* on the subject merchandise" (emphasis added) to mean the Department will increase U.S. price by countervailing duties assessed on entries, not cash deposits, and no duties have been assessed on Essar's entries during the POR. See Serampore Industries, Pvt. Ltd. v. United States Department of Commerce, 11 CIT 866, 675 F. Supp. 1354 (1987) (Serampore).<sup>6</sup> Also, given the preliminary duty rate in the ongoing countervailing duty review, Nucor claims it is unlikely that entries of Essar's merchandise which are subject to the instant review will be assessed countervailing duties equal to the countervailing duty deposits paid on those entries.

Third, Nucor contends that Essar has reported a distorted U.S. price for its sales by including in the reported price countervailing duty deposits that were ultimately repaid to Essar by the U.S. customer. Because Essar was fully reimbursed for the countervailing duty deposits, Nucor maintains that the Department must subtract these improperly reported deposits from the U.S. price in order to calculate an accurate dumping margin for Essar.

Lastly, if the Department finds it appropriate, or necessary, to increase Essar's U.S. prices for duties related to export subsidies, Nucor requests that the Department simultaneously calculate and publish a dumping margin which does not reflect such an increase to U.S. prices. According

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<sup>6</sup> Nucor notes that in a recent ruling, the CIT upheld the Department's interpretation of "imposed" as issuance of the countervailing duty order. See Dupont Teijin Films USA v. United States, 297 F. Supp. 2d 1367 (2003) (Dupont). However, Nucor contends that the instant fact pattern is more analogous to the facts in Serampore than Dupont because Dupont involved concurrent antidumping and countervailing duty investigations, whereas here, as in Serampore, the countervailing duty order has been in existence for years and is subject to annual administrative reviews.

to Nucor, this alternate dumping margin could be used in future “likelihood” of dumping proceedings under 19 CFR §351.218(b) and 19 CFR § 351.222(b)(1)(ii) and (2)(ii), and would enable the Department and the International Trade Commission to evaluate Essar’s behavior with regard to dumping alone.

Essar contends that in arguing against the adjustment to U.S. price for duties imposed to offset export subsidies, Nucor has ignored both the statute and recent court decisions. According to Essar, the statute requires the Department to increase U.S. price by duties imposed to offset export subsidies regardless of whether or not the amount of the countervailing duty deposit was included in the price charged to the customer. Moreover, Essar notes that in the instant case, countervailing duties have been imposed on the entries under review given that a countervailing duty order on HRS from India is in place and both the CIT and the United States Court of Appeals for the Federal Circuit have affirmed the Department’s determination that countervailing duties are imposed upon issuance of the countervailing duty order. See Dupont; see also Dupont Teijin Films USA, LP v. United States, 407 F.3d 1211 (Fed. Cir. 2005). In addition, Essar asserts that Nucor’s position that U.S. prices should not be increased for countervailing duties until those duties are assessed would nullify the statutory provision for such an increase in cases involving contemporaneous antidumping and countervailing duty administrative reviews.

Furthermore, Essar contends that the facts in Serampore are significantly different from the facts in this review. According to Essar, the period of investigation for the antidumping determination at issue in Serampore was two years after the period covered by the most recently completed administrative review of the companion countervailing duty order. Thus, unlike the instant review, in Serampore, the Department did not have a contemporaneous export subsidy margin with which to adjust the antidumping margin.

Finally, Essar claims that it was not reimbursed for countervailing duties (noting that the Department’s reimbursement regulation addresses reimbursement of the importer by the manufacturer). While Essar’s customer ultimately paid the countervailing duties, Essar notes that the fact that its U.S. price included countervailing duties shows that the antidumping and countervailing laws are having the intended remedial effect.

#### Department’s Position:

We disagree with Nucor. We have continued to increase U.S. price for duties attributable to export subsidies despite Nucor’s claim that the reported price already includes the countervailing duty deposits paid by Essar. Section 772(c)(1)(C) of the Act unconditionally states that U.S. price “*shall* be increased by the amount of any countervailing duty imposed on the subject merchandise ... to offset an export subsidy” (emphasis added). The basic theory underlying this provision is that in those cases in which we have an antidumping duty and a countervailing duty order on the same merchandise, if the Department finds that a respondent received the benefits of an export subsidy program, it presumes that the subsidy contributed to lower-priced sales of subject merchandise in the market by the amount of any such export subsidy. Thus, subsidization and dumping are presumed to be related, and the imposition of duties against both would in effect constitute a “double-application” of duties. Section 772 (c)(1)(C) of the Act

therefore requires that the Department factor the affirmative subsidy determination into the dumping calculations to prevent this “double-application” of duties. See Notice of Final Determination of Sales at Less Than Fair Value: Polyethylene Terephthalate Film, Sheet and Strip From India, 67 FR 34899 (May 16, 2002) and Issues and Decision Memorandum at comment 1. Here, Essar is subject to both a countervailing duty and an antidumping duty order. See Notice of Amended Final Determination and Notice of Countervailing Duty Orders: Certain Hot-Rolled Carbon Steel Flat Products From India and Indonesia, 66 FR 60198 (December 3, 2001); Notice of Amended Final Antidumping Duty Determination of Sales at Less Than Fair Value and Antidumping Duty Order: Certain Hot-Rolled Carbon Steel Flat Products From India, 66 FR 60194 (December 3, 2001). Therefore, we are continuing to add an amount for countervailing duties to the export price for Essar’s U.S. sales.

Additionally, subtracting the reported countervailing duty deposit from the U.S. price, as suggested by Nucor, is inconsistent with the Department’s policy of not deducting countervailing duties from U.S. prices in calculating dumping margins. See Notice of Final Results of Antidumping Duty Administrative Review: Low Enriched Uranium From France, 69 FR 46501 (August 3, 2004) at Appendix I. In fact, the CIT has affirmed the Department’s interpretation that countervailing duties should not be deducted from U.S. price. See U.S. Steel v. United States, 15 F. Supp. 2d 892 (CIT 1998); AK Steel v. United States, 988 F. Supp. 594 (CIT 1997). Thus, we have not subtracted the deposit from the reported U.S. price.

Furthermore, Nucor’s argument that the Department should not increase U.S. price for countervailing duties attributable to export subsidies because the assessment of these duties has not yet taken place is inapplicable to the facts of this case. Consistent with the Department’s practice, we are continuing to increase U.S. price by the countervailing duty rate attributable to the export subsidies found in the most recently completed review of the companion countervailing duty order, which, in the instant case, is the countervailing duty assessment rate that will be applied to the entries covered by this antidumping duty proceeding. See Final Results of Countervailing Duty Administrative Review: Certain Hot-Rolled Carbon Steel Flat Products From India, 71 FR 28665 (May 17, 2006); see e.g., Notice of Final Results of Antidumping Duty Administrative Review, Partial Rescission of Antidumping Duty Administrative Review, and Revocation of Antidumping Duty Order In Part: Certain Pasta From Italy, 67 FR 300 (January 3, 2002) and the accompanying Issues and Decision Memorandum at Comment 4 (stating that “we have recalculated Pallante’s CVD adjustment to reflect the most recently completed CVD review”).

Finally, with regard to Nucor’s request to calculate an alternate dumping margin for consideration in sunset reviews or when determining whether to revoke an order, we note that neither the Department’s regulations regarding sunset reviews or revocations of orders, nor the Act provides for calculating an alternative dumping margin as requested by Nucor. Thus, we calculated a single dumping margin for Essar and, pursuant to section 772(c)(1)(C) of the Act, we have increased U.S. price by the amount of the duty imposed on the subject merchandise to offset export subsidies.

Comment 3: Whether to Recalculate Interest and General and Administrative Expenses After Applying the Major Input Rule

In the Preliminary Results, the Department increased Essar's reported electricity and iron ore pellet costs pursuant to section 773(f)(3) of the Act (the major input rule). The Department also recalculated Essar's general and administrative (G&A) and interest expenses by multiplying the G&A and interest expense ratios by total manufacturing costs (TOTCOM) which included the electricity and iron ore costs increased under the major input rule. Essar states that the Department should not have based G&A and interest expenses on manufacturing costs that have been revised pursuant to the major input rule. Essar notes that the G&A and interest expense ratios are calculated using its cost of goods sold, which does not reflect the adjustments made under the major input rule. According to Essar, the reported manufacturing costs and cost of goods sold used to calculate G&A and interest expenses must be on the same basis to prevent over-inflating those expenses. See Elemental Sulphur From Canada; Final Results of Antidumping Duty Administrative Review, 64 FR 37737, 37740 (July 13, 1999 – where the Department refused to allow the respondent to increase the costs of goods sold used in calculating the G&A and interest expense ratios because “these {cost of goods sold} figures are not on the same basis as the reported cost of manufacturing”).

Petitioners had no comment.

Department's Position:

We agree with Essar. In other antidumping proceedings, the Department has calculated respondents' G&A and interest expenses by multiplying the G&A and interest expense ratios by the respondent's actual manufacturing costs, before restating those costs to account for transactions with affiliated parties. See Stainless Steel Sheet and Strip in Coils From Mexico; Final Results of Antidumping Duty Administrative Review, 69 FR 6259, 6261 (February 10, 2004), and accompanying Issues and Decision Memorandum at Comment 14 (in which the Department noted that it applied the G&A and financial expense ratio to the cost of manufacturing prior to making adjustments for major inputs). Therefore, for the final results of review, we calculated Essar's G&A and interest expenses by multiplying the G&A and interest ratios by the company's total actual manufacturing costs before restating those costs to reflect adjustments for major inputs.

Comment 4: Adding Import Duties to Reported Costs

Essar claims that in attempting to increase reported costs by the import duties on raw materials that were not paid under the Duty Entitlement Passbook Scheme (DEPS), the Department mistakenly increased Essar's reported costs by the revenue Essar received through selling DEPS licenses. In addition to noting this error, Essar also argues that its reported costs already include all import duties and thus there is no need to adjust its costs. Essar notes that it reported that the costs it submitted to the Department “include all duties or taxes that were paid on all imported inputs during the POR. ... Under the DEPS program, Essar pays import duties on all imports, but



can then debit for import duties to be paid or sell its DEPS licenses to other companies.”<sup>7</sup> Finally, Essar contends that the revenue it received through selling DEPS licenses should be used to offset its reported costs.

Petitioners disagree. Nucor asserts that Essar has pointed to nothing on the record which contradicts the Department’s preliminary decision to increase the company’s costs by duties not paid under DEPS. Regarding Essar’s contention that costs should be reduced by DEPS revenues, petitioners argue that Essar has not met the burden of proof for establishing its entitlement to this favorable adjustment, nor has it shown a direct link between the benefits received under DEPS and the costs of its imported raw materials. See Stainless Steel Bar from India; Final Results of Antidumping Duty Administrative Review and New Shipper Review and Partial Rescission of Administrative Review, 65 FR 48965 (August 10, 2000) and accompanying Issues and Decision Memorandum at Comment 3 (where the Department decided whether to adjust material costs for DEPS benefits based on evidence of a sufficient link between the DEPS benefits received and the material costs).

#### Department’s Position:

We agree with Essar that in the Preliminary Results, the Department incorrectly increased the reported costs to account for import duties paid using credits granted under DEPS. After stating that “under the {DEPS} program, Essar pays import duties on all inputs,” Essar explained that DEPS does not exempt it from paying import duties but provides it with a credit that can be used to pay import duties.<sup>8</sup> In addition, Essar stated that “its reported costs include all duties or taxes that were paid on all imported inputs during the POR.”<sup>9</sup> Because the record indicates that the reported costs include import duties paid with DEPS credits, we have not added such import duties to the reported costs in these final results of review. Moreover, for these final results of review, we excluded from costs the DEPS revenue that the Department mistakenly added to the reported costs in the Preliminary Results.<sup>10</sup>

Lastly, Essar has not demonstrated that the revenue it earned from the sale of DEPS licenses is linked to the import duties included in the reported costs or any other item included in the reported costs. Therefore, we have not reduced the reported costs by this revenue. See Stainless Steel Round Wire From India; Final Determination of Sales at Less Than Fair Value, 64 FR 17319 (April 9, 1999) at Comment 2 (where the Department noted that “because in this case

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<sup>7</sup> See Essar’s June 17, 2005, submission to the Department at pages 3 and 4.

<sup>8</sup> See Essar’s June 17, 2005, section D supplemental questionnaire response at 4-6.

<sup>9</sup> Id. at 3 and 4.

<sup>10</sup> In attempting to increase reported costs by the import duties paid using DEPS credits, the Department mistakenly increased Essar’s reported costs by the revenue Essar received through selling DEPS licenses.

we found no link between Raajratna's DEPB credits received and its raw material costs, we find no justification for an offset to CV for those credits"). Moreover, even if we considered the revenue earned from the sale of DEPS licenses to be a drawback of duties included in the reported cost of production (COP) and constructed value (CV) (similar to a refund of duties paid) we would not reduce COP and CV by this revenue. COP and CV are the cost and constructed price, respectively, of foreign like product sold in the home market. Because duty drawback was not granted on Essar's home market sales, COP and CV should not reflect such drawback. See Notice of Final Determination of Sales at Less Than Fair Value: Bottle-Grade Polyethylene Terephthalate (PET) Resin From India, 70 FR 13451 (March 21, 2005) and accompanying Issues and Decision Memorandum at Comment 12 (wherein the Department noted that "{i}t would not be appropriate to reduce COP, which is used for testing whether home market sales were made at or below cost prices, since the duties were not rebated on those sales. ... Therefore, for the final determination, we have not included the duty drawback receivable as an offset to the fuel costs."); see also Light-Walled Rectangular Pipe and Tube From Turkey: Notice of Final Determination of Sales at Less Than Fair Value, 69 FR 53675 (September 2, 2004) and accompanying Issues and Decision Memorandum at Comment 2 (in which the Department stated, with respect to the issue of duty drawback, that "{s}ince the Department uniformly calculates a single cost of production which incorporates the cost of producing both exported and domestically sold finished products, that calculation must include the cost of duties").

Recommendation:

Based on our analysis of the comments received, we recommend adopting the above positions. We will publish the final results of review and the final weighted-average dumping margin for the reviewed company in the Federal Register.

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Agree

\_\_\_\_\_  
Disagree

\_\_\_\_\_  
David M. Spooner  
Assistant Secretary  
for Import Administration

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Date