

FINAL RESULTS OF REDETERMINATION PURSUANT TO COURT REMAND

Goodluck India Limited v. United States,
Slip Op. 19-110 (August 13, 2019), CIT Court No. 18-00162

I. SUMMARY

The Department of Commerce (Commerce) prepared these final results of redetermination pursuant to the remand order of the U.S. Court of International Trade (the Court) in *Goodluck India Limited v. United States*, Slip Op. 19-110 (August 13, 2019), CIT Court No. 18-00162 (*Remand Opinion and Order*). This litigation pertains to Commerce's rejection of Goodluck India Limited's (Goodluck) reporting of alleged minor errors at verification and Commerce's application of adverse facts available (AFA) in determining Goodluck's dumping margin in the antidumping duty (AD) investigation of certain cold-drawn mechanical tubing of carbon and alloy steel (cold-drawn mechanical tubing) from India.¹ In the *Remand Opinion and Order*, the Court found that the errors were minor correctable errors and remanded to Commerce to consider Goodluck's revised databases presented at verification. Further, the Court directed Commerce to reconsider or further explain the cash deposit offset applied to Goodluck.² Accordingly, under respectful protest,³ Commerce is issuing a final remand redetermination consistent with the Court's decision, accepting Goodluck's revised databases, and recalculating Goodluck's dumping rate pursuant to the *Remand Opinion and Order*.

¹ See *Certain Cold-Drawn Mechanical Tubing of Carbon and Alloy Steel From India: Final Affirmative Determination of Sales at Less than Fair Value*, 83 FR 16296 (April 16, 2018) (*Final Determination*), and accompanying Issues and Decision Memorandum (IDM).

² See *Remand Opinion and Order* at 2-3.

³ See *Viraj Group, Ltd. v. United States*, 343 F.3d 1371 (Fed. Cir. 2003).

II. BACKGROUND

Commerce initiated the AD investigation of cold-drawn mechanical tubing from India on May 9, 2017.⁴ Commerce selected Goodluck and Tube Products of India, Ltd., a unit of Tube Investments of India Limited (collectively, TPI), as mandatory respondents,⁵ and issued the AD questionnaire to them.⁶ The questionnaire Commerce sent to Goodluck solicited data on every sale of in-scope merchandise Goodluck made in its home market of India (Section B), to the United States (Section C), and product specific costs (Section D) during the period of investigation from April 1, 2016 to March 31, 2017. Field 2.0 of the questionnaire instructed Goodluck to create and report a control number, or “CONNUM,” for “each unique product” reported in the sales and cost data files, using product characteristic-specific codes provided by Commerce.⁷ When Commerce first provided the questionnaire to Goodluck on June 19, 2017, Commerce had not yet determined how certain physical characteristics should be coded for the purposes of constructing the 24-digit CONNUMs.⁸

Field 2.5 required Goodluck to provide nominal wall thickness in millimeters for each tube Goodluck sold in both its home market of India in its Section B questionnaire response and in the United States in its Section C questionnaire response. Field 3.5 required Goodluck to apply a two-digit code to the numeric wall thickness reported in Field 2.5 according to thickness

⁴ See *Certain Cold-Drawn Mechanical Tubing of Carbon and Alloy Steel from the Federal Republic of Germany, India, Italy, the Republic of Korea, the People’s Republic of China, and Switzerland: Initiation of Less-Than-Fair Value Investigations*, 82 FR 22491 (May 16, 2017).

⁵ See Memorandum, “Antidumping Duty Investigation of Certain Cold-Drawn Mechanical Tubing of Carbon and Alloy Steel from India: Respondent Selection,” dated June 19, 2017.

⁶ See Commerce’s Letter to Goodluck, dated June 19, 2017 (Goodluck AD Questionnaire); see also Commerce’s Letter to TPI, dated June 19, 2017 (TPI AD Questionnaire).

⁷ See Goodluck AD Questionnaire at 109 and 136.

⁸ See Commerce’s Letter, “Certain Cold-Drawn Mechanical Tubing of Carbon and Alloy Steel from India,” dated July 6, 2017.

ranges provided by Commerce in its July 6, 2017 letter.⁹ The two-digit codes reported in Field 3.5 were then combined with codes for additional physical characteristics contained in other fields to create the 24-digit CONNUMs reported in Field 2.0.¹⁰ The petitioners commented that the Commerce-devised codes were too broad to accurately capture cost and price differences between products and would undermine cost of production and product matching.¹¹ No party submitted rebuttal comments in response.

After consideration of the petitioners' comments, on August 7, 2017, Commerce sent Goodluck a Revised Product Characteristics Letter revising and modifying the number of coding ranges for Goodluck to apply to the nominal wall thickness in Field 2.5.¹² On August 25, 2017, Goodluck submitted its questionnaire responses for home market and U.S. sales, as well as cost, in which Goodluck reported weighted-average CONNUM-specific costs and used CONNUM-specific expenses to create the Section D database, which were based on Goodluck's reported product-specific costs.¹³ From August 2017 through October 2017, we issued supplemental questionnaires to Goodluck, and Goodluck submitted responses to these supplemental

⁹ *Id.*

¹⁰ See Goodluck AD Questionnaire at 109 and 136.

¹¹ See Petitioners' Letter, "Petitioners' Comments on the Department's Release of Product Matching Criteria and Request for Expansion of Certain Criteria Fields," dated July 12, 2017, at 4-5.

¹² See Commerce's Letter, "Certain Cold-Drawn Mechanical Tubing of Carbon and Alloy Steel from India: Revised Product Characteristics," dated August 7, 2017 (Revised Product Characteristics Letter).

¹³ See Goodluck's Letter, "Sections B, C, and D Questionnaire Response: Antidumping Duty Investigation on Certain Cold-Drawn Mechanical Tubing of Carbon and Alloy Steel from India," dated August 25, 2017, at D-2 (Goodluck's AD Questionnaire Response).

questionnaires from September through October 2017.¹⁴ On November 22, 2017, Commerce published the *Preliminary Determination*.¹⁵

Subsequently, Commerce conducted the cost and sales verifications of Goodluck.¹⁶ At the outset of both sales and cost verifications, Goodluck attempted to present corrected CONNUM codes and corresponding revised databases as minor corrections, which Commerce did not accept.¹⁷ On April 16, 2018, Commerce published the *Final Determination*.¹⁸ Commerce applied AFA to Goodluck, finding that Goodluck's reported databases contained significant reporting errors which were considered extensive and rendered the databases provided by Goodluck unusable.¹⁹ As AFA, Commerce applied the highest petition dumping margin of 33.80 percent. In addition, Commerce offset Goodluck's cash deposit rate by the lower export subsidy rate found for the other mandatory respondent, TPI, rather than the higher

¹⁴ See Goodluck's Letters, "Goodluck Section A Supplemental Questionnaire Response: Antidumping Duty Investigation on Certain Cold-Drawn Mechanical Tubing of Carbon and Alloy Steel from India," dated September 1, 2017; "Section D Supplemental Questionnaire Response: Antidumping Duty Investigation on Certain Cold-Drawn Mechanical Tubing of Carbon and Alloy Steel from India," dated October 12, 2017; "Section B&C Supplemental Questionnaire Response: Antidumping Duty Investigation on Certain Cold-Drawn Mechanical Tubing of Carbon and Alloy Steel from India," dated October 20, 2017; and "Section B&C Supplemental Questionnaire Response (Additional Question): Antidumping Duty Investigation on Certain Cold-Drawn Mechanical Tubing of Carbon and Alloy Steel from India," dated October 23, 2017.

¹⁵ See *Certain Cold-Drawn Mechanical Tubing of Carbon and Alloy Steel from India: Preliminary Affirmative Determination of Sales at Less than Fair Value, in Part, Postponement of Final Determination, and Extension of Provisional Measures*, 82 FR 55567 (November 22, 2017) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum; see also *Certain Cold-Drawn Mechanical Tubing of Carbon and Alloy Steel from India: Amended Preliminary Determination of Sales at Less than Fair Value*, 83 FR 1021 (January 9, 2018) (*Amended Preliminary Determination*).

¹⁶ See Memorandum, "Verification of Sales Response of Goodluck India Limited in the Antidumping Duty Investigation of Certain Cold-Drawn Mechanical Tubing of Carbon and Alloy Steel from India," dated February 7, 2018 (Goodluck Sales Verification Report); see also Memorandum, "Verification of the Cost Response of Goodluck India Limited in the Antidumping Investigation of Certain Cold-Drawn Mechanical Tubing of Carbon and Alloy Steel from India," dated January 17, 2018 (Goodluck Cost Verification Report).

¹⁷ See Goodluck Sales Verification Report; see also Goodluck Cost Verification Report.

¹⁸ See *Certain Cold-Drawn Mechanical Tubing of Carbon and Alloy Steel From India: Final Affirmative Determination of Sales at Less than Fair Value*, 83 FR 16296 (January 9, 2018) (*Final Determination*) and accompanying IDM.

¹⁹ *Id.* at Comment 1.

export subsidy rate found for Goodluck in the companion countervailing duty (CVD) investigation.

On August 13, 2019, the Court remanded the *Final Determination* with respect to Commerce's rejection of corrections presented by Goodluck at verification.²⁰ The Court found that the errors were minor correctable errors and remanded to Commerce to consider Goodluck's corrections.²¹ Further, the Court directed Commerce to reconsider or further explain the cash deposit offset applied to Goodluck.²² On November 25, 2019, Commerce released the draft remand redetermination for comment.²³ On December 6, 2019, parties commented.²⁴ Aside from minor revisions, the final remand redetermination is unchanged from the draft remand redetermination.

III. Analysis

A. Corrections to Goodluck's Cost and Home Market Databases

As noted above, on the first day of both the sales and cost verifications, company officials notified Commerce that Goodluck had incorrectly reported the product characteristics for wall thickness (*i.e.*, the fifth characteristic in the product matching hierarchy) in its home market sales and cost databases. Specifically, Goodluck explained that it relied upon Commerce's initial product characteristics in Commerce's July 6, 2017 letter, not the revised product characteristics in Commerce's Revised Product Characteristics Letter, in its reporting. As a result, Goodluck misreported 24 CONNUMs in its cost database while 13 CONNUMs were

²⁰ See *Remand Opinion and Order*.

²¹ *Id.* at 26-27.

²² *Id.* at 27.

²³ See Commerce's Draft Remand Redetermination, dated November 25, 2019.

²⁴ See Petitioners' Letter, "Certain Cold-Drawn Mechanical Tubing from India - Domestic Industry Comments on Draft Results of Redetermination Pursuant to Court Remand," dated December 6, 2019; *see also* Goodluck's Letter, "Comments on Draft Remand: Antidumping Duty Order on Certain Cold-Drawn Mechanical Tubing of Carbon and Alloy Steel From India," dated December 6, 2019.

left wholly unreported. Further, the CONNUMs for 682 sales in Goodluck's home market sales database were improperly reported as a result of this issue. Commerce did not accept the revised databases at verification.²⁵

In the *Final Determination*, Commerce disagreed with Goodluck's classification of its misreporting of wall thickness as a mere clerical error, which the statute defines as an error resulting from inaccurate copying, duplication, or the like.²⁶ By failing to accurately assign the nominal tube wall thickness characteristic, Goodluck did not properly implement the clear instructions set out in Commerce's Revised Product Characteristics Letter. Commerce found that this deficiency amounted to more than a mere clerical error.

Further, Commerce explained that, to the extent Goodluck had already allocated expenses, it would have to reallocate them using the new CONNUM designations. Commerce found that the inaccuracies affected a substantial portion of Goodluck's home market sales database, such that the company's sales database did not form a reliable basis on which to calculate a dumping margin for Goodluck.²⁷ With respect to Goodluck's cost database, Commerce also found that this was not a mere clerical error. As Commerce explained, Goodluck's cost database included 24 CONNUMs that were incorrectly coded and 13 CONNUMs that were unreported. Further, due to incorrect coding for wall thickness, certain product codes were assigned to incorrect CONNUMs and, as a result, the weighted-average CONNUM specific costs on the record were incorrect.²⁸

Because Goodluck's error affected its cost database as well as a substantial portion of its home market sales listing, Commerce determined that it was unable to make accurate product

²⁵ See Goodluck Sales Verification Report, at 2-3; see also Goodluck Cost Verification Report, at 2-3.

²⁶ See section 735(e) of the Tariff Act of 1930, as amended (the Act).

²⁷ See *Final Determination*, IDM at 7-10.

²⁸ *Id.*

comparisons or conduct an accurate sales-below-cost test for Goodluck, thereby compromising the integrity of the antidumping analysis. Further, although Goodluck focused its attention on one data field, Commerce noted that the incorrect coding for wall thickness led to inaccurate CONNUMs and this systemic error rendered the entire dumping calculation inaccurate because the CONNUM is fundamental to Commerce’s calculation, as it controls the allocation of costs and determines the product matches between U.S. and home market sales. As a result, in the *Final Determination*, Commerce applied total AFA to Goodluck.²⁹

In its *Remand Opinion and Order*, the Court found that Goodluck’s failure to correct wall thickness according to Commerce’s revised requirements was a clerical oversight and did not constitute new factual information. The Court also noted that apart from new factual information, “Commerce is free to correct any type of importer error—clerical, methodology, substantive, or one in judgment—in the context of making an antidumping duty determination, provided that the importer seeks correction before Commerce issues its final results and adequately proves the need for the requested corrections.”³⁰ The Court held that Commerce abused its discretion by rejecting “corrective information,” which includes submissions “to correct information already provided {to Commerce},” or to “clarif[y] information already in the record,”³¹ but not to “fill {} gap{s} caused by {a respondent’s} failure to provide a questionnaire response or evidence requested during verification.”³² While Commerce is afforded discretion in deciding whether to accept a respondent’s corrective information, the Court stated that

²⁹ *Id.* at 11-14.

³⁰ See *Remand Opinion and Order* at 5 (citing *Timken United States Corp. v. United States*, 434 F.3d 1345 (2006)).

³¹ *Id.* (citing *Fischer S.A. Comercio v. United States*, 34 CIT 334, 348 (2010)) (internal quotations omitted).

³² *Id.*

Commerce abused its discretion in refusing to accept updated data when “there {i}s plenty of time for Commerce to verify or consider it.”³³

Pursuant to the Court’s remand order, we requested that Goodluck place the corrected databases on the remand record and provided an opportunity for parties to comment. No party provided additional comments. While the corrected databases the Court instructed us to consider represent a shift in Goodluck’s CONNUM reporting, given the order to reconsider it and the fact that Goodluck explained the correction, we calculated a margin.

Commerce is complying with the Court’s remand order under respectful protest. In Commerce’s judgment, as discussed in detail in the *Final Determination*, Goodluck’s corrections went beyond a mere clerical error. Additionally, the onus was on Goodluck to submit correct information prior to verification, and Goodluck failed to do so. Furthermore, Commerce is concerned that accepting such information at verification in general would hinder efficient case management.

B. Offset to Goodluck’s Cash Deposit Rate

In AD investigations, where there is a concurrent CVD investigation, it is Commerce’s normal practice to calculate the cash deposit rate for each respondent by adjusting the respondent’s weighted-average dumping margin to account for export subsidies found for each respective respondent in the concurrent CVD investigation. Doing so is in accordance with section 772(c)(1)(C) of the Act, which 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.”³⁴

³³ *Id.* at 6 (citing *Papierfabrik August Koehler SE v. United States*, 843 F.3d 1373, 1384 (Fed. Cir. 2016)).

³⁴ *See, e.g., Carbazole Violet Pigment 23 from India: Final Results of Antidumping Duty Administrative Review*, 75 FR 38076, 38077 (July 1, 2010), and accompanying IDM at Comment 1.

Commerce determined in the preliminary determination of the companion CVD investigation that Goodluck benefitted from certain subsidy programs contingent on exports at a total subsidy rate of 4.85 percent. For the AD final determination, because we applied total AFA to Goodluck, we only provided an offset of 0.10 percent to Goodluck's cash deposit rate, which was based on the rate calculated for the other mandatory respondent.³⁵

The Court held that Commerce did not adequately explain its export subsidy cash deposit offset determination in its *Final Determination*. The Court found that Commerce provided an explanation for what it did, deducting the lowest calculated export subsidy rate determined for any party in the companion CVD investigation from Goodluck's AD margin, but did not explain why Commerce selected another party's rate. The Court, therefore, ordered Commerce to provide an explanation or, alternatively, to reconsider the export subsidy cash deposit offset.³⁶

Commerce is no longer relying on AFA to derive Goodluck's dumping margin and is, instead, relying on Goodluck's information, as reported, in calculating Goodluck's margin. As a result, Goodluck's revised margin for purposes of this final remand redetermination is zero. Should this final remand redetermination be affirmed, Goodluck will no longer be subject to the AD order on cold-drawn mechanical tubing from India. Therefore, we find that there is no basis to apply an export subsidy offset rate because the issue is moot.

C. Other Calculation Issues

Due to Commerce's application of total AFA to Goodluck, there were additional issues related to Goodluck's margin calculation that were not addressed in the *Final Determination*. These issues related to certain deductions to U.S. and/or home market price (credit, insurance,

³⁵ See *Final Determination*, IDM at Comment 2; see also Memorandum, "Antidumping Duty Investigation of Certain Cold-Drawn Mechanical Tubing of Carbon and Alloy Steel from India: Ministerial Error Allegation Memorandum," dated May 16, 2018.

³⁶ See *Remand Opinion and Order* at 27.

indirect selling expenses, inventory carrying costs), as well as to steel grade classification, U.S. destination reporting and certain cost-related issues (non-prime cost reporting, product-specific cost reporting, intra-company transfers, and rebates on input purchases).

Commerce examined the facts related to the above items during either the sales and/or cost verifications, as appropriate. Based on the record evidence, we analyzed the issues related to these calculation-related issues and the parties' arguments in case and rebuttal briefs, which are further detailed in the calculation memorandum accompanying this final remand redetermination. Based on our analysis, we revised the dumping calculation based on: (1) the value at the time of invoice for credit and insurance expenses calculation, and the final adjusted price for indirect selling expenses calculation; (2) the steel grade and CONNUM reporting as we confirmed at verification; and (3) the rebates claimed by Goodluck that we verified as received on all steel purchases.³⁷ As a result, Commerce has calculated a zero dumping margin for Goodluck.

IV. Comments from Interested Parties

The Petitioners' Comments

- The corrected databases and Commerce's verification revealed no new information about the steel grades and grade coding used by Goodluck. The carbon and manganese ranges that Goodluck reported for steel grade SPK3 did not preclude classification as Grade Code 1000 and, similarly, did not preclude classification of steel grade ST52 as Grade Code 1001.

³⁷ See Memorandum, "Draft Remand Margin Calculation for Goodluck India Limited," dated November 25, 2019 (Draft Remand Calculation Memorandum), which is unchanged for the purposes of this final remand redetermination.

Accordingly, Commerce should continue to recode Goodluck's grade classification as it did in the *Preliminary Determination*.³⁸

- The Court's remand was limited and did not require reconsidering changes to Goodluck's grade codes. Goodluck's corrections did not include changes to the coding of grade variables in any of the databases. Revising the grade codes is beyond the scope of the Court's remand order, and Commerce should reimplement the grade coding applied in the *Preliminary Determination* of the original investigation.³⁹

Goodluck's Comments

- The documents reviewed by Commerce at verification confirmed that SPK3 is a low carbon, high manganese steel product, and therefore was properly categorized under code 1005. Additionally, the documents indicate that ST52 was a high carbon, very high manganese steel product, and is properly categorized under code 1007.⁴⁰
- Commerce should clarify two issues. First, Commerce should add clarifying language to its background discussion in the remand redetermination regarding Goodluck's reported product-specific costs. Second, Commerce should revise language in the Draft Remand Calculation Memorandum to make clear that Commerce did not perform certain recalculations, but rather, removed certain steel grades used in the *Preliminary Determination* and *Amended Preliminary Determination*.

Commerce's Position:

³⁸ See Petitioners' Letter, "Certain Cold-Drawn Mechanical Tubing from India -Domestic Industry Comments on Draft Results of Redetermination Pursuant to Court Remand," dated December 6, 2019, at 3-10.

³⁹ See *id.* at 10-11.

⁴⁰ See Goodluck's Letter, "Comments on Draft Remand: Antidumping Duty Order on Certain Cold-Drawn Mechanical Tubing of Carbon and Alloy Steel From India," dated December 6, 2019, at Attachment 1, 3-10.

We do not agree that a recoding of Goodluck's reported grades is appropriate. Accordingly, this final remand redetermination is consistent with our draft remand redetermination.

In its questionnaire response, Goodluck identified certain grades of steel used to produce tubing which were not standard, and which did not fit squarely within the categories provided under the established CONNUM codes.⁴¹ Because it was unclear how Goodluck assigned certain steel grades, we preliminarily recategorized steel grade SPK3 from steel grade code 1005 to 1000 and steel grade ST52 from steel grade code 1007 to 1001 in the *Preliminary Determination*.⁴² We explicitly stated that we intended to seek information to resolve this matter at verification.⁴³

At verification, we discussed the steel grading codes used by Goodluck for those steel grades that did not directly match those presented in Commerce's questionnaire. Specifically, we reviewed information on the chemical composition of the steel grades in question, including information that compared Goodluck's reported grades to the nearest standard steel grades, and noted no discrepancies.⁴⁴

With regard to the petitioners' argument that we could also consider alternative grade classifications based on the chemical composition of the steel in question, in particular with respect to manganese content, Goodluck's classifications for SPK3 (*i.e.*, 1005) and ST52 (*i.e.*, 1007) provide the closest match within the given classification scheme.⁴⁵ Therefore, we determined that Goodluck's classification was appropriate. Accordingly, as reflected in the Draft

⁴¹ See Goodluck's AD Questionnaire Response, at Exhibit B-4.

⁴² See Memorandum, "Preliminary Determination Margin Calculation for Goodluck India Limited," dated November 15, 2017, at 2-4.

⁴³ *Id.* at 2 n.1.

⁴⁴ See Goodluck Sales Verification Report at 12-13.

⁴⁵ See Goodluck's AD Questionnaire Response, at Exhibit B-4.

Remand Calculation Memorandum, we removed the manual reclassification of steel categories in the home market and U.S. sales databases, as well as the cost of production (COP) database, that was included in our *Preliminary Determination* and *Amended Preliminary Determination* margin calculation, and we continue to find it appropriate to do so for this final remand redetermination.

We have accepted Goodluck's suggestion that we add certain clarifying language to the background discussion of the final remand redetermination regarding its reported product-specific costs. However, we disagree with Goodluck that additional clarifying language is needed in the Draft Remand Calculation Memorandum. Specifically, as explained herein, in the Draft Remand Calculation Memorandum we removed the manual reclassification of steel categories in the home market and U.S. sales databases, as well as the COP database, that was included in the *Preliminary Determination* and *Amended Preliminary Determination* margin calculation. With this explanation, we do not believe that we need to remove the term "recalculation" from the Draft Remand Calculation Memorandum or adopt any of the additional clarifying edits suggested by Goodluck.

Commerce disagrees with the petitioners' assertion that the Court's *Remand Order and Opinion* were limited, and that Commerce is exceeding the scope of the remand order.⁴⁶ In its *Final Determination*, Commerce held that certain issues were moot, because Commerce found that the home market sales and cost data reported by Goodluck were unreliable and could not be used.⁴⁷ However, Commerce has, under respectful protest, accepted the home market sales and cost data reported by Goodluck in compliance with the Court's *Remand Order and Opinion*, which, thus, renders these calculation issues no longer moot and necessary to address for judicial

⁴⁶ See Petitioners' Letter, "Certain Cold-Drawn Mechanical Tubing from India -Domestic Industry Comments on Draft Results of Redetermination Pursuant to Court Remand," dated December 6, 2019, at 10-11.

⁴⁷ See *Final Determination*, IDM at 13.

efficiency. Additionally, these issues were raised by the parties in their case briefs prior to the *Final Determination*.⁴⁸ Therefore, it is appropriate to address the above-discussed issues in these Final Results of Redetermination.

V. Final Results of Redetermination

Commerce has accepted Goodluck's corrections, under respectful protest, consistent with the *Remand Opinion and Order*. Specifically, we have accepted Goodluck's revised CONNUM codes for its home market and cost databases, reviewed additional calculation issues raised in the *Final Determination*, and have calculated a dumping margin of zero. Accordingly, for the reasons discussed above, we have not further considered the appropriate export subsidy offset rate for Goodluck.

As discussed above, should the Court affirm this final remand redetermination, Commerce intends to issue a *Federal Register* notice of court decision not in harmony with the *Final Determination*, finding Goodluck no longer subject to the AD order on cold-drawn mechanical tubing from India.

12/23/2019

X 

Signed by: JEFFREY KESSLER

Jeffrey I. Kessler
Assistant Secretary
for Enforcement and Compliance

⁴⁸ See Petitioners' Case Brief, "Cold Drawn Mechanical Tubing from India: Petitioner's Case Brief on Goodluck," dated February 15, 2018, at 5-6.