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Investigation  
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February 25, 2020

**MEMORANDUM TO:** Jeffrey I. Kessler  
Assistant Secretary  
for Enforcement and Compliance

**FROM:** James Maeder  
Deputy Assistant Secretary  
for Antidumping and Countervailing Duty Operations

**SUBJECT:** Decision Memorandum for the Preliminary Determination in the  
Less-Than-Fair-Value Investigation of Polyethylene  
Terephthalate Sheet from the Republic of Korea

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## I. SUMMARY

The Department of Commerce (Commerce) preliminarily determines that polyethylene terephthalate sheet (PET sheet) from the Republic of Korea (Korea) is being, or is likely to be, sold in the United States at less than fair value (LTFV), as provided in section 733 of the Tariff Act of 1930, as amended (the Act). The estimated weighted-average dumping margins are shown in the “Preliminary Determination” section of the accompanying *Federal Register* notice.

## II. BACKGROUND

On July 9, 2019, Commerce received an antidumping duty (AD) petition covering imports of PET Sheet from Korea filed in proper form on behalf Advanced Extrusion, Inc., Ex-Tech Plastics, Inc., and Multi-Plastics Extrusions, Inc. (collectively, the petitioners).<sup>1</sup> We initiated this investigation of PET sheet from Korea on August 19, 2019.<sup>2</sup>

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<sup>1</sup> See Petitioners’ Letter, “Polyethylene Terephthalate (“PET”) Sheet from the Republic of Korea, Mexico, and the Sultanate of Oman—Petitions for the Imposition of Antidumping Duties,” dated July 9, 2019 (the Petition).

<sup>2</sup> See *Polyethylene Terephthalate Sheet from the Republic of Korea, Mexico, and the Sultanate of Oman: Initiation of Less-Than-Fair-Value Investigations*, 84 FR 44854 (August 27, 2019) (*Initiation Notice*).



In the *Initiation Notice*, we stated that we intended to select respondents based on U.S. Customs and Border Protection (CBP) data for certain of the Harmonized Tariff Schedule of the United States (HTSUS) subheadings listed in the scope of the investigation.<sup>3</sup> Accordingly, on August 15, 2019, Commerce released the CBP entry data to all interested parties under an administrative protective order, and requested comments regarding the data and respondent selection.<sup>4</sup>

On August 21, 2019, we received comments on behalf of the petitioners regarding the data and the respondent selection process in this investigation.<sup>5</sup> In this submission, the petitioners indicated that the aforementioned CBP data was inadequate to determine the universe of potential respondents for the instant investigation, as the HTSUS categories identified in the scope of the Petition were basket categories not exclusive to subject merchandise (and, thus, representative of import totals which included non-subject merchandise).<sup>6</sup> The petitioners requested that Commerce instead issue quantity and value (Q&V) questionnaires to the 17 Korean firms identified as potential producers of PET sheet in the Petition, and use the responses as a basis for respondent selection.<sup>7</sup> No other interested party submitted comments regarding respondent selection. On September 5, 2019, Commerce issued Q&V questionnaires to the 17 exporters and/or producers identified in the Petition.<sup>8</sup> On October 4, 2019, Commerce uploaded a memorandum containing confirmation of delivery of the Q&V questionnaires to 16 of the 17 companies, and noting that the Q&V questionnaire came back as undelivered to one firm listed in the Petition.<sup>9</sup>

Commerce received timely filed Q&V questionnaire responses from four companies, while Commerce did not receive a response from 12 companies (collectively, non-responsive companies).<sup>10</sup> On October 16, 2019, Commerce issued a respondent selection memorandum, which limited the number of respondents selected for individual examination to the two exporters and producers that account for the largest volume of entries of the subject merchandise into the United States during the period of investigation (POI) based on the Q&V responses received.<sup>11</sup> Accordingly, Jin Young Chemical Co., Ltd. (JYC) and Plastech Co., Ltd. (Plastech) were selected as mandatory respondents for individual examination in this investigation.<sup>12</sup>

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<sup>3</sup> *Id.*

<sup>4</sup> See Memorandum, “Antidumping Duty Investigation of Polyethylene Terephthalate Sheet from the Republic of Korea: Release of Customs Data from U.S. Customs and Border Protection,” dated August 14, 2019.

<sup>5</sup> See Petitioners’ Letter, “Polyethylene Terephthalate Sheet from the Republic of Korea - Petitioners’ Comments on Customs and Border Protection Data,” dated August 21, 2019.

<sup>6</sup> *Id.*

<sup>7</sup> *Id.*, citing the Petition at Exhibit GEN-4.

<sup>8</sup> See Commerce’s Letter, “Office of AD/CVD Enforcement Quantity and Value Questionnaire,” dated September 5, 2019.

<sup>9</sup> See Commerce’s Letter, “Quantity and Value Questionnaire Delivery; Proof of Delivery of Initial Questionnaire; Undeliverable Q&V Address,” dated October 4, 2019 (Q&V QR Proof of Delivery).

<sup>10</sup> See Memorandum, “Less-Than-Fair-Value Investigation of Polyethylene Terephthalate Sheet from the Republic of Korea: Respondent Selection,” dated October 16, 2019 (Respondent Selection Memo), at 2. The non-responsive companies are: Chungdang Co.; K Stout Co.; Kemicolor Corp.; KP Tech Ltd.; Moojin Che; OKS Poly; Puyoung Industry Co.; Samjin Plastic Co.; Sangil Corp.; SK Chemicals; Tae Kwang New Tech. Co., Ltd.; and Unidesign Co.

<sup>11</sup> *Id.*

<sup>12</sup> *Id.*

On September 13, 2019, the U.S. International Trade Commission (ITC) preliminarily determined that there is a reasonable indication that an industry in the United States is materially injured by reason of imports of PET sheet from Korea.<sup>13</sup> We issued the Initial AD Questionnaires to JYC and Plastech on October 16, 2019.

The *Initiation Notice* also notified parties of an opportunity to comment on the scope of the investigation, as well as the appropriate physical characteristics of PET sheet to be reported in response to the Initial AD Questionnaire.<sup>14</sup> We received timely comments regarding the physical characteristics of the merchandise under consideration.<sup>15</sup> Based on the comments received, on October 7, 2019, we issued a letter establishing the product characteristic fields and control number (CONNUM) coding for the investigation.<sup>16</sup> Additionally, we received comments on the scope of the investigations from Toray Advance materials Korea, Inc. (Toray), a South Korean producer and exporter of the subject merchandise, as well as, rebuttal comments from the petitioners.<sup>17</sup> As explained below, Commerce addressed the scope comments placed on the record of this investigation by interested parties in the Preliminary Scope Decision Memorandum.<sup>18</sup>

JYC submitted timely responses to our Initial AD Questionnaire from November 8 through December 3, 2019.<sup>19</sup> On November 18, 2019, Plastech submitted a notice of withdrawal from participation as a mandatory respondent.<sup>20</sup> We issued four supplemental questionnaires to JYC, and received timely responses to these supplemental questionnaires from January 24, 2019

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<sup>13</sup> See ITC's Letter, "Investigation Nos. 731-TA-1455-1457 (Preliminary) Polyethylene Terephthalate (PET) Sheet from Korea, Mexico, and Oman," dated September 13, 2019; *see also* ITC Preliminary Report, *Polyethylene Terephthalate (PET) Sheet from Korea, Mexico, and Oman, Investigation Nos. 731- TA-1455-1457 (Preliminary)*, ITC Publication 4970, September 2019.

<sup>14</sup> See *Initiation Notice*.

<sup>15</sup> See Petitioners' Letter, "Original Investigation of Polyethylene Terephthalate Sheet ("PET sheet") from Korea, Mexico, and Oman - Petitioners' Comments On Product Physical Characteristics," dated September 9, 2019; *see also* OCTAL's Letter, "OCTAL's Comments on Physical Characteristics for CONNUM Coding Polyethylene Terephthalate (PET) Sheet from the Sultanate of Oman, Korea, and Mexico," dated September 12, 2019; and Petitioners' Letter, "Original Investigation of Polyethylene Terephthalate ("PET") Sheet from Korea, Mexico, and Oman – Petitioners' Rebuttal to Octal's Comments on Product Physical Characteristics," dated September 19, 2019.

<sup>16</sup> See Commerce's Letter, "Product Characteristics in the Antidumping Duty Investigations of polyethylene terephthalate sheet (PET sheet) from the Sultanate of Oman (Oman) and the Republic of Korea," dated October 7, 2019.

<sup>17</sup> See Toray's Letter, "Polyethylene Terephthalate Sheet from the Republic of Korea, Mexico, and the Sultanate of Oman: Request for Scope Clarification" dated September 30, 2019; *see also* Petitioners' Letter, "Polyethylene Terephthalate ("PET") Sheet from the Republic of Korea, Mexico, and the Sultanate of Oman - Petitioners' Rebuttal Comments to Toray Advanced Materials Korea's Scope Request," dated October 10, 2019.

<sup>18</sup> See Memorandum, "Polyethylene Terephthalate Sheet from the Republic of Korea: Preliminary Scope Decision Memorandum," dated concurrently with this memorandum (Preliminary Scope Decision Memorandum).

<sup>19</sup> See JYC's Letters, "Polyethylene Terephthalate ("PET") Sheet from the Republic of Korea: Section A Questionnaire Response," dated November 18, 2019 (JYC's AQR); and "Polyethylene Terephthalate ("PET") Sheet from the Republic of Korea – Sections B, C, and D Questionnaire Responses," dated December 3, 2019 (JYC's BQR, CQR, and DQR).

<sup>20</sup> See Plastech's Letter, "Polyethylene Terephthalate ("PET") Sheet from the Republic of Korea: Withdrawal by Plastech from Participation as a Mandatory Respondent," dated November 18, 2019 (Plastech's Notification of Withdrawal).

through February 18, 2020.<sup>21</sup> During the same time period, the petitioners submitted comments regarding JYC's questionnaire responses.<sup>22</sup>

On December 3, 2020, the petitioners requested that the date for the issuance of the preliminary determination in this investigation be extended by 50 days pursuant to section 733(c)(1)(A) of the Act and 19 CFR 351.205(b)(2).<sup>23</sup> Thereafter, pursuant to section 733(c)(1)(A) of the Act, we postponed the preliminary determination until no later than February 25, 2020.<sup>24</sup> The petitioners provided pre-preliminary comments on February 5, 2020.<sup>25</sup> In the pre-preliminary comments, the petitioners argued that JYC should be collapsed with a Korean affiliate;<sup>26</sup> we intend to address this collapsing argument subsequent to the preliminary determination.

On February 18, 2020, JYC requested Commerce to postpone the final determination in this investigation for a period of 135 days from the date of publication of the preliminary determination in the event that Commerce published an affirmative preliminary determination.<sup>27</sup> In addition, JYC stated that, in the event that Commerce grants its request, JYC agrees to the extension of the provisional measures from a four-month period to a period not to exceed six months.<sup>28</sup> On February 14, 2020, the petitioners requested Commerce to postpone the final determination in this investigation for a period of 135 days from the date of publication of the preliminary determination in the event that Commerce published a negative preliminary determination.<sup>29</sup>

We are conducting this investigation in accordance with section 733(b) of the Act.

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<sup>21</sup> See JYC's Letters, "Polyethylene Terephthalate ("PET") Sheet from the Republic of Korea – Supplemental Sections A, B, and C Questionnaire Response," dated January 24, 2020 (JYC's SQR1); "Polyethylene Terephthalate ("PET") Sheet from the Republic of Korea – Supplemental Section D Questionnaire Response and Revised Databases," dated January 31, 2020; "Polyethylene Terephthalate ("PET") Sheet from the Republic of Korea – Second and Third Supplemental Sections A, B, and C Questionnaire Responses and Revised Sales Databases," dated February 18, 2020.

<sup>22</sup> See Petitioners' Letters, "Polyethylene Terephthalate Sheet from the Republic of Korea - Petitioners' Comments on the Section A Questionnaire Response of Jin Young Chemical Company Limited," dated November 5, 2019; "Polyethylene Terephthalate Sheet from the Republic of Korea – Petitioners' Comments on the Section B Questionnaire Responses of Jin Young Chemical Company Limited," dated December 12, 2019; "Polyethylene Terephthalate Sheet from the Republic of Korea – Petitioners' Comments Regarding JYC's Section C Questionnaire Response," dated December 16, 2019; and "Polyethylene Terephthalate Sheet the Republic of Korea - Petitioners' Comments Regarding JYC's Section D Questionnaire Response," dated December 18, 2019.

<sup>23</sup> See Petitioners' Letter, "Polyethylene Terephthalate Sheet from the Republic of Korea and the Sultanate of Oman: Postponement of Preliminary Determinations in the Less-Than-Fair-Value Investigations," dated December 17, 2019.

<sup>24</sup> See *Polyethylene Terephthalate Sheet from the Republic of Korea and the Sultanate of Oman: Postponement of the Preliminary Determinations in the Less-Than-Fair-Value Investigations*, 84 FR 70941 (December 26, 2019).

<sup>25</sup> See Petitioners' Letter, "Polyethylene Terephthalate Sheet from the Republic of Korea: Petitioners' Comments Regarding the Department's Upcoming Preliminary Determination," dated February 4, 2020.

<sup>26</sup> *Id.* at 33-36.

<sup>27</sup> See JYC's Letter, "Polyethylene Terephthalate ("PET") Sheet from the Republic of Korea: Request to Extend the Deadline for the Final Determination," dated February 18, 2020 (JYC's Request to Extend the Final Determination).

<sup>28</sup> *Id.*

<sup>29</sup> See Petitioners' Letter, "Polyethylene Terephthalate Sheet from Oman and Korea - Petitioners Request to Postpone Determinations," dated February 14, 2020 (Petitioners' Request to Extend the Final Determination).

### III. PERIOD OF INVESTIGATION

The POI is July 1, 2018 through June 30, 2019. This period corresponds to the four most recent fiscal quarters prior to the month of the filing of the petition, which was July 2019.<sup>30</sup>

### IV. SCOPE COMMENTS

In accordance with the *Preamble* to our regulations,<sup>31</sup> the *Initiation Notice* set aside a period of time for parties to raise issues regarding product coverage (*i.e.*, scope).<sup>32</sup> As noted above, Toray, an interested party to the instant Korean investigation, commented on the scope of the PET sheet investigations, as published in the *Initiation Notice*. For a summary of the product coverage comments and rebuttal responses submitted to the record for this preliminary determination and accompanying discussion and analysis of all comments timely received, *see* the Preliminary Scope Decision Memorandum. We have evaluated the scope comments filed by the interested parties, and we are preliminarily not modifying the scope language as it appeared in the *Initiation Notice*. In the Preliminary Scope Decision Memorandum, we set a separate briefing schedule on scope issues for interested parties. We will issue a final scope decision on the records of the PET sheet investigations after considering the comments submitted in the scope case and rebuttal briefs.

### V. POSTPONEMENT OF FINAL DETERMINATION AND EXTENSION OF PROVISIONAL MEASURES

On February 18, 2020, pursuant to 19 CFR 351.210(b)(2)(ii) and 19 CFR 351.210(e)(2), JYC requested that, contingent upon an affirmative preliminary determination of sales at LTFV, Commerce postpone the final determination and that provisional measures be extended to a period not to exceed six months.<sup>33</sup> In addition, on February 14, 2020, the petitioners requested that Commerce fully postpone the deadline of the final determination in this investigation.<sup>34</sup> In accordance with section 735(a)(2)(A) of the Act and 19 CFR 351.210(b)(2)(ii), because: (1) the preliminary determination is affirmative; (2) the requesting exporters account for a significant proportion of exports of the subject merchandise; and (3) no compelling reasons for denial exist, we are postponing the final determination and extending the provisional measures from a four-month period to a period not greater than six months. Accordingly, we will make our final determination no later than 135 days after the date of publication of this preliminary determination.

### VI. APPLICATION OF FACTS AVAILABLE AND USE OF ADVERSE INFERENCE

As noted above, Plastech was selected for examination as a mandatory respondent in the investigation and received Commerce's AD questionnaire, but it did not respond. Additionally,

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<sup>30</sup> See 19 CFR 351.204(b)(1).

<sup>31</sup> See *Antidumping Duties; Countervailing Duties*, 62 FR 27296, 27323 (May 19, 1997) (*Preamble*).

<sup>32</sup> See *Initiation Notice*.

<sup>33</sup> See JYC's Request to Extend the Final Determination.

<sup>34</sup> See Petitioners' Request to Extend the Final Determination.



as noted above, Commerce issued Q&V questionnaires to 17 companies identified in the Petition. Commerce confirmed that 16 companies received the Q&V questionnaires, while one company did not receive the request.<sup>35</sup> Commerce received timely filed Q&V questionnaires responses from four companies, while Commerce did not receive a response from 12 non-responsive companies.<sup>36</sup> For the reasons stated below, we determine that the use of facts otherwise available with an adverse inference is appropriate for this preliminary determination with respect to Plastech and the non-responsive companies.

*A. Application of Facts Available*

Sections 776(a)(1) and 776(a)(2)(A)-(D) of the Act provide that, if necessary information is not available on the record, or if an interested party (1) withholds information requested by Commerce; (2) fails to provide such information by the deadlines for submission of the information, or in the form and manner requested, subject to subsections (c)(1) and (e) of section 782 of the Act; (3) significantly impedes a proceeding; or (4) provides such information but the information cannot be verified as provided in section 782(i) of the Act; then Commerce shall use, subject to section 782(d) of the Act, facts otherwise available in reaching the applicable determination.

Section 782(c)(1) of the Act states that Commerce shall consider the ability of an interested party to provide information upon a prompt notification by that party that it is unable to submit the information in the form and manner required, and that party also provides a full explanation for the difficulty and suggests an alternative form in which the party is able to provide the information. Section 782(e) of the Act states further that Commerce shall not decline to consider submitted information if all of the following requirements are met: (1) the information is submitted by the established deadline; (2) the information can be verified; (3) the information is not so incomplete that it cannot serve as a reliable basis for reaching the applicable determination; (4) the interested party has demonstrated that it acted to the best of its ability; and (5) the information can be used without undue difficulties.

Where Commerce determines that a response to a request for information does not comply with the request, section 782(d) of the Act provides that Commerce will so inform the party submitting the response and will, to the extent practicable, provide that party an opportunity to remedy or explain the deficiency. If the party fails to remedy or satisfactorily explain the deficiency within the applicable time limits, subject to section 782(e) of the Act, Commerce may disregard all or part of the original and subsequent responses, as appropriate.

Plastech was selected as a mandatory respondent in this investigation. As noted above, Commerce sent the AD questionnaire to Plastech. On November 18, 2019, Plastech informed Commerce that it would no longer participate in this investigation.<sup>37</sup> Accordingly, we preliminarily find that Plastech has been non-responsive to Commerce's requests for information. Further, as stated above, the 12 non-responsive companies failed to respond to our Q&V questionnaires.

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<sup>35</sup> See Q&V QR Proof of Delivery.

<sup>36</sup> See Respondent Selection Memo at 2.

<sup>37</sup> See Plastech's Notification of Withdrawal.

Therefore, we preliminarily find that necessary information is not available on the record of this investigation with respect to Plastech and the non-responsive companies, pursuant to section 776(a)(1) of the Act; Plastech and the non-responsive companies have withheld information Commerce requested, pursuant to section 776(a)(2)(A) of that Act; and Plastech and the non-responsive companies failed to provide information by the specified deadlines, pursuant to section 776(a)(2)(B) of the Act. Plastech and the non-responsive companies also have significantly impeded the proceeding, pursuant to section 776(a)(2)(C) of the Act. Moreover, because Plastech and the non-responsive companies did not submit responses, section 782(e) of the Act is not applicable. Accordingly, pursuant to sections 776(a)(1) and (a)(2)(A), (B), and (C) of the Act, we are relying upon facts otherwise available to determine the preliminary estimated weighted-average dumping margins for Plastech and the non-responsive companies.

*B. Use of Adverse Inference*

Section 776(b) of the Act provides that Commerce may use an adverse inference in applying the facts otherwise available when a party fails to cooperate by not acting to the best of its ability to comply with a request for information. In doing so, and under the TPEA,<sup>38</sup> Commerce is not required to determine, or make any adjustments to, a weighted-average dumping margin based on any assumptions about information an interested party would have provided if the interested party had complied with the request for information. Further, section 776(b)(2) states that an adverse inference may include reliance on information derived from the petition, the final determination from the LTFV investigation, a previous administrative review, or other information placed on the record.

We preliminarily find that Plastech failed to cooperate by not acting to the best of its ability to comply with Commerce's request for information, pursuant to section 776(b) of the Act. As explained above, Plastech did not respond to Commerce's initial questionnaire. Plastech's failure to participate in this investigation and to respond to Commerce's questionnaires has precluded Commerce from performing the necessary analysis to calculate an estimated weighted-average dumping margin for Plastech based on its own data. Accordingly, Commerce preliminarily finds that Plastech failed to cooperate to the best of its ability to comply with requests for information by Commerce within the meaning of section 776(b) of the Act. Based on the above, Commerce preliminarily determines to use an adverse inference in selecting from among the facts otherwise available to determine Plastech's estimated weighted-average dumping margin.

Additionally, we preliminarily find that the non-responsive companies did not act to the best of their ability to comply with Commerce's request for information when they failed to respond to Commerce's Q&V questionnaire. The non-responsive companies' failure to respond properly to Commerce's questionnaire precluded Commerce from determining whether to select these

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<sup>38</sup> See Trade Preferences Extension Act of 2015, Pub. L. No. 114-27, 129 Stat. 362 (June 29, 2015) (TPEA). The amendments to section 776 of the Act are applicable to all determinations made on or after August 6, 2015. See *Dates of Application of Amendments to the Antidumping and Countervailing Duty Laws Made by the Trade Preferences Extension Act of 2015*, 80 FR 46793 (August 6, 2015). Therefore, the amendments apply to this investigation.

companies as mandatory respondents and/or whether to calculate a weighted-average dumping margin based on these companies' own data.

As discussed above, section 776(b) of the Act states that Commerce, when employing an adverse inference, may rely upon information derived from the petition, the final determination from the LTFV investigation, a previous administrative review, or any other information placed on the record. In selecting a rate based on adverse facts available (AFA), Commerce selects a rate that is sufficiently adverse to ensure that the uncooperative party does not obtain a more favorable result by failing to cooperate than if it had fully cooperated.<sup>39</sup> In an investigation, Commerce's practice with respect to the assignment of an AFA rate is to select the higher of: (1) the highest dumping margin alleged in the petition; or (2) the highest calculated dumping margin of any respondent in the investigation.<sup>40</sup> Therefore, we are preliminarily applying the highest dumping margin alleged in the Petition (*i.e.*, 52.01 percent) as the AFA rate for Plastech and the non-responsive companies.

### C. *Corroboration of the AFA Rate*

When using facts otherwise available, section 776(c) of the Act provides that, where Commerce relies on secondary information (such as the Petition) rather than information obtained in the course of an investigation, it must corroborate, to the extent practicable, information from independent sources that are reasonably at its disposal. Secondary information is defined as information derived from the Petition that gave rise to the investigation or review, the final determination concerning the subject merchandise, or any previous review under section 751 of the Act concerning the subject merchandise.<sup>41</sup> The SAA clarifies that "corroborate" means that Commerce will satisfy itself that the secondary information to be used has probative value,<sup>42</sup> although under the TPEA, Commerce is not required to corroborate any dumping margin applied in a separate segment of the same proceeding.<sup>43</sup> To corroborate secondary information, Commerce will, to the extent practicable, examine the reliability and relevance of the information to be used, although under the TPEA, Commerce is not required to estimate what the dumping margin would have been if the interested party failing to cooperate had cooperated or to demonstrate that the dumping margin reflects an "alleged commercial reality" of the interested party.<sup>44</sup> Finally, under section 776(d) of the Act, Commerce may use any dumping margin from

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<sup>39</sup> See Statement of Administrative Action Accompanying the Uruguay Round Agreements Act, H.R. Doc. 103-316, vol 1 (1994) (SAA) at 870.

<sup>40</sup> See, *e.g.*, *Certain Uncoated Paper from Indonesia: Final Determination of Sales at Less Than Fair Value*, 81 FR 3101 (January 20, 2016).

<sup>41</sup> See SAA at 870.

<sup>42</sup> *Id.*; see also 19 CFR 351.308(d).

<sup>43</sup> See section 776(c)(2) of the Act; and TPEA, section 502.

<sup>44</sup> See, *e.g.*, *Tapered Roller Bearings and Parts Thereof, Finished and Unfinished, from Japan, and Tapered Roller Bearings, Four Inches or Less in Outside Diameter, and Components Thereof, from Japan; Preliminary Results of Antidumping Duty Administrative Reviews and Partial Termination of Administrative Reviews*, 61 FR 57391, 57392 (November 6, 1996), unchanged in *Tapered Roller Bearings and Parts Thereof, Finished and Unfinished, from Japan, and Tapered Roller Bearings, Four Inches or Less in Outside Diameter, and Components Thereof, from Japan; Final Results of Antidumping Duty Administrative Reviews and Termination in Part*, 62 FR 11825 (March 13, 1997).



any segment of a proceeding under an AD order when applying an adverse inference, including the highest of such margins.<sup>45</sup>

In this investigation, the highest dumping margin in the Petition is 52.01 percent.<sup>46</sup> In order to determine the probative value of the dumping margin alleged in the Petition in assigning an AFA rate, we examined the information on the record. When we compared the Petition dumping margin of 52.01 percent to the transaction-specific dumping margins for the other mandatory respondent, we found transaction-specific margins at or above the Petition rate<sup>47</sup> and, as a consequence, we find that the rate alleged in the Petition, as noted in the *Initiation Notice*, is within the range of transaction-specific margins computed for this preliminary determination. Commerce corroborated the AFA rate of 52.01 percent to the extent practicable within the meaning of section 776(c) of the Act. Accordingly, we preliminarily find the 52.01 percent rate to be both reliable and relevant and, therefore, that it has probative value; thus, we preliminarily assigned this AFA rate to Plastech and the non-responsive companies.

## VII. DISCUSSION OF THE METHODOLOGY

### Comparisons to Normal Value

Pursuant to section 773(a) of the Act and 19 CFR 351.414(c)(1) and (d), in order to determine whether JYC's sales of subject merchandise from Korea to the United States were made at LTFV, we compared the constructed export price (CEP) to the normal value (NV), as described in the "Constructed Export Price" and "Normal Value" sections of this memorandum.

#### A. *Determination of the Comparison Method*

Pursuant to 19 CFR 351.414(c)(1), we calculate weighted-average dumping margins by comparing weighted-average NVs to weighted-average CEPs, *i.e.*, the average-to-average method, unless we determine that another method is appropriate in a particular situation. In LTFV investigations, we examine whether to compare weighted-average NVs with the CEPs of individual sales, *i.e.*, the average-to-transaction method, as an alternative comparison method using an analysis consistent with section 777A(d)(1)(B) of the Act.

In numerous investigations, we applied a "differential pricing" analysis for determining whether application of the average-to-transaction method is appropriate in a particular situation pursuant to 19 CFR 351.414(c)(1) and section 777A(d)(1)(B) of the Act.<sup>48</sup> We find that the differential

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<sup>45</sup> See sections 776(d)(1)-(2) of the Act; and TPEA, section 502(3).

<sup>46</sup> See Petition at Exhibit AD-KR-4-SUPP.

<sup>47</sup> See Memorandum, "Analysis Memorandum for the Preliminary Determination of the Antidumping Duty Investigation of Polyethylene Terephthalate Sheet from the Republic of Korea: Jin Young Chemical Co., Ltd. (Jin Young Chemical) and Jinyoung Solutions, Inc. (JYS)," dated concurrently with this memorandum (JYC's Preliminary Analysis Memorandum).

<sup>48</sup> See, *e.g.*, *Xanthan Gum from the People's Republic of China: Final Determination of Sales at Less Than Fair Value*, 78 FR 33351 (June 4, 2013); see also *Steel Concrete Reinforcing Bar from Mexico: Final Determination of Sales at Less Than Fair Value and Final Affirmative Determination of Critical Circumstances*, 79 FR 54967 (September 15, 2014); and *Welded Line Pipe from the Republic of Turkey: Final Determination of Sales at Less Than Fair Value*, 80 FR 61362 (October 13, 2015).

pricing analysis used in certain investigations may be instructive for purposes of examining whether to apply an alternative comparison method in this investigation. We will continue to develop our approach in this area based on comments received in this and other proceedings, and on our additional experience with addressing the potential masking of dumping that can occur when we use the average-to-average method in calculating a respondent's weighted-average dumping margin.

The differential pricing analysis used in this preliminary determination examines whether there exists a pattern of CEPs for comparable merchandise that differ significantly among purchasers, regions, or time periods. The analysis evaluates all export sales by purchasers, regions, and time periods to determine whether a pattern of prices that differ significantly exists. If such a pattern is found, then the differential pricing analysis evaluates whether such differences can be taken into account when using the average-to-average method to calculate the weighted-average dumping margin. The analysis incorporates default group definitions for purchasers, regions, time periods, and comparable merchandise. Purchasers are based on the reported consolidated customer codes. Regions are defined using the reported destination code, *i.e.*, zip code, and are grouped into regions based upon standard definitions published by the U.S. Census Bureau. Time periods are defined by the quarter within the POI based upon the reported date of sale. For purposes of analyzing sales transactions by purchaser, region, and time period, comparable merchandise is defined using the product CONNUM and all characteristics of the U.S. sales, other than purchaser, region, and time period, that we use in making comparisons between CEP and NV for the individual dumping margins.

In the first stage of the differential pricing analysis used here, the "Cohen's *d* test" is applied. The Cohen's *d* coefficient is a generally recognized statistical measure of the extent of the difference between the mean, *i.e.*, weighted-average price, of a test group and the mean, *i.e.*, weighted-average price, of a comparison group. First, for comparable merchandise, the Cohen's *d* coefficient is calculated when the test and comparison groups of data for a particular purchaser, region, or time period each have at least two observations, and when the sales quantity for the comparison group accounts for at least five percent of the total sales quantity of the comparable merchandise. Then, the Cohen's *d* coefficient is used to evaluate the extent to which the prices to the particular purchaser, region, or time period differ significantly from the prices of all other sales of comparable merchandise. The extent of these differences can be quantified by one of three fixed thresholds defined by the Cohen's *d* test: small, medium, or large (0.2, 0.5, and 0.8, respectively). Of these thresholds, the large threshold provides the strongest indication that there is a significant difference between the mean of the test and comparison groups, while the small threshold provides the weakest indication that such a difference exists. For this analysis, the difference is considered significant, and the sales in the test group are found to pass the Cohen's *d* test, if the calculated Cohen's *d* coefficient is equal to or exceeds the large, *i.e.*, 0.8, threshold.

Next, the "ratio test" assesses the extent of the significant price differences for all sales as measured by the Cohen's *d* test. If the value of sales to purchasers, regions, and time periods that pass the Cohen's *d* test account for 66 percent or more of the value of total sales, then the identified pattern of prices that differ significantly supports the consideration of the application of the average-to-transaction method to all sales as an alternative to the average-to-average method. If the value of sales to purchasers, regions, and time periods that pass the Cohen's *d* test

accounts for more than 33 percent and less than 66 percent of the value of total sales, then the results support consideration of the application of an average-to-transaction method to those sales identified as passing the Cohen's *d* test as an alternative to the average-to-average method, and application of the average-to-average method to those sales identified as not passing the Cohen's *d* test under the "mixed method." If 33 percent or less of the value of total sales passes the Cohen's *d* test, then the results of the Cohen's *d* test do not support consideration of an alternative to the average-to-average method.

If both tests in the first stage, *i.e.*, the Cohen's *d* test and the ratio test, demonstrate the existence of a pattern of prices that differ significantly such that an alternative comparison method should be considered, then in the second stage of the differential pricing analysis, we examine whether using only the average-to-average method can appropriately account for such differences. In considering this question, we test whether using an alternative comparison method, based on the results of the Cohen's *d* and ratio tests described above, yields a meaningful difference in the weighted-average dumping margin as compared to that resulting from the use of the average-to-average method only. If the difference between the two calculations is meaningful, then this demonstrates that the average-to-average method cannot account for differences such as those observed in this analysis, and, therefore, an alternative comparison method would be appropriate. A difference in the weighted-average dumping margins is considered meaningful if 1) there is a 25 percent relative change in the weighted-average dumping margins between the average-to-average method and the appropriate alternative method where both rates are above the *de minimis* threshold, or 2) the resulting weighted-average dumping margins between the average-to-average method and the appropriate alternative method move across the *de minimis* threshold.

Interested parties may present arguments and justifications in relation to the above-described differential pricing approach used in this preliminary determination, including arguments for modifying the group definitions used in this proceeding.<sup>49</sup>

#### B. *Results of the Differential Pricing Analysis*

For JYC, based on the results of the differential pricing analysis, we preliminarily find that 27.57 percent of the value of U.S. sales pass the Cohen's *d* test,<sup>50</sup> and, therefore, does not confirm the existence of a pattern of prices that differ significantly among purchasers, regions, or time periods. Thus, the results of the Cohen's *d* and ratio tests do not support consideration of an alternative to the average-to-average method. Accordingly, we preliminarily determine to apply the average-to-average method for all U.S. sales to calculate the weighted-average dumping margin for JYC.

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<sup>49</sup> The Court of Appeals for the Federal Circuit (CAFC) in *Apex Frozen Foods v. United States*, 862 F. 3d 1322 (Fed. Cir. July 12, 2017) recently affirmed much of our differential pricing methodology. We ask that interested parties present only arguments on issues which have not already been decided by the CAFC.

<sup>50</sup> See JYC's Preliminary Analysis Memorandum.

## VIII. DATE OF SALE

Section 351.401(i) of our regulations states that, in identifying the date of sale of the subject merchandise or foreign like product, we normally will use the date of invoice, as recorded in the exporter or producer's records kept in the ordinary course of business. Additionally, we may use a date other than the date of invoice if we are satisfied that a different date better reflects the date on which the exporter or producer establishes the material terms of sale.<sup>51</sup> Finally, we have a long-standing practice of finding that, where the shipment date precedes the invoice date, the shipment date better reflects the date on which the material terms of sale are established.<sup>52</sup>

JYC reported the earlier of the shipment or invoice date as the date of sale in its home market and U.S. sales databases, as the date on which the material terms of sale are fixed.<sup>53</sup> Based on this information, and consistent with Commerce's practice,<sup>54</sup> we preliminarily determine that the earliest date, either the invoice date or the shipment date, is the most appropriate selection for the date of sale for sales in both the home and U.S. markets.

## IX. PRODUCT COMPARISONS

In accordance with section 771(16) of the Act, we considered all products that JYC produced and sold in Korea during the POI that fit the description in the "Scope of Investigation" section of the accompanying *Federal Register* notice to be foreign like products for purposes of determining appropriate product comparisons to U.S. sales produced by JYC. JYC reported resales of the foreign like product in Korea; however, all of JYC's sales in the U.S. sales database were sales of the subject merchandise produced by JYC itself. Therefore, we have removed the sales of the foreign like product not produced by JYC from the home market sales database.<sup>55</sup> We compared U.S. sales to sales of foreign like products made in the home market, where appropriate.<sup>56</sup> Where there were no sales of identical merchandise in the home market made in the ordinary course of trade to compare to U.S. sales, we compared U.S. sales to sales of the most similar foreign-like product made in the ordinary course of trade.

In making product comparisons, we matched subject merchandise and foreign like products based on the physical characteristics reported by JYC in the following order of importance: PET/Copolymer composition, layering, color/additives, prime virgin PET resin content, sheet thickness, width, core inside diameter, coatings, and roll outside diameter.

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<sup>51</sup> See 19 CFR 351.401(i); see also *Allied Tube & Conduit Corp. v. United States*, 132 F. Supp. 2d 1087, 1090 (CIT 2001) (quoting 19 CFR 351.401(i)).

<sup>52</sup> See, e.g., *Certain Frozen Warmwater Shrimp from Thailand: Final Results and Final Partial Rescission of Antidumping Duty Administrative Review*, 72 FR 52065 (September 12, 2007), and accompanying IDM at Comment 11; see also *Notice of Final Determination of Sales at Less Than Fair Value: Structural Steel Beams from Germany*, 67 FR 35497 (May 20, 2002), and accompanying IDM at Comment 2.

<sup>53</sup> See JYC's BQR at B-20; see also JYC's SQR1 at S-99.

<sup>54</sup> See *Narrow Woven Ribbons with Woven Selvedge from Taiwan: Preliminary Results of Antidumping Duty Administrative Review; 2013-2014*, 80 FR 60627 (October 7, 2015), and accompanying Preliminary Decision Memorandum at 9, unchanged in *Narrow Woven Ribbons with Woven Selvedge from Taiwan: Final Results of Antidumping Duty Administrative Review; 2013-2014*, 81 FR 22578 (April 18, 2016).

<sup>55</sup> See JYC's Preliminary Analysis Memorandum.

<sup>56</sup> See our discussion for JYC in section XII, "Home Market Viability."

## **X. CONSTRUCTED EXPORT PRICE**

JYC classified its sales of subject merchandise to the United States as CEP sales because all such sales were invoiced and sold by its U.S. affiliate. In accordance with section 772(b) of the Act, CEP is the price at which the subject merchandise is first sold (or agreed to be sold) in the United States before or after the date of importation by, or for the account of, the producer or exporter of such merchandise, or by a seller affiliated with the producer or exporter, to a purchaser not affiliated with the producer or exporter.

We calculated CEP based on either the CIF U.S. port or delivered prices to unaffiliated purchasers in the United States. In accordance with 19 CFR 351.401(c), we adjusted the starting prices for early payment discounts and other discounts, where appropriate. We made adjustments for movement expenses in accordance with section 772(c)(2)(A) of the Act, which included, where appropriate, foreign inland freight expenses, foreign brokerage and handling expenses, international freight expenses, marine insurance expenses, U.S. brokerage expenses, U.S. inland freight from the warehouse to the unaffiliated customer, and U.S. import duties.

In accordance with section 772(d)(1) of the Act, we calculated CEP by deducting selling expenses associated with economic activities occurring in the United States, which included imputed credit expenses, indirect selling expenses, and commission expenses. We revised JYC's imputed credit expense to reflect an interest rate of 5.74 percent, based on the Federal Reserve's "Small Business Lending Survey," based on lines of credit extended to small businesses by banks during the POI.<sup>57</sup> In addition, pursuant to section 772(d)(3) of the Act, we made an adjustment for profit allocated to these expenses. We did not grant JYC an adjustment for duty drawback.<sup>58</sup>

## **XI. NORMAL VALUE**

### **A. Home Market Viability**

In order to determine whether there is a sufficient volume of sales in the home market to serve as a viable basis for calculating NV, *i.e.*, the aggregate volume of home market sales of the foreign like product is equal to or greater than five percent of the aggregate volume of U.S. sales, we normally compare the respondent's volume of home market sales of the foreign like product to the volume of U.S. sales of the subject merchandise, in accordance with sections 773(a)(1)(A) and (B) of the Act. If we determine that no viable home market exists, we may, if appropriate, use a respondent's sales of the foreign like product to a third-country market as the basis for comparison market sales in accordance with section 773(a)(1)(C) of the Act and 19 CFR 351.404.

Based on a comparison of home market sales of the foreign like product to the volume of U.S. sales of the subject merchandise, we preliminarily determine that, pursuant to 19 CFR

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<sup>57</sup> See JYC's Preliminary Analysis Memorandum; *see also* Petitioners' Letter, "Polyethylene Terephthalate Sheet from the Republic of Korea: Petitioners' Comments Regarding the Department's Upcoming Preliminary Determination," dated February 4, 2020, at page 7.

<sup>58</sup> See JYC's Preliminary Analysis Memorandum.



351.404(b), the aggregate volume of home market sales of the foreign like product for JYC was sufficient to permit a proper comparison with the U.S. sales of the subject merchandise. Therefore, we used home market sales as the basis for NV for JYC, in accordance with section 773(a)(1)(B) of the Act.

#### *B. Level of Trade*

Section 773(a)(1)(B)(i) of the Act states that, to the extent practicable, we will calculate NV based on sales at the same level of trade (LOT) as the U.S. sales. Sales are made at different LOTs if they are made at different marketing stages (or their equivalent).<sup>59</sup> Substantial differences in selling activities are a necessary, but not sufficient, condition for determining that there is a difference in the stages of marketing.<sup>60</sup> In order to determine whether the comparison market sales are at different stages in the marketing process than the U.S. sales, we examine the distribution system in each market *i.e.*, the chain of distribution, including selling functions and class of customer (customer category), and the level of selling expenses for each type of sale.

Pursuant to section 773(a)(1)(B)(i) of the Act, in identifying LOTs for export sales (EP) and comparison market sales (*i.e.*, NV based on either home market or third country prices),<sup>61</sup> we consider the starting prices before any adjustments. For CEP sales we consider only the selling activities reflected in the price after the deduction of expenses and profit under section 772(d) of the Act.<sup>62</sup>

When we are unable to match sales of the foreign like product in the comparison market at the same LOT as the EP or CEP, we may compare the U.S. sale to sales at a different LOT in the comparison market. In comparing EP or CEP sales to sales at a different LOT in the comparison market, where available data makes it possible, we make a LOT adjustment under section 773(a)(7)(A) of the Act. Finally, for CEP sales only, if the NV LOT is at a more advanced stage of distribution than the LOT of the CEP and there is no basis for determining whether the difference in LOTs between NV and CEP affects price comparability, *i.e.*, no LOT adjustment is possible, Commerce will grant a CEP offset, as provided in section 773(a)(7)(B) of the Act.<sup>63</sup>

In this investigation, we obtained information from JYC regarding the marketing stages involved in making reported comparison market and U.S. sales, including a description of the selling activities performed by JYC for each channel of distribution.<sup>64</sup> Our LOT findings are summarized below.

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<sup>59</sup> See 19 CFR 351.412(c)(2).

<sup>60</sup> *Id.*; see also *Certain Orange Juice from Brazil: Final Results of Antidumping Duty Administrative Review and Notice of Intent Not to Revoke Antidumping Duty Order in Part*, 75 FR 50999 (August 18, 2010) (*OJ from Brazil*), and accompanying IDM at Comment 7.

<sup>61</sup> Where NV is based on constructed value (CV), we determine the NV LOT based on the LOT of the sales from which we derive selling, general and administrative expenses, and profit for CV, where possible. See 19 CFR 351.412(c)(1).

<sup>62</sup> See *Micron Tech., Inc. v. United States*, 243 F. 3d 1301, 1314-16 (Fed. Cir. 2001).

<sup>63</sup> See, e.g., *OJ from Brazil* IDM at Comment 7.

<sup>64</sup> See JYC's AQR at A12-A-14 and Exhibit A-5; see also JYC's SQR at Exhibit S-6.

JYC reported that it made all home market sales through a single channel of distribution in the home market: sales to an unaffiliated end users.<sup>65</sup> According to JYC, it performed the following selling functions for sales to home market customers: sales support, training services, technical support, logistical services and sales related administrative activities.<sup>66</sup> With respect to the U.S. market, JYC reported that it made sales through one channel of distribution, *i.e.*, shipments through its U.S. affiliate.<sup>67</sup> JYC reported that it performed the following selling functions for U.S. sales: sales support, training services, technical support, logistical services and sales related administrative activities.<sup>68</sup>

We note that JYC reported some minor differences in the levels of trade for the home market and the U.S. channel for sales support, training services, and technical support, and more pronounced differences for sales related administrative activities.<sup>69</sup> However, the initial questionnaire asked JYC to: (1) “Provide documentation demonstrating that you performed each of these activities during the POI/POR. Explain how this documentation supports your claim that you performed each reported activity, and discuss how the reported activity is relevant to the LOT analysis;” (2) “Provide a quantitative analysis showing how the expenses assigned to POI/POR sales made at different claimed levels of trade impact price comparability;” and (3) “Explain how the quantitative analysis ... support the claimed levels of intensity for the selling activities reported in the selling functions chart.”<sup>70</sup> The only support that JYC provided for these three questions were a sales/production forecast and business plan that covered both the home and U.S. market<sup>71</sup> and a reference to the sales documentation in the sales traces in Exhibits A-8 and A-9.<sup>72</sup> None of this documentation provides the quantitative analysis requested by Commerce, nor is there an explanation of how the quantitative analysis supports the levels of intensity reported in the selling functions chart. As such, we find the variance in the reported levels of intensity with respect to sales support, training services, and technical support, and more pronounced differences for sales-related administrative activities unsubstantiated and, therefore, find that the home market and U.S. channel are at the same level of trade.

Consequently, the record contains no basis to find that the selling functions performed by JYC for its home market customers differ significantly from those performed for the U.S. sales channel, such that they would constitute a different marketing stage. Therefore, we preliminarily determine that sales to the home market during the POI were made at the same LOT as sales to the United States. Because JYC’s home market LOT is not at a more advanced stage of distribution than its U.S. LOT, we preliminarily determine that a CEP offset is not warranted.

### *C. Cost of Production Analysis*

Pursuant to section 773(b)(2)(A) of the Act, Commerce required that respondents provide CV and cost of production (COP) information to determine if there were reasonable grounds to

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<sup>65</sup> See JYC’s AQR at A-12.

<sup>66</sup> *Id.* at A-12–A-14 and Exhibit A-5; *see also* JYC’s SQR at Exhibit S-6.

<sup>67</sup> See JYC’s AQR. at A-12.

<sup>68</sup> *Id.* at A-12–A-14 and Exhibit A-5; *see also* JYC’s SQR at Exhibit S-6.

<sup>69</sup> See JYC’s SQR1 at Exhibit S-6.

<sup>70</sup> See Initial AD Questionnaire at A-7 to A-8.

<sup>71</sup> See JYC AQR at Exhibit A-5.

<sup>72</sup> See JYC AQR at A-14.

believe or suspect that sales of foreign like product had been made at prices that represented less than the COP of the product.

1. Calculation of COP

In accordance with section 773(b)(3) of the Act, we calculated COP based on the sum of costs of materials and fabrication for the foreign like product, plus amounts for general and administrative expenses and interest expenses.

We relied on the COP data submitted by Jin Young Chemical.

2. Test of Comparison Market Sales Prices

On a product-specific basis, pursuant to section 773(b) of the Act, we compared the adjusted weighted-average COPs to the home market sales prices of the foreign like product, in order to determine whether the sales prices were below the COPs. For purposes of this comparison, we used COPs exclusive of selling and packing expenses. The prices were exclusive of any applicable billing adjustments, discounts and rebates, movement charges, actual direct and indirect selling expenses, and packing expenses.

3. Results of the COP Test

In determining whether to disregard home market sales made at prices below the COP, we examined, in accordance with sections 773(b)(1)(A) and (B) of the Act, whether: (1) within an extended period of time, such sales were made in substantial quantities; and (2) such sales were made at prices which permitted the recovery of all costs within a reasonable period of time in the normal course of trade. In accordance with sections 773(b)(2)(B) and (C) of the Act, where less than 20 percent of the respondent's comparison market sales of a given product are at prices less than the COP, we do not disregard any below-cost sales of that product because we determine that in such instances the below-cost sales were not made within an extended period of time and in "substantial quantities." Where 20 percent or more of a respondent's sales of a given product are at prices less than the COP, we disregard the below-cost sales because: (1) they were made within an extended period of time in "substantial quantities," in accordance with sections 773(b)(2)(B) and (C) of the Act; and, (2) based on our comparison of prices to the weighted-average COPs for the POI, they were at prices which would not permit the recovery of all costs within a reasonable period of time, in accordance with section 773(b)(2)(D) of the Act.

Where we found that, for certain products, more than 20 percent of JYC's home market sales were made at prices less than the COP and, in addition, such sales did not provide for the recovery of costs within a reasonable period of time, we excluded these sales and used the remaining sales, if any, as the basis for determining NV, in accordance with section 773(b)(1) of the Act.

*D. Calculation of NV Based on Comparison-Market Prices*

We based NV for JYC on comparison market delivered prices to unaffiliated customers where there were an appropriate number of sales at prices above the COP. Where appropriate, we made additions from starting price for billing adjustments and other revenue received for certain pasting processing charges, and we made deductions for bank charges, in accordance with 19 CFR 351.401(c). We made deductions from the starting price for inland freight expenses under section 773(a)(6)(B)(ii) of the Act.<sup>73</sup>

We deducted comparison-market packing costs and added U.S. packing costs, in accordance with sections 773(a)(6)(A) and (B) of the Act. We made adjustments under section 773(a)(6)(C)(iii) of the Act and 19 CFR 351.410 for differences in circumstances of sale. Specifically, we deducted imputed credit, inventory carrying costs, and indirect selling expenses.

When comparing U.S. sales with comparison-market sales of similar, but not identical, merchandise, we also made adjustments for differences in merchandise, in accordance with section 773(a)(6)(C)(ii) of the Act and 19 CFR 351.411. We based this adjustment on the difference in the variable cost of manufacturing for the foreign like products and merchandise under consideration.<sup>74</sup>

**XII. CURRENCY CONVERSION**

We made currency conversions into U.S. dollars in accordance with section 773A of the Act and 19 CFR 351.415(a), based on the exchange rates in effect on the dates of the U.S. sales as certified by the Federal Reserve Bank.

**XIII. RECOMMENDATION**

We recommend applying the above methodology for this preliminary determination.



Agree



Disagree

2/25/2020

X 

Signed by: JEFFREY KESSLER

Jeffrey I. Kessler  
Assistant Secretary  
for Enforcement and Compliance

<sup>73</sup> This adjustment includes inland freight from plant or warehouse to the home market customer (INLFTCH) and inland freight expenses incurred by using company-owned trucks and employees (INH\_FREIGHT).

<sup>74</sup> See 19 CFR 351.411(b).