



A-580-904

Investigation

POI: 10/1/2018-9/30/2019

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October 13, 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 Final Determination in the
Less-Than-Fair-Value Investigation of Forged Steel
Fittings from the Republic of Korea

I. SUMMARY

The Department of Commerce (Commerce) determines that forged steel fittings (FSF) from the Republic of Korea (Korea) are being, or are likely to be, sold in the United States at less than fair value (LTFV), as provided in section 735 of the Tariff Act of 1930, as amended (the Act). The petitioners in this investigation are Bonney Forge Corporation and the United Steel, Paper and Forestry, Rubber Manufacturing, Energy, Allied Industrial and Service Workers International Union.¹ The mandatory respondents are Samyoung Fitting Co., Ltd. (Samyoung), Sandong Metal Industry Co., Ltd. (Sandong), and ZEOtech Co., Ltd (ZEOtech).² The period of investigation (POI) is October 1, 2018 through September 30, 2019.

As a result of our analysis, we have made certain changes to the margin calculation for Samyoung, the sole cooperative mandatory respondent in this proceeding. Additionally, we have modified the scope of the investigation. We recommend that you approve the positions described in the “Discussion of the Issues” section of this memorandum. Below is the complete list of issues for which we received comments from interested parties:

- Comment 1: Whether Commerce Should Accept Samyoung’s Revised Pressure Ratings
- Comment 2: Whether Commerce Should Add Samyoung’s Additional Revenue Charges
- Comment 3: Whether Commerce Should Weight-Average Certain Costs

¹ See Petitioners’ Letter, “Petitions for the Imposition of Antidumping and Countervailing Duties: Forged Steel Fittings from India and the Republic of Korea,” dated October 23, 2019 (Petition).

² See Memorandum, “Less-Than-Fair-Value Investigation of Forged Steel Fittings from the Republic of Korea: Respondent Selection,” dated January 2, 2020 (First Respondent Selection Memorandum); *see also* Memorandum, “Less-Than-Fair-Value Investigation of Forged Steel Fittings from the Republic of Korea: Additional Respondent Selection for Individual Examination,” dated January 17, 2020 (Second Respondent Selection Memorandum).



Comment 4: Whether Commerce Should Include Certain Income and Expenses in the General and Administrative (G&A) Expense Ratio Calculation

II. BACKGROUND

On May 28, 2020, Commerce published the *Preliminary Determination* in this investigation.³

Due to travel restrictions during the course of this investigation, we were unable to conduct on-site verification of Samyoung's records and facilities in Korea.⁴ In lieu of verification, we issued Samyoung two post-preliminary questionnaires regarding its previously reported sales and cost information in order to ensure the accuracy of information on the record.⁵ We received timely responses to these questionnaires in June 2020.⁶ Pursuant to section 776(a)(2)(D) of the Act, in situations where information has been provided, but the information cannot be verified, Commerce will use "facts otherwise available" in reaching the applicable determination. Accordingly, as we were unable to conduct on-site verification in this investigation for reasons beyond our control, we relied on the record information used in the *Preliminary Determination* (and further developed via responses to subsequent questionnaires), as facts available in making our final determination.

On July 24, 2020, the petitioners and Samyoung submitted affirmative case briefs.⁷ On July 31, 2020, the petitioners submitted a rebuttal brief.⁸ Commerce held a public hearing via teleconference for this investigation on September 9, 2020.⁹

³ See *Forged Steel Fittings from the Republic of Korea: Preliminary Affirmative Determination of Sales at Less Than Fair Value, Postponement of Final Determination, and Extension of Provisional Measures*, 85 FR 32010 (May 28, 2020) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (PDM).

⁴ See Memorandum, "Cancellation of Verification and Briefing Schedule," dated July 9, 2020.

⁵ See Commerce's Letter, "Antidumping Duty Less Than Fair Value Investigation of Forged Steel Fittings from the Republic of Korea," dated May 26, 2020; see also Commerce's Letter, "Antidumping Duty Investigation of Forged Steel Fittings from the Republic of Korea: Supplemental Questionnaire," dated June 16, 2020 (Samyoung June 16, 2020 SQ).

⁶ See Samyoung's Letter, "Forged Steel Fittings from the Republic of Korea, Case No. A-580-904: SYF's Third Supplemental Section D Questionnaire Response," dated June 9, 2020 (Samyoung June 9, 2020 SQR); see also Samyoung's Letter, "Forged Steel Fittings from the Republic of Korea, Case No. A-580-904: SYF's Third Supplemental Section D Questionnaire Response – Resubmission of Exhibit D-38," dated June 11, 2020 (Samyoung June 11, 2020 Resubmission of Exhibit D-38); and Samyoung's Letter, "Forged Steel Fittings from the Republic of Korea, Case No. A-580-904: SYF's Second Supplemental Sections B-C Questionnaire Response," dated June 30, 2020 (Samyoung June 30, 2020 SQR).

⁷ See Petitioners' Letter, "Forged Steel Fittings from the Republic of Korea: Case Brief," dated July 24, 2020 (Petitioners Case Brief); see also Samyoung's Letter, "Forged Steel Fittings from the Republic of Korea, Case No. A-580-904: SYF's Case Brief," dated July 24, 2020 (Samyoung Case Brief).

⁸ See Petitioners' Letter, "Forged Steel Fittings from the Republic of Korea: Rebuttal Brief," dated July 31, 2020 (Petitioners Rebuttal Brief).

⁹ See Neal R. Gross and Co., Inc.'s Letter, "Public Hearing in the Matter of the Investigation of the Antidumping Duty Order on Forged Steel Fittings from the Republic of Korea," dated September 16, 2020; see also Petitioners' Letter, "Forged Steel Fittings from Korea: Hearing Request," dated June 29, 2020; and Samyoung's Letter, "Forged Steel Fittings from the Republic of Korea: SYF Hearing Request," dated June 29, 2020.

III. SCOPE OF THE INVESTIGATION

The products covered by this investigation are forged steel fittings from Korea. For a complete description of the scope of this investigation, *see* the accompanying *Federal Register* notice at Appendix I.

IV. SCOPE COMMENTS

During the course of this investigation, Commerce received scope comments from certain interested parties. We issued a Preliminary Scope Decision Memorandum to address these comments and set aside a period of time for parties to file scope case and scope rebuttal briefs.¹⁰ Between June and July 2020, we received additional scope comments from several interested parties, including the petitioners. In response to these comments, we have made changes to the scope of the investigation for this final determination. For a full discussion and analysis of the scope comments timely received, *see* the Final Scope Decision Memorandum.¹¹

V. APPLICATION OF FACTS AVAILABLE AND USE OF ADVERSE INFERENCES

In the *Preliminary Determination*, we assigned a dumping margin based entirely on adverse facts available (AFA) to the following six companies: Sandong; ZEOtech; Pusan Coupling Corporation (Pusan); Shinchang Industries; Shinwoo Tech; and Titus Industrial Korea Co, Ltd.¹² No party commented on the application of total AFA with respect to these companies. Accordingly, consistent with the *Preliminary Determination* and for the reasons outlined below, we continue to find that these companies failed to cooperate to the best of their ability in this proceeding. Therefore, we have made no changes to the 198.38 percent dumping margin applicable to these non-cooperative companies for this final determination.

1. Statutory Framework

Sections 776(a)(1) and 776(a)(2) of the Act provide that, if necessary information is missing from the record, or if an interested party: (A) withholds information that has been requested by Commerce; (B) fails to provide such information in a timely manner or in the form or manner requested subject to section 782(c)(1) and (e) of the Act; (C) significantly impedes a proceeding under the AD statute; or (D) provides such information but the information cannot be verified as provided for in section 782(i) of the Act, Commerce shall, subject to subsection 782(d) of the Act, use facts otherwise available in reaching the applicable determination.

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 with an opportunity

¹⁰ See Memorandum, “Forged Steel Fittings from India and the Republic of Korea: Scope Comments Preliminary Decision Memorandum,” dated May 20, 2020 (Preliminary Scope Decision Memorandum).

¹¹ See Memorandum, “Forged Steel Fittings from India and Korea: Final Scope Decision Memorandum,” dated concurrently with this final determination (Final Scope Decision Memorandum).

¹² See *Preliminary Results* PDM at 7-12.

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 from that party, as appropriate.

Section 776(b) of the Act provides that Commerce may use an adverse inference in selecting from among 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.¹³ Further, affirmative evidence of bad faith on the part of a respondent is not required before Commerce may make an adverse inference.¹⁴ Section 776(b)(2) of the Act states that an adverse inference may include reliance on information derived from the petition, the final determination from the investigation, a previous administrative review, or other information placed on the record.

When selecting an AFA rate from among the possible sources of information, Commerce's practice is to ensure that the rate is sufficiently adverse "as to effectuate the statutory purposes of the adverse facts available rule to induce respondents to provide Commerce with complete and accurate information in a timely manner." In doing so, 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.

Section 776(c) of the Act provides that, when Commerce relies on secondary information rather than on information obtained in the course of an investigation, it shall, to the extent practicable, corroborate that 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.¹⁵

Finally, section 776(d)(3) of the Act makes clear that when selecting an AFA margin, 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.

¹³ See 19 CFR 351.308(a).

¹⁴ See, e.g., *Notice of Final Determination of Sales at Less Than Fair Value: Circular Seamless Stainless Steel Hollow Products from Japan*, 65 FR 42985 (July 12, 2000); see also *See Antidumping Duties; Countervailing Duties; Final rule*, 62 FR 27296, 27323 (May 19, 1997) (*Preamble*); and *Nippon Steel Corp. v. United States*, 337 F.3d 1373 (Fed. Cir. 2003) (*Nippon Steel*).

¹⁵ See Statement of Administrative Action Accompanying the Uruguay Round Agreements Act, H.R. Doc. 103-316, vol. 1 (1994) (SAA) at 870.

2. Use of Facts Available

Sandong

Sandong was selected for examination as a mandatory respondent in this investigation,¹⁶ but withdrew from participation prior to responding to Commerce's Initial AD Questionnaire.¹⁷ By refusing to respond to Commerce's initial questionnaire, Sandong withheld information requested by Commerce, failed to provide information in a timely manner, and significantly impeded this proceeding by not submitting the requested information. Consequently, necessary information required to calculate a dumping margin for Sandong is not available on the record. Therefore, we find that the use of facts available is warranted in determining the dumping margin for Sandong, pursuant to sections 776(a)(1) and (a)(2)(A)-(C) of the Act, for this final determination.

ZEOtech

As noted in the *Preliminary Determination*, ZEOtech was selected as a mandatory respondent in this investigation and submitted a response to the Initial AD Questionnaire.¹⁸ However, ZEOtech repeatedly failed to serve its submissions containing business proprietary information (BPI) on interested parties, including the petitioners. As a result, the petitioners requested three extensions to the deadlines to comment on ZEOtech's information and to submit a particular market situation allegation, citing their inability to do so without ZEOtech's complete responses.¹⁹ In a letter to ZEOtech on March 17, 2020, Commerce informed the company that counsel for the petitioners had not received *any* BPI versions of its submissions, despite the fact that ZEOtech's certificate of service indicated that it served parties listed on the administrative protective order (APO) service list, including the petitioners, with the BPI versions of its documents.²⁰ In the March 17, 2020 letter, we reminded ZEOtech of its statutory responsibility to serve a copy of each submission filed with Commerce to parties listed on the APO and public service lists simultaneously with its submission to Commerce, pursuant to section 777(d) of the Act and 19 CFR 351.303(f)(1).²¹ In addition, we informed ZEOtech that it was possible to serve its documents with BPI documents via email with the consent of the parties being served.²²

In our March 17, 2020 letter, we provided ZEOtech with a final opportunity to serve its BPI responses on all interested parties included on the APO list and requested that it resubmit an accurate certification of service to Commerce by a specified deadline. We also stated that failure to comply with Commerce's request would result in rejection of its submissions and possible

¹⁶ See First Respondent Selection Memorandum.

¹⁷ See Sandong's Letter, "Administrative Duty Investigation of Forged Steel Fittings from the Republic of Korea - Notice of Withdrawal from Investigation," dated January 16, 2020.

¹⁸ See Second Respondent Selection Memorandum.

¹⁹ See Petitioners' Letters, "Forged Steel Fittings from Korea: Request for Extension of RFI Deadline," dated March 4, 2020; "Forged Steel Fittings from Korea: Request for Extension of RFI Deadline," dated March 17, 2020; and "Forged Steel Fittings from Korea: Update on Service Issues," dated March 24, 2020.

²⁰ See Commerce's Letter, "ZEOtech Service Issue," dated March 17, 2020.

²¹ *Id.* at 1.

²² *Id.*

reliance on facts available, including the use of adverse inferences, as provided for by section 776(a)(2)(B) of the Act, in making its determination regarding whether ZEOtech has been selling in the United States at LTFV.²³ Despite this additional opportunity and emails from the petitioners' counsel to ZEOtech granting their consent to receive the BPI documents electronically, ZEOtech failed to serve the petitioners with the BPI versions of its sections B through D questionnaire response and likewise failed to resubmit an accurate certification of service to Commerce. ZEOtech did not report any difficulties in complying with Commerce's request nor did it request an extension of time. Consequently, Commerce rejected ZEOtech's sections B through D questionnaire responses from the record of this investigation.²⁴ Further, ZEOtech did not request reconsideration of Commerce's rejection of its questionnaire responses.

Due to ZEOtech's repeated failures to comply with Commerce's requests, information required to calculate a dumping margin for ZEOtech is not available on the record. ZEOtech withheld information requested by Commerce, failed to provide information in a timely manner, and significantly impeded this proceeding by not serving interested parties, thus, limiting their ability to provide timely comments. Accordingly, for this final determination, we find that the use of facts available is warranted in determining the dumping margin for ZEOtech, pursuant to sections 776(a)(1) and (a)(2)(A)-(C) of the Act.

Pusan

While Pusan submitted a response to the Quantity and Value (Q&V) Questionnaire, its response was not timely and it did not request an extension of time; therefore, Pusan's Q&V response was rejected from the record of this investigation.²⁵ Accordingly, necessary Q&V information required to determine the largest producers/exporters of subject merchandise, pursuant to section 777A(c)(2)(B) of the Act, is not available on the record because Pusan failed to provide the information in a timely manner, and thus, significantly impeded this proceeding. As a result, we determine that the use of facts available is warranted in determining the dumping margin for Pusan, pursuant to sections 776(a)(1) and (a)(2)(B)-(C) of the Act, for this final determination.

Non-Responsive Companies

As noted in the *Preliminary Determination*, Shinchang Industries, Shinwoo Tech, and Titus Industrial Korea Co, Ltd (collectively, the non-responsive companies) did not respond to the Q&V Questionnaire, despite confirmation that this questionnaire was successfully delivered to them.²⁶ By refusing to respond to the Q&V Questionnaire, these companies withheld information requested by Commerce, failed to provide information in a timely manner, and significantly impeded this proceeding by not submitting the requested Q&V information. Moreover, necessary Q&V information required to determine the largest producers/exporters of subject merchandise, pursuant to section 777A(c)(2)(B) of the Act, is not available on the record

²³ *Id.* at 2.

²⁴ See Memorandum, "Antidumping Duty Investigation of Forged Steel Fittings from the Republic of Korea: Rejection of Submissions," dated March 26, 2020.

²⁵ See Memorandum, "Reject and Delete Pusan Q&V Questionnaire Response," dated December 18, 2019.

²⁶ The three non-responsive companies are: Shinchang Industries; Shinwoo Tech, and Titus Industrial Korea Co, Ltd (collectively, non-responsive companies).

because of these non-responsive companies. Accordingly, for this final determination, we find that the use of facts available is warranted in determining the dumping margin for these non-responsive companies, pursuant to sections 776(a)(1) and (a)(2)(A)-(C) of the Act.

3. Use of Adverse Inferences

Section 776(b) of the Act provides that Commerce, in selecting from among the facts otherwise available, may use an inference that is adverse to the interests of a party if that party has failed to cooperate by not acting to the best of its ability to comply with a request for information.

Sandong

Given that Sandong failed to provide a response to Commerce's Initial AD Questionnaire and withdrew from participation in this investigation, it is reasonable to conclude that Sandong has not acted to the best of its ability to comply with Commerce's request for information. While Sandong cited difficulties in responding to Commerce's Initial AD Questionnaire due to the amount of resources participation would require, Sandong did not request to submit the information in an alternate form, and formally withdrew from this proceeding.²⁷ For this final determination, Commerce finds that Sandong failed to cooperate, and thus, an adverse inference is warranted in selecting from among the facts otherwise available in accordance with section 776(b) of the Act and 19 CFR 351.308(a).²⁸

ZEOTECH

ZEOTECH's failure to cooperate to the best of its ability is evidenced by its refusal to serve interested parties the BPI versions of its submissions and resubmit the certification requested by Commerce. Further, ZEOTECH did not notify Commerce of any difficulties in complying with the request nor did it request reconsideration of our decision to reject its questionnaire responses. Accordingly, Commerce determines that an adverse inference is warranted in selecting from among the facts otherwise available, pursuant to section 776(b) of the Act and 19 CFR 351.308(a), for this final determination.²⁹

Pusan

²⁷ See Sandong's Letter, "Administrative Duty Investigation of Forged Steel Fittings from the Republic of Korea — Notice of Withdrawal from Investigation," dated January 16, 2020.

²⁸ See, e.g., *Non-Oriented Electrical Steel from Germany, Japan, and Sweden: Preliminary Determinations of Sales at Less Than Fair Value, and Preliminary Affirmative Determinations of Critical Circumstances, in Part*, 79 FR 29423 (May 22, 2014) (*NOES LTFV Prelim*), and accompanying PDM at 7-11, unchanged in *Non-Oriented Electrical Steel from Germany, Japan, the People's Republic of China, and Sweden: Final Affirmative Determination of Sales at Less Than Fair Value and Final Affirmative Determination of Critical Circumstances, in Part*, 79 FR 61609 (October 14, 2014) (*NOES LTFV Final*); see also *Notice of Final Determinations of Sales at Less Than Fair Value: Circular Seamless Stainless Steel Hollow Products from Japan*, 65 FR 42985, 42986 (July 12, 2000) (*Stainless Steel Japan*) (where Commerce applied total AFA when the respondent failed to respond to the AD questionnaire).

²⁹ See, e.g., *NOES LTFV Prelim* PDM at 7-11, unchanged in *NOES LTFV Final*; see also *Stainless Steel Japan*, 65 FR at 42986 (where Commerce applied total AFA when the respondent failed to respond to the AD questionnaire).

Pusan did not request an extension of time to submit its response to the Q&V Questionnaire, nor did it inform Commerce of any difficulties in providing the requested information. Moreover, Pusan did not request that Commerce reconsider its decision to reject its untimely response to the Q&V Questionnaire. By failing to provide a timely response to the Q&V Questionnaire, Pusan did not act to the best of its ability. Based on this information, we determine that an adverse inference is warranted in selecting from among the facts otherwise available, in accordance with section 776(b) of the Act and 19 CFR 351.308(a), for this final determination.³⁰

Non-Responsive Companies

In the Q&V Questionnaire, we stated that, “{i}f you fail to respond or fail to provide the requested quantity and value information, please be aware that Commerce may find that you failed to cooperate by not acting to the best of your ability to comply with the request for information, and may use an inference that is adverse to your interests in selecting from the facts otherwise available, in accordance with section 776(b) of the Act.”³¹ The three companies that refused to respond to Commerce’s request for information in the Q&V Questionnaire did not indicate that they were having difficulty providing the requested information, nor did they request to submit the information in an alternate form. Therefore, it is reasonable to conclude that these non-responsive companies were not cooperative. Accordingly, for this final determination, we find that an adverse inference is warranted in selecting from among the facts otherwise available, with respect to these non-responsive companies, in accordance with section 776(b) of the Act and 19 CFR 351.308(a).³²

4. Selection and Corroboration of the AFA Rate

As noted above, relying on an adverse inference in selecting from the facts available may include reliance on information derived from the petition, the final determination in the investigation, any previous review, or any other information placed on the record. Section 776(c) of the Act provides that when Commerce relies on secondary information (such as the petition) in making an adverse inference, rather than information obtained in the course of an investigation, it must corroborate, to the extent practicable, that 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.³³ The SAA clarifies that “corroborate” means that Commerce will satisfy itself that the secondary information used has probative value.³⁴ To corroborate secondary information, Commerce will, to the extent practicable, examine the reliability and relevance of the information upon which it is basing the AFA dumping margin, although Commerce is not required to estimate what the dumping margin of an uncooperative interested party would have

³⁰ See, e.g., *NOES LTFV Prelim PDM* at 7-11, unchanged in *NOES LTFV Final*; see also *Stainless Steel Japan*, 65 FR at 42986 (where Commerce applied total AFA when the respondent failed to respond to the AD questionnaire).

³¹ See Q&V Questionnaire.

³² See, e.g., *NOES LTFV Prelim PDM* at 7-11, unchanged in *NOES LTFV Final*; see also *Stainless Steel Japan*, 65 FR at 42986 (where Commerce applied total AFA when the respondent failed to respond to the antidumping questionnaire).

³³ See SAA at 870.

³⁴ *Id.*

been if the interested party had cooperated or to demonstrate that the AFA dumping margin used for the uncooperative party reflects an “alleged commercial reality” of the party.³⁵

In selecting an AFA rate, 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. In an investigation, Commerce’s practice with respect to 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. In this investigation, the highest dumping margin in the Petition is 198.38 percent.³⁶ 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 to the transaction-specific dumping margins for the remaining mandatory respondent, Samyoung, we found transaction-specific margins above the Petition rate. As a result, 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 determination. Accordingly, because we corroborated the Petition rate to the extent practicable within the meaning of section 776(c) of the Act, we find the 198.38 percent rate to be both reliable and relevant and, therefore, that it has probative value. Thus, consistent with the *Preliminary Determination*, we have assigned this AFA rate to Sandong, ZEOtech, Pusan, and the non-responsive companies for this final determination.

VI. CHANGES SINCE THE PRELIMINARY DETERMINATION

We calculated export price (EP), normal value (NV), and cost of production (COP) for Samyoung, the sole cooperative respondent in this investigation, using the methodology stated in the *Preliminary Determination*,³⁷ except as follows:

1. We relied on Samyoung’s revised sales and cost databases.
2. We removed the SAS programming that recoded certain FSF pressure ratings.
3. We weight averaged the reported raw material costs for all CONNUMs within certain product characteristics in order to mitigate the significant raw material cost differences between CONNUMs that are unrelated to the product’s physical characteristics.

We also revised the all-others rate to reflect Samyoung’s final dumping margin.

³⁵ See section 776(d)(3) of the Act; see also, 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).

³⁶ See *Initiation Notice*; see also Antidumping Duty Investigation Initiation Checklist: Forged Steel Fittings from the Republic of Korea (Korea AD Initiation Checklist) at 9.

³⁷ See PDM; see also Memorandum, “Samyoung Fitting Co., Ltd. Preliminary Determination Analysis,” dated May 20, 2020; and Memorandum, “Cost of Production and Constructed Value Calculation Adjustments for the Preliminary Determination – Samyoung Fitting Co., Ltd.,” dated May 20, 2020 (Samyoung Preliminary Cost Calculation Memorandum).

VII. DISCUSSION OF THE ISSUES

Comment 1: Whether Commerce Should Accept Samyoung's Revised Pressure Ratings

*Samyoung's Case Brief:*³⁸

- Samyoung agrees with Commerce's *Preliminary Determination* that using an estimated pressure rating based on the qualities of the fittings is more accurate than categorizing them under code "06" (or "01").³⁹
- Commerce should accept Samyoung's revised pressure ratings because the deduction method employed is reasonable, based on records kept in the ordinary course of business, and is the most accurate information available for margin calculation purposes.⁴⁰
- Samyoung fully complied with Commerce's request to determine specific pressure ratings to the best of its ability and to the best that its records would allow. Further, not only did Samyoung provide supporting documentation for the five products requested by Commerce, but also for five additional products.⁴¹
- Commerce should continue not to conflate the situation where no pressure rating was provided by the customer, with a situation where there is no pressure requirement for the fitting.⁴²

*Petitioners' Rebuttal Brief:*⁴³

- Some of Samyoung's sales still have a pressure rating code of "06." All such observations should have their pressure rating recoded as "01" and all observations with pressure ratings of "3.5" and "4.5" should be recoded as "3.0" and "4.0" respectively.⁴⁴
- While Samyoung attempts to justify the creation of additional pressure rating codes in the home market for fittings with pressure ratings that fall somewhere between the codes indicated in the initial questionnaire, it is inappropriate to do so. If a fitting, for example, has the dimensions that means it is insufficient to satisfy a pressure rating of 3,000 psi, that means that it is comparable to fittings that satisfy a pressure rating of 2,000 psi.⁴⁵

Commerce's Position: Upon a thorough examination of the narrative explanation and documentation provided by Samyoung to support its revised pressure ratings, we agree with Samyoung that its methodology is reasonable, based on the records it maintains in the ordinary course of business, and adequately supported by record evidence. Accordingly, for this final determination, we find that it is appropriate to rely on Samyoung's revised pressure ratings for the FSF it sold. Although we were preliminarily unpersuaded by Samyoung's assertion that the customized FSF it coded as "06" was different than products coded as "01," we stated that we

³⁸ See Samyoung Rebuttal Brief.

³⁹ *Id.* at 5.

⁴⁰ *Id.* at 5-6.

⁴¹ *Id.* at 3.

⁴² *Id.*

⁴³ See Petitioners Case Brief.

⁴⁴ *Id.* at 1.

⁴⁵ *Id.* at 2.

would inquire further about the matter following the *Preliminary Determination*.⁴⁶ Accordingly, in a post-preliminary questionnaire, we directed Samyoung to revise the pressure ratings for the products it coded as “06” to the closest specification category indicated in the initial questionnaire.⁴⁷ We also instructed Samyoung to create additional classification categories for instances where the deduced pressure rating range for its customized FSF straddled more than one pressure rating category as defined in the initial questionnaire.⁴⁸

The initial questionnaire defined the pressure rating categories for FSF as follows:⁴⁹

Classification	Pressure Rating Based on Pounds of Pressure
01	< 2000 or no requirement
02	2000 or equivalent
03	3000 or equivalent
04	6000 or equivalent
05	9000 or equivalent

In response to our post-preliminary questionnaire, Samyoung added the following three additional pressure rating categories:⁵⁰

Classification	Pressure Rating Based on Pounds of Pressure
3.5	> 3000 < 6000
4.5	> 6000 < 9000
6.0	> 9000

As an initial matter, the petitioners argue that Samyoung’s revised database still contains products coded as “06,” and that Commerce should again recode these fittings to “01.” However, as noted above, the products coded as “6.0” in Samyoung’s revised databases correspond to a new pressure category created by Samyoung (*i.e.*, products with a pressure rating above 9000 pounds of pressure per square inch (psi)), which complies with the instructions listed in the post-preliminary questionnaire. Therefore, we disagree with the petitioners that it is necessary to recode the pressure ratings of these fittings as “01” for this final determination.

In order to derive the pressure ratings for the customized FSF that did not include specific pressure rating requirements, Samyoung employed a deduction methodology based on the dimensions and type of a fitting.⁵¹ For nonstandard fittings that were not amenable to the first deduction methodology, Samyoung deduced the pressure rating based on the pipe specification to which the fitting would be attached.⁵² Samyoung also recoded the customized FSF for which it could not deduce the intended pressure ratings to “01.”⁵³ While the petitioners take issue with

⁴⁶ See PDM at 17.

⁴⁷ See Samyoung June 16, 2020 SQ at 3.

⁴⁸ *Id.*

⁴⁹ See Commerce’s Letter, “Initial AD Questionnaire,” dated January 2, 2020 (Initial AD Questionnaire).

⁵⁰ See Samyoung June 30, 2020 SQR at 3 and Exhibit SBC2-1.

⁵¹ See Samyoung April 28, 2020 SQR; *see also* Samyoung June 30, 2020 SQR at 2-3.

⁵² See Samyoung June 30, 2020 SQR at 3.

⁵³ *Id.* at 2.

Samyoung's creation of additional pressure rating categories, they do not raise any concerns regarding Samyoung's deduction methodology. Instead, the petitioners assert that products with pressure ratings insufficient to satisfy certain pressure rating categories must, therefore, satisfy the next lowest pressure rating category. However, there is no information on the record that supports this assertion. It is possible that a customer requires a fitting with a pressure rating of 4500 psi, that could not be satisfied by a product with a pressure rating of 3000 psi, and would prefer to purchase a customized fitting rather than purchasing a fitting with a pressure rating of 6000 psi. Our initial questionnaire did not include pressure rating categories covering a pressure rating of 4500 psi, rather, the initial questionnaire defines pressure rating category "03" as "3000 psi or equivalent" and category "04" as "6000 psi or equivalent," thus, an additional code is required to best identify the pressure rating of the fitting, as instructed in the original questionnaire.⁵⁴

Although Samyoung only sold its customized FSF in the home market, and the additional pressure rating codes it created (*i.e.*, "3.5," "4.5," and "6.0") are only for home market sales, Commerce's practice is intended to compare products sold in the home and U.S. markets that are identical, or, in the absence of identical comparison market sales, sales that represent the most similar match according to the physical characteristics. Our methodology is not driven by ensuring that each home market sale is used for the purpose of calculating a margin, and sales are often disregarded (*e.g.*, for failing the cost test). Accordingly, Samyoung's sales of customized FSF in the home market will be treated in a manner consistent with Commerce's standard practice.

Comment 2: Whether Commerce Should Add Samyoung's Additional Revenue Charges

Samyoung's Case Brief.⁵⁵

- Commerce should either decline to add Samyoung's additional reported revenue to the home market price because the revenue is for the sale of services, or cap the revenues by the corresponding charges (*e.g.*, the reported packing for packing revenue).⁵⁶
- Commerce's practice is to not add revenue from the sale of services to the unit price of the merchandise.⁵⁷ In *Orange Juice from Brazil*, Commerce stated that it "has consistently applied the same capping methodology to both U.S. and home market revenues, regardless of whether it limits the increase to U.S. price or NV."⁵⁸ In subsequent litigation, the Court of International Trade (CIT) stated that, "whether adjusting U.S. price or normal value, Commerce will increase such prices only by the

⁵⁴ See *e.g.*, Initial AD Questionnaire at B-10, instructing Samyoung to, "{u}se additional number codes for each pressure rating and identify in your narrative response what pressure rating corresponds to each additional number code."

⁵⁵ See Samyoung Case Brief.

⁵⁶ *Id.* at 13-14.

⁵⁷ *Id.* at 13.

⁵⁸ *Id.* (citing *Certain Orange Juice from Brazil: Final Results of Antidumping Duty Administrative Review and Final No Shipment Determination*, 77 FR 63291 (October 16, 2012) (*Orange Juice from Brazil*), and accompanying Issues and Decision Memorandum (IDM) at Comment 6).

adjustments stipulated in sections 772(c) and 773(a)(6) of the Act {i.e., not for services}.”⁵⁹

- In the *Preliminary Determination*, Commerce correctly capped the revenue for freight services reported by Samyoung by the inland freight expense; however, Commerce incorrectly added the full amount of revenue for packing, processing, inspection, and cancellation charges.⁶⁰ If Commerce decides to include Samyoung’s additional reported revenue, it should cap the revenues by the corresponding charges as it did for freight.

*Petitioners’ Rebuttal Brief:*⁶¹

- Samyoung provides no citations to support disregarding these revenue items.⁶²
- In *Large Power Transformers from Korea*, Commerce explained that it will cap “sales-related revenues to offset directly associated sales expenses.”⁶³ Here, however, there are no directly associated sales expenses to use as caps.⁶⁴
- Samyoung provides an example capping the additional packing revenue by packing expenses, but its revised home market sales database indicates identical packing costs for each sale (in other words, the packing expenses reported in the database are for ordinary packing, not the additional packing that is billed separately). Meanwhile, there are only a few sales that report additional packing revenue, and there is no indication that the identical packing costs reported for each sale reflect the additional packing.⁶⁵
- Given the lack of expenses to offset Samyoung’s additional charges to certain home market customers, Commerce correctly added these items, without capping, to Samyoung’s home market price in the *Preliminary Determination* and should continue to add these items in the final determination.⁶⁶

Commerce’s Position: We disagree with Samyoung that its additional reported revenue for “processing,” “inspection,” “cancelation,” or “additional packing” charges in the home market should be disregarded or capped. The precedent cited by Samyoung supports the need for capping, when appropriate, but does not support its argument that the additional revenue should not be added at all. As the petitioners note, Commerce can cap revenue by directly associated sales expenses (e.g., how Commerce capped Samyoung’s additional freight revenue by its corresponding freight expenses in the *Preliminary Determination*); however, there do not appear to be any directly associated expense amounts reported by Samyoung to use as a cap for the remaining additional revenues, despite the fact that Commerce asked Samyoung to identify the associated expenses.⁶⁷ For example, although Samyoung reported packing expenses in its home market database, this amount is for the standard packing expense incurred for Samyoung’s

⁵⁹ *Id.* (citing *ABB Inc. v. United States*, 355 F. Supp. 3d 1206 (CIT 2018) (*ABB*) at 6).

⁶⁰ *Id.* at 13-14.

⁶¹ See Petitioners Rebuttal Brief at 5-6.

⁶² *Id.* at 5.

⁶³ *Id.* at 5-6 (citing *Large Power Transformers from the Republic of Korea: Final Results of Antidumping Duty Administrative Review; 2014-2015*, 82 FR 13432 (March 13, 2017) (*Large Power Transformers from Korea*), and accompanying IDM at Comment 4).

⁶⁴ *Id.* at 6.

⁶⁵ *Id.*

⁶⁶ *Id.*

⁶⁷ See Samyoung’s April 28, 2020 SQR at 8.

shipments and not the additional packing expense associated with the revenue reported. Moreover, as explained in the *Preliminary Determination*, because neither expenses nor revenue associated with similar services for U.S. sales are broken out separately in the U.S. sales database, Commerce cannot achieve the fair comparison required by the Act except by adding the revenue received on home market sales to home market prices.⁶⁸ Therefore, in order to derive a home market price that is consistent with U.S. price, the charges must be added to home market price for purposes of determining normal value. Otherwise, home market prices net of the charges would be compared to U.S. prices that are inclusive of a markup to account for such extra expenses. In addition, as the associated expenses were included in the cost of manufacturing by Samyoung,⁶⁹ adding the charges to home market price achieves consistency in the sales below cost test and ensures consistency across normal value (*i.e.*, regardless of whether we use home market prices or constructed value as normal value, the expenses/charges are accounted for).

Comment 3: Whether Commerce Should Weight Average Samyoung's Reported Raw Material and Conversion Costs

Petitioner's Case Brief:

- Commerce should continue to weight average Samyoung's reported conversion costs for the final determination.

Samyoung's Case Brief:

- Commerce's practice is to weight average costs where the reported CONNUM costs do not reflect the differences in the physical characteristics of the product. Samyoung's reported raw material costs also vary based on factors unrelated to the physical characteristics of the product. If Commerce continues to weight average Samyoung's conversion costs, it should also weight average the raw material costs for the same reasons.⁷⁰
- Although Samyoung typically produces products using round bars, the products are also produced from purchased semi-finished goods. In such cases, the raw material costs for the CONNUMs that were produced from the semi-finished goods were higher because the purchase prices of the semi-finished goods were higher than the purchase prices of round bars.

⁶⁸ See section 773(a) of the Act.

⁶⁹ *Id.*; see also Samyoung April 28, 2020 SQR at 8.

⁷⁰ See *Circular Welded Non-Alloy Steel Pipe from the Republic of Korea: Final Results of Antidumping Duty Administrative Review; 2012-2013*, 80 FR 32987 (June 10, 2015), and accompanying IDM at Comment 8 (CWP from Korea); see also *Utility Scale Wind Towers from the Republic of Korea: Final Determination of Sales at Less Than Fair Value and Final Affirmative Determination of Critical Circumstances*, 85 FR 40243 (July 6, 2020), and accompanying IDM at Comment 7 (Wind Towers from Korea); *Carbon and Alloy Steel Wire Rod from the Republic of Korea: Final Affirmative Determination of Sales at Less Than Fair Value and Final Negative Determination of Critical Circumstances*, 83 FR 13228 (March 28, 2018), and accompanying IDM at Comment 1; and *Carbon and Alloy Steel Cut-to-Length Plate from the Republic of Korea: Final Results and Final Determination of No Shipment of Antidumping Duty Administrative Review; 2016-2018*, 84 FR 70951 (December 26, 2019), and accompanying IDM at Comment 9.

- Also, there are circumstances in which Samyoung uses pipes or hexagon bars as raw materials, instead of round bars, depending on the inventory level and the delivery of round bars. Thus, the raw material cost disparity results from the fact that one product is made with the purchased semi-finished input (or pipe or hexagon bar) and the other product is made with the cheaper round bar.⁷¹
- Further, Samyoung's inventory records show that the "timing of input purchases" also attributed to the raw material cost differences between similar CONNUMs.⁷²
- Likewise, the difference in the production process of inputs also caused the raw material cost differences between similar CONNUMs.⁷³ For example, the raw material costs would be different for similar CONNUMs depending on whether the products go through the forging process or not.
- Commerce should not selectively weight average conversion costs while it ignores the raw material cost differences between similar CONNUMs that were unrelated to the physical characteristics of the products. Therefore, Commerce should accept the weight-averaged raw material costs submitted by Samyoung or weight average the raw material costs in the margin program for the final determination.

Petitioners' Rebuttal Brief:

- In the *Preliminary Determination*, Commerce calculated the weighted-average labor, variable overhead, and fixed overhead costs for each CONNUM that differed by specification. By contrast, Samyoung assigned the same POI average per-unit raw material cost to all CONNUMs.
- If a CONNUM is produced from two different types of steel inputs (*i.e.*, round bar and or pipe), it is reasonable to calculate a single weighted average raw material cost for the CONNUM because the product characteristic of the end product is the same regardless of the steel inputs.
- Commerce reasonably concluded in the *Preliminary Determination* that Samyoung's labor cost differences between similar CONNUMs did not comport with manufacturing reality.
- Thus, while Samyoung's conversion costs should be weight averaged as in the *Preliminary Determination*, its raw material costs should not be weight averaged across all CONNUMs for the final determination.

Samyoung's Rebuttal Brief:

- Samyoung did not submit a rebuttal brief on this issue.

Commerce's Position: We agree with both parties in part. In the *Preliminary Determination*, Commerce determined that the differences in Samyoung's conversion costs between similar CONNUMs were not related to differences in the physical characteristics of the products. As such, in order to mitigate the cost differences, Commerce weight averaged (also referred to as

⁷¹See CWP from Korea.

⁷² See CWP from Korea; Wind Towers from Korea; and Certain Steel Nails from the United Arab Emirates: Final Determination of Sales at Less Than Fair Value, 77 FR 17029 (March 23, 2012), and accompanying IDM at Comment 9.

⁷³ See CWP from Korea.

“smoothing”) the conversion costs of the reported CONNUMs based on certain common physical characteristics.⁷⁴ To mitigate the significant conversion cost differences between CONNUMs that are unrelated to the product’s physical characteristics, we have continued to weight average the reported conversion costs for all CONNUMs, as we did in the *Preliminary Determination*.⁷⁵ Further, based on our analysis, we also found that there are large differences in raw material costs between CONNUMs that are unrelated to the product’s physical characteristics.⁷⁶ Thus, to mitigate the significant raw material cost differences between CONNUMs that are unrelated to the product’s physical characteristics, we also weight averaged the reported raw material costs for all CONNUMs within the following product characteristics: surface treatment, fitting specification, and type.

When Commerce evaluates a respondent’s submitted costs, section 773(f)(1)(A) of the Act stipulates that costs shall normally be calculated based on the records of the exporter or producer of the merchandise, if such records are kept in accordance with the generally accepted accounting principles (GAAP) of the exporting country (or the producing country, where appropriate) and reasonably reflect the costs associated with the production and sale of the merchandise. Accordingly, Commerce will customarily rely on a company’s normal books and records if two conditions are met: (1) the books are kept in accordance with the home country’s GAAP; and (2) the books reasonably reflect the cost to produce and sell the merchandise. In the instant case, Samyoung’s reported costs are derived from its normal books and records, and those books are kept in accordance with Korean GAAP. Thus, the question facing Commerce is whether the reported material and conversion costs from Samyoung’s normal books and records reasonably reflect the cost to produce the merchandise under consideration based on the physical characteristics identified by Commerce.

In this investigation, Commerce identified the physical characteristics that are the most significant in differentiating the costs between products.⁷⁷ These are the physical characteristics that define the unique products, *i.e.*, CONNUMs, for sales comparison purposes and the level of detail within each physical characteristic (*e.g.*, finish, surface treatment, fitting specification, *etc.*) that reflect the importance Commerce places on comparing the most similar products in price-to-price comparisons. Thus, under sections 773(f)(1)(A) and 773(a)(6)(C)(ii) and (iii) of the Act, a respondent’s reported costs should reflect meaningful cost differences attributable to these different physical characteristics. This approach ensures that the product-specific costs Commerce uses for the sales-below-cost test, constructed value (CV), and difference-in-merchandise (DIFMER) adjustments accurately reflect the physical characteristics of the products used in Commerce’s margin calculations. Thus, Commerce normally does not rely on a respondent’s reported costs where cost differentials between CONNUMs are driven by factors other than the CONNUM physical characteristics, such as timing differences or routing variations or cost system conventions.⁷⁸ The CIT has upheld Commerce’s reallocation of costs

⁷⁴ See Preliminary Cost Calculation Memorandum.

⁷⁵ See Memorandum, “Cost of Production and Constructed Value Calculation Adjustments for the Preliminary Determination – Samyoung Fitting Co., Ltd.,” dated concurrently with this memorandum (Samyoung Final Cost Calculation Memorandum).

⁷⁶ See Samyoung Final Cost Calculation Memorandum.

⁷⁷ See Initial AD Questionnaire.

⁷⁸ See *Circular Welded Non-Alloy Steel Pipe from the Republic of Korea: Final Results of Antidumping Duty*

for the sales-below-cost test, the CV calculations, and DIFMER adjustment where a respondent's reported costs reflect cost differences due to factors other than Commerce's CONNUM physical characteristics.⁷⁹

During the investigation, Samyoung explained that several factors unrelated to the CONNUM product characteristics can also affect the reported raw material costs such as type of inputs, timing of production, etc.⁸⁰ According to Samyoung, while it normally produces products using round bars, the products can be also produced from purchased semi-finished goods. In such cases, the raw material costs for the CONNUMs that were produced from the semi-finished goods would be higher because the purchase prices of the semi-finished goods were higher than the purchase prices of round bars.⁸¹ Samyoung also explained and illustrated how the "timing of input purchases" contributed to the raw material cost differences between CONNUMs.⁸² Further, based on our analysis, we found that Samyoung's reported raw material costs reflected significant cost differences, as identified by Samyoung itself as being associated with the types of inputs and the timing of purchased inputs used to make the products, which artificially mask or inflate the cost differences associated with the physical differences of products, and in turn affect the cost test and price-to-price comparisons.⁸³ However, we find that it is unreasonable to assign the same POI average per-unit raw material cost across all CONNUMs, as in Samyoung's submitted alternate cost file, because all CONNUMs do not share the same product physical characteristics that are linked to raw material costs. Likewise, based on the analysis, Samyoung's reported conversion costs also reflected cost differences between similar CONNUMs that cannot be explained by the designated product's physical characteristics.⁸⁴ Thus, for the final determination, we weight averaged Samyoung's reported raw material costs for all CONNUMs based on the following product characteristics: surface treatment, fitting specification, and type. Also, we have continued to weight average the reported conversion costs for all CONNUMs based on the following product characteristics: finishing, surface treatment, pressure rating, type of fitting, pipe size, and end finish.

Comment 4: Whether Commerce Should Include Certain Income and Expenses in the G&A Expense Ratio Calculation

Petitioners' Case Brief

- Commerce should continue to include Samyoung's non-operating miscellaneous income and expenses related to accounts payable in the G&A expense ratio calculation.

Administrative Review; 2010-2011, 78 FR 35248 (June 12, 2013), and accompanying Issues and Decision Memorandum at Comment 1; *see also Certain Oil Country Tubular Good from the Republic of Korea: Final Results of Antidumping Duty Administrative Review*; 2014-2015, 82 FR 18105 (April 17, 2017), and accompanying IDM at Comment 23; and *Certain Steel Nails from the Republic of Korea: Final Results of Antidumping Duty Administrative Review*; 2014-2016, 83 FR 4028 (January 29, 2018), and accompanying IDM at Comment 3.

⁷⁹ *See Thai Plastic Bag Indus. Co. Ltd. v. United States*, 752 F. Supp. 2d 1316, 1324-25 (CIT 2010).

⁸⁰ *See* Samyoung June 9, 2020 SQR at 7-9; *see also* Samyoung June 11, 2020 Resubmission of Exhibit D-38.

⁸¹ *Id.*

⁸² *Id.*

⁸³ *Id.*; *see also* Samyoung Final Cost Calculation Memorandum.

⁸⁴ *See* Samyoung Preliminary Cost Calculation Memorandum.

- Samyoung did not rebut this issue.

Commerce's Position: We agree with the petitioners. Section 773(b)(3)(B) of the Act states that, for purposes of calculating COP, Commerce shall include "an amount for selling, general and administrative expenses based on actual data pertaining to the production and sales of the foreign like product by the exporter in question." Because there is no definition in the Act of what a G&A expense is or how the G&A expense rate should be calculated, Commerce has developed a reasonable, consistent and predictable practice for calculating and allocating G&A expenses. This method is to calculate the rate based on the company-wide G&A costs divided by the company-wide cost of sales as reported in the respondent's audited financial statements and not on a consolidated, divisional, or product-specific basis.⁸⁵

In calculating the G&A expense ratio, Commerce normally includes certain expenses and revenues that relate to the general operations of the company as a whole and to the accounting period, as opposed to including only those expenses that directly relate to the production of the merchandise. The CIT has agreed with Commerce that G&A expenses are those expenses which relate to the general operations of the company as a whole rather than to the production process.⁸⁶ If Commerce identifies expenses that are directly related to a particular production process or product, we normally consider those expenses to be manufacturing costs. In contrast, G&A expenses by their nature are indirect expenses incurred by the company as a whole, and are not directly related to any product.⁸⁷ The items in question in this case were associated with Samyoung's miscellaneous trade payables and they were recorded in the audited financial statements as other operating income and expenses. Thus, we find that these items were associated with the general operations of the company as a whole rather than directly related to any specific product. As such, for the final determination, we have continued to include these amounts in the G&A expense ratio calculation.

⁸⁵ See *Notice of Final Determination of Sales at Less Than Fair Value and Negative Critical Circumstances Determination: Bottom Mount Combination Refrigerator-Freezers from the Republic of Korea*, 77 FR 17413 (March 26, 2012), and accompanying IDM at Comment 33 (*Bottom Mount Refrigerator from Korea*).

⁸⁶ See *U.S. Steel Group, et al. v. United States*, 998 F. Supp 1151, 1154 (C.I.T. 1998) (citing *Rautaruukki Oy v. United States*, 19 CIT. 438, 444 (1995)).

⁸⁷ See *Bottom Mount Refrigerator from Korea* and *Notice of Final Determination of Sales at Less Than Fair Value: Hot-Rolled Flat-Rolled Carbon-Quality Steel Products from Japan*, 64 FR 24329, 24354 (May 6, 1999), and accompanying IDM at Comment 25.

VIII. RECOMMENDATION

Based on our analysis of the comments received, we recommend adopting the above positions. If this recommendation is accepted, we will publish the final determination of this investigation in the *Federal Register*.



Agree



Disagree

10/13/2020

X 

Signed by: JEFFREY KESSLER

Jeffrey I. Kessler
Assistant Secretary
for Enforcement and Compliance