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Investigation
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February 18, 2021

MEMORANDUM TO: Christian Marsh
Acting Assistant Secretary
for Enforcement and Compliance

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

SUBJECT: Issues and Decision Memorandum for the Final Affirmative
Determination in the Less-Than-Fair-Value Investigation of Ultra-
High Molecular Weight Polyethylene from the Republic of Korea

I. SUMMARY

The Department of Commerce (Commerce) finds that ultra-high molecular weight polyethylene (ultra-high polyethylene) from the Republic of Korea is being, or is 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 period of investigation (POI) is January 1, 2019, through December 31, 2019.

We analyzed the comments submitted by interested parties and have made changes to the *Preliminary Determination*.¹ As a result of our analysis, and based on our findings through verification, we made changes to the margin calculations for Korea Petrochemical Ind. Co., Ltd. and its affiliate, KPIC Corporation (KPICC) (collectively, KPIC). We recommend that you approve the positions described in the “Discussion of the Issues” section of this memorandum. Below is the complete list of the issues in this LTFV investigation for which we received comments from interested parties:

- Comment 1: Whether Commerce’s Final Determination Should be Provisional and Whether Commerce Provided Adequate Time for KPIC’s Response to the in-Lieu of On-site Verification Questionnaire
- Comment 2: KPIC’s Home Market Freight Expense Adjustment
- Comment 3: KPIC’s Reported Product Codes and Product Characteristics

¹ See *Certain Ultra-High Molecular Weight Polyethylene from the Republic of Korea: Preliminary Affirmative Determination of Sales at Less Than Fair Value*, 85 FR 63095 (October 6, 2020) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (PDM).



- Comment 4: Ministerial Errors in the *Preliminary Determination*
Comment 5: Whether the Record Demonstrates that KPIC Accurately Reported its Actual Cost of Production (COP)
Comment 6: Whether Commerce Reasonably Adjusted KPIC's Ethylene COP

II. BACKGROUND

On October 6, 2020, Commerce published in the *Federal Register* its affirmative *Preliminary Determination* of sales at LTFV of ultra-high polyethylene from Korea. Commerce was unable to conduct on-site verification in this investigation for reasons beyond its control. However, Commerce took additional steps in lieu of on-site verification and, on October 21, 2020, we issued a post-preliminary determination questionnaire to KPIC to verify the information relied upon in making this final determination, in accordance with section 782(i) of the Act.² On November 2, 2020, we received a response from KPIC to our post-preliminary determination inquiry.³

On November 5, 2020, we invited parties to comment on the *Preliminary Determination* and KPIC's response to Commerce's in-lieu of on-site verification questionnaire.⁴ In November 2020, we received timely case and rebuttal briefs from KPIC and the petitioner.⁵

Based on our analysis of the comments received, we revised our calculations of KPIC's weighted-average dumping margin from our calculations in the *Preliminary Determination*.

² See Commerce's Letter, Antidumping Duty Investigation of Ultra-High Molecular Weight Polyethylene from the Republic of Korea, dated October 21, 2020 (Commerce October 21, 2020 ILOVQ).

³ See KPIC's Letter, "Ultra-High Molecular Weight Polyethylene from the Republic of Korea: Response to Questionnaire Issued In Lieu of Verification," dated November 2, 2020 (KPIC November 2, 2020 ILOVQR).

⁴ See Commerce's Letter, Antidumping Duty Investigation of Ultra-High Molecular Weight Polyethylene from the Republic of Korea, dated November 5, 2020.

⁵ See KPIC's Letter, "Ultra-High Molecular Weight Polyethylene from the Republic of Korea: Respondent's Case Brief," dated November 17, 2020 (KPIC Case Brief); Petitioner's Letter, "Petitioners {sic} for the Imposition of Antidumping Duties on Imports of Ultra-High Molecular Weight Polyethylene from the Republic of Korea: Case Brief," dated November 17, 2020 (Petitioner Case Brief); KPIC's Letter, "Ultra-High Molecular Weight Polyethylene from the Republic of Korea: Respondent's Rebuttal Brief," dated November 24, 2020 (KPIC Rebuttal Brief); and Petitioner's Letter, "Petitioners {sic} for the Imposition of Antidumping Duties on Imports of Ultra-High Molecular Weight Polyethylene from the Republic of Korea: Petitioner's Resubmission of its Rebuttal Case Brief," dated December 4, 2020 (Petitioner Rebuttal Brief). The petitioner originally filed its rebuttal brief on November 24, 2020; however, we rejected the submission because it contained an untimely-filed new argument and provided the petitioner with an opportunity to refile.

III. CHANGES SINCE THE PRELIMINARY DETERMINATION

We calculated export price, normal value, and COP for KPIC using the same methodology as stated in the *Preliminary Determination*,⁶ except as follows:⁷

- We adjusted the home market and U.S. inland freight expense amounts used in our margin calculations to exclude the markup KPICC charged KPIC. *See* Comment 2 below.
- We revised our preliminary determination calculations to remove the deduction of billing adjustments in KPIC's margin program because these adjustments are already reflected in the reported gross unit price. *See* Comment 4 below.
- We revised our calculation of KPIC's ethylene costs to correct a transposition error in the net realizable value (NRV) for ethylene used in the *Preliminary Determination*. *See* Comment 4 below.

IV. DISCUSSION OF THE ISSUES

Comment 1: Whether Commerce's Final Determination Should be Provisional and Whether Commerce Provided Adequate Time for KPIC's Response to the in-Lieu of On-site Verification Questionnaire

KPIC's Case Brief

- Commerce's regulations and long-standing practice require on-site verification in the country under investigation.⁸ Commerce was aware that alternative procedures in-lieu of on-site verification would be necessary at least as early as March 2020, after publishing temporary rules modifying AD/CVD service requirements due to COVID-19.⁹
- In October 2020, Commerce issued an extensive in-lieu of on-site verification questionnaire to KPIC with only two days' prior notice and rejected KPIC's request for a seven-day extension of the deadline without reasonable justification, despite having more than 100 days to evaluate KPIC's responses and meet its statutory deadlines.¹⁰

⁶ *See Preliminary Determination* PDM at 7-12; *see also* Memoranda, "Antidumping Duty Investigation of Ultra-High Molecular Weight Polyethylene from the Republic of Korea: Calculations for the Preliminary Determination," and "Cost of Production and Constructed Value Calculation Adjustments for the Preliminary Determination – Korea Petrochemical Ind. Co. Ltd.," both dated September 30, 2020.

⁷ *See* Memoranda, "Antidumping Duty Investigation of Ultra-High Molecular Weight Polyethylene from the Republic of Korea: Calculations for the Final Determination," (Final Sales Calculations Memorandum); and "Cost of Production and Constructed Value Calculation Adjustments for the Final Determination – Korea Petrochemical Ind. Co. Ltd.," (Final Cost Calculations Memorandum), both dated concurrently with this memorandum.

⁸ *See* KPIC Case Brief at 8 (citing 19 CFR 351.307(d)).

⁹ *Id.* (citing *Temporary Rule Modifying AD/CVD Service Requirements Due to COVID-19*, 85 FR 17006 (March 26, 2020); *Extension of Effective Period*, 85 FR 29615 (May 18, 2020); and *Extension of Effective Period*, 85 FR 41363 (July 10, 2020)).

¹⁰ *Id.* at 9.

- Commerce failed to provide adequate notice of its changed verification procedures and unreasonably limited KPIC's response time in a manner that contravenes Commerce's longstanding practice.¹¹
- KPIC demonstrated good-faith effort and fully complied with Commerce's unprecedented actions. The information in KPIC's in-lieu of on-site verification questionnaire response fully corroborated its prior questionnaire responses. However, Commerce has not validated that fact by issuing a verification report.¹²

Petitioner's Case Brief

- Extraordinary circumstances surrounding the COVID-19 pandemic forced Commerce to forgo an in-person verification and request additional information via a questionnaire.¹³
- An accurate dumping margin can only be calculated, and the results of this investigation be made final, through a complete and thorough verification process, which is required by the statute.¹⁴
- Therefore, Commerce should: (1) issue the final determination on a provisional basis; (2) conduct verification of KPIC at the earliest opportunity; and (3) upon completion of the verification, finalize this investigation.¹⁵

KPIC's Rebuttal Brief

- The petitioner's proposal for Commerce to issue a provisional final determination is inconsistent with the statute and the regulations, and the petitioner cites no legal authority supporting its proposal.¹⁶
- Although the petitioner correctly recognizes that verification is required by the statute, nothing in the statute requires an *on-site* verification and nothing in the plain language of section 735 of the Act authorizes Commerce to issue a provisional final determination.¹⁷
- A "provisional" determination would waste both Commerce's and the parties' resources, interfere with the U.S. International Trade Commission's final investigation, and run afoul of any notion of finality.¹⁸
- Therefore, Commerce should continue to rely on KPIC's questionnaire responses submitted prior to the *Preliminary Determination* as the starting point for the final determination and incorporate the ministerial error corrections raised in KPIC's brief.¹⁹

¹¹ *Id.* (citing *Decca Hospitality Furnishings, LLC v. United States*, 391 F.Supp.2d 1298, 1315, n.21 (CIT 2004)).

¹² *Id.*

¹³ See Petitioner Case Brief at 18 (citing Commerce October 21, 2020 ILOVQ).

¹⁴ *Id.* at 19 (citing section 782(i) of the Act).

¹⁵ *Id.*

¹⁶ See KPIC's Rebuttal Brief at 18 (citing Petitioner's Case Brief at 18-19; and section 782(i) of the Act).

¹⁷ *Id.*

¹⁸ *Id.*

¹⁹ *Id.* at 9.

Petitioner's Rebuttal Brief

- Commerce in the *Preliminary Determination* provided clear notice that it would be taking steps “in lieu” that may require “additional documentation.”²⁰ Commerce issued its in-lieu of on-site verification questionnaire two weeks after the *Preliminary Determination*, a timeline which coincides with traditional verification timelines.²¹
- Commerce’s request for additional information via its in-lieu of on-site verification questionnaire was appropriate and within its statutory and regulatory duties, regardless of its timing.²²
- In fact, it is Commerce’s obligation to collect such information to determine whether sales are being made at LTFV.
- It is standard practice for Commerce to set and enforce its own deadlines and it has no obligation to grant extension requests. Nevertheless, in this instance, Commerce extended its deadline by 24 hours.²³
- Thus, KPIC was granted eight days to respond to the in-lieu of on-site verification questionnaire. Under normal circumstances, the verification outline is not presented to parties until approximately a week before verification.²⁴
- Furthermore, it is standard practice during verification for Commerce to select “surprise” sales traces that parties must provide before the end of a sales verification.²⁵
- KPIC provided no evidence that the timing of Commerce’s issuance of the in-lieu of on-site verification questionnaire directly impacted its ability meaningfully to participate in the verification.²⁶
- Commerce never provided notice of when or how verification would be conducted in this investigation. Because of this, the petitioner was actually much more prejudiced than KPIC because it had no chance to submit pre-verification comments, per the standard practice.²⁷

²⁰ See Petitioner Rebuttal Brief 4-5 (citing *Preliminary Determination*, 85 FR at 63096).

²¹ *Id.*

²² *Id.* at 1 (citing section 773(b)(2)(A)(ii) of the Act).

²³ *Id.* at 3 (citing Commerce Letter, Less-Than-Fair-Value Investigation of Ultra-High Molecular Weight Polyethylene from the Republic of Korea, dated October 26, 2020).

²⁴ *Id.* at 6 (citing, e.g., *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 accompanying Issues and Decision Memorandum (IDM) at 19 (Commerce instructs respondents in its verification outline to be fully prepared for verification and to gather all the necessary information “by the appropriate personnel prior to the verifiers’ arrival”).

²⁵ *Id.* at 6 (citing, e.g., *Certain Quartz Surface Products from the People’s Republic of China: Final Affirmative Determination of Sales at Less Than Fair Value, and Final Affirmative Determination of Critical Circumstances*, 84 FR 23767 (May 23, 2019), and accompanying IDM at Comment 12; and *Amended Final Results of Antidumping Duty Administrative Review and New Shipper Reviews: Wooden Bedroom Furniture from the People’s Republic of China*, 72 FR 46957 (August 22, 2007), and accompanying IDM at Comment 52).

²⁶ *Id.* at 4 (citing *Fujian Mach. & Equip. Imp. & Exp. Corp. v. United States*, 178 F. Supp. 2d 1305, 1316 (CIT 2001)).

²⁷ *Id.* at 5 (citing, e.g., *Cast Iron Soil Pipe Fittings from the People’s Republic of China: Final Affirmative Determination of Sales at Less Than Fair Value and Final Determination of Critical Circumstances, in Part*, 83 FR 33205 (July 17, 2018), and accompanying IDM at 2; and *Cast Iron Soil Pipe from the People’s Republic of China: Final Affirmative Determination of Sales at Less Than Fair Value*, 84 FR 6767 (February 28, 2019), and accompanying IDM at 2).

Commerce's Position: As noted above, for reasons beyond our control, we were prevented from traveling to conduct an on-site verification during the course of this investigation due to the COVID-19 pandemic.²⁸ However, in lieu of an on-site verification, we issued a post-preliminary determination questionnaire to KPIC in order to verify the information reported in its questionnaire responses, as required by section 782(i) of the Act. Under the world-wide COVID-19 travel restrictions and health crisis, an in-lieu of on-site verification questionnaire allows Commerce to responsibly fulfill its statutory obligations to reach a final determination. Therefore, Commerce has treated KPIC's response to the in-lieu of on-site verification questionnaire as a verification under section 782(i) of the Act.²⁹

Commerce is not limited by statutory or regulatory obligations on how it conducts verification. The Courts have noted that "...{Commerce} possesses considerable latitude in the formation and application of its verification procedures..."³⁰ and "Congress has implicitly delegated to Commerce the latitude to derive verification procedures *ad hoc*."³¹

We disagree with KPIC that we did not provide adequate notice of our intent to issue an in-lieu of on-site verification questionnaire or adequate time to respond. We notified all interested parties in the *Preliminary Determination* of our intent to take steps to verify KPIC's information, stating:³²

Commerce is currently unable to conduct on-site verification of the information relied upon in making its final determination in this investigation. Accordingly, we intend to take additional steps in lieu of on-site verification. Commerce will notify interested parties of any additional documentation or information required.³³

Moreover, we also notified KPIC directly that we would be issuing the in-lieu of on-site verification questionnaire shortly before doing so.³⁴ Regarding the time limits for responding to this questionnaire, in line with our typical verification practice for a single respondent, Commerce established a one-week deadline for KPIC to respond.³⁵ Further, in response to KPIC's request for an extension of the deadline, we granted KPIC an additional day to submit its questionnaire response.³⁶ Thus, the record demonstrates that we: (1) timely notified interested parties of Commerce's intent to verify the information submitted in this investigation using alternative verification procedures; and (2) established a deadline for the submission of the in-lieu of on-site verification questionnaire based on the time allotted for a typical verification.

²⁸ See Memorandum, "Telephone Notification to KPIC Regarding Issuance of Questionnaire in Lieu of Verification," dated October 19, 2020.

²⁹ See KPIC November 2, 2020 ILOVQR.

³⁰ See *Hyundai Steel Co. v. United States*, 279 F. Supp. 3d 1349, 1364 (CIT 2017).

³¹ See *Micron Tech v. United States*, 117 F.3d 1386, 1396 (Fed. Cir. 1997).

³² See *Preliminary Determination*, 85 FR at 63095.

³³ *Id.*

³⁴ See Memorandum, "Telephone Notification to KPIC Regarding Issuance of Questionnaire in Lieu of Verification," dated October 19, 2020.

³⁵ See Commerce October 21, 2020 ILOVQ.

³⁶ See Commerce Letter, Less-Than-Fair-Value Investigation of Ultra-High Molecular Weight Polyethylene from the Republic of Korea, dated October 26, 2020.

While 19 CFR 351.307(c) of the Act provides that Commerce “will report the methods, procedures, and results of a verification under this section prior to making a final determination in an investigation...,” we disagree with KPIC that we are required to issue a formal verification report when Commerce did not conduct an on-site verification of KPIC’s information. As discussed above, Commerce’s verification in this investigation took the form of a post-preliminary questionnaire, the “methods, procedures, and results” of which are self-evident.

Finally, Commerce has no authority under the statute or its regulations to issue a “provisional” final determination, as the petitioner requests. Moreover, even assuming, *arguendo*, that Commerce was statutorily permitted to issue a “provisional” final determination, given that we satisfied the verification requirement under section 782(i) of the Act through the in-lieu of on-site verification questionnaire issued to KPIC, there is no basis on which to issue a “provisional” final determination pending verification.

As a result, we find that Commerce’s decision to conduct verification in this investigation through its in-lieu of on-site verification questionnaire, in light of the global COVID-19 pandemic, was reasonable and in accordance with law. Therefore, we continued to rely on KPIC’s verified information in our calculations for the final determination.

Comment 2: KPIC’s Home Market Freight Expense Adjustment

Petitioner’s Case Brief

- Because KPIC did not provide enough detailed information regarding KPICC’s involvement in its home market freight expenses, it is likely that KPIC’s home market per-unit freight expense includes KPICC’s markup, as reported for its U.S. freight expenses.³⁷
- KPIC’s pricing data indicates that its freight expense may not be at arm’s length. However, Commerce cannot make that determination without complete data from KPIC.³⁸
- When comparing average freight costs in the World Bank’s *Doing Business in Korea 2020* report to KPIC’s reported home market freight expenses, it appears likely that KPIC’s reported expenses include an affiliate markup, which should be removed in the home market sales database.³⁹
- Commerce has previously adjusted prices to account for services provided by affiliates and should do so again here.⁴⁰

³⁷ See Petitioner Case Brief at 17-18.

³⁸ *Id.*

³⁹ *Id.* at 18 (citing Petitioner’s Letter, “Petitioners {sic} for the Imposition of Antidumping Duties: Ultra-High Molecular Weight Polyethylene from South Korea,” dated March 3, 2020 (the Petition) at Vol. II at Exhibit AD-II-4)).

⁴⁰ *Id.* (citing *Polyester Textured Yarn from India: Preliminary Affirmative Determination of Sales at Less Than Fair Value and Postponement of Final Determination and Extension of Provisional Measures*, 84 FR 31301 (July 1, 2019) (*Yarn from India Prelim*), and accompanying PDM at 14, unchanged in *Polyester Textured Yarn from India: Final Determination of Sales at Less Than Fair Value*, 84 FR 63848 (November, 19, 2019) (*Yarn from India*); see

KPIC's Rebuttal Brief

- Because the petitioner's arguments are recycled from comments it submitted prior to the *Preliminary Determination* and do not identify any new issues or discrepancies, Commerce should disregard them.⁴¹
- The World Bank's *Doing Business in Korea 2020* report is not on the record of this investigation; therefore, it cannot be used as evidence to support the petitioner's claim of the average domestic inland freight cost in South Korea.⁴²
- Further, even assuming, *arguendo*, that Commerce would consider this report, the petitioner in its comparison misrepresents the World Bank's export case study for electrical machinery as "the average domestic inland freight cost in South Korea."⁴³
- The case study never identifies any figure as an "average," makes several assumptions, and is not directly relevant to the ultra-high polyethylene at issue in this investigation.⁴⁴
- Without information contextualizing the freight terms in the *Doing Business in Korea 2020* report, the report is meaningless as either a comparison point for KPIC's transportation cost or as an adjustment for KPICC's markup and should be rejected.⁴⁵

Commerce's Position: We agree with the petitioner, in part, and have adjusted KPIC's reported home market and U.S. freight expenses, for the reasons discussed below.

In the course of this investigation, we issued supplemental questionnaires to KPIC, requesting that it report in separate fields the freight charges KPICC incurred from unaffiliated providers and the additional markup KPICC charged KPIC in its home market and U.S. sales listings;⁴⁶ KPIC revised its reporting of freight expenses in its home market and U.S. sales listings in response to our requests.⁴⁷

also Petitioner's Letter, "Petitioners {sic} for the Imposition of Antidumping Duties on Imports of Ultra-High Molecular Weight Polyethylene from the Republic of Korea: New Factual Information to Rebut, Clarify, or Correct Supplemental Section C Questionnaire Response," dated July 27, 2020 at Exhibit 2).

⁴¹ See KPIC Rebuttal Brief at 17 (citing Petitioner's Case Brief at 17-18; and Petitioner's Letter, "Petitioners {sic} for the Imposition of Antidumping Duties on Imports of Ultra-High Molecular Weight Polyethylene from the Republic of Korea: Pre-Preliminary Comments," dated August 31, 2020 at 20-21).

⁴² *Id.* at 17 (citing Petitioner's Case Brief at 18; and Petitioner Letter, "Petitioners {sic} for the Imposition of Antidumping Duties on Imports of Ultra-High Molecular Weight Polyethylene from the Republic of Korea: Comments On, and Factual Information to Rebut, Clarify, or Correct, Sections B and C Questionnaire Responses," dated June 9, 2020 at Exhibit 3).

⁴³ *Id.* (citing KPIC's Letter "Ultra-High Molecular Weight Polyethylene from the Republic of Korea: Rebuttal Comments on Petitioner's Pre-Preliminary Comments," dated September 9, 2020 (KPIC's Pre-Prelim Comments) at 17-18).

⁴⁴ *Id.* at 17.

⁴⁵ *Id.*

⁴⁶ See Commerce Letter, "Less-Than-Fair-Value Investigation of Ultra-High Molecular Weight Polyethylene from the Republic of Korea: Section B Supplemental Questionnaire," dated June 11, 2020 at 3-4; and Commerce Letter, "Less-Than-Fair-Value Investigation of Ultra-High Molecular Weight Polyethylene from the Republic of Korea: Section C Supplemental Questionnaire," dated June 24, 2020 at 4.

⁴⁷ See KPIC's Letter, "Ultra-High Molecular Weight Polyethylene from the Republic of Korea: Supplemental Section B Questionnaire Response," dated July 2, 2020 (KPIC July 2, 2020 SQR) at 6; and KPIC's Letter, "Ultra-High Molecular Weight Polyethylene from the Republic of Korea: Supplemental Section C Questionnaire Response," dated July 15, 2020 (KPIC July 15, 2020 SQR) at 9-10.

On September 2, 2020, we collapsed KPIC and KPICC and determined to treat them as a single entity, KPIC.⁴⁸ No party commented on the Preliminary Collapsing Memorandum; thus, we have continued to treat KPICC and KPIC as a single, collapsed entity in this final determination. Because we are treating KPICC and KPIC as a single entity, the inland freight markup KPICC charged KPIC is now irrelevant to our analysis. As a result, we used only the inland freight expenses KPICC incurred from unaffiliated providers reported in the home market and U.S. sales listings in our calculations for the final determination.⁴⁹

Consequently, there is no need to “benchmark” KPIC’s reported freight expenses using the information it placed on the record from the World Bank’s *Doing Business in Korea 2020* report.⁵⁰ In any event, we disagree that the petitioner’s comparison is meaningful, given that the freight expenses shown in this report are for a product substantially different from ultra-high polyethylene.⁵¹

Finally, we disagree that Commerce should follow the methodology employed in *Yarn from India* to adjust KPIC’s reported freight expenses. In *Yarn from India*, Commerce adjusted the inland freight expenses provided by an affiliate to base them on the affiliate’s costs by excluding the affiliate’s profit.⁵² In this case, because we are treating KPIC and KPICC as a collapsed entity, we are using the arm’s length freight expenses KPICC incurred with unaffiliated freight providers for home market and U.S. sales in our calculations for the final determination.

Comment 3: KPIC’s Reported Product Codes and Product Characteristics

Petitioner’s Case Brief

- KPIC failed to adequately justify how it classified certain product grades and calculated the particle size of these grades, which is a key determinant of many of KPIC’s reported product characteristics.⁵³
- Specifically, regarding the grades in question: (1) KPIC did not provide the particle size range supporting documentation, as requested in Commerce’s in-lieu of onsite verification questionnaire; and (2) the specification sheet and test certificate KPIC provided contradict its statements regarding the range of particle sizes and the grade it represents.⁵⁴ Thus, it is likely that the minimum and maximum particle sizes noted in

⁴⁸ See Memorandum, “Antidumping Duty Investigation of Ultra-High Molecular Weight Polyethylene from the Republic of Korea: Korea Petrochemical Ind. Co., Ltd. Preliminary Affiliation and Collapsing Memorandum,” dated September 2, 2020 (Preliminary Collapsing Memorandum).

⁴⁹ See Final Sales Calculations Memorandum at 1-2.

⁵⁰ See Petitioner’s Letter, “Petitioners {sic} for the Imposition of Antidumping Duties on Imports of Ultra-High Molecular Weight Polyethylene from the Republic of Korea: Factual Information to Rebut, Clarify, or Correct Supplemental Section B Questionnaire Response,” dated July 13, 2020 at 7-9; see also the Petition at Vol. II at Exhibit AD-II-4.

⁵¹ See the Petition at Vol. II at Exhibit AD-II-4.

⁵² See *Yarn from India Prelim PDM* at 14, unchanged in *Yarn from India*.

⁵³ See Petitioner Case Brief at 14.

⁵⁴ *Id.* at 14-15.

KPIC analysis sheet for the grades in question resulted in the misreporting of certain sales with incorrect control numbers (CONNUMs).⁵⁵

- KPIC did not substantiate its product codes that change post-production. This is concerning because it permits KPIC to manipulate its inventory mix; KPIC has not adequately explained why or how often products are initially assigned one product code or product grade and then later assigned another.⁵⁶ KPIC explained that it assigns “a temporary grade before final grade is determined” to some of its products based on whether they have defects not clearly identified or when “prime products are not assigned to the packing { } type.”⁵⁷ KPIC stated that, once the defect is identified or packing type is assigned, these products will be “classified as normal prime products.”⁵⁸
- While KPIC claims that it explained its product coding and grading system at length,⁵⁹ it never provided a thorough explanation of how it reassigns product grades with certain intermediate product codes or what criteria enabled it to recategorize these products with a different final product code.⁶⁰
- Therefore, because of the reassigning of certain product codes and/or misreporting of the grades in question, there are clear distortions in KPIC’s cost calculations and sales databases.⁶¹
- Finally, there are disparities in the pricing of the grades in question in both the home market and United States and when comparing the pricing of these grades across markets,⁶² which may be a result of the reassigning of product codes post-production.

KPIC’s Rebuttal Brief

- The petitioner’s arguments are speculative, without factual basis, and are recycled from its pre-preliminary comments, despite KPIC’s detailed explanation in its pre-preliminary response with substantial evidentiary support.⁶³
- While the petitioner argues that the minimum and maximum particle sizes noted in KPIC’s analysis sheet may indicate that the CONNUMs of certain sales are misreported, the petitioner is merely reciting identical arguments from its pre-preliminary comments. For the reasons discussed in KPIC’s pre-preliminary comments, these arguments are baseless.⁶⁴
- Commerce rejected the petitioner’s arguments in the *Preliminary Determination* and did not issue a post-*Preliminary Determination* questionnaire to KPIC to address them.
- Therefore, Commerce should continue to reject the petitioner’s arguments for the final determination.

⁵⁵ *Id.* at 14.

⁵⁶ *Id.* at 15-16.

⁵⁷ *Id.* at 15 (citing KPIC Letter, “Ultra-High Molecular Weight Polyethylene from the Republic of Korea: Supplemental Section D Questionnaire Response,” dated July 27, 2020 (KPIC July 27, 2020 SQR) at 15).

⁵⁸ *Id.*

⁵⁹ *Id.* at 16 (citing KPIC’s Pre-Prelim Comments at 13-17).

⁶⁰ *Id.* at 16.

⁶¹ *Id.*

⁶² *Id.* at 17 (citing KPIC July 2, 2020 SQR at Exhibit B-25; KPIC July 27, 2020 SQR at Exhibit D-40; and KPIC July 15, 2020 SQR at Exhibit C-50).

⁶³ See KPIC Rebuttal Brief at 16.

⁶⁴ *Id.*

Commerce’s Position: We disagree with the petitioner that KPIC failed to accurately report its product codes and the particle size product characteristics for any of its grades of ultra-high polyethylene.

On November 2, 2020, KPIC submitted documentation in response to Commerce’s request in the in-lieu of on-site verification questionnaire to “list the product characteristic codes you assigned in the response. Support each reported characteristic with product samples, drawings, bill or materials, specification sheets or other documentation.”⁶⁵ The only product characteristic code included in the questionnaire related to particle size is “average particle size” and KPIC provided certificates of product analysis to support the average particle size codes it reported for the selected home market and U.S. sales.⁶⁶ Therefore, we find that the information KPIC provided complied with our request and supports the average particle size codes it reported for these transactions in the home market and U.S. sales listings.

We also disagree with the petitioner that information shown on one of KPIC’s mill specification sheets contradicts its reported average particle size code for the product at issue.⁶⁷ As KPIC noted in its Pre-Prelim Comments,⁶⁸ the information shown on its mill specification sheet is consistent with its reporting of the average particle size reported in the sales database for this product.⁶⁹ Therefore, we find no basis to determine that KPIC has misreported either its average particle size, or CONNUM, for any sale.

Moreover, we disagree with the petitioner that KPIC failed to substantiate the process by which it assigned a final, different, product code and grade to certain products after production. KPIC explained in its Pre-Prelim Comments that it may assign an intermediate product code during the quality control process when determining if the product meets its intended specifications.⁷⁰ KPIC stated that, after testing, it assigns a final product code to the merchandise and this, not the intermediate product code, is the relevant product code of the sale.⁷¹ Because we find KPIC’s explanation of its recording of products assigned an intermediate product code reasonable, we find no basis to determine that there are distortions in KPIC’s sales reporting or its cost calculations.

Finally, we disagree with the petitioner that the examples it provides comparing the production costs and sales prices of certain CONNUMs are meaningful or an indication of disparities due to KPIC’s use of intermediate product codes during the production process.⁷² The antidumping law

⁶⁵ See KPIC November 2, 2020 ILOVQR at 4 and Exhibits SVE-6 and SVE-7.

⁶⁶ *Id.* Because the specifics of the product characteristics KPIC reported for the selected sales are business proprietary information, we cannot discuss them here.

⁶⁷ See KPIC Letter, “Ultra-High Molecular Weight Polyethylene from the Republic of Korea: Remainder of Supplemental Section A Questionnaire Response and Request to Submit Partially Translated Exhibits,” dated June 18, 2020 at Exhibit SA-6

⁶⁸ See KPIC’s Pre-Prelim Comments at 15-17.

⁶⁹ Because the specifics of the mill specification sheet are business proprietary information, we cannot discuss them here.

⁷⁰ See KPIC’s Pre-Prelim Comments at 16. Because the specifics of the petitioner’s examples are business proprietary information, we cannot discuss them here.

⁷¹ *Id.* at 14.

⁷² See Petitioner Case Brief at 16-17.

does not require that a respondent sell merchandise in its comparison and U.S. markets to earn the same profit margin. There is no indication that KPIC has misreported the sales prices or costs of any of its sales. Therefore, we have continued to rely on KPIC's reported data in our calculations for the final determination.

Comment 4: Ministerial Errors in the *Preliminary Determination*

KPIC's Case Brief

- KPIC granted a billing adjustment on a U.S. sales transaction and informed Commerce that it accounted for this amount in the reported gross unit price.⁷³
- However, Commerce in its margin calculations for the *Preliminary Determination* double counted KPIC's billing adjustment by deducting it again from the gross unit price.⁷⁴
- Commerce also inadvertently transposed two numbers when transcribing the NRV of ethylene based on published market prices to calculate a revised ethylene cost.⁷⁵
- Therefore, Commerce should revise its margin calculations to correct these errors.

The petitioner did not comment on this issue.

Commerce's Position: We agree with KPIC that we made certain errors in our *Preliminary Determination* margin calculations by: (1) deducting a U.S. billing adjustment that was already reflected in the reported gross unit price; and (2) incorrectly transposing two numbers when calculating the revised cost of ethylene. Therefore, we corrected these errors in our calculations for the final determination.⁷⁶

Comment 5: Whether the Record Demonstrates that KPIC Accurately Reported its Actual COP

Petitioner's Case Brief

- Commerce should apply adverse facts available (AFA) in the final determination due to KPIC's failure to accurately report its cost of ethylene and reconcile ethylene costs to its books and records.
- KPIC has not provided the actual cost of ethylene because it has not substantiated the COP in its Onsan plant. KPIC only provided the ethylene raw material costs based on monthly transfer values derived from its NRV allocation methodology, rather than the actual Onsan plant cost of manufacturing (COM) for these raw materials, thereby bifurcating the two plants' costs. Further, KPIC failed to reconcile its ethylene production costs to its books and records, casting doubt on the reliability of its reported information.⁷⁷

⁷³ See KPIC Case Brief at 5.

⁷⁴ *Id.* at 7.

⁷⁵ *Id.*

⁷⁶ See Final Sales Calculations Memorandum at 2; and Final Cost Calculations Memorandum at 1.

⁷⁷ See Petitioner Case Brief at 14 (citing KPIC Letter, "Ultra-High Molecular Weight Polyethylene from the Republic of Korea: Section D Questionnaire Response," dated June 10, 2020 (KPIC June 10, 2020 DQR) at Exhibit D-39; see also KPIC November 2, 2020 ILOVQR at Exhibit CVE-1).

- Commerce has previously adjusted a respondent's reported COM where actual prices to unaffiliated customers are higher than the transfer price of a major input.⁷⁸ Commerce should do so here for KPIC's transfers of ethylene from the Onsan plant to the Ulsan plant.
- Scrap offsets should not be included in the total raw material costs because KPIC did not include scrap in its NRV allocation calculation.
- KPIC has provided no evidence that the costs attributed to a temporarily idled period at the Onsan plant were reflected in its costs, which is pertinent because the Ulsan plant is dependent on the ethylene produced at the Onsan plant for the production of the merchandise under consideration (MUC).
- Based on the information submitted in KPIC's responses, KPIC has not accounted for additional merchandise that is within the scope of this investigation when completing its cost calculations and reconciliations.
- Despite KPIC's claims that it has been fully cooperative, it has not provided full and complete answers to Commerce's inquiries in its responses. As a result, Commerce should apply total AFA to KPIC in the final determination.
- Alternatively, Commerce should increase KPIC's costs for either the scrap offset or the highest price difference between the weighted-average price of ethylene sold to unaffiliated and affiliated customers and the transfer price of ethylene during the POI.

KPIC's Rebuttal Brief

- KPIC demonstrated how the material costs in its cost build-ups tie to its cost reconciliation with ample documentary support provided in its section D questionnaire response.⁷⁹ Regarding the costs of ethylene produced in the Onsan plant transferred to the Ulsan plant, the major input rule does not apply to the intra-company movement of inputs, or transfers within divisions of a single entity. The substantial evidence on the record supports the conclusion that KPIC's NRV allocation methodology, based on market prices, prepared in accordance with generally accepted accounting principles (GAAP) in its normal books and records, is reasonable and reliable.
- KPIC's scrap offset is included in the total costs of ethylene generated in the Naphtha Cracking Center (NCC) cost center.⁸⁰ Offsetting the total COP, which is allocated over prime production net of scrap, by the value of the by-products sold or reintroduced into production is an accepted accounting procedure and consistent with U.S. GAAP and Korean International Financial Reporting Standards (K-IFRS).⁸¹
- A temporary idling with continuous ethylene transfers occurred during April and May 2019. However, KPIC also incorporated the costs of Ulsan's purchases of ethylene, necessary to replace the diminished supply of ethylene from the Onsan plant, during the idled period.⁸²

⁷⁸ *Id.* at 13 (citing *Yarn from India* and accompanying Memorandum, "Cost of Production and Constructed Value Calculation Adjustments for the Preliminary Determination – Reliance Industries Limited," dated June 25, 2019)).

⁷⁹ See KPIC Rebuttal Brief at 4-5 (citing KPIC November 2, 2020 ILOVQR at 5-7 and Exhibit CVE-1).

⁸⁰ *Id.* at 7 (citing KPIC July 27, 2020 SQR at Exhibit D-24; and KPIC November 2, 2020 ILOVQR at Exhibit CVE-1).

⁸¹ *Id.* (citing KPIC July 27, 2020 SQR at Exhibit D-24).

⁸² *Id.* at 9 (citing KPIC June 10, 2020 DQR at Exhibits D-8, D-22-24, and D-29).

- KPIC does not list the grades of the additional merchandise discussed by the petitioner in its home market or U.S. sales reconciliation exhibits. However, the petitioner fails to identify any evidence that these grades were sold in the either market or improperly omitted from KPIC's exhibits.
- KPIC has complied with Commerce's requests for information, has cooperated and acted to the best of its ability in providing complete and accurate information in response to Commerce's requests, and no information is missing from the record for the final determination. Accordingly, Commerce should reject the petitioner's request to apply either total AFA or the alternative adjustment to KPIC's ethylene COM in the final determination.

Commerce's Position: We disagree with the petitioner that we should apply either facts available or total AFA to KPIC, as it has fully cooperated and acted to the best of its ability in providing complete and accurate information in response to Commerce's requests in this investigation.

Section 776(a) of the Act provides that Commerce shall, subject to section 782(d) of the Act, apply facts otherwise available in reaching the applicable determination if necessary information is not on the record or if an interested party or any other person: (A) withholds information that has been requested by Commerce; (B) fails to provide information within the deadlines established, or in the form and manner requested by Commerce, subject to subsections (c)(1) and (e) of section 782 of the Act; (C) significantly impedes a proceeding; or (D) provides information that cannot be verified as provided by section 782(i) of the Act. Further, 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.

KPIC has not withheld information, provided untimely information, significantly impeded the proceeding or provided information that could not be verified; nor is necessary information missing from the record. Commerce's long-standing practice, codified at section 773(f)(1)(A) of the Act, is to rely on a company's normal books and records if such records are in accordance with home country GAAP and reasonably reflect the costs associated with production and sale of the merchandise. Here, the record supports the fact that KPIC's reported costs are derived from its normal books and records, which are kept in accordance with Korean GAAP and K-IFRS.

We disagree that KPIC failed to report ethylene costs that reconcile to its normal books and records. In KPIC's submitted cost reconciliation, it established how its audited financial statements reconcile with its cost accounting records, including both the Onsan and Ulsan plants,⁸³ and its reported costs. KPIC showed how the monthly costs from the Onsan plant cost accounting report tie to the costs in the Ulsan plant cost accounting report. Then, on an overall level, KPIC showed the combination of the two plants' costs from the cost accounting system, and ultimately how that amount ties to the financial accounting system and the financial statements in the overall cost reconciliation.⁸⁴ Thus, we disagree with the petitioner that KPIC bifurcated the two plants' costs. We also disagree with the petitioner that the ethylene costs

⁸³ See KPIC June 10, 2020 DQR at Exhibit D-15.

⁸⁴ See KPIC July 27, 2020 SQR at 5, 9, and Exhibit D-28.

transferred to the Ulsan plant from the Onsan plant should be evaluated under the major input rule. Section 773(f)(2) of the Act relates to purchases from affiliated parties. The Onsan and Ulsan plants are both plants within the same legal entity, the respondent KPIC.⁸⁵ They are not affiliated companies and any transactions that occur between the plants should be, and were, recorded at cost. Therefore, the major input rule does not apply in this instance.

We also disagree that scrap offsets should not be included in the total raw material costs because KPIC did not include scrap in its NRV allocation calculation. In KPIC's cost buildups, as recorded in the normal course of business, the scrap offset figure was netted against the total costs of the NCC.⁸⁶ Then, the net total of these costs was allocated to all of the joint products in the NCC, including ethylene.⁸⁷ Offsetting the total pool of joint production costs with the scrap revenue, prior to applying the NRV allocation ratios, is a normal and reasonable practice. As Commerce explained in *CORE from Korea*, normally the sales value of scrap generated during a given period is used as an offset to the manufacturing costs of the finished products for the period.⁸⁸ KPIC reported its costs, including the scrap offset, based on its normal books and records. Therefore, for the final determination, we have continued to rely on KPIC's reported costs net of scrap offsets.⁸⁹

Moreover, we disagree that KPIC failed to report costs related to a temporarily idled period at the Onsan plant. KPIC's Onsan plant was temporarily offline for maintenance in 2019, requiring KPIC to purchase ethylene from unaffiliated suppliers. KPIC explained that the shutdown involved only a temporary idling with continued (lower quantity) ethylene transfers during April and May 2019, made possible because the Onsan plant maintains product storage tanks that store products produced at the NCC. Nothing on the record indicates that any of the costs incurred at the Onsan plant during the temporary shutdown period were not included in the reported costs. In fact, KPIC has shown how the ethylene production costs incurred at the Onsan plant during the idled months were transferred to the Ulsan plant during those months. In the Ulsan plant, the transferred ethylene costs were combined with the purchases of ethylene to be consumed in producing MUC.⁹⁰ Therefore, because: (1) KPIC demonstrated that the costs of the Onsan plant are included in the total reported costs; (2) KPIC reconciled its reported costs to the total actual costs incurred at both the Onsan and Ulsan plants; and (3) the record supports that the additional ethylene purchases during the idled months were included in the reported costs, we continued to rely on KPIC's reported costs for the ethylene consumed at the Ulsan plant for the final determination.

Finally, we disagree that KPIC failed to account for all subject merchandise in its cost calculations. We find that the grades that the petitioner alleges KPIC failed to report are not

⁸⁵ See KPIC June 10, 2020 DQR at D-4.

⁸⁶ See KPIC November 2, 2020 ILOVQR at 1-3 and Exhibit CVE-1.

⁸⁷ *Id.*

⁸⁸ See *Certain Corrosion-Resistant Carbon Steel Flat Products from the Republic of Korea: Notice of Final Results of the Thirteenth Administrative Review*, 73 FR 14220 (March 17, 2008) (*CORE from Korea*), and accompanying IDM at Comment 5.

⁸⁹ We note that we did not request that KPIC provide any further information regarding its scrap revenue offset.

⁹⁰ See KPIC June 10, 2020 DQR at 3 and Exhibit D-22.

within the scope of the investigation.⁹¹ Specifically, information in KPIC's section A questionnaire response shows that the grades in question have a molecular weight of less than 1.0×10^6 g/mol, which places them outside the scope of this investigation.⁹² Additionally, as KPIC notes, there is no indication that these products were produced in the Ulsan plant, where all of KPIC's reported subject merchandise was produced.⁹³ Thus, we find no basis to conclude that KPIC failed to include all of the subject merchandise it produced in its reported costs.

Consequently, in the instant proceeding, for all of the above reasons, we find that KPIC provided the requested information in a timely manner and provided sufficient explanations for its cost reporting methodology. Therefore, we do not find that the application of total AFA, or any other facts available adjustment, to KPIC's reported costs is warranted for the final determination.

Comment 6: Whether Commerce Reasonably Adjusted KPIC's Ethylene COP

KPIC's Case Brief

- In the *Preliminary Determination*, Commerce improperly revised KPIC's reported ethylene costs to reflect the differential between KPIC's actual sales prices and published average Korean market sales prices of ethylene.⁹⁴
- KPIC's NRV cost allocation methodology properly reflects both K-IFRS and Korean GAAP and reasonably reflects ethylene's COP.⁹⁵
- Commerce undercuts its unreasonable deviation to adjust COP by recognizing that KPIC's normal books and records use published market prices from a business proprietary source as the basis for NRV "because these outputs are not sold monthly on a regular basis."⁹⁶ KPIC's GAAP-based methodology reasonably accounts for variances in market prices not reflected in KPIC's contract terms with its ethylene customers.⁹⁷
- Commerce has in past cases relied on the published market prices to calculate COP.⁹⁸ Substantial evidence on the record supports the conclusion that KPIC's NRV allocation methodology based on these published market prices, prepared in accordance with GAAP in its normal books and records, is reasonable and reliable.

The petitioner did not comment on this issue.

Commerce's Position: In determining the appropriate costing methods for a respondent to use, the statute directs Commerce to look first to the books and records of a respondent. Section 773(f)(1)(A) of the Act states that costs shall normally be calculated based on the records of the

⁹¹ Because the specific product grades are business proprietary information, we cannot discuss them here; see KPIC November 2, 2020 ILOVQR at CVE-3.

⁹² See KPIC Rebuttal Brief at 12 (citing KPIC's Letter, "Ultra-High Molecular Weight Polyethylene from the Republic of Korea: Section A Questionnaire Responses," dated May 8, 2020 at Exhibit A-49).

⁹³ See, e.g., KPIC November 2, 2020 ILOVQR at CVE-3.

⁹⁴ See KPIC Case Brief at 2.

⁹⁵ *Id.* at 4.

⁹⁶ *Id.*

⁹⁷ *Id.* (citing KPIC July 27, 2020 SQR at 7-8).

⁹⁸ *Id.* (citing *Final Affirmative Determination in the Less-Than-Fair-Value Investigation of Acetone from the Republic of Korea*, 85 FR 8252 (February 6, 2020) (*Acetone from Korea*), and accompanying IDM at Comment 1).

exporter or producer of the merchandise, if such records are kept in accordance with the GAAP of the exporting country and reasonably reflect the costs associated with the production and sale of the merchandise. In its normal books and records, in accordance with Korean GAAP, KPIC tracks the costs for the six co-products that are produced in the joint production process at the NCC. KPIC normally allocates the joint costs incurred in the NCC joint production process to each co-product produced using published market prices to value two of the co-products, including ethylene, while valuing the other four co-products based on actual sales prices.⁹⁹ KPIC relied on its normal books and records, kept in accordance with Korean GAAP, in calculating its reported costs. As such, we reviewed KPIC's NRV cost allocation methodology to evaluate its reasonableness.

Commerce has acknowledged in a number of proceedings that a value-based allocation methodology can be problematic in an antidumping context.¹⁰⁰ The most obvious problem is the potential circularity of the calculation, whereby prices are used to determine the product-specific costs which in turn are either compared to those same prices or are used to construct prices (*i.e.*, through the sales-below-cost test and constructed value). In addition, the statute directs Commerce to determine the actual cost to produce the MUC and establishes that cost as a floor for the comparison prices. We have emphasized that the use of a value-based cost allocation methodology is appropriate in an antidumping context in limited instances and often is used as a method of last resort.¹⁰¹ The National Association of Accountants defines joint products as two or more products that are so related that one cannot be produced without producing the other(s), each having relative substantial value and being produced simultaneously by the same process up to a split-off point.¹⁰² This investigation presents such a situation where the particular raw material inputs cannot be precisely traceable to the specific co-products produced. In the instant case, the resulting joint products differ in physical composition (*i.e.*, are not homogenous), end uses, and have distinct values. Therefore, we find KPIC's use of a NRV cost allocation methodology to be reasonable.

Next, we analyzed whether the values used to determine the NRVs of the co-products produced reasonably reflected the market value of such products. Specifically, we looked at the values used for ethylene, the primary raw material used to produce the MUC. For ethylene, KPIC relied on published market prices, even though it sold ethylene as part of its normal operations. KPIC's own sales prices reflect the exact product produced, KPIC's own business operations, and the true market reality of the joint product produced. Further, using its own actual sales revenue is consistent with how KPIC determined the NRV for all but one of the other co-products generated in the joint production process. In the *Preliminary Determination*, we compared KPIC's actual sales prices to the published market prices used for ethylene to see whether they were comparable and we found there to be significant and consistent differences.¹⁰³ Nothing has changed from the *Preliminary Determination*. Using a market value source to allocate joint costs under an NRV methodology that does not fairly reflect the actual market value of such

⁹⁹ See KPIC July 27, 2020 SQR at 6.

¹⁰⁰ See *Acetone from Korea* IDM at Comment 1.

¹⁰¹ *Id.*

¹⁰² *Id.*

¹⁰³ See Memorandum, "Cost of Production and Constructed Value Calculation Adjustments for the Preliminary Determination – Korea Petrochemical Industry Co., Ltd.," dated September 30, 2020.

products results in a distorted cost allocation. In instances where Commerce determines that a company's normal books and records do not reasonably reflect the production costs of the MUC, Commerce practice has been to adjust those costs, as necessary.¹⁰⁴

We are unconvinced by KPIC's argument that its sales prices are unusable because they are based on long-term contracts established at the end of the prior year. First, there is no record evidence concerning the exact details of the structure of such sales. In addition, even if such sales were based on long-term contracts, it would not necessarily be unreasonable to rely on these prices. Long-term contracts still allow for price fluctuations in line with market conditions. In fact, we note that KPIC's submitted sales prices for ethylene fluctuated each month throughout the POI.¹⁰⁵

In conclusion, although we agree that KPIC's allocation of costs using an NRV allocation methodology is reasonable, we do not agree with the source of the values used to determine the NRV for ethylene in the instant investigation. Therefore, consistent with the *Preliminary Determination*, we have continued to rely on KPIC's actual ethylene home market sales prices as the basis for the NRV allocation of the joint production costs to ethylene.

V. 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 in the investigation and the final weighted-average dumping margin in the *Federal Register*.

☒


☐

Agree

Disagree

2/18/2021

X



Signed by: CHRISTIAN MARSH

Christian Marsh
Acting Assistant Secretary
for Enforcement and Compliance

¹⁰⁴ See, e.g., *Acetone from Korea* IDM at Comment 1.

¹⁰⁵ See KPIC July 27, 2020 SQR at Exhibit D-27.