

Dated: June 2, 2004.

James J. Jochum,

Assistant Secretary for Import Administration.

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-580-839]

Certain Polyester Staple Fiber From Korea; Preliminary Results of Antidumping Duty Administrative Review, Partial Rescission of Review and Preliminary Notice of Intent To Revoke, in Part

AGENCY: Import Administration, International Trade Administration, Department of Commerce.

ACTION: Notice of preliminary results of 2002-2003 administrative review, partial rescission of review, partial request for revocation of antidumping duty order, and preliminary notice of intent to revoke, in part.

SUMMARY: The Department of Commerce is conducting an administrative review of the antidumping duty order on certain polyester staple fiber from Korea. The period of review is May 1, 2002, through April 30, 2003. This review covers imports of certain polyester staple fiber from three producers/exporters.

We have preliminarily found that sales of subject merchandise have been made below normal value. If these preliminary results are adopted in our final results, we will instruct U.S. Customs and Border Protection ("CBP") to assess antidumping duties.

Interested parties are invited to comment on these preliminary results. We will issue the final results not later than 120 days from the date of publication of this notice.

DATES: *Effective Date:* June 10, 2004.

FOR FURTHER INFORMATION CONTACT: Julie Santoboni, Andrew McAllister or Jesse Cortes, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington DC 20230; telephone (202) 482-4194, (202) 482-1174 or (202) 482-3986.

Background

On May 25, 2000, the Department of Commerce ("the Department") published an antidumping duty order on certain polyester staple fiber ("PSF") from Korea. (See 65 FR 33807.) On May 1, 2003, the Department published a

notice of "Opportunity to Request Administrative Review" of this order. (See 68 FR 23281). On May 30, 2003, Arteva Specialties S.a.r.l., d/b/a KoSa and Wellman, Inc. ("the petitioners") requested administrative reviews of Daehan Synthetic Fiber Co., Ltd. ("Daehan"), Daeyang Industrial Co., Ltd. ("Daeyang"), East Young Co., Ltd. ("East Young"), Estal Industry Co., Ltd. ("Estal"), Keon Baek Co., Ltd. ("Keon Baek"), Geum Poong Corp. ("Geum Poong"), Huvis Corporation ("Huvis"), Mijung Industrial Co. ("Mijung"), Saehan Industrial Co. ("Saehan"), Samheung Co., Ltd. ("Samheung"), Sam Young Synthetics Co., Ltd. ("Sam Young") and Sunglim Co., Ltd. ("Sunglim"). On May 30, 2003, Geum Poong, Sam Young, East Young, Daeyang, Mijung, Keon Baek, Saehan, and Huvis made similar requests for administrative reviews. Keon Baek also requested that the Department revoke the antidumping duty order with respect to Keon Baek. Also, on May 30, 2003, Stein Fibers, Ltd. ("Stein Fibers"), an interested party in this review, requested an administrative review of imports of the subject merchandise produced by Daeyang, East Young, Geum Poong, Huvis, Keon Baek, Mijung, and Sam Young. On July 1, 2003, the Department published a notice initiating the review for the aforementioned companies. (See 68 FR 39055). The period of review ("POR") is May 1, 2002, through April 30, 2003.

On July 10, 2003, we issued antidumping questionnaires in this review. On August 14, 2003, Mijung withdrew its request for review. Also, on August 14, 2003, Stein Fibers withdrew its request for administrative review of the shipments of Mijung. On September 3, 2003, the petitioners withdrew their requests for review of Daehan, Daeyang, East Young, Estal, Geum Poong, Mijung, Saehan, Samheung, Sam Young and Sunglim. On September 12, 2003, Daeyang, East Young, Geum Poong, and Sam Young withdrew their requests for review. Also, on September 12, 2003, Stein Fibers withdrew its requests for administrative review of the shipments of Daeyang, East Young, Geum Poong, and Sam Young. See "Partial Rescission" section, below.

We received responses from Keon Baek, Saehan and Huvis (collectively, "the respondents") on September 12, 2003. As a result of certain below-cost sales being disregarded in the previous administrative review, on October 15, 2003, we instructed Huvis to respond to the cost questionnaire. On November 25, 2003, we received Huvis' response to the cost questionnaire.

On October 24, and November 3, 2003, in accordance with 19 CFR 351.301(d)(2)(ii), the petitioners alleged that Keon Baek and Saehan, respectively, had made sales in the home market at prices below the cost of production ("COP") during the POR. On October 29, and November 4, 2003, Keon Baek and Saehan, respectively, submitted objections to the petitioners' COP allegations on the basis that they were untimely filed. We accepted the allegations and found that the petitioners' allegations provided a reasonable basis to believe or suspect that sales in the home market by Keon Baek and Saehan had been made at prices below the COP. On November 11, and December 2, 2003, pursuant to section 773(b) of the Tariff Act of 1930, as amended effective January 1, 1995 ("the Act") by the Uruguay Round Agreements Act ("URAA"), we initiated investigations to determine whether Keon Baek and Saehan, respectively, made home market sales during the POR at prices below the COP (see Memorandum from Jesse Cortes to Susan Kuhbach, Director, AD/CVD Enforcement Office 1, "Petitioners' Allegation of Sales Below the Cost of Production for Keon Baek Co., Ltd.," dated November 11, 2003 and Memorandum from Julie Santoboni to Susan Kuhbach, Director, AD/CVD Enforcement Office 1, "Petitioners' Allegation of Sales Below the Cost of Production for Saehan Industries, Inc.," dated December 2, 2003, which are on file in the Department's Central Records Unit ("CRU") in room B-099 of the main Department building). Accordingly, on November 17 and December 2, 2003, we notified Keon Baek and Saehan, respectively, that they must respond to section D of the antidumping duty questionnaire. We received responses to the cost questionnaire from Keon Baek and Saehan on December 8, 2003, and January 22, 2004, respectively.

In January, February and April 2004, we issued supplemental questionnaires to Huvis, Keon Baek and Saehan. We received responses to these supplemental questionnaires in January, February, March and May 2004.

On January 13, 2004, in accordance with section 751(a)(3)(A) of the Act, we published a notice extending the time limit for the completion of the preliminary results in this case by 120 days (*i.e.*, until no later than June 1, 2004). (See 69 FR 1971).

Due to the unexpected emergency closure of the main Commerce building on Tuesday, June 1, 2004, the Department has tolled the deadline for

these preliminary results by one day to June 2, 2004.

Scope of the Order

For the purposes of this order, the product covered is PSF. PSF is defined as synthetic staple fibers, not carded, combed or otherwise processed for spinning, of polyesters measuring 3.3 decitex (3 denier, inclusive) or more in diameter. This merchandise is cut to lengths varying from one inch (25 mm) to five inches (127 mm). The merchandise subject to this order may be coated, usually with a silicon or other finish, or not coated. PSF is generally used as stuffing in sleeping bags, mattresses, ski jackets, comforters, cushions, pillows, and furniture. Merchandise of less than 3.3 decitex (less than 3 denier) currently classifiable in the *Harmonized Tariff Schedule of the United States* ("HTSUS") at subheading 5503.20.00.20 is specifically excluded from this order. Also specifically excluded from this order are polyester staple fibers of 10 to 18 denier that are cut to lengths of 6 to 8 inches (fibers used in the manufacture of carpeting). In addition, low-melt PSF is excluded from this order. Low-melt PSF is defined as a bi-component fiber with an outer sheath that melts at a significantly lower temperature than its inner core.

The merchandise subject to this order is currently classifiable in the HTSUS at subheadings 5503.20.00.45 and 5503.20.00.65. Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the merchandise under order is dispositive.

Partial Rescission

As noted above, Mijung, Daeyang, East Young, Geum Poong, and Sam Young withdrew their requests for review, and Stein Fibers withdrew its request for review of the same companies. Additionally, the petitioners withdrew their requests for review of Daehan, Daeyang, East Young, Estal, Geum Poong, Mijung, Saehan, Samheung, Sam Young, and Sunglim. Because these withdrawals were timely filed and no other party requested a review of these companies, with the exception of Saehan, pursuant to 19 CFR 351.213(d)(1) we are rescinding this review with respect to Daehan, Daeyang, East Young, Estal, Geum Poong, Mijung, Samheung, Sam Young, and Sunglim. We will instruct CBP to liquidate any entries from these companies during the POR and to assess antidumping duties at the rate that was applied at the time of entry.

Revocation

The Department "may revoke, in whole or in part" an antidumping duty order upon completion of a review under section 751 of the Act. While Congress has not specified the procedures that the Department must follow in revoking an order, the Department has developed a procedure for revocation that is described in 19 CFR 351.222. This regulation requires, *inter alia*, that a company requesting revocation must submit the following: (1) A certification that the company has sold the subject merchandise at not less than normal value ("NV") in the current review period and that the company will not sell at less than NV in the future; (2) a certification that the company sold the subject merchandise in each of the three years forming the basis of the request in commercial quantities; and, (3) an agreement to reinstatement of the order if the Department concludes that the company, subsequent to the revocation, sold subject merchandise at less than NV. See 19 CFR 351.222(e)(1).

Pursuant to 19 CFR 351.222(e)(1), Keon Baek requested revocation of the antidumping duty order as it pertains to that company. According to 19 CFR 351.222(b)(2), upon receipt of such a request, the Department may revoke an order, in part, if it concludes that (1) the company in question has sold subject merchandise at not less than NV for a period of at least three consecutive years; (2) the continued application of the antidumping duty order is not otherwise necessary to offset dumping; and (3) the company has agreed to its immediate reinstatement in the order if the Department concludes that the company, subsequent to the revocation, sold subject merchandise at less than NV.

We preliminarily find that the request from Keon Baek meets all of the criteria under 19 CFR 351.222. With regard to the criteria of subsection 19 CFR 351.222(b)(2), our preliminary margin calculations show that Keon Baek sold PSF at not less than NV during the current review period. See dumping margins below. In addition, Keon Baek sold PSF at not less than NV during the 1999–2001 review period (*i.e.*, Keon Baek's dumping margin was zero or *de minimis*). See *Polyester Staple Fiber from Korea: Final Results of Antidumping Duty Administrative Review*, 67 FR 63616 (Oct. 15, 2002) ("1999–2001 PSF AR Final"), covering the period November 8, 1999, through April 30, 2001. In accordance with 19 CFR 351.222(d) we did not review the intervening review period.

Based on our examination of the sales data submitted by Keon Baek, we preliminarily find that Keon Baek sold the subject merchandise in the United States in commercial quantities in each of the consecutive years cited by Keon Baek to support its request for revocation. See *Keon Baek Calculation Memorandum*. Thus, we preliminarily find that Keon Baek had zero or *de minimis* dumping margins for the requisite administrative review periods and sold in commercial quantities for those consecutive years. Also, we preliminarily find that application of the antidumping order to Keon Baek is no longer warranted for the following reasons: (1) The company had zero or *de minimis* margins for a period of at least three consecutive years; (2) the company has agreed to immediate reinstatement of the order if the Department finds that it has resumed making sales at less than normal value; and (3) the continued application of the order is not otherwise necessary to offset dumping. Therefore, we preliminarily find that Keon Baek qualifies for revocation of the order on PSF pursuant to 19 CFR 351.222(b)(2) and that the order with respect to merchandise produced and exported by Keon Baek should be revoked. If these preliminary findings are affirmed in our final results, we will revoke this order in part for Keon Baek and, in accordance with 19 CFR 351.222(f)(3), we will terminate the suspension of liquidation for any of the merchandise in question that is entered, or withdrawn from warehouse, for consumption on or after May 1, 2003, and will instruct CBP to refund any cash deposits for such entries.

Verification

As provided in section 782(i) of the Act, in March 2004, we verified information provided by Keon Baek using standard verification procedures, including on-site inspection of the manufacturer's facilities, examination of relevant sales, cost and financial records, and selection of original documentation containing relevant information. The Department reported its findings from the sales and cost verification on May 26, 2004. See *Memorandum to the File, Sales and Cost Verification Report—Keon Baek* dated May 26, 2004 (*Keon Baek Verification Report*), which is on file in the CRU.

Fair Value Comparisons

To determine whether the respondents' sales of PSF to the United States were made at less than NV, we compared export price ("EP") to NV, as

described in the "Export Price" and "Normal Value" sections of this notice.

Pursuant to section 777A(d)(2) of the Act, we compared the EPs of individual U.S. transactions to the weighted-average NV of the foreign like product where there were sales made in the ordinary course of trade, as discussed in the "Cost of Production Analysis" section below.

Product Comparisons

In accordance with section 771(16) of the Act, we considered all products produced and sold by the respondents in the home market covered by the description in the "Scope of the Order" section, above, to be foreign like products for purposes of determining appropriate product comparisons to U.S. sales. In accordance with section 773(a)(1)(C)(ii) of the Act, in order to determine whether there was a sufficient volume of sales in the home market to serve as a viable basis for calculating NV, we compared each respondent's volume of home market sales of the foreign like product to the volume of its U.S. sales of the subject merchandise. (For further details, see the "Normal Value" section, below.)

We compared U.S. sales to sales made in the home market within the contemporaneous window period, which extends from three months prior to the POR until two months after the POR. Where there were no sales of identical merchandise in the home market made in the ordinary course of trade to compare to U.S. sales, we compared U.S. sales to sales of the most similar foreign like product made in the ordinary course of trade. Where there were no sales of identical or similar merchandise made in the ordinary course of trade in the home market to compare to U.S. sales, we compared U.S. sales to constructed value ("CV"). In making product comparisons, consistent with our final determination in the original investigation, we matched foreign like products based on the physical characteristics reported by the respondents in the following order: (1) Composition; (2) type; (3) grade; (4) cross section; (5) finish; and (6) denier (see *Notice of Final Determination of Sales at Less Than Fair Value: Certain Polyester Staple Fiber From the Republic of Korea*, 65 FR 16880, 16881 (March 30, 2000)).

Export Price

For sales to the United States, we calculated EP, in accordance with section 772(a) of the Act, because the merchandise was sold prior to importation by the exporter or producer outside the United States to the first

unaffiliated purchaser in the United States and because constructed export price methodology was not otherwise warranted. We calculated EP based on the FOB, C&F, CIF, EDDP (ex-dock duty paid) FOB U.S. port, or EDDP CIF price to unaffiliated purchasers in the United States. We made deductions, where appropriate, consistent with section 772(c)(2)(A) of the Act, for the following movement expenses: inland freight from the plant to port of exportation, foreign brokerage and handling, wharfage, container tax, bill of lading charge, terminal handling charge, international freight, marine insurance, and U.S. customs duty.

We increased EP, where appropriate, for duty drawback in accordance with section 772(c)(1)(B) of the Act. Huvis and Saehan provided documentation demonstrating that they have received duty drawback under the individual-rate system. In prior investigations and administrative reviews, the Department has examined the individual-rate system and found that the government controls in place generally satisfy the Department's requirements for receiving a duty drawback adjustment (*i.e.*, that (1) the rebates received were directly linked to import duties paid on inputs used in the manufacture of the subject merchandise, and (2) there were sufficient imports to account for the rebates received). See *Final Results of Antidumping Duty Administrative Review and Partial Termination of Administrative Review: Circular Welded Non-Alloy Steel Pipe From the Republic of Korea*, 62 FR 55574, 55577 (October 27, 1997). We examined the documentation submitted by Huvis and Saehan and confirmed that they met the Department's two-prong test for receiving a duty drawback adjustment. Accordingly, we are allowing the full duty drawback adjustment on all of Huvis' and Saehan's U.S. sales.

Keon Baek received duty drawback under the fixed-rate system. The Department has found that the Korean fixed-rate duty drawback system does not sufficiently link import duties paid to rebates received upon export. Therefore, the fixed-rate system does not, in and of itself, meet the Department's criteria, *i.e.*, that the rebates received were directly linked to import duties paid on inputs used in the manufacture of the subject merchandise, and that there were sufficient imports to account for the rebates received. See *id.* Furthermore, Keon Baek stated in its questionnaire response, and we verified, that it did not import any raw materials during the POR. Consequently, Keon Baek was unable to demonstrate that duty drawback which it received under

the fixed-rate system met the Department's criteria for a duty drawback adjustment. Accordingly, for purposes of these preliminary results, we are not granting Keon Baek a duty drawback adjustment.

Finally, for Keon Baek we incorporated the minor corrections to EP submitted at verification. See *Keon Baek Verification Report* at Exhibit 1.

Normal Value

A. Selection of Comparison Market

In order to determine whether there was a sufficient volume of sales of PSF in the home market to serve as a viable basis for calculating NV, we compared each respondent's home market sales of the foreign like product to its volume of U.S. sales of the subject merchandise, in accordance with section 773(a) of the Act. Pursuant to sections 773(a)(1)(B) and (C) of the Act, because each respondent's aggregate volume of home market sales of the foreign like product was greater than five percent of its aggregate volume of U.S. sales of the subject merchandise, we determined that the home market was viable for all producers.

B. Level of Trade

Section 773(a)(1)(B)(i) of the Act states that, to the extent practicable, the Department will calculate NV based on sales at the same level of trade ("LOT") as the EP. Sales are made at different LOTs if they are made at different marketing stages (or their equivalent). See 19 CFR 351.412(c)(2). Substantial differences in selling activities are a necessary, but not sufficient, condition for determining that there is a difference in the stages of marketing. *Id.*; see also *Notice of Final Determination of Sales at Less Than Fair Value: Certain Cut-to-Length Carbon Steel Plate From South Africa*, 62 FR 61731, 61732 (November 19, 1997). In order to determine whether the comparison sales were at different stages in the marketing process than the U.S. sales, we reviewed the distribution system in each market (*i.e.*, the "chain of distribution"),¹ including selling functions,² class of customer ("customer

¹ The marketing process in the United States and comparison markets begins with the producer and extends to the sale to the final user or customer. The chain of distribution between the two may have many or few links, and the respondents' sales occur somewhere along this chain. In performing this evaluation, we considered the narrative responses of each respondent to properly determine where in the chain of distribution the sale appears to occur.

² Selling functions associated with a particular chain of distribution help us to evaluate the level(s) of trade in a particular market. For purposes of these preliminary results, we have organized the common selling functions into four major

category”), and the level of selling expenses for each type of sale.

Pursuant to section 773(a)(1)(B)(i) of the Act, in identifying levels of trade for EP and comparison market sales (*i.e.*, NV based on either home market or third country prices³), we consider the starting prices before any adjustments. *See Micron Technology, Inc. v. United States, et al.*, 243 F. 3d 1301, 1314–1315 (Fed. Cir. 2001) (affirming this methodology).

When the Department is unable to match U.S. sales to sales of the foreign like product in the comparison market at the same LOT as the EP, the Department may compare the U.S. sale to sales at a different LOT in the comparison market. In comparing EP sales at a different LOT in the comparison market, where available data show that the difference in LOT affects price comparability, we make an LOT adjustment under section 773(a)(7)(A) of the Act.

Huvis reported that it made direct sales to distributors and end users in both the home market and in the United States. Keon Baek made direct sales to end users in the home market and in the United States. Saehan made direct sales to distributors and end users in the home market and distributors and end users in the United States. Saehan also made sales to Korean trading companies for export to the United States. Each respondent has reported a single channel of distribution and a single level of trade in each market, and has not requested an LOT adjustment. We examined the information reported by each respondent regarding its marketing process for making the reported home market and U.S. sales, including the type and level of selling activities performed and customer categories. Specifically, we considered the extent to which sales process, freight services, warehouse/inventory maintenance, and warranty services varied with respect to the different customer categories (*i.e.*, distributors and end users) within each market and across the markets. Based on our analyses, we found a single level of trade in the United States, and a single, identical level of trade in the home market for all respondents. Thus, it was unnecessary to make a LOT adjustment for Saehan, Keon Baek or Huvis in comparing EP and home market prices.

categories: sales process and marketing support, freight and delivery, inventory and warehousing, and quality assurance/warranty services. Other selling functions unique to specific companies were considered, as appropriate.

³ Where NV is based on CV, we determine the NV LOT based on the LOT of the sales from which we derive selling expenses, G&A expenses, and profit for CV, where possible.

C. Sales to Affiliated Customers

Huvis made sales in the home market to an affiliated customer. To test whether these sales were made at arm’s length, we compared the starting prices of sales to the affiliated customer to those of unaffiliated customers, net of all movement charges, direct and indirect selling expenses, discounts, and packing. Where the price to the affiliated party was, on average, within a range of 98 to 102 percent of the price of the same or comparable merchandise to the unaffiliated parties, we determined that the sales made to the affiliated party were at arm’s length. *See Modification Concerning Affiliated Party Sales in the Comparison Market*, 67 FR 69186 (November 15, 2002). In accordance with the Department’s practice, we only included in our margin analysis those sales to an affiliated party that were made at arm’s length.

D. Cost of Production Analysis

As discussed in the “Background” section above, there were reasonable grounds to believe or suspect that the respondents made sales of the subject merchandise in its comparison market at prices below the COP in accordance with section 773(b) of the Act.

1. Calculation of COP

We calculated the COP on a product-specific basis, based on the sum of the respondents’ costs of materials and fabrication for the foreign like product, plus amounts for selling, general and administrative (“SG&A”) expenses, including interest expenses, and the costs of all expenses incidental to placing the foreign like product in a condition packed ready for shipment in accordance with section 773(b)(3) of the Act.

We relied on COP information submitted in the respondents’ cost questionnaire responses, except for the following adjustments.

Huvis. We adjusted Huvis’ reported cost of manufacturing to account for purchases of modified terephthalic acid and ethylene glycol from affiliated parties at non-arm’s-length prices. *See Memorandum from Team to the File, Preliminary Results Calculation Memorandum—Huvis Corporation*, dated June 2, 2004 (*Huvis Calculation Memorandum*), which is on file in the CRU.

Keon Baek. We adjusted Keon Baek’s net interest expense ratio to take into account a calculation error found at verification. *See Keon Baek Verification Report.* We also adjusted Keon Baek’s general and administrative expense ratio

to exclude the reversal of allowance of doubtful accounts. *See Keon Baek Calculation Memorandum.*

Saehan. We adjusted Saehan’s reported general and administrative (“G&A”) expenses ratio to include certain items that Saehan had omitted from its submitted calculation. *See Memorandum from the Team to the File, Preliminary Results Calculation Memorandum for Saehan Industries Inc.*, dated June 1, 2004 (*Saehan Calculation Memorandum*), which is on file in the CRU. We also did not include Saehan’s adjustment to its net interest expense calculation that was reported in the SAS field INTXADJ in its submitted cost file. *See Saehan Calculation Memorandum.*

2. Test of Home Market Prices

On a product-specific basis, we compared the adjusted weighted-average COP figures for the POR to the home market sales of the foreign like product, as required under section 773(b) of the Act, in order to determine whether these sales were made at prices below the COP. The prices were exclusive of any applicable movement charges, billing adjustments, discounts, commissions, warranties and indirect selling expenses. In determining whether to disregard home market sales made at prices less than their COP, we examined, in accordance with sections 773(b)(1)(A) and (B) of the Act, whether such sales were made (1) within an extended period of time in substantial quantities, and (2) at prices which permitted the recovery of all costs within a reasonable period of time.

3. Results of COP Test

Pursuant to section 773(b)(1), where less than 20 percent of the respondent’s sales of a given product are at prices less than the COP, we do not disregard any below-cost sales of that product, because we determine that in such instances the below-cost sales were not made in “substantial quantities.” Where 20 percent or more of the respondent’s sales of a given product are at prices less than the COP, we determine that the below-cost sales represent “substantial quantities” within an extended period of time, in accordance with section 773(b)(1)(A) of the Act. In such cases, we also determine whether such sales were made at prices which would not permit recovery of all costs within a reasonable period of time, in accordance with section 773(b)(1)(B) of the Act.

We found that, for certain specific products, more than 20 percent of each of the respondent’s home market sales were at prices less than the COP and, thus, the below-cost sales were made

within an extended period of time in substantial quantities. In addition, these sales were made at prices that did not provide for the recovery of costs within a reasonable period of time. Therefore, we excluded these sales and used the remaining sales, if any, as the basis for determining NV, in accordance with section 773(b)(1).

E. Calculation of Normal Value Based on Home Market Prices

We calculated NV based on the price to unaffiliated customers, and an affiliated customer where sales were made at arm's length. We made adjustments for differences in packing in accordance with sections 773(a)(6)(A) and 773(a)(6)(B)(i) of the Act. We also made adjustments, where appropriate, consistent with section 773(a)(6)(B)(ii) of the Act, for the following movement expense: inland freight from the plant to the customer. In addition, we made adjustments for differences in circumstances of sale ("COS") in accordance with section 773(a)(6)(C)(iii) of the Act and 19 CFR 351.410. We made COS adjustments, where appropriate, by deducting direct selling expenses incurred on home market sales (*i.e.*, credit expenses, bank charges, less charges, and letter of credit charges) and adding U.S. direct selling expenses (*i.e.*, credit expenses, bank charges, letter of credit fees, bank document handling charges, term charges, collection charges, postage, and telegram charges).

Preliminary Results of the Review

We find that the following dumping margins exist for the period May 1, 2002, through April 30, 2003:

Exporter/manufacture	Weighted-average margin percentage
Huvis Corporation	1.54
Keon Baek Co., Ltd	0.07 (<i>de minimis</i>)
Saehan Industries, Inc	8.33

Any interested party may request a hearing within 30 days of publication of this notice. Any hearing, if requested, will be held 42 days after the publication of this notice, or the first workday thereafter. Issues raised in the hearing will be limited to those raised in the case and rebuttal briefs. Interested parties may submit case briefs within 30 days of the date of publication of this notice. Rebuttal briefs, which must be limited to issues raised in the case briefs, may be filed not later than 35 days after the date of publication of this notice. Parties who submit case briefs or rebuttal briefs in this proceeding are requested to submit with each argument

(1) a statement of the issue and (2) a brief summary of the argument with an electronic version included.

The Department will issue the final results of this administrative review, including the results of its analysis of issues raised in any such written briefs or hearing, within 120 days of publication of these preliminary results.

Assessment Rates and Cash Deposit Requirements

Pursuant to 19 CFR 351.212(b), the Department calculates an assessment rate for each importer or customer of the subject merchandise. The Department will issue appropriate assessment instructions directly to CBP within 15 days of publication of the final results of this review. Upon issuance of the final results of this administrative review, if any importer- or customer-specific assessment rates calculated in the final results are above *de minimis* (*i.e.*, at or above 0.5 percent), the Department will instruct CBP to assess antidumping duties on appropriate entries by applying the assessment rate to the entered quantity of the merchandise. For assessment purposes, we calculated importer- or customer-specific assessment rates for the subject merchandise by aggregating the dumping duties due for all U.S. sales to each importer or customer and dividing the amount by the total entered quantity of the sales to that importer or customer.

The following deposit requirements will be effective upon completion of the final results of this administrative review for all shipments of PSF from Korea entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of this administrative review, as provided by section 751(a)(1) of the Act: (1) The cash deposit rate for the reviewed companies will be the rate established in the final results of this administrative review (except no cash deposit will be required if its weighted-average margin is *de minimis*, *i.e.*, less than 0.5 percent); (2) for merchandise exported by manufacturers or exporters not covered in this review but covered in the original less-than-fair-value investigation or a previous review, the cash deposit rate will continue to be the most recent rate published in the final determination or final results for which the manufacturer or exporter received an individual rate; (3) if the exporter is not a firm covered in this review, the previous review, or the original investigation, but the manufacturer is, the cash deposit rate will be the rate established for the most recent period for the manufacturer of the merchandise; and (4) if neither the

exporter nor the manufacturer is a firm covered in this or any previous reviews, the cash deposit rate will be 7.91 percent, the "all others" rate established in *Certain Polyester Staple Fiber from the Republic of Korea: Notice of Amended Final Determination and Amended Order Pursuant to Final Court Decision*, 68 FR 74552 (December 24, 2003).

Notification to Importers

This notice also serves as a preliminary reminder to importers of their responsibility under 19 CFR 351.402(f) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

We are issuing and publishing these results in accordance with sections 751(a)(1) and 777(i)(1) of the Act.

Dated: June 2, 2004.

James J. Jochum,

Assistant Secretary for Import Administration.

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-423-808]

Stainless Steel Plate in Coils From Belgium: Preliminary Results of Antidumping Duty Administrative Review

AGENCY: Import Administration, International Trade Administration, U.S. Department of Commerce.

SUMMARY: The Department of Commerce (the Department) is conducting an administrative review of the antidumping duty order on stainless steel plate in coils (SSPC) from Belgium in response to a request by petitioners, Allegheny Ludlum, AK Steel Corporation, Butler Armco Independent Union, United Steelworkers of America, AFL-CIO/CLC, and Zanesville Armco Independent Organization (collectively, petitioners). This review covers sales of subject merchandise to the United States during the period of May 1, 2002, through April 30, 2003.

We have preliminarily determined that U.S. sales have been made below normal value (NV). If these preliminary results are adopted in our final results,