

(whether or not in successively superimposed layers) and of a width of 0.5 inch or greater, or in straight lengths which, if of a thickness less than 4.75 millimeters, are of a width of 0.5 inch or greater and which measures at least 10 times the thickness or if of a thickness of 4.75 millimeters or more are of a width which exceeds 150 millimeters and measures at least twice the thickness, as currently classifiable in the Harmonized Tariff Schedule (HTS) under item numbers 7210.30.0030, 7210.30.0060, 7210.41.0000, 7210.49.0030, 7210.49.0090, 7210.61.0000, 7210.69.0000, 7210.70.6030, 7210.70.6060, 7210.70.6090, 7210.90.1000, 7210.90.6000, 7210.90.9000, 7212.20.0000, 7212.30.1030, 7212.30.1090, 7212.30.3000, 7212.30.5000, 7212.40.1000, 7212.40.5000, 7212.50.0000, 7212.60.0000, 7215.90.1000, 7215.90.3000, 7215.90.5000, 7217.20.1500, 7217.30.1530, 7217.30.1560, 7217.90.1000, 7217.90.5030, 7217.90.5060, and 7217.90.5090. Included in this review are corrosion-resistant, flat-rolled products of non-rectangular cross-section where such cross-section is achieved subsequent to the rolling process (*i.e.*, products which have been “worked after rolling”)—for example, products which have been beveled or rounded at the edges. Excluded from this review are flat-rolled steel products either plated or coated with tin, lead, chromium, chromium oxides, both tin and lead (“terne plate”), or both chromium and chromium oxides (“tin-free steel”), whether or not painted, varnished or coated with plastics or other nonmetallic substances in addition to the metallic coating. Also excluded from this review are clad products in straight lengths of 0.1875 inch or more in composite thickness and of a width which exceeds 150 millimeters and measures at least twice the thickness. Also excluded from this review are certain clad stainless flat-rolled products, which are three-layered corrosion-resistant carbon steel flat-rolled products less than 4.75 millimeters in composite thickness that consist of a carbon steel flat-rolled product clad on both sides with stainless steel in a 20%-60%-20% ratio.

Verification

Although verification in this administrative review was not required under section 351.307(b)(1)(v) of the Department's regulations, the Department conducted verification of certain sales information provided by Dofasco using standard verification

procedures, on-site inspection of the manufacturer's facilities, and the examination of relevant sales and financial records. Our verification results are outlined in the public and proprietary versions of the Memorandum to File: Report on the Verification of Dofasco Inc. in the Ninth (01/02) Antidumping Duty Administrative Review for Certain Corrosion-Resistant Carbon Steel Flat Products from Canada, dated August 27, 2003 (*Verification Report*), which are on file in the Central Records Unit, room B-099 of the main Commerce Building.

Analysis

Collapsing of Dofasco and Sorevco, Inc.

For purposes of this review, we have collapsed Dofasco and Sorevco Inc. (Sorevco) and have treated them as a single respondent, as we have done in prior segments of the proceeding. *See e.g., Certain Corrosion-Resistant Carbon Steel Flat Products from Canada: Final Determination of Sales at Less than Fair Value*, 58 FR 37099 (1993); *see also Certain Corrosion-Resistant Carbon Steel Flat Products and Certain Cut-to-Length Carbon Steel Plate from Canada: Final Results of Antidumping Duty Administrative Reviews, and Determination Not to Revoke in Part*, 65 FR 9243 (February 24, 2000) (*Canadian Steel 5th*). No new information or evidence of changed circumstances has been obtained in this review to warrant reconsideration of our decision to collapse these two companies.

Product Comparisons

In accordance with section 771(16) of the Tariff Act of 1930, as amended (the Act), we considered all products produced by the respondent that are covered by the description in the *Scope of Antidumping Duty Order* section, above, and sold in the home market during the period of review (POR), to be foreign like products for purposes of determining appropriate product comparisons to U.S. sales. Where there were no sales of identical merchandise in the home market to compare to U.S. sales, we compared U.S. sales to the most similar foreign like product on the basis of the characteristics listed in Appendix V of the Department's October 25, 2002 antidumping questionnaire.

Normal Value Comparisons

To determine whether sales of subject merchandise to the United States were made at less than NV, we compared the EP or the CEP to NV, as described in the Export Price and *Normal Value* sections of this notice. In accordance with

section 777A(d)(2) of the Act, we calculated monthly weighted-average prices for NV and compared these to individual U.S. transaction prices.

Export Price

We used EP when the subject merchandise was sold, directly or indirectly, to the first unaffiliated purchaser in the United States prior to importation, and CEP was not otherwise warranted by facts on the record. Based on evidence on the record, we conclude that the long-term contract sales are made by Dofasco's U.S. affiliate, Dofasco U.S.A. (DUSA), and should be classified as CEP sales.

Dofasco makes certain sales in the United States through DUSA. The sales involving DUSA are either made through long-term contracts or are spot sales. Evidence on the record indicates that, for spot sales, while DUSA is involved, the sales are made by Dofasco. We are treating these sales as EP sales. However, based on evidence on the record, we conclude that the long-term contract sales made by DUSA should be classified as CEP sales. *See Memorandum to File: Analysis of Dofasco, Inc. and Sorevco, Inc. (Dofasco) for the Preliminary Results of the Ninth Administrative Review of Corrosion-Resistant Carbon Steel Flat Products from Canada*, dated September 2, 2003. (*Dofasco Analysis Memo*).

The Department calculated EP and CEP for Dofasco based on packed prices to customers in the United States. We made deductions from the starting price, net of discounts and rebates, for movement expenses (foreign and U.S. movement, U.S. Customs duty and brokerage, and post-sale warehousing) in accordance with section 772(c)(2) of the Act and section 351.401(e) of the Department's regulations. In addition, for CEP sales, in accordance with sections 772(d)(1) and (2) of the Act, we deducted from the starting price credit expenses, indirect selling expenses, including inventory carrying costs, commissions, royalties, and warranty expenses incurred in the United States and Canada associated with economic activities in the United States. As in prior reviews, certain Dofasco sales have undergone minor further processing in the United States as a condition of sale to the customer. The Department has deducted the price charged to Dofasco by the unaffiliated contractor for this minor further processing from gross unit price to determine U.S. price. *See Canadian Steel 5th Review*.

As provided in section 351.401(i) of the Department's regulations, we determined the date of sale based on the date on which the exporter or producer