

On February 4, 2003, DSM requested that the Department allow it to report cost of production and constructed value information based on DSM's fiscal accounting period, which is based upon the calendar year (January 1 to December 31). On February 7, 2003, the Department issued a questionnaire to DSM requesting why it should not report its cost of production and constructed value data based on a fiscal year basis instead of the POR. On February 13, 2003, DSM submitted additional information regarding its cost reporting period. See *DSM's February 13, 2003 submission* at 2. Based on DSM's submission, the Department granted DSM's request that it be allowed to report its cost based on a twelve-month period that includes the second half of its 2001 fiscal year (July 1 to December 31, 2001) and the first half of its 2002 fiscal year (January 1 to June 30, 2002). See Memorandum to the File dated February 17, 2003.

On February 19, 2003, DSM submitted its Section D questionnaire response. On February 26, 2003, the Department issued a supplemental questionnaire covering DSM's section B response. On March 7, 2003, the Department issued a supplemental questionnaire covering DSM's November 4, 2002 Section C response. On March 24, 2003, the Department issued a supplemental questionnaire covering DSM's February 19, 2003 section D response. Also, on March 24, 2002, DSM submitted its section B response to the Department's February 26, 2002 supplemental questionnaire. On April 4, 2003, DSM submitted its section C response to the Department's March 7, 2003 supplemental questionnaire. On April 11, 2003, the Department issued a second supplemental questionnaire covering DSM's January 13, 2003 Section A response.

On April 21, 2003, DSM submitted its section D response to the Department's March 24, 2003 supplemental questionnaire. On May 6, 2003, DSM submitted its section A response to the Department's April 11, 2003 second supplemental questionnaire. On May 20, 2003, the Department issued a second supplemental questionnaire covering DSM's Section B response. On June 5, 2003, the Department issued a second supplemental questionnaire covering DSM's Section C response. On June 11, 2003, DSM submitted its section B response to the Department's May 20, 2003 second supplemental questionnaire. On June 24, 2003, DSM submitted its section C response to the Department's June 5, 2003 second supplemental questionnaire.

On June 26, 2003, the Department issued a second supplemental questionnaire covering DSM's Section D response. On July 8, 2003, DSM submitted its section D response to the Department's June 26, 2003 second supplemental questionnaire. On August 11, 2003, the Department determined that DSM and the Korean trading company it used were actually affiliated companies during the POR. See *Analysis of the Affiliation Dongkuk Steel Company* section below and *Antidumping Duty Administrative Review on Structural Steel Beams from South Korea for the Review Period of August 1, 2001 through July 31, 2002; Analysis of the Affiliation for Dongkuk Steel Mill Company, Ltd.*, from Aishe Allen through Robert Bolling to Edward Yang, dated August 11, 2003 ("*Affiliation Memorandum*").

INI

On September 25, 2002, the Department issued its antidumping questionnaire to INI. On November 4, 2002, INI reported that it made sales of subject merchandise to the United States during the POR in its response to Section A of the Department's questionnaire. On November 26, 2002, INI submitted its response to Sections B, C, and D of the Department's questionnaire. On March 14 and 19, 2003, the Department issued supplemental Sections A through C and Section D questionnaires, respectively. INI submitted its response to the Sections A through D supplemental questionnaires on April 11, 2003. On May 28, 2003, the Department issued its second supplemental questionnaires for Sections A through C. On May 30, 2003, the Department issued a third supplemental questionnaire for Section B. On June 9, 2003, INI submitted its response to the Sections A through D second supplemental questionnaires. On June 6, 2003, the Department issued a second supplemental Section D questionnaire. On June 13, 2003, INI submitted its response to the Department's second Section D supplemental questionnaire. On June 13, 2003, the Department issued a third supplemental questionnaire for Sections B through D to INI. On June 18, 2003, INI submitted its response to the third supplemental questionnaire for Sections B through D.

On April 17, 2003, due to the reasons set forth in the *Structural Steel Beams From Korea: Extension of Time Limit for Preliminary results of Antidumping Duty Administration Review*, 68 FR 18947 (April 17, 2003), the Department extended the due date for the preliminary results. In accordance with

section 751(a)(3)(A) of the Act, the Department extended the due date for the notice of preliminary results 120 days, from the original due date of May 3, 2003, to August 31, 2002. See *Structural Steel Beams From Korea: Extension of Time Limit for Preliminary results of Antidumping Duty Administration Review*, 68 FR 18947 (April 17, 2003).

The Department is conducting this administrative review in accordance with section 751 of the Act.

Verification

As provided in section 782(i) of the Act, the Department verified sales information of INI on June 23 through 27, 2003, sales information of DSM from July 21 through July 25, 2003, and sales information of DSM's United States affiliate Dongkuk International, Inc. ("DKA"), July 29 through July 31, 2003, using standard verification procedures, including an examination of relevant sales, financial and production records, and selection of original documentation containing relevant information. Our verification results are outlined in the public versions of the verification reports and are on file in the Central Records Unit ("CRU") located in room 1870 of the main Department of Commerce Building, 14th Street and Constitution Avenue, NW., Washington, DC.

Scope of the Review

The products covered by this investigation are doubly-symmetric shapes, whether hot- or cold-rolled, drawn, extruded, formed or finished, having at least one dimension of at least 80 mm (3.2 inches or more), whether of carbon or alloy (other than stainless) steel, and whether or not drilled, punched, notched, painted, coated or clad. These products include, but are not limited to, wide-flange beams ("W" shapes), bearing piles ("HP" shapes), standard beams ("S" or "I" shapes), and M-shapes.

All products that meet the physical and metallurgical descriptions provided above are within the scope of this investigation unless otherwise excluded. The following products, are outside and/or specifically excluded from the scope of this investigation: structural steel beams greater than 400 pounds per linear foot or with a web or section height (also known as depth) over 40 inches.

The merchandise subject to this investigation is classified in the Harmonized Tariff Schedule of the United States ("HTSUS") at subheadings: 7216.32.0000, 7216.33.0030, 7216.33.0060,