

7216.33.0090, 7216.50.0000, 7216.61.0000, 7216.69.0000, 7216.91.0000, 7216.99.0000, 7228.70.3040, 7228.70.6000. Although the HTSUS subheadings are provided for convenience and Customs (as of March 1, 2003, renamed the U.S. Bureau of Customs and Border Protection) purposes, the written description of the merchandise under investigation is dispositive.

Product Comparison

In accordance with section 771(16) of the Act, we considered all SSB produced by DSM and INI covered by the description in the "Scope of Review" section of this notice, *supra*, which were sold in the home market during the POR, to be the foreign like product for the purpose of determining appropriate product comparisons to SSB products sold in the United States. In making the product comparisons, we matched products based on the physical characteristics reported by DSM and INI as follows (listed in order of preference): hot formed or cold formed, shape/size (section depth), strength/grade, whether or not coated. 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 next most similar foreign like product on the basis of the characteristics and reporting instructions listed in the antidumping duty questionnaire and instructions, or to constructed value ("CV"), as appropriate.

Affiliation

In order to complete the dumping calculation, the Department must determine whether the Korean trading company that DSM sold subject merchandise through is affiliated. DSM reported that it sold subject merchandise during the POR to an unaffiliated Korean trading company and reseller of the subject merchandise, which, in turn, resold the subject merchandise to DKA, an affiliated U.S. importer. As discussed below, the Department preliminarily determines that the Korean trading company is affiliated with DSM.

Information submitted on the record by DSM in its original Section A response indicates that DSM was not affiliated with the Korean trading company during the POR. In the Section A response, DSM reported that in January of 2001, it sold all of its ownership interest in the Korean trading company and was, therefore, no longer affiliated. See DSM's November 4, 2002, Section A questionnaire response. On April 7, 2003, petitioners requested that the Department investigate DSM's

continuing relationship with the Korean trading company, based on familial ownership in both companies. In response to the Department's April 11, 2003 second supplemental Section A questionnaire, DSM submitted information which demonstrated that there was a familial relationship between itself and the Korean trading company during the POR. See DSM's May 5, 2003 second supplemental Section A response. The information submitted on May 5, 2003, suggested that there was the requisite amount of control for affiliation between DSM and the Korean trading company. Based on record evidence, the Department has determined that DSM and the Korean trading company were affiliated during the POR, according to section 771(33)(A) and (F) of the Act. Due to the proprietary nature of this information and for a complete discussion of this issue, please see the *Affiliation Memorandum*.

Sales Outside the Ordinary Course of Trade

On February 12, 2003, Petitioners alleged that INI made sales outside the ordinary course of trade ("OCT") during the POR. Petitioners alleged that all of INI's home market sales of non-Korean specification ("non-KS") SSBs are outside the OCT based on total volume sold, the customer base, price per shipment and profitability of sales, and should be excluded from the home market database in the margin calculation. Additionally, Petitioners claim that all non-KS sales are overruns. Further, Petitioners stated that if the Department decided not to exclude all of INI's non-KS merchandise, then Petitioners have alleged that certain non-KS home market sales are aberrational and outside the OCT, and should be excluded from the home market database in the calculation of the margin. The Department has determined, based on record evidence, that certain INI home market sales are outside the OCT, and thus have made changes to INI's home market sales database. However, due to the proprietary nature of this information and for a complete discussion of this issue, please see the memorandum of *Analysis of Sales Outside the Ordinary Course of Trade for INI Steel Company* from Stephen Bailey and Michael Holton to Edward Yang dated September 2, 2003 ("*OCT Memorandum*"); and *Analysis Memorandum for INI Steel Company for the Preliminary Results of the Administrative Review on Structural Steel Beams ("SSB") from Korea for the period August 1, 2001 through July 31,*

2002, September 2, 2003 ("*INI Analysis Memorandum*").

Fair Value Comparisons

To determine whether sales of subject merchandise made by DSM and INI to the United States were made at prices below NV, we compared the export price ("EP"), or the constructed export price ("CEP"), to the NV, as described below. Pursuant to section 777A(d)(2) of the Act, we compared the EPs and CEPs of individual U.S. transactions to the monthly weight-averaged NV of the foreign like product where there were sales at prices above the cost of production ("COP"), as discussed in the "Cost of Production Analysis" section below.

Export Price and Constructed Export Price

Section 772(a) of the Act defines EP as "the price at which the subject merchandise is first sold (or agreed to be sold) before the date of importation by the producer or exporter of subject merchandise outside of the United States to an unaffiliated purchaser in the United States or to an unaffiliated purchaser for exportation to the United States. . . ." as adjusted under subsection (c). Section 772(b) of the Act defines CEP as "the price at which the subject merchandise is first sold (or agreed to be sold) in the United States before or after the date of importation by or for the account of the producer or exporter of such merchandise or by a seller affiliated with the producer or exporter, to a purchaser not affiliated with the producer or exporter. . . ." as adjusted under subsections (c) and (d). For the purpose of this administrative review DSM classified all of its U.S. sales as CEP, and INI has classified its U.S. sales as either EP or CEP.

DSM

DSM identified one channel of distribution for its U.S. sales. For U.S. sales, DSM sold all subject merchandise to an affiliated trading company in Korea (see affiliation section above), the subject merchandise was then resold by the affiliated trading company in Korea to DSM's U.S. affiliate, DKA, and DKA then resold the subject merchandise to unaffiliated U.S. customers. DSM has reported these sales as CEP sales because the first sale to an unaffiliated party occurred in the United States. Therefore, we based our calculation on CEP, in accordance with subsections 772(b), (c), and (d) of the Act.

We calculated CEP based on packed prices to unaffiliated purchasers in the United States. We made deductions for movement expenses in accordance with