

of original documentation containing relevant information.

#### Analysis of Comments Received

All issues raised in the case and rebuttal briefs by parties to this review are addressed in the "Issues and Decision Memorandum" from Jeffrey May, Deputy Assistant Secretary, Import Administration to James J. Jochum, Assistant Secretary, Import Administration, dated October 6, 2003 ("Decision Memorandum"), which is hereby adopted by this notice. Attached to this notice as an appendix is a list of the issues which parties have raised and to which we have responded in the *Decision Memorandum*. Parties can find a complete discussion of all issues raised in this review and the corresponding recommendations in this public memorandum which is on file in the Department's CRU. In addition, a complete version of the *Decision Memorandum* can be accessed directly on the Web at <http://ia.ita.doc.gov/frn/frnhome.htm>. The paper copy and electronic version of the Decision Memorandum are identical in content.

#### Fair Value Comparisons

To determine whether sales of PSF from Korea to the United States were made at less than normal value, we compared export price ("EP") to normal value ("NV"). Our calculations followed the methodologies described in the *Preliminary Results*, except as noted below and in the final results calculation memoranda cited below, which are on file in the CRU.

#### Export Price

We used EP as defined in section 772(a) of the Act. We calculated EP based on the same methodologies described in the *Preliminary Results*.

#### Normal Value

We used the same methodology as that described in the *Preliminary Results* to determine the cost of production ( $\geq$ COP"), whether comparison market sales were at prices below the COP, and the NV.

#### Changes from the Preliminary Results

For East Young, in our calculation of NV based on constructed value, we have

adjusted the general and administrative expense ratio. See Memorandum from Team to File, "*Final Results Calculation Memorandum for East Young Co., Ltd.*," dated October 6, 2003 ("*East Young Final Calcs*"); see also Decision Memorandum, at Comment 10.

With respect to Huvis, we have adjusted its cost of manufacturing to account for purchases of certain materials from affiliated parties at non-arm's length prices. Also, we have used the revised selling, general and administrative expense ratio submitted by Huvis during the cost verification for its affiliated supplier. We have further adjusted the submitted ratio for the final results. See Memorandum from Robert Greger to Neal Halper, "*Cost of Production and Constructed Value Calculation Adjustments for the Final Results*," dated October 6, 2003.

#### Final Results of the Review

We determine that the following percentage margins exist for the period May 1, 2001, through April 30, 2002:

Exporter/manufacture	Weighted-average margin percentage
East Young Co., Ltd. ....	4.07
Huvis Corporation .....	0.21 ( <i>de minimis</i> )

#### Assessment Rates

The Department shall determine, and the United States Bureau of Customs and Border Protection ("BCBP") shall assess, antidumping duties on all appropriate entries. In accordance with 19 CFR 351.212(b)(1), we have calculated exporter/importer (or customer)-specific assessment rates for merchandise subject to this review. To determine whether the duty assessment rates were *de minimis*, in accordance with the requirement set forth in 19 CFR 351.106(c)(2), we calculated importer (or customer)-specific *ad valorem* rates by aggregating the dumping margins calculated for all U.S. sales to that importer (or customer) and dividing this amount by the total value of the sales to that importer (or customer). Where an importer (or customer)-specific *ad valorem* rate was greater than *de minimis*, we calculated a per-unit assessment rate by aggregating the dumping margins calculated for all U.S. sales to that importer (or customer) and dividing this amount by the total quantity sold to that importer (or customer).

The Department will issue appropriate assessment instructions directly to the BCBP within 15 days of

publication of these final results of review.

#### Cash Deposit Rates

The following antidumping duty deposits will be required on all shipments of PSF from Korea entered, or withdrawn from warehouse, for consumption, effective 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 rates for the reviewed companies will be the rates listed above (except no cash deposit will be required if a company's weighted-average margin is *de minimis*, i.e., less than 0.5 percent); (2) for previously reviewed or investigated companies not listed above, the cash deposit rate will continue to be the company-specific rate published for the most recent period; (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 11.35 percent, the "all others" rate established

in *Notice of Amended Final Determination of Sales at Less Than Fair Value: Certain Polyester Staple Fiber from the Republic of Korea, and Antidumping Duty Orders: Certain Polyester Staple Fiber from the Republic of Korea and Taiwan*, 65 FR 33807 (May 25, 2000).

These cash deposit requirements shall remain in effect until publication of the final results of the next administrative review.

#### Notification to Importers

This notice serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f)(2) 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 doubled antidumping duties.

#### Notification Regarding APOs

This notice also serves as a reminder to parties subject to administrative protective orders ("APOs") of their responsibility concerning the return or