

trade. See memorandum to the File from the Team concerning Overrun Sales Analysis: Dongkuk Steel Mill Co., Ltd., dated concurrently with this notice.

3. *Affiliated-Party Transactions and Arm's-Length Test*

DSM reported no home market sales to affiliates.

4. *Cost of Production Analysis*

In the investigation of steel plate from Korea, the Department disregarded DSM's sales that were found to have failed the cost test. See *Preliminary Determination of Sales at Less Than Fair Value: Certain Cut-to-Length Carbon-Quality Steel Plate Products From the Republic of Korea*, 64 FR 41224 (July 29, 1999); *Amended Final Determination and Order* (no change from the preliminary results). Accordingly, the Department, pursuant to section 773(b) of the Act, initiated a cost of production (COP) investigation of the respondent for purposes of this administrative review. We conducted the COP analysis as described below.

A. Calculation of COP

In accordance with section 773(b)(3) of the Act, we calculated the weighted-average COP, by model, for the POR, based on the sum of materials and fabrication costs, general and administrative (G&A) expenses, and packing costs.

B. Test of Home Market Sales Prices

As required under section 773(b) of the Act, we compared the weighted-average COPs to the home market sales of the foreign like product, in order to determine whether these sales had been made at prices below the COP within an extended period of time in substantial quantities, and whether such prices were sufficient to permit the recovery of all costs within a reasonable period of time. On a product-specific basis, we compared the COP to home market prices, less any applicable movement charges and direct and indirect selling expenses.

C. Results of the COP Test

Pursuant to section 773(b)(2)(C) of the Act, where less than 20 percent of DSM's sales of a given product were made at prices below the COP, we did not disregard any below-cost sales of that product because the below-cost sales were not made in "substantial quantities." Where 20 percent or more of DSM's sales of a given product were made at prices below the COP, we determined that such sales were made in substantial quantities within an extended period of time (*i.e.*, a period of

one year). Further, because we compared prices to POR-average costs, we determined that the below-cost prices would not permit recovery of all costs within a reasonable time period, and thus, we disregarded the below-cost sales in accordance with sections 773(b)(1) and (2) of the Act.

We found that for certain products, DSM made home market sales at prices below the COP within an extended period of time in substantial quantities. Further, we found that these sales prices did not permit the recovery of costs within a reasonable period of time. We therefore excluded these sales from our analysis in accordance with section 773(b)(1) of the Act.

5. *Calculation of NV*

We determined price-based NVs for DSM as follows: We calculated NV based on packed, delivered and ex-factory prices to home market customers. Where appropriate, we increased the starting price for interest and duty drawback revenue received from customers. We made deductions from the starting price for foreign inland freight, where appropriate, pursuant to sections 773(a)(6)(B)(ii) of the Act. Pursuant to section 773(a)(6)(C)(iii) of the Act and § 351.410(c) of the Department's regulations, we made circumstance-of-sale adjustments to the starting price, where appropriate, for differences in credit, warranty, and bank expenses.

We deducted home market packing costs from, and added U.S. packing costs to, the starting price, in accordance with section 773(a)(6)(A) and (B) of the Act. Where appropriate, we made adjustments to NV to account for differences in the physical characteristics of the merchandise sold in the U.S. and home market, in accordance with section 773(a)(6)(C)(ii) of the Act and § 351.411 of the Department's regulations.

Currency Conversion

Pursuant to section 773A(a) of the Act, we made currency conversions into U.S. dollars based on the exchange rates in effect on the dates of the U.S. sales as certified by the Federal Reserve Bank.

Preliminary Results of Review

As a result of this review, we preliminarily determine that the following weighted-average margin exists for the period February 1, 2002, through January 31, 2003:

Manufacturer/Exporter	Margin (percent)
Dongkuk Steel Mill Co., Ltd.	0.85

We will disclose the calculations used in our analysis to parties to this proceeding within five days of the publication date of this notice. See § 351.224(b) of the Department's regulations. Any interested party may request a hearing within 30 days of the publication date of this notice. See § 351.310(c) of the Department's regulations. If requested, a hearing will be held 44 days after the date of publication of this notice, or the first workday thereafter. Interested parties may submit case briefs within 30 days of the date of publication of this notice. Rebuttal briefs, limited to issues raised in the case briefs, may be filed not later than 7 days after the deadline for filing case briefs. Interested parties are invited to comment on the preliminary results. Parties who submit arguments are requested to submit with each argument: (1) A statement of the issue, (2) a brief summary of the argument and (3) a table of authorities. Further, we would appreciate it if parties submitting written comments would provide the Department with a copy of the public version of any such comments on a diskette. The Department will issue the final results of this administrative review, which will include the results of its analysis of issues raised in any written comments, within 120 days from the publication date of this notice.

Assessment Rate

Upon completion of this administrative review, the Department will determine, and CBP shall assess, antidumping duties on all appropriate entries. In accordance with § 351.212(b)(1) of the Department's regulations, we have calculated an importer-specific assessment rate for merchandise subject to this review. Where the importer-specific assessment rate is above *de minimis*, we will instruct the CBP to assess the importer-specific rate uniformly on all entries made during the POR. The Department will issue appropriate assessment instructions directly to CBP within 15 days of publication of the final results of review. If these preliminary results are adopted in the final results of review, we will direct CBP to assess the resulting assessment rates against the entered customs values for the subject merchandise on each of the importers' entries during the review period.

Cash Deposit Requirements

The following cash deposit requirements will be effective upon publication of these final results for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the