

for imputed credit expenses in accordance with section 773(a)(6)(C)(iii) of the Tariff Act and 19 CFR 351.410. Since ITW has reported commissions in its U.S. market but not in its home market, we deducted home market indirect selling expenses, including inventory carrying costs, but limited the deduction to the amount of commissions paid in the U.S. market in accordance with 19 CFR 351.410(e). Finally, we deducted home market packing costs and added U.S. packing costs in accordance with subsections 773(a)(6)(A) and (B) of the Tariff Act.

#### Level of Trade

In accordance with section 773(a)(1)(B)(i) of the Tariff Act, to the extent practicable, we determine NV based on sales in the comparison market at the same level of trade (LOT) as the CEP transaction. The NV LOT is that of the starting-price sales in the comparison market or, when NV is based on CV, that of the sales from which we derive selling, general and administrative expenses and profit. For CEP, it is the level of the constructed sale from the exporter to the importer. Moreover, for CEP sales, we consider only the selling activities reflected in the price after the deduction of expenses and profit, pursuant to section 772(d) of the Tariff Act. *See Micron Technology, Inc. v. United States*, 243 F.3d 1301, 1314–1315 (Fed. Cir. 2001).

To determine whether the comparison-market sales are at a different LOT than CEP sales, we examine stages in the marketing process and selling functions along the chain of distribution between the producer and the unaffiliated customer. If the comparison-market sales are at a different LOT, and the difference affects price comparability, as manifested in a pattern of consistent price differences between the sales on which NV is based and comparison-market sales at the LOT of the export transaction, we make a LOT adjustment under section 773(a)(7)(A) of the Tariff Act. Finally, for CEP sales, if the NV LOT is more remote from the factory than the CEP level and there is no basis for determining whether the differences in the levels between NV and CEP affect price comparability, we adjust NV under section 773(a)(7)(B) of the Tariff Act. *See, e.g., Certain Carbon Steel Plate from South Africa, Final Determination of Sales at Less Than Fair Value*, 62 FR 61731 (November 19, 1997).

In applying these principles in this investigation, we asked ITW to identify the specific differences and similarities in selling functions and support services between all phases of marketing in the

home market and the United States. ITW identified one channel of distribution in the home market (direct sales to unaffiliated customs), and therefore claimed only one level of trade in the home market. *See* ITW's September 24, 2003 section B response, at B–9. However, ITW also identified three different customer categories in the home market: distributors, OEM dealers, and converters. *See* September 5, 2003 section A response, at A–15 and its September 24, 2003 section B response, at B–8. Our August 1, 2003 questionnaire requested (at page A–8) that ITW provide a list of selling activities performed for each combination of distribution channel and customer category. Instead, for the home market ITW provided such a list only for its one channel of distribution. *See* ITW's September 5, 2003 section A response at attachment A–9–B. Therefore, because we do not have a list of selling expenses for each combination of customer category and channel of distribution, we are unable to determine whether only one level of trade exists in the home market. ITW requested a CEP offset, but because we are unable to determine the home market level of trade at this time, we cannot determine whether a CEP offset is warranted. Therefore, in this preliminary determination we have made no level-of-trade adjustment, and have denied ITW's claimed CEP offset. In our December 1, 2003 supplemental questionnaire, we requested additional information about ITW's selling activities for its customer categories. Based on our analysis of ITW's response (due December 22, 2003), for the final determination we will consider whether a level-of-trade adjustment or CEP offset is warranted in this case.

#### Suspension of Liquidation

The dumping margins are as follows:

Producer/exporter	Margin (percentage)
ITW .....	1.27
All Others .....	1.27

Because the estimated weighted-average dumping margin for the examined company is *de minimis*, we are not directing U.S. Customs and Border Protection (CBP) to suspend liquidation of entries of TTR from Korea.

#### International Trade Commission Notification

In accordance with section 733(f) of the Tariff Act, we have notified the Commission of our determination. If the

final determination in this proceeding is affirmative, the Commission will determine before the later of 120 days after the date of this preliminary determination or 45 days after the final determination whether imports of TTR from Korea are materially injuring, or threatening material injury to, the U.S. industry.

#### Public Comment

Interested parties are invited to comment on the preliminary determination. Interested parties may submit case briefs within 50 days of the date of publication of this notice. *See* 19 CFR 351.309(c)(1)(i). Rebuttal briefs, the content of which is limited to the issues raised in the case briefs, must be filed within five days after the deadline for the submission of case briefs. *See* 19 CFR 351.309(d). The Department, at its discretion, may extend the filing date for case and rebuttal briefs. Any such extension will be announced in writing and placed on the public record of this proceeding. A list of authorities used, a table of contents, and an executive summary of issues should accompany any briefs submitted to the Department. Executive summaries should be limited to five pages total, including footnotes. Further, we request that parties submitting briefs and rebuttal briefs provide the Department with a copy of the public version of such briefs on diskette.

In accordance with section 774 of the Tariff Act, we will hold a public hearing, if requested, to afford interested parties an opportunity to comment on arguments raised in case or rebuttal briefs. If a request for a hearing is made, we will tentatively hold the hearing two days after the deadline for submission of rebuttal briefs at the U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230, at a time and in a room to be determined. Parties should confirm by telephone the date, time, and location of the hearing 48 hours before the scheduled date.

Interested parties who wish to request a hearing, or to participate in a hearing if one is requested, must submit a written request to the Assistant Secretary for Import Administration, U.S. Department of Commerce, Room 1870, within 30 days of the date of publication of this notice. Requests should contain: (1) The party's name, address, and telephone number; (2) the number of participants; and (3) a list of the issues to be discussed. At the hearing, oral presentations will be limited to issues raised in the briefs. *See* 19 CFR 351.310(c). The Department will make its final determination no later