

Continuous Galvanizing Line as Temper-Rolled

The POSCO Group

Comment 6: *POSCO's Average Warranty Expense for U.S. Price*

Comment 7: *The Department's Treatment of Service Fees in its Home Market Indirect Selling Expenses*

Comment 8: *The POSCO Group's Home Market Warranty Expenses for Non-Prime Merchandise with Certain Gross Unit Prices*

Comment 9: *The Allocation of POSCO's Home Market Warranty Expense Over All Home Market Sales*

Comment 10: *The Treatment of POSAM's Other Expenses in its U.S. Indirect Selling Expenses*

Comment 11: *The Treatment of the POSCO Group's Actual Interest Expense in INDIRSU*

Comment 12: *Beginning Inventory Variances for Semi-finished Goods*

Comment 13: *Reported Costs*

Comment 14: *General and Administrative Expense Ratio Calculation*

Union

Comment 15: *Cost-Recovery Test when Using a Quarterly-Cost Methodology*

Comment 16: *Scrap Offset*

Comment 17: *General and Administrative Expenses*

Comment 18: *Cost of Goods Sold (COGS) Denominator*

Comment 19: *Financial Expenses*

Dongbu

Comment 20: *Calculation of Home Market-Short Term Interest Rate*

Comment 21: *Reported U.S. Customs Duty*

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DEPARTMENT OF COMMERCE

International Trade Administration

[Application No. 10-00005]

Export Trade Certificate of Review

ACTION: Notice of issuance of an Export Trade Certificate of Review to ARC Industries Ltd. ("ARC") (Application #10-00005).

SUMMARY: On March 7, 2011, the U.S. Department of Commerce issued an Export Trade Certificate of Review to ARC Industries Ltd. ("ARC"). This notice summarizes the conduct for which certification has been granted.

FOR FURTHER INFORMATION CONTACT: Joseph E. Flynn, Director, Office of Competition and Economic Analysis, International Trade Administration, by telephone at (202) 482-5131 (this is not a toll-free number) or e-mail at etca@trade.gov.

SUPPLEMENTARY INFORMATION: Title III of the Export Trading Company Act of

1982 (15 U.S.C. 4001-21) authorizes the Secretary of Commerce to issue Export Trade Certificates of Review. The regulations implementing Title III are found at 15 CFR part 325 (2010). The U.S. Department of Commerce, International Trade Administration, Office of Competition and Economic Analysis ("OCEA") is issuing this notice pursuant to 15 CFR 325.6(b), which requires the Secretary of Commerce to publish a summary of the issuance in the **Federal Register**. Under Section 305(a) of the Export Trading Company Act (15 U.S.C. 4012(b)(1)) and 15 CFR 325.11(a), any person aggrieved by the Secretary's determination may, within 30 days of the date of this notice, bring an action in any appropriate district court of the United States to set aside the determination on the ground that the determination is erroneous.

Description of Certified Conduct

ARC is certified to engage in the Export Trade Activities and Methods of Operation described below in the following Export Trade and Export Markets.

I. Export Trade

1. *Products:* All products.
2. *Services:* All services.
3. *Technology Rights:* Technology rights that relate to Products and Services including, but not limited to, patents, trademarks, copyrights, and trade secrets.
4. *Export Trade Facilitation Services (as They Relate to the Export of Products, Services, and Technology Rights):* Export Trade Facilitation Services include professional services in the areas of government relations and assistance with State and Federal programs; foreign trade and business protocol; consulting; market research and analysis; collection of information on trade opportunities; marketing; negotiations; joint ventures; shipping; export management; export licensing; advertising; documentation and services related to compliance with customs requirements; insurance and financing; trade show exhibitions; organizational development; management and labor strategies; licensing of technology; transportation; and facilitating the formation of products and services associations.

II. Export Markets

The Export markets include all parts of the world except the United States: (the fifty States of the United States, the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, American Samoa, Guam, the Commonwealth of the Northern

Mariana Islands, and the Trust Territory of the Pacific Islands).

III. Export Trade Activities and Methods of Operation

1. With respect to the export of Products and Services, licensing of Technology Rights and provision of Export Trade Facilitation Services, ARC may, subject to the terms and conditions listed below:

a. Provide and/or arrange for the provision of Export Trade Facilitation Services;

b. Engage in promotional and marketing activities and collect information on trade opportunities in the Export Markets and distribute such information to clients;

c. Enter into exclusive and/or non-exclusive licensing and/or sales agreements with Suppliers for the export of products and services, and/or technology rights to Export Markets;

d. Enter into exclusive and/or non-exclusive agreements with distributors and/or sales representatives in Export Markets;

e. Allocate export sales or divide Export Markets among Suppliers for the sale and/or licensing of products and services and/or technology rights;

f. Allocate export orders among Suppliers;

g. Establish the price of products and services and/or technology rights for sales and/or licensing in Export Markets; and

h. Negotiate, enter into, and/or manage licensing agreements for the export of technology rights.

2. ARC may exchange information with individual Suppliers on a one-to-one basis regarding that Supplier's inventories and near-term production schedules in order that the availability of Products for export can be determined and effectively coordinated by ARC with its distributors in Export Markets.

IV. Terms and Conditions

1. In engaging in Export Trade Activities and Methods of Operation, ARC will not intentionally disclose, directly or indirectly, to any Supplier any information about any other Supplier's costs, production, capacity, inventories, domestic prices, domestic sales, or U.S. business plans, strategies, or methods that is not already generally available to the trade or public.

2. ARC will comply with requests made by the Secretary of Commerce on behalf of the Secretary or the Attorney General for information or documents relevant to conduct under the Certificate. The Secretary of Commerce will request such information or

documents when either the Attorney General or the Secretary of Commerce believes that the information or documents are required to determine that the Export Trade, Export Trade Activities and Methods of Operation of a person protected by this Certificate of Review continue to comply with the standards of section 303(a) of the Act.

Definition

“Supplier” means a person who produces, provides, or sells Products, Services, and/or Technology Rights.

Dated: March 11, 2011.

Joseph E. Flynn,

Director, Office of Competition and Economic Analysis.

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-570-888]

Floor-Standing, Metal-Top Ironing Tables and Certain Parts Thereof From the People's Republic of China: Final Results of Antidumping Duty Administrative Review

AGENCY: Import Administration, International Trade Administration, Department of Commerce.

SUMMARY: On September 14, 2010, the U.S. Department of Commerce (the Department) published the preliminary results of the 2007–2008 administrative review of the antidumping duty order covering Since Hardware (Gunagzhou) Co., Ltd (Since Hardware) on floor-standing, metal-top ironing tables from the People's Republic of China (PRC). See *Floor-Standing, Metal-Top Ironing Tables and Certain Parts Thereof From the People's Republic of China: Preliminary Results of Antidumping Duty Administrative Review*, 75 FR 55759 (September 14, 2010) (*AR4 Preliminary Results*). This review covers one exporter. The period of review (POR) is August 1, 2007, through July 31, 2008. We invited interested parties to comment on the *Preliminary Results*.

Based on our analysis of the comments received, we have made changes in the margin calculations. Therefore, the Final Results differ from the *Preliminary Results*. The weighted average dumping margins are listed below in the section entitled “Final Results of Review”.

DATES: *Effective Date:* March 21, 2011.

FOR FURTHER INFORMATION CONTACT:

Michael J. Heaney or Robert James, AD/CVD Operations, Office 7, Import

Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230; telephone: (202) 482-4475 or (202) 482-0649, respectively.

SUPPLEMENTARY INFORMATION:

Background

On September 14, 2010, the Department published the preliminary results of this administrative review. See *AR4 Preliminary Results*. The merchandise covered by the order is floor-standing, metal-top ironing tables and certain parts thereof from the PRC, as described in the “Scope of the Order” section of this notice. The period of review (POR) is August 1, 2007, through July 31, 2008. This administrative review covers Since Hardware.

In the *Preliminary Results*, we invited parties to comment. Additionally, on October 22, 2010 we issued to Interested Parties a Memorandum detailing the Industry Specific Wage Rates that the Department has used in these Final Results. See October 22, 2010, Memorandum from Michael J. Heaney to the File: “08/01/2007–07/31/2008 Review of the Antidumping Duty Order on Floor Standing Metal Top Ironing Tables from the People's Republic of China: Industry Specific Wage Rate Selection.” We invited interested parties to comment on the Department's calculation of industry specific wage rates that are outlined in our October 22, 2010, Industry Specific Wage Rate Memorandum. On November 3, 2010, we extended the due date for filing case briefs until November 15, 2010. In response, on November 15, 2010, the Department received a case brief from Home Products International (the Petitioner in this case).¹ Petitioner, and Since Hardware submitted rebuttal briefs on November 22, 2010. On December 27, 2010, the Department extended the time frame for the final results of review by an additional 60 days. See *Floor-Standing Metal-Top Ironing Tables and Certain Parts Thereof from the People's Republic of China: Extension of Time Limit for the Final Results of Administrative Review*, 75 FR 81212 (December 27, 2010).

¹ On November 16, 2010, Since Hardware attempted to submit a case brief. On November 22, 2010, the Department issued a letter to Since Hardware which rejected Since Hardware's November 16, 2010, case brief as untimely filed. See November 22, 2010, letter from Robert M. James to Since Hardware. Accordingly, the Department has not considered Since Hardware's November 16, 2010, submission in these Final Results.

Scope of the Order

For purposes of the order, the product covered consists of floor-standing, metal-top ironing tables, assembled or unassembled, complete or incomplete, and certain parts thereof. The subject tables are designed and used principally for the hand ironing or pressing of garments or other articles of fabric. The subject tables have full-height leg assemblies that support the ironing surface at an appropriate (often adjustable) height above the floor. The subject tables are produced in a variety of leg finishes, such as painted, plated, or matte, and they are available with various features, including iron rests, linen racks, and others. The subject ironing tables may be sold with or without a pad and/or cover. All types and configurations of floor-standing, metal-top ironing tables are covered by this review.

Furthermore, the order specifically covers imports of ironing tables, assembled or unassembled, complete or incomplete, and certain parts thereof. For purposes of the order, the term “unassembled” ironing table means a product requiring the attachment of the leg assembly to the top or the attachment of an included feature such as an iron rest or linen rack. The term “complete” ironing table means product sold as a ready-to-use ensemble consisting of the metal-top table and a pad and cover, with or without additional features, e.g., iron rest or linen rack. The term “incomplete” ironing table means product shipped or sold as a “bare board”—i.e., a metal-top table only, without the pad and cover—with or without additional features, e.g. iron rest or linen rack. The major parts or components of ironing tables that are intended to be covered by the order under the term “certain parts thereof” consist of the metal top component (with or without assembled supports and slides) and/or the leg components, whether or not attached together as a leg assembly. The order covers separately shipped metal top components and leg components, without regard to whether the respective quantities would yield an exact quantity of assembled ironing tables.

Ironing tables without legs (such as models that mount on walls or over doors) are not floor-standing and are specifically excluded. Additionally, tabletop or countertop models with short legs that do not exceed 12 inches in length (and which may or may not collapse or retract) are specifically excluded.

The subject ironing tables were previously classified under Harmonized