

3907.30.0000. Subject merchandise may also be entered under subheadings 3907.29.0000, 3824.99.9397, 3214.10.0020, 2910.90.9100, 2910.90.9000, 2910.90.2000, and 1518.00.4000. The HTSUS subheadings are provided for convenience and customs purposes only; the written description of the scope is dispositive.

Appendix II

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[FR Doc. 2025-05754 Filed 4-2-25; 8:45 am]

BILLING CODE 3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[A-580-919]

Certain Epoxy Resins From South Korea: Final Affirmative Determination of Sales at Less Than Fair Value and Final Negative Determination of Critical Circumstances

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce.

SUMMARY: The U.S. Department of Commerce (Commerce) determines that imports of certain epoxy resins (epoxy resins) from South Korea (Korea) are being, or are likely to be, sold in the United States at less than fair value (LTFV) for the period of investigation (POI) April 1, 2023, through March 31, 2024.

DATES: Applicable April 3, 2025.

FOR FURTHER INFORMATION CONTACT: Joy Zhang or Laura Delgado, AD/CVD Operations, Office III, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-4001 or (202) 482-1468, respectively.

SUPPLEMENTARY INFORMATION:

Background

On November 13, 2024, Commerce published in its **Federal Register** its

preliminary affirmative determinative in the LTFV investigation of epoxy resins from Korea.¹ We invited interested parties to comment on the *Preliminary Determination*.² On December 13, 2024, Commerce published in its **Federal Register** its amended preliminary affirmative determination due to ministerial errors for Kumho P&B Chemicals Inc (Kumho P&B).³

A summary of the events that occurred since Commerce published the *Preliminary Determination*, as well as a full discussion of the issues raised by parties for this final determination, may be found in the Issues and Decision Memorandum.⁴ The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). ACCESS is available to registered users at <https://access.trade.gov>. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

Final Negative Determination of Critical Circumstances

We continue to find that critical circumstances do not exist for imports of epoxy resins from South Korea for all producers and exporters pursuant to section 735(a)(3) of the Tariff Act of 1930, as amended (the Act) and 19 CFR 351.206. For a discussion and analysis of comments regarding Commerce's critical circumstances analysis, see the Issues and Decision Memorandum.

Scope of the Investigation

The products covered by this investigation are epoxy resins from Korea. For a complete description of the scope of this investigation, see Appendix I.

¹ See *Certain Epoxy Resins from the Republic of Korea: Preliminary Affirmative Determination of Sales at Less Than Fair Value, Preliminary Negative Critical Circumstances Determination, Postponement of Final Determination, and Extension of Provisional Measures*, 89 FR 89605 (November 13, 2024) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum (PDM).

² *Id.*, 89 FR 89605.

³ See *Certain Epoxy Resins from the Republic of Korea: Amended Preliminary Determination of Less-Than-Fair-Value Investigation*, 89 FR 100972 (December 13, 2024) (*Amended Preliminary Determination*), and accompanying Ministerial Error Memorandum.

⁴ See Memorandum, "Decision Memorandum for the Final Affirmative Determination of Sales at Less Than Fair Value in the Investigation of Certain Epoxy Resins from the Republic of Korea," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

Scope Comments

During the course of this investigation, Commerce received scope comments from interested parties. Commerce issued a Preliminary Scope Decision Memorandum to address these comments and set aside a period of time for parties to address scope issues in scope-specific case and rebuttal briefs.⁵ Between February 2025, and March 2025, Commerce received scope case and rebuttal briefs from interested parties.⁶ We made changes to the scope of the investigation from the scope published in the *Preliminary Determination*, as noted in Appendix I.⁷

Verification

Commerce verified the sales and cost information submitted by Kumho P&B and Kukdo Chemical Co., Ltd. and Kukdo Finechem (collectively referred to as Kukdo/Finechem), for use in our final determination, consistent with section 782(i) of the Act.⁸ We used standard verification procedures, including an examination of relevant sales and accounting records, and original source documents provided by Kumho P&B and Kukdo/Finechem.

Analysis of Comments Received

All issues raised in the case and rebuttal briefs submitted by interested parties in this investigation are

⁵ See Memorandum, "Preliminary Scope Decision Memorandum," dated November 6, 2024 (Preliminary Scope Decision Memorandum).

⁶ See Petitioner's Letter, "Case Brief on Scope Issues," dated February 28, 2025 (Petitioner's Scope Case Brief); see also Sherwin Williams' Letter, "Scope Case Brief on Behalf of Sherwin-Williams," dated February 28, 2025 (Sherwin-Williams' Scope Case Brief); PPG's Letter, "Scope Case Brief of PPG Industries, Inc.," dated February 28, 2025 (PPG's Scope Case Brief); Petitioner's Letter, "Petitioner's Letter in Lieu of Rebuttal Brief on Scope Issues," dated March 5, 2025 (Petitioner's Rebuttal Scope Case Brief); PPG's Letter, "Rebuttal Scope Case Brief of PPG Industries, Inc.," dated March 5, 2025 (PPG's Rebuttal Scope Case Brief); and Sherwin-Williams' Letter, "Scope Rebuttal Brief on Behalf of Sherwin Williams," dated March 5, 2025 (Sherwin-Williams' Rebuttal Scope Case Brief).

⁷ See Memorandum, "Final Scope Decision Memorandum," dated concurrently with this notice.

⁸ See Memoranda, "Verification of the Sales Response of Kumho P&B Chemicals Inc. in the Antidumping Duty Investigation of Epoxy Resins from the Republic of Korea," dated February 7, 2025 (Kumho P&B's Sales Verification Report); "Verification of the Sales Response of Kukdo/Finechem and KDCA in the Antidumping Investigation of Epoxy Resins from the Republic of Korea," dated February 7, 2025 (Kukdo/Finechem's Sales Verification Report); "Verification of the Cost Response of Kumho P&B Chemicals, Inc. in the Less-Than-Fair-Value Investigation of Certain Epoxy Resins from the Republic of Korea," dated February 27, 2025; and "Verification of the Cost Response of Kukdo Chemical Co., Ltd. in the Antidumping Duty Investigation of Certain Epoxy Resins from Republic of Korea," dated February 27, 2025.

addressed in the Issues and Decision Memorandum. A list of the issues addressed in the Issues and Decision Memorandum is attached to this notice as Appendix II.

Changes Since the Amended Preliminary Determination

We made certain changes to the margin calculations for Kukdo/Finechem and Kumho P&B since the *Amended Preliminary Determination*. For a discussion of these changes, see the Issues and Decision Memorandum.

All-Others Rate

Sections 735(c)(5)(A) of the Act provide that Commerce shall determine an estimated all-others rate for all exporters and producers not individually examined. This rate shall be an amount equal to the weighted average of the estimated weighted-average dumping margins established for exporters and producers individually investigated, excluding any zero and *de minimis* margins, and any margins determined entirely under section 776 of the Act.

In this investigation, Commerce calculated estimated weighted-average

dumping margins for Kumho P&B and Kukdo/Finechem that are not zero, *de minimis* or based entirely on facts available. As a result, the rate calculated for all other producers and exporters is a weighted average of the estimated weighted-average dumping margins for Kumho P&B and Kukdo/Finechem using each company’s publicly-ranged values for the merchandise under consideration.⁹

Final Determination

Commerce determines that the following estimated weighted-average dumping margins exist:

Exporter/producer	Weighted-average dumping margin (percent)	Cash deposit rate (adjusted for subsidy offset(s)) (percent)
Kumho P&B Chemicals Inc	7.60	7.59
Kukdo Chemical Co., Ltd/Kukdo Finechem ¹⁰	5.68	5.62
All Others	6.37	6.33

Disclosure

Commerce intends to disclose its calculations and analysis performed to interested parties in this final determination within five days of any public announcement or, if there is no public announcement, within five days of the date of publication of this notice in the **Federal Register**, accordance with 19 CFR 351.224(b).

Continuation of Suspension of Liquidation

In accordance with section 735(c)(1)(B) of the Act, Commerce will instruct U.S. Customs and Border Protection (CBP) to continue to suspend liquidation of all entries of subject merchandise, as described in Appendix I of this notice, which were entered, or withdrawn from warehouse, for consumption on or after November 13, 2024, the date of publication of the Preliminary Determination in the **Federal Register**. These suspension of liquidation instructions will remain in effect until further notice.

Pursuant to section 735(c)(1)(B)(ii) of the Act and 19 CFR 351.210(d), upon the publication of this notice, we will

instruct CBP to require a cash deposit for estimated weighted-average antidumping duties as follows: (1) the cash deposit rate for the companies listed in the table above that exported the subject merchandise will be equal to the company-specific estimated weighted-average dumping margins determined in this final determination; (2) if the exporter is not a company identified in the table above, but the producer is, then the cash deposit rate will be equal to the company-specific estimated weighted-average dumping margin established for that producer of the subject merchandise; and (3) the cash deposit rate for all other producers and exporters will be equal to the estimated weighted-average dumping margin for all other producers and exporters. These suspension of liquidation instructions will remain in effect until further notice.

To determine the cash deposit rate, Commerce normally adjusts the estimated weighted-average dumping margin by the amount of export subsidies countervailed in a companion countervailing duty (CVD) proceeding, when CVD provisional measures are in effect. Accordingly, where Commerce

has made a final affirmative determination for countervailable export subsidies, Commerce offsets the estimated weighted-average dumping margin by the appropriate CVD rate. Commerce has adjusted the cash deposit rate for export subsidies in the companion CVD investigation by the appropriate export subsidy rate as indicated in the above chart.

U.S. International Trade Commission Notification (ITC)

In accordance with section 735(d) of the Act, Commerce will notify the ITC of its final affirmative determination of sales at LTFV. Because Commerce’s final determination is affirmative, in accordance with section 735(b)(2) of the Act, the ITC will make its final determination as to whether the domestic industry in the United States is materially injured, or threatened with material injury, by reason of imports or sales (or the likelihood of sales) for importation of epoxy resins no later than 45 days after this final determination. If the ITC determines that such injury does not exist, this proceeding will be terminated, all cash deposits posted will be refunded, and

⁹ See Memorandum, “All-Others Rate Calculation,” dated concurrently with this notice. With two respondents under examination, Commerce normally calculates: (A) a weighted-average of the estimated weighted-average dumping margins calculated for the examined respondents; (B) a simple average of the estimated weighted-average dumping margins calculated for the examined respondents; and (C) a weighted-average of the estimated weighted-average dumping margins calculated for the examined respondents using each company’s publicly-ranged U.S. sales values for the merchandise under consideration. Commerce then

compares (B) and (C) to (A) and selects the rate closest to (A) as the most appropriate rate for all other producers and exporters. See, e.g., *Ball Bearings and Parts Thereof from France, Germany, Italy, Japan, and the United Kingdom: Final Results of Antidumping Duty Administrative Reviews, Final Results of Changed-Circumstances Review, and Revocation of an Order in Part*, 75 FR 53661, 53662 (September 1, 2010), and accompanying Issues and Decision Memorandum at Comment 1. As complete publicly ranged sales data were available, Commerce based the all-others rate on the publicly-ranged sales data of the mandatory respondents. For

a complete analysis of the data, see All-Others Rate Calculation Memorandum.
¹⁰ In the *Preliminary Determination*, Commerce preliminarily determined that these companies are a single entity. See *Preliminary Determination PDM* at 5; see also Memorandum, “Preliminary Affiliation and Collapsing Memorandum,” dated November 6, 2024. No parties commented on this determination; thus, we continue to treat these companies as a single entity for purposes of this final determination.

suspension of liquidation will be lifted. If the ITC determines that such injury does exist, Commerce will issue an antidumping duty order directing CBP to assess, upon further instruction by Commerce, antidumping duties on all imports of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the effective date of the suspension of liquidation, as discussed in the “Continuation of Suspension of Liquidation” section above.

Administrative Protective Order

This notice serves as the only reminder to parties subject to an administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3). Timely written notification of the return or destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and terms of an APO is a sanctionable violation.

Notification to Interested Parties

This determination is issued and published in accordance with sections 735(d) and 777(i)(1) of the Act and 19 CFR 351.210(c).

Dated: March 28, 2025.

Christopher Abbott,

Deputy Assistant Secretary for Policy and Negotiations, performing the non-exclusive functions and duties of the Assistant Secretary for Enforcement and Compliance.

Appendix I

Scope of the Investigation

The merchandise subject to this investigation is fully or partially uncured epoxy resins, also known as epoxide resins, polyepoxides, oxirane resins, ethoxyline resins, diglycidyl ether of bisphenol, (chloromethyl) oxirane, or aromatic diglycidyl, which are polymers or prepolymers containing epoxy groups (*i.e.*, three-membered ring structures comprised of two carbon atoms and one oxygen atom). Epoxy resins range in physical form from low viscosity liquids to solids. All epoxy resins are covered by the scope of this investigation irrespective of physical form, viscosity, grade, purity, molecular weight, or molecular structure, and packaging.

Epoxy resins may contain modifiers or additives, such as hardeners, curatives, colorants, pigments, diluents, solvents, thickeners, fillers, plasticizers, softeners, flame retardants, toughening agents, catalysts, Bisphenol F, and ultraviolet light inhibitors, so long as the modifier or additive has not chemically reacted so as to cure the epoxy resin or convert it into a different product no longer containing epoxy groups. Such epoxy resins with modifiers or additives are included in the scope where the

epoxy resin component comprises no less than 30 percent of the total weight of the product. The scope also includes blends of epoxy resins with different types of epoxy resins, with or without the inclusion of modifiers and additives, so long as the combined epoxy resin component comprises at least 30 percent of the total weight of the blend.

Epoxy resins that enter as part of a system or kit with separately packaged co-reactants, such as hardeners or curing agents, are within the scope. The scope does not include any separately packaged co-reactants that would not fall within the scope if entered on their own.

The scope includes merchandise matching the above description that has been processed in a third country, including by commingling, diluting, introducing, or removing modifiers or additives, or performing any other processing that would not otherwise remove the merchandise from the scope of the investigation if performed in the subject country.

The scope also includes epoxy resin that is commingled or blended with epoxy resin from sources not subject to this investigation. Only the subject component of such commingled products is covered by the scope of this investigation.

Excluded from the scope are phenoxyl resins, which are polymers with a weight greater than 11,000 Daltons, a Melt Flow Index (MFI) at 200 °C (392 °F) no less than 4 grams and no greater than 70 grams per 10 min, Glass-Transition Temperatures (Tg) no less than 80 °C (176 °F) and no greater than 100 °C (212 °F), and which contain no epoxy groups other than at the terminal ends of the molecule.

Excluded from the scope are certain paint and coating products, which are blends, mixtures, or other formulations of epoxy resin, curing agent, and pigment, in any form, packaged in one or more containers, wherein (1) the pigment represents a minimum of 10 percent of the total weight of the product, (2) the epoxy resin represents a maximum of 80 percent of the total weight of the product, and (3) the curing agent represents 5 to 40 percent of the total weight of the product.

Excluded from the scope are preimpregnated fabrics or fibers, often referred to as “pre-pregs,” which are composite materials consisting of fabrics or fibers (typically carbon or glass) impregnated with epoxy resin.

Also excluded from the scope is Tetramethyl Bisphenol F Diglycidyl Ether epoxy resin, also known as Tetramethyl Bisphenol F -DGE Polymer (TMBPF-DGE), that (1) has the chemical name: phenol, 4, 4'-methylenebis[2,6-dimethyl-, polymer with 2-(chloromethyl)oxirane, (2) falls under Chemical Abstract Services (CAS) Registry Number 113693–69–9, and (3) has an epoxy equivalent weight (EEW), also referred to as the weight per epoxide (WPE), of no less than 200 and no greater than 230 grams of epoxy resin per epoxy equivalent (g/eq or GEW).¹¹

This merchandise is currently classifiable under Harmonized Tariff Schedule of the

¹¹ The bracket in this sentence is part of the chemical formula and does not denote business proprietary information.

United States (HTSUS) subheading 3907.30.0000. Subject merchandise may also be entered under subheadings 3907.29.0000, 3824.99.9397, 3214.10.0020, 2910.90.9100, 2910.90.9000, 2910.90.2000, and 1518.00.4000. The HTSUS subheadings are provided for convenience and customs purposes only; the written description of the scope is dispositive.

Appendix II

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Changes Since the *Amended Preliminary Determination*
- IV. Final Negative Critical Circumstances Decision
- V. Discussion of the Issues
 - Comment 1: Whether Commerce Should Correct a Ministerial Error in the Calculation of Kukdo's U.S. Movement Expenses
 - Comment 2: Whether Commerce Should Use Kukdo's Most Recent Sales Files in the Final Determination
 - Comment 3: Whether Commerce Should Treat Kukdo Finechem's International Freight Expenses as Incurred in Korean Won (KRW)
 - Comment 4: Whether Commerce Should Increase the Costs of Manufacture Reported by the Mandatory Respondents Due to Chinese Overcapacity of Bisphenol A and Epichlorohydrin
 - Comment 5: Whether Commerce Should Revise the Transactions Disregarded Adjustment Calculated for Certain Kumho P&B Inputs
 - Comment 6: Whether Commerce Should Consider the Losses on the Valuation of Inventories or Inventory Obsolescence Amounts Related to Finished Goods for Kumho P&B
- VI. Recommendation

[FR Doc. 2025–05757 Filed 4–2–25; 8:45 am]

BILLING CODE 3510–DS–P

DEPARTMENT OF COMMERCE

International Trade Administration

[C–570–197]

Slag Pots From the People's Republic of China: Preliminary Affirmative Countervailing Duty Determination

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce.

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily determines that countervailable subsidies are being provided to producers and exporters of slag pots from the People's Republic of China (China). The period of investigation is January 1, 2023, through December 31, 2023. Interested parties are invited to comment on this preliminary determination.