

the scope of an AD or CVD order. Specifically, Commerce shall take into account such factors as: (A) the pattern of trade, including sourcing patterns; (B) whether the manufacturer or exporter of the parts or components is affiliated with the person who assembles or completes the merchandise sold in the United States from the parts or components produced in the foreign country with respect to which the order applies; and (C) whether imports into the United States of the parts or components products in such foreign country have increased after the initiation of the investigation which resulted in the issuance of such order.

Analysis

Based on our analysis of requesters' circumvention request, Commerce determines that the requesters have satisfied the criteria under 19 CFR 351.226(c) to warrant the initiation of circumvention inquiries of the *Order*. For a full discussion of the basis for our decision to initiate these circumvention inquiries, see the Circumvention Initiation Checklist.¹¹ As explained in the Circumvention Initiation Checklist, the information provided by the requesters warrants initiating these circumvention inquiries on a country-wide basis. Commerce has taken this approach in prior circumvention inquiries, where the facts warranted initiation on a country-wide basis.¹²

Consistent with the approach in the prior circumvention inquiries that were initiated on a country-wide basis, Commerce intends to issue a questionnaire to solicit information from producers and exporters in Mexico concerning their shipments to the United States and the origin of any mattress components being further processed into merchandise subject to the *Order*.

Respondent Selection

Commerce intends to base respondent selection on quantity and value (Q&V)

¹¹ See Circumvention Initiation Checklist.

¹² See, e.g., *Certain Corrosion-Resistant Steel Products from the Republic of Korea and Taiwan: Initiation of Anti-Circumvention Inquiries on the Antidumping Duty and Countervailing Duty Orders*, 83 FR 37785 (August 2, 2018); *Carbon Steel Butt-Weld Pipe Fittings from the People's Republic of China: Initiation of Anti-Circumvention Inquiry on the Antidumping Duty Order*, 82 FR 40556, 40560 (August 25, 2017) (stating at initiation that Commerce would evaluate the extent to which a country-wide finding applicable to all exports might be warranted); and *Certain Corrosion-Resistant Steel Products from the People's Republic of China: Initiation of Anti-Circumvention Inquiries on the Antidumping Duty and Countervailing Duty Orders*, 81 FR 79454, 79458 (November 14, 2016) (stating at initiation that Commerce would evaluate the extent to which a country-wide finding applicable to all exports might be warranted).

questionnaire responses that Commerce intends to issue to each potential respondent for which there is complete address information on the record. Additionally, Commerce intends to place the Q&V questionnaire on the record within five days of the publication of the initiation notice. Comments regarding the Q&V data and respondent selection should be submitted within seven days after placement of the Q&V data on the record of the inquiry. Parties wishing to submit rebuttal comments should submit those comments within five days after the deadline for the initial comments.

Commerce intends to establish a schedule for questionnaire responses after respondent selection. A company's failure to completely respond to Commerce's requests for information may result in the application of partial or total facts available, pursuant to section 776(a) of the Act, which may include adverse inferences, pursuant to section 776(b) of the Act.

Suspension of Liquidation

Pursuant to 19 CFR 351.226(l)(1), Commerce will notify CBP of the initiation of this circumvention inquiry and direct CBP to continue the suspension of liquidation of entries of products subject to the circumvention inquiry that were already subject to the suspension of liquidation under the *Order*, and to apply the cash deposit rate that would be applicable if the product was determined to be covered by the scope of the *Order*. Should Commerce issue preliminary or final circumvention determinations, Commerce will follow the suspension of liquidation rules under 19 CFR 351.226(l)(2)–(4).

Notification to Interested Parties

In accordance with 19 CFR 351.226(d) and section 781(a) of the Act, Commerce determines that the requesters' requests for this circumvention inquiry satisfies the requirements of 19 CFR 351.226(c). Accordingly, Commerce is notifying all interested parties of the initiation of this circumvention inquiry to determine whether certain imports of mattress components from Mexico, and further processed and completed in the United States to produce mattresses, are circumventing the *Order*. In addition, we have included a description of the products that are the subject of this inquiry, and an explanation of the reasons for Commerce's decision to initiate this inquiry as provided above and in the accompanying

Circumvention Initiation Checklist.¹³ In accordance with 19 CFR 351.226(e)(1), Commerce intends to issue its preliminary circumvention determination within 150 days from the date of publication of the notice of initiation of a circumvention inquiry in the **Federal Register**.

This notice is published in accordance with section 781(a) of the Act and 19 CFR 351.226(d)(1)(iii).

Dated: February 5, 2026.

Christopher Abbott,

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

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DEPARTMENT OF COMMERCE

International Trade Administration

[A–570–028]

Hydrofluorocarbon Blends From the People's Republic of China: Preliminary Results of the Antidumping Duty Administrative Review and Preliminary Determination of No Shipments; 2023–2024

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

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily determines that sales of hydrofluorocarbon blends (HFC blends) from the People's Republic of China (China) were made at less than normal value (NV) during the period of review (POR) August 1, 2023, through July 31, 2024. In addition, we are making a preliminary determination of no shipments for one company. We invite interested parties to comment on these preliminary results.

DATES: Applicable February 10, 2026.

FOR FURTHER INFORMATION CONTACT: Caroline Carroll, AD/CVD Operations, Office IX, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–4948.

SUPPLEMENTARY INFORMATION:

Background

On August 19, 2016, Commerce published in the **Federal Register** an antidumping duty (AD) order on HFC

¹³ See Circumvention Initiation Checklist.

blends from China.¹ On September 20, 2024, based on a timely request for review from the American HFC Coalition,² in accordance with 19 CFR 351.221(c)(1)(i), we initiated an administrative review of the *Order* covering 21 exporters of the subject merchandise.³

On December 9, 2024, Commerce tolled certain deadlines in this administrative proceeding by 90 days.⁴ On July 17, 2025, Commerce extended the deadline for the preliminary results of this administrative review by 111 days.⁵ Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.⁶ Additionally, due to a backlog of documents that were electronically filed via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS) during the Federal Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by an additional 21 days.⁷ Finally, on January 2, 2026, Commerce extended the deadline for the preliminary results by nine days.⁸ Accordingly, the deadline for these preliminary results is now February 5, 2026.

For a complete description of the events that followed the initiation of this review, see the Preliminary Decision Memorandum.⁹ The Preliminary Decision Memorandum is a public document and is on file electronically via ACCESS. ACCESS is available to registered users at <https://access.trade.gov>. In addition, a complete

version of the Preliminary Decision Memorandum can be accessed directly at <https://access.trade.gov/public/FRNoticesListLayout.aspx>. A list of the topics discussed in the Preliminary Decision Memorandum is attached in Appendix I of this notice.

Scope of the Order

The products covered by the *Order* are shipments of HFC blends from China. For a full description of the scope of the *Order*, see the Preliminary Decision Memorandum.

Preliminary Determination of No Shipments

Pursuant to 19 CFR 351.213(d)(3), Commerce will rescind an administrative review when there are no reviewable entries of subject merchandise during the POR for which liquidation is suspended.¹⁰ Normally, upon completion of an administrative review, the suspended entries are liquidated at the AD assessment rate calculated for the review period.¹¹ Therefore, for an administrative review to be conducted, there must be a suspended entry that Commerce can instruct U.S. Customs and Border Protection (CBP) to liquidate at the AD assessment rate calculated for the POR.¹²

On October 21, 2024, Zhejiang Yonghe Refrigerant Co., Ltd. (Zhejiang Yonghe) reported that it made no shipments of subject merchandise to the United States during the POR.¹³ Based on the no-shipment certification and information obtained from CBP,¹⁴ we preliminarily determine that Zhejiang Yonghe did not have any shipments of subject merchandise to the United States during the POR.

Consistent with Commerce's practice in non-market economy (NME) cases, we have not rescinded this review with respect to Zhejiang Yonghe but will continue our review of this company and issue instructions to CBP based on the final results of the review.¹⁵

¹⁰ See, e.g., *Diocetyl Terephthalate from the Republic of Korea: Rescission of Antidumping Administrative Review; 2021–2022*, 88 FR 24758 (April 24, 2023); see also *Certain Carbon and Alloy Steel Cut- to Length Plate from the Federal Republic of Germany: Recission of Antidumping Administrative Review; 2020–2021*, 88 FR 4157 (January 24, 2023).

¹¹ See 19 CFR 351.212(b)(1).

¹² See 19 CFR 351.213(d)(3).

¹³ See Zhejiang Yonghe's Letter, "Submission of Statement of No Shipment," dated October 21, 2024.

¹⁴ See Memorandum, "Release of U.S. Customs and Border Protection Entry Data," dated October 23, 2024.

¹⁵ See *Non-Market Economy Antidumping Proceedings: Assessment of Antidumping Duties*, 76 FR 65694 (October 24, 2011) (*Non-Market Economy*

Preliminary Affiliation and Single Entity Determination

Based on record evidence in this review, on July 28, 2025, we preliminarily determined that: (1) the following companies are affiliated, pursuant to section 771(33)(F) of the Tariff Act of 1930, as amended (the Act): Zhejiang Sanmei Chemical Industry Co., Ltd. (Sanmei), Jiangsu Sanmei Chemical Ind. Co., Ltd. (Jiangsu Sanmei), and Fujian Qingliu Dongying Chemical Ind. Co., Ltd. (Fujian Qingliu); and (2) pursuant to 19 CFR 351.401(f)(1)–(2), Sanmei, Jiangsu Sanmei, and Fujian Qingliu should be collapsed and treated as a single entity (collectively, Sanmei). For additional information, see the Preliminary Affiliation and Collapsing Memorandum.¹⁶

Separate Rate

Commerce preliminarily determines that Sanmei, the only company individually examined in this review, is eligible to receive a separate rate.¹⁷

China-Wide Entity

Under Commerce's policy regarding the conditional review of the China-wide entity,¹⁸ the China-wide entity will not be under review unless a party specifically requests, or Commerce self-initiates, a review of the entity. Because no party requested a review of the China-wide entity in this review, the entity is not under review, and the entity's rate (*i.e.*, 216.37 percent) is not subject to change.¹⁹ Commerce considers the companies under review listed in Appendix II to this notice, which did not file a separate rate application or demonstrate separate rate eligibility, to be part of the China-wide entity.²⁰

Assessment Notice); see also *Certain Activated Carbon from the People's Republic of China: Preliminary Results of Antidumping Duty Administrative Review, and Preliminary Determination of No Shipments; 2019–2020*, 86 FR 33988 (June 28, 2021).

¹⁶ See Memorandum, "Preliminary Affiliation and Collapsing Memorandum," dated July 29, 2025 (Preliminary Affiliation and Collapsing Memorandum).

¹⁷ See Preliminary Decision Memorandum at "Separate Rates."

¹⁸ See *Antidumping Proceedings: Announcement of Change in Department Practice for Respondent Selection in Antidumping Duty Proceedings and Conditional Review of the Nonmarket Economy Entity in NME Antidumping Duty Proceedings*, 78 FR 65963 (November 4, 2013).

¹⁹ See *Order*.

²⁰ See *Initiation Notice*, 89 FR at 77080 ("All firms listed below that wish to qualify for separate rate status in the administrative reviews involving NME countries must complete, as appropriate, either a separate rate application or certification, as described below.").

¹ See *Hydrofluorocarbon Blends from the People's Republic of China: Antidumping Duty Order*, 81 FR 55436 (August 19, 2016) (*Order*).

² See HFC Coalition's Letter, "Request for Administrative Review," dated August 30, 2024.

³ See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 89 FR 77079 (September 20, 2024) (*Initiation Notice*).

⁴ See Memorandum, "Tolling of Deadlines for Antidumping and Countervailing Duty Proceedings," dated December 9, 2024.

⁵ See Memorandum, "Extension of Deadline for Preliminary Results of 2023–2024 Antidumping Duty Administrative Review," dated July 17, 2025.

⁶ See Memorandum, "Deadlines Affected by the Shutdown of the Federal Government," dated November 14, 2025.

⁷ See Memorandum, "Tolling of all Case Deadlines," dated November 24, 2025.

⁸ See Memorandum, "Second Extension of Deadline for Preliminary Results of 2023–2024 Antidumping Duty Administrative Review," dated January 2, 2026.

⁹ See Memorandum, "Decision Memorandum for the Preliminary Results of the 2023–2024 Antidumping Duty Administrative Review of Hydrofluorocarbon Blends from the People's Republic of China," dated concurrently with, and hereby adopted by, this notice (Preliminary Decision Memorandum).

Methodology

Commerce is conducting this review in accordance with section 751(a)(1)(B) of the Act. We calculated export price in accordance with section 772 of the Act. Because China is an NME country

within the meaning of section 771(18) of the Act, we calculated NV in accordance with section 773(c) of the Act. For a full description of the methodology underlying our conclusions, *see* the Preliminary Decision Memorandum.²¹

Preliminary Results of Review

Commerce preliminarily determines that the following weighted-average dumping margin exists for the period August 1, 2023, through July 31, 2024:

Exporter	Weighted-average dumping margin (percent)
Zhejiang Sanmei Chemical Industry Co., Ltd.; Jiangsu Sanmei Chemical Ind. Co., Ltd.; Fujian Qingliu Dongying Chemical Ind. Co., Ltd	182.61

Disclosure

Commerce intends to disclose its calculations and analysis performed to interested parties for these preliminary results 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 accordance with 19 CFR 351.224(b).

Public Comment

Case briefs or other written comments may be submitted to the Assistant Secretary for Enforcement and Compliance. Pursuant to 19 CFR 351.309(c)(1)(ii), we have modified the deadline for interested parties to submit case briefs to Commerce to no later than 21 days after the date of the publication of this notice.²² Rebuttal briefs, limited to issues raised in the case briefs, may be filed no later than five days after the date for filing case briefs.²³ Interested parties who submit case or rebuttal briefs in this proceeding must submit: (1) a table of contents listing each issue; and (2) a table of authorities.²⁴ All briefs must be filed electronically using ACCESS.²⁵ An electronically filed document must be received successfully in its entirety in ACCESS by 5:00 p.m. Eastern Time on the established deadline.

As provided under 19 CFR 351.309(c)(2)(iii) and (d)(2)(iii), we request that interested parties provide at the beginning of their briefs a public, executive summary for each issue raised in their briefs.²⁶ Further, we request that interested parties limit their public executive summary of each issue to no more than 450 words, not including citations. We intend to use the public executive summaries as the basis of the comment summaries included in the issues and decision memorandum that will accompany the final determination

in this review. We request that interested parties include footnotes for relevant citations in the public executive summary of each issue. Note that Commerce has amended certain of its requirements pertaining to the service of documents in 19 CFR 351.303(f).²⁷

Pursuant to 19 CFR 351.310(c), interested parties who wish to request a hearing must submit a written request to the Assistant Secretary for Enforcement and Compliance, U.S. Department of Commerce, within 30 days after the date of publication of this notice. Hearing requests should contain: (1) the party's name, address and telephone number; (2) the number of participants; (3) whether any participant is a foreign national; and (4) a list of issues to be discussed. Issues raised in the hearing will be limited to those raised in the respective case briefs. If a request for a hearing is made, Commerce will inform interested parties of the scheduled date for the hearing.²⁸

Final Results of Review

Unless the deadline is extended pursuant to section 751(a)(3)(A) of the Act and 19 CFR 351.213(h)(2), Commerce intends to issue the final results of this administrative review, including the results of our analysis of the issues raised in any case briefs, not later than 120 days after the date of publication of this notice.

Assessment Rates

Upon completion of this administrative review, Commerce shall determine, and CBP shall assess, antidumping duties on all appropriate entries covered by this review. The final results of this review shall be the basis for the assessment of antidumping duties on entries of merchandise

covered by this review and for future deposits of estimated duties, where applicable.²⁹

For Sanmei, Commerce calculated importer-specific *ad valorem* duty assessment rates based on the ratio of the total amount of dumping calculated for Sanmei's examined sales to the total entered value of those sales. Where either a respondent's weighted-average dumping margin is zero or *de minimis* within the meaning of 19 CFR 351.106(c)(1), or an importer-specific rate is zero or *de minimis*, we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.³⁰

Pursuant to Commerce's assessment practice,³¹ for entries that were not reported in the U.S. data submitted by Sanmei, we will instruct CBP to liquidate such entries at the China-wide rate (*i.e.*, 216.37 percent).³² Additionally, where Commerce determines that an exporter under review had no shipments of subject merchandise to the United States during the POR, any suspended entries of subject merchandise that entered under that exporter's CBP case number during the POR will be liquidated at the dumping margin assigned to the China-wide entity.

For the companies listed in Appendix II found to be part of the China-wide entity, we will instruct CBP to liquidate all entries of subject merchandise during the POR exported by these companies at the China-wide rate of 216.37 percent. Further, for Zhejiang Yonghe, the company we preliminarily determined to have no shipments, we will instruct CBP to assess antidumping duties on all appropriate entries at a rate equal to the cash deposit rate of estimated antidumping duties required at the time of entry, or withdrawal from

²¹ See Preliminary Decision Memorandum at "Discussion of the Methodology."

²² See 19 CFR 351.309(c); *see also Administrative Protective Order, Service, and Other Procedures in Antidumping and Countervailing Duty Proceedings*, 88 FR 67069, 67077 (September 29, 2023) (*APO and Service Final Rule*).

²³ See 19 CFR 351.309(d).

²⁴ See 19 CFR 351.309(c)(2) and (d)(2).

²⁵ See 19 CFR 351.303.

²⁶ We use the term "issue" here to describe an argument that Commerce would normally address in a comment of the Issues and Decision Memorandum.

²⁷ See *APO and Service Final Rule*.

²⁸ See 19 CFR 351.310(d).

²⁹ See section 751(a)(2)(C) of the Act.

³⁰ See 19 CFR 351.212(b)(1).

³¹ See *Non-Market Economy Assessment Notice*, 76 FR at 65694.

³² See *Order*, 81 FR at 55438.

warehouse, for consumption, in accordance with 19 CFR 351.212(c)(1)(i).

Commerce intends to issue assessment instructions to CBP no earlier than 35 days after date of publication of the final results of this review in the **Federal Register**. If a timely summons is filed at the U.S. Court of International Trade, the assessment instructions will direct CBP not to liquidate relevant entries until the time for parties to file a request for a statutory injunction has expired (*i.e.*, within 90 days of publication).

Cash Deposit Requirements

The following cash deposit requirements will be effective for shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date, as provided for by section 751(a)(2)(C) of the Act: (1) for Sanmei, the cash deposit rate will be equal to the weighted-average dumping margin established in the final results of this administrative review (except, if the rate is zero or *de minimis*, then a cash deposit rate of zero will be required); (2) for previously examined exporters not listed above that have received a separate rate in a prior segment of this proceeding, the cash deposit rate will continue to be the existing exporter-specific rate published for the most recently-completed segment of this proceeding; (3) for all Chinese exporters of subject merchandise that have not been found to be entitled to a separate rate, the cash deposit rate will be that for the China-wide entity (*i.e.*, 216.37 percent); and (4) for all non-Chinese exporters of subject merchandise which have not received their own rate, the cash deposit rate will be the rate applicable to the Chinese exporter(s) that supplied that non-Chinese exporter. These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

This notice also serves as a preliminary reminder to importers of their responsibility under 19 CFR 351.402(f) 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 Commerce's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

Notification to Interested Parties

This administrative review and notice are issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act, 19 CFR 351.213(d)(4), and 19 CFR 351.221(b)(4).

Dated: February 5, 2026.

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

List of Topics Discussed in the Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the Order
- IV. Discussion of the Methodology
- V. Currency Conversion
- VI. Recommendation

Appendix II

Companies Considered To Be Part of the China-Wide Entity

1. Best Inc. Limited
2. Changzhou Vista Chemical Co., Ltd.
3. Daikin Fluorochemicals (China) Co., Ltd.
4. Dongyang Weihua Refrigerants Co., Ltd.
5. Hangzhou Icetop Refrigeration Co., Ltd.
6. ICool Chemical Co. Ltd.
7. Oasis Chemical Co., Limited
8. Qingdao Shingchem New Material Co.
9. Sinochem Environmental Protection Chemicals (Taicang) Co., Ltd.
10. Superfy Industrial Limited
11. Tianjin Synergy Gases Products, Co., Ltd.
12. Weitron International Refrigeration Equipment (Kunshan) Co., Ltd.
13. Weitron International Refrigeration Equipment Co., Ltd.
14. Yangfar Industry Co., Ltd.
15. Zhejiang Hoating Lighting Co., Ltd.
16. Zhejiang Lantian Environmental Protection Fluoro Material Co. Ltd.
17. Zhejiang Quzhou Lianzhou Refrigerants Co., Ltd.
18. Zhejiang Zhonglan Refrigeration Technology Co., Ltd.

[FR Doc. 2026-02640 Filed 2-9-26; 8:45 am]

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-570-170, C-570-171]

Disposable Aluminum Containers, Pans, Trays, and Lids From the People's Republic of China: Initiation of Circumvention Inquiry on the Antidumping and Countervailing Duty Orders

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

SUMMARY: In response to a request from the Aluminum Foil Containers

Manufacturers Association (AFCMA) and the following individual members of AFCMA, Durable Packaging International; D&W Fine Pack, LLC; Handi-foil Corp.; Penny Plate, LLC; Reynolds Consumer Products, LLC; Shah Foil Products, Inc.; Smart USA, Inc.; and Trinidad/Benham Corp. (collectively, the requesters), the U.S. Department of Commerce (Commerce) is initiating a country-wide circumvention inquiry to determine whether imports of disposable aluminum containers, pans, trays, and lids (aluminum containers) completed in the United Arab Emirates (the UAE) using aluminum foil manufactured in the People's Republic of China (China), are circumventing the antidumping duty (AD) and countervailing duty (CVD) orders on aluminum containers from China.

DATES: Applicable February 10, 2026.

FOR FURTHER INFORMATION CONTACT:

Justin Enck at (202) 482-1614 and Shawn Gregor at (202) 482-3226, Trade Remedy Counseling and Initiations, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230.

SUPPLEMENTARY INFORMATION:

Background

On January 6, 2026, pursuant to section 781(b) of the Tariff Act of 1930, as amended (the Act), and 19 CFR 351.226(i), the requesters filed a circumvention inquiry request alleging that aluminum containers completed in the UAE using aluminum foil manufactured in China are circumventing the AD and CVD orders on aluminum containers from China¹ and, accordingly, should be included within the scope of the *Orders*.²

On January 20 and 27, 2026, we issued supplemental questionnaires to the requesters.³ On January 21 and 28, 2026, the requesters filed their responses to our requests for additional

¹ See *Disposable Aluminum Containers, Pans, Trays, and Lids from the People's Republic of China: Antidumping and Countervailing Duty Orders*, 90 FR 19467 (May 8, 2025); see also *Disposable Aluminum Containers, Pans, Trays, and Lids from the People's Republic of China: Antidumping and Countervailing Duty Orders; Correction*, 90 FR 21751 (May 21, 2025) (collectively, *Orders*).

² See Requesters' Letter, "Request for Circumvention Ruling Pursuant to Section 781(b), As Amended," dated January 6, 2026 (Circumvention Request).

³ See Commerce's Letters, "United Arab Emirates Circumvention Inquiry Request Supplemental Questionnaire," dated January 20, 2026, and "United Arab Emirates Circumvention Inquiry Request Second Supplemental Questionnaire," dated January 27, 2026.