

Toyo Kohan appealed Commerce's *Final Results*. On October 24, 2025, the CIT remanded the *Final Results* to Commerce, directing that: (1) Commerce's use of shipment date as the date of sale for Toyo Kohan's U.S. sales was unsupported by substantial evidence; and (2) Commerce perform its differential pricing analysis consistent with the U.S. Court of Appeals for the Federal Circuit's (Federal Circuit) opinion in *Marmen*.²

In its final remand redetermination, issued in February 2026, Commerce: (1) provided further explanation regarding its use of the earlier of the shipment or invoice date as the date of sale for Toyo Kohan's U.S. sales; and (2) discontinued the use of the Cohen's *d* test and adopted the "price difference test" to determine whether prices differ significantly, revising Toyo Kohan's estimated weighted-average dumping margin from 4.44 percent to 4.58 percent.³ The CIT sustained Commerce's final redetermination.⁴

Timken Notice

In its decision in *Timken*,⁵ as clarified by *Diamond Sawblades*,⁶ the Federal Circuit held that, pursuant to section 516A(c) and (e) of the Tariff Act of 1930, as amended (the Act), Commerce must publish a notice of court decision that is not "in harmony" with a Commerce determination and must suspend liquidation of entries pending a "conclusive" court decision. The CIT's May 22, 2026, judgment constitutes a final decision of the CIT that is not in harmony with Commerce's *Final Results*. Thus, this notice is published in fulfillment of the publication requirements of *Timken*.

Amended Final Results

Because there is now a final court judgment, Commerce is amending its *Final Results* with respect to Toyo Kohan as follows:

² See *Toyo Kohan Co., Ltd. v. United States*, Consol. Court No. 24–00261, Slip Op. 25–141 (CIT October 24, 2025) (citing *Marmen Inc. v. United States*, 134 F.4th 1334, 1345 (Fed. Cir. 2025) (*Marmen*)).

³ See *Final Results of Redetermination Pursuant to Court Remand, Toyo Kohan Co., Ltd. v. United States*, Consol. Court No. 24–00261, dated February 18, 2026 (*Final Remand*).

⁴ See *Toyo Kohan Co., Ltd. v. United States*, Consol. Court No. 24–00261, Slip Op. 26–54 (CIT May 22, 2026).

⁵ See *Timken Co. v. United States*, 893 F.2d 337 (Fed. Cir. 1990) (*Timken*).

⁶ See *Diamond Sawblades Manufacturers Coalition v. United States*, 626 F.3d 1374 (Fed. Cir. 2010) (*Diamond Sawblades*).

Producer and/or exporter	Weighted-average dumping margin (percent)
Toyo Kohan Co., Ltd.	4.58

Cash Deposit Requirements

Because Toyo Kohan has a superseding cash deposit rate, *i.e.*, there have been final results published in a subsequent administrative review, we will not issue revised cash deposit instructions to U.S. Customs and Border Protection (CBP). This notice will not affect the current cash deposit rate.

Liquidation of Suspended Entries

At this time, Commerce remains enjoined by CIT order from liquidating entries that: were produced and/or exported by Toyo Kohan and were entered, or withdrawn from warehouse, for consumption during the period May 1, 2022, through April 30, 2023. These entries will remain enjoined pursuant to the terms of the injunction during the pendency of any appeals process.

In the event the CIT's ruling is not appealed, or, if appealed, upheld by a final and conclusive court decision, Commerce intends to instruct CBP to assess antidumping duties on unliquidated entries of subject merchandise produced/exported by Toyo Kohan in accordance with 19 CFR 351.212(b). We will instruct CBP to assess antidumping duties on all appropriate entries covered by this review when the importer-specific *ad valorem* assessment rate is not zero or *de minimis*. Where an import-specific *ad valorem* assessment rate is zero or *de minimis*,⁷ we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.

Notification to Interested Parties

This notice is issued and published in accordance with sections 516A(c) and (e) and 777(i)(1) of the Act.

Dated: May 27, 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.
[FR Doc. 2026–10867 Filed 5–29–26; 8:45 am]

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⁷ See 19 CFR 351.106(c)(2).

DEPARTMENT OF COMMERCE

International Trade Administration

[A–580–902]

Utility Scale Wind Towers From the Republic of Korea: Final Results of Antidumping Duty Administrative Review; 2023–2024

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that utility scale wind towers (wind towers) from the Republic of Korea (Korea) were made at less than normal value during the period of review (POR) August 1, 2023, through July 31, 2024.

DATES: Applicable June 1, 2026.

FOR FURTHER INFORMATION CONTACT: Anne Entz, 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) 482–3845.

SUPPLEMENTARY INFORMATION:

Background

This review covers one producer/exporter of the subject merchandise, Dongkuk S&C Co., Ltd. (Dongkuk). On January 23, 2026, Commerce published the *Preliminary Results* and invited interested parties to comment.¹

For a complete description of the events that occurred since the *Preliminary Results*, see the Issues and Decision Memorandum.² 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/fnotices>.

Commerce conducted this administrative review in accordance with section 751(a) of the Tariff Act of 1930, as amended (the Act).

¹ See *Utility Scale Wind Towers from the Republic of Korea: Preliminary Results and Rescission, in Part, of Antidumping Duty Administrative Review; 2023–2024*, 91 FR 2907 (January 23, 2026) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum.

² See Memorandum, "Issues and Decision Memorandum for the Final Results of the 2023–2024 Administrative Review of the Antidumping Duty Order on Utility Scale Wind Towers from the Republic of Korea," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

Scope of the Order³

The merchandise subject to the *Order* is wind towers from Korea. For a complete description of the scope of the *Order*, see the Issues and Decision Memorandum.

Analysis of Comments Received

All issues raised in the case and rebuttal briefs are listed in the appendix to this notice and addressed in the Issues and Decision Memorandum.

Changes Since the Preliminary Results

Based on a review of the record and comments received from interested parties regarding our *Preliminary Results*, we made no changes to the margin calculations for Dongkuk. For further discussion, see the Issues and Decision Memorandum.

Final Results of Review

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

Producer/exporter	Weighted-average dumping margin (percent)
Dongkuk S&C Co., Ltd	4.99

Disclosure

Normally, Commerce will disclose to interested parties the calculations of the final results of an administrative review within five days of a public announcement or, if there is no public announcement, within five days of the date of publication of the notice of final results in the **Federal Register**, in accordance with 19 CFR 351.224(b). However, because we made no changes to the *Preliminary Results* calculations, there are no new calculations to disclose.

Assessment Rates

Pursuant to section 751(a)(2)(C) of the Act, and 19 CFR 351.212(b)(1), Commerce has determined, and U.S. Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries of subject merchandise in accordance with the final results of this review.

Pursuant to 19 CFR 351.212(b)(1), because Dongkuk reported the entered value of its U.S. sales, we calculated

importer-specific *ad valorem* duty assessment rates based on the ratio of the total amount of dumping calculated for the examined sales to the total entered value of the sales for which entered value was reported. Where an importer-specific assessment rate is zero or *de minimis*, we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.

Commerce’s “automatic assessment” practice will apply to entries of subject merchandise during the POR produced by Dongkuk for which the company did not know that the merchandise it sold to the intermediary (*e.g.*, a reseller, trading company, or exporter) was destined for the United States. In such instances, we will instruct CBP to liquidate unreviewed entries at the all-others rate (*i.e.*, 5.41 percent),⁴ if there is no rate for the intermediate company(ies) involved in the transaction.⁵

Commerce intends to issue liquidation instructions to CBP no earlier than 35 days after the 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 all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of this administrative review, as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for Dongkuk will be equal to the weighted-average dumping margin established in the final results of this review; (2) for previously investigated or reviewed companies not listed above, the cash deposit rate will continue to be the company-specific cash deposit rate published for the most recently completed segment of this proceeding in which the company participated; (3) if the exporter is not a firm covered in this review, or the less-than-fair-value (LTFV) investigation, but

the producer is, then the cash deposit rate will be the cash deposit rate established for the most recently completed segment for the producer of the merchandise; and (4) the cash deposit rate for all other producers or exporters will continue to be 5.41 percent, the all-others rate established in the LTFV investigation.⁶ These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

This notice serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f)(2) 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.

Administrative Protective Order (APO)

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

Notification to Interested Parties

We are issuing and publishing these results in accordance with sections 751(a)(1) and 777(i)(1) of the Act.

Dated: May 26, 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

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the Order
- IV. Discussion of the Issues
 - Comment 1: Dongkuk’s General and Administrative (G&A) Expense Ratio Calculation
 - Comment 2: Whether to Reconsider the Sources for Constructed Value (CV) Profit and Selling Expenses

³ See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 86 FR 55811 (October 7, 2021); see also *Utility Scale Wind Towers from Canada, Indonesia, the Republic of Korea, and the Socialist Republic of Vietnam: Antidumping Duty Orders*, 85 FR 52546, 52547 (August 26, 2020) (*Order*).

⁴ See *Order*, 85 FR at 52547; see also *Utility Scale Wind Towers from Canada, Indonesia, the Republic of Korea, and the Socialist Republic of Vietnam: Notice of Correction to the Antidumping Duty Orders*, 85 FR 56213 (September 11, 2020) (correcting the date that the provisional measures period expired).

⁵ For a full discussion of the “automatic assessment” practice, see *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

⁶ See *Order*, 85 FR at 52547.

Comment 3: Whether to Reallocate Dongkuk's "Construction Team" Expenses as G&A Expenses

V. Recommendation

[FR Doc. 2026-10865 Filed 5-29-26; 8:45 am]

BILLING CODE 3510-DS-P

DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

[RTID 0648-XF810]

North Pacific Fishery Management Council; Public Meeting

AGENCY: National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

ACTION: Notice of public meeting.

SUMMARY: The Center of Independent Experts (CIE) review of the Annual Deployment Plan for Observers and Electronic Monitoring in the Groundfish and Halibut Fisheries of Alaska will be held June 16, 2026, through June 18, 2026.

DATES: The meeting will be held on June 16, 2026, through June 18, 2026, inclusive, from 8:30 a.m. to 5 p.m. Pacific Time.

ADDRESSES: The meeting will be in-person only and will be held in the Traynor Room at the Alaska Fishery Science Center, Sand Point Way NE, Building 4, Seattle, WA 98115. If you plan to attend, you need to notify Jason Jannot (Jason.jannot@noaa.gov) at least 2 days prior to the meeting (or 2 weeks prior if you are a foreign national). You will also need a valid U.S. Identification Card.

FOR FURTHER INFORMATION CONTACT: Alaska Fishery Science Center staff; email: Jason.jannot@noaa.gov; phone: (360) 358-3992.

SUPPLEMENTARY INFORMATION:

Agenda

Tuesday, June 16, 2026, Through Thursday, June 18, 2026

The CIE will review the Annual Deployment Plan for Observers and Electronic Monitoring in the Groundfish and Halibut Fisheries off Alaska to review the following documents:

(1) Final 2026 Annual Deployment Plan for Observers and Electronic Monitoring in the Partial Coverage Groundfish and Halibut Fisheries off Alaska posted at <https://www.fisheries.noaa.gov/resource/document/2026-annual-deployment-plan-observers-and-electronic-monitoring-groundfish-and>

(2) Draft 2024 Annual Deployment Plan posted at <https://meetings.npfmc.org/CommentReview/DownloadFile?p=51211978-5915-46d3-90e6-5237fe95c3c8.pdf&fileName=C2%20Draft%202024%20Annual%20Deployment%20Plan.pdf>.

(3) Development and Implementation of a Fully Randomized Sampling Design for a Fishery Monitoring Program posted at <http://dx.doi.org/10.7755/FB.118.1.8>.

(4) North Pacific Observer Program 2025 Annual Report posted at <https://meetings.npfmc.org/CommentReview/DownloadFile?p=7acd8d8b-0935-4bbd-98e4-9f87f02f2171.pdf&fileName=C1%202025%20Observer%20Program%20Annual%20Report.pdf>. Authority: 16 U.S.C. 1801 *et seq.*

Dated: May 26, 2026.

Rey Israel Marquez,

Acting Deputy Director, Office of Sustainable Fisheries, National Marine Fisheries Service.

[FR Doc. 2026-10823 Filed 5-29-26; 8:45 am]

BILLING CODE 3510-22-P

DEPARTMENT OF DEFENSE

Office of the Secretary

[Transmittal No. 26-0V]

Arms Sales Notification

AGENCY: Defense Security Cooperation Agency (DSCA), Department of Defense (DoD).

ACTION: Arms sales notice.

SUMMARY: The Department of War (DoW) is publishing the unclassified text of an arms sales notification.

FOR FURTHER INFORMATION CONTACT: Urooj Zahra at (703) 695-6233, urooj.zahra.civ@mail.mil, or dsca.ncr.rsrcmgmt.list.cns-mbx@mail.mil.

SUPPLEMENTARY INFORMATION: This 36(b) arms sales notification is published to fulfill the requirements of section 155 of Public Law 104-164 dated July 21, 1996. The following is a copy of the attached Transmittal 26-0V.

Dated: May 28, 2026.

Stephanie J. Bost,

Alternate OSD Federal Register Liaison Officer, Department of Defense.

Transmittal No. 26-0V

REPORT OF ENHANCEMENT OR UPGRADE OF SENSITIVITY OF TECHNOLOGY OR CAPABILITY (SEC. 36(B)(5)(C), AECA)

(i) *Prospective Purchaser:* Government of the United Arab Emirates
(ii) *Sec. 36(b)(1), AECA Transmittal No.:* 19-37

Date: May 3, 2019

Implementing Agency: Army

Funding Source: National Funds

(iii) *Description:* On May 3, 2019, Congress was notified by congressional certification transmittal number 19-37 of the possible sale, under Section 36(b)(1) of the Arms Export Control Act, of up to four hundred fifty-two (452) Patriot Advanced Capability 3 (PAC-3) Missile Segment Enhancement (MSE). Also included were tools and test equipment; support equipment; publications and technical documentation; personnel training and training equipment; spare and repair parts; facility design; U.S. Government and contractor technical, engineering, and logistics support services; and other related elements of logistics and program support. The estimated total value was \$2.728 billion. Major Defense Equipment (MDE) constituted \$2.70 billion of this total.

On September 28, 2021, Congress was notified by congressional certification transmittal number 21-0C of the inclusion of an additional five hundred ten (510) PAC-3 MSE (included 10 fly-to-buy missiles). The following non-MDE items were also included: tools and test equipment; support equipment; publications and technical documentation; personnel training and training equipment; spare and repair parts; facility design; U.S. Government and contractor technical, engineering, and logistics support services; and other related elements of logistics, sustainment, and program support. The estimated MDE value was increased by \$2.728 billion to a revised \$5.428. The estimated total case value was increased by \$3.172 billion to a revised \$5.90 billion. MDE constituted \$5.428 billion of this total.

On March 19, 2026, Congress was notified by congressional certification transmittal number 25-0I of the increase in value due to cost increases. There were no additional MDE or non-MDE items reported with this notification. The estimated total value of MDE increased by \$5.532 billion for a revised estimated value of \$10.96 billion. The estimated total case value increased by \$5.56 billion to a revised total estimated case value of \$11.46 billion. MDE constituted \$10.96 billion of this total.

This transmittal notifies the inclusion of the following MDE items: six hundred (600) PAC-3 MSE; one hundred fifty (150) Patriot MIM-104E Guidance Enhanced Missiles (GEM-T) with canisters; and twenty-five (25) M903 launching stations. The following non-MDE items will also be included: tools and test equipment; support equipment; publications and technical