Slip Op. 00- 132

JUDGMENT

UNITED STATES COURT OF INTERNATIONAL TRADE

JANE A. RESTANI, JUDGE

POHANG IRON AND STEEL CO., LTD., POHANG COATED STEEL CO., LTD., AND POHANG STEEL INDUSTRIES CO., LTD., Plaintiffs, v. THE UNITED STATES, and NATIONAL STEEL CORPORATION; U.S. STEEL GROUP - A UNIT OF USX CORPORATION; INLAND STEEL INDUSTRIES, INC.; BETHLEHEM STEEL CORPORATION; AND LTV STEEL CO., INC., Defendant-Intervenors.	Consol. Court No. 98-04-00906

The court hereby affirms the second remand results of the Department of Commerce. The remand results carry out the court's direction in Pohang Iron and Steel Co., Ltd. v. United States, Slip Op. 00-77 (CIT, July 6, 2000). The court ordered Commerce to eliminate certain known double counting of imputed interest expense in the U.S. indirect selling expense calculation for cold-rolled and corrosion resistant steel products. This was done. The court acknowledges that all double counting may not have been eliminated, particularly because of the effects of non-

subject merchandise data. The risk of this, however, lies with respondent, as it did not submit all information necessary to resolve these issues definitively. The facts available methodology employed adequately balances the goals of accuracy and compulsion of response to governmental inquiries in this area.

Jane A. Restani
JUDGE

Dated: New York, New York
This 13th day of October, 2000.