Slip Op. 26-117

UNITED STATES COURT OF INTERNATIONAL TRADE

IPG PHOTONICS CORPORATION, **Plaintiff,** **v.** **UNITED STATES,** **Defendant,** **and** **ALUMINUM EXTRUSIONS FAIR TRADE COMMITTEE,** **Defendant-Intervenor.**	**Before: Gary S. Katzmann, Judge** **Court No. 25-00212**

OPINION

[Plaintiff's Motion for Judgment on the Agency Record is denied.]

Dated: September 23, 2026

Luke Mathers, Sandler, Travis & Rosenberg, PA, of New York, N.Y., argued for Plaintiff IPG Photonics Corporation. Also on the briefs were William F. Marshall, Sarah S. Sprinkle, Gregory G. Toth, and Christopher D. Yankson.

Collin T. Mathias, Trial Attorney, U.S. Department of Justice, Commercial Litigation Branch, Civil Division, of Washington, D.C., argued for Defendant the United States. Also on the briefs were Brett A. Shumate, Assistant Attorney General, Patricia M. McCarthy, Director, and Claudia Burke, Deputy Director. Of counsel on the brief was Brahim Sleiman, Attorney, Office of the Chief Counsel for Trade Enforcement & Compliance, U.S. Department of Commerce.

Paul A. Devamithran, Wiley Rein, LLP, of Washington, D.C., argued for Defendant-Intervenor Aluminum Extrusions Fair Trade Committee. Also on the briefs were Robert E. DeFrancesco, III, Laura El-Sabaawi, and Elizabeth S. Lee.

Katzmann, Judge: Plaintiff IPG Photonics Corporation ("IPG")—a manufacturer of fiber laser modules used for scientific, research, biomedical, and other advanced applications—brings this action against Defendant the United States ("the Government") to challenge the U.S. Department of Commerce's ("Commerce") final determination that IPG's heat sinks are within the scope of the antidumping and countervailing duty orders on aluminum extrusions from the People's Republic of China ("China"). Mem. from J. Kalitka to S. Fullerton, re: Aluminum Extrusions from the People's Republic of China: Final Scope Ruling on IPG Photonics Corporation's Heat Sinks at 1 (Dep't Com. Aug. 27, 2025), P.R. 23, C.R. 5 ("Final Scope Ruling"); see also Aluminum Extrusions from the People's Republic of China: Antidumping Duty Order, 76 Fed. Reg. 30650, 30650 (Dep't Com. May 26, 2011) ("Antidumping Duty Order"); Aluminum Extrusions from the People's Republic of China: Countervailing Duty Order, 76 Fed. Reg. 30653, 30653 (Dep't Com. May 26, 2011) ("Countervailing Duty Order") (collectively, "Orders").

IPG incorporates heat sinks, a type of aluminum extrusion[1], into its lasers to dissipate heat. See Letter from K. Smith, to G. Raimondo, re: Aluminum Extrusions from the People's Republic of China: Scope Ruling Application for IPG Photonics Corporation at 6–7 (Oct. 4, 2024), P.R. 1 ("Scope Ruling Application"). The Orders at issue contain an exclusion for finished heat sinks

[1] Aluminum extrusions are "shapes and forms, produced by an extrusion process, made from aluminum alloys having metallic elements." Antidumping Duty Order, 76 Fed. Reg. at 30650. Aluminum extrusions are "produced and imported in a wide variety of shapes and forms, including, but not limited to, hollow profiles, other solid profiles, pipes, tubes, bars, and rods." Id. All aluminum extrusions "share certain basic physical characteristics": "[a]ll are made from . . . so-called 'soft alloys'[], all are produced by an extrusion process, and many aluminum extrusions are further fabricated (for example, cut to length, machined, drilled, punched, notched, bent, stretched, or assembled by welding or fastening) after they are mill finished." Certain Aluminum Extrusions from China at 6, Inv. Nos. 701-TA-475, 731-TA-1177 (Final) at 7, USITC Pub. No. 4229 (May 1, 2011) ("Commission Final Report"). Heat sinks are "a subset of aluminum extrusions typically used in electronic equipment as a thermal controlling tool," Antidumping Duty Order, 76 Fed. Reg. at 30650, which "transfer[] the heat generated in such devices to a fluid medium, such as air or a liquid," Commission Final Report at I-10.

"the design and production of which are organized around meeting certain specified thermal performance requirements and which have been fully, albeit not necessarily individually, tested to comply with such requirements." Antidumping Duty Order, 76 Fed. Reg. at 30651; Countervailing Duty Order, 76 Fed. Reg. at 30654. Commerce determined that IPG's heat sinks "do not satisfy the requirements for the finished heat sink exclusion and are therefore covered by the scope of the Orders." Final Scope Ruling at 34. IPG challenges that determination. Pl.'s Mot. for J. on the Agency Record at 2, Mar. 3, 2026, ECF No. 33 ("Pl.'s Br."). The court holds that Commerce's interpretation of the exclusion and its consideration of the evidence submitted by IPG is supported by substantial evidence and in accordance with law. The court therefore denies IPG's motion for judgment on the agency record and sustains Commerce's Final Scope Ruling.

BACKGROUND

I. Legal Background

To facilitate fair trade, "[t]he Tariff Act of 1930, as amended, permits Commerce to impose two types of duties on imports that injure domestic industries:" countervailing duties on goods that receive countervailable subsidies[2] from a foreign government, and antidumping duties on goods sold in the United States at less-than-fair value.[3] Guangdong Wireking Housewares & Hardware Co. v. United States, 745 F.3d 1194, 1196 (Fed. Cir. 2014). Commerce imposes duties only where the U.S. International Trade Commission ("the Commission" or "USITC") also makes an

[2] "For a subsidy to be countervailable, it must meet certain requirements," including that the subsidy "is 'specific' to an enterprise or industry rather than generally available" and that "a foreign government provides a specific financial contribution to a party and that party benefits from the contribution." Mosaic Co. v. United States, 160 F.4th 1340, 1342–43 (Fed. Cir. 2025) (quoting 19 U.S.C. § 1677(5)(A)).

[3] "Sales at less than fair value are those sales for which the 'normal value' (the price a producer charges in its home market) exceeds the 'export price' (the price of the product in the United States) or 'constructed export price'." U.S. Steel Corp. v. United States, 621 F.3d 1351, 1353 (Fed. Cir. 2010) (quoting 19 U.S.C. § 1677(35)(A)).

affirmative determination that "an industry in the United States is materially injured, or is threatened with material injury, or the establishment of an industry in the United States is materially retarded, by reason of imports of the subject merchandise . . . ." 19 U.S.C. § 1673(2) (antidumping duties) (cleaned up); see also 19 U.S.C. § 1671(a)(2) (countervailing duties).

When Commerce publishes an order imposing antidumping or countervailing duties, that order must "include a description of the subject merchandise, in such detail as the administering authority deems necessary." 19 U.S.C. §§ 1673e(a)(2), 1671e(a)(2). "Subject merchandise" is "the class or kind of merchandise that is within the scope of an investigation." Id. § 1677(25). But "[q]uestions sometimes arise as to whether a particular product is covered by the scope of an antidumping or countervailing duty order" issued by Commerce. 19 C.F.R. § 351.225(a) (2024). Importers may ask for scope rulings, which are determinations made by Commerce that clarify the scope of the order as it relates to their particular product. See id.

Commerce's scope determinations begin with an examination of the plain language of the antidumping or countervailing duty order. See Saha Thai Steel Pipe (Pub.) Co. v. United States, 101 F.4th 1310, 1326 (Fed. Cir. 2024). "[I]f the scope cannot be clearly and dispositively discerned based on the scope language itself, Commerce must turn to the aid of the (k)(1) and, if still necessary, (k)(2) sources" set forth in Commerce's regulations. Id.; see also 19 C.F.R. § 351.225(k)(1), (k)(2). The (k)(1) materials include "descriptions of the merchandise contained in the petition," "descriptions of the merchandise contained in the initial investigation," "[p]revious or concurrent determinations of the Secretary, including prior scope rulings, memoranda, or clarifications," and "[d]eterminations of the Commission . . . including reports issued pursuant to the Commission's initial investigation." 19 C.F.R. § 351.225(k)(1). The (k)(2) materials include "physical characteristics," "expectations of the ultimate users," "ultimate use of

the product," "channels of trade in which the product is sold," and "manner in which the product is advertised and displayed." Id. § 351.225(k)(2).

II. Factual Background

On May 26, 2011, Commerce issued the Orders, placing antidumping and countervailing duties on aluminum extrusions. Antidumping Duty Order, 76 Fed. Reg. at 30650; Countervailing Duty Order, 76 Fed. Reg. at 30653. In doing so, Commerce differentiated between three types of heat sinks, (1) heat sink blanks, (2) fabricated heat sinks, and (3) finished heat sinks:

> Heat sink blanks are the full length aluminum extrusions used to produce finished heat sinks. These are generally the pre-fabricated, pre-tested inputs in the production of heat sinks . . . . Fabricated heat sinks are generally understood to be any heat sink blank that has been cut-to-length, precision machined, and or otherwise fabricated to the end product specifications, but not yet tested, assembled onto other materials, or packaged. Finished heat sinks differ from fabricated heat sinks in that they have been fully, albeit not necessarily individually, tested and assured to comply with the required thermal performance end-use specifications.

Antidumping Duty Order, 76 Fed. Reg. at 30650; Countervailing Duty Order, 76 Fed. Reg. at 30653.[4] Commerce excluded only finished heat sinks from the scope of the Orders. Antidumping Duty Order, 76 Fed. Reg. at 30650; Countervailing Duty Order, 76 Fed. Reg. at 30653.

On October 4, 2024, IPG filed a Scope Ruling Application asking Commerce to determine

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[4] The Commission Final Report provides additional guidance concerning what differentiates finished heat sinks from other heat sinks and other aluminum extrusions. See Commission Final Report at 7–9. The Commission Final Report states that

> there is a clear dividing line separating [finished heat sinks] from other aluminum extrusions . . . based particularly on the customized thermal resistance properties of [finished heat sinks]; the unique aspects of the design, testing and production of [finished heat sinks]; differences between [finished heat sinks] and other aluminum extrusions in the channels of trade through which they are sold; evidence that the thermal management industry is perceived by producers and customers as being different from the general aluminum extrusions industry; and the fact that [finished heat sinks] are sold at much higher prices because of high value-added than most other aluminum extrusions.

Id. at 9.

that four of IPG's aluminum heat sink models "fall outside the scope of" the Orders. Scope Ruling Application at 1. In its Scope Ruling Application, IPG submitted a series of attachments—many of which refer to heat sinks not at issue here, including a predecessor heat sink and a prototype heat sink—that IPG submitted as evidence that its four models are "finished heat sinks" that should be excluded from the Orders. See id. at Attachs. 2, 8, 9. On October 31, 2024, Commerce initiated the instant scope inquiry. See Mem. from J. Kalitka to The File, re: Aluminum Extrusions from the People's Republic of China: Initiation of Scope Inquiries on IPG Photonics Heat Sinks, Case Nos. A-570-967, C-570-968, Bar Code: 4656615-01 (Dep't Com. Oct. 31, 2024). Commerce issued its Final Scope Ruling on August 27, 2025, finding the IPG's four heat sink models "do not meet the criteria for the 'finished heat sink' exclusion" and therefore "are not excluded from the scope of the Orders." Final Scope Ruling at 15.

PROCEDURAL HISTORY

On September 26, 2025, IPG commenced this action against the United States. See Summons, Sept. 26, 2025, ECF No. 1; see also Compl., Oct. 24, 2025. The Aluminum Extrusions Fair Trade Committee ("the Committee"), a "coalition of domestic producers of aluminum extrusions" that participated in the administrative proceedings underlying the Orders, intervened as Defendant-Intervenors. Unopposed Mot. to Intervene as a Matter of Right at 2, Nov. 21, 2025, ECF No. 16; see also Order, Nov. 24, 2025, ECF No. 20 (granting motion to intervene). On March 3, 2026, IPG filed a motion for judgment on the agency record, arguing that Commerce's determination that its heat sinks are not excluded finished heat sinks is not supported by substantial evidence and is otherwise not in accordance with law. See Pl.'s Br. at 1–2. On May 18, 2026, the United States and the Committee filed responses to IPG's motion for judgment on the agency record. See Def.'s Resp. to Pl.'s Mot. for J. upon the Agency R., May 18, 2026, ECF No. 38 ("Gov't Br."); Def.-Inter. Aluminum Extrusion Fair Trade Committee Resp. to Mot. for J. on the

Agency R., May 19, 2026, ECF No. 41 ("Def.-Inter.'s Br."). On June 15, 2026, IPG filed a reply in support of its motion for judgment on the agency record. See Pl.'s Reply in Supp. of Mot. for J. on Agency R., June 15, 2026, ECF No. 45 ("Pl.'s Reply").

With all papers filed, the court held oral argument on July 28, 2026. ECF No. 62. Prior to oral argument, the court issued written questions, to which the parties responded. See Letter re: Qs. for Oral Arg., July 7, 2026, ECF No. 50; Pl.'s Resp. to Ct.'s Qs., July 21, 2026, ECF No. 55 ("Pl.'s OAQ Resp."); Def.'s Resp. to Ct.'s Qs. for Oral Arg. Qs., July 21, 2026, ECF No. 57 ("Gov't OAQ Resp."); Def.-Inter.'s Answers to Oral Arg. Qs., July 22, 2026, ECF No. 60 ("Def.-Inter.'s OAQ Resp."). At the court's direction, the parties filed supplemental briefs following oral argument. See Def.'s Post-Arg. Submission, Aug. 4, 2026, ECF No. 63; Pl.'s Post-Arg. Submission, Aug. 4, 2026, ECF No. 65; Post-Arg. Submission, Aug. 4, 2026, ECF No. 66.

JURISDICTION AND STANDARD OF REVIEW

Jurisdiction lies under 28 U.S.C. § 1581(c). The court will "hold unlawful any determination, finding or conclusion found . . . to be unsupported by substantial evidence on the record, or otherwise not in accordance with law." 19 U.S.C. § 1516a(b)(1)(B)(i). Substantial evidence is "such relevant evidence as a reasonable mind might accept as adequate to support a conclusion." Broadcom Corp. v. Int'l Trade Comm'n, 28 F.4th 240, 249 (Fed. Cir. 2022).

DISCUSSION

All parties agree that the language of the finished heat sink exclusion sets out three elements that must be present for a product to be excluded from the Orders:

> (1) the products at issue must be a "fabricated heat sink" made from aluminum extrusions; (2) specified thermal performance requirements must exist and the design and production of the products at issue must be organized around meeting such specified thermal performance requirements; and[] (3) the products at issue must have been fully, albeit not necessar[il]y individually, test[ed] to comply with the specified thermal performance requirements.

Final Scope Ruling at 16 (footnotes omitted); see also Pl.'s Br. at 13–14. Commerce found that IPG's heat sinks did not meet the second and third elements and therefore determined that IPG's heat sinks were not "finished heat sinks" within the exclusion. See Final Scope Ruling at 17, 21. Specifically, Commerce found that IPG failed to meet the second element because IPG "ha[d] not shown that it had thermal performance requirements during the design and production of the actual . . . products at issue, nor any alleged predecessor heat sinks . . . ." Id. at 21. Commerce also found that IPG failed to meet the third element because IPG "[had] not demonstrate[d] testing to comply with thermal performance requirements; rather [it demonstrated] merely testing to measure thermal performance." Id. at 22.

IPG argues that Commerce's determination is unsupported by substantial evidence and not in accordance with law because IPG's heat sinks were "designed and produced to meet specific thermal performance requirements and fully tested for compliance with those requirements within IPG's lasers." Pl.'s Br. at 14. According to IPG, Commerce erred in determining that IPG's heat sinks are not finished heat sinks under the Orders because Commerce (I) misinterpreted the Orders' definition of finished heat sinks, id. at 23–25 and (II) improperly discounted evidence concerning predecessor and prototype heat sinks, id. at 18–23. For the reasons set forth below, the court holds that Commerce's determination that IPG's heat sinks are not finished heat sinks excluded from the scope of the Orders is supported by substantial evidence and in accordance with law.

I. Commerce's Interpretation of the Orders' Definition of Finished Heat Sinks Is Supported by Substantial Evidence and in Accordance with Law

In interpreting the Orders, Commerce considered the plain language of the Orders as well as the Commission Final Report and past Commerce determinations as sources of 19 C.F.R. § 351.225(k)(1) interpretive guidance. See Final Scope Ruling at 15–17; see also Saha Thai, 101 F.4th at 1324–25. Commerce interpreted the exclusion language to require "specified thermal

performance requirements . . . established before or during the product's development," Final Scope Ruling at 17, and "post-production thermal testing," id. at 24. IPG claims that "Commerce . . . misinterpreted the Orders" in that Commerce's "post-production thermal testing requirement is inconsistent with the plain language of the [Orders'] exclusion." Pl.'s Br. at 14, 19 (internal quotation marks omitted). IPG further argues that Commerce's demand for evidence of post-production testing contradicts Commerce's finding that IPG's post-production testing was insufficient to establish that IPG's products were finished heat sinks subject to the exclusion. See id. at 24.

Commerce's reading of the plain language of the heat sink exclusion as requiring evidence of both pre-established thermal parameters and post-production testing is supported by substantial evidence and in accordance with law. The exclusion itself states that finished heat sinks "are organized around meeting certain specified thermal performance requirements." Final Scope Ruling at 25 (emphasis added). Commerce interpreted the language of the exclusion to indicate that "the term 'specified' modifies the word 'requirements' to ensure that thermal performance standards related to finished heat sinks are . . . integral throughout the design and production process." Final Scope Ruling at 27; see also Gov't Br. at 19. Commerce explained that "[a]n interpretation of the term 'certain specified thermal performance requirements' [that] is so broad as to include all products that dissipate or transfer heat, or are intended to dissipate or transfer heat, would give no effect to the term 'specified' and would render this aspect of the finished heat sink exclusion superfluous in terms of distinguishing between finished heat sinks and subject heat sinks." Final Scope Ruling at 17. Accordingly, Commerce reasonably interpreted the plain language of the exclusion to determine that finished heat sinks are tested to thermal parameters which are "established before testing [and] confirmed by testing," because "[t]he scope language

requires finished heat sinks to be tested to comply with specified thermal performance requirements, not simply tested to measure thermal performance." Final Scope Ruling at 27, 31–34 (emphasis added); see also Gov't Br. at 26–27. This interpretation reasonably differentiates finished heat sinks, which are excluded from the Orders, from fabricated heat sinks, which are subject merchandise under the Orders. See Antidumping Duty Order, 76 Fed. Reg. at 30651; Countervailing Duty Order, 76 Fed. Reg. at 30654.

The 19 C.F.R. § 351.225(k)(1) materials further support Commerce's interpretation. In particular, the description of finished heat sinks in the Commission Final Report, which both Commerce and IPG rely on as their key source of (k)(1) interpretative guidance, aligns with Commerce's reading of the Orders' finished heat sink exclusion. See Commission Final Report at 6–9. Describing the key characteristics of finished heat sinks, the Commission Final Report states that "[s]ubstantial thermal analysis and testing are associated with the front end of [finished heat sink] production." Id. at 8. Based on this description, Commerce reasonably interpreted that "specified thermal performance standards" should be "established before testing [and] confirmed by testing." Final Scope Ruling at 27 (emphasis added).

Commerce's interpretation emphasizing the requirement that finished heat sinks are "fabricated heat sinks made from aluminum extrusions the design and production of which are organized around meeting specified thermal performance," id. at 15 (emphasis added) (quoting Antidumping Duty Order, 76 Fed. Reg. at 30651; Countervailing Duty Order, 76 Fed. Reg. at 30654), is also consistent with its prior determinations. For example, in a scope ruling on heat sinks in lightbars, Commerce found that the heat sinks there did not fall under the exclusion because "[the] evidence submitted with [the company's] scope request and supplemental responses [did] not demonstrate that the 'design and production of' the merchandise at issue 'was organized

around meeting certain specified thermal performance requirements'." Mem. from L. LaCivita to C. Marsh, re: Final Scope Ruling on ECCO's Heat Sinks For LED Light Bars at 19–21 (Dep't Com. Nov. 24, 2014), P.R. 1, Attachment 7 ("ECCO Scope Ruling") (emphasis omitted). Commerce's interpretation of the finished heat sink exclusion as requiring evidence of pre-established specified thermal performance requirements and post-production testing to comply with those requirements is consistent with its emphasis on the phrase "organized around" in Commerce's investigation of heat sinks in lightbars.

IPG's second argument, that Commerce's interpretation was inconsistent with its request for post-production testing, is similarly unavailing. IPG argues that "Commerce cannot in one breath demand post-production testing, then in the next complain that evidence of testing is 'inherently [in]sufficient' because it is post-production." Pl.'s Br. at 24 (quoting Final Scope Ruling at 23). However, Commerce's interpretation of the exclusion's language—requiring evidence of pre-established parameters and post-production testing—is not inconsistent. Instead, its interpretation reflects two separate elements that together distinguish excluded finished heat sinks from in-scope fabricated heat sinks. Unlike finished heat sinks, which are excluded from the scope, fabricated heat sinks are generic components, the design and production of which is not "organized around" specified thermal performance requirements. See Final Scope Ruling at 15 (quoting Antidumping Duty Order, 76 Fed. Reg. at 30651; Countervailing Duty Order, 76 Fed. Reg. at 30654). While evidence of post-production testing is necessary to demonstrate that a heat sink is "fully . . . tested to comply with [specified thermal performance] requirements," Antidumping Duty Order, 76 Fed. Reg. at 30651; Countervailing Duty Order, 76 Fed. Reg. at 30654, that same evidence is not sufficient to establish that those specified thermal performance requirements were established before or during production. Post-production testing alone cannot

distinguish between an excluded finished heat sink and an in-scope fabricated heat sink because it does not demonstrate whether a specific, finished heat sink was "organized around" the thermal requirements of the end-use laser, or whether the end-use laser was organized around the thermal performance of a generic, fabricated heat sink.

IPG also challenges Commerce's determination that IPG "fail[ed] to provide any tangible post-production thermal testing." Final Scope Ruling at 34. IPG argues that Commerce created a "newfound requirement[] that full testing be tangible" that is "inconsistent with the plain language of the Orders and unlawful." Pl.'s Br. at 25 (quoting Final Scope Ruling at 24). However, Commerce did not suggest that "tangibility" is a meaningful requirement. Instead, Commerce's use of the word "tangible" precedes its further explanation that "[t]he summary and conclusory nature of the information provided by IPG regarding pre-production thermal testing on unspecified prototypes is inadequate by definition for this purpose, as it cannot be demonstrated to correspond to any of the . . . products at issue." Final Scope Ruling at 24–25 (emphasis omitted). The analysis that follows the word "tangible" indicates that Commerce merely sought pre-production thermal testing specific to the products at issue. This too is consistent with the plain language of the Orders, which state that excluded finished heat sinks must "have been fully, albeit not necessarily individually, tested to comply with such requirements." Antidumping Duty Order, 76 Fed. Reg. at 30651; Countervailing Duty Order, 76 Fed. Reg. at 30654.

Therefore, Commerce reasonably interpreted the language of the finished heat sink exclusion as requiring evidence of both (1) front-end analysis and testing to affirmatively demonstrate that specific thermal performance parameters were set before or during production and (2) evidence of post-production testing of the products at issue to affirmatively demonstrate that the heat sinks were tested for compliance with those parameters. See Final Scope Ruling at

25–34.

II. Commerce's Determination that IPG's Heat Sinks are not Finished Heat Sinks within the Exclusion Is Supported by Substantial Evidence and in Accordance with Law

Having determined that Commerce's interpretation of the Orders is supported by substantial evidence and in accordance with law, the court now considers whether Commerce properly considered IPG's evidence to determine that IPG's heat sinks "do not satisfy the requirements for the finished heat sink exclusion and are therefore covered by the scope of the Orders." Final Scope Ruling at 34. IPG argues that Commerce "unreasonably rejected IPG's evidence as 'general' or distinguishable on immaterial grounds." Pl.'s Br. at 18 (quoting Final Scope Ruling at 18). Specifically, IPG suggests that its evidence concerning predecessor and prototype heat sinks and its evidence of post-production testing of its lasers sufficiently demonstrates that IPG's heat sinks are finished heat sinks under the Orders. Id. at 19.

The court addresses IPG's claims regarding (A) prototype and predecessor heat sinks and (B) post-production testing in turn below and finds that Commerce appropriately accounted for all IPG's evidence to conclude that the heat sinks at issue are not finished heat sinks under the Orders.

A. Commerce Reasonably Addressed Evidence Concerning IPG's Predecessor and Prototype Heat Sinks

IPG argues that Commerce unreasonably discounted evidence regarding predecessor and prototype heat sinks as " 'general' or distinguishable on immaterial grounds." See Pl.'s Br. at 18 (quoting Final Scope Ruling at 18). Contrary to IPG's arguments, Commerce appropriately considered all IPG's evidence, finding that the evidence concerning predecessor and prototype heat sinks was not probative of whether the heat sinks at issue were designed to meet specified thermal performance requirements and tested for compliance with those requirements. Commerce reasonably concluded that much of IPG's evidence was "merely general in nature and not specific

to the products at issue imported by IPG." Final Scope Ruling at 18.

As Commerce noted, much of IPG's evidence describes dimensionally or chemically distinct products which IPG did not connect to the heat sinks at issue. See Scope Ruling Application at Attachs. 2, 8, 9, 10, 11, 12; see also Final Scope Ruling at 19–23. Specifically, Attachment 2 to the Scope Ruling Application comprises an unlabeled and uncaptioned graph highlighting thermal resistance properties for heat sinks of four benchmark lengths, none of which correspond to the dimensions of the heat sinks at issue. Compare Scope Ruling Application at 5 (listing dimensions of IPG's four heat sink models), with id. at Attach. 2. Attachment 8 also describes thermal specifications of heat sinks with different dimensions and composed of a different aluminum alloy than the four heat sink models at issue. Compare Scope Ruling Application at 5, with id. at Attach. 8; see also Final Scope Ruling at 19–20. Attachment 9 contains performance evaluations for the benchmark products in Attachment 2 and general post–production testing intended to estimate performance, none of which is specific to IPG's current heat sinks. See Scope Ruling Application at Attach. 9. Attachments 10, 11, and 12 consist of internal emails between IPG employees that IPG suggested connect information in the other attachments to the products at issue. See, e.g., Scope Ruling Application at 16 (arguing that emails in Attachment 10 "substantiat[e] that when production was moved to China, the heat sinks would meet the same requirements" as the thermal specifications for the predecessor heat sinks described in Attachment 8). However, these emails contain only vague information regarding the model number, dimensions, and composition of the products referenced. See id. at Attachs. 10, 11, 12. IPG suggests that this evidence demonstrates how IPG designs and tests its heat sinks generally. See Pl.'s Br. at 21–22; see also Pl.'s Reply at 3; Pl.'s OAQ Resp. at 8–9.

Taken as a whole, IPG in its Scope Ruling Application provided limited information about

the testing or thermal performance requirements of the heat sinks at issue. See Pl.'s OAQ Resp. at 7 (listing1, a schematic, as the only attachment that "describes IPG's current heat sinks); see also Scope Ruling Application at 4). "[T]he burden of creating an adequate record lies with [interested parties]," in this case with IPG, "and not with Commerce." QVD Food Co. v. United States, 658 F.3d 1318, 1324 (Fed. Cir. 2011) (alteration in original) (citation omitted). "It is the [agency's] task to evaluate the evidence it collects during its investigation" and to assess "the weight to be assigned a particular piece of evidence." U.S. Steel Grp. v. United States, 96 F.3d 1352, 1357 (Fed. Cir. 1996). Commerce's weighing of the limited evidence here—and its determination here that IPG did not create an adequate record to establish that the heat sinks at issue are finished heat sinks that fall within the exclusion—is supported by substantial evidence and in accordance with law.

IPG's arguments to the contrary fail to persuade. IPG argues that Commerce "unreasonably discounted IPG's evidence of both pre- and post-production testing of prototype heat sinks and each and every laser that IPG produces," which shows that "lasers containing the subject heat sinks must not heat above a certain temperature." Pl.'s Br. at 19. For example, Attachment 10 contains a company email that IPG describes as "internal communications regarding the [prototype] testing which indicated that the [at issue] heat sink functioned and performed similarly to the [predecessor] heat sink and was acceptable for the IPG laser." Scope Ruling Application at 16. Commerce indicated that this description does not demonstrate that the testing was done to comply with pre-established thermal performance requirements, instead Commerce found that the testing described is "merely testing to measure thermal performance" generally. Final Scope Ruling at 22 (emphasis added). Just as described above, IPG's evidence that it tested a prototype heat sink can only demonstrate that some of its heat sinks were tested, not that the "design and production" of

the particular heat sinks at issue was "organized around" meeting "specified thermal performance requirements," as required by the language of the exclusion. Antidumping Duty Order, 76 Fed. Reg. at 30651; Countervailing Duty Order, 76 Fed. Reg. at 30654.

IPG also cites Wagner Spray Tech Corp. v. United States, 49 CIT __, __, 779 F. Supp. 3d 1311 (2025), to argue that IPG provided evidence of "thermal performance requirements tied to . . . 'down stream product[s]' " and of how IPG's heat sinks "are fully tested for compliance with those requirements within such products." Pl.'s Br. at 10. IPG argues that, just as in Wagner, "Commerce's failure to engage with . . . evidence of full downstream-product testing warrants remand." Pl.'s Br. at 23; see also Pl.'s Reply at 6. However, there are meaningful distinctions between the downstream testing in Wagner and IPG's purported prototype testing here. See 779 F. Supp. 3d at 1316–19. In Wagner, Commerce determined that testing conducted after the heat sink was incorporated into a paint sprayer did not constitute testing of the heat sink at issue, but of the separate, downstream paint sprayer. Id. at 1318–19. The court disagreed, finding that downstream testing can comprise testing to comply with thermal performance requirements. Id. at 1325, 1328. Importantly, Commerce and the court there noted that "specified thermal performance requirements existed" for the heat sinks at issue in Wagner. Id.

First, unlike in Wagner, IPG provided no post-production thermal testing of the heat sinks at issue. Accordingly, Commerce reasonably concluded that "IPG's failure to provide any tangible post-production thermal testing renders the products in question ineligible for [the] exclusion." Final Scope Ruling at 24. Additionally, Commerce here found that the post-production testing provided by IPG "does not adequately demonstrate 'customized thermal resistance properties' or that such requirements existed before or during the product's development." Id. at 19. Recall that the exclusion sets out three general elements that must be present for a product to be a finished

heat sink, including two at issue here: "(2) specified thermal performance requirements must exist . . . and[] (3) the products at issue must have been fully, albeit not necessar[il]y individually, test[ed] to comply with the specified thermal performance requirements." Id. at 16. While Commerce incorrectly discounted post-production testing in Wagner when considering the third factor—that finished heat sinks are "fully . . . tested"—Commerce reasonably discounted post-production testing here when considering the second factor—that "specified thermal performance requirements must exist." Id. In fact, Commerce explicitly found when considering the second factor that "[w]ithout post-production testing," it could not distinguish whether IPG's heat sinks are in-scope fabricated heat sinks or excluded finished heat sinks. Id. at 24.

Finally, IPG argues that Commerce improperly "chastised IPG for submitting evidence of testing that occurred 'just weeks before IPG submitted its Scope Application,' finding such evidence 'inherently insufficient.' " Pl.'s Br. at 24. IPG argues that "[t]here is nothing 'inherently insufficient,' . . . about evidence simply because it was generated post-production and immediately pre-scope application." Id. IPG notes that the court rejected similar reasoning in Agilent Technologies v. United States, 41 CIT __, 256 F. Supp. 3d 1338 (2017) ("Agilent I"), "doubting 'that it was reasonable for Commerce' to discount evidence simply because it postdated a heat sink's design by 15 years." Id. (quoting Agilent I, 256 F. Supp. 3d at 1345).

Commerce here stated that the limited time between the test and Scope Ruling Application indicated the tests were not part of an ongoing post-production process but generated to demonstrate compliance with the Orders. See Final Scope Ruling at 32–33; see also Gov't Br. at 28. In contrast, the plaintiff in Agilent I submitted a "considerable amount of record evidence," Agilent I, 256 F. Supp. 3d at 1344, and explicitly stated that their heat sinks' "thermal design has not changed since it was developed." Id. (quoting Mem. from T. Weinhold to C. Marsh, re: Final

Scope Ruling on Agilent Technologies, Inc.'s Mass Filter Radiator at 22, Case Nos. A-570-967, C-570-968, Bar Code: 3498344-01 (Dep't Com. Aug. 16, 2016)). The instant facts are distinguishable from Agilent I because the dimensions and material used in the prototype heat sinks are different from the four heat sink models at issue here. Compare Scope Ruling Application at 5, with id. at Attach. 9 (providing test results for a predecessor heat sink model); see also Scope Ruling Application at 15. Additionally, Commerce did not reject IPG's evidence solely because it was submitted shortly before the Scope Application, but also because it was "general in nature and not specific to the products at issue," as described above. Final Scope Ruling at 18.

IPG similarly argues that "Commerce neglected to address" Attachments 13 and 14 which demonstrate that "IPG fully tests all its lasers containing heat sinks to ensure that they meet IPG's thermal performance requirements. Pl.'s Br. at 23. However, Attachment 13 is an affidavit from company employees certifying information in the Scope Ruling Application that does not include any new information beyond what is already described in the other attachments. See Scope Ruling Application at Attach. 13; see also Scope Ruling Application at 17. Attachment 14 is the Agilent Scope Ruling, see id. at 3, 17, which Commerce considered in making its determination, see Final Scope Ruling at 8–9, 17. Just as with IPG's evidence regarding predecessor and prototype heat sinks, this evidence cannot, without more, demonstrate that IPG's heat sinks are finished heat sinks within the exclusion.

In sum, none of IPGs evidence regarding predecessor and prototype heat sinks demonstrates that specific thermal performance requirements for the heat sinks at issue were established before or during testing, nor that the heat sinks at issue were tested to comply with those specific thermal performance requirements. While IPG's evidence regarding predecessor and prototype heat sinks may demonstrate that IPG generally designs and tests its heat sinks, it

cannot conclusively demonstrate that the heat sinks at issue are finished heat sinks within the exclusion. Commerce reasonably discounted this evidence in analyzing IPG's heat sinks.

B. Commerce Reasonably Addressed IPG's Evidence Pertaining to the Dimensions of the Heat Sinks at Issue

IPG claims that "in combination" its evidentiary submissions demonstrate that its heat sinks should be excluded from the Orders. Pl.'s Reply at 3. IPG specifically argues that "the subject heat sinks are made to precise dimensions with razor-thin flat surface tolerances." Pl.'s Br. at 19; see also Pl.'s Reply at 3–5; Scope Ruling Application at Attachment 1. IPG stated that "Attachment 1 describes IPG's current heat sinks," Pl.'s OAQ Resp. at 7, and the Government stated at oral argument that "Attachment 1 demonstrates that IPG's heat sinks . . . meet [] precise flatness" tolerances. Oral Arg. at 38:47–56 (time stamp from the recording on file with the court). IPG argues that this evidence, in concert with IPG's other submissions regarding predecessor and prototype heat sinks, establishes that IPG designs, produces, and tests its heat sinks to meet specified thermal performance requirements and that its heat sinks should accordingly be excluded from the scope of the Orders. See Pl.'s Br. at 13–18; Pl.'s Reply at 1–5; Pl.'s OAQ Resp. at 9.

Commerce's determination that IPG's evidence relating to the dimensions of its current heat sinks is insufficient to demonstrate that its heat sinks meet the Orders' finished heat sink exclusion is supported by substantial evidence and in accordance with law. First, as Commerce noted throughout the Final Scope Ruling and as the court analyzed above, much of the information IPG provided referenced heat sinks with dimensions that did not correspond to the dimensions of the heat sinks at issue. See, e.g., Final Scope Ruling at 21–22, 29–30. Regardless, IPG's evidence of the flat surface tolerances of the heat sinks at issue only demonstrate one quality of many described in the Orders, the Commission Final Report, and other 19 C.F.R. § 351.225(k)(1) regulatory guidance. See Antidumping Duty Order, 76 Fed. Reg. at 30650–51; Countervailing

Duty Order, 76 Fed. Reg. at 30653–54; Commission Final Report at 6–10. Other examined qualities include that finished heat sinks are "precisely or optimally suited to cool the specific electronic devices for which they have been designed," that finished heat sinks are "not interchangeable with other aluminum extrusions," that distributors of finished heat sinks "do not sell other kinds of aluminum extrusions," and that "specialized equipment, including wind tunnels, flow calibration equipment, testing equipment, and specialized design and data collection software" as well as "highly trained employees" are required to produce finished heat sinks. Commission Final Report at 7–8. The flatness of the heat sinks at issue alone does not prove that its products should qualify for the finished heat sink exclusion. IPG's other evidentiary submissions all relate to predecessor heat sinks. See Pl.'s OAQ Resp. at 7. Commerce's determination that IPG failed to demonstrate that its current heat sinks possess any other trait of finished heat sinks therefore is supported by substantial evidence and in accordance with law.

In sum, the court concludes that Commerce appropriately considered IPG's evidentiary submissions and reasonably concluded that IPG's evidence was insufficient to demonstrate that its heat sinks are finished heat sinks that should be excluded from the scope of the Orders. Thus, Commerce's determination that IPG's heat sinks were within the scope of the Orders is supported by substantial evidence and in accordance with law.

CONCLUSION

For the reasons stated above, Commerce's determination is supported by substantial evidence and in accordance with law. The court thus denies IPG's motion and sustains Commerce's Final Scope Ruling. Judgment will enter accordingly.

/s/ Gary S. Katzmann
Gary S. Katzmann, Judge

Dated: September 23, 2026
New York, New York