

**JUDGMENT**

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UNITED STATES COURT OF INTERNATIONAL TRADE

**JANE A. RESTANI, JUDGE**

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POHANG IRON AND STEEL CO., LTD.,	:	
POHANG COATED STEEL CO., LTD., AND	:	
POHANG STEEL INDUSTRIES CO., LTD.,	:	
	:	
Plaintiffs,	:	
	:	
v.	:	
	:	Consol. Court No.
THE UNITED STATES,	:	98-04-00906
	:	
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.	:	

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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.

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 Jane A. Restani  
JUDGE

Dated: New York, New York  
This <sup>13<sup>th</sup></sup> day of October, 2000.