

will be terminated, and all cash deposits will be refunded. If the ITC determines that material injury or threat of material injury does exist, Commerce will issue an antidumping duty order directing CBP to assess, upon further instruction by Commerce, antidumping duties on all imports of the subject merchandise, entered, or withdrawn from warehouse, for consumption on or after the effective date of the suspension of liquidation.

**Notification Regarding Administrative Protective Order**

This notice serves as the only reminder to parties subject to an administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3). Timely notification of the return or 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 violation subject to sanction.

**Notification to Interested Parties**

We are issuing and publishing this determination and notice in accordance with sections 735(d) and 777(i) of the Act and 19 CFR 351.210(c).

Dated: December 4, 2020.

**Jeffrey I. Kessler,**

*Assistant Secretary for Enforcement and Compliance.*

**Appendix I**

**Scope of the Investigation**

The merchandise covered by this investigation is certain tobacco cigarettes, commonly referred to as “4th tier cigarettes.” The subject cigarettes are composed of a tobacco blend rolled in paper, have a nominal minimum total length of 7.0 cm but do not exceed 12.0 cm in total nominal length, and have a nominal diameter of less than 1.3 cm. These sizes of cigarettes are frequently referred to as “Kings” and “100’s,” but subject merchandise that meets the physical description of the scope is included regardless of the marketing description of the size of the cigarettes. Subject merchandise typically has a tobacco blend that consists of 10% or more tobacco stems.

Subject merchandise is typically sold in packs of 20 cigarettes per pack which generally includes the marking “20 Class A Cigarettes” but are included regardless of packaging. 4th tier cigarette packages are typically sold in boxes without a rounded internal corner and without embossed aluminum foil inside the pack.

Both menthol and non-menthol cigarettes and cigarettes with or without a filter attached are covered by the scope of this investigation.

Merchandise covered by this investigation is currently classified in the Harmonized

Tariff Schedule of the United States (HTSUS) under subheading 2402.20.8000. This HTSUS subheading is provided for convenience and customs purposes; the written description of the scope of the investigation is dispositive.

**Appendix II**

**List of Topics Discussed in the Issues and Decision Memorandum**

- I. Summary
- II. Background
- III. Scope of the Investigation
- IV. Changes Since the *Preliminary Determination*
- V. Discussion of the Issues
  - General Issues*
  - Comment 1: Whether 4th Tier Cigarettes are a Distinct Domestic Like Product
  - Comment 2: Whether the Petition Established Industry Support to Initiate the Investigation
  - Comment 3: Whether Commerce Clarified the Scope of the Investigation for Proper Product Comparisons
  - Comment 4: Whether Commerce Correctly Determined Negative Critical Circumstances
  - KT&G Calculation Issues*
  - Comment 5: Whether Commerce Should Deduct Korean Taxes in the Normal Value (NV) Calculation
  - Comment 6: Whether Commerce should include KT&G’s sales to Non-Korean Military Forces in Home Market sales
  - Comment 7: Whether Commerce’s level of trade (LOT) adjustment in place of a constructed export price (CEP) Offset was in accordance with law
  - Comment 8: Whether KT&G unlawfully deducted U.S. Taxes from KT&G’s U.S. Price
  - Comment 9: Whether Commerce Erred in the Rate It Selected to Compute KT&G USA’s Imputed Credit Expenses and Inventory Carrying Costs
  - Comment 10: Whether Commerce Erred in its Treatment of REBATE4U, REBATE5U, and REBATE6U
  - Comment 11: Whether Commerce Improperly Assumed Certain Returns Were Billing Adjustments in the U.S. Market
  - Comment 12: Whether Commerce Improperly Classified KT&G’s Repacking Costs as a Selling Expense
- VI. Recommendation

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**BILLING CODE 3510–DS–P**

**DEPARTMENT OF COMMERCE**

**International Trade Administration**

[A–475–840]

**Forged Steel Fluid End Blocks From Italy: Final Affirmative Determination of Sales at Less Than Fair Value**

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

**SUMMARY:** The Department of Commerce (Commerce) determines that imports of

forged steel fluid end blocks (fluid end blocks) from Italy are being, or are likely to be, sold in the United States at less than fair value (LTFV) for the period of investigation October 1, 2018 through September 30, 2019.

**DATES:** Applicable December 11, 2020.

**FOR FURTHER INFORMATION CONTACT:** Dmitry Vladimirov or Hermes Pinilla, AD/CVD Operations, Office I, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–0665 or (202) 482–3477, respectively.

**SUPPLEMENTARY INFORMATION:**

**Background**

On July 23, 2020, Commerce published in the **Federal Register** its preliminary affirmative determination in the LTFV investigation of fluid end blocks from Italy, in which we also postponed the final determination until December 7, 2020.<sup>1</sup> We invited interested parties to comment on the *Preliminary Determination*. A summary of the events that occurred since Commerce published the *Preliminary Determination*, as well as a full discussion of the issues raised by parties for this final determination, may be found in the Issues and Decision Memorandum.<sup>2</sup>

**Scope of the Investigation**

The products covered by this investigation are fluid end blocks from Italy. For a full description of the scope of this investigation, see the “Scope of the Investigation” in Appendix I.

**Scope Comments**

During the course of this investigation, Commerce received scope comments from interested parties. Commerce issued a Preliminary Scope Decision Memorandum to address these comments.<sup>3</sup> We received comments from interested parties on the Preliminary Scope Decision

<sup>1</sup> See *Forged Steel Fluid End Blocks from Italy: Preliminary Affirmative Determination of Sales at Less Than Fair Value, Postponement of Final Determination, and Extension of Provisional Measures*, 85 FR 44500 (July 23, 2020) (*Preliminary Determination*), and accompanying Preliminary Decision Memorandum.

<sup>2</sup> See Memorandum, “Issues and Decision Memorandum for the Final Affirmative Determination in the Less-Than-Fair-Value Investigation of Forged Steel Fluid End Blocks from Italy,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

<sup>3</sup> See Memorandum, “Forged Steel Fluid End Blocks from the Federal Republic of Germany, India, Italy, and the People’s Republic of China: Scope Comments Decision Memorandum for the Preliminary Determinations,” dated May 18, 2020 (Preliminary Scope Decision Memorandum).

Memorandum, which we address in the Final Scope Decision Memorandum, dated concurrently with, and hereby adopted by, this final determination.<sup>4</sup> Commerce is not modifying the scope language as it appeared in the *Preliminary Determination*. See Appendix I for the final scope of the investigation.

### Analysis of Comments Received

All issues raised in the case and rebuttal briefs that were submitted by parties in this investigation are addressed in the Issues and Decision Memorandum. A list of the issues addressed in the Issues and Decision Memorandum is attached to this notice at Appendix II. 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 <http://enforcement.trade.gov/frn/>.

### Verification

Commerce was unable to conduct on-site verification of the information relied upon in making its final determination in this investigation as provided for in section 782(i) of the Tariff Act of 1930, as amended (the Act). Accordingly, we took additional steps in lieu of on-site verification and requested additional documentation and information.<sup>5</sup>

### Changes Since the Preliminary Determination

Based on our analysis of the comments received, we made certain changes to the margin calculations for Lucchini. For a discussion of these changes, see the "Changes from the Preliminary Determination" section of the Issues and Decision Memorandum.

<sup>4</sup> See Memorandum, "Forged Steel Fluid End Blocks from the Federal Republic of Germany, India, Italy, and the People's Republic of China: Scope Comments Decision Memorandum for the Final Determinations," dated December 7, 2020 (Final Scope Decision Memorandum).

<sup>5</sup> See Commerce's Letters, dated September 2, 2020; see also Metalcam's Letters, both titled "Antidumping Duty Investigation of Forged Steel Fluid End Blocks from Italy: Metalcam Post-Prelim Questionnaire Response," and dated September 11, 2020 (submitting, separately, responses to the sales and cost portions of the questionnaire in lieu of verification); and Lucchini's Letter, "Antidumping Duty Investigation of Forged Steel Fluid End Blocks from Italy: Lucchini Mame Forge S.p.A Post-Preliminary Questionnaire," dated September 11, 2020.

### Use of Adverse Facts Available

Companies that did not respond to our quantity and value questionnaires, IMER International S.p.A., Galperti Group, Mimest S.p.A., and P. Technologies S.r.l., failed to cooperate in this investigation. Therefore, in the *Preliminary Determination*, pursuant to sections 776(a) and (b) of the Act, Commerce assigned these companies a rate based on adverse facts available (AFA). There is no new information on the record that would cause us to revisit our determination to apply AFA to IMER International S.p.A., Galperti Group, Mimest S.p.A., and P. Technologies S.r.l. Accordingly, we continue to find that the application of AFA pursuant to sections 776(a) and (b) of the Act is warranted with respect to these companies. Commerce has assigned to these companies' exports of the subject merchandise the rate of 58.48 percent, which is Lucchini's highest comparison-specific margin.<sup>6</sup> Because this rate is not secondary information, but rather is based on information obtained in the course of the investigation, Commerce need not corroborate this rate pursuant to section 776(c) of the Act.

### All-Others Rate

Section 735(c)(5)(A) of the Act provides that the estimated weighted-average dumping margin for all other producers and exporters not individually investigated shall be equal to the weighted average of the estimated weighted-average dumping margins established for exporters and producers individually investigated excluding rates that are zero, *de minimis*, or determined entirely under section 776 of the Act. Commerce has determined that the estimated weighted-average dumping margin for Metalcam S.p.A. is zero. Therefore, the only rate that is not zero, *de minimis*, or based entirely on facts otherwise available, is the rate calculated for Lucchini Mame Forge S.p.A. Consequently, the rate calculated for Lucchini Mame Forge S.p.A., is assigned as the rate for all other producers and exporters.

### Final Determination

The final estimated weighted-average dumping margins are as follows:

<sup>6</sup> See Memorandum, "Forged Steel Fluid End Blocks from Italy—Final Determination Analysis Memorandum for Lucchini Mamè Forge S.p.A.," dated December 7, 2020 (Lucchini Final Analysis Memorandum) at 90 of the attached margin-calculation program output.

<sup>7</sup> See Memorandum, "Forged Steel Fluid End Blocks from Italy—Preliminary Determination Analysis Memorandum for Metalcam S.p.A.," dated July 16, 2020.

Exporter or producer	Estimated weighted-average dumping margin (percent)
Metalcam S.p.A .....	7 0.00
Lucchini Mame Forge S.p.A .....	8 7.33
IMER International S.p.A .....	** 58.48
Galperti Group .....	** 58.48
Mimest S.p.A .....	** 58.48
P. Technologies S.r.l .....	** 58.48
All Others .....	7.33

### Disclosure

We intend to disclose the calculations performed for Lucchini in this final determination within five days of the date of publication of this notice to parties in this proceeding in accordance with 19 CFR 351.224(b).<sup>9</sup>

### Continuation of Suspension of Liquidation

In accordance with section 735(c)(1)(B) of the Act, Commerce will instruct U.S. Customs and Border Protection (CBP) to continue to suspend liquidation of all appropriate entries of subject merchandise, as described in Appendix I of this notice, entered, or withdrawn from warehouse, for consumption on or after July 23, 2020, the date of publication of *Preliminary Determination* in the **Federal Register** except for those entries of subject merchandise produced and exported by Metalcam S.p.A. Because the estimated weighted-average dumping margin for Metalcam S.p.A. is zero, we will not be directing CBP to suspend liquidation of entries of the subject merchandise produced and exported by this company.

Pursuant to section 735(c)(1)(B)(ii) of the Act and 19 CFR 351.210(d), where appropriate, Commerce will instruct CBP to require a cash deposit equal to the estimated weighted-average dumping margin or the estimated all-others rate, as follows: (1) The cash deposit rate for the respondents listed above will be equal to the company-specific estimated weighted-average dumping margin determined in this final determination; (2) if the exporter is not a respondent identified above but the producer is, then the cash deposit rate will be equal to the company-specific estimated weighted-average dumping margin established for that producer of the subject merchandise; and (3) the cash deposit rate for all other producers and exporters will be equal to

<sup>8</sup> See Lucchini Final Analysis Memorandum.

<sup>9</sup> We are not disclosing any final margin calculations for Metalcam because we made no changes to the preliminary margin calculations for Metalcam.

the all-others estimated weighted-average dumping margin. These suspension-of-liquidation instructions will remain in effect until further notice.

Because the estimated weighted-average dumping margin for Metalcam S.p.A. is zero, entries of shipments of subject merchandise from this company will not be subject to suspension of liquidation or cash deposit requirements. In such situations, Commerce also applies the exclusion to the provisional measures to the producer/exporter combination that was examined in the investigation. Accordingly, Commerce will be directing CBP not to suspend liquidation of entries of subject merchandise produced and exported by Metalcam S.p.A. However, entries of shipments of subject merchandise from this company in any other producer/exporter combination (*i.e.*, where Metalcam S.p.A. is either the producer or the exporter, but not both), or by third parties that sourced subject merchandise from the excluded producer/exporter combination, will be subject to suspension of liquidation at the all-others rate.

Because the estimated weighted-average dumping margin is zero for the producer/exporter combination identified above, entries of shipments of subject merchandise from this producer/exporter combination will be excluded from the potential antidumping duty order. Such an exclusion will not be applicable to merchandise exported to the United States by this respondent in any other producer/exporter combinations or by third parties that sourced subject merchandise from the excluded producer/exporter combination.

While Commerce normally adjusts cash deposits for estimated antidumping duties by the amount of export subsidies countervailed in a companion countervailing duty (CVD) proceeding when CVD provisional measures are in effect, we have not adjusted the cash deposit rates listed above because Commerce found no countervailable export subsidies in the final determination of the companion CVD investigation.<sup>10</sup>

### International Trade Commission Notification

In accordance with section 735(d) of the Act, we will notify the International Trade Commission (ITC) of the final affirmative determination of sales at

LTFV. Because Commerce's final determination is affirmative, in accordance with section 735(b)(2) of the Act, the ITC will make its final determination as to whether the domestic industry in the United States is materially injured, or threatened with material injury, by reason of imports or sales (or the likelihood of sales) for importation of fluid end blocks from Italy no later than 45 days after this final determination. If the ITC determines that such injury does not exist, this proceeding will be terminated, and all cash deposits posted will be refunded and suspension of liquidation will be lifted. If the ITC determines that such injury does exist, Commerce will issue an AD order directing CBP to assess, upon further instruction by Commerce, antidumping duties on all imports of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the effective date of the suspension of liquidation, as discussed above in the "Continuation of Suspension of Liquidation" section.

### Notification Regarding Administrative Protective Orders

This notice will serve as a final reminder to the parties subject to administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3). Timely written notification of return or 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

This determination and this notice are issued and published pursuant to sections 735(d) and 777(i)(1) of the Act and 19 CFR 351.210(c).

Dated: December 7, 2020.

**Jeffrey I. Kessler,**

*Assistant Secretary for Enforcement and Compliance.*

### Appendix I

#### Scope of the Investigation

The products covered by this investigation are forged steel fluid end blocks (fluid end blocks), whether in finished or unfinished form, and which are typically used in the manufacture or service of hydraulic pumps.

The term "forged" is an industry term used to describe the grain texture of steel resulting from the application of localized compressive force. Illustrative forging standards include, but are not limited to, American Society for Testing and Materials (ASTM) specifications A668 and A788.

For purposes of this investigation, the term "steel" denotes metal containing the

following chemical elements, by weight: (i) Iron greater than or equal to 60 percent; (ii) nickel less than or equal to 8.5 percent; (iii) copper less than or equal to 6 percent; (iv) chromium greater than or equal to 0.4 percent, but less than or equal to 20 percent; and (v) molybdenum greater than or equal to 0.15 percent, but less than or equal to 3 percent. Illustrative steel standards include, but are not limited to, American Iron and Steel Institute (AISI) or Society of Automotive Engineers (SAE) grades 4130, 4135, 4140, 4320, 4330, 4340, 8630, 15-5, 17-4, F6NM, F22, F60, and XM25, as well as modified varieties of these grades.

The products covered by this investigation are: (1) Cut-to-length fluid end blocks with an actual height (measured from its highest point) of 8 inches (203.2 mm) to 40 inches (1,016.0 mm), an actual width (measured from its widest point) of 8 inches (203.2 mm) to 40 inches (1,016.0 mm), and an actual length (measured from its longest point) of 11 inches (279.4 mm) to 75 inches (1,905.0 mm); and (2) strings of fluid end blocks with an actual height (measured from its highest point) of 8 inches (203.2 mm) to 40 inches (1,016.0 mm), an actual width (measured from its widest point) of 8 inches (203.2 mm) to 40 inches (1,016.0 mm), and an actual length (measured from its longest point) up to 360 inches (9,144.0 mm).

The products included in the scope of this investigation have a tensile strength of at least 70 KSI (measured in accordance with ASTM A370) and a hardness of at least 140 HBW (measured in accordance with ASTM E10).

A fluid end block may be imported in finished condition (*i.e.*, ready for incorporation into a pump fluid end assembly without further finishing operations) or unfinished condition (*i.e.*, forged but still requiring one or more finishing operations before it is ready for incorporation into a pump fluid end assembly). Such finishing operations may include: (1) Heat treating; (2) milling one or more flat surfaces; (3) contour machining to custom shapes or dimensions; (4) drilling or boring holes; (5) threading holes; and/or (6) painting, varnishing, or coating.

Excluded from the scope of this investigation are fluid end block assemblies which (1) include (a) plungers and related housings, adapters, gaskets, seals, and packing nuts, (b) valves and related seats, springs, seals, and cover nuts, and (c) a discharge flange and related seals, and (2) are otherwise ready to be mated with the "power end" of a hydraulic pump without the need for installation of any plunger, valve, or discharge flange components, or any other further manufacturing operations.

The products included in the scope of this investigation may enter under Harmonized Tariff Schedule of the United States (HTSUS) subheadings 7218.91.0030, 7218.99.0030, 7224.90.0015, 7224.90.0045, 7326.19.0010, 7326.90.8688, or 8413.91.9055. While these HTSUS subheadings are provided for convenience and customs purposes, the written description of the scope of the investigation is dispositive.

<sup>10</sup> See the Final Affirmative Countervailing Duty Determination of Forged Steel Fluid End Blocks from Italy and accompanying Issues and Decision Memorandum dated concurrently with this final determination.

## Appendix II

### List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Changes from the Preliminary Determination
- IV. Discussion of the Issues
  - Comment 1: Whether Application of Adverse Facts Available (AFA) is Warranted for Metalcam
  - Comment 2: Constructed Value Profit and Constructed Value Selling Expenses
  - Comment 3: Date of Sale for Metalcam
  - Comment 4: Lucchini's Direct Material Costs
  - Comment 5: Major Input/Transactions Disregarded Adjustment
  - Comment 6: Constructed Export Price Profit Calculation for Lucchini
  - Comment 7: Commission Rate for Lucchini
  - Comment 8: Inventory Carrying Costs for Lucchini
- V. Recommendation

[FR Doc. 2020-27334 Filed 12-10-20; 8:45 am]

BILLING CODE 3510-DS-P

## DEPARTMENT OF COMMERCE

### International Trade Administration

[C-533-894]

#### Forged Steel Fluid End Blocks from India: Final Affirmative Countervailing Duty Determination

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

**SUMMARY:** The Department of Commerce (Commerce) determines that countervailable subsidies are being provided to producers and exporters of forged steel fluid end blocks (fluid end blocks) from India.

**DATES:** Applicable December 11, 2020.

#### FOR FURTHER INFORMATION CONTACT:

William Langley or Nicholas Czajkowski, AD/CVD Operations, Office I, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482-3861 or (202) 482-1395, respectively.

#### SUPPLEMENTARY INFORMATION:

##### Background

On May 26, 2020, Commerce published the *Preliminary Determination* of this countervailing duty (CVD) investigation, which also aligned the final determination of this CVD investigation with the final determination in the companion antidumping duty investigation of fluid

end blocks from India.<sup>1</sup> A summary of the events that occurred since Commerce published the *Preliminary Determination*, as well as a full discussion of the issues raised by parties for this final determination, may be found in the Issues and Decision Memorandum which is hereby adopted by this notice.<sup>2</sup> 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 <http://access.trade.gov>. In addition, a complete version of the Final Decision Memorandum can be accessed directly at <http://enforcement.trade.gov/fjn/>. The signed and electronic versions of the Issues and Decision Memorandum are identical in content.

##### Period of Investigation

The period of investigation is April 1, 2018 through March 31, 2019.

##### Scope of the Investigation

The products covered by this investigation are forged steel fluid end blocks from India. For a complete description of the scope of this investigation, see Appendix I.

##### Scope Comments

During the course of this investigation, Commerce received scope comments from interested parties. Commerce issued a Preliminary Scope Decision Memorandum to address these comments.<sup>3</sup> We received comments from interested parties on the Preliminary Scope Decision Memorandum, which we address in the Final Scope Decision Memorandum, dated concurrently with, and hereby adopted by, this final determination.<sup>4</sup> Commerce is not modifying the scope

<sup>1</sup> See *Forged Steel Fluid End Blocks from India: Preliminary Affirmative Countervailing Duty Determination, and Alignment of Final Determination with Final Antidumping Duty Determination*, 85 FR 31452 (May 26, 2020) (*Preliminary Determination*).

<sup>2</sup> See Memorandum, "Issues and Decision Memorandum for the Final Determination in the Countervailing Duty Investigation of Fluid End Blocks from India," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

<sup>3</sup> See Memorandum, "Forged Steel Fluid End Blocks from the Federal Republic of Germany, India, Italy, and the People's Republic of China: Scope Comments Decision Memorandum for the Preliminary Determinations," dated May 18, 2020 (*Preliminary Scope Decision Memorandum*).

<sup>4</sup> Memorandum, "Forged Steel Fluid End Blocks from the Federal Republic of Germany, India, Italy, and the People's Republic of China: Scope Comments Decision Memorandum for the Final Determinations," dated December 7, 2020 (*Final Scope Decision Memorandum*).

language as it appeared in the *Preliminary Determination*. See Appendix I for the final scope of this investigation.

##### Analysis of Subsidy Programs and Comments Received

The subsidy programs under investigation and the issues raised in the case and rebuttal briefs by parties in this investigation are discussed in the Issues and Decision Memorandum. A list of the issues raised by parties is attached to this notice at Appendix II.

##### Methodology

Commerce conducted this investigation in accordance with section 701 of the Tariff Act of 1930, as amended (the Act). For each of the subsidy programs found countervailable, Commerce determines that there is a subsidy, *i.e.*, a financial contribution by an "authority" that gives rise to a benefit to the recipient, and that the subsidy is specific.<sup>5</sup> For a full description of the methodology underlying our final determination, see the Issues and Decision Memorandum.

##### Verification

Commerce normally verifies information relied upon in making its final determination, pursuant to section 782(i)(1) of the Tariff Act of 1930, as amended (the Act). However, during the course of this investigation, we were unable to conduct on-site verification due to travel restrictions.<sup>6</sup> Consistent with section 776(a)(2)(D) of the Act, Commerce relied on the information submitted on the record, which we used in making our *Preliminary Determination* and Post-Preliminary Analysis,<sup>7</sup> as facts available in making our final determination.

##### Changes Since the Preliminary Determination and Post-Preliminary Analysis

Based on our review and analysis of the comments received from parties, we made certain changes to the subsidy rate calculations for Bharat Forge Limited (Bharat Forge). For a discussion of these changes, see the Issues and Decision Memorandum.

<sup>5</sup> See sections 771(5)(B) and (D) of the Act regarding financial contribution; section 771(5)(E) of the Act regarding benefit; and section 771(5A) of the Act regarding specificity.

<sup>6</sup> See Memorandum, "Countervailing Duty Investigation of Forged Steel Fittings from India: Cancellation of Verification and Setting of Briefing Schedule," dated August 31, 2020.

<sup>7</sup> See Memorandum, "Countervailing Duty Investigation of Forged Steel Fluid End Blocks from India: Post-Preliminary Analysis," dated August 10, 2020 (*Post-Preliminary Analysis*).