

**From:** [Pat Morin](#)  
**To:** [Boyland, David](#)  
**Subject:** Re: U.S. ITC Investigations (Third Review): Inv. Nos: 701-TA-350 and 731-TA-616 and 618 (Corrosion-Resistant Carbon Steel Flat Products from Germany and Korea)  
**Date:** Tuesday, September 04, 2012 7:36:33 PM

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Mr. Boyland,

In response to your inquiries, California Steel Industries, Inc. is jointly owned by JFE Steel Corp. and Vale Limited, which each own 50% of the company. Any and all transactions are performed at arms-length and at market values with no requirements to purchase or sell to related parties. Therefore, we do not perform intercompany eliminations as there are no relevant intercompany profits necessary to eliminate from table III-10, hence no amounts were adjusted. Please let me know if you require additional information.

Regards,

*Pat Morin, CPA*  
**Manager, Finance & Treasury**  
**California Steel Industries, Inc.**  
[909-350-6205](tel:909-350-6205)

On Wed, Aug 29, 2012 at 11:33 AM, <[David.Boyland@usitc.gov](mailto:David.Boyland@usitc.gov)> wrote:

Good afternoon Mr. Morin,

Thank you for the follow-up information submitted in response to my previous questions. The attached Word document contains several additional follow-up questions primarily related to the financial section of the U.S. producer questionnaire. As indicated in the attachment and given the report deadlines in this case, I respectfully request that responses be submitted no later than COB September 7, 2012. Please contact me if any of my questions require clarification. Thank you for your attention to this matter.

Regards,

David Boyland, CPA

Financial Analysis and Accounting Division

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