

**From:** [Brad Greenwell](#)  
**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:** Thursday, August 30, 2012 11:00:38 AM

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Mr. Boyland,

After re-reading these questions I believe we misunderstood question III-8 possibly.

We at the sub-co. level do not do any profit elimination. The profit elimination actually takes place at CSN-SA, which is the consolidated entity. Stock Exchange Ticker = "SID".

Therefore with that being said the table III-10 includes intercompany profit, as it has not been eliminated at this point.

Regards,

*Brad Greenwell*

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**From:** David.Boyland@usitc.gov [mailto:David.Boyland@usitc.gov]  
**Sent:** Wednesday, August 29, 2012 2:32 PM  
**To:** Brad Greenwell  
**Subject:** 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)

Good afternoon Mr. Greenwell,

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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