

From: [Wilkes, Stephen](#)
To: [Boyland, David](#)
Cc: [Jarvis, Jon](#); [James R. Cannon, Jr.](#)
Subject: FW: 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, September 06, 2012 3:10:17 PM
Attachments: [Tatal2.doc](#)
[Foreign HB CR and for profit TSS Apollo.xls](#)

Dear Mr Boyland:

This is in response to your follow-up question to my colleague, Jon Jarvis.

To correct for related party profit/loss, we obtained the profit or loss against full cost generated for the merchandise supplied to Thomas Steel Strip and Apollo Metals in each of the reporting periods required by the Questionnaire. This information was furnished by the related party suppliers. We converted those amounts into US\$ and adjusted the raw material line item of COGS by the dollar amounts calculated. This resulted in decreases to COGS in CY2006, CY 2008, FY 10-11 and the six months ended 6/30/11 and increases to COGS in the remaining reporting periods.

Attached is a spreadsheet which shows the dollar amount changes in COGS resulting from these adjustments.

Respectfully submitted,

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From: David.Boyland@usitc.gov [mailto:David.Boyland@usitc.gov]
Sent: Wednesday, August 29, 2012 2:33 PM
To: Jarvis, Jon
Cc: jcannon@cassidylevy.com
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. Jarvis,

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
Office of Investigations International Trade Commission
Phone: 202-708-4725 Fax: 202-205-3205

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BUSINESS PROPRIETARY INFORMATION

Corrosion-Resistant Carbon Steel Flat Products from Germany and Korea

U.S. ITC Investigations (Third Review): Inv. No's: 701-TA-350 and 731-TA-616 and 618

Subject: August 15, 2012 U.S. producer questionnaire response of Tata Steel Plating USA

Sent to: Jon Jarvis, VP Finance, Tata Steel Plating USA at jon.jarvis@tatasteel.com

CC: James R. Cannon, Attorney, Cassidy Levy Kent LLP at jcannon@cassidylevy.com

Below are listed several questions regarding the company's U.S. producer questionnaire response submitted in these investigations. Please provide your response by September 7, 2012. If a response can be submitted prior to that time, it would be appreciated.

Question III-6 and schedule III-7. The company reported inputs purchased from related parties used in the production of corrosion-resistant steel as follows: tinmill blackplate in coil (Tata Steel IJmuiden BV) and hot rolled steel sheet in coil (Tata Steel IJmuiden).

Question III-8. The company confirmed that it eliminated all relevant intercompany profit from costs reported in table III-10. Please specify the steps taken to eliminate all relevant intercompany profit from costs reported in table III-10 and specify the amounts actually eliminated in each period.

Thank you for your attention to this matter. If any of the issues I have raised require clarification, please do not hesitate to contact me.

David R Boyland, CPA
Financial Analysis and Accounting Division
Office of Investigations, International Trade Commission
Phone number: 202-708-4725
E-mail: david.boyland@usitc.gov

	Calendar	Calendar	fiscal	fiscal	fiscal	fiscal	6 mo	6 mo	
	12/31/2006	12/31/2007	3/31/2008	3/31/2009	3/31/2010	3/31/2011	3/31/2012	6/30/2012	
\$/Euro Rate	\$1.3197	\$1.4603	\$1.5805	\$1.3308	\$1.3479	\$1.4207	\$1.3356	\$1.4453	\$1.2590

\$/Euro Rate

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