

timely summons is filed at the U.S. Court of International Trade, the assessment instructions will direct CBP not to liquidate relevant entries until the time for parties to file a request for a statutory injunction has expired (*i.e.*, within 90 days of publication).

Cash Deposit Requirements

The following cash deposit requirements will be effective upon publication in the **Federal Register** of the final results of this administrative review for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication, as provided by section 751(a)(2)(C) of the Act: (1) the cash deposit rate for companies listed above will be that established in the final results of this review, except if the rate is less than 0.50 percent and, therefore, *de minimis* within the meaning of 19 CFR 351.106(c)(1), in which case the cash deposit rate will be zero; (2) for previously investigated or reviewed companies not covered by this review, the cash deposit rate will continue to be the company-specific cash deposit rate published for the most recently completed segment of this proceeding in which the company participated; (3) if the exporter is not a firm covered in this review, a prior review, or the LTFV investigation but the manufacturer is, then the cash deposit rate will be the rate established in the most recently completed segment of the proceeding for the producer of the merchandise; and (4) the cash deposit rate for all other manufacturers or exporters will continue to be 7.23 percent, the all-others rate established in the LTFV investigation.²¹ These cash deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

This notice also serves as a preliminary reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping and/or countervailing duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in Commerce's presumption that reimbursement of antidumping and/or countervailing duties occurred and the subsequent assessment of double antidumping duties, and/or an increase in the amount of antidumping duties by the amount of the countervailing duties.

Notification to Interested Parties

We are issuing and publishing these preliminary results of review in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.221(b)(4).

Dated: May 11, 2026.

Christopher Abbott,

Deputy Assistant Secretary for Policy Assistant Secretary, performing the non-exclusive functions and duties of the Assistant Secretary for Enforcement and Compliance.

Appendix I

List of Topics Discussed in the Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Application of Facts Available and Use of Adverse Inferences
- V. Recommendation

Appendix II

Companies for Which the Review Has Been Rescinded

1. Aditya Chemicals
2. Adwith Nutrichem Private Limited
3. Avid Organics Private Limited (Avid)
4. Bajaj Healthcare Limited
5. Elementis Specialties India Private Limited
6. Euroasias Organics Private Limited
7. Euroasia Trans Continental
8. Galaxy Surfactants Limited
9. Glisten Biotech
10. Grauer & Weil (India) Limited
11. Gujarat Ambuja Export Limited
12. Gulbrandsen Technologies (India) Private Limited
13. Indiana Chem Port
14. Kronox Lab Sciences Private Limited
15. Mass Dye Chem. Private Limited
16. Meteoric Biopharmaceuticals Private Limited
17. Mulji Mehta Pharma
18. Mumbai Merchant
19. Nature Bio
20. Paras Intermediates Private Limited
21. Priya Chemicals
22. Promois International Limited
23. Shari Pharmachem Private Limited
24. Strava Healthcare Private Limited
25. Tarkesh Trading Company
26. Valaji Pharma Chem
27. Venus International Exports Private Limited

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DEPARTMENT OF COMMERCE

International Trade Administration

[C–580–888]

Certain Carbon and Alloy Steel Cut-to-Length Plate From the Republic of Korea: Final Results of Countervailing Duty Administrative Review; 2023

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

SUMMARY: The U.S. Department of Commerce (Commerce) determines that POSCO Co., Ltd. (POSCO), a producer and exporter of certain carbon and alloy steel cut-to-length plate (CTL plate) from the Republic of Korea (Korea), received countervailable subsidies during the period of review (POR) from January 1, 2023, through December 31, 2023.

DATES: Applicable May 14, 2026.

FOR FURTHER INFORMATION CONTACT: Rachel Accorsi or Joshua Nixon, AD/CVD Operations, Office VIII, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–3149 or (202) 482–8361, respectively.

SUPPLEMENTARY INFORMATION:

Background

On September 11, 2025, Commerce published the *Preliminary Results* of this administrative review in the **Federal Register**.¹ Due to the lapse in appropriations and Federal Government shutdown, on November 14, 2025, Commerce tolled all deadlines in administrative proceedings by 47 days.² Additionally, due to a backlog of documents that were electronically filled via Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS) during the Federal Government shutdown, on November 24, 2025, Commerce tolled all deadlines in administrative proceedings by an additional 21 days.³ On February 3, 2026, Commerce extended the deadline for the final results of this review an

¹ See *Certain Carbon and Alloy Steel Cut-to-Length Plate from the Republic of Korea: Preliminary Results and Partial Rescission of Countervailing Duty Administrative Review; 2023*, 90 FR 44022 (September 11, 2025) (*Preliminary Results*), and accompanying Preliminary Decision Memorandum.

² See Memorandum, “Deadlines Affected by the Shutdown of the Federal Government,” dated November 14, 2025.

³ See Memorandum, “Tolling of All Case Deadlines,” dated November 24, 2025.

²¹ See *Order*.

additional 51 days.⁴ Accordingly, the deadline for these final results is now May 8, 2026.⁵

For a complete description of the events that followed the *Preliminary Results*, see the Issues and Decision Memorandum.⁶ The Issues and Decision Memorandum is a public document and is on file electronically via 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 <https://access.trade.gov/frnotices>.

Scope of the Order ⁷

The merchandise covered by the *Order* is CTL plate. For a complete description of the scope of the *Order*, see the Issues and Decision Memorandum.

Analysis of Comments Received

All issues raised in interested parties' briefs are addressed in the Issues and Decision Memorandum. A list of the issues addressed in the Issues and Decision Memorandum is provided in the appendix to this notice.

Changes Since the Preliminary Results

Based on our analysis of the case and rebuttal briefs and the evidence on the record, we made certain changes to POSCO's countervailable subsidy calculations from the *Preliminary Results*. These changes are explained in the Issues and Decision Memorandum.

Methodology

Commerce conducted this review in accordance with section 751(a)(1)(A) of the Tariff Act of 1930, as amended (the Act). For each of the subsidy programs found countervailable, we find that there is a subsidy, *i.e.*, a government-provided financial contribution that gives rise to a benefit to the recipient, and that the subsidy is specific.⁸ For a full description of the methodology underlying Commerce's conclusions,

⁴ See Memorandum, "Extension of Deadline for Final Results of Countervailing Duty Administrative Review," dated February 3, 2026.

⁵ *Id.*

⁶ See Memorandum, "Issues and Decision Memorandum for the Final Results of the Countervailing Duty Administrative Review of Certain Carbon and Alloy Steel Cut-to-Length Plate from the Republic of Korea; 2023," dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum).

⁷ See *Certain Carbon and Alloy Steel Cut-to-Length Plate from the Republic of Korea: Countervailing Duty Order*, 82 FR 24103 (May 25, 2017) (*Order*).

⁸ 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.

see the Issues and Decision Memorandum.

Verification

As provided in section 782(i) of the Act, and pursuant to 19 CFR 351.307(b)(1)(iv), in March 2026, Commerce conducted verification of the subsidy information reported by POSCO. We used standard verification procedures, including an examination of relevant sales and accounting records, and original source documents provided by the respondent.⁹

Final Results of Review

In accordance with 19 CFR 351.221(b)(5), we determine the following net countervailable subsidy rate exists for the POR January 1, 2023, through December 31, 2023:

Producer/exporter	Subsidy rate (percent <i>ad valorem</i>)
POSCO Co., Ltd. ¹⁰	3.70

Disclosure

Commerce intends to disclose its calculations and analysis performed in connection with these final results to interested parties within five days of its public announcement, or if there is no public announcement, within five days of the date of publication of this notice, in accordance with 19 CFR 351.224(b).

Assessment Rates

Pursuant to section 751(a)(2)(C) of the Act and 19 CFR 351.212(b)(2), Commerce has determined, and CBP shall assess, countervailing duties on all appropriate entries of subject merchandise in accordance with the final results of this review, for the

⁹ See Memorandum, "Verification of the Questionnaire Responses of POSCO and POSCO International," dated March 27, 2026.

¹⁰ As discussed in the *Preliminary Results*, Commerce found the following companies to be cross-owned with POSCO: POSCO Holdings Inc.; POSCO Future M Co., Ltd.; POSCO Mobility Solution Co., Ltd.; POSCO M-Tech Co., Ltd.; and POSCO Nippon Steel RHF Joint Venture Co., Ltd. The subsidy rate applies to all cross-owned companies. We note that POSCO has an affiliated trading company through which it exported certain subject merchandise during the POR, POSCO International (aka POSCO International Corporation). POSCO International was not selected as a mandatory respondent but was examined in the context of POSCO. Therefore, there is not an established countervailing duty rate for POSCO International; POSCO International's subsidies are accounted for in POSCO's total subsidy rate. Instead, entries of subject merchandise exported by POSCO International will receive the rate of the producer listed on the U.S. Customs and Border Protection (CBP) entry form. Thus, the subsidy rate applied to POSCO and POSCO's cross-owned companies is also applied to POSCO International for entries of subject merchandise produced by POSCO.

above-listed company at the applicable *ad valorem* assessment rate listed for the POR (*i.e.*, January 1, 2023, to December 31, 2023). We intend to issue assessment instructions to CBP no earlier than 35 days after the date of publication of the final results of this review in the **Federal Register**. If a timely summons is filed at the U.S. Court of International Trade, the assessment instructions will direct CBP not to liquidate relevant entries until the time for parties to file a request for a statutory injunction has expired (*i.e.*, within 90 days of publication).

Cash Deposit Requirements

In accordance with section 751(a)(1) of the Act, Commerce intends to instruct CBP to collect cash deposits of estimated countervailing duties in the amount shown for the company listed above based on shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this administrative review.¹¹ For all non-reviewed firms subject to the *Order*, we will instruct CBP to continue to collect cash deposits of estimated countervailing duties at the most recent company-specific rate or the all-others rate (*i.e.*, 3.72 percent), as appropriate.¹² These cash deposit requirements, effective upon publication of these final results, shall remain in effect until further notice.

Administrative Protective Order (APO)

This notice also serves as a reminder to parties subject to an APO of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3). Timely written 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 terms of an APO is a sanctionable violation.

Notification to Interested Parties

We are issuing and publishing these final results of administrative review and notice in accordance with sections 751(a)(1) and 777(i) of the Act, and 19 CFR 351.221(b)(5) and 19 CFR 351.213(h)(2).

¹¹ See, *e.g.*, *Honey from Argentina: Results of Countervailing Duty Administrative Review*, 69 FR 29518 (May 24, 2004), and accompanying Issues and Decision Memorandum at Issue 4.

¹² See *Order*, 82 FR at 24103.

Dated: May 8, 2026.

Christopher Abbott,

Deputy Assistant Secretary for Policy and Negotiations, performing the non-exclusive functions and duties of the Assistant Secretary for Enforcement and Compliance.

Appendix

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. Background
- III. Scope of the *Order*
- IV. Subsidies Valuation Information
- V. Analysis of Programs
- VI. Discussion of the Comments
 - Comment 1: Whether the Provision of Electricity is Subsidized by the Government of Korea
 - Comment 2: Whether the Provision of Korea Emissions Trading System Permits is Countervailable
 - Comment 3: Whether Commerce Incorrectly Attributed Electricity for More Than Adequate Remuneration (MTAR) Benefits Received by POSCO International to the Production of Subject Merchandise
 - Comment 4: Whether the Benchmark Selected for the Electricity for MTAR Program is Appropriate
 - Comment 5: Whether Commerce Should Correct Errors in its Calculation of POSCO International's Benefit under the Electricity for MTAR Program
 - Comment 6: Whether POSCO International's Korea Export-Import Bank Overseas Investment Credit Program Loan is Tied to the Production of Non-Subject Merchandise
- VII. Recommendation

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-570-227, A-580-922, A-583-882, A-552-855]

Polytetramethylene Ether Glycol From the People's Republic of China, the Republic of Korea, Taiwan, and the Socialist Republic of Vietnam: Initiation of Less-Than-Fair-Value Investigations; Correction

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

ACTION: Notice; correction.

SUMMARY: The U.S. Department of Commerce (Commerce) published notice in the *Federal Register* of May 5, 2026, in which Commerce initiated the less-than-fair-value (LTFV) investigations on polytetramethylene ether glycol (PTMEG) from the People's Republic of China (China), the Republic of Korea (Korea), Taiwan, and the

Socialist Republic of Vietnam (Vietnam). This notice corrects a typographical error with respect to the Harmonized Tariff Schedule of the United States (HTSUS) subheadings in the scope of the investigations.

FOR FURTHER INFORMATION CONTACT:

Laura Delgado at (202) 482-1468 (China), Matthew Palmer at (202) 482-1678 (Korea), Jacob Waddell at (202) 482-1369 (Taiwan), and Rebecca Janz at (202) 482-2972 (Vietnam), AD/CVD Operations, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230.

SUPPLEMENTARY INFORMATION:

Background

On May 5, 2026, Commerce published in the *Federal Register* the initiation notice of the LTFV investigations on PTMEG from China, Korea, Taiwan, and Vietnam.¹ In the *Initiation Notice*, Commerce inadvertently made a typographical error with respect to one of the relevant HTSUS subheadings in the appendix, "Scope of the Investigations."

Correction

In the *Federal Register* of May 5, 2026, in FR Doc. 2026-08727,² on page 24168, in the second column, correct the third HTSUS subheading referenced in the fourth paragraph of the section "Appendix—Scope of the Investigation" as follows:

The subject merchandise is classifiable in the Harmonized Tariff Schedule of the United States (HTSUS) under subheading 3907.29.0000. Subject merchandise may also be imported under HTSUS subheadings 2932.11.0000 and 3404.90.5150. Although the HTSUS subheading and CAS registry number are provided for convenience and customs purposes, the written description of the scope is dispositive.

For a full description of the scope of these investigations, revised to reflect the correction specified above, see the appendix to this notice.

Notice to Interested Parties

This notice is issued and published in accordance with sections 732 and 777(i)(1) of the Tariff Act of 1930, as amended, and 19 CFR 351.203(c).

¹ See *Polytetramethylene Ether Glycol from the People's Republic of China, the Republic of Korea, Taiwan, and the Socialist Republic of Vietnam: Initiation of Less-Than-Fair-Value Investigations*, 91 FR 24162 (May 5, 2026) (*Initiation Notice*).

² *Id.*

Dated: May 11, 2026.

Christopher Abbott,

Deputy Assistant Secretary for Policy and Negotiations, performing the non-exclusive functions and duties of the Assistant Secretary for Enforcement and Compliance.

Appendix

Scope of the Investigations

The merchandise covered by the investigations is polytetramethylene ether glycol (PTMEG), which is a polymer consisting of linear diols (*i.e.*, organic chemical compound that has two hydroxyl (-OH) functional groups) with a molecular backbone of repeating tetramethylene units (-CH₂CH₂CH₂CH₂-) interconnected through ether bonds (*i.e.*, a single oxygen atom bonded to two carbon atoms), with a chemical formula HO{(CH₂)₄}_nOH. PTMEG is also referred to as Polytetrahydrofuran, PTHF, Polytetramethylene ether glycol, PTMG, and Polybutylene glycol. PTMEG is typically blended with butylated hydroxytoluene (BHT) or another stabilizer such as higher molecular weight hindered phenols or phosphoric acid. In addition to a stabilizer, PTMEG is sometimes blended with a modifier or additive, such as phosphoric acid or sulfuric acid. The scope includes all blends consisting of PTMEG and stabilizers, modifiers, and/or additives, where the stabilizers, modifiers, and/or additives collectively account for no more than two percent of the total weight of the PTMEG blend. PTMEG is normally associated with Chemical Abstracts Service (CAS) registry number 25190-06-1.

The scope includes all forms of PTMEG, regardless of physical form, purity, molecular weight, number of hydroxyls, number of acids, color, density, softening point, glass transition point, flash point, water content, viscosity, and packaging. PTMEG that has been blended with other products is included within this scope when such blends include constituent parts that have been intermingled but that have not been chemically reacted with each other to produce a different product. For such blends, only the PTMEG component of the mixture, inclusive of any stabilizers, modifiers, and/or additives collectively accounting for no more than two percent of the combined weight of the PTMEG component and the stabilizers, modifiers, and/or additives, is covered by the scope of the investigations.

The scope includes merchandise matching the above description that has been processed in a third country, including by commingling, diluting, introducing, or removing stabilizers, modifiers, or additives, or performing any other processing that would not otherwise remove the merchandise from the scope of the investigations if performed in the subject country. The scope also includes PTMEG that is commingled or blended with PTMEG from sources not subject to the investigation. Only the subject component of such commingled products is covered by the scope of the investigations.

The subject merchandise is classifiable in the Harmonized Tariff Schedule of the United States (HTSUS) under subheading