

located within 1000 mm of the corresponding end of the block. Blocks may contain any number of additional holes, channels, or grooves in any configuration or location, provided that at least two or more holes of at least 150 mm depth are present as described above.

Further excluded from the scope of the investigation are certain TES graphite blocks, anchors, and pins, regardless of shape, which have a coefficient of thermal expansion of 1.5 $\mu\text{m}/(\text{m}\cdot\text{K})$ or greater, and an apparent (also known as bulk) density below 1.74 g/cm^3 , with actual dimensions such that any one or more of the length, width, or height is less than 228.6 mm (9.0 inches).

Appendix II

List of Topics Discussed in the Preliminary Decision Memorandum

- I. Summary
- II. Background
- III. Period of Investigation
- IV. Discussion of the Methodology
- V. Preliminary Affirmative Determination of Critical Circumstances
- VI. Adjustments to Cash Deposit Rates for Export Subsidies in the Companion Countervailing Duty Investigation
- VII. Recommendation
- VIII.

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DEPARTMENT OF COMMERCE

International Trade Administration

[A–201–836]

Light-Walled Rectangular Pipe and Tube From Mexico: Notice of Court Decision Not in Harmony With the Results of Antidumping Duty Administrative Review; Notice of Amended Final Results

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

SUMMARY: On September 14, 2026, the U.S. Court of International Trade (CIT) issued a final judgment in *Maquilacero S.A. de C.V. and Tecnicas de Fluidos S.A. de C.V. and Perfiles LM, S.A. de C.V. v. United States*, Consol. Court no. 23–00091, sustaining the U.S. Department of Commerce (Commerce)’s second remand results pertaining to the administrative review of the antidumping duty (AD) order on light-walled rectangular pipe and tube (LWRPT) from Mexico covering the period August 1, 2020 through July 31, 2021. Commerce is notifying the public that the CIT’s final judgment is not in harmony with Commerce’s final results of the administrative review, and that Commerce is amending the final results with respect to the dumping margin assigned to Maquilacero S.A. de C.V.

(Maquilacero) and Tecnicas de Fluidos S.A. de C.V. (TEFLU), which were reviewed as a single, individually-examined, collapsed entity, (collectively, Maquilacero/TEFLU). As a result, Commerce is also amending the final results with respect to the dumping margin assigned to the non-selected companies Perfiles L.M., S.A. de C.V. (Perfiles) and Productos Laminados de Monterrey S.A. de C.V. (Productos Laminados).

DATES: Applicable September 24, 2026.

FOR FURTHER INFORMATION CONTACT: Charles Doss, AD/CVD Operations, Office III, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–4474.

SUPPLEMENTARY INFORMATION:

Background

On March 14, 2023, Commerce published its *Final Results* in the 2020–2021 AD administrative review of LWRPT from Mexico.¹ As discussed in the 20–21 *Final Results*, Commerce applied the Cohen’s *d* test as part of its differential pricing analysis.² The Court issued a prior order on October 4, 2024, remanding Commerce to review: (1) its determination that TEFLU’s further processed products are in-scope, and (2) its determination that the products produced by Maquilacero and TEFLU are similar or identical in its collapsing analysis and to treat Maquilacero/TEFLU³ as a single entity, while deferring judgement on: (1) its rejection of the manufacturing code and the

further processing variable in its model match methodology, (2) its determination to treat TEFLU’s sales made through the IMMEX program as home market sales, and (3) its determination to rely on the Cohen’s *d* test to conduct its differential pricing analysis.⁴

In its standalone order remanding Commerce’s final results prior to ruling on the issues in its prior remand, the Court instructed Commerce to conform its results with *Marmen*, which found use of the Cohen’s *d* test was unreasonable when the data groups being compared are small, not normally distributed, and have disparate variances (*i.e.*, the statistical assumptions are not satisfied).⁵

On January 9, 2026, Commerce released its Draft Redetermination to interested parties.⁶ On January 14, 2026, Commerce received comments from the petitioner.⁷ Additionally, on January 16, 2026, Commerce received comments from Maquilacero/TEFLU and Perfiles.⁸

On March 17, 2026, Commerce released its *Final Redetermination* to interested parties.⁹ After considering the comments raised by interested parties, Commerce made no changes to the Draft Redetermination with regard to its revised differential pricing analysis for these final results of redetermination. As a result, the estimated weighted-average dumping margin for Maquilacero/TEFLU during the period

⁴ See *Maquilacero S.A. de C.V. and Tecnicas de Fluidos S.A. de C.V., Perfiles LM, S.A. de C.V. v. United States*, Consol. Court No. 23–00091, Slip Op. 24–107 (CIT October 4, 2024).

⁵ See *Maquilacero S.A. de C.V. and Tecnicas de Fluidos S.A. de C.V., Perfiles LM, S.A. de C.V. v. United States*, Consol. Court No. 23–00091, ECF No. 78 (June 17, 2025) (*Remand Order*) (citing *Marmen Inc., et al. v. United States*, 134 F.4th 1334 (Fed. Cir. 2025) (*Marmen*)).

⁶ See Draft Results of Redetermination Pursuant to Court Remand, *Maquilacero S.A. de C.V. and Tecnicas de Fluidos S.A. de C.V. and Perfiles LM, S.A. de C.V. v. United States*, Consol. Court No. 23–00091 (CIT June 17, 2025), dated January 9, 2026 (Draft Redetermination).

⁷ The petitioner in this proceeding is Nucor Tubular Products Inc. (Nucor). See Nucor’s Letter, “Nucor Tubular’s Comments on Draft Remand Redetermination,” dated January 14, 2026 (Nucor’s Draft Redetermination Comments).

⁸ See Maquilacero/TEFLU’s Letter, “Maquilacero S.A. de C.V.’s Comments on the Draft Results of Redetermination Pursuant to the Remand Order in Court No. 23–00091,” dated January 16, 2026 (Maquilacero/TEFLU’s Draft Redetermination Comments); see also Perfiles’ Letter, “Comments of Perfiles LM S.A. de C.V. on the Draft Redetermination on Remand,” dated January 16, 2026 (Perfiles’ Draft Redetermination Comments).

⁹ See *Final Results of Redetermination Pursuant to Court Remand, Maquilacero S.A. de C.V. and Tecnicas de Fluidos S.A. de C.V. and Perfiles LM, S.A. de C.V. v. United States*, Consol. Court No. 23–00091 (CIT June 17, 2025), dated March 17, 2026 (*Final Redetermination*).

¹ See *Light-Walled Rectangular Pipe and Tube from Mexico, the People’s Republic of China, and the Republic of Korea: Antidumping Duty Orders; Light-Walled Rectangular Pipe and Tube from the Republic of Korea: Notice of Amended Final Determination of Sales at Less Than Fair Value*, 73 FR 45403 (August 5, 2008) (*Order*); see also *Light-Walled Rectangular Pipe and Tube from Mexico: Final Results of Antidumping Duty Administrative Review; 2020–2021*, 88 FR 15665 (March 14, 2023) (20–21 *Final Results*), and accompanying Issues and Decision Memorandum (IDM), amended in *Light-Walled Rectangular Pipe and Tube from Mexico: Amended Final Results of Antidumping Duty Administrative Review; 2020–2021*, 88 FR 30123 (May 12, 2023).

² See 20–21 *Final Results* IDM at Comment 6.

³ Commerce has previously found that Maquilacero S.A. de C.V. (Maquilacero) and Tecnicas de Fluidos S.A. de C.V. (TEFLU) (collectively, Maquilacero/TEFLU) should be treated as a single entity. See *Light-Walled Rectangular Pipe and Tube from Mexico: Preliminary Results and Partial Rescission of Antidumping Duty Administrative Review; 2018–2019*, 85 FR 83886 (December 23, 2020), and accompanying Preliminary Decision Memorandum (PDM) at 6, unchanged in *Light-Walled Rectangular Pipe and Tube from Mexico: Final Results of Antidumping Duty Administrative Review; 2018–2019*, 86 FR 33646 (June 25, 2021) (18–19 *Final Results*), and accompanying IDM.

of review (POR) is 10.67 percent.¹⁰ Additionally, the estimated weighted-average dumping margin for the two companies not selected for individual examination, Perfiles and Productos Laminados, assigned for the POR is 6.06 percent.¹¹ On September 14, 2026, the CIT sustained the *Final Redetermination*.¹²

Timken Notice

In its decision in *Timken*,¹³ as clarified by *Diamond Sawblades*,¹⁴ the U.S. Court of Appeals for the Federal Circuit held that, pursuant to sections 516A(c) and (e) of the Tariff Act of 1930, as amended (the Act), Commerce must publish a notice of court decision that is not “in harmony” with a Commerce determination and must suspend liquidation of entries pending a “conclusive” court decision. The CIT’s September 14, 2026, judgment constitutes a final decision of the CIT that is not in harmony with Commerce’s *Final Results*. Thus, this notice is published in fulfillment of the publication requirements of *Timken*.

Amended Final Results

Because there is now a final court judgment, Commerce is amending its *Final Results* with respect to the below companies as follows:

Producer or exporter	Weighted-average dumping margin (percent)
Maquilacero S.A. de C.V./ Tecnicas de Fluidos S.A. de C.V.	10.67
Perfiles LM, S.A. de C.V.	6.06
Productos Laminados de Monterrey S.A. de C.V.	6.06

Cash Deposit Requirements

Because Maquilacero/TEFLU, Perfiles, and Productos Laminados, have superseding cash deposit rates, *i.e.*, there have been final results published in a subsequent administrative review, we will not issue revised cash deposit instructions to U.S. Customs and Border Protection (CBP). This notice will not

¹⁰ See Memorandum, “Maquilacero S.A. de C.V. and Tecnicas de Fluidos S.A. de C.V. Draft Remand Analysis Memorandum,” dated January 9, 2026 (Maquilacero/TEFLU Draft Redetermination Analysis).
¹¹ *Id.*
¹² See *Maquilacero S.A. de C.V. and Tecnicas de Fluidos S.A. de C.V., Perfiles LM, S.A. de C.V. v. United States*, Consol. Court No. 23–00091, Slip Op. 26–111 (CIT September 17, 2026).
¹³ See *Timken Co. v. United States*, 893 F.2d 337 (Fed. Cir. 1990) (*Timken*).
¹⁴ See *Diamond Sawblades Manufacturers Coalition v. United States*, 626 F.3d 1374 (Fed. Cir. 2010) (*Diamond Sawblades*).

affect the current cash deposit rate for that exporter/producer.

Liquidation of Suspended Entries

At this time, Commerce remains enjoined by CIT order from liquidating entries that: were produced and exported by Maquilacero S.A. de C.V. or Tecnicas de Fluidos S.A. de C.V.; produced and/or exported by Perfiles LM, S.A. de C.V.; and were entered, or withdrawn from warehouse, for consumption during the period August 1, 2020, through July 31, 2021. These entries will remain enjoined pursuant to the terms of the injunction during the pendency of any reconsideration or appeals process.

In the event the CIT’s ruling is not reconsidered, appealed, or, if appealed, upheld by a final and conclusive court decision, Commerce intends to instruct CBP to assess antidumping duties on unliquidated entries of subject merchandise produced and exported by Maquilacero S.A. de C.V. or Tecnicas de Fluidos S.A. de C.V.; produced and/or exported by Perfiles LM, S.A. de C.V., in accordance with 19 CFR 351.212(b). We will instruct CBP to assess antidumping duties on all appropriate entries covered by this review when the importer-specific *ad valorem* assessment rate is not zero or *de minimis*. Where an import-specific *ad valorem* assessment rate is zero or *de minimis*, we will instruct CBP to liquidate the appropriate entries without regard to antidumping duties.

Notification to Interested Parties

This notice is issued and published in accordance with sections 516A(c) and (e) and 777(i)(1) of the Act.

Dated: September 24, 2026.

Scot Fullerton,

Acting Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations.

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DEPARTMENT OF COMMERCE

International Trade Administration

[A–580–876]

Welded Line Pipe From the Republic of Korea: Notice of Court Decision Not in Harmony With the Less-Than-Fair-Value Amended Final Determination; Notice of Amended Final Determination and Notice of Amended Antidumping Duty Order

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

SUMMARY: On September 15, 2026, the U.S. Court of International Trade (CIT) issued its final judgment in *Stupp Corp. v. United States*, Court no. 15–00334, sustaining the U.S. Department of Commerce (Commerce)’s fourth final results of redetermination pursuant to remand pertaining to the less-than-fair-value (LTFV) investigation of welded line pipe from the Republic of Korea (Korea) covering the period of investigation October 1, 2013 through September 30, 2014. Commerce is notifying the public that the CIT’s final judgment is not in harmony with Commerce’s amended final determination in that investigation, and that Commerce is amending the final determination and the resulting antidumping duty order with respect to the estimated weighted-average dumping margin assigned to SeAH Steel Corporation (SeAH) and to all other producers and exporters.

DATES: Applicable September 25, 2026.

FOR FURTHER INFORMATION CONTACT: Caroline Carroll, AD/CVD Operations, Office IX, Enforcement and Compliance, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue NW, Washington, DC 20230; telephone: (202) 482–4948.

SUPPLEMENTARY INFORMATION:

Background

On October 13, 2015, Commerce published its *Final Determination* in the LTFV investigation of welded line pipe from Korea.¹ Subsequently, on November 10, 2015, Commerce published its *Amended Final Determination*, correcting errors in the calculation of the estimated weighted-average dumping margin calculated for one mandatory respondent, as well as the resulting estimated weighted-average dumping margin for all other producers and exporters.² On December 1, 2015, Commerce published the *Order* on welded line pipe from Korea.³

Hyundai HYSCO Co. Ltd. (Hyundai HYSCO), SeAH, and thepetitioners⁴ appealed Commerce’s *Final*

¹ See *Welded Line Pipe from the Republic of Korea: Final Determination of Sales at Less Than Fair Value*, 80 FR 61366 (October 13, 2015) (*Final Determination*), and accompanying Issues and Decision Memorandum (IDM).
² See *Welded Line Pipe from the Republic of Korea: Amended Final Determination of Sales at Less Than Fair Value*, 80 FR 69637 (November 10, 2015) (*Amended Final Determination*).
³ See *Welded Line Pipe from the Republic of Korea and the Republic of Turkey: Antidumping Duty Orders*, 80 FR 75056 (December 1, 2015) (*Order*).
⁴ The petitioners are: Stupp Corporation, a division of Stupp Bros., Inc., TMK IPSCO, Welspun Tubular LLC USA, and Maverick Tube Corporation (Maverick).