86. SEADANANG
87. Seafood Direct 2012 One Member Limited
88. Seafood Joint Stock Company No. 4
89. Seafood Travel Construction Import-Export Joint Stock Company
90. Seanamico
91. Seaprodex Min Hai
92. Seaprodex Minh Hai Factory No. 69
93. Seaprodex Minh Hai Factory No. 78
94. Seaprodex Minh Hai Workshop 1
95. Seaproducts Joint Stock Company No. 5/Vietrosco
96. Seaspimex Vietnam
97. Simmy Seafood Company Limited
98. South Ha Tinh Seaproducts Import-Export Joint Stock Company
99. South Vina Shrimp-SVS
100. Southern Shrimp Joint Stock Company
101. Special Aquatic Products Joint Stock Company
102. T & P Seafood Company Limited
103. T&T Cam Ranh
104. Tai Nguyen Seafood Co., Ltd.
105. Tan Phong Phu Seafood Co., Ltd.
106. Tan Thanh Loi Frozen Food Co., Ltd.
107. THADIMEXCO
108. Thai Hoa Foods Joint Stock Company
109. Thai Minh Long Seafood Company Limited
110. Thaimex
111. Thanh Doan Fisheries Import-Export Joint Stock Company
112. Thanh Doan Sea Products Import & Export Processing Joint-Stock Company
113. Thanh Doan Seafood Import Export Trading Joint-Stock Company
114. The Light Seafood Company Limited
115. Thien Phu Export Seafood
116. Thinh Hung Co., Ltd.
117. Thinh Phu Aquatic Products Trading Co., Ltd.
118. Thuan Thien Producing Trading Ltd. Co.
119. Tin An Seafood Factory
120. TPP Co. Ltd.
121. Trang Corporation (Vietnam)
122. Trung Son Seafood Processing Joint Stock Company
123. Van Duc Food Company Limited
124. Viet Asia Foods Company Limited (VAFCO)
125. Viet Phu Foods and Fish Corp.
126. Vietnam Rich Beauty Food Co., Ltd.
127. VIFAFOOD
128. Vinh Hoan Corp.
129. Vinh Phat Food Joint Stock Company
130. Western Foods Company Limited
131. XNK Thinh Phat Processing Company

[FR Doc. 2026–22660 Filed 11–5–26; 8:45 am]

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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: Notice of Court Decision Not in Harmony With the Results of Countervailing Duty Administrative Review; Notice of Amended Final Results

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

SUMMARY: On October 27, 2026, the U.S. Court of International Trade (CIT) issued its final judgment in *POSCO* v. *United States* Consol. Court No. 24–00006, Slip Op. 26–131, sustaining the U.S. Department of Commerce (Commerce)'s second remand results pertaining to the administrative review of the countervailing duty (CVD) order on of certain carbon and alloy steel cut-to-length plate (CTL Plate) from the Republic of Korea (Korea) covering the period January 1, 2021, through December 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 countervailable subsidy rate assigned to POSCO Co., Ltd. (POSCO).

DATES: Applicable November 6, 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) 482–7472 or (202) 482–8361, respectively.

SUPPLEMENTARY INFORMATION:

Background

On December 13, 2023, Commerce published its *Final Results* in the 2021 CVD administrative review of CTL Plate from Korea.[1] In the *Final Results,* Commerce found that POSCO, the sole mandatory respondent, received countervailable subsidies from the Government of Korea (GOK) during the period of review (POR). Commerce calculated an overall net subsidy rate of 0.87 percent *ad valorem*.[2]

POSCO appealed Commerce's *Final Results.* On August 8, 2025, the CIT remanded the *Final Results* to Commerce, directing Commerce to reconsider the following: (1) Commerce's finding that the provision of electricity for less than adequate renumeration (LTAR) in Korea was *de facto* specific under section 771(5A)(D)(iii)(III) of the Tariff Act of 1930, as amended (the Act); (2) Commerce's finding that the provision of Korean Emission Trading System (K–ETS) permits provided a financial contribution in the form of revenue forgone within the meaning of 771(5)(D) of the Act; and (3) Commerce's finding that the provision of K–ETS permits is specific under section 771(5A)(D)(i) of the Act.[3]

In the *First Final Remand Redetermination,* issued on December 9, 2025, Commerce determined that: (1) there was a lack of evidence on the record to find the provision of electricity for LTAR *de facto* specific under section 771(5A)(D)(iii)(III) of the Act and therefore found the provision of electricity for LTAR not countervailable; (2) the provision of K–ETS permits by the GOK provided a financial contribution in the form of a direct transfer of funds within the meaning of section 771(5)(D)(i) of the Act; and (3) the provision of K–ETS permits is contingent upon export performance in accordance with sections 771(5A)(A) and (B) of the Act.[4]

On April 17, 2026, the CIT issued its *Second Remand Order*[5] which sustained Commerce on its findings regarding (1) provision of electricity for LTAR and (2) the financial contribution of K–ETS permits. However, the CIT found that Commerce's determination that the provision of K–ETS permits was export contingent was not in accordance with law and remanded the third issue, Commerce's specificity finding for the provision of K–ETS permits, to Commerce for further consideration.[6]

In the *Second Final Remand Redetermination,*[7] issued on July 11,

[1] *See Carbon and Alloy Steel Cut-to-Length Plate from the Republic of Korea: Final Results of Countervailing Duty Administrative Review; 2021,* 88 FR 86318 (December 13, 2023) (*Final Results*), and accompanying Issues and Decision Memorandum.

[2] *See Final Results,* 88 FR at 86319.

[3] *See POSCO* v. *United States,* 794 F.Supp.3d 1402 (CIT 2025) (*Remand Order*).

[4] *See Final Results of Redetermination Pursuant to Second Court Remand: POSCO* v. *United States,* Court No. 24 00006, Slip Op. 25–100, dated December 9, 2025 (*First Final Remand Redetermination*), available at *https://access.trade.gov/FinalRemandRedetermination.*

[5] *See POSCO* v. *United States,* 829 F.Supp.3d 1298 (CIT 2026) (*Second Remand Order*).

[6] *Id.* at 15–17.

[7] *See Final Results of Redetermination Pursuant to Second Court Remand: POSCO* v. *United States,* Court No. 24 00006, Slip Op. 26–36, dated July 22,

2026, Commerce determined that the provision of K–ETS permits is *de facto* specific, pursuant to section 771(5A)(D)(iii)(I) of the Act. Based on this analysis, Commerce calculated a revised 0.80 percent total *ad valorem* subsidy rate for POSCO. On October 27, 2026, the CIT sustained Commerce's *Second Final Remand Redetermination*.[8]

Timken Notice

In its decision in *Timken,*[9] as clarified by *Diamond Sawblades,*[10] the U.S. Court of Appeals for the Federal Circuit held that, pursuant to section 516A(c) and (e) of 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 October 27, 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 POSCO as follows:

Producer/exporter	Subsidy rate for January 1, 2021, to December 31, 2021 (percent *ad valorem*)
POSCO Co., Ltd.[11]	0.80

Cash Deposit Requirements

Because POSCO has a superseding cash deposit rate, *i.e.,* there have been final results published in a subsequent administrative review, we will not issue revised cash deposit instructions to CBP. This notice will not affect the current cash deposit rate.

Liquidation of Suspended Entries

At this time, Commerce remains enjoined by CIT order from liquidating entries that: were produced by POSCO and exported by POSCO International and were entered, or withdrawn from warehouse, for consumption during the period January 1, 2021, through December 31, 2021. These entries will remain enjoined pursuant to the terms of the injunction during the pendency of any appeals process.

In the event the CIT's ruling is not appealed, or, if appealed, upheld by a final and conclusive court decision, Commerce intends to instruct CBP to assess countervailing duties on unliquidated entries of subject merchandise produced and/or exported by POSCO in accordance with 19 CFR 351.212(b). We will instruct CBP to assess countervailing duties on all appropriate entries covered by this review when the *ad valorem* rate is not zero or *de minimis.* Where an *ad valorem* subsidy rate is zero or *de minimis,*[12] we will instruct CBP to liquidate the appropriate entries without regard to countervailing 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: November 3, 2026.

Scot Fullerton,

Acting Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations.

[FR Doc. 2026–22706 Filed 11–5–26; 8:45 am]

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2026 (*Second Final Remand Redetermination*), available at *https://access.trade.gov/FinalRemand Redetermination.*

[8] *See POSCO* v. *United States,* Consol. Court No. 24–00006, Slip Op. 26–131 (October 27, 2026).

[9] *See Timken Co.* v. *United States,* 893 F.2d 337 (Fed. Cir. 1990) (*Timken*).

[10] *See Diamond Sawblades Manufacturers Coalition* v. *United States,* 626 F.3d 1374 (Fed. Cir. 2010) (*Diamond Sawblades*).

[11] As discussed in *Certain Carbon and Alloy Steel Cut-to-Length Plate from the Republic of Korea: Preliminary Results and Partial Rescission of Countervailing Duty Administrative Review; 2021,* 88 FR 37019 (June 6, 2023), Commerce found the following companies to be cross-owned with POSCO: Pohang Scrap Recycling Distribution Center Co. Ltd.; POSCO Chemical Co., Ltd.; POSCO M-Tech Co., Ltd.; POSCO Nippon Steel RHF Joint Venture Co., Ltd.; POSCO SPS Co., Ltd.; and POSCO Terminal 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, POSO 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.

[12] *See* 19 CFR 351.106(c)(2).

DEPARTMENT OF COMMERCE

International Trade Administration

[A–570–234]

N-Cyclohexylbenzothiazole-2-Sulfenamide From the People's Republic of China: Preliminary Affirmative Determination of Sales at Less Than Fair Value and Preliminary Affirmative Determination of Critical Circumstances

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

DATE: Applicable November 6, 2026.

SUMMARY: The U.S. Department of Commerce (Commerce) preliminarily determines that N-Cyclohexylbenzothiazole-2-Sulfenamide (CBS) from the People's Republic of China (China) is being, or is likely to be, sold in the United States at less than fair value (LTFV). The period of investigation (POI) is October 1, 2025, through March 31, 2026. Interested parties are invited to comment on this preliminary determination.

DATES: Applicable November 6, 2026.

FOR FURTHER INFORMATION CONTACT: Allison Hollander or 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) 482–2805 and (202) 482–4948, respectively.

SUPPLEMENTARY INFORMATION:

Background

This preliminary determination is made in accordance with section 733(b) of the Tariff Act of 1930, as amended (the Act). Commerce published the notice of initiation of this investigation on June 2, 2026.[1] On September 24, 2026, Commerce postponed the preliminary determination of this investigation and the revised deadline is now October 28, 2026.[2]

For a complete description of the events that followed the initiation of this investigation, *see* the Preliminary Decision Memorandum.[3] A list of topics

[1] *See N-Cyclohexylbenzothiazole-2-Sulfenamide from the People's Republic of China: Initiation of Less-Than-Fair-Value Investigation,* 91 FR 32941 (June 2, 2026) (*Initiation Notice*).

[2] *See N-Cyclohexylbenzothizole-2-Sulfenamide from the People's Republic of China: Postponement of Preliminary Determination in the Less-Than-Fair-Value Investigation,* 91 FR 60600 (September 24, 2026).

[3] *See* Memorandum, ''Decision Memorandum for the Preliminary Determination in the Less-Than-Fair-Value Investigation of N-

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