Corporation, located in Sunnyvale and Mesquite, Texas (FTZ Docket 16–2008, filed 3/7/2008);

Whereas, notice inviting public comment has been given in the **Federal Register** (73 FR 14432, 3/18/2008); and,

Whereas, the Board adopts the findings and recommendations of the examiner's report, and finds that the requirements of the FTZ Act and the Board's regulations are satisfied, and that approval of the application is in the public interest;

Now, therefore, the Board hereby grants authority for subzone status for activity related to flooring and home furnishings warehousing and distribution at the Dal–Tile Corporation facilities located in Sunnyvale and Mesquite, Texas (Subzone 39K), as described in the application and Federal Register notice, and subject to the FTZ Act and the Board's regulations, including Section 400.28.

Signed at Washington, DC, this 30th day of January 2009.

#### Ronald K. Lorentzen,

Acting Assistant Secretary of Commerce for Import Administration, Alternate Chairman, Foreign–Trade Zones Board.

Attest:

#### Andrew McGilvray,

Executive Secretary.

[FR Doc. E9–2651 Filed 2–6–09; 8:45 am]

#### DEPARTMENT OF COMMERCE

# International Trade Administration [A-570-832]

Pure Magnesium from the People's Republic of China: Extension of Time for the Preliminary Results of the Antidumping Duty Administrative Review

**AGENCY:** Import Administration, International Trade Administration, Department of Commerce.

**EFFECTIVE DATE:** February 9, 2009. **FOR FURTHER INFORMATION CONTACT:** Laurel LaCivita, AD/CVD Operations, Office 8, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482–4243.

#### SUPPLEMENTARY INFORMATION:

#### Background

On May 5, 2008, the Department of Commerce ("the Department") published in the **Federal Register** a notice for an opportunity to request an administrative review of the

antidumping duty order on pure magnesium from the People's Republic of China ("PRC"). See Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation; Opportunity to Request Administrative Review, 73 FR 24532 (May 5, 2008). Respondent, Tianjin Magnesium International Co., Ltd. ("TMI"), requested a review on May 29, 2008, and Petitioner, US Magnesium LLC ("US Magnesium"), requested a review of TMI on May 30, 2008. The Department published in the Federal Register a notice of initiation of an administrative review of TMI for the period May 1, 2007, through April 30, 2008. See Initiation of Antidumping and Countervailing Duty Administrative Reviews and Requests for Revocation in Part, 73 FR 37409 (July 1, 2008). Currently, the preliminary results of review are due no later than January 31,

## **Extension of Time Limit of Preliminary Results.**

Pursuant to section 751(a)(3)(A) of the Tariff Act of 1930, as amended ("the Act"), the Department shall make a preliminary determination in an administrative review of an antidumping duty order within 245 days after the last day of the anniversary month of the date of publication of the order. The Act further provides, however, that the Department may extend that 245-day period to 365 days if it determines it is not practicable to complete the review within the foregoing time period.

We determine that completion of the preliminary results of this review within the 245-day period is not practicable because the Department requires additional time to analyze information pertaining to the respondent's sales practices, factors of production, and to issue and review responses to supplemental questionnaires. Therefore, we require additional time to complete these preliminary results. As a result, in accordance with section 751(a)(3)(A) of the Act, the Department is extending the time period for completion of the preliminary results of this review by 120 days until May 31, 2009.

This notice is published in accordance with sections 751(a)(3)(A) and 777(i) of the Act.

Dated: January 30, 2009.

#### John M. Andersen,

Acting Deputy Assistant Secretary for Import Administration.

[FR Doc. E9–2641 Filed 2–6–09; 8:45 am] **BILLING CODE 3510-DS-S** 

#### **DEPARTMENT OF COMMERCE**

## International Trade Administration A-201-822

# Stainless Steel Sheet and Strip in Coils from Mexico; Final Results of Antidumping Duty Administrative Review

**AGENCY:** Import Administration, International Trade Administration, Department of Commerce. **SUMMARY:** On August 6, 2008, the Department of Commerce (the Department) published the preliminary results of the administrative review of the antidumping duty order on stainless steel sheet and strip in coils from Mexico. See Stainless Steel Sheet and Strip in Coils From Mexico; Preliminary Results of Antidumping Duty Administrative Review, 73 FR 45708 (August 6, 2008) (Preliminary Results). This review covers sales of subject merchandise made by ThyssenKrupp Mexinox S.A. de C.V. (Mexinox) for the period July 1, 2006, to June 30, 2007. Based on our analysis of the comments received, we have made changes to the margin calculation; therefore, the final results differ from the preliminary results. The final weighted-average dumping margin for the reviewed firm is listed below in the section entitled "Final Results of Review."

## **EFFECTIVE DATE:** February 9, 2009. **FOR FURTHER INFORMATION CONTACT:**

Maryanne Burke or Robert James, AD/CVD Operations, Office 7, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482–5604 and (202) 482–0649, respectively.

#### SUPPLEMENTARY INFORMATION:

#### **Background**

On August 6, 2008, the Department published in the Federal Register the preliminary results of the administrative review of the antidumping duty order on stainless steel sheet and strip in coils from Mexico for the period July 1, 2006, to June 30, 2007. See Preliminary Results. In response to the Department's invitation to comment on the preliminary results of this review. Allegheny Ludlum Corporation, AK Steel Corporation, North American Stainless, United Auto Workers Local 3303, Zanesville Armco Independent Organization, Inc. and the United Steelworkers of America (collectively, petitioners) and Mexinox filed their case briefs on September 5, 2008. Mexinox and petitioners submitted rebuttal briefs on September 12, 2008.

On October 14, 2008, we published in the **Federal Register** our notice extending the time limit for this review until February 2, 2009. See Stainless Steel Sheet and Strip in Coils From Mexico: Extension of Time Limit for Final Results of Antidumping Duty Administrative Review, 73 FR 60679 (October 14, 2008).

#### **Period of Review**

The period of review (POR) is July 1, 2006 to June 30, 2007.

#### Scope of the Order

For purposes of this administrative review, the products covered are certain stainless steel sheet and strip in coils. Stainless steel is an alloy steel containing, by weight, 1.2 percent or less of carbon and 10.5 percent or more of chromium, with or without other elements. The subject sheet and strip is a flat-rolled product in coils that is greater than 9.5 mm in width and less than 4.75 mm in thickness, and that is annealed or otherwise heat treated and pickled or otherwise descaled. The subject sheet and strip may also be further processed (e.g., cold-rolled, polished, aluminized, coated, etc.) provided that it maintains the specific dimensions of sheet and strip following such processing. The merchandise subject to this order is currently classifiable in the Harmonized Tariff Schedule of the United States (HTSUS) at subheadings: 7219.13.0031, 7219.13.0051, 7219.13.0071, 7219.13.00.81, 7219.14.0030, 7219.14.0065, 7219.14.0090, 7219.32.0005, 7219.32.0020, 7219.32.0025, 7219.32.0035, 7219.32.0036, 7219.32.0038, 7219.32.0042, 7219.32.0044, 7219.33.0005, 7219.33.0020, 7219.33.0025, 7219.33.0035, 7219.33.0036, 7219.33.0038, 7219.33.0042, 7219.33.0044, 7219.34.0005, 7219.34.0020, 7219.34.0025, 7219.34.0030, 7219.34.0035, 7219.35.0005, 7219.35.0015, 7219.35.0030, 7219.35.0035, 7219.90.0010, 7219.90.0020, 7219.90.0025, 7219.90.0060, 7219.90.0080, 7220.12.1000, 7220.12.5000, 7220.20.1010, 7220.20.1015, 7220.20.1060, 7220.20.1080, 7220.20.6005, 7220.20.6010, 7220.20.6015, 7220.20.6060, 7220.20.6080, 7220.20.7005, 7220.20.7010, 7220.20.7015, 7220.20.7060, 7220.20.7080, 7220.20.8000, 7220.20.9030, 7220.20.9060, 7220.90.0010, 7220.90.0015, 7220.90.0060, and 7220.90.0080. Although the HTSUS subheadings are provided for

convenience and customs purposes, the Department's written description of the merchandise under review is dispositive.

Excluded from the scope are the following: (1) sheet and strip that is not annealed or otherwise heat treated and pickled or otherwise descaled; (2) sheet and strip that is cut to length; (3) plate (i.e., flat-rolled stainless steel products of a thickness of 4.75 mm or more); (4) flat wire (i.e., cold-rolled sections, with a prepared edge, rectangular in shape, of a width of not more than 9.5 mm); and (5) razor blade steel. Razor blade steel is a flat-rolled product of stainless steel, not further worked than cold-rolled (cold-reduced), in coils, of a width of not more than 23 mm and a thickness of 0.266 mm or less, containing, by weight, 12.5 to 14.5 percent chromium, and certified at the time of entry to be used in the manufacture of razor blades. See chapter 72 of the HTSUS,

"Additional U.S. Note" 1(d). Flapper valve steel is also excluded from the scope of the order. This product is defined as stainless steel strip in coils containing, by weight, between 0.37 and 0.43 percent carbon, between 1.15 and 1.35 percent molybdenum, and between 0.20 and 0.80 percent manganese. This steel also contains, by weight, phosphorus of 0.025 percent or less, silicon of between 0.20 and 0.50 percent, and sulfur of 0.020 percent or less. The product is manufactured by means of vacuum arc remelting, with inclusion controls for sulphide of no more than 0.04 percent and for oxide of no more than 0.05 percent. Flapper valve steel has a tensile strength of between 210 and 300 ksi, yield strength of between 170 and 270 ksi, plus or minus 8 ksi, and a hardness (Hv) of between 460 and 590. Flapper valve steel is most commonly used to produce specialty flapper valves in compressors.

Also excluded is a product referred to as suspension foil, a specialty steel product used in the manufacture of suspension assemblies for computer disk drives. Suspension foil is described as 302/304 grade or 202 grade stainless steel of a thickness between 14 and 127 microns, with a thickness tolerance of plus-or-minus 2.01 microns, and surface glossiness of 200 to 700 percent Gs. Suspension foil must be supplied in coil widths of not more than 407 mm, and with a mass of 225 kg or less. Roll marks may only be visible on one side, with no scratches of measurable depth. The material must exhibit residual stresses of 2 mm maximum deflection, and flatness of 1.6 mm over 685 mm length.

Certain stainless steel foil for automotive catalytic converters is also

excluded from the scope of the order. This stainless steel strip in coils is a specialty foil with a thickness of between 20 and 110 microns used to produce a metallic substrate with a honevcomb structure for use in automotive catalytic converters. The steel contains, by weight, carbon of no more than 0.030 percent, silicon of no more than 1.0 percent, manganese of no more than 1.0 percent, chromium of between 19 and 22 percent, aluminum of no less than 5.0 percent, phosphorus of no more than 0.045 percent, sulfur of no more than 0.03 percent, lanthanum of less than 0.002 or greater than 0.05 percent, and total rare earth elements of more than 0.06 percent, with the balance iron.

Permanent magnet iron-chromiumcobalt alloy stainless strip is also excluded from the scope of the order. This ductile stainless steel strip contains, by weight, 26 to 30 percent chromium, and 7 to 10 percent cobalt, with the remainder of iron, in widths 228.6 mm or less, and a thickness between 0.127 and 1.270 mm. It exhibits magnetic remanence between 9,000 and 12,000 gauss, and a coercivity of between 50 and 300 oersteds. This product is most commonly used in electronic sensors and is currently available under proprietary trade names such as "Arnokrome III."1

Certain electrical resistance alloy steel is also excluded from the scope of the order. This product is defined as a nonmagnetic stainless steel manufactured to American Society of Testing and Materials ("ASTM") specification B344 and containing, by weight, 36 percent nickel, 18 percent chromium, and 46 percent iron, and is most notable for its resistance to high temperature corrosion. It has a melting point of 1390 degrees Celsius and displays a creep rupture limit of 4 kilograms per square millimeter at 1000 degrees Celsius. This steel is most commonly used in the production of heating ribbons for circuit breakers and industrial furnaces, and in rheostats for railway locomotives. The product is currently available under proprietary trade names such as "Gilphy 36."<sup>2</sup>

Certain martensitic precipitation—hardenable stainless steel is also excluded from the scope of the order. This high—strength, ductile stainless steel product is designated under the Unified Numbering System ("UNS") as S45500—grade steel, and contains, by weight, 11 to 13 percent chromium, and 7 to 10 percent nickel. Carbon,

<sup>&</sup>lt;sup>1</sup> "Arnokrome III" is a trademark of the Arnold Engineering Company.

<sup>&</sup>lt;sup>2</sup> "Gilphy 36" is a trademark of Imphy, S.A.

manganese, silicon and molybdenum each comprise, by weight, 0.05 percent or less, with phosphorus and sulfur each comprising, by weight, 0.03 percent or less. This steel has copper, niobium, and titanium added to achieve aging, and will exhibit yield strengths as high as 1700 Mpa and ultimate tensile strengths as high as 1750 Mpa after aging, with elongation percentages of 3 percent or less in 50 mm. It is generally provided in thicknesses between 0.635 and 0.787 mm, and in widths of 25.4 mm. This product is most commonly used in the manufacture of television tubes and is currently available under proprietary trade names such as "Durphynox 17."

Finally, three specialty stainless steels typically used in certain industrial blades and surgical and medical instruments are also excluded from the scope of the order. These include stainless steel strip in coils used in the production of textile cutting tools (e.g., carpet knives).4 This steel is similar to AISI grade 420 but containing, by weight, 0.5 to 0.7 percent of molybdenum. The steel also contains, by weight, carbon of between 1.0 and 1.1 percent, sulfur of 0.020 percent or less, and includes between 0.20 and 0.30 percent copper and between 0.20 and 0.50 percent cobalt. This steel is sold under proprietary names such as "GIN4 Mo." The second excluded stainless steel strip in coils is similar to AISI 420-J2 and contains, by weight, carbon of between 0.62 and 0.70 percent, silicon of between 0.20 and 0.50 percent, manganese of between 0.45 and 0.80 percent, phosphorus of no more than 0.025 percent and sulfur of no more than 0.020 percent. This steel has a carbide density on average of 100 carbide particles per 100 square microns. An example of this product is "GIN5" steel. The third specialty steel has a chemical composition similar to AISI 420 F, with carbon of between 0.37 and 0.43 percent, molybdenum of between 1.15 and 1.35 percent, but lower manganese of between 0.20 and 0.80 percent, phosphorus of no more than 0.025 percent, silicon of between 0.20 and 0.50 percent, and sulfur of no more than 0.020 percent. This product is supplied with a hardness of more than Hv 500 guaranteed after customer processing, and is supplied as, for example, "GIN6."5

#### **Analysis of Comments Received**

All issues raised in the case and rebuttal briefs by interested parties in this administrative review are addressed in the Issues and Decision Memorandum (Decision Memorandum) from John M. Andersen, Acting Deputy Assistant Secretary for Import Administration, to Ronald K. Lorentzen, Acting Assistant Secretary for Import Administration, dated February 2, 2009, which is hereby adopted by this notice. A list of the issues which parties have raised and to which we have responded, all of which are in the Decision Memorandum, is attached to this notice as an appendix. Parties can find a complete discussion of all issues raised in this review and the corresponding recommendations in this public memorandum, which is on file in the Central Records Unit in room 1117 of the main Department building. In addition, a complete version of the Decision Memorandum can be accessed directly via the Internet at www.ia.ita.doc.gov/fm/index.html. The paper copy and electronic version of the Decision Memorandum are identical in content.

#### **Changes Since the Preliminary Results**

Based on our analysis of the comments received, we have made the following changes to the margin calculation:

- We revised the numerator of Mexinox's and Ken–Mac Metal Inc.'s financial expense ratio to include a certain short–term interest income offset. See "Cost of Production and Constructed Value Calculation Adjustments for the Final Results ThyssenKrupp Mexinox S.A. de C.V." (Final Results Cost Calculation Memorandum), dated February 2, 2009
- We have corrected clerical errors identified by parties in the Preliminary Results: (1) we modified SAS language in the All–Macros Program where we perform the sales below cost test on a quarterly basis to avoid overwriting certain transaction-specific data; (2) we revised our calculation of Mexinox's home market credit expenses; (3) we adjusted the denominators of Mexinox's general and administrative expense ratio and financial expense ratio to include a certain depreciation expense. These changes are discussed in the relevant sections of the Decision Memorandum and Final Results Cost Calculation Memorandum. See also Memorandum to the File, "Analysis of Data Submitted by ThyssenKrupp

Mexinox S.A. de C.V (Mexinox) for the

Final Results of Stainless Steel Sheet

and Strip in Coils from Mexico (A–201–822)," dated February 2, 2009.

#### **Final Results of Review**

We determine the following weighted—average percentage margin exists for the period July 1, 2006 to June 30, 2007:

Manufacturer / Exporter	Weighted Average Margin (percent- age)
ThyssenKrupp Mexinox S.A. de C.V	2.86 percent

#### Assessment

The Department will determine, and U.S. Customs and Border Protection (CBP) shall assess, antidumping duties on all appropriate entries, pursuant to section 751(a)(1) of the Tariff Act of 1930, as amended (the Act) and 19 CFR 351.212(b). The Department calculated an assessment rate for each importer of the subject merchandise covered by the review. Upon issuance of the final results of this review, for any importerspecific assessment rates calculated in the final results that are above de minimis (i.e., at or above 0.50 percent), we will issue appraisement instructions directly to CBP to assess antidumping duties on appropriate entries by applying the assessment rate to the entered value of the merchandise. Pursuant to 19 CFR 356.8(a), the Department intends to issue assessment instructions to CBP 41 days after the date of publication of these final results of review.

The Department clarified its "automatic assessment" regulation on May 6, 2003. See Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties, 68 FR 23954 (May 6, 2003). This clarification will apply to entries of subject merchandise during the POR produced by Mexinox for which Mexinox did not know the merchandise was destined for the United States. In such instances, we will instruct CBP to liquidate unreviewed entries at the 30.85 percent all-others rate if there is no company-specific rate for an intermediary involved in the transaction. See id. for a full discussion of this clarification.

#### **Cash Deposit Requirements**

The following cash deposit requirements will be effective upon publication of these final results for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date of these final results of administrative review, consistent with

 <sup>3 &</sup>quot;Durphynox 17" is a trademark of Imphy, S.A.
 4 This list of uses is illustrative and provided for descriptive purposes only.

<sup>5 &</sup>quot;GIN4 Mo," "GIN5" and "GIN6" are the proprietary grades of Hitachi Metals America, Ltd.

section 751(a)(1) of the Act: (1) the cash deposit rate for the reviewed company will be the rate listed above: (2) if the exporter is not a firm covered in this review, but was covered in a previous review or the original less-than-fairvalue (LTFV) investigation, the cash deposit rate will continue to be the company-specific rate published for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the original LTFV investigation, but the manufacturer is, the cash deposit rate will be the rate established for the most recent period for the manufacturer of the merchandise; and (4) the cash deposit rate for all other manufacturers or exporters will continue to be 30.85 percent, the all-others rate established in the LTFV investigation. See Notice of Amended Final Determination of Sales at Less Than Fair Value and Antidumping Duty Order; Stainless Steel Sheet and Strip in Coils From Mexico, 64 FR 40560 (July 27, 1999). These deposit requirements, when imposed, shall remain in effect until further notice.

#### **Notification to Interested Parties**

This notice also serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in the Department's presumption that reimbursement of the antidumping duties occurred and the subsequent assessment of doubled antidumping duties.

This notice also serves as a reminder to parties subject to administrative protective orders (APOs) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 351.305, which continues to govern business proprietary information in this segment of the proceeding. 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 the terms of an APO is a sanctionable violation.

This notice is issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act.

Dated: February 2, 2009.

#### Ronald K. Lorentzen,

Acting Assistant Secretary for Import Administration.

### Appendix — Issues in Decision Memorandum

General Issues

Comment 1: Clerical Errors Comment 2: Offsetting for U.S. Sales that Exceed Normal Value Adjustments to U.S. Price

Comment 3: U.S. Indirect Selling Expenses

Adjustments to Normal Value Comment 4: Circumstances–of–Sale Adjustment

Cost of Production

Comment 5: Whether to Apply an Alternative Cost Averaging Methodology

Comment 6: Depreciation for the Bright–Annealing Line

Comment 7: General and Administrative Expense Ratio Comment 8: Financial Expense Ratio

[FR Doc. E9–2667 Filed 2–6–09; 8:45 am]

BILLING CODE 3510–DS–S

#### **DEPARTMENT OF COMMERCE**

# International Trade Administration (A–489–501)

#### Certain Welded Carbon Steel Pipe and Tube from Turkey: Notice of Preliminary Results of Antidumping Duty Administrative Review

**AGENCY:** Import Administration, International Trade Administration, U.S. Department of Commerce. **SUMMARY:** In response to a request by domestic interested party, Allied Tube and Conduit Corporation ("Allied Tube"), the Department of Commerce ("the Department") is conducting an administrative review of the antidumping duty order on certain welded carbon steel pipe and tube ("welded pipe and tube") from Turkey. See Antidumping Duty Order; Welded Carbon Steel Standard Pipe and Tube Products From Turkey, 51 FR 17784 (May 15, 1986) ("Antidumping Duty Order"). This review covers the Borusan Group<sup>1</sup> ("Borusan") and Toscelik Profil ve Sac Endustrisi A.S. ("Toscelik"), each a producer and exporter of the subject merchandise. We preliminarily determine that Borusan made sales below normal value ("NV"). If these preliminary results are adopted in our final results, we will instruct U.S.

Customs and Border Protection ("CBP") to assess antidumping duties based on the difference between the export price ("EP") and the NV.

**EFFECTIVE DATE:** February 9, 2009. **FOR FURTHER INFORMATION CONTACT:** Dennis McClure or Christopher Hargett, at (202) 482–5973 or (202) 482–4161, respectively; AD/CVD Operations, Office 3, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, DC 20230.

#### SUPPLEMENTARY INFORMATION:

#### **Background**

On May 15, 1986, the Department published in the Federal Register the antidumping duty order on welded pipe and tube from Turkey. See Antidumping Duty Order. On May 5, 2008, the Department published a notice of opportunity to request an administrative review of this order. See Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation: Opportunity to Request Administrative Review, 73 FR 24532 (May 5, 2008). On May 30, 2008, in accordance with 19 CFR 351.213(b), domestic interested parties Allied Tube requested a review of Borusan and Toscelik.

On July 1, 2008, the Department published a notice of initiation of administrative review of the antidumping duty order on welded pipe and tube from Turkey, covering the period May 1, 2007, through April 30, 2008. See Initiation of Antidumping and Countervailing Duty Administrative Reviews and Request for Revocation in Part, 73 FR 37409 (July 1, 2008).

On July 1, 2008, the Department sent an antidumping duty administrative review questionnaire to Borusan and Toscelik. On July 8, 2008, Toscelik informed the Department that it had no sales, shipments or entries of subject merchandise in or to the United States, during the period of review ("POR"). On October 10, 2008, the Department published a notice of intent to rescind the administrative review in part. See Welded Carbon Steel Pipe and Tube from Turkey: Notice of Intent to Rescind Antidumping Duty Administrative Review, In Part, 73 FR 60240 (October 10, 2008).

On August 29, 2008, the Department received Borusan's Sections A–D questionnaire response. On October 23,

<sup>&</sup>lt;sup>1</sup> The Borusan Group includes Borusan Mannesmann Boru Sanayi ve Ticaret A.S. and Borusan Istikbal Ticaret T.A.S. and other affiliated companies.

<sup>&</sup>lt;sup>2</sup> The questionnaire consists of sections A (general information), B (sales in the home market or to third countries), C (sales to the United States), D (cost of production/constructed value), and E (cost of further manufacturing or assembly performed in the United States).