

By Email

Non-Confidential

19 February 2024

Hugo Dumas and Shawn Ryan
Senior Program Officers
Anti-dumping and Countervailing Investigations Division
Canada Border Services Agency
Hugo.Dumas@cbsa-asfc.gc.ca
Shawn.Ryan@cbsa-asfc.gc.ca

Dear Mr. Dumas and Mr. Ryan,

Re: Large Liquid Dielectric Power Transformers

Comments in reply to the representations made on behalf of PTI Transformers LP. and Hitachi Energy Canada Inc. regarding the request for a normal value review or a re-investigation submitted by ILJIN Electric Co., Ltd.

These comments are submitted on behalf of ILJIN Electric Co., Ltd. (“ILJIN”) in reply to the representations made on behalf of PTI Transformers LP. (“PTI”) and Hitachi Energy Canada Inc. (“Hitachi”), dated 6 February 2024,¹ regarding the written representations submitted by ILJIN on 21 December 2023.² The matter at issue is ILJIN’s request for a normal value review or a re-investigation to establish [REDACTED] normal values and export prices for ILJIN’s future shipments of large power transformers to Canada.³

¹ Comments submitted on behalf of PTI Transformers LP. and Hitachi Energy Canada Inc. on 6 February 2024 regarding the written representations submitted on behalf of ILJIN Electric Co., Ltd. on 21 December 2023 to request a normal value review or a re-investigation (“PTI & Hitachi, Comments”).

² Written representations submitted on behalf of ILJIN Electric Co., Ltd. on 21 December 2023 to request a normal value review or a re-investigation (“ILJIN, Written Representations”).

³ The phrase “[REDACTED]” has been protected as confidential here in these comments and in ILJIN’s written representations of 21 December 2023. The reason is that this phrase describes the contents of the confidential exporter letter that the CBSA issued to ILJIN on 25 November 2021 at the conclusion of Investigation No. SPT-2021-IN concerning small power transformers. Appendix 6 of that letter and the Excel spreadsheet attached thereto provide the confidential [REDACTED] specific normal values and export prices for ILJIN’s future shipments of small power transformers. In this respect, please see ILJIN, Written Representations (21 December 2023), p. 11 of 15. ILJIN is not aware of any information on the public record of Investigation No. SPT-2021-IN

A. Overview

PTI and Hitachi argue that ILJIN's request should be rejected, alleging that "it is not allowed under the *SIMA* and its accompanying regulations" because it is "speculative" or "hypothetical".⁴ They have mistakenly assumed that ILJIN is requesting the normal values for its future shipments "to be determined based entirely on estimates"⁵ and for the export prices to be determined "based on speculation".⁶

For the reasons set out below, the concerns raised on behalf of PTI and Hitachi are not applicable or relevant to ILJIN's request. This is because the [REDACTED] normal values and export prices that ILJIN is requesting would be used to calculate a specific normal value and a specific export price — based on the actual costs, pricing, and other information — for each large power transformer that ILJIN exports to Canada. This would be similar or equivalent to the [REDACTED] normal values and export prices that was put in place for ILJIN's exports of small power transformers.⁷ As discussed below, no information regarding past exports to Canada is needed to establish such a [REDACTED]. Moreover, there is nothing speculative or hypothetical about the calculation of specific normal values and export prices on this basis, and nothing contrary to the relevant provisions of the *Special Import Measures Act* ("SIMA") or the *Special Import Measures Regulations* ("SIMR").

B. Normal value and export price would be determined on the basis of the actual costs and pricing for each large power transformer exported to Canada

ILJIN submitted its written representations on 21 December 2023 to formally request a normal value review (or, in the alternative, a re-investigation) to establish [REDACTED] normal values and export prices for ILJIN's future shipments of large power transformers to Canada.⁸

regarding the [REDACTED] specific normal values and export prices for future shipments.

⁴ PTI & Hitachi, Comments (6 February 2024), paras. 1, 8, 10, and 13.

⁵ PTI & Hitachi, Comments (6 February 2024), para. 8.

⁶ PTI & Hitachi, Comments (6 February 2024), para. 10.

⁷ ILJIN, Written Representations (21 December 2023), p. 11 of 15, and attached thereto: **Appendix 01-A (Confidential)**, CBSA, Confidential Exporter Letter issued to ILJIN Electric Co., Ltd. (25 November 2021); and **Appendix 01-B (Confidential)**, CBSA, Confidential Excel Spreadsheet regarding normal value and export price information, as attached to the Confidential Exporter Letter issued to ILJIN Electric Co., Ltd. (25 November 2021), Appendix 6. This approach appears to be similar to that described in the Statement of Reasons concerning the recent expiry review respecting large power transformers (TR 2023 ER). The CBSA explained that: "For enforcement purposes, each cooperative exporter was provided with a spreadsheet to be used to calculate the normal value and export price for each transformer exported to Canada", which granted "the ability to calculate the normal value for each transformer". Statement of Reasons, Expiry Review No. TR 2023 ER (*Large Power Transformers*), 28 July 2023, available online at <https://www.cbsa-asfc.gc.ca/sima-lmsi/er-rre/tr2023/tr2023-de-eng.html>.

⁸ ILJIN, Written Representations (21 December 2023), pp. 2 and 12-13 of 15.

This request was prompted by the conclusion of an agreement to sell a large power transformer to a customer in Canada.⁹ ILJIN provided, as confidential attachments to its written representations, copies of (i) the customer's purchase order, which specifies the agreed purchase price and terms of sale,¹⁰ and (ii) the corresponding [REDACTED] ILJIN Electric USA Inc. (ILJIN USA) [REDACTED].¹¹ The agreed purchase price and the [REDACTED], together with the terms of sale, are final and binding. Each [REDACTED] constitutes a "sale" within the meaning of section 2(1) of the SIMA.¹²

ILJIN explained that, for the same reasons that a [REDACTED] normal value and export price was put in place for ILJIN's future shipments of small power transformers, it would be appropriate to establish a [REDACTED] for ILJIN's future shipments of large power transformers.¹³

For the purposes of this discussion, it is helpful to recall the CBSA's explanations concerning the [REDACTED] normal values for ILJIN's future shipments of small power transformers. In Appendix 6 of the confidential exporter letter issued to ILJIN at the conclusion of Investigation No. SPT-2021-IN (25 November 2021), the CBSA explained as follows:

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED].¹⁴ [*underline emphasis added*]

⁹ ILJIN, Written Representations (21 December 2023), pp. 3-4 and 7-10 of 15.

¹⁰ ILJIN, Written Representations (21 December 2023), pp. 8-9, and attached thereto: **Appendix 05 (Confidential)**, Customer Purchase Order.

¹¹ ILJIN, Written Representations (21 December 2023), p. 9, and attached thereto: **Appendix 06 (Confidential)**, ILJIN Purchase Order

¹² *Special Import Measures Act*, R.S.C., 1985, c. S-15 (SIMA), s. 2(1) ("sale includes leasing and renting, an agreement to sell, lease or rent and an irrevocable tender"). See also CBSA, *SIMA Handbook* (14 December 2023), section 1.6, p. 19.

¹³ ILJIN, Written Representations (21 December 2023), p. 11 of 15.

¹⁴ ILJIN, Written Representations (21 December 2023), p. 11 of 15, and attached thereto: **Appendix 01-A (Confidential)**, CBSA, Confidential Exporter Letter issued to ILJIN Electric Co., Ltd. (25 November 2021), Appendix 6, p. 1 (PDF p. 16 of 17, 1st paragraph); and **Appendix 01-B (Confidential)**, Confidential Excel Spreadsheet regarding normal value and export price information, as attached to the Confidential Exporter Letter issued to ILJIN Electric Co., Ltd. (25 November 2021), Appendix 6.

More specifically, the CBSA set out the elements of the [REDACTED] as follows:¹⁵

- “[REDACTED]
[REDACTED]
[REDACTED]”.¹⁶
- “[REDACTED]
[REDACTED]”.¹⁷
This includes the “[REDACTED]
[REDACTED]”, and the “[REDACTED]” of “[REDACTED]
[REDACTED]”.¹⁸
- “[REDACTED]
[REDACTED]
[REDACTED]”.¹⁹ In this investigation, the CBSA determined a reasonable amount for administrative, selling, and all other costs (“GS&A”) of [REDACTED].²⁰
“[REDACTED]
[REDACTED]”.²¹ Appendix 3A provided information on ILJIN’s

¹⁵ Given that the confidential exporter letter issued to ILJIN at the conclusion of Investigation No. SPT-2021-IN (25 November 2021) was confidential in its entirety, we have protected direct quotations and substantive details from the letter as confidential.

¹⁶ ILJIN, Written Representations (21 December 2023), **Appendix 01-A (Confidential)**, CBSA, Confidential Exporter Letter issued to ILJIN Electric Co., Ltd. (25 November 2021), Appendix 6, p. 1 (PDF p. 16 of 17, 2nd paragraph).

¹⁷ ILJIN, Written Representations (21 December 2023), **Appendix 01-A (Confidential)**, CBSA, Confidential Exporter Letter issued to ILJIN Electric Co., Ltd. (25 November 2021), Appendix 6, p. 1 (PDF p. 16 of 17, 2nd paragraph) (*underline emphasis added*).

¹⁸ ILJIN, Written Representations (21 December 2023), **Appendix 01-A (Confidential)**, CBSA, Confidential Exporter Letter issued to ILJIN Electric Co., Ltd. (25 November 2021), Appendix 6, p. 1, footnote 13 (PDF p. 16 of 17, footnote 13).

¹⁹ ILJIN, Written Representations (21 December 2023), **Appendix 01-A (Confidential)**, CBSA, Confidential Exporter Letter issued to ILJIN Electric Co., Ltd. (25 November 2021), Appendix 6, p. 1 (PDF p. 16 of 17, 2nd paragraph).

²⁰ ILJIN, Written Representations (21 December 2023), **Appendix 01-A (Confidential)**, CBSA, Confidential Exporter Letter issued to ILJIN Electric Co., Ltd. (25 November 2021), Appendix 2, p. 4 (PDF p. 7 of 17). See *Special Import Measures Regulations*, SOR/84-927 (SIMR), s. 11(1)(c)(i) (“For the purposes of paragraph 19(b) and subparagraph 20(1)(c)(ii) of the Act, ... the expression ***a reasonable amount for administrative, selling and all other costs***, in relation to any goods, means ... an amount equal to all administrative, selling and other costs, including the costs of any warranty against defect or guarantee of performance and any design or engineering costs, that are not included in the cost of production but are reasonably attributable to the production and domestic sales of like goods made by the exporter, that satisfy the greatest number of the conditions set out in paragraphs 15(a) to (e) of the Act, taking into account subsection 16(1) of the Act”) [*underline emphasis added*].

²¹ ILJIN, Written Representations (21 December 2023), **Appendix 01-A (Confidential)**, CBSA, Confidential Exporter Letter issued to ILJIN Electric Co., Ltd. (25 November 2021), Appendix 2, p. 4 (PDF p. 7 of 17). With respect to “[REDACTED]”, the CBSA explained that a “[REDACTED]
[REDACTED]
[REDACTED]”, that “[REDACTED]

“domestic sales of the same description [*as the subject goods*]” during the period of investigation (POI) in accordance with Question C7 (“Listing of all domestic sales of goods of the same description as the subject goods”) of the Request for Information (RFI).²²

- “[REDACTED]”.²³
In this investigation, the CBSA determined a reasonable amount for profits of [REDACTED].²⁴ This amount was “[REDACTED]”.²⁵ With respect to ILJIN’s “[REDACTED]”, the CBSA conducted a “[REDACTED]”.²⁶ This [REDACTED],²⁷ the [REDACTED], and the [REDACTED].²⁸

[REDACTED]”, and therefore “[REDACTED]”. ILJIN, Written Representations (21 December 2023), **Appendix 01-A (Confidential)**, CBSA, Confidential Exporter Letter issued to ILJIN Electric Co., Ltd. (25 November 2021), Appendix 2, p. 3 (PDF p. 6 of 17).

²² **Appendix 9 (Confidential)**, ILJIN, Appendix 3A (revised) (Confidential), as submitted in response to the *Exporter Request for Information – Dumping* and the *Exporter Supplemental Request for Information #1* in Investigation No. SPT-2021-IN.

²³ ILJIN, Written Representations (21 December 2023), **Appendix 01-A (Confidential)**, CBSA, Confidential Exporter Letter issued to ILJIN Electric Co., Ltd. (25 November 2021), Appendix 6, p. 1 (PDF p. 16 of 17, 2nd paragraph).

²⁴ ILJIN, Written Representations (21 December 2023), **Appendix 01-A (Confidential)**, CBSA, Confidential Exporter Letter issued to ILJIN Electric Co., Ltd. (25 November 2021), Appendix 2, p. 4 (PDF p. 7 of 17). See SIMR, s. 11(1)(b)(ii) (“For the purposes of paragraph 19(b) and subparagraph 20(1)(c)(ii) of the Act, ... the expression *a reasonable amount for profits*, in relation to any goods, means an amount equal to ... (ii) where subparagraph (i) is not applicable but the exporter has made in the country of export a number of sales of goods that are of the same general category as the goods sold to the importer in Canada and are for use in the country of export, and where those sales when taken together produce a profit and are such as to permit a proper comparison, the weighted average profit made on the sales”) [*underline emphasis added*].

²⁵ ILJIN, Written Representations (21 December 2023), **Appendix 01-A (Confidential)**, CBSA, Confidential Exporter Letter issued to ILJIN Electric Co., Ltd. (25 November 2021), Appendix 2, p. 4 (PDF p. 7 of 17).

²⁶ ILJIN, Written Representations (21 December 2023), **Appendix 01-A (Confidential)**, CBSA, Confidential Exporter Letter issued to ILJIN Electric Co., Ltd. (25 November 2021), Appendix 2, p. 3 (PDF p. 6 of 17).

²⁷ ILJIN, Written Representations (21 December 2023), **Appendix 01-A (Confidential)**, CBSA, Confidential Exporter Letter issued to ILJIN Electric Co., Ltd. (25 November 2021), Appendix 2, pp. 2-3 (PDF pp. 5-6 of 17). See also **Appendix 10 (Confidential)**, ILJIN, Appendix 4B (revised), “Total Cost of Goods – Domestic Sales of Like Goods (... in reference to questions D22 to D29 of the RFI)” (Confidential), as submitted in response to the *Exporter Request for Information – Dumping* and the *Exporter Supplemental Request for Information #2* in Investigation No. SPT-2021-IN.

²⁸ ILJIN, Written Representations (21 December 2023), **Appendix 01-A (Confidential)**, CBSA, Confidential Exporter Letter issued to ILJIN Electric Co., Ltd. (25 November 2021), Appendix 2, pp. 1-4 (PDF pp. 4-7 of 17). See also **Appendix 11 (Confidential)**, ILJIN, Exhibit SS-11 (revised), “Calculation of GNA (General & Administrative Expense), Selling Expense and Interest Expense” (Confidential), as submitted in response to the *Exporter Request for*

In practice, the specific normal values determined in accordance with the [REDACTED] outlined above are [REDACTED].²⁹ This is because the [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED].

The foregoing demonstrates that no information regarding past exports to Canada is needed to establish a [REDACTED] normal values for future shipments. This illustrates that the absence of past exports of large power transformers to Canada would pose no impediment to establishing a [REDACTED] specific normal values for ILJIN's future shipments of large power transformers — in particular, for the forthcoming shipment that has already been sold to a customer in Canada.³⁰

Information relating to an exporter's past exports of subject goods to Canada is relevant for the purposes of determining the existence and the margin of dumping during the POI.³¹ Such determinations concerning the existence and margin of dumping with respect to past imports are not required for the purposes of establishing a [REDACTED] specific normal values for *future shipments* in a normal value review or a re-investigation.

In the case of large power transformers, “PTI and Hitachi understand that the cooperating exporters may have access to a methodology for calculating future normal values”,³² referring to the following description provided in the CBSA’s Statement of Reasons in Expiry Review No. TR 2023 ER:

Given the nature of large power transformers in that they are a capital goods built to a customer's specific requirements, there are no domestic sales of like goods in Korea. Therefore, normal values have been determined on a "cost plus" basis pursuant to paragraph

Information – Dumping and the Exporter Supplemental Request for Information #2 in Investigation No. SPT-2021-IN.

²⁹ See e.g., ILJIN, Written Representations (21 December 2023), **Appendix 01-A (Confidential)**, CBSA, Confidential Exporter Letter issued to ILJIN Electric Co., Ltd. (25 November 2021), Appendix 6, p. 1 (PDF p. 16 of 17) (“[REDACTED]”).

³⁰ In this regard, we recall that “there is no difference between units that meet the product definition of large power transformers (i.e., liquid dielectric transformers having a top power handling capacity equal to or greater than 60 MVA) and units that meet the product definition of small power transformers” in terms of “marketing, sales, contracting, design, materials, manufacturing, shipment, importation, delivery, installation, payment terms, and all other relevant considerations”. ILJIN, Written Representations (21 December 2023), p. 11 of 15.

³¹ See e.g., ILJIN, Written Representations (21 December 2023), **Appendix 01-A (Confidential)**, CBSA, Confidential Exporter Letter issued to ILJIN Electric Co., Ltd. (25 November 2021), Appendix 2, p. 4 (PDF p. 7 of 17).

³² PTI & Hitachi, Comments (6 February 2024), para. 8.

19(b) of SIMA. For enforcement purposes, each cooperative exporter was provided with a spreadsheet to be used to calculate the normal value and export price for each transformer exported to Canada. This spreadsheet contained the factors for selling, general and administrative expenses and an amount for profit, relative to each exporter, to be applied to the full cost of the transformer in order to determine the normal value. HEES and Hyosung, therefore, had the ability to calculate the normal value for each transformer prior to it being shipped to Canada and, had the option to set the selling price at a non-dumped level.³³

With respect to this “methodology for calculating future normal values”, PTI and Hitachi assert that “Hyundai and Hyosung have cooperated in an investigation based on the actual production and sales in a prior POI and the CBSA has verified their systems and submissions”, and “[i]t is based on those verified systems that the cooperative exporters can calculate future normal values”.³⁴ They incorrectly allege that ILJIN, “on the other hand, is requesting normal values to be determined based entirely on estimates”. On this basis, they contend that “the CBSA will lack the means to assess and verify Iljin’s costs, expenses, profitability and methodologies in connection with [*large power transformers*], as it did for the cooperative exporters”.³⁵ These arguments are without merit.

ILJIN is requesting a normal value review (or, in the alternative, a re-investigation) precisely to supply the CBSA with all relevant information, subject to all applicable verification procedures, needed to establish a [REDACTED] specific normal values for ILJIN’s future exports to Canada. This necessarily includes definitive information relating to ILJIN’s actual production, domestic sales, global exports, and costs of like goods during a relevant period of review. Therefore, PTI and Hitachi are simply wrong in alleging that ILJIN seeks “normal values to be determined based entirely on estimates”. Further, PTI and Hitachi are incorrect that “the CBSA will lack the means to assess and verify” the information relevant to ILJIN’s request. This is exactly what the normal value review and re-investigation procedures are meant to do.

Similarly, a [REDACTED] export prices for future shipments would not be based on “speculation”.³⁶ Like the [REDACTED] export prices for small power transformers, it would be based on the actual final price recorded in the relevant purchase order [REDACTED] — subject to the applicable adjustments determined on the basis of the actual costs, expenses, and

³³ CBSA, Statement of Reasons, Expiry Review No. TR 2023 ER (*Large Power Transformers*), 28 July 2023, para. 76, available online at <https://www.cbsa-asfc.gc.ca/sima-lmsi/er-rre/tr2023/tr2023-de-eng.html>.

³⁴ PTI & Hitachi, Comments (6 February 2024), para. 8 (*emphasis original*).

³⁵ PTI & Hitachi, Comments (6 February 2024), para. 8.

³⁶ PTI & Hitachi, Comments (6 February 2024), para. 10.

other amounts — for each unit exported to Canada. Like the [REDACTED] for small power transformers, the specific export price for each large power transformer would be [REDACTED].

Finally, PTI and Hitachi argue that ILJIN's request should be rejected because ILJIN has the financial resources to pay anti-dumping duty at the rate of 101%.³⁷ This argumentation is inappropriate. It deliberately ignores the complex realities of cash flow, budgeting, and conducting business in an international company consisting of many different manufacturing and operational divisions. In any event, ILJIN submits that this does not constitute a cogent reason to deny an exporter's request for a normal value review or a re-investigation.

PTI and Hitachi also argue that ILJIN's request should be rejected because it would be fair to require ILJIN USA to "pay" to make a request for re-determination of normal value and export price pursuant to paragraph 56(1.01)(a) of the SIMA. ILJIN has addressed this issue thoroughly in its written representations of 21 December 2023.³⁸ It is simply not *necessary*, under the circumstances, to impose the administrative and financial burdens that such an approach would entail, including for both ILJIN and the CBSA. In this regard, PTI and Hitachi have not contested that, where such a re-determination establishes that the price of the imported unit was not dumped, the CBSA will need to issue a full refund to ILJIN USA together with a substantial amount of interest. These unnecessary burdens and costs can be avoided altogether by establishing a [REDACTED] normal value and export price before the incoming unit is imported.

C. Conclusion

For the reasons outlined above, the concerns raised by PTI and Hitachi are neither applicable nor relevant to ILJIN's request. ILJIN is requesting a normal value review (or a re-investigation) to establish a [REDACTED] specific normal values and export prices for future shipments. As demonstrated above, this [REDACTED] would be established on the basis of all relevant information relating to ILJIN's actual production, costs, and domestic sales of like goods during a relevant period of review, subject to all applicable verification procedures.

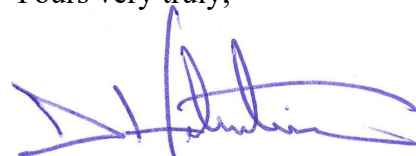
Once the [REDACTED] that ILJIN seeks is established, the determinations of normal value and export price will be based on the actual costs, pricing, and other relevant information for each large power transformer that ILJIN exports to Canada. This will facilitate the efficient administration of the SIMA anti-dumping measure, ensuring the integrity and effectiveness of the protection it provides to the Canadian industry, while permitting ILJIN to supply the needs of customers in the Canadian market at fair, undumped prices.

³⁷ PTI & Hitachi, Comments (6 February 2024), para. 11.

³⁸ ILJIN, Written Representations (21 December 2023), pp. 11-13.

Should you require any additional information, please do not hesitate to contact the undersigned.

Yours very truly,



Tereposky & DeRose LLP
Daniel Hohnstein

Encls.

LIST OF APPENDICES

Appendix No.	Document	Confidentiality Designation
9	ILJIN, Appendix 3A (revised) (Confidential), as submitted in response to the <i>Exporter Request for Information – Dumping</i> and the <i>Exporter Supplemental Request for Information #1</i> in Investigation No. SPT-2021-IN (Small Power Transformers).	Confidential
	<i>The non-confidential (blank) version of the Appendix 3A spreadsheet, as distributed by the CBSA in Investigation No. SPT-2021-IN, is provided as the non-confidential version.</i>	Public
10	ILJIN, Appendix 4B (revised), “Total Cost of Goods – Domestic Sales of Like Goods (... in reference to questions D22 to D29 of the RFI)” (Confidential), as submitted in response to the <i>Exporter Request for Information – Dumping</i> and the <i>Exporter Supplemental Request for Information #2</i> in Investigation No. SPT-2021-IN (Small Power Transformers).	Confidential
	<i>The non-confidential (blank) version of the Appendix 4B spreadsheet, as distributed by the CBSA in Investigation No. SPT-2021-IN, is provided as the non-confidential version.</i>	Public
11	ILJIN, Exhibit SS-11 (revised), “Calculation of GNA (General & Administrative Expense), Selling Expense and Interest Expense” (Confidential), as submitted in response to the <i>Exporter Request for Information – Dumping</i> and the <i>Exporter Supplemental Request for Information #2</i> in Investigation No. SPT-2021-IN (Small Power Transformers).	Confidential

APPENDIX 9 (Non-Confidential)

ILJIN, Appendix 3A (revised) (Confidential), “Domestic Sales of Goods of the Same Description”, as submitted in response to the *Exporter Request for Information – Dumping* and the *Exporter Supplemental Request for Information #1* in Investigation No. SPT-2021-IN (*Small Power Transformers*).

This appendix has been designated confidential in its entirety. It consists of an Excel spreadsheet that ILJIN Electric Co., Ltd. (ILJIN) submitted to the Canada Border Services Agency (CBSA) on a confidential basis as part of ILJIN’s response to the “Exporter Request for Information – Dumping” and the “Exporter Supplemental Request for Information #1” in the CBSA’s investigation pursuant to the Special Import Measures Act (SIMA) concerning small power transformers from the Republic of Korea (Investigation No. SPT-2021-IN). This document provides information relating to ILJIN’s “domestic sales of goods of the same description as the subject goods” during the period of investigation. It contains commercially sensitive confidential business information concerning the production, sales, and pricing of the said goods. We request that this information be treated as strictly confidential, as it would be detrimental to ILJIN and ILJIN’s customers if it were disclosed or otherwise made available to ILJIN’s competitors and other stakeholders. As such, the contents of this document are not included in the non-confidential version.

The non-confidential (blank) version of the Appendix 3A spreadsheet, as distributed by the CBSA in Investigation No. SPT-2021-IN, is provided as a separate document in Excel format.

APPENDIX 10 (Non-Confidential)

ILJIN, Appendix 4B (revised) (Confidential), “Total Cost of Goods – Domestic Sales of Like Goods (... in reference to questions D22 to D29 of the RFI)”, as submitted in response to the *Exporter Request for Information – Dumping* and the *Exporter Supplemental Request for Information #2* in Investigation No. SPT-2021-IN (*Small Power Transformers*)

This appendix has been designated confidential in its entirety. It consists of an Excel spreadsheet that ILJIN Electric Co., Ltd. (ILJIN) submitted to the Canada Border Services Agency (CBSA) on a confidential basis as part of ILJIN’s response to the “Exporter Request for Information – Dumping” and the “Exporter Supplemental Request for Information #2” in the CBSA’s investigation pursuant to the Special Import Measures Act (SIMA) concerning small power transformers from the Republic of Korea (Investigation No. SPT-2021-IN). This document provides information relating to the costs related to ILJIN’s “domestic sales of like goods” during the period of investigation. It contains commercially sensitive confidential business information concerning the production and costs of the said goods. We request that this information be treated as strictly confidential, as it would be detrimental to ILJIN, ILJIN’s suppliers, and ILJIN’s customers if it were disclosed or otherwise made available to ILJIN’s competitors and other stakeholders. As such, the contents of this document are not included in the non-confidential version.

The non-confidential (blank) version of the Appendix 4B spreadsheet, as distributed by the CBSA in Investigation No. SPT-2021-IN, is provided as a separate document in Excel format.

APPENDIX 11 (Non-Confidential)

ILJIN, Exhibit SS-11 (revised) (Confidential), “Calculation of GNA (General & Administrative Expense), Selling Expense and Interest Expense”, as submitted in response to the *Exporter Request for Information – Dumping* and the *Exporter Supplemental Request for Information #2* in Investigation No. SPT-2021-IN (*Small Power Transformers*)

This appendix has been designated confidential in its entirety. It consists of an Excel spreadsheet that ILJIN Electric Co., Ltd. (ILJIN) submitted to the Canada Border Services Agency (CBSA) on a confidential basis as part of ILJIN’s response to the “Exporter Request for Information – Dumping” and the “Exporter Supplemental Request for Information #2” in the CBSA’s investigation pursuant to the Special Import Measures Act (SIMA) concerning small power transformers from the Republic of Korea (Investigation No. SPT-2021-IN). This document provides information relating to the calculation of ILJIN’s general, selling, and administrative (GS&A) costs and expenses during the period of investigation. As such, it contains commercially sensitive confidential business information. We request that this information be treated as strictly confidential, as it would be detrimental to ILJIN, ILJIN’s suppliers, and ILJIN’s customers if it were disclosed or otherwise made available to ILJIN’s competitors and other stakeholders. As such, the contents of this document are not included in the non-confidential version.