2. Presentation of papers or comments by the public.
3. Report on status of Control List Category 2 items.
4. Discussion of membership issues.
5. Status report on implementation of Executive Order on license processing.

Closed Session

6. Discussion of matters properly classified under Executive Order 12958, dealing with the U.S. export control program and strategic criteria related thereto.

The General Session of the meeting will be open to the public and a limited number of seats will be available. To the extent that time permits, members of the public may present oral statements to the Committee. Written statements may be submitted at any time before or after the meeting. However, to facilitate distribution of public presentation materials to the Committee members, the Committee suggests that presenters forward the public presentation materials two weeks prior to the meeting date to the following address: Ms. Lee Ann Carpenter, TAC Staff/OAS–EA/Room 3886C, Bureau of Export Administration, U.S. Department of Commerce, Washington, D.C. 20230.

The Assistant Secretary for Administration, with the concurrence of the General Counsel, formally determined on December 13, 1995, pursuant to section 10(d) of the Federal Advisory Committee Act, as amended, that the series of meetings of the Committee and of any Subcommittees thereof, dealing with the classified materials listed in 5 U.S.C., 552b(c)(1) shall be exempt from the provisions relating to public meetings found in section 10(a)(1) and (a)(3), of the Federal Advisory Committee Act. The remaining series of meetings or portions thereof will be open to the public.

A copy of the Notice of Determination to close meetings or portions of meetings of the Committee is available for public inspection and copying in the Central Reference and Records Inspection Facility, Room 6020, U.S. Department of Commerce, Washington, D.C. 20230. For further information or copies of the minutes, contact Lee Ann Carpenter on (202) 482–2583.

Dated: March 22, 1996.

Lee Ann Carpenter,

Director, Technical Advisory Committee Unit.

[FR Doc. 96–7617 Filed 3–28–96; 8:45 am]

BILLING CODE 3510–DT–M

International Trade Administration

[A–602–803]

Certain Corrosion-Resistant Carbon Steel Flat Products From Australia; Final Results of Antidumping Duty Administrative Reviews

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

ACTION: Notice of Final Results of Antidumping Duty Administrative Review.

SUMMARY: On August 16, 1995, the Department of Commerce (the Department) published the preliminary results of the administrative review of the antidumping duty order on certain corrosion-resistant carbon steel flat products from Australia. The review covers one manufacturer/exporter of the subject merchandise to the United States and the period February 4, 1993, through July 31, 1994. We gave interested parties an opportunity to comment on our preliminary results. Based on our analysis of the comments received, we have changed the results from those presented in the preliminary results of review.

EFFECTIVE DATE: March 29, 1996.

FOR FURTHER INFORMATION CONTACT: Bob Bolling or Jean Kemp, Office of Agreements Compliance, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, N.W., Washington, D.C. 20230; telephone: (202) 482–3793.

SUPPLEMENTARY INFORMATION:

Background

On August 16, 1995, the Department published in the Federal Register (60 FR 42507) the preliminary results of the administrative review of the antidumping duty order on certain corrosion-resistant carbon steel flat products from Australia (58 FR 44161, August 19, 1993). The Department has now completed this administrative review in accordance with section 751 of the Tariff Act of 1930, as amended (the Act).

Applicable Statute and Regulations

Unless otherwise stated, all citations to the statute and to the Department's regulations are references to the provisions as they existed on December 31, 1994.

Scope of this Review

The products covered by this administrative review constitute one ''class or kind'' of merchandise: certain corrosion-resistant carbon steel flat products. These products include flat-rolled carbon steel products, of rectangular shape, either clad, plated, or coated with corrosion-resistant metals such as zinc, aluminum, or zinc-, aluminum-, nickel- or iron-based alloys, whether or not corrugated or painted, varnished or coated with plastics or other nonmetallic substances in addition to the metallic coating, in coils (whether or not in successively superimposed layers) and of a width of 0.5 inch or greater, or in straight lengths which, if of a thickness less than 4.75 millimeters, are of a width of 0.5 inch or greater and which measures at least 10 times the thickness or if of a thickness of 4.75 millimeters or more are of a width which exceeds 150 millimeters and measures at least twice the thickness, as currently classifiable in the HTS under item numbers 7210.31.0000, 7210.39.0000, 7210.41.0000, 7210.49.0030, 7210.49.0090, 7210.60.0000, 7210.70.6030, 7210.70.6060, 7210.70.6090, 7210.90.1000, 7210.90.6000, 7210.90.9000, 7212.21.0000, 7212.29.0000, 7212.30.1030, 7212.30.1090, 7212.30.3000, 7212.30.5000, 7212.40.1000, 7212.40.5000, 7212.50.0000, 7212.60.0000, 7215.90.1000, 7215.90.5000, 7217.12.1000, 7217.13.1000, 7217.19.1000, 7217.19.5000, 7217.22.5000, 7217.23.5000, 7217.29.1000, 7217.29.5000, 7217.32.5000, 7217.33.5000, 7217.39.1000, and 7217.39.5000. Included are flat-rolled products of nonrectangular cross-section where such cross-section is achieved subsequent to the rolling process (*i.e.*, products which have been ''worked after rolling'')—for example, products which have been bevelled or rounded at the edges. Excluded are flat-rolled steel products either plated or coated with tin, lead, chromium, chromium oxides, both tin and lead (''terne plate''), or both chromium and chromium oxides (''tin-free steel''), whether or not painted, varnished or coated with plastics or other nonmetallic substances in addition to the metallic coating. Also excluded are clad products in straight lengths of 0.1875 inch or more in composite thickness and of a width which exceeds 150 millimeters and measures at least twice the thickness. Also excluded are certain clad stainless flat-rolled products, which are three-layered corrosion-resistant carbon steel flat-rolled products less than 4.75 millimeters in composite thickness that consist of a carbon steel flat-rolled

product clad on both sides with stainless steel in a 20%–60%–20% ratio. These HTS item numbers are provided for convenience and Customs purposes. The written description remains dispositive. The period of review (POR) is February 4, 1993 through July 31, 1994.

Analysis of Comments Received

We gave interested parties an opportunity to comment on the preliminary results. We received comments and rebuttal comments from both parties, The Broken Hill Proprietary Company Ltd. (BHP) and petitioners. At the request of BHP and petitioners a hearing was held on October 5, 1995.

Comment 1: Respondent states that the Department erred in preliminarily denying BHP its ''constructive'' quantity discount. Respondent argues that, because the Department verified that BHP granted quantity discounts on more than 20 percent of its home market sales, under section 353.55(b)(1) of the Department's regulations it follows inescapably that ''the discounts granted were of at least the same magnitude.''

Respondent illustrated how this result must follow. Assuming respondent granted discounts of 10 percent, 15 percent, 20 percent and 25 percent on 4 out of 10 sales, then discounts were granted on 40% of the total sales, and respondent asserts that the discounts granted were of at least the same magnitude as the minimum discount because each discount was of at least 10 percent. Respondent argues further that even though it only provided the average quantity discount, as opposed to the actual quantity discount given on each sale at issue, this so-called ''constructive'' quantity discount was arrived at by using actual figures, *i.e.*, by dividing the total value of discounts by the number of tonnage that received an actual discount. For any sale which received less than the average discount, or no discount, a value up to the ''constructive'' discount was reported. Moreover, the respondent contends that because the Department verified each of the ''constructive'' quantity discounts associated with the pre-selected and surprise sales at verification by using the actual public and internal price lists and checking actual quantity discounts granted, this is sufficient to justify the reliability of the average discount constructed by BHP.

Respondent states that granting the ''constructive'' quantity discount need not establish a wholesale-type precedent since BHP's factual information is unique. Therefore, based upon the facts of record, it is entitled to its ''constructive'' quantity discount adjustment pursuant to section 353.55(b)(1) of the Department's regulations.

Petitioners argue that BHP has not demonstrated a basis for granting the quantity discount under the Department's regulations. Petitioners take issue with BHP's assertion that discounts are of at least the same magnitude as the smallest discount amount granted on any sale because the smallest discount amount is not the amount reported as the constructive quantity discount. Petitioners state that the actual discounts given, or extras charged by, respondent were not of the same magnitude as the reported ''constructive'' quantity discount. Moreover, petitioners point out that at verification BHP made no attempt to demonstrate that its actual quantity discounts were of the same magnitude as the reported ''constructive'' quantity discount. In addition, petitioners state that a respondent must also establish that it granted discounts to home market customers on a uniform basis, and that the evidence confirms that quantity discounts were not charged on a uniform basis, rather they varied based on quantity purchased, product type, and whether the product was painted.

Department's Position: We disagree with respondent. To be eligible for a quantity-based discount, a respondent must demonstrate a clear and direct correlation between price differences and quantities sold. (*See e.g., Brass Sheet and Strip From the Netherlands,* 53 FR 23,431, 33 (1988). Pursuant to 353.55(b)(1) of the Department's regulations, in order to receive this adjustment a respondent must establish that it gave quantity discounts of at least the same magnitude on 20 percent or more of its home market sales of such or similar merchandise. That is to say that the discount amounts submitted must be at least as large as the discounts granted on 20 percent or more of all home market sales of such or similar merchandise. If this test is met the Department applies a discount adjustment equal to the minimum discount given.

Regardless of the fact that the Department verified that BHP had granted quantity discounts on more than 20 percent of its home market sales, because BHP only provided the Department with an average discount amount, which it applied across the board to all home market sales it claimed received a quantity-based discount, the Department has no way of determining which of the actual discounts granted were at least as large as the average discount claimed by BHP.

The hypothetical example proffered by BHP illustrates its misreading of 353.55(b)(1). BHP points to the smallest discount of 10 percent in the hypothetical example and concludes that because the other discounts in the example were all higher, it *must* follow that its average ''constructed'' discount amount will always be of at least the same magnitude as the minimum discount. However, it is not the minimum discount that we are concerned with. In BHP's example the average discount, which is 17.5 percent, while at least as large as 10 and 15 percent, is not of the same magnitude as 20 and 25 percent. By definition, the *average* discount can never be at least as large as those discounts which are higher than the average.

While the Department can agree with BHP's argument that quantity discounts granted on more than 20 percent of its home market sales must be of at least the same magnitude as the minimum discount granted, we cannot determine what that minimum discount was from the ''constructed'' average submitted by BHP. Therefore, we cannot establish the proper amount of the claimed adjustment. Lastly, as petitioners correctly point out, the Department also requires that a respondent establish that it gave discounts on a uniform basis which were available to substantially all home market customers, which BHP failed to demonstrate. Therefore, the Department will disallow the adjustment for the purposes of the final results.

Comment 2: Respondent argues that for its preliminary results, the Department omitted certain home market sales of its prime merchandise. Respondent explains that it reported all of its prime sales (by PRIMEH='1′ and by PRIMEH='3′), as well as its non-prime sales, which included seconds and downgraded merchandise (by PRIMEH='2′).

However, the respondent notes that the Department included in the home market database only prime 1 sales (''WHERE PRIMEH='1'') and omitted prime 3 sales (''WHERE PRIMEH='3''). Respondent claims that the reason it reported some of its prime as PRIMEH='3′ was in response to a Department request that overruns be separately reported, but respondent asserts that in its normal course of business it does not distinguish between its prime product and prime overruns. Respondent claims that prime overruns are sold in the home market as prime surplus stock, and that standard customer agreements grant an option to buy both prime and prime surplus. Consequently, respondent argues that

the record establishes that products designated as PRIMEH='1′ and PRIMEH='3′ are prime products, and that the Department should correct the program to include sales of the latter even though they are overruns.

Petitioners argue that the Department correctly excluded overrun sales from the foreign market value calculation. Petitioners assert that it is Department practice to exclude overrun sales that are outside the ordinary course of trade. Petitioners contend that looking at the factors that the Department uses to determine whether overruns are sold in the ordinary course of business, sales of BHP's overruns are outside the ordinary course of trade. Petitioners argue that record evidence of differences in prices, profit margins, sales quantities, and sales practices between prime and overruns, all support their claim that these sales are outside the ordinary course of trade.

Department's Position: We agree with respondent. It is the Department's established practice to include home market sales of such or similar merchandise unless it can be established that such sales were not made in the ordinary course of trade. (*See e.g., Final Determination of Stainless Steel Angle From Japan,* 60 FR 16608, 16614–15 (1995)). Section 773(a)(1)(A) of the Act and section 353.46(a) of the Department's regulations provide that foreign market value shall be based on the price at which or similar merchandise is sold in the exporting country in the ordinary course of trade for home consumption. Section 771(15) of the Act defines ordinary course of trade as conditions and practices which, for a reasonable time prior to the exportation of the subject merchandise, have been normal in the trade with respect to merchandise of the same class or kind. (See, also section 353.46(b))

In looking at overruns in making this determination the Department typically examines several factors taken together, with no one factor dispositive. (*See e.g., Certain Welded Carbon Steel Standard Pipes and Tubes From India,* 56 FR 64753, 64755 (1991)). In this case, we examined: (a) whether the home market sales in question did, if fact, consist of production overruns; (b) whether differences in physical characteristics or different product uses existed between overruns and ordinary production; (c) whether the number of buyers of overruns in the home market and the sales volume and quantity (tonnage) of overruns were similar or dissimilar as compared to prime merchandise; and (d) whether the price and profit differentials between sales of overruns and ordinary production were dissimilar. In considering these factors as a whole, we found that sales of overrun corrosion-resistant steel were made in the ordinary course of trade.

Evidence indicates that home market sales of Prime3 were sales of overruns. There is no evidence on the record to indicate that there were any differences in product characteristics between prime merchandise and overruns. BHP's standard customer agreements provided an option to purchase either prime merchandise or overruns, which BHP label's as prime surplus, as they arise on their surplus stock list. (See Verification Exhibit BHP–9(b)) There is nothing in the record to indicate that overruns have different physical characteristics than prime merchandise or are used for different purposes. Record evidence establishes that the cost of producing prime and the cost of producing overruns is the same, and standard customer agreements do not distinguish between physical characteristics or product uses.

Also, the record reflects that there was a high number of buyers of overruns in relation to the number of buyers of prime merchandise sales and, in most instances, they were the same purchasers. In addition, in relation to the total quantity and volume of home market sales of prime merchandise, overruns accounted for a not insignificant percentage. With regard to pricing differences between prime merchandise and overruns, the record demonstrates that there were a variety of pricing differences. Several sales of overruns were at prices many times higher than prices for prime merchandise, several were sold at a substantial percentage of the price of prime merchandise, and some were sold at a small percentage of the price of prime. Record evidence indicates that the average profit margin on overruns was not insignificant, although the average profit margin on prime merchandise was much greater. All these factors when looked at in totality lead us to conclude that sales of 'PRIMEH=3′ were sold in the ordinary course of trade, and we will for the final results include home market sales of overruns.

Comment 3: Respondent asserts that notwithstanding the paucity of sales found to be below cost, it provided the Department with information that demonstrates that it will recover costs on these few below cost sales within a reasonable period of time.

Respondent asserts that under the law and the Department's practice it is entitled to a finding of cost recovery. Respondent notes that the Court of International Trade (CIT) has stated that ''[t]he issue * * * is not whether the record supports the conclusion that [the respondent] would be able to recover its costs at the prices charged during the investigatory period within a reasonable period of time in the normal course of trade, but whether there is substantial evidence on the record supporting Commerce's determination that [the respondent] could not recover its costs at these prices in such time period.'' *NSK Ltd.* v. *United States,* 809 F. Supp. 115 (CIT 1992) (quoting *Toho Titanium Co.* v. *United States,* 670 F. Supp. 1019, 1022 (CIT 1987)). Respondent further asserts that the CIT has stated that the Department must support its cost recovery conclusion with supporting calculations or analytical explanations, ''using either the data already collected or, if necessary, by collecting further data'' that cost recovery will not occur within a reasonable period time. *See Toho,* 670 F. Supp. at 1022.

Respondent states that it is aware that, in past cases, parties alleging cost recovery have not provided the Department with adequate data, but respondent argues that it provided detailed evidence of declining production costs and efficiency gains when it submitted information about APEX, a cost reduction program it undertook with the assistance of McKinsey Consultants and charts demonstrating cost reductions achieved over successive six month periods during the POR. This, coupled with the fact that so few sales were found by the Department to be below cost, respondent asserts is sufficient to shift the burden on the Department to demonstrate with substantial evidence that cost recovery did not occur.

Petitioners argue that respondent has the burden of proof to demonstrate that it will recover the costs of below cost sales within a reasonable period of time, a burden respondent has failed to meet. Petitioners argue that respondent failed to demonstrate that it could recover its costs at the model-specific below cost prices. Petitioners assert that respondent is required to demonstrate how any reduction in the future cost of production for the products sold below cost would translate into recovery of costs on those products for prior periods. (*NSK Ltd.* v. *United States* Slip-OP. 95–138 (CIT 1995)) Petitioners assert that while the determination of what constitutes a reasonable period of time is the Department's, respondent was also unable to identify and justify the period of time within which costs could be recovered and demonstrate that this was a reasonable period of time for cost recovery.

Department's Position: Section 773(b) of the Act provides that the Department will determine whether sales are made at less than the cost of producing the subject merchandise. If sales made below cost are not at prices which permit recovery of all costs within a reasonable period of time in the normal course of trade, such sales shall be disregarded in determining FMV. What must be demonstrated is that the prices which are below cost during the POR are at a level such that those prices would permit not only sufficient revenue to cover future costs, but also exceed future costs to a degree which permits recovery of past losses. (*See, e.g., Granular Polyethelrafluoroethylene Resin From Japan*, 58 FR 50343, 50346 (1993); *Timken Co.* V. *United States*, 673 F. Supp. 495, 516–17 (CIT 1987)) (Court holding that the term ''prices'' in section 773(b) refers only to prices of below cost sales and not to prices of above cost sales).

One situation recognized by Congress which might permit recovery of losses on below cost sales within a reasonable period of time is an industry, such as the airline industry, which incurs large research and development costs that cannot be immediately recovered by sales. (*See* S. Rep. No. 1298, 93rd Cong., 2d Sess. 173 (1974), reprinted in 1974 U.S. Code Cong. & Admin. News 7188, 7310; *Toho Tinanium Co.* v. *United States*, 670 F. Supp. 1091, 1021 (CIT 1987). The Department's practice also recognizes that extremely high production costs associated with an extraordinary event not required for the continuous production of the merchandise may be recoverable by future sales at the same prices within a reasonable period of time. (*See Porcelain-on-Steel Cooking Ware From Mexico*, 58 FR 32095, 32102 (1993)). The evidence placed on the record by respondent does not support any such finding.

BHP did submit evidence of the results of certain cost-cutting measures undertaken by the company during the POR which demonstrates that total operating costs did decline in that period. BHP points to this cost reduction as proof that it would be able to offset losses from below cost sales made during the POR using revenues from profitable, lower-cost sales made within a reasonable period of time thereafter. That is, if the company's cost of production declines in the future below the prices of below cost sales made during the POR, then those same sales prices may, in the future, allow recoupment of all costs and past losses.

Much of the information we relied on in analyzing respondent's claims is proprietary. (*See* Memo to the File, Cost Recovery (proprietary version) (February 28, 1996)). Although we found a general reduction in BHP's total operating costs, as well as a general increase in productivity and production volume, during the POR, the cost reductions and productivity/ production increases were not sustained and, in several instances, actually began to reverse direction during the POR. This, together with our finding that the prices of the below-cost sales during the POR were below *average* POR costs, leads us to conclude that the information provided by respondent regarding its cost reduction programs during the POR does not support it contention that the company's below-cost sales were at prices that would allow recovery of all costs within a reasonable period of time. Therefore, from a review of the record evidence, we conclude that BHP's below cost sales must be disregarded in calculating FMV.

Comment 4: Respondent argues that the Department should use BHP's reported interest rate to calculate inventory carrying costs and credit expenses. Respondent asserts that the intra-corporate interest rate it provided at verification is the Australian equivalent of the U.S. prime rate, and that the Federal Reserve Bank of Australia Bulletin (Bulletin) provided at verification reflects the short-term commercial interest rates (Large Business), which correspond to respondent's internal interest rates. Respondent notes that the Department in its analysis memorandum found ''[t]hese rates were not substantially different from the related-party rates reported by BHP, however, it is not clear whether these rates represent short- or long-term rates.'' Respondent asserts that the rates listed under the Large Business column of the Bulletin are a set of rates ''offered by four major Australian banks,'' and that rate is the Australian equivalent of the U.S. prime rate, which is a short-term rate by definition. Therefore, respondent contends that the Department should use the intra-corporate rate reported by BHP because this interest rate was not substantially different from the Large Business rate and these rates are short-term and market-driven.

Petitioners assert that there is no evidence on the record that the ''Large Business'' rate is the Australian equivalent of the U.S. prime rate, and that from this evidence the Department could not tell whether or not these rates represent long- or short-term rates. Furthermore, petitioners argue that it is Department practice not to accept an intra-corporate rate, since such a lending rate need not reflect commercial reality in the marketplace. Petitioners contend that the commercial bill rate selected by the Department is a permissible and reasonable Best Information Available (BIA) because it represents the interest rate for 90-day commercial lending in the home market.

Department's Position: We agree with petitioners . It is not the Department's practice to rely upon intra-corporate lending rates that are merely intra-company transfers of funds. (*See, e.g., Tapered Roller Bearing and Parts, Thereof, Finished and Unfinished from Japan*, 57 FR 4960, 71 (1992) (Comm. 32)). Additionally, even though BHP's intra-corporate rate was comparable to the Australian ''Large Business'' rate, BHP failed to provide evidence on the record to support its contention that the Australian ''Large Business'' rate is a short-term rate. Therefore, for the final results we will continue to use information on the record regarding the Australian quarterly rates for commercial bills (90 days) in effect during the POR as quoted in the OECD's ''Main Economic Indicators'' for May 1995.

Comment 5: Petitioners contend that respondent failed to report an unknown quantity of U.S. sales by its subsidiary BHP Steel Building Products (Building Products) of further manufactured merchandise made from Australian coils subject to review, and that BHP impermissibly reported only Building Products sales that Building Products could link to Australian coil tonnage entered during the POR. Petitioners assert that the Department requires that all ESP sales during the POR be reported, regardless of whether or not the subject merchandise (Australian coils) entered before suspension of liquidation.

In addition, petitioners contend that the Department verified that Building Products did not report all of its sales of subject merchandise sold during the POR, and that the Department's verification of the total sales *reported* did not address the (1) unreported sales of accessories, (2) intra-company transfers of coil tonnage, and (3) unaccounted for coil tonnage.

Petitioners claim that all sales made during the POR must be reported and point to *Industrial Belts from Italy*, 57 FR 8295, 8296 (1992 1st Review) and *Canned Pineapple Fruit from Thailand*, 60 FR 29553 (June 5, 1995) to support their position. In *Industrial Belts From Italy* petitioners assert that all sales, including sales from merchandise entered before the POR, were reported and used to ensure that there was no manipulation of the dumping margin.

However, petitioners argue that Building Products unilaterally decided which sales to report. Therefore, the Department should apply a BIA rate to all of Building Products unreported sales by applying the higher of (1) the ''second-tier'' margin under its AFBs 1992 partial BIA methodology, or (2) the highest non-aberrant margin in a given case.

Respondent asserts that petitioners incorrectly contend that respondent did not report sales made during the POR from tonnage sourced from Australia which was in Building Products inventory prior to the suspension of liquidation, *i.e.,* from coils entered before the POR. Respondent denies that it decided unilaterally not to report sales made during the POR which could not be linked to tonnage entered during the POR. In fact, respondent asserts that sales made from coils in beginning inventory (i.e., coils in inventory at the beginning of suspension of liquidation) constituted the bulk of Building Products reported sales during the POR. Respondent further asserts that all sales emanating from coils in beginning inventory were reported because respondent was unable to establish that these coils had, in fact, entered prior to the suspension of liquidation.

Respondent claims that it identified sales of subject merchandise (in coil form) in 2 ways; it made a list of all coils in Building Products inventory at the time of suspension of liquidation, which were termed beginning inventory, and a list of all coils shipped from Australia that entered during the POR, which were identified as liability coils. Respondent asserts that from both of these lists Building Products then tracked all coils as they moved through inventory and production and into a particular line item on an invoice, representing a sale of subject merchandise. Respondent argues that the Department verified the completeness of Building Products response, including its reporting of sales made from beginning inventory. Therefore, respondent argues that petitioner is completely wrong in claiming that respondent did not report all sales made from Australian coils, whether or not they entered prior to, or after, suspension of liquidation.

Additionally, respondent contends that Building Products not being able to account for all of the weight of the liability coils is not the result of respondent failing to report all sales from liability coil, as petitioners argue. Rather, this missing percentage merely reflects scrap and accessory sales made during the POR, as demonstrated by verification exhibits, and therefore no sales from liability coils were missing and not reported.

Moreover, respondent asserts that Building Products had no sales of accessories which could be identified as being of Australian origin. Respondent claims that accessory sales are, like scrap, a percentage of coil used, and that verification exhibits demonstrate that the percentage of coil weight for accessories approximates that attributable to scrap. Respondent asserts that when a coil is roll-formed, portions are lost in the process. This scrap is then collected and placed in a bin and from this point on the scrap's origin cannot be identified. Respondent contends that, as with scrap, when a small portion of a coil is subsequently converted into an accessory item, the origin of the accessory can no longer be identified. Therefore, Building Products was unable to identify accessory sales made from Australian coil.

Department's Position: Except with regard to accessories, we agree with the respondent that it properly reported all sales made during the POR. At verification, we confirmed Building Products total sales universe of its reported sales to the first unrelated party during the POR. Our review established that Building Products properly linked all the ESP sales of further-manufactured goods to coils of subject merchandise from both beginning inventory and from liability coils, which included inter-company transfers of Australian tonnage. Additionally, we verified respondents method for ascertaining how further manufactured goods were produced from Australian subject coil and how respondents accounted for and sold the merchandise to the first unrelated party. We found this methodology accurately tracked all further manufactured sales (*See Building Products Verification Report*, May 19, 1995 and Sales Trace Exhibits BP53–BP61). We traced the subject coil from each sourced point to Building Products records (*See* verification Exhibits BP–22 through BP30(a)). In addition, we traced the linkage establishing total tonnage shipped from Sheet and Coil Products Division (SCPD) to Building Products (*See* verification Exhibits BHP–27 through BHP28), and found that Building Products has reported all of its sales from Australian sourced tonnage.

In *Industrial Belts From Italy* the Department indicated that it would presume that all ESP sales of subject merchandise made during the POR were from subject merchandise entered after the date of suspension of liquidation and thus subject to antidumping duties, unless the respondent could affirmatively demonstrate that particular subject merchandise sold during the POR was entered prior to the POR. As in *Industrial Belts from Italy*, because Building Products was unable to link any sales with subject merchandise (coil tonnage) that entered the U.S. prior to the date of suspension of liquidation (February 4, 1993), all sales during the POR of merchandise made from Australian coils were reported by respondent. Therefore, we have included all sales made during the POR in our margin calculation. The Department accepts that it was impossible for Building Products to link sales of accessories, which only account for an insignificant portion of total sales, to particular coils of Australian origin. However, sales of accessories cannot properly be excluded. Therefore, the Department has treated all accessories as sales made from Australian-origin coil and has assigned to those sales the weighted-average margin based on all other sales made during the POR. (*See e.g., AFBs From Germany*, 54 FR 18,992, 19,033 (1989); *National Steel* v. *United States*, 870 F. Supp. 857 (1994)).

Comment 6: Respondent states that while, in the preliminary results, the Department denied BHP's claim for a cash (settlement) discount in the home market, the Department requested updated information for payment and shipment dates from BHP after the preliminary results were issued. Pursuant to the Department's instructions, on September 7, 1995, BHP submitted a computer tape containing updated payment and shipment dates. Therefore, respondent asserts that the Department should allow the cash (settlement) discounts adjustment reported for those sales in the final results.

Petitioners argue that the Department correctly denied the reported cash discounts for sales for which respondent had not originally reported a date of payment. Although respondent has since provided shipment and payment dates for these sales, petitioners argue that the Department has not verified these dates and the estimated cash discount amounts reported by respondent. Additionally, petitioners assert that some of these sales with a certain term of payment were found at verification by the Department to have been misreported and thus unverified. Therefore, the Department should not deduct the estimated cash discounts amounts on any of these sales.

Petitioners also contend that in the preliminary results, the Department deducted a cash discount with regard to a particular customer on certain home market sales even though the

Department verified that no discount was given. Therefore, the Department must deny cash discounts claimed on these particular home market sales to this customer.

In rebuttal respondent notes that while it originally reported cash discounts on certain sales to this particular customer even though it did not actually grant the discounts, it deleted these cash discounts from the revised data BHP submitted after the preliminary results were published. Respondent also notes that this customer failed the arms-length test so the sales were excluded from the calculation of BHP's fair market value in any event.

Department's Position: We agree with respondent. In the Department's preliminary results, we stated that we would request the updated shipment and payment date information from BHP after the preliminary results were issued. The Department has analyzed the information BHP submitted on September 7, 1995, and found the information to be consistent with the verified information (See, BHP's Verification Report dated May 23, 1995, p. 17). Therefore, for the final results the Department will use the updated shipment and payment date information.

With regard to a cash discount granted at the preliminary results to a customer who was not eligible to receive a discount, we agree with respondent that this customer, which did not actually receive the discount, failed the arms-length test. Therefore, the Department is excluding its sales from the Department's margin calculation program.

Comment 7: Petitioners allege that because BHP failed to use a proper U.S. interest rate in the calculation of credit expenses and inventory carrying costs, in the preliminary results the Department was forced to use a BIA rate of 3.44 percent, which was the average of the *Federal Reserve Statistical Release* one month commercial paper rates. However, petitioners state that the Department should use the home market short-term interest as a BIA rate because respondent had no U.S. borrowings and did not show it had access to U.S. borrowing. Therefore, in keeping with the Department's practice and the holdings of review courts, the use of a U.S. interest rate to calculate U.S. credit expense and inventory carrying costs is not appropriate. (*See, Gray Portland Cement and Clinker From Japan,* 60 FR 43761, 67 (1995)) Additionally, petitioners argue that the BIA rate applied by the Department in the preliminary results was not sufficiently adverse. Therefore, the Department should use the short-term interest rate BHP obtained when borrowing in the home market when calculating U.S. credit expense and inventory carrying costs.

Respondent asserts that it has not advocated use of its home market interest rate as a surrogate for the U.S. interest rate, as claimed by petitioners. Respondent contends that the petitioners are incorrect in claiming that it is the Department's practice to rely upon actual home market interest rates when a respondent has no U.S. dollar borrowings and provides no proof that it had access to U.S. borrowings. Rather, respondent asserts that the Department will now look to external information to determine an appropriate interest rate even in the absence of proof of access. (*See, Brass Sheet and Strip From Germany,* 60 FR 38542, 38545 (1995)) Moreover, respondent argues that, in any event, it provided evidence that it had access to U.S. borrowings.

Department's Position: When a respondent has no U.S. borrowings, it is no longer the Department's practice to substitute home market interest rates when calculating U.S. credit expense and U.S. inventory carrying costs. Rather, the Department will now match the interest rate used for credit expenses to the currency in which the sales are denominated. The Department will use the actual borrowing rates obtained by a respondent, either directly, or through related affiliates. Where there is no borrowing in a particular currency, the Department may use external information about the cost of borrowing in that currency. (*See Brass Sheet and Strip From Germany* 60 FR at 38545,46 (1995)) Because respondent did not supply the Department with an actual U.S. borrowing rate, for the preliminary results, we turned to external information and applied the average of the *Federal Reserve Statistical Release* one-month commercial paper rates in effect during the POR to calculate U.S. credit expenses and inventory carrying costs.

For the final results, we have reconsidered our use of the commercial paper rate. BHP provided no evidence that it would have had access to commercial paper rates in the United States during the POR. To show access to a U.S. rate, BHP provided the Department a letter from a U.S. bank stating the prime and LIBOR rates in effect during the POR. (*See* Verification Exhibit BT–32) However, this document does not state that this bank would have lent funds at/above/below these rates had BHP sought to borrow funds during the POR. This document also does not speak to the availability of commercial paper rates.

In the absence of U.S. dollar borrowings, we need to arrive at a reasonable surrogate for imputing U.S. credit expense. There are many and varied factors that determine at what rate a firm can borrow funds, such as the size of the firm, its creditworthiness, and its relationship with the lending bank. Without actual U.S. dollar borrowings and without substantial evidence on the record indicating what rates a firm is likely to have received if it had borrowed dollars, it is impossible to predict the rate at which a company would have borrowed dollars. Therefore, we chose the average short-term lending rate as calculated by the Federal Reserve. Each quarter the Federal Reserve collects data on loans made during the first full week of the mid-month of each quarter by sampling 340 commercial banks of all sizes. The sample data are used to estimate the terms of loans extended during that week at all insured commercial banks. This rate represents a reasonable surrogate for an actual dollar interest rate because it is calculated based on actual loans to a variety of actual customers.

For these reasons, we have recalculated BHP's imputed U.S. credit expense based on the average lending rate during the POR, as published by the Federal Reserve. (*See* the Final Analysis Memorandum for this review, which is on file in room B–099 of the main building of the Commerce Department)

Comment 8: Petitioners state that in the preliminary results the Department erred when it used gross unit price in calculating home market inventory carrying costs, but used average cost of manufacture (TCOMU) when it calculated U.S. inventory carrying costs. Petitioners state it is not the Department's practice to calculate inventory carrying cost based on cost in the U.S. market and price in the home market. Petitioners state inventory carrying costs should be compared on a fair apples-to-apples basis based on cost of the merchandise in both markets. In addition, petitioners note that the Department erred in calculating U.S. inventory carrying costs by averaging the cost of the merchandise rather than using the actual product-specific costs, because it is the Department's practice to use actual product-specific costs. Therefore, petitioners argue that the Department should recalculate inventory carrying cost based on total cost of manufacture in both markets.

Respondent states that the Department did not calculate U.S. inventory carrying costs based on

prices, but based on average costs. Respondent notes that BHP submitted data in its responses pursuant to that methodology and the data was verified by the Department. Respondent also states that while gross price does appear in the Department's program with respect to inventory carrying cost, it is used (to no effect) only to ''convert'' BHP's inventory carrying expense, not to calculate it. Respondent argues that no change is required in the program because the Department did not calculate inventory carrying cost based upon home market gross unit price.

Department's Position: We agree with petitioners. Contrary to the respondent's claim, in the preliminary results the Department erred in relying upon home market prices in calculating home market carrying costs, while calculating U.S. inventory carrying costs based on the cost of manufacture. It is the Department's practice to calculate inventory carrying costs based on costs of the merchandise in both markets (*See Canned Pineapple Fruit from Thailand,* 60 Fed. Reg. 29553 (June 5, 1995)). Moreover, it is our practice to base the calculation on product-specific rather than average costs (*See, Television Receivers, Monochrome and Color From Japan,* 56 FR 38417, 423 (1991)). Therefore, for the final results the Department will calculate inventory carrying costs based on the product-specific costs of the merchandise in both markets.

Comment 9: Petitioners state that in the preliminary results the Department incorrectly included pre-sale transportation expenses from the U.S. port to the warehousing and manufacturing operations of BHP Coated Steel Corporation (Coated) and Building Products as indirect selling expenses. Petitioners state that on those ESP sales that are further manufactured, the questionnaire and Department practice require that these transportation costs be included in the cost of further manufacture. On ESP sales that are not further manufactured, Section 772(d)(2)(A) of the Act clearly instructs the Department to treat theses expenses as direct expenses. Accordingly, petitioners argue that on these sales by Coated and Building Products the pre-sale freight should be deducted as a cost of manufacture or direct expense.

Department's Position: Section 772(d)(2)(A) requires that the Department deduct from USP all movement expenses incurred in bringing the merchandise from the place of shipment in the country of exportation to the place of delivery in the United States, regardless of whether sales of the merchandise are purchase price or ESP transactions. The Department does not treat these movement expenses as selling expenses, either direct or indirect, such as are incurred pursuant to section 772(e)(2). (*See e.g. Television Receivers, Monochrome and Color, From Japan,* 56 FR 37,078 (1991)); and *Sharp Corporation* v. *United States,* 63 F. 3d 1092 (August 1995)(upholding the Department's practice of distinguishing U.S. movement expenses from U.S. selling expenses and of limiting the ESP offset cap in adjusting FMV to the indirect selling expenses incurred in the U.S. that are deducted under 772(e)(2).) Therefore, for the final results, the Department will deduct pre-sale transportation expenses from these ESP sales that were not further manufactured. We note that for expenses for the movement of the imported product to the place of further manufacture prior to sale will be deducted as part of the cost of further manufacture (*See e.g., Stainless Steel Hollow Products From Sweden,* 59 FR 43810, 43813 (1994)).

Comment 10: Petitioners state that in the preliminary results the Department incorrectly included as indirect selling expenses slitting and painting costs that BHP Trading, Inc. (Trading) paid to unrelated parties for certain sales. Petitioners state that because these costs are directly identified with specific sales these expenses must be deducted from USP under section 772(d)(2)(A).

Department's Position: Section 772 (e)(3), which states that the exporter's sales price will be reduced by ''any increased value, including additional material and labor, resulting from a process of manufacture or assembly performed on the imported merchandise after the importation of the merchandise and before its sale to a person who is not the exporter of the merchandise,'' applies here. Pursuant to that provision, for the final results, the Department will correct the margin calculation program and will deduct from ESP Trading's further processing expenses including slitting and painting costs. For a full discussion of how we arrived at the total cost of manufacturing of these further manufactured sales, see the Final Analysis Memorandum for this review, which is on file in room B–099 of the main building of the Commerce Department.

Comment 11: For the preliminary results, petitioners state that the Department had to recalculate U.S. credit expenses because BHP's inaccurate reporting of payment and shipment dates caused the Department's margin computer program to calculate incorrect credit amounts on thousands of sales. Petitioners state that the miscalculation was caused by BHP reporting a zero in the payment date field for sales by Building Products, and the reporting of obviously incorrect shipment dates between June 1995 and December 1999 on sales by Building Products. Petitioners argue that for the final results the Department should follow its standard practice of using as BIA the highest credit cost calculated on any U.S. sale by Building Products which has a zero entered as the payment date, or an incorrect shipment date (*See, Calcium Aluminate Cement and Cement Clinker From France,* 58 FR 58683, 58684 (1993)).

Respondent agrees that certain missing Building Products payment dates or incorrect shipping dates on its computer tape should be corrected. However, respondent contends that standard Department practice is to replace the missing or incorrect data with the weighted-average credit cost for U.S. sales and cites to *Stainless Steel Threaded Pipe Fittings From Taiwan,* 59 FR 10784, 10786 (1994) in support. Respondent argues that a large number of Building Products transactions had correctly reported credit expenses which BHP states supports the accuracy and reliability of a weighted average. Respondent argues that using the highest credit expense as petitioners call for would result in a credit expense that will go beyond the highest non-aberrant rate and, therefore, would not be appropriate. Respondent argues that if the Department chooses to use BIA, it should use the partial BIA practice outlined in *Anti-Friction Roller Bearings From France,* 57 FR 28360, 28379 (1992).

Department's Position: Before the Department may find non-compliance on the part of a respondent, there must be a clear and adequate communication requesting information. *See e.g., Daewoo Elecs. Col* v. *United States,* 712 F. Supp 931, 945 (1985). BHP failed to provide credit expense data for certain sales in Building Products database even though the Department provided numerous opportunities to Building Products to correct its credit expense (*See* Supplemental Questionnaires dated December 27, 1994 and February 10, 1995).

The Department applies two types of BIA, partial BIA, which is used when a respondent's submission is deficient in limited respects, but is otherwise complete and reliable; and total BIA, which is used for a respondent who fails to timely respond or whose submission contains fundamental errors that render the entire submission unreliable. The

use of partial rather than total BIA reflects the fact that, in general, the respondent has been cooperative. Thus, it is the nature of the deficiency, rather than the level of cooperation that the Department considers in exercising its discretion to select partial BIA. *See e.g., Steel Flat Products From France,* 58 FR at 37,129 (1993) (applying highest margin to certain sales of cooperative respondent); *Ad Hoc Committee* v. *United States,* 865 F. Supp. 857 (1994). In this review, because respondent failed to provide a substantial portion of the total credit expense data in its possession, we have used the highest credit cost calculated on any U.S. sales (*See e.g., Antifriction Bearings (other Than Tapered Roller Bearings) and Parts Thereof From France,* 60 FR 10900, 10907 (1995) ''*AFBs*'') (*See e.g., Calcium Aluminate Cement and Cement Clinker From France,* 58 FR 58683, 58684 (1993)).

Comment 12: Petitioners contend that the Department must deduct antidumping duties paid by the respondent or related party importers. Section 1677a(d)(1994) states that the purchase price and exporter's sales price shall be reduced by United States import duties. According to the petitioners antidumping duties are ''incident to bringing the subject merchandise from the place of shipment in the country of exportation to the place of delivery in the United States'' and are therefore properly classified as import duties. Furthermore, petitioners claim ''duties'' or ''import duties'' in trade laws are to be read as antidumping or countervailing duties unless the provision specifically indicates otherwise.

Petitioners claim that the CIT has never explicitly held that section 1677 (c)(2)(A) covers actual antidumping duties in addition to normal import duties, but argue that the court implicitly so held in *Federal-Mogul* v. *United States,* 813 F. Supp. 856,872 (1993). Petitioners claim that the court distinguished actual antidumping duties from estimated antidumping duties, which they point to as support for the notion the actual antidumping duties are part of the normal import duties to be deducted under section 1677a(d)(2)(A). Lastly, petitioners claim that language in the legislative history of the newly enacted Uruguay Round Agreements Act (URAA) which states that duty absorption is not intended to provide for the treatment of antidumping duties as cost does not mean that under the new law antidumping duties cannot be treated as normal duties, that is, as cost.

Respondent argues that the Department's well-established practice of not deducting duty as a cost is not only required by law but this issue is also pending on appeal at the Court of International Trade. Therefore, respondent asserts it would be inappropriate for the Department to reverse its practice in this investigation without prior notice or comment.

Department's Position: While section 772(d)(2)(A) requires the deduction of normal ''import duties,'' cash deposits of estimated antidumping duties are not normal import duties, and do not qualify for deduction under section 772. Contrary to petitioners'' argument, the CIT in *Federal-Mogul* v. *United States* 813 F. Supp. 856, 872 (CIT 1993), recognized that the actual amounts of normal duties to be assessed upon liquidation are known because they are based upon rates published in the Harmonized Tariff Schedule and the actual entered value of the merchandise. In contrast, deposits of estimated antidumping duties are based upon past dumping margins and may bear little relation to the actual current dumping margin. Thus, the CIT recognized the distinction between estimated antidumping duties and ''normal'' import duties for purposes of section 772(d)(2(A).

Petitioners' methodology also conflicts with the holding of the CIT in *PQ Corp.* v. *United States,* 652 F. Supp 724 (CIT 1987), in which the court addressed the issue of deduction of estimated antidumping duties under section 772(d)(2)(A). The court cited with approval the Department's policy of not allowing estimated antidumping duties, based upon past margins, to alter the calculation of present margins. The court explained ''[i]f deposits of estimated antidumping duties entered into the calculation of present dumping margins, then those deposits would work to open up a margin where none otherwise exists.'' *Id.* At 737.

Petitioners argue at length that the Department should not distinguish between purchase price and ESP transactions in deducting antidumping duties. However, because the Department does not deduct estimated antidumping duties from any transaction, this argument is inapposite.

The Department agrees with petitioners that statements made in the URAA are not relevant in this review, which is being conducted under pre-URAA law.

Comment 13: Petitioners state that the Department's calculation of Total Cost of Manufacture (TOTCOM) and Total Cost of Production (TOTCOP) is incorrect as a result of a clerical error and affects the cost test and the allocation of profit.

Respondent agrees with petitioners that certain clerical errors were made regarding TOTCOM. Respondent also claims that the Department made an error in calculating BHP's general and administrative expense.

Department's Position: We agree with petitioners. For the final results, the Department will correct the calculation of TOTCOM, thereby correcting the calculation of TOTCOP in section 1 of the margin calculation program. In addition, we agree with respondent and the Department will correct its error in calculating BHP's general and administrative expense.

Comment 14: Petitioners state that the definition of TOTCOP inadvertently omits the packing costs incurred at SCPD on sales shipped to BHP's steel service centers throughout Australia. Respondent agrees with petitioners.

Department's Position: We agree. For the final results, the Department will incorporate packing costs incurred at SCPD into its calculation of TOTCOP in section 1 of the margin calculation program.

Comment 15: Petitioners note that Building Products and Trading reported the quantities of their sales in terms of short tons, while Coated claimed that it reported its sales in pounds. Petitioners state that the Department attempted to place all U.S. sales on the same weight basis by dividing Coated's reported weight by 2000 (lbs/ton). However, petitioners allege the Department mistakenly applied the computer code to Trading's sales instead of Coated's sales. In addition, petitioners state that Coated appears to have actually reported its quantities in short tons, not in pounds.

Department's Position: We agree. Coated did report its sales on a short ton basis. Therefore, we will correct our error in the margin calculation program because there is no need to adjust Coated's sales to place all U.S. sales on the same weight basis.

Comment 16: Petitioners state that the Department must put the home market COP and the U.S. further manufacturing costs on the same weight basis in order to arrive at an accurate allocation of profit on further manufactured sales. Petitioners note that BHP reported home market cost on a metric ton basis, while U.S. further manufacturing costs were reported on a per short ton basis.

Department's Position: We agree. For the final results, the Department will convert U.S. further manufacturing costs to a metric ton basis when calculating further manufacturing costs.

Comment 17: Petitioners state that the Department incorrectly multiplied the U.S. warranty expenses by the exchange rate on Trading's U.S. sales twice.

Department's Position: We agree. For the final results, the Department will correct the margin calculation program.

Comment 18: Petitioners state that the Department mistakenly added three incorrect programming lines to its standard margin calculation program which is simply a ministerial error. However, petitioners note that the middle line should be kept and inserted at different places in the program.

Respondent asserts that the Department's apportionment of U.S. selling expenses to U.S. sales in the computer lines in question are correct. However, to avoid double-counting U.S. selling expenses, direct and indirect, it is necessary to apply a ratio which counts only the expenses which have not already been deducted as U.S. further manufacturing G&A costs.

Department's Position: We agree with petitioners that the Department in its preliminary results inadvertently included this language in its computer program. However, we disagree with the petitioners that the Department should keep the middle line in order to properly calculate the home market indirect selling expense cap. For the final results, the Department will drop these three lines from its computer program. The program as written applies a ratio of U.S. selling (direct and indirect) expenses, where appropriate, to the ESP cap and offset section of our programming. The program will not be double-counting thoses U.S. selling expenses which BHP reported for ESP transactions with further manufacturing costs. For a full discussion of how we treated these specific programming changes in this review, see the Final Analysis Memorandum for this review, which is on file in room B–099 of the main building of the Commerce Department.

Comment 19: Petitioners state that the U.S. packing costs for all further manufactured sales are reported in U.S. dollars per short ton. However, the program incorrectly multiplies these U.S. dollar amounts by the exchange rate in calculating Foreign Unit Price in Dollars (FUPDOL).

Department's Position: We agree. For the final results, the Department will correct section 2 of the margin calculation program and will not multiply the U.S. packing costs by the exchange rate when calculating FUPDOL.

Comment 20: Petitioners state that in the preliminary results the Department applied BIA to sales from Building Products that had missing customer codes and customer level of trade information. Petitioners argue that the Department should apply the higher of either the margin from the investigation, or highest non-aberrant margin to these sales.

Department's Position: For certain sales, Building Products did not report customer level of trade and customer code in its database. Therefore, we were unable to match these sales to the home market database in the preliminary results, and we applied the final weighted-average margin from the less than fair value (LTFV) investigation as BIA. However, for the final results, in accordance with *AFBs* and Department practice we are using the highest weighted-average margin from this review for these sales.

Final Results of Review

As a result of this review, we have determined that the following margin exists for the period February 2, 1993, through July 31, 1994:

Manufacturer/Exporter	Margin (percent)
BHP	39.11

The Department shall determine, and the U.S. Customs Service shall assess, antidumping duties on all appropriate entries. The Department shall issue appraisement instructions directly to the Customs Service.

Furthermore, the following deposit requirements shall be effective, upon publication of this notice of final results of administrative review, for all shipments of the subject merchandise from Australia that are entered, or withdrawn from warehouse, for consumption on or after the publication date, as provided for by section 751(a)(1) of the Tariff Act: (1) the cash deposit rate for BHP will be the rate established above; (2) for previously investigated companies not listed above, 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, or the original 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 24.96 percent, the all others rate established in the final results of the less than fair value investigation (58 FR 44161, August 19, 1993).

The deposit requirements, when imposed, shall remain in effect until publication of the final results of the next administrative review.

This notice serves as a final reminder to importers of their responsibility under 19 CFR 353.26 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 Secretary's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

This notice serves as the only reminder to parties subject to administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with section 353.34(d) of the Department's regulations. Timely written notification of return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulation and the terms of an APO is a sanctionable violation.

This administrative review and notice are in accordance with section 751(a)(1) of the Act (19 U.S.C. 1675(a)(1)) and 19 CFR 353.22.

Dated: March 20, 1996.

Susan G. Esserman,

Assistant Secretary for Import Administration.

[FR Doc. 96–7615 Filed 3–28–96; 8:45 am]

BILLING CODE 3510–DS–P

[A–570–842]

Notice of Final Determination of Sales at Less Than Fair Value; Polyvinyl Alcohol From the People's Republic of China

AGENCY: Import Administration, International Trade Administration, Commerce.

EFFECTIVE DATE: March 29, 1996.

FOR FURTHER INFORMATION CONTACT: Everett Kelly or David J. Goldberger, Office of Antidumping Investigations, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, N.W., Washington, D.C. 20230; telephone: (202) 482–4194 or (202) 482–4136, respectively.

Applicable Statute and Regulations

Unless otherwise indicated, all citations to the statute are references to the provisions effective January 1, 1995, the effective date of the amendments made to the Tariff Act of 1930 (the Act)