the respondents insistence that the merchandise are slewing rings and therefore fall outside the scope of the orders. Kaydon argues that if the Department concludes that these products are bearings, not slewing rings, and if respondent made sales of these products during the POR, the Department should consider Hoesch and Rollix's responses as inadequate and should seek further information regarding the merchandise sold by these respondents during the POR.

Hoesch and Rollix believe that Kaydon's request is not appropriate. Respondents claim that a scope determination rather than an administrative review is the proper context for considering scope issues. According to the respondents any scope questions Kaydon had with respect to the merchandise in question should have been raised within the context of a scope determination request. Therefore, respondents claim that Hoesch and Rotek's (a related affiliate in the United States) filing of its own scope determination request preclude consideration of the same issues in these final results. Furthermore respondents claim that the evidence Kaydon presented to support its allegations fails to justify any investigation by the Department of unreported sales.

Department's Position: We have confirmed through the U.S. Customs service that neither Hoesch nor Rollix have entered subject merchandise into the U.S. market during the POR. Furthermore, there is no information on the record to support Kaydon's assertion that these respondents, or related affiliates in the United States, have made sales of subject merchandise during the POR. Finally, we agree with respondents that a scope determination rather than an administrative review is the proper context for considering scope issues. Therefore, we will address the scope issues raised by Kaydon through the process of a scope inquiry which has been requested by both Kaydon and Hoesch.

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BILLING CODE 3510–DS–P

[A–475–801]

Antifriction Bearings (Other Than Tapered Roller Bearings) and Parts Thereof From Italy; Final Results of Antidumping Duty Administrative Reviews and Revocation in Part of an Antidumping Duty Order

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

ACTION: Notice of final results of antidumping duty administrative reviews and revocation in part of an antidumping duty order.

SUMMARY: On February 28, 1994, the Department of Commerce (the Department) published the preliminary results of its administrative reviews of the antidumping duty orders on antifriction bearings (other than tapered roller bearings) and parts thereof (AFBs) from Italy. The classes or kinds of merchandise covered by these reviews are ball bearings and parts thereof and cylindrical roller bearings and parts thereof. The reviews cover three manufacturers/exporters. The review period is May 1, 1992, through April 30, 1993.

Based on our analysis of the comments received, we have made changes, including corrections of certain inadvertent programming and clerical errors, in the margin calculations. Therefore, the final results differ from the preliminary results. The final weighted-average dumping margins for the reviewed firms for each class or kind of merchandise are listed below in the section entitled ''Final Results of Review.''

The Department also is revoking the antidumping duty order on cylindrical roller bearings from Italy with respect to SKF.

EFFECTIVE DATE: February 28, 1995.

FOR FURTHER INFORMATION CONTACT: The appropriate case analyst, for the various respondent firms listed below, at the Office of Antidumping Compliance, International Trade Administration, Import Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230; telephone: (202) 482–4733. Charles Riggle (Meter), Jacqueline Arrowsmith (SKF), Michael Rausher (FAG), or Michael Rill.

SUPPLEMENTARY INFORMATION:

Background

On February 28, 1994, the Department published in the **Federal Register** the preliminary results of its administrative reviews of the antidumping duty orders on antifriction bearings (other than tapered roller bearings) and parts thereof (AFBs) from Italy (59 FR 9463). We gave interested parties an opportunity to comment on our preliminary results.

At the request of certain interested parties, we held a public hearing on general issues pertaining to the reviews of the orders covering AFBs from all countries on March 28, 1994.

Revocation In Part

In accordance with § 353.25(a)(2) of the Department's regulations (19 CFR 353.25(a)(2)), the Department is revoking the antidumping duty order covering cylindrical roller bearings from Italy with respect to SKF.

SKF has submitted, in accordance with 19 CFR 353.25(b), a request for revocation of the order with respect to its sales of the merchandise in question. SKF has also demonstrated three consecutive years of sales at not less than foreign market value (FMV) and has submitted the required certifications. It has agreed in writing to its immediate reinstatement in the order, as long as any producer or reseller is subject to the order, if the Department concludes under 19 CFR 353.22(f) that the firm, subsequent to the revocation, sold the merchandise at less than FMV. Furthermore, it is not likely that SKF will sell the subject merchandise at less than FMV in the future. Therefore, the Department is revoking the order on cylindrical roller bearings from Italy with respect to SKF.

Scope of Reviews

The products covered by these reviews are AFBs and constitute the following ''classes or kinds'' of merchandise: ball bearings and parts thereof (BBs) and cylindrical roller bearings and parts thereof (CRBs). For a detailed description of the products covered under these classes or kinds of merchandise, including a compilation of all pertinent scope determinations, see the ''Scope Appendix'' to ''Antifriction Bearings (Other Than Tapered Roller Bearings) and Parts Thereof from France, Germany, Japan, Singapore, Sweden, Thailand, and the United Kingdom; Final Results of Antidumping Duty Administrative Reviews, Partial Termination of Administrative Reviews, and Revocation in Part of Antidumping Duty Orders,'' which is published in this issue of the **Federal Register**.

Sales Below Cost in the Home Market

The Department disregarded sales below cost for the following firms and classes or kinds of merchandise:

Country	Company	Class or kind of merchandise
Italy	FAG	BBs.
	SKF	BBs.

Changes Since the Preliminary Results

Based on our analysis of comments received, we have made the following changes in these final results.

- Where applicable, certain programming and clerical errors in our preliminary results have been corrected. Any alleged programming or clerical errors with which we do not agree are discussed in the relevant sections of the Issues Appendix.
- Pursuant to the decision of the United States Court of Appeals for the Federal Circuit in *Ad Hoc Committee of AZ–NM–TX–FL Producers of Gray Portland Cement* v. *United States,* 13 F.3d 398 (CAFC 1994) (Ad Hoc Comm.), we have allowed a deduction for pre-sale inland freight in the calculation of foreign market value only as an indirect selling expense under 19 CFR 353.56(b), except where such expenses have been shown to be directly related to sales.

Analysis of Comments Received

All issues raised in the country-specific case and rebuttal briefs by parties to these administrative reviews are addressed in the ''Issues Appendix'' which is appended to this notice of final results. General issues pertaining to these and all other reviews of the orders covering AFBs from various countries may be found in the ''Issues Appendix'' to ''Antifriction Bearings (Other Than Tapered Roller Bearings) and Parts Thereof from France, Germany, Japan, Singapore, Sweden, Thailand, and the United Kingdom; Final Results of Antidumping Duty Administrative Reviews, Partial Termination of Administrative Reviews, and Revocation in Part of Antidumping Duty Orders,'' which is published in this issue of the **Federal Register**.

Final Results of Reviews

We determine the following percentage weighted-average margins to exist for the period May 1, 1992, through April 30, 1993:

Company	BBs	CRBs
FAG	2.74	(1)
Meter	6.02	(1)
SKF	3.79	0.00

[1] No U.S. sales during the review period.

Cash Deposit Requirements

To calculate the cash deposit rate for each exporter, we divided the total dumping margins for each exporter by the total net USP value for that exporter's sales for each relevant class or kind during the review period under each order.

In order to derive a single deposit rate for each class or kind of merchandise for each respondent (*i.e.*, each exporter or manufacturer included in these reviews), we weight-averaged the purchase price (PP) and exporter's sales price (ESP) deposit rates (using the USP of PP sales and ESP sales, respectively, as the weighting factors). To accomplish this where we sampled ESP sales, we first calculated the total dumping margins for all ESP sales during the review period by multiplying the sample ESP margins by the ratio of total weeks in the review period to sample weeks. We then calculated a total net USP value for all ESP sales during the review period by multiplying the sample ESP total net value by the same ratio. We then divided the combined total dumping margins for both PP and ESP sales by the combined total USP value for both PP and ESP sales to obtain the deposit rate.

We will direct Customs to collect the resulting percentage deposit rate against the entered Customs value of each of the exporter's entries of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of this notice.

Entries of parts incorporated into finished bearings before sales to an unrelated customer in the United States will receive the exporter's deposit rate for the appropriate class or kind of merchandise.

Furthermore, the following deposit requirements will be effective upon publication of this notice of final results of administrative review for all shipments of AFBs entered, or withdrawn from warehouse, for consumption on or after the date of publication, as provided by section 751(a)(1) of the Act: (1) The cash deposit rates for the reviewed companies will be the rates shown above, except that for firms whose weighted-average margins are less than 0.50 percent, and therefore *de minimis,* the Department shall not require a deposit of estimated antidumping duties; (2) for previously reviewed or 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, a prior review, or the original less-than-fair-value (LTFV) investigation, but the manufacturer is, the cash deposit rate will be the rate established for the most recent period for the manufacturer of the merchandise; and (4) the cash deposit rate for all other manufacturers or exporters will continue to be the ''All Others'' rate for the relevant class or kind and country made effective by the final results of review published on July 26, 1993 (see Final Results of Antidumping Duty Administrative Reviews and Revocation in Part of an Antidumping Duty Order, 58 FR 39729, July 26, 1993). These rates are the ''All Others'' rates from the relevant LTFV investigations.

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

Assessment Rates

The Department shall determine, and the Customs Service shall assess, antidumping duties on all appropriate entries. Because sampling and other simplification methods prevent entry-by-entry assessments, we will calculate wherever possible an exporter/importer-specific assessment rate for each class or kind of antifriction bearings.

1. Purchase Price Sales

With respect to PP sales for these final results, we divided the total dumping margins (calculated as the difference between FMV and USP) for each importer by the total number of units sold to that importer. We will direct Customs to assess the resulting unit dollar amount against each unit of merchandise in each of that importer's entries under the relevant order during the review period. Although this will result in assessing different percentage margins for individual entries, the total antidumping duties collected for each importer under each order for the review period will be almost exactly equal to the total dumping margins.

2. Exporter's Sales Price Sales

For ESP sales (sampled and non-sampled), we divided the total dumping margins for the reviewed sales by the total entered value of those reviewed sales for each importer. We will direct Customs to assess the resulting percentage margin against the entered Customs values for the subject merchandise on each of that importer's entries under the relevant order during the review period. While the Department is aware that the entered value of sales during the period of review (POR) is not necessarily equal to the entered value of entries during the

POR, use of entered value of sales as the basis of the assessment rate permits the Department to collect a reasonable approximation of the antidumping duties which would have been determined if the Department had reviewed those sales of merchandise actually entered during the POR.

In the case of companies which did not report entered value of sales, we calculated a proxy for entered value of sales, based on the price information available and appropriate adjustments (*e.g.*, insurance, freight, U.S. brokerage and handling, U.S. profit, and any other items, as appropriate, on a company-specific basis).

For calculation of the ESP assessment rate, entries for which liquidation was suspended, but which ultimately fell outside the scope of the orders through operation of the ''Roller Chain'' rule, are included in the assessment rate denominator to avoid over-collecting. (The ''Roller Chain'' rule excludes from the collection of antidumping duties bearings which were imported by a related party and further processed, and which comprise less than one percent of the finished product sold to the first unrelated customer in the United States. See the section on Further Manufacturing and the ''Roller Chain'' Rule in the Issues Appendix to ''Antifriction Bearings (Other Than Tapered Roller Bearings) and Parts Thereof from France, Germany, Japan, Singapore, Sweden, Thailand, and the United Kingdom; Final Results of Antidumping Duty Administrative Reviews, Partial Termination of Administrative Reviews, and Revocation in Part of Antidumping Duty Orders,'' which is published in this issue of the **Federal Register**.)

This notice also 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 also serves as the only reminder to parties subject to administrative protective orders (APO) of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 353.34(d). Failure to comply is a violation of the APO.

These administrative reviews and this 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: February 1, 1995.

Paul L. Joffe,

Deputy Assistant Secretary for Import Administration.

Issues Appendix

- Abbreviations
- Comments and Response

Company Abbreviations

FAG-Italy—FAG Italia S.p.A.; FAG Bearings Corp.
Federal-Mogul—Federal-Mogul Corporation
Meter—Meter S.p.A.
SKF—Italy—SKF Industrie; RIV–SKF Officina de Villar Perosa; SKF Cuscinetti Speciali; SKF Cuscinetti; RFT
Torrington—The Torrington Company

Other Abbreviations

COP—Cost of Production
COM—Cost of Manufacturing
CV—Constructed Value
ESP—Exporter's Sales Price
FMV—Foreign Market Value
HM—Home Market
POR—Period of Review
PP—Purchase Price
USP—United States Price
AFBs I—Antifriction Bearings (Other Than Tapered Roller Bearings) and Parts Thereof from the Federal Republic of Germany; Final Results of Antidumping Duty Administrative Review, 56 FR 31692 (July 11, 1991)
AFBs II—Antifriction Bearings (Other Than Tapered Roller Bearings) and Parts Thereof From France, et al.; Final Results of Antidumping Duty Administrative Reviews, 57 FR 28360 (June 24, 1992)
AFBs III—Final Results of Antidumping Duty Administrative Reviews and Revocation in Part of an Antidumping Duty Order, 58 FR 39729 (July 26, 1993)

Comments and Responses

Comment 1: Meter noted in its Section B questionnaire response that it did not incur any warranty expense during the POR, yet the Department improperly deducted warranty expenses.

Federal-Mogul responds that, while Meter claimed to have incurred no warranty expenses during this POR, Meter's historical U.S. warranty experience suggests that the absence of warranty expenses is improbable. Given the fact that Meter claimed to have incurred such expenses in 1988, 1989, 1990, 1991, and the first four months of 1992, as well as after the POR, Federal-Mogul urges the Department to resort to extra-period warranty expenses as BIA. Furthermore, Federal-Mogul argues that the assignment and use of U.S. warranty expenses as an adjustment to CV appears to represent a reasonable application of BIA for purposes of quantifying a known, but unreported selling expense directly related to Meter's U.S. sales.

Department's Position: The adjustment for warranty expenses included in our preliminary calculation was a clerical error. Meter reported no warranty expenses on U.S. sales during this POR, and there is no evidence that such expenses were incurred during the POR. Therefore, we have not imputed warranty expenses and have not deducted these expenses for the final results.

Comment 2: Federal-Mogul notes that Meter limited its reported direct selling expense (DSE) for CV to its imputed credit expense, which Meter calculated by applying to the COM a percentage factor based on its short-term interest rate and the average number of days from shipment to payment. Federal-Mogul claims that this methodology understates the expense because the percentage factor should be multiplied by the sale price, *i.e.*, the value on which credit would be extended in the HM. Federal-Mogul adds that by understating this portion of the general expense element of CV, it also understates the profit element, which Meter quantified as eight percent of materials, labor and general expenses. Federal-Mogul argues that the Department should increase Meter's reported DSE by the ratio of Meter's total sales to its cost of goods sold (COGS). The revised DSE should then be combined with the revised G&A expense amounts and the other elements of Meter's general expenses for CV, and Meter's statutory profit should also be recalculated accordingly.

Department's Position: We agree with Federal-Mogul that Meter's methodology for calculating its imputed credit expense for CV was flawed, and that the percentage factor should be multiplied by the sale price. In the absence of HM sale prices, we calculated a ratio of Meter's total sales to its COGS from Meter's 1992 financial statements, and multiplied that ratio by Meter's reported DSE. We used the revised DSE to recalculate G&A expenses and Meter's profit.

Comment 3: Federal-Mogul argues that in quantifying its reported G&A expenses for CV, Meter netted out negative expense amounts for ''Net Gain on Foreign Exchange'' and ''Customs Reimbursement.'' These amounts are attributable only to purchases by foreign customers and merchandise exported by Meter. Since the statute requires that the general expenses included in CV be those ''usually reflected in sales which are made by producers in the country of exportation,'' no reduction in Meter's G&A expenses may be made for gains on foreign exchange or for customs reimbursement.

Meter argues that reported G&A expenses were taken directly from its audited financial statements and allocated based on cost of sales. Meter contends that it is standard Department practice not to eliminate certain expenses from G&A that are unrelated to subject merchandise or a particular market. Instead, the Department treats G&A as general expenses of the company as a whole.

Department's Position: We agree in part with Federal-Mogul. Meter's ''Foreign Exchange Gain or Loss'' relates to trade accounts receivable on export sales transactions. At verification we found that the ''Customs Reimbursement'' related to returned merchandise. Accordingly both of the above items are directly related to the company's sales revenues, not G&A expenses, and therefore were excluded from the G&A calculation.

Comment 4: Federal-Mogul argues that Meter understated its factory overhead cost for CV as outlined in the cost verification report. Therefore, the Department must adjust Meter's submitted fixed overhead costs in order to accurately compute CV for subject merchandise.

Meter argues that the methodology it used to report factory overhead expenses was the same methodology the Department directed Meter to use in the second review. The Department should not penalize Meter for using an incorrect allocation methodology which the Department suggested in the first place. Therefore, resorting to BIA, as suggested by Federal-Mogul, would be unreasonable.

Department's Position: It was not Meter's fixed overhead costs but rather Meter's submitted variable overhead costs that were understated. Variable costs were understated due to the fact that Meter inappropriately allocated these costs on the basis of total hours incurred to produce all subject merchandise rather than the hours incurred to produce only the U.S. merchandise. Therefore, we adjusted Meter's submitted variable overhead costs in order to appropriately capture all costs.

Comment 5: Federal-Mogul notes that during the POR, Meter relocated its production facilities. Federal-Mogul contends that Meter should have submitted separate manufacturing costs for each facility that produced subject merchandise during the POR. Petitioner argues that since Meter did not submit facility-specific manufacturing costs, the Department should reject submitted weighted-average grinding and assembly labor rates and, as BIA, use the higher of the grinding and assembly rates experienced at each facility.

Meter argues that the Department did not ask for separate CV data for its labor rates in the old and new facilities. Furthermore, Meter argues that it complied with the Department's regulations in submitting weighted-average costs to account for different production facilities being used in the same POR.

Department's Position: We agree with Meter. It is our policy that if a respondent produces subject merchandise at more than one facility, the reported COM should be the weighted-average manufacturing costs from all facilities. The costs reported by Meter properly reflect the costs of both facilities.

Comment 6: Federal-Mogul contests Meter's claim that each of Meter's model numbers reported in the company's HM database represents a unique product. According to Federal-Mogul, certain models in Meter's HM database are reported to be in different families, but the models are identical in all family criteria, and therefore, these models should be in the same family. In addition, Federal-Mogul states that two other HM models vary insignificantly from reported U.S. models in one criterion. For these reasons, Federal-Mogul argues, the Department should not accept Meter's claim that there are no HM matches for any U.S. sales.

Meter claims that it correctly utilized the matching methodology prescribed by the Department and such methodology accurately reflects Meter's business and production processes.

Department's Position: We disagree with Federal-Mogul. When we reviewed Meter's family designations we found two U.S. models with identical family characteristics that had been assigned different family designations. Likewise, we found two HM models which should have been given the same family designation but were not. However, in no instance were any HM models identical or similar to U.S. models based on our criteria for determining such or similar merchandise. Therefore, these errors did not affect these results.

We also disagree with Federal-Mogul's argument that ''insignificant'' variations in family matching characteristics, between HM and U.S. models, should have been disregarded. The U.S. and HM models in question were not identical in all characteristics. Furthermore, we consider a bearing sold in the HM to be similar to a U.S. model when the eight characteristics outlined in our questionnaire are identical. Because these eight characteristics were not identical for these bearings, we do not consider these bearings to be identical or similar matches.

Comment 7: FAG-Italy contends that the Department's assessment rate methodology is flawed, and states that the Department acted contrary to law in basing assessment rates on the Customs entered values of those sales reviewed by the Department for the POR, because the sales actually reviewed by the Department for the POR may have involved merchandise entered before the POR. Instead, FAG-Italy claims that the Department should base assessment rates on the Customs entered values of merchandise actually entered during the POR, as submitted by respondent. FAG-Italy maintains that the Department should determine assessment rates by dividing total antidumping duties due (calculated as the difference between statutory FMV and statutory USP for the sales reported for the POR) by the entered values of the merchandise actually entered during the POR (not by the entered values of the merchandise actually sold during the POR). FAG-Italy argues that the Department's current methodology can lead to a substantial overcollection of dumping duties.

Both Torrington and Federal-Mogul argue that the Department's methodology is valid. Torrington notes that the Department concluded that the current methodology is reasonable and that it constitutes an appropriate use of the Department's discretion to implement sampling and averaging techniques as provided for in section 777A of the Tariff Act. See AFBs I at 31694. Torrington states that since the U.S. sales used to calculate the dumping margins are only a sample of the total U.S. sales during the POR, application of FAG-Italy's proposed methodology would lead to substantial undercollection of antidumping duties, unless the Department adjusts that methodology to take into account all U.S. sales during the POR.

Torrington also states that both the Department's current methodology and FAG-Italy's proposed methodology are deficient in that neither method ''ties entries to sales.'' Torrington proposes two methods for dealing with the problem of reviewed sales that do not match to particular entries during the POR. First, Torrington suggests that the Department review entries rather than sales. Torrington points out that this method is not ideal because it could place the Department in the position of reviewing entries made during the POR that contained merchandise that was sold after the POR. Second, Torrington proposes that the Department require respondents to submit adequate information to trace each entry directly to the sale in the United States. Torrington observes that at present this method would be impossible because the administrative record in this review does not permit tracing each sale to the entry.

Federal-Mogul states that the Department's methodology is logical because it establishes a link between the values calculated on the basis of the sales analyzed and the actual assessment values over time and, therefore, avoids the distortions that FAG's alternative would engender.

Department's Position: We disagree with the FAG-Italy. As stated in AFBs III (at 39737), section 751 of the Tariff Act requires that the Department calculate the amount by which the FMV exceeds the USP and assess antidumping duties on the basis of that amount. However, there is nothing in the statute that dictates how the actual assessment rate is to be determined from that amount.

In accordance with section 751, we calculated the difference between FMV and USP (the dumping margin) for all reported U.S. sales. For PP sales we have calculated assessment rates based on the total of these differences for each importer divided by the total number of units sold to that importer. Therefore, each importer is only liable for the duties related to its entries. In ESP cases, we generally cannot tie sales to specific entries. In addition, the calculation of specific antidumping duties for every entry made during the POR is impossible where dumping margins have been based on sampling, even if all sales could be tied to specific entries. Hence, for ESP sales, in order to obtain an accurate assessment of antidumping duties on all entries during the POR, we have expressed the difference between FMV and USP as a percentage of the entered value of the examined sales for each exporter/importer (*ad valorem* rates). We will direct the U.S. Customs Service to assess antidumping duties by applying that percentage to the entered value of each of that importer's entries of subject merchandise under the relevant order during the POR.

This approach is equivalent to dividing the aggregate dumping margins, *i.e.*, the difference between statutory FMV and statutory USP for all sales reviewed, by the aggregate USP value of those sales and adjusting the result by the average difference between USP and entered value for those sales. While we are aware that the entered value of sales during the POR is not necessarily equal to the entered value of entries during the POR, use of entered value of sales as the basis of the assessment rate permits the Department to collect a reasonable approximation of the antidumping duties that would have been determined if we had reviewed those sales of merchandise actually entered during the POR.

Comment 8: Federal-Mogul argues that the Department should disallow any additional credit expenses attributed to late payments made by SKF-Italy's HM customers. Citing *Federal-Mogul Corp.* v. *United States*, 824 F. Supp. 223 (1993), Federal-Mogul argues that, since COS adjustments are only allowed for those factors which affect price or value, additional credit expenses incurred from a purchaser's unexpected failure to pay within the agreed-upon period cannot affect the price which was set specifically in contemplation of payment being made at the end of the agreed-upon credit period. While Federal-Mogul acknowledges that SKF-Italy submitted an upward adjustment to FMV which reflects interest revenue collected from customers due to late payments, it asserts that this does not properly offset the late payment credit expenses since the interest revenue was calculated using an allocation while the additional credit expenses are transaction specific.

SKF-Italy contends that its credit expense calculations, which are based on the actual payment date, are consistent with Departmental policy. SKF-Italy cites the Department's position in Final Results of Antidumping Administrative Review; Certain Welded Carbon Steel Pipe and Tube Products from Turkey, 55 FR 42230, 42231 (1990), and Final Determination of Sales at Less than Fair Value; Certain Tapered Journal Roller Bearings and Parts Thereof From Italy, 49 FR 2278, 2279–80 (1984), to support its position. SKF-Italy states that interest revenue is a separate COS which has been verified and accepted by the Department in each of the three prior administrative reviews.

Department's Position: The Department disagrees with Federal-Mogul. Consistent with Departmental policy, we adjust for credit expenses based on sale-specific reporting of actual shipment and payment dates. See AFBs I at 31724. This policy recognizes the fact that all customers do not always pay according to the agreed terms of payment and that respondent is aware of this fact when setting its price. Therefore, it would be inappropriate to make a COS adjustment for credit based entirely on the agreed terms of payment, since it would not take into account all of the circumstances surrounding a sale.

Comment 9: Torrington contends that, in the recalculation of COP for SKF-Italy, the Department inadvertently excluded research and development (R&D) expenses.

According to SKF-Italy, R&D expenses were included in the recalculated general and administrative (G&A) expenses.

Department's Position: We agree with SKF-Italy that its R&D expenses were included in the revised G&A expenses included in the recalculation of COP.

Comment 10: Torrington argues that the Department should reject FAG-Italy's cost data because FAG-Italy provided costs for only completed bearings and not for the individual material elements as required by the questionnaire.

FAG-Italy argues that its cost responses were accurate and acceptable as reported because its model-specific COPs and CVs were correctly reported in accordance with Departmental precedent.

Department's Position: We agree with respondent. We have accepted FAG-Italy's cost data in this format for this review. Also, petitioners have provided no basis for the Department to reject FAG-Italy's cost responses.

Comment 11: Torrington argues that the Department's decision to treat SKF-Italy's early payment cash discounts as a direct expense is inconsistent with Departmental practice and is an error as a matter of law. Torrington notes that verification of SKF-Italy's cash discounts revealed that, for at least one sale examined, certain discounts did not fall within the range of discounts SKF submitted in its original response describing its early payment cash discount program. Torrington contends that the Department's practice is to require that discounts be part of a respondents standard business practice and not intended to avoid potential antidumping duty liability. Torrington argues that if the discounts offered in the HM are not made pursuant to specified terms contemplated at the time of sale, they should be disallowed because they could be designed to reduce the HM price and dumping margins found. Torrington asserts that, based on the findings at verification, the Department should reject SKF-Italy's HM cash discounts offered on the basis of terms of payment since they cannot be deemed reliable. At the very least, Torrington maintains, the Department should eliminate any discounts granted to customers which are greater than the range of discounts described by SKF-Italy in its original response.

SKF-Italy maintains that the Department satisfactorily verified that customers received discounts as specified in the payment terms set forth in SKF-Italy's invoices. According to SKF-Italy, Torrington's statements pertain to the Department's verification of one of its sales traces. SKF-Italy asserts that a complete examination of this sale reveals that, consistent with its reporting methodology, SKF-Italy did not claim a cash discount for this HM transaction. Accordingly, SKF-Italy asserts that Torrington's discussion of this issue is pointless. Furthermore, SKF-Italy contends that Torrington is incorrect in arguing that only cash discounts granted according to specified terms contemplated at the date of sale are allowed. SKF-Italy claims that by reporting only actual cash discounts in both the HM and the United States, it has remained consistent with Departmental practice as outlined in the questionnaire.

Department's Position: We agree with petitioner that discounts should be part of a respondent's standard business practice and are not intended to avoid potential antidumping duty liability. However, our HM verification findings do not support petitioner's conclusions that SKF-Italy's reported cash discounts were not made pursuant to the discount program outlined in its response.

While verifying SKF-Italy's HM sales response, we found one sale in which SKF-Italy had booked the difference between the amount due and the amount paid by the customer as a cash discount. This occurred despite the fact that, pursuant to SKF-Italy's cash discount program, the customer did not qualify for a cash discount. However, in accordance with its reporting methodology for its discount program, SKF-Italy did not claim a cash discount on this sale in the response submitted to the Department. Our further examination of SKF-Italy's cash discounts confirmed that SKF-Italy's reported cash discounts were made pursuant to the terms listed on the sales invoice. Furthermore, we examined SKF-Italy's entire HM sales listing and found no cash discounts that exceeded the discount program outlined in the response. Therefore, we have accepted SKF-Italy's cash discounts for these final results.

Comment 12: Torrington argues that the Department's preliminary decision to deny FAG-Italy an adjustment for 1993 HM rebates based on the fact that FAG-Italy failed to report either actual or estimated 1993 U.S. corporate rebates is insufficient. Torrington argues that FAG-Italy's failure to report 1993 corporate rebates is a fundamental deficiency which calls for the application of a ''second-tier'' BIA to those U.S. transactions in which FAG-Italy failed to properly report a corporate rebate. Torrington contends that the Department's preliminary response may reward FAG-Italy for its failure to report 1993 U.S. corporate rebates if the HM rebates denied do not apply to the same types of sales as those found in the U.S. market or are not of the same magnitude as the U.S. corporate rebates which went unreported. Torrington argues that, according to FAG-Italy's responses, the discount program in the HM more closely resembles U.S. corporate rebates than the HM rebates denied by the Department. Finally, Torrington asserts that when deciding what BIA approach to use for the final results, the Department should also consider the fact the FAG never clearly stated in its responses that it had not reported estimated 1993 corporate rebates.

FAG-Italy asserts that its rebates were accurately reported given the nature of the rebate programs in each market and that the use of BIA is unwarranted. The companies reported estimated 1993 rebates differently for the HM and U.S. markets because clear differences exist between their HM and U.S. rebate programs. Therefore, the Department erred in denying rebate adjustments in the HM on 1993 sales in order to remain consistent with FAG-US' methodology of not reporting 1993 rebates.

Department's Position: We agree with Torrington that disallowing an adjustment for FAG-Italy's estimated 1993 HM rebates is not the most appropriate means to account for respondent's failure to report estimated 1993 U.S. rebates. Accordingly, as BIA for these final results we used the highest 1992 U.S. corporate rebate rate to calculate corporate rebates for 1993 U.S. sales to customers that received rebates in 1992. We also made adjustments to FMV for estimated 1993 HM rebates as reported by respondents.

Comment 13: Torrington notes that changes to FAG-Italy's packing labor and material expense factors outlined in the analysis memo were not included in the margin program used to calculate the preliminary results. In addition, Torrington contends that the exchange rate factor was applied twice to the adjustment for marine insurance.

FAG-Italy contends that the preliminary computer program does contain the appropriate adjustment factors for its U.S. packing labor and material expenses. Additionally, FAG-Italy notes that the double application of the exchange rate to the adjustment for marine insurance was necessary to correct a conversion error committed by FAG-Italy in its computer response.

Department's Position: We agree with FAG-Italy. We included in the margin program the necessary corrections to FAG-Italy's packing expenses. In addition, we intentionally applied the exchange rate to the marine insurance adjustment twice to compensate for an exchange rate error committed in FAG-Italy's submitted data.

Comment 14: Federal-Mogul asserts that the Department should consider the expenses associated with a bonded warehouse maintained by SKF-Italy to accommodate sales to one U.S. customer as movement expenses and remove the expenses directly from the U.S. price. Federal-Mogul disagrees with the position taken by the Department in earlier reviews that characterized SKF-Italy's bonded warehouse expenses as indirect selling expenses because they were incurred prior to the date of sale. Federal-Mogul maintains that according to the CIT decision in *Nihon Cement Co., Ltd.* v. *United States,* 17 CIT______, Slip Op. 93–80 at 40 (1993), these warehousing expenses should be considered movement expenses because the subject merchandise is merely residing in the warehouse incident to bringing them from Italy to SKF-Italy's U.S. customer. Citing Carbon Steel Wire Rod from Trinidad and Tobago (48 FR 43206, 43208), and *NTN Bearing Corporation of America* v. *United States,* 14 CIT 623, 747 F. Supp. 726 (1990), Federal-Mogul argues that since the pre-sale warehousing expenses are directly related to sales to the one customer served by the warehouse they qualify as movement expenses and should be removed directly from the U.S. price.

SKF-Italy notes that the Department rejected a similar argument in a prior review (see AFBs II at 28398) and contends that no valid reason has been presented to support a different result. SKF-Italy maintains that according to the CIT's definition of warehousing expense in the *Nihon Cement* case cited by Federal-Mogul (''expenses associated with putting aside merchandise in a structure or room for use when needed''), the expenses associated with SKF's FTZ bonded warehouse constitute warehousing expenses and not movement expenses. SKF-Italy further argues that the number of customers served by a warehouse does not in any way transform the expenses into movement expenses.

Department's Position: We disagree with Federal-Mogul. SKF-Italy's decision to position its merchandise in an SKF warehouse in close proximity to a customer does not necessarily indicate that the warehousing expense is directly related to sales. Unlike the situation in Carbon Steel Wire Rod, where merchandise was shipped pursuant to specific orders, the record indicates that SKF-Italy stores its merchandise in the bonded warehouse in anticipation of future sales. See Final Determination of Sales at Less Than Fair Value; Brass Sheet and Strip from the Republic of Korea, 51 FR 40833 (November 10, 1986). Although SKF-Italy sells to only one customer from its bonded warehouse, the warehousing expenses are incurred prior to date of sale and regardless of whether the anticipated sales are made. As a result, the warehousing expenses are not directly related to individual sales, and the warehousing costs are properly classified as an indirect expense. Therefore, in accordance with our decision in AFBs II (at 28398), we have determined that SKF-Italy's bonded warehousing expenses are properly treated as indirect selling expenses (see also Final Determination of Sales at Less Than Fair Value; Tapered Roller Bearings and Parts Thereof, Finished and Unfinished From Japan, 52 FR 30700 (August 17, 1990); *NTN Bearing Corp. of America, American NTN Bearing Manufacturing Corp., and NTN Toyo Bearing Co., Ltd.* v. *U.S. and Timken Co.*, 747 F. Supp. 726 (CIT 1990)).

Comment 15: SKF-Italy argues that the Department eliminated a number of HM transactions based on the erroneous conclusion that such transactions reflected preferential prices to related parties. SKF-Italy asserts that there is no direct or indirect ownership or control between the companies, and that the relationship between the parties noted by the Department at verification has no influence on price. SKF-Italy also states that the Department's comparison of average prices is insufficient to test the arm's-length nature of the transactions because the Department included companies with no common ownership interests and companies with ownership interests of less than 20 percent, did not individually analyze the companies involved, and did not consider the relative quantities involved.

Torrington maintains that the Department will use sales to related parties as a basis for FMV only if it is satisfied that the price is comparable to the price at which the producer or reseller sold such or similar merchandise to unrelated parties, and that the only valid criterion in this determination is price. Torrington argues that there is a regulatory presumption that related-party sales should be excluded in a calculation of FMV. Federal-Mogul and Torrington state that the burden is on the respondent, not the Department, to overcome this presumption by demonstrating affirmatively that related-party transaction prices are comparable to prices to unrelated parties.

Torrington also asserts that SKF-Italy has failed to submit any data demonstrating that its prices to related and unrelated parties are comparable and thus has not met its burden. Torrington and Federal-Mogul further point out that SKF-Italy has provided no evidence on the record regarding any particular related-party sales or the price comparability of its related-party sales.

Department's Position: We disagree with SKF-Italy. 19 CFR 353.45 provides that the Department ordinarily will include related-party sales in the calculation of FMV only if it is satisfied that the sales were made at arm's-length prices, *i.e.*, that the prices of such sales are comparable to the prices at which the seller sold such or similar merchandise to unrelated parties. For purposes of applying this provision, section 353.45 also refers to section 771(13) of the Tariff Act for the definition of related parties. We preliminarily determined that SKF-Italy made HM sales to customers related to them as described in section 771(13)(D) of the Tariff Act. Accordingly, we conducted an analysis to determine whether these sales were made at arm's-length prices. Because we determined that these sales were not made at arm's-length prices, we excluded them from our calculations of FMV.

On reexamination of the evidence on the record, however, we determined that one of these HM customers in fact did not meet the definition of a related party as specified in section 771(13) of the Tariff Act. Therefore, for these final results we retained sales to this customer SKF-Italy in calculating FMVs and did not include these sales in our arm's-length analysis for related-party sales.

In determining whether prices to related parties are in fact arm's-length prices, we rely on a comparison of average unrelated-party prices for each model to average related-party prices for the same models. When average prices to unrelated parties are predominantly higher than average prices to related parties for the class or kind of merchandise, we disregard sales to related parties for that class or kind. Because SKF has provided no evidence to refute our findings that the average prices of certain models sold to related parties are not comparable to the average prices of these models sold to unrelated parties, other than reference to statements by company personnel at verification that these companies were not related, we have continued to exclude these sales for the final results. See SKF Sverige AB Verification Report, February 23, 1994, and *Rhone Poulenc Inc.* v. *United States*, 899 F. 2d 1185 (Fed Cir. 1990).

Comment 16: FAG-Italy contends that the Department improperly used zero-priced U.S. sample and prototype sales in the calculation of USP because such sales are not made in the ordinary course of trade and are therefore similar to the type of sales the statute permits the Department to exclude in the HM. Additionally, FAG-Italy claims the Department is not required to review each and every U.S. sale.

Alternatively, FAG-Italy argues that if the Department compares the U.S. zero-price sample sales to HM sales in which value was received, the Department should make a COS adjustment to account for the different circumstances under which the sales were made. FAG-Italy argues that the Department should adjust FMV in the amount of the expenses directly associated with the U.S. sample sale and suggests reducing FMV by the amount of the COP of the U.S. sample sale.

SKF-Italy contends that the Department should have excluded from its margin analysis, as outside the ordinary course of trade, two Italian prototype products sold into the U.S. market. SKF-Italy claims that, based on the commercial, sales and cost data provided in response to the Department's questionnaire, SKF-Italy's claim for exclusion should be allowed.

Federal-Mogul and Torrington contend that, in order to assure the validity of the Department's sample, the Department must not drop these U.S. sample and prototype sales from its analysis. Federal-Mogul and Torrington further maintain that the arguments regarding the ordinary course of trade are completely irrelevant because the ordinary course of trade provision applies only to the calculation of FMV, not USP. Petitioners claim that section 751(a)(2)(A) of the Tariff Act (19 USC 1675(a)(2)(A)) requires the Department to calculate the amount of duty payable on ''each entry of merchandise'' into the United States. Torrington states that this provision should be compared with section 773(a)(1)(A) of the Tariff Act (19 USC 1677b(a)(1)(A)), which requires

FMV to be calculated on the basis of sales in the ''ordinary course of trade.''

Federal-Mogul also rejects the idea of a COS adjustment, arguing that the cost to produce the merchandise cannot reasonably be used to quantify any difference between a sample sale and a sale with a price because the cost to produce the merchandise remains the same whether the producer sells it at a profit, sells it at a dumped price, or gives it away.

Department's Position: The Department agrees with Federal-Mogul and Torrington. As set forth in AFBs II (at 28395), other than for sampling, there is neither a statutory nor a regulatory basis for excluding any U.S. sales from review. The Department must examine all U.S. sales within the POR. See Final Results of Antidumping Administrative Review; Color Television Receivers From the Republic of Korea, 56 FR 12701, 12709 (March 27, 1991).

Although we have made COS adjustments as required by section 773 of the Tariff Act and 19 CFR 353.56, we disagree with FAG-Italy's argument that a further COS adjustment should be made if the U.S. sample sales are not excluded from the analysis. This adjustment is not warranted under sections 772 and 773 of the Tariff Act. FAG-Italy's argument that a COS adjustment should be made when a zero-price U.S. sale is compared either to HM sales in which value was received or to CV, which includes profit, suggests that a COS adjustment should be made because of the marked difference in the prices of the U.S. sale ($0) and the comparable HM sale. However, differences in prices do not constitute a *bona fide* difference in the circumstances of sale.

Furthermore, it would clearly be contrary to the purpose of the dumping law to make a COS adjustment in order to compensate for price discrimination. Moreover, we do not deduct expenses directly related to U.S. sales from FMV either in PP or ESP comparisons. In making COS adjustments in PP comparisons, U.S. selling expenses are added to FMV, while in ESP comparisons U.S. selling expenses are neither added to nor deducted from FMV; they are deducted from USP. Finally, regarding FAG-Italy's argument that we should use the COP of U.S. merchandise (SAMPCOPE) as the basis for such an adjustment, the difmer methodology accounts for appropriate differences in merchandise.

Comment 17: Federal-Mogul asserts that the Department should reject SKF-Italy's claim for an upward adjustment to USP for duty drawback. First, Federal-Mogul argues that the record contains no evidence that SKF-Italy's claimed duty drawback relates to actual import duties paid on the contents of exported merchandise. Specifically, Federal-Mogul contends that SKF-Italy has provided no evidence to substantiate a link between the amount of import duties paid and the amount of duty drawback claimed, and that the amount of claimed duty drawback exceeds the amount of import duties that SKF-Italy actually paid. In this context, Federal-Mogul further contends that SKF-Italy's claimed duty drawback adjustment includes not only refunded import duties, but also refunded internal taxes, which are not properly included in a duty drawback adjustment.

Furthermore, Federal-Mogul argues that the Department should not accept this claim even under its authority to adjust USP for rebated or uncollected taxes. According to Federal-Mogul, 19 USC 1677a(d)(1)(C) permits an adjustment to USP only for taxes imposed directly upon the merchandise. Federal-Mogul asserts, however, that SKF-Italy's claimed adjustment includes amounts for taxes imposed both directly and indirectly upon the exported merchandise. Therefore, Federal-Mogul concludes that SKF-Italy does not qualify for any upward adjustment to USP even if its ''duty drawback'' is considered to be a refund of taxes by reason of exportation.

SKF-Italy claims that the duty drawback adjustment it submitted in this review remains consistent with its submissions in the previous three administrative reviews and the LTFV investigation. Additionally, SKF-Italy notes that the Department verified its duty drawback adjustment methodology in the second review. According to SKF-Italy, the Department should continue to reject Federal-Mogul's argument since it lacks any persuasive reasoning which would make the Department conclude that its reasoning in prior reviews is not applicable for these final results.

Department's Position: We disagree with Federal-Mogul. As discussed in response to the previous comment, we apply a two-pronged test to determine whether to grant a respondent's claimed adjustment to USP for duty drawback. We applied this test in addressing the issue of SKF-Italy's claimed duty drawback adjustment in *AFBs II.* In that review, we verified SKF-Italy's duty drawback adjustment and, based on those verification findings, accepted the adjustment for the final results (see AFBs II at 28420). Thus, we previously have determined that under the Italian duty drawback system, a sufficient link exists between the amount of duties paid and the amount of duty drawback claimed. We again accepted SKF-Italy's reported duty drawback adjustment in AFBs III. Because SKF-Italy used the same method to report duty drawback in this review as it did in the previous reviews, and in the absence of evidence to the contrary, we conclude that SKF-Italy's duty drawback claim for this review satisfies both prongs of our test.

Further, Federal-Mogul's assertion that SKF-Italy's duty drawback claim includes amounts for indirect taxes is unsubstantiated. Although Federal-Mogul cited the Italian duty drawback statute in support of its assertion, it provided no specific evidence that SKF-Italy's duty drawback claim included any indirect taxes. Therefore, consistent with AFBs I, AFBs II and AFBs III, we have accepted SKF-Italy's duty drawback adjustment for these final results.

Comment 18: FAG-Italy requests that the Department exclude from the final margin calculations U.S. sales to related customers which they inadvertently reported. FAG-Italy identified the sales in question and noted that information already on the record supports its position that these sales are to related U.S. customers and therefore should not be included in the Department's final margin calculations.

Torrington contends that such revisions are allowable only where the underlying data have been verified and the changes are small. Since the modifications have not been verified, Torrington opposes the modifications requested by FAG-Italy.

Department's Position: The customer codes already submitted on the record by FAG-Italy support the position that these sales were made to related U.S. customers. While the specific sales in question were not examined at verification, we did verify randomly-chosen sales made by FAG-Italy and found no discrepancies which would undermine our confidence in the accuracy of the reported customer codes. We also note that FAG-Italy properly reported all subject resales made by related customers in the U.S. during the POR.

We note that the CIT has upheld the Department's authority to permit corrections to a respondent's submission where the error is obvious from the record, and the Department can determine that the new information is correct. See *NSK Ltd.* v. *United States,* 798 F. Supp. 721 (CIT 1992). Adopting Torrington's argument would amount to a rule that such corrections can never be made after verification. This is clearly inconsistent with our practice and the holdings of the CIT.

FAG-Italy's errors were obvious from the record once brought to our attention. It is in accordance with our longstanding practice to exclude U.S. sales to related customers in favor of resales by such customers to unrelated parties. Therefore, we have removed FAG-Italy's sales to related U.S. customers from the margin calculations for these final results.

Comment 19: Torrington asserts that the Department should deny SKF-Italy's request to revoke the antidumping duty order regarding CRBs. Torrington notes that revocation is permissible only if the requesting company is unlikely to sell below FMV in the future. Torrington contends the circumstances indicate that this is doubtful, since SKF-Italy is part of a larger multinational organization which has preliminarily received dumping margins for CRBs in other countries. Furthermore, Torrington contends that the minuscule amount of CRBs sold in the U.S. market by SKF-Italy during the POR is not sufficient to show a pattern of continued fair pricing and may even indicate a fictitious market.

SKF responds that Torrington has presented no legal basis on which to deny revocation. SKF argues that since neither the antidumping law nor the Department's regulations mandate a different standard for revocation for multinational corporations, Torrington's argument concerning SKF's multinational activity for purposes of revocation is irrelevant.

SKF-Italy also contends that even if SKF-Italy's sales could be considered minimal, there is nothing in the Department's regulations to indicate that minimal sales in a given year would preclude revocation. Moreover, SKF-Italy argues that since the level of sales at issue in this review is significantly greater than the quantity of sales upon which the Department made its initial LTFV determination, and upon which the order was based, it should be considered an acceptable level on which to base revocation.

Department's Position: Under 19 CFR 353.25(a)(2)(i), the Department may revoke an order in part if it finds sales at not less than FMV for a period of at least three consecutive years. The results in this review, combined with the results in the two prior reviews, satisfies this requirement for SKF-Italy in the antidumping duty proceeding for CRBs. Additionally, the respondent has agreed, pursuant to 19 CFR 353.25(a)(2)(iii), to the immediate reinstatement of the order if circumstances develop indicating that it has resumed dumping the subject merchandise. Furthermore, the record, including our verification findings, in the past three reviews does not indicate that SKF-Italy's U.S. market for CRBs is fictitious. We also find that Torrington's argument fails to make the case that SKF-Italy is likely to sell below FMV in the future merely because SKF is a multinational corporation. Torrington's argument merely points to a possibility of evasion by SKF-Italy in the future, and does not present any evidence that SKF-Italy is likely to engage in such behavior. If we find evidence of evasion, we will take appropriate action. Finally, since Torrington has made no other arguments indicating that SKF-Italy is likely to resume dumping, we are satisfied that the respondent is not likely to sell the merchandise in the future at less than FMV, and we agree with respondent that the requirements for revocation have been met.

[FR Doc. 95–4616 Filed 2–27–95; 8:45 am]

BILLING CODE 3510–DS–P

[A–588–804, A–428–801]

Antifriction Bearings (Other Than Tapered Roller Bearings) and Parts Thereof From Japan and Germany; Amendment to Final Results of Antidumping Duty Administrative Reviews

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

ACTION: Notice of amendment to final results of antidumping duty administrative reviews.

SUMMARY: On February 3, 1995, the Department of Commerce (the Department) issued the final results of its administrative reviews of the antidumping duty orders on antifriction bearings (other than tapered roller bearings) and parts thereof (AFBs) from France, Germany, Japan, Romania, Singapore, Sweden, Thailand, and the United Kingdom. The classes or kinds of merchandise covered by these reviews are ball bearings and parts thereof (BBs), cylindrical roller bearings and parts thereof (CRBs), and spherical plain bearings and parts thereof (SPBs). The reviews covered 29 manufacturers/exporters and the period May 1, 1992, through April 30, 1993. Based on corrections to the calculation of cost of production (COP) and constructed value (CV), we are amending the final results with respect to Japanese ball bearings and cylindrical roller bearings sold by one company, Koyo Seiko Co., Ltd. and Koyo Corporation of U.S.A. (collectively Koyo). We are also amending our final results to indicate that we disregarded sales below cost with respect to sales of AFBs from Germany by two companies.

EFFECTIVE DATE: February 28, 1995.

FOR FURTHER INFORMATION CONTACT: Richard Rimlinger or Michael Rill, Office of Antidumping Compliance, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230; telephone (202) 482–4733.

SUPPLEMENTARY INFORMATION:

Background

On February 3, 1995, the Department issued the final results of its administrative reviews of the antidumping duty orders on AFBs from France, Germany, Japan, Romania, Singapore, Sweden, Thailand, and the United Kingdom. The notice of these final results is published in this issue of the **Federal Register**. The classes or kinds of merchandise covered by these reviews were BBs, CRBs, and SPBs. The reviews covered 29 manufacturers/exporters and the period May 1, 1992, through April 30, 1993.

Subsequent to the issuance of our final results, Koyo alleged a clerical error per its letter of February 7, 1995. We determined there was a ministerial error in the calculation of COP and CV in the final results for AFBs from Japan sold by Koyo. Specifically, in those instances where Koyo reported finished or semi-finished bearings purchased from other suppliers, we included both the total cost of manufacturing (COM) and the acquisition cost of such bearings in the calculation of COP and CV. This effectively doubled the COM for these purchased bearings since Koyo's acquisition cost is its COM for these bearings. We have therefore corrected our calculation of Koyo's COP and CV.

Sales Below Cost in the Home Market—Germany

With respect to AFBs from Germany, the final results issued on February 3, 1995, and published in this issue of the **Federal Register** inadvertently failed to indicate that we disregarded certain sales below cost in the home market. Those omitted were sales of SPBs by FAG and BBs by Fichtel & Sachs.

Concerning AFBs from Germany, the Department disregarded sales below cost for the following firms and classes or kinds of merchandise:

Country	Company	Class or kind of merchandise
Germany	FAG	BBs, CRBs, SPBs.
	INA	BBs, CRBs.