

statement is not being prepared for the Deep Creek Watershed, Yadkin County, North Carolina.

**FOR FURTHER INFORMATION CONTACT:** Richard A. Gallo, State Conservationist, Natural Resources Conservation Service, 4405 Bland Road, Suite 205, Raleigh, NC, 27609, telephone (919) 790-2888.

**SUPPLEMENTARY INFORMATION:** The environmental assessment of this federally assisted action indicated that the project will not cause significant local, regional, or national impacts on the environment. As a result of these findings, Richard A. Gallo, State Conservationist, has determined that the preparation and review of an environmental impact statement are not needed for this project.

The project purposes are flood control and municipal and industrial water supply. The planned works of improvement include one multiple purpose reservoir.

The Notice of a Finding Of No Significant Impact (FONSI) has been forwarded to the Environmental Protection Agency and to various Federal, State, and local agencies and interested parties. A limited number of copies of the FONSI are available to fill single copy requests at the above address. Basic data developed during the environmental assessment are on file and may be reviewed by contacting Richard A. Gallo

No administrative action on implementation of the proposal will be taken until 30 days after the date of this publication in the **Federal Register**.

(This activity is listed in the Catalog of Federal Domestic Assistance under No. 10.904, Watershed Protection and Flood Prevention, and is subject to the provisions of Executive order 12372, which requires intergovernmental consultation with State and local officials.)

**Richard A. Gallo,**

*State Conservationist.*

[FR Doc. 95-18485 Filed 7-26-95; 8:45 am]

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## DEPARTMENT OF COMMERCE

### Foreign-Trade Zones Board

[Docket A(32b1)-14-95]

#### Foreign-Trade Zone 122—Corpus Christi, TX, Subzone 122J, Valero Refining Company (Crude Oil Refinery); Request for Modification of Restrictions

A request has been submitted to the Foreign-Trade Zones Board (the Board) by the Port of Corpus Christi Authority, grantee of FTZ 122, pursuant to

§ 400.32(b)(1) of the Board's regulations, for modification of the restrictions in FTZ Board Order 414 authorizing Subzone 122J at the crude oil refinery of Valero Refining Company (Valero) in Corpus Christi, Texas. The request was formally filed on July 18, 1995.

The Board Order in question was issued subject to certain standard restrictions, including one that required the election of privileged foreign status on incoming foreign merchandise. The zone grantee has requested that the latter restriction be modified so that Valero would have the option available under the FTZ Act to choose non-privileged foreign (NPF) status on foreign refinery inputs used to produce certain petrochemical feedstocks and by-products, including the following: benzene, toluene, xylenes, other hydrocarbon mixtures, distillates/residual fuel oils, kerosene, naphthas, liquified petroleum gas, ethane, methane, propane, butane, ethylene, propylene, butylene, butadiene, petroleum coke, asphalt, sulfur, sulfuric acid, cumene and pseudocumene.

The request cites the FTZ Board's recent decision in the Amoco, Texas City, Texas case (Board Order 731, 60 FR 13118, 3/10/95) which authorized subzone status with the NPF option noted above. In the Amoco case, the Board concluded that the restriction that precluded this NPF option was not needed under current oil refinery industry circumstances.

Public comment on the proposal is invited from interested parties. Submissions (original and 3 copies) shall be addressed to the Board's Executive Secretary at the address below. The closing period for their receipt is August 28, 1995.

A copy of the application and accompanying exhibits will be available for public inspection at the following location: Office of the Executive Secretary, Foreign-Trade Zones Board, U.S. Department of Commerce, Room 3716, 14th & Pennsylvania Avenue, NW., Washington, DC 20230.

Dated: July 19, 1995.

**Dennis Puccinelli,**

*Acting Executive Secretary.*

[FR Doc. 95-18395 Filed 7-26-95; 8:45 am]

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[Docket A(32b1)-13-95]

#### Foreign-Trade Zone 84—Houston, TX, Subzone 84F, Phibro Refining, Inc. (Crude Oil Refinery); Request for Modification of Restrictions

A request has been submitted to the Foreign-Trade Zones Board (the Board)

by the Port of Houston Authority, grantee of FTZ 84, pursuant to § 400.32(b)(1) of the Board's regulations, for modification of the restrictions in FTZ Board Order 552 authorizing Subzone 84F at the crude oil refinery of Phibro Refining, Inc. (Phibro), in Houston, Texas. The request was formally filed on July 18, 1995.

The Board Order in question was issued subject to certain standard restrictions, including one that required the election of privileged foreign status on incoming foreign merchandise. The zone grantee has requested that the latter restriction be modified so that Phibro would have the option available under the FTZ Act to choose non-privileged foreign (NPF) status on foreign refinery inputs used to produce certain petrochemical feedstocks and by-products, including the following: benzene, toluene, xylenes, other hydrocarbon mixtures, distillates/residual fuel oils, kerosene, naphthas, liquified petroleum gas, ethane, methane, propane, butane, ethylene, propylene, butylene, butadiene, petroleum coke, asphalt, sulfur, sulfuric acid, cumene and pseudocumene.

The request cites the FTZ Board's recent decision in the Amoco, Texas City, Texas case (Board Order 731, 60 FR 13118, 3/10/95) which authorized subzone status with the NPF option noted above. In the Amoco case, the Board concluded that the restriction that precluded this NPF option was not needed under current oil refinery industry circumstances.

Public comment on the proposal is invited from interested parties. Submissions (original and 3 copies) shall be addressed to the Board's Executive Secretary at the address below. The closing period for their receipt is August 28, 1995.

A copy of the application and accompanying exhibits will be available for public inspection at the following location: Office of the Executive Secretary, Foreign-Trade Zones Board, U.S. Department of Commerce, Room 3716, 14th & Pennsylvania Avenue, NW., Washington, DC 20230.

Dated: July 19, 1995.

**Dennis Puccinelli,**

*Acting Executive Secretary.*

[FR Doc. 95-18396 Filed 7-26-95; 8:45 am]

BILLING CODE 3510-DS-P

**International Trade Administration**

[A-428-602]

**Brass Sheet and Strip From Germany; 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 Reviews.

**SUMMARY:** On January 6, 1995, the Department of Commerce (the Department) published the preliminary results of its 1990-1993 administrative reviews of brass sheet and strip from Germany. The reviews cover exports of this merchandise to the United States by one manufacturer/exporter, Wieland-Werke AG (Wieland), during the periods March 1, 1990 through February 28, 1991, March 1, 1991 through February 29, 1992, and March 1, 1992 through February 28, 1993. The reviews indicate the existence of dumping margins for the 1990-91 and 1991-92 periods, and *de minimis* margins for the 1992-93 period.

We gave interested parties an opportunity to comment on our preliminary results. Based on our analysis of the comments received, we have adjusted Wieland's margins for these final results.

**EFFECTIVE DATE:** July 27, 1995.

**FOR FURTHER INFORMATION CONTACT:** Thomas Killiam or John Kugelmann, 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) 482-5253.

**SUPPLEMENTARY INFORMATION:****Background**

On January 6, 1995, the Department published in the **Federal Register** (60 FR 2076) the preliminary results of its 1990-91, 1991-92, and 1992-93 administrative reviews of the antidumping duty order on brass sheet and strip from Germany (52 FR 6997, March 6, 1987).

**Applicable Statute and Regulations**

The Department has now completed these administrative reviews in accordance with section 751 of the Tariff Act of 1930, as amended (the Act). Unless otherwise indicated, all citations to the statute and to the Department's regulations are in reference to the provisions as they existed on December 31, 1994.

**Scope of the Reviews**

Imports covered by these reviews are sales or entries of brass sheet and strip, other than leaded and tinned brass sheet and strip, from Germany. The chemical composition of the products under review is currently defined in the Copper Development Association (C.D.A.) 200 Series or the Unified Numbering System (U.N.S.) C20000 series. These reviews do not cover products the chemical compositions of which are defined by other C.D.A. or U.N.S. series. The merchandise is currently classified under Harmonized Tariff Schedule (HTS) item numbers 7409.21.00 and 7409.29.20. The HTS item numbers are provided for convenience and Customs purposes. The written description remains dispositive.

The review periods are:  
 March 1, 1990 through February 28, 1991 (fourth review);  
 March 1, 1991 through February 29, 1992 (fifth review);  
 March 1, 1992 through February 28, 1993 (sixth review).

The reviews cover one manufacturer/exporter, Wieland.

**Analysis of Comments Received**

We received case and rebuttal briefs from Wieland and from the petitioners, Hussey Copper, Ltd., The Miller Company, Outokumpu American Brass, Revere Copper Products, Inc., International Association of Machinists and Aerospace Workers, International Union, Allied Industrial Workers of America (AFL-CIO), Mechanics Educational Society of America (Local 56), and the United Steelworkers of America. Unless otherwise noted, the comments below pertain to all three reviews.

**Model-Matching Methodology**

*Comment 1:* Wieland disputes the Department's use of specific alloy grades in matching U.S. to home market sales. Wieland would have the Department use only two classes of alloys, above or below 75 percent copper content, instead of using exact alloy grades. The respondent states that the exact-alloy comparison method which we used in the preliminary results is a change from the method used in the prior review.

The respondent further alleges that the Department used the exact-alloy method in order to conform the model-matching criteria with other orders, and that in so doing the Department ignored record evidence demonstrating that Wieland's U.S. sales cannot be "appropriately matched" to home

market sales of identical alloys. Wieland claims that "using alloy groups \* \* \* provides the most practical means of achieving reasonable comparisons".

Wieland claims that our approach is contrary to Department practice in other cases involving brass sheet and strip, because the Department failed, in these reviews, to determine the appropriate matching criteria on the basis of the specific nature of Wieland's sales. The respondent alleges that by relying on specific alloy grades rather than using Wieland's two alloy groups, the Department "fails to take account of the nature of Wieland's sales". Wieland does not make clear how our approach neglects to take account of the nature of its sales, but implies that its sales are made more often on the basis of whether products are above or below 75 percent in copper content than on the basis of exact alloys.

The respondent also asserts that, since certain other model-matching criteria, namely gauge and width, are grouped by classes, alloys should also be grouped.

The petitioners note in rebuttal that there is no industry standard to distinguish alloys for high copper content (i.e., greater than 75 percent), that customers specify exact alloys in placing their orders, that in all other antidumping proceedings involving brass sheet and strip the Department has always made exact-alloy matches, and that Wieland's alloy groupings disregard the Department's conclusion in an earlier review that it should abandon the grouping methodology and instead make matches on an exact-alloy basis. The petitioners further assert that Wieland failed to establish that its home market sales, when matched to U.S. sales on the basis of exact alloys, ought not to be taken as representative of home market prices.

*Department's Position:* We disagree with the respondent. We did not employ the alloy-specific approach merely to conform to approaches used in reviews of other brass sheet and strip orders, but in order to follow section 771(16)(B) of the Act, which requires us to compare U.S. sales to home market merchandise which is identical or, when not identical, is "like that (U.S.) merchandise in component material or materials and in the purposes for which used," prior to resorting, if necessary, to less similar merchandise as described in 771(16)(C)(i)-(iii).

Wieland does not identify which U.S. sales, if any, are not "appropriately" matched to home market merchandise by our method, or otherwise explain how its less specific standard would be more appropriate. Nor does Wieland explain how its grouped alloy approach

would be "the most practical means of achieving reasonable comparisons", other than by arguing that it would make the number of home market sales used in sales comparisons "sufficient".

Regarding Wieland's claim that matching by alloy groups would more appropriately reflect the nature of Wieland's sales, nothing in the record supports this claim. On the contrary, according to Wieland, its customers generally specify exact alloys in their orders. While its customers may sometimes choose the lowest-cost combination of metals within a narrow range, no information on the record suggests that Wieland's customers use the standard of 75 percent copper content in ordering merchandise.

In arguing that grouping alloys would be appropriate because grouping is used for gauge and width ranges, Wieland glosses over the distinction between the gauge and width measures on the one hand, and alloy grades on the other. Gauge and width are both infinitely variable and therefore must be divided into tiers to permit any comparisons. Alloy grades, by contrast, are discretely defined proportions of metals. Matching by specific alloys provides more precision than merely differentiating between merchandise which contains above or below 75 percent copper.

The respondent's grouped-alloy approach would assign all home market merchandise to one of two groupings, would compare each U.S. sale to home market merchandise containing up to seven different alloys, and would not necessarily result in comparisons of U.S. sales to home market merchandise made of only the identical alloy, or of only the single most similar alloy. The respondent's suggested groupings could result in understated or overstated dumping margins, due to the mix of home market models which would form the basis of foreign market value (FMV). Matching by specific alloys, on the other hand, ensures that we use the most similar merchandise possible to establish FMV in our dumping calculations. Therefore, the Department has continued to use the alloy-specific matching method.

*Comment 2:* The respondent complains that the Department's change in model-matching methodology reduces the dumping analysis to "little more than a game of chance" since, according to Wieland, the margin depends far more on the chance occurrence that a home market customer will place an order for an alloy identical to one sold in the United States than on Wieland's general pricing policies for its U.S. and home market sales. Where a single home market sale serves as the

basis for comparison, Wieland argues, the results of the U.S./home market price comparison will depend completely on the date on which that home market sale was made, or, more particularly, on the metal pricing date for the metal component of the home market sale. Thus, Wieland argues, differences between U.S. and home market prices are caused by volatility in the market prices for copper, zinc, and tin, rather than by Wieland's brass sheet and strip pricing strategies. Wieland suggests that as an alternative the Department should use alloy groups for model-matching purposes. Wieland points out that differences in alloy costs could then be adjusted for with a sale-specific metal adjustment.

*Department's Position:* We disagree with the respondent. Wieland's "game of chance" complaint is not supported by the facts of the case or the methodology we used. This complaint hinges on Wieland's implicit suggestion that individual home market sales, or pairs of sales, somehow may not conform to its pricing policies. Wieland offers no evidence on the record that any home market sale prices should be excluded as unrepresentative. Wieland has not argued or demonstrated that some of its home market sales are outside the ordinary course of trade or are, for some other reason, inappropriate as the basis of FMV.

While Wieland has alleged that there is a danger that price differences for identical merchandise comparisons might result from changes in commodity prices of components, it has not demonstrated that such price fluctuations should affect the model-match methodology.

In the statutory definition of such or similar merchandise (section 771(16) of the Act) there is a clear preference for matching U.S. sales to home market merchandise which is manufactured by the same producer, composed of the same materials, and approximately equal in value, before resorting to comparisons to less similar merchandise. Our approach reflects this preference; the respondent's approach would ignore it. We are not permitted to ignore contemporaneous sales of identical merchandise. Wieland's suggested approach simply does not conform to the requirements of the antidumping law and regulations.

The risk of price differences caused by changes in the prices of commodities used as components is not unique to this proceeding but is inherent in price comparisons in many industries. That risk has not heretofore served as justification for omitting comparisons of U.S. sales to contemporaneous home

market sales of identical or most similar merchandise. Yet the respondent's approach would make comparisons to identical or most similar merchandise impossible, by defining models so broadly that all comparisons would potentially include similar merchandise as well as identical merchandise (and would thus be subject to adjustments for differences in alloy values under 19 CFR 353.57(b)). But this grouped-alloy approach would not be warranted by the regulations cited above or by the facts of this review; using exact alloy comparisons, we were able to match a substantial portion of U.S. sales to home market merchandise of identical alloys, and all the remaining U.S. sales with home market merchandise containing one of the three most similar alloys.

*Comment 3:* Wieland states that the Court of International Trade (CIT), addressing the model-matching issue in remanding the final results in the first administrative review, did not require the Department to abandon the use of two alloy groups, but merely asked the Department to articulate the reasons why it did not use the exact-alloy method. *See Hussey Copper Ltd., v. United States*, 834 F. Supp. 413 (CIT 1993).

*Department's Position:* As explained in our response to Comment 2 above, the Department has concluded that the exact-alloy matching methodology more closely follows the statute, which requires us to make comparisons of identical merchandise, when this is possible, before making comparisons with similar merchandise.

*Comment 4:* The petitioners request that the Department alter the hierarchy of traits used in matching U.S. sales to home market sales. In particular, the petitioners ask the Department to place alloy in the third position, instead of the fifth position. According to the petitioners, alloy was placed in the third position in certain other brass sheet and strip cases, and alloy specifications are more important to customers than gauge and width differences.

*Department's Position:* The petitioners argue that the model-match methodology used in this review is a departure from the methodology used in reviews of brass sheet and strip from other countries. In fact, although there are many similarities in the methodologies used in the various brass sheet and strip cases, they are not identical. Because the facts of each case are distinct from those of other cases, different hierarchies are applied to the criteria to define home market sales of the most similar merchandise.

In these reviews, the Department used five criteria to define models in order to

compare sales: form, coating, gauge, width, and alloy. For those U.S. sales for which we did not find sales of identical home market merchandise, we determined that the most similar home market merchandise for comparison purposes was merchandise which was identical in form, coating, gauge, and width, and similar in alloy content. Therefore, we used specific programming instructions to search for contemporaneous home market sales of merchandise which was identical except for alloy. Thus, the only criterion for which we considered differences was alloy, no matter what the order of the criteria as listed in the program. Consequently, we do not agree with the petitioners' suggestion that we change the ordering of the criteria in a search for similar merchandise.

Concerning the question of whether alloy is more important to customers than gauge and width specification, as the petitioners allege, we note that Wieland states in its February 23, 1995 Rebuttal Brief (p.3) that "generally customers must have very precise gauges and widths to serve their particular purpose and to use with their particular equipment, and no gauge or width substitutes would be acceptable". Notwithstanding the petitioners' allegation, there is nothing in the record of this review to confirm or support the petitioners' suggestion that customers have less flexibility in alloy than in gauge and width specifications, which typically have narrow tolerances reflecting the customers' machining or assembly requirements. Thus, the petitioners' assertion that alloy is more important than gauge and width to the respondent's customers is without foundation in the record of this review.

Therefore, we have determined for these final results to use the model-matching methodology used for the preliminary results.

#### **Differences in Average Order Size**

*Comment 5:* Defending its claim for adjustments in price to reflect the different average order sizes of its U.S. sales, Wieland contests our preliminary finding that it has not demonstrated a relationship between order size and price. In support of the claimed adjustment, Wieland cites the price lists in its questionnaire responses, the Department's verification report in the 1991-1992 administrative review, section 773(a)(4)(A) of the Act, and the regulations (19 CFR 353.55).

In rebuttal, the petitioners point to the Department's disallowance in the first review, as upheld by the CIT, concerning the same cost adjustment claim for different order sizes. The

petitioners also note Wieland's failure to show that it met the regulatory requirement for such an adjustment, *i.e.*, that Wieland must show that it "granted quantity discounts of at least the same magnitude on 20 percent or more of sales of such or similar merchandise \* \* \*" (19 CFR 353.55(b)(1)).

*Department's Position:* We disagree with the respondent. The regulations do not allow for adjustments to price based merely on claimed differences in per-pound costs according to order size. The adjustments allowed are only for differences in price or discounts for different quantities produced. The regulations (19 CFR 353.55(b)(2)) provide for adjustments if "the producer demonstrates \* \* \* that the discounts reflect savings specifically attributable to the production of the different quantities." In its questionnaire response Wieland complied in part, by showing the savings, in the form of differences in per-kilogram costs for processing different order quantities. But Wieland did not place on the record any evidence of quantity discounts actually given, or information showing that prices were affected by different production quantities. Indeed, Wieland's questionnaire response states unequivocally: "Wieland does not provide price-based quantity discounts".

The price list Wieland cites in this regard is not an adequate basis for this claim since it is a matter of record that the respondent's prices are negotiated ad hoc and do not necessarily follow the price list. The 1991-1992 verification report, in which we noted variations in prices for varying quantities in one particular contract, is not dispositive; our inspection of a contract in a verification does not signal our acceptance of a claimed adjustment to price. Wieland has the burden, in each review, of showing how its actual prices varied according to quantity, as required by 19 CFR 353.55.

#### **Value-Added Tax**

*Comment 6:* While conceding that the practice is consistent with current Department policy on value-added tax (VAT), Wieland contests the Department's application of a 14-percent VAT adjustment to both U.S. and home market sales in this review, and requests that the Department instead add the actual home market VAT amount to U.S. price. Wieland alleges that the use of the VAT rate on sales in both markets introduces a multiplier effect. Wieland urges the Department to instead adopt its alternative solution, at least until this issue can be resolved more definitively

by the U.S. Court of Appeals for the Federal Circuit (CAFC), once an appeal is heard in the case of *Federal Mogul Corporation v. United States*, 834 F. Supp. 1391 (Fed. Cir. 1993).

*Department's Position:* We disagree with Wieland. We adjusted U.S. Price (USP) and FMV for VAT in accordance with our practice, pursuant to the decision of the CIT in *Federal-Mogul Corporation and the Torrington Company v. United States*, 813 F. Supp. 856 (October 7, 1993) (*Federal-Mogul*) and as outlined in *Silicomanganese From Venezuela; Preliminary Determination of Sales at Less than Fair Value*, 59 FR 31204, June 17, 1994, where we address the multiplier effect issue in detail.

#### **Commission Offset**

*Comment 7:* The petitioners argue that the Department should offset home market commissions for purchase price (PP) sales.

*Department's Position:* We agree and have made an offset to FMV for PP sales based on U.S. indirect selling expenses, limited to the amount of commissions that were deducted from home market price.

#### **Interest Rates Used in Credit Expenses**

*Comment 8:* In the 1990-1991 review period, neither Wieland nor its U.S. affiliate borrowed funds in the United States. To calculate the imputed credit expense on its ESP sales in that period, Wieland used a U.S. bank deposit interest rate. The petitioners argue that the Department should correct for Wieland's use of deposit interest rates, and replace them with home market borrowing rates. The petitioners cite the Department's position in *Final Determination of Sales at less than Fair Value: Coated Groundwood Paper from Belgium* 56 FR 56359 (November 11, 1991) (*Groundwood Paper*), that a respondent must show that it had actual borrowings in the United States before the Department imputes credit expenses based upon U.S. rates.

To calculate the imputed credit expense on its PP sales in the 1990-1991 period, Wieland originally used its home market borrowing rates. However, in its February 13, 1995 rebuttal brief, Wieland asks the Department to "correct this mistake" and to replace the home market rates which it used for PP sales with the U.S. deposit rate which it used for ESP sales, because Department policy now requires that a U.S. interest rate be used to calculate imputed credit expense on U.S. sales.

For the 1991-1992 and 1992-1993 review periods, Wieland did have borrowings in the United States, and

used Wieland-America's average short-term borrowing rate during the review period as the basis for calculating imputed credit expenses for both PP and ESP sales. For both of these reviews, the petitioners argue that Wieland-Werke's home market borrowing rate should be used as the basis for all U.S. credit expenses. The petitioners argue that Wieland-Werke extended the credit and incurred the expense to finance the receivables. The petitioners also note that in the 1992-1993 period of review, Wieland discontinued invoicing its customers through Wieland-America and instead billed its unrelated U.S. customers directly.

The respondent argues that the Department correctly measured the cost of financing sales made in dollars by applying a dollar interest rate, citing Department policy in the *Final Determination of Sales at Less than Fair Value: Fresh Cut Roses from Colombia*, 60 FR 6980, 6998 (1995) (Comment 21) (*Roses*). Wieland also notes that in the *Final Determination of Sales at Less than Fair Value: Class 150 Stainless Steel Threaded Pipe Fittings from Taiwan* (59 FR 38432 (July 28, 1994) (*Class 150 Stainless Steel Pipe*)), the Department stated that it "is required to use the lowest rate at which the respondent has borrowed or to which the respondent has access."

*Department's Position:* We disagree with the petitioners and concur with the respondent that it is reasonable to use dollar-denominated borrowing rates in these reviews. The respondent is correct in arguing that the interest rate used for credit expenses should match the currency in which the sales are denominated, as stated in *Roses*.

On the question of whether the parent's or the U.S. subsidiary's dollar-denominated borrowing rate should be applied, where a company had access, directly or through its U.S. affiliate, to two different dollar-denominated rates, the lower of the two rates is presumed to have been used. See, for example, *Class 150 Stainless Steel Pipe*, where the Department calculated imputed credit for PP sales using the lower of two U.S. interest rates available to the respondent. See also *Notice of Final Determinations of Sales at Less than Fair Value: Certain Hot-Rolled Carbon Steel Flat Products, Certain Corrosion-Resistant Carbon Steel Flat Products, and Certain Cut-to-Length Carbon Steel Plate from France*, 58 FR 37125 (1993) (Comment 30), in which the Department states that it does not concern itself with determining which of the corporate entities related to the respondent actually incurs the cost of financing.

In this case, during the 1990-1991 POR neither the German parent nor the U.S. subsidiary had borrowings in U.S. dollars, and in the 1991-1992 and 1992-1993 PORs, we are aware of only the U.S. subsidiary having U.S. borrowings. Therefore, for the 1991-1992 and 1992-1993 administrative reviews, we have used the U.S. subsidiary's interest rate for borrowings in U.S. dollars.

Concerning Wieland's calculation of U.S. credit expenses in the 1990-1991 review period and Wieland's request that we use deposit rates rather than borrowing rates, (1) as noted above in *Class 150 Stainless Steel Pipe*, we use actual borrowing rates or, if no borrowing occurred, borrowing rates to which the firm had access, either directly or through its U.S. affiliate; (2) it is our practice to use lending rates, as opposed to investment return or deposit rates, in calculating credit expenses (see *Final Determination of Sales at Less than Fair Value: Antidumping Duty Investigation of Stainless Steel Angle From Japan* 60 FR 16608, March 31, 1995 (Comment 7)).

As for the petitioner's reference to the Department's position in *Groundwood Paper*, our decision in *Groundwood Paper* has been superseded by more recent proceedings (see *Final Determinations of Sales at Less than Fair Value: Certain Hot-Rolled Carbon Steel Flat Products, Certain Cold-Rolled Carbon Steel Flat Products, and Certain Cut-to-Length Carbon Steel Plate from Belgium*, 58 FR 37122, July 8, 1993). As stated later in *Roses*, in cases where there are no borrowings in the currency of the sales made, as in Wieland's 1990-1991 review period, the Department may use external information about the cost of borrowing in a particular currency. Since Wieland did not supply the U.S. borrowing rates to which it had access during the 1990-1991 review period, we have used the U.S. prime rate to calculate Wieland's imputed U.S. credit expenses for this period.

#### Use of Alloy CDA250

*Comment 9:* The petitioners state that in the fifth review (1991-1992) the Department should include home market sales with alloy grade CDA250 in its dumping analysis, in order to ensure that each U.S. sale is compared to the home market sales with the closest alloy composition for product matches in which an identical alloy match is not available.

*Department's Position:* We agree with the petitioners and have included these sales in our analysis for these final results.

#### Clerical and Programming Errors

*Comment 10:* Wieland states, and the petitioners agree, that the Department's computer program fails to reflect all possible matches between U.S. and home market sales.

*Department's Position:* We concur and have amended the programs by adding programming which ensures that all U.S. sales are correctly matched to home market sales.

*Comment 11:* The respondent points out that adjustments for different alloys were not converted to pounds.

*Department's Position:* We agree with the respondent and have converted the adjustments for different alloys to pounds.

*Comment 12:* The petitioners state that the Department failed to deduct commissions or direct and indirect selling expenses in its VAT tax adjustment when it calculated the net U.S. price for ESP sales.

*Department's Position:* We agree in part with the petitioners. Since in the preliminary results we did not adjust U.S. commissions and indirect expenses for VAT, we have done so in these final results.

#### Clerical Errors Alleged in the Fourth Review Only

*Comment 13:* The petitioners state that the Department failed to adjust FMV for the differences in metal costs whenever U.S. sales were matched to a home market sale of merchandise with a different alloy. Petitioners state that the Department should increase both the adjustment for different alloys and the adjustment for other differences in merchandise to account for the VAT.

*Department's Position:* In the preliminary results, when matches were based on merchandise made of different alloys, we did adjust FMV for differences in alloys. However, we inadvertently failed to increase the adjustments for differences in merchandise and differences in alloys by the VAT rate. We have corrected this oversight for these final results.

*Comment 14:* The petitioners state that the Department compared VAT-inclusive U.S. prices to constructed values (CV) which had not been increased by the VAT rate.

*Department's Position:* We agree with the petitioners; we do not add VAT to CV, but in the preliminary results we inadvertently compared VAT-inclusive U.S. prices to CV. We have corrected the computer programming language by removing VAT from the U.S. prices which would be compared to CV. However, since CV was not used in these final results, this point is moot.

*Comment 15:* The petitioners state that in its test for sales below cost in the home market, the Department neglected to subtract after-sale rebates and freight charges. The petitioners further state that in calculating total cost, the Department neglected to include home market packing expenses.

*Department's Position:* We disagree with the petitioners. After-sale rebates, home market packing expenses, and freight are included in reported costs, and are therefore also included in price for the purpose of the cost test.

*Comment 16:* The petitioners state that the Department failed to add U.S. packing expenses to CV.

*Department's Position:* We disagree with the petitioners; U.S. packing expenses were included in CV for the preliminary results. However, since CV was not used in these final results, this point is moot. Clerical Errors Alleged in the Fifth and Sixth Reviews

*Comment 17:* The petitioners state the Department double-counted after-sale rebates by including them in both direct and indirect selling expenses.

*Department's Position:* We agree with the petitioners, and have amended the final results to remove after-sale rebates from home market indirect selling expenses.

*Comment 18:* The petitioners state that in the 1992-1993 review, the Department failed to include inventory carrying costs in the calculation of U.S. indirect selling expenses.

*Department's Position:* We agree and have added inventory carrying costs to indirect selling expenses for ESP sales.

*Comment 19:* Petitioner states that the Department should increase both the adjustment for different alloys and the adjustment for other differences in merchandise to account for the VAT.

*Department's Position:* We inadvertently failed to increase the adjustments for differences in merchandise and differences in alloys by the VAT rate. We have corrected this oversight for these final results.

**Final Results of Reviews**

As a result of our analysis of the comments received, we determine that the following margins exist for Wieland:

Manufacturer/exporter	Period	Percent margin
Wieland-Werke AG	3/1/90-2/28/91	2.04
	3/1/91-2/28/92	2.36
	3/1/92-2/28/93	0.46

Individual differences between the USP and FMV may vary from the above percentages. The Department shall

instruct the Customs Service to liquidate all appropriate entries.

Furthermore, the following deposit requirements will be effective for all shipments of subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date of these final results, as provided for by section 751(a)(1) of the Act:

(1) The cash deposit rate for Wieland will be zero, since the rate published in the final results of review for the 1993-1994 period is *de minimis*;

(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 these reviews, 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) If neither the exporter nor the manufacturer is a firm covered in this or any previous review conducted by the Department, the cash deposit rate will be 8.87%, the "all others" rate established in the LTFV investigation.

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 the review periods. 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 a reminder to parties subject to administrative protective order (APOs) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 353.34(d). Timely written notification of the return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and terms of an APO is a violation which is subject to sanction. 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: July 11, 1995.

**Susan G. Esserman,**

*Assistant Secretary for Import Administration.*

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[A-428-821, A-588-837]

**Initiation of Antidumping Duty Investigations: Large Newspaper Printing Presses and Components Thereof, Whether Assembled or Unassembled, From Germany and Japan**

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

**EFFECTIVE DATE:** July 27, 1995.

**FOR FURTHER INFORMATION CONTACT:** Bill Crow or James Maeder, Office of Antidumping Investigations, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue NW., Washington, DC 20230; telephone (202) 482-0116 and 482-3330, respectively.

**Initiation of Investigations**

*The Applicable Statute*

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) by the Uruguay Round Agreements Act (URAA).

*The Petitions*

On June 30, 1995, we received petitions filed in proper form by Rockwell Graphic Systems, Inc. and its parent company, Rockwell International Corporation (the petitioner). Supplements to the petitions were received on July 17 and 19, 1995. In accordance with section 732(b) of the Act, the petitioner alleges that large newspaper printing presses from Germany and Japan are being, or are likely to be, sold in the United States at less than fair value (LTFV) within the meaning of section 731 of the Act, and that these imports are materially injuring, or threaten material injury to, a U.S. industry.

The petitioner has stated that it has standing to file these petitions because it is an interested party, as defined under section 771(9)(C) of the Act. The petitioner also states that it has filed the petitions on behalf of the U.S. industry producing the product that is subject to this investigation.