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 administrative review, intent to revoke, and notice are in accordance with section 751(a)(1) of the Act (19 U.S.C. 1675(a)(1)), 19 CFR 353.22, and 19 CFR 353.25.

Dated: November 25, 1996.

Robert S. LaRussa,

Acting Assistant Secretary for Import Administration.

[FR Doc. 96–30747 Filed 12–2–96; 8:45 am]

BILLING CODE 3510–DS–P

[A–201–802]

Gray Portland Cement and Clinker From Mexico; Notice of Court Decision

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

ACTION: Notice of court decision and suspension of liquidation.

SUMMARY: On October 24, 1996, in the case of *Cemex, S.A.* v. *United States,* Slip Op. 96–170, (Cemex), the United States Court of International Trade (the Court) affirmed the Department of Commerce's (the Department's) results of redetermination pursuant to remand of the final results of the second administrative review of the antidumping duty order on gray portland cement and clinker from Mexico. The period covered by the second review is August 1, 1991 through July 31, 1992. Consistent with the decision of the United States Court of Appeals for the Federal Circuit (Federal Circuit) in *Timken Co.* v. *United States,* 893 F.2d 337 (Fed. Cir. 1990) (*Timken*), the Department will not order the liquidation of the subject merchandise entered or withdrawn from warehouse for consumption prior to a ''conclusive'' decision in this case.

EFFECTIVE DATE: November 3, 1996.

FOR FURTHER INFORMATION CONTACT: Robert James or John Kugelman, Office Eight, Enforcement Group III, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue NW., Washington, DC 20230; telephone: (202) 482–5222.

SUPPLEMENTARY INFORMATION:

Background

On September 8, 1993, the Department published in the Federal Register the final results of its second administrative review of the antidumping duty order on gray portland cement and clinker from Mexico (58 FR 47253 (September 8, 1993)). In those final results the Department set forth its determination of the weighted-average margins for the respondent Cemex for the period of review, August 1, 1991 through July 31, 1992, and announced its intent to instruct the U.S. Customs Service to assess antidumping duties on all appropriate entries.

Cemex subsequently filed suit with the Court challenging these final results. Thereafter, the Court published an Opinion dated April 24, 1995, in *Cemex, S.A.* v. *United States,* Ct. No. 93–10–00659, Slip Op. 95–72, remanding the Department's determination with instructions to: (1) Request and consider difference-in-merchandise information to determine the suitability of a price-to-price comparison of U.S. sales of Types II and V cement to home market sales of Type I cement; (2) consider an arm's-length test of transfer prices between a cement distributor and a concrete manufacturer in the United States, both related to Cemex, for allocating profit to value added during further processing in the United States; (3) examine whether the Department articulated a new policy regarding treatment of interest income ''at a critical juncture,'' thus warranting consideration of factual information submitted by Cemex but rejected as untimely new information; and (4) correct our margin calculation to include CEMEX's sales of further-manufactured merchandise. *See Cemex, S.A.* v. *United States,* Slip Op. 95–72 (CIT April 24, 1995). On February 1, 1996, the Department filed its remand results with the Court. Cemex and defendant-intervenors, The Ad-Hoc Committee of AZ–NM–TX–FL Producers of Gray Portland Cement and the National Cement Company of California, Inc., challenged certain aspects of the Department's remand results.

On August 13, 1996, the Court ordered a second remand so that the Department (1) could determine if the inclusion of non-subject merchandise in Cemex's calculation of its home market freight expenses is distortive; (2) deny, as either direct or indirect adjustments, Cemex's claimed adjustments to foreign market value for post-sale freight expenses in those cases where the expenses fail to qualify as a direct deduction from foreign market value; (3) choose an appropriate methodology for establishing duty assessment and estimated deposit rates; and (4) correct certain clerical errors discovered during the first remand proceeding. *See Cemex, S.A.* v. *United States,* Slip Op. 96–132 (CIT August 13, 1996). The Department filed its second redetermination with the Court on September 27, 1996; the Court, on October 24, 1996, affirmed the Department's remand results. *See Cemex, S.A.* v. *United States,* Slip Op. 96–170 (CIT October 24, 1996).

Suspension of Liquidation

In its decision in Timken, the Federal Circuit held that, pursuant to 19 U.S.C. 1516a(e), the Department must publish notice of a decision of the Court or Federal Circuit which is ''not in harmony'' with the Department's determination. Publication of this notice fulfills this obligation. The Federal Circuit also held that in such a case, the Department must suspend liquidation until there is a ''conclusive'' decision in the action. A ''conclusive'' decision cannot be reached until the opportunity to appeal expires or any appeal is decided by the Federal Circuit. Therefore, the Department will continue to suspend liquidation pending expiration of the period to appeal or pending a final decision of the Federal Circuit if Cemex is appealed.

Dated: November 25, 1996.

Joseph A. Spetrini,

Deputy Assistant Secretary, Enforcement Group III.

[FR Doc. 96–30746 Filed 12–2–96; 8:45 am]

BILLING CODE 3510–DS–P

[A–580–811]

Steel Wire Rope From the Republic of Korea; Preliminary Results of Antidumping Duty Administrative Review and Intent To Revoke Antidumping Duty Order in Part

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

ACTION: Notice of preliminary results of antidumping duty administrative review and intent to revoke antidumping duty order in part.

SUMMARY: In response to requests by the petitioner, the Committee of Domestic Steel Wire Rope & Specialty Cable Manufacturers, and by Manho Rope and Wire Ltd. (Manho) and Chun Kee Steel Wire Co. Ltd. (Chun Kee), respondent manufacturers/exporters of steel wire rope, the Department of Commerce (the

Department) is conducting an administrative review of the antidumping duty order on steel wire rope from the Republic of Korea. The review covers 12 manufacturers/exporters of the subject merchandise to the United States. The review period is March 1, 1995, through February 28, 1996 (the POR).

We have preliminarily determined that sales have been made below normal value (NV). If these preliminary results are adopted in our final results of administrative review, we will instruct U.S. Customs to assess antidumping duties equal to the difference between the export price (EP) and the normal value (NV). Also, if these preliminary results are adopted in our final results of administrative review, we intend to revoke the antidumping duty order with respect to Manho and Chun Kee based on three years of sales at not less than NV. See Intent to Revoke, infra. Interested parties are invited to comment on these preliminary results. Parties who submit comments in this proceeding are requested to submit with each argument: (1) a statement of the issue, and (2) a brief summary of the argument.

EFFECTIVE DATE: December 3, 1996.

FOR FURTHER INFORMATION CONTACT: Thomas O. Barlow, Matthew Rosenbaum, or Kris Campbell, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, Washington, D.C. 20230; telephone: (202) 482–4733.

SUPPLEMENTARY INFORMATION:

The Applicable Statute

Unless otherwise indicated, all citations to the Tariff Act of 1930, as amended (the Act), are references to the provisions effective January 1, 1995, the effective date of the amendments made to the Act by the Uruguay Rounds Agreements Act (URAA). In addition, unless otherwise indicated, all citations to the Department's regulations are to the current regulations, as amended by the interim regulation published in the Federal Register on May 11, 1995 (60 FR 25130).

Background

On March 26, 1993, the Department published in the Federal Register (58 FR 16398) the antidumping duty order on steel wire rope from the Republic of Korea. On March 4, 1996, the Department published a notice of ''Opportunity to Request an Administrative Review'' (61 FR 8238) of this antidumping duty order for the period March 1, 1995, through February 28, 1996. On April 1, 1996, the petitioner requested an administrative review of 12 manufacturers/exporters of steel wire rope from Korea. Manho and Chun Kee, each on April 1, 1996, also requested that the Department conduct an administrative review of their sales of subject merchandise during the POR. We published a notice of initiation of administrative review on April 25, 1996 (61 FR 18379). The Department is now conducting this review in accordance with section 751 of the Act.

Unlocated Companies

We were unable to obtain addresses for Hanboo Wire Rope and Seo Jin Wire Rope and thereafter received confirmation from the U.S. embassy in Seoul, South Korea, that these companies were closed. In accordance with our practice with respect to companies to which we cannot send a questionnaire, we are assigning to these companies the ''All Others'' rate from the less-than-fair-value (LTFV) investigation, which is 1.51 percent. *See Sweaters Wholly or in Chief Weight of Man-Made Fiber From Hong Kong; Final Results of Antidumping Duty Administrative Review,* 59 FR 13926 (March 24, 1994).

Non-Shipper

Myung Jin notified us that it did not have shipments of subject merchandise during the POR, and we confirmed this with the United States Customs Service.

Verification

In accordance with section 782(i) of the Act, we verified information provided by Chun Kee, Manho, Kumho Wire Rope Mfg., Co., Ltd. (Kumho), and Sungjin Company (Sung Jin), using standard verification procedures, including on-site inspection of the manufacturer's facilities, the examination of relevant sales and financial records, and selection of original documentation containing relevant information. Our verification results are outlined in the public versions of the verification reports.

Scope of Review

The product covered by this review is steel wire rope. Steel wire rope encompasses ropes, cables, and cordage of iron or carbon steel, other than stranded wire, not fitted with fittings or made up into articles, and not made up of brass-plated wire. Imports of these products are currently classifiable under the following Harmonized Tariff Schedule (HTS) subheadings: 7312.10.9030, 7312.10.9060, and 7312.10.9090.

Excluded from this review is stainless steel wire rope, i.e., ropes, cables and cordage other than stranded wire, of stainless steel, not fitted with fittings or made up into articles, which is classifiable under HTS subheading 7312.10.6000. Although HTS subheadings are provided for convenience and Customs purposes, our own written description of the scope of this review is dispositive.

Export Price

For sales to the United States, the Department used EP as defined in section 772(a) of the Act, because the subject merchandise was sold to unaffiliated U.S. purchasers prior to the date of importation and the use of constructed export price was not indicated by the facts of record.

We calculated EP based on ex-factory, f.o.b., c.i.f., c&f, or delivered to Korean port prices to unrelated purchasers in, or for exportation to, the United States. We adjusted these prices for billing adjustments, where applicable. We made adjustments, where applicable, for domestic brokerage and handling, ocean freight, marine insurance, terminal handling charges, stevedoring charges, wharfage expenses, bill of lading issuing fees, export license fees, export insurance, domestic inland freight, containerization expenses and container taxes, container freight station charges, and shoring charges in accordance with section 772(c)(2)(A) of the Act. We also added duty drawback, where applicable, for Manho and Chun Kee, pursuant to section 772(c)(1)(B) of the Act. We did not make any duty drawback adjustments for Chung Woo Rope Co., Ltd., Inc. (Chung Woo), Kumho, or Ssang Yong Steel Wire Co., Ltd., because they were unable to demonstrate a connection between payment of import duties and receipt of duty drawback on exports of steel wire rope, and because they did not demonstrate that they had sufficient imports of raw materials to account for the duty drawback received on exports of the manufactured product, consistent with our practice in the previous review (*see Steel Wire Rope From the Republic of Korea; Final Results of Antidumping Duty Administrative Review,* 61 FR 55965, 55968 (October 30, 1996) (*Steel Wire Rope II Final*)).

No other adjustments to EP were claimed or allowed.

Normal Value

Based on a comparison of the aggregate quantity of home market and U.S. sales, and absent any information that a particular market situation in the exporting country does not permit a

proper comparison, we determined that the quantity of foreign like product each respondent sold in the exporting country was sufficient to permit a proper comparison with the sales of the subject merchandise to the United States, pursuant to section 773(a) of the Act, because each company had sales in its home market which were greater than five percent of the U.S. market. Therefore, in accordance with section 773(a)(1)(B)(i) of the Act, we based NV on the prices at which the foreign like products were first sold for consumption in the exporting country.

We used sales to affiliated customers only where we determined such sales were made at arm's-length prices, *i.e.*, at prices comparable to prices at which the firm sold identical merchandise to unrelated customers.

Because we disregarded sales below the cost of production (COP) in the last completed review for Manho and Chun Kee, we had reasonable grounds to believe or suspect that sales of the foreign product under consideration for the determination of NV in this review may have been made at prices below the COP, as provided by section 773(b)(2)(A)(ii) of the Act. Therefore, pursuant to section 773(b)(1) of the Act, we initiated COP investigations of sales by Manho and Chun Kee in the home market.

In accordance with section 773(b)(3) of the Act, we calculated the COP based on the sum of the costs of materials and fabrication employed in producing the foreign like product, plus selling, general and administrative expenses (SG&A) and the cost of all expenses incidental to placing the foreign like product in condition packed ready for shipment. We relied on the home market sales and COP information provided by Manho and Chun Kee in their questionnaire responses.

After calculating COP, we tested whether home market sales of steel wire rope were made at prices below COP within an extended period of time in substantial quantities, and whether such prices permit recovery of all costs within a reasonable period of time. We compared model-specific COPs to the reported home market prices less any applicable movement charges, rebates, and direct selling expenses.

Pursuant to section 773(b)(2)(C), where less than 20 percent of respondent's sales of a given product were at prices less than COP, we did not disregard any below-cost sales of that product because we determined that the below-cost sales were not made in ''substantial quantities.'' Where 20 percent or more of a respondent's sales of a given product during the POR were at prices less than the COP, we disregarded the below-cost sales because we determined that the below-cost sales were made within an extended period of time in ''substantial quantities'' in accordance with sections 773(b)(2)(B) and (C) of the Act, and based on comparisons of price to weighted-average COPs for the POR we determined that the below-cost sales of the product were at prices which would not permit recovery of all costs within a reasonable period of time, in accordance with section 773(b)(2)(D) of the Act. Based on this test, we disregarded below cost sales with respect to Manho and Chun Kee.

Pursuant to section 777A(d)(2) of the Act, we compared the EPs of individual transactions to the monthly weighted-average price of sales of the foreign like product. We compared EP sales to sales in the home market of identical or similar merchandise.

We based NV on the price at which the foreign like product is first sold for consumption in the exporting country, in the usual commercial quantities, in the ordinary course of trade and at the same level of trade as the EP, in accordance with section 773(a)(1)(B)(i) of the Act. We made adjustments, where appropriate, for rebates. We increased home market price by the amount of U.S. packing costs in accordance with section 773(a)(6)(A) of the Act and reduced it by the amount of home market packing costs in accordance with section 773(a)(6)(B) of the Act. We adjusted for movement expenses in accordance with section 773(a)(6)(B)(ii) of the Act. We also made adjustments, where applicable, for differences in the physical characteristics of merchandise in accordance with section 773(a)(6)(C)(ii) of the Act.

Pursuant to section 773(a)(6)(C)(iii) of the Act and 19 CFR 353.56, we made circumstance-of-sale (COS) adjustments to NV. We deducted home market credit expenses, inspection fees, warranty and servicing expenses and, where appropriate, added U.S. postage fees, U.S. letter of credit fees, U.S. bank charges, U.S. credit expenses, U.S. inspection fees, U.S. warranty and servicing expenses, and U.S. product liability insurance. Prices were reported net of value-added taxes (VAT) and, therefore, no adjustment for VAT was necessary.

In accordance with section 773(a)(4) of the Act, we used CV as NV for those U.S. sales for which we could not determine the NV based on home market sales pursuant to section 773(a)(1) of the Act either because there were no appropriate sales or because we disregarded below-cost sales pursuant to section 773(b) of the Act. We calculated CV, in accordance with section 773(e) of the Act, as the sum of the cost of manufacturing (COM) of the product sold in the United States, home market SG&A expenses, home market profit, and U.S. packing expenses. The COM of the product sold in the United States is the sum of direct material, direct labor, and variable and fixed factory overhead expenses. For home market SG&A expenses and profit, we used the actual amounts incurred and realized by the respondent in connection with the production and sale of the foreign like product in the ordinary course of trade, for consumption in the foreign country, in accordance with section 773(e)(2)(A) of the Act, unless these actual data were not available. If these actual data were not available, we used the actual amounts incurred and realized by the respondent in connection with the production and sale, for consumption in the foreign country, of merchandise that is in the same general category of products as the subject merchandise, in accordance with section 773(e)(2)(B)(i) of the Act. In accordance with section 773(a)(8) of the Act, we made COS adjustments to CV by deducting home market direct selling expenses and adding U.S. direct selling expenses.

No other adjustments were claimed or allowed.

Use of Facts Otherwise Available

We preliminarily determine, in accordance with section 776(a) of the Act, that the use of facts available is appropriate for Boo Kook Corp., Dong-Il Steel Mfg. Co., Ltd. and Yeon Sin Metal because they did not respond to our antidumping questionnaire. We find that these firms have withheld ''information that has been requested by the administering authority.'' Furthermore, we determine that, pursuant to section 776(b) of the Act, it is appropriate to make an inference adverse to the interests of these companies because they failed to cooperate by not responding to our questionnaire.

Where the Department must base the entire dumping margin for a respondent in an administrative review on facts otherwise available because that respondent failed to cooperate, section 776(b) of the Act authorizes the use of an inference adverse to the interests of that respondent in choosing the facts available. Section 776(b) of the Act also authorizes the Department to use as adverse facts available information derived from the petition, the final determination, a previous administrative review, or other information placed on the record.

Section 776(c) of the Act provides that the Department shall, to the extent practicable, corroborate that secondary information from independent sources reasonably at its disposal. The Statement of Administrative Action (SAA) provides that ''corroborate'' means simply that the Department will satisfy itself that the secondary information to be used has probative value. (*See* H.R. Doc. 316, Vol. 1, 103d Cong., 2d sess. 870 (1994).)

To corroborate secondary information, the Department will, to the extent practicable, examine the reliability and relevance of the information to be used. However, unlike other types of information, such as input costs or selling expenses, there are no independent sources for calculated dumping margins. Thus, in an administrative review, if the Department chooses as total adverse facts available a calculated dumping margin from a prior segment of the proceeding, it is not necessary to question the reliability of the margin for that time period. With respect to the relevance aspect of corroboration, however, the Department will consider information reasonably at its disposal as to whether there are circumstances that would render a margin not relevant. Where circumstances indicate that the selected margin is not appropriate as adverse facts available, the Department will disregard the margin and determine an appropriate margin (*see, e.g., Fresh Cut Flowers from Mexico; Final Results of Antidumping Duty Administrative Review,* 61 FR 6812 (Feb. 22, 1996), where the Department disregarded the highest margin as adverse best information available because the margin was based on another company's uncharacteristic business expense resulting in an unusually high margin).

In this case, we have used the highest rate from any prior segment of the proceeding, 1.51 percent, as adverse facts available. This rate is the highest available rate and, to the best of our knowledge, there are no circumstances that indicate that the selected margin is not appropriate as adverse facts available.

Intent To Revoke

Chun Kee and Manho requested, pursuant to 19 CFR 353.25(b), revocation of the order with respect to their sales of the merchandise in question and submitted the certification required by 19 CFR 353.25(b)(1). In addition, in accordance with 19 CFR 353.25(a)(2)(iii), Chun Kee and Manho have agreed in writing to their 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 Chun Kee and Manho, subsequent to revocation, sold merchandise at less than NV. Based on the preliminary results in this review and the two preceding reviews (*see Steel Wire Rope From the Republic of Korea; Final Results of Antidumping Duty Administrative Review,* 60 FR 63499 (December 11, 1995), and *Steel Wire Rope II Final*), Chun Kee and Manho have demonstrated three consecutive years of sales at not less than NV.

Given the results of the two preceding reviews, if the final results of this review demonstrate that Chun Kee and Manho sold the merchandise at not less than NV, and if we determine that it is not likely that Chun Kee and Manho will sell the subject merchandise at less then NV in the future, we intend to revoke the order with respect to merchandise produced and exported by Chun Kee and Manho.

Preliminary Results of Review

As a result of this review, we preliminarily determine that the following margins exist for the period March 1, 1995, through February 28, 1996:

Manufacturer/exporter	Margin (percent)
Boo Kook Corporation	1.51
Chun Kee Steel & Wire Rope Co., Ltd.	0.01
Chung Woo Rope Co., Ltd.	0.24
Dong-Il Steel Manufacturing Co., Ltd	1.51
Hanboo Wire Rope, Inc.	1.51
Kumho Wire Rope Mfg. Co., Ltd.	0.01
Manho Rope & Wire, Ltd.	0.00
Myung Jin Co. [1]	1.51.
Seo Jin Rope	1.51
Ssang Yong Steel Wire Co., Ltd	0.01
Sung Jin	0.03
Yeonsin Metal	1.51

[1] No shipments subject to this review. Rate is from the last relevant segment of the proceeding in which the firm had shipments/sales.

Parties to the proceeding may request disclosure within 5 days of the date of publication of this notice. Any interested party may request a hearing within 10 days of publication. Any hearing, if requested, will be held 44 days after the publication of this notice, or the first workday thereafter. Interested parties may submit case briefs within 30 days of the date of publication of this notice. Parties who submit argument in this proceeding are requested to submit with each argument: (1) a statement of the issues, and (2) a brief summary of the arguments. Rebuttal briefs, which must be limited to issues raised in the case briefs, may be filed not later than 37 days after the date of publication. The Department will issue a notice of the final results of this administrative review, which will include the results of its analysis of issues raised in any such written comments or at the hearing, within 120 days from the publication of these preliminary results.

The Department shall determine, and the Customs Service shall assess, antidumping duties on all appropriate entries. The Department will issue appraisement instructions directly to the Customs Service. The final results of this review shall be the basis for the assessment of antidumping duties on entries of merchandise covered by the determination and for future deposits of estimated duties. For duty assessment purposes, we calculated an importer-specific assessment rate by aggregating the dumping margins calculated for all U.S. sales to each importer and dividing this amount by the total quantity of subject merchandise sold to each of the respective importers. This specific rate calculated for each importer will be used for the assessment of antidumping duties on the relevant entries of subject merchandise during the POR.

Furthermore, the following deposit requirements will be effective upon completion of the final results of this administrative review for all shipments of steel wire rope from Korea entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of this administrative review, as provided by section 751(a)(1) of the Act: (1) the cash deposit rate for the reviewed companies will be the rates established in the final results of administrative review (except that for companies whose weighted-average margins are less than 0.5 percent, *i.e.*, are *de minimis*, no cash deposit will be required); (2) for merchandise exported by manufacturers or exporters not covered in this review but covered in the original LTFV investigation or a previous review, the cash deposit will continue to be the most recent rate published in the final determination or final results for which the manufacturer or exporter received an individual rate; (3) if the exporter is not a firm covered in this review, the previous review, or the original investigation, but the manufacturer is, the cash deposit rate will be the rate established for the most recent period for the manufacturer of the merchandise; and (4) if neither the exporter nor the manufacturer is a firm covered in this or any previous reviews, the cash deposit rate will be 1.51

percent, the ''all others'' rate established in the LTFV investigation (58 FR 16398, March 26, 1993).

This notice serves as a preliminary reminder to importers of their responsibility 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 administrative review and notice are in accordance with sections 751(a)(1) and 751(d) of the Act (19 U.S.C. 1675(a)(1)), 19 CFR 353.22, and 19 CFR 353.25.

Dated: November 26, 1996.

Robert S. LaRussa,

Acting Assistant Secretary for Import Administration.

[FR Doc. 96–30755 Filed 12–2–96; 8:45 am]

BILLING CODE 3510–DS–P

[C–401–401]

Certain Carbon Steel Products from Sweden; Preliminary Results of Countervailing Duty Administrative Review

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

ACTION: Notice of preliminary results of countervailing duty administrative review.

SUMMARY: The Department of Commerce (the Department) is conducting an administrative review of the countervailing duty order on certain carbon steel products from Sweden. For information on the net subsidy for the reviewed company, as well as for any non-reviewed companies, please see the *Preliminary Results of Review* section of this notice. If the final results remain the same as these preliminary results of administrative review, we will instruct the U.S. Customs Service to assess countervailing duties as detailed in the *Preliminary Results of Review* section of this notice. Interested parties are invited to comment on these preliminary results.

EFFECTIVE DATE: December 3, 1996.

FOR FURTHER INFORMATION CONTACT: Gayle Longest or Lorenza Olivas, Office of CVD/AD Enforcement, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, N.W., Washington, D.C. 20230; telephone: Gayle Longest (202) 482–3338 or (202) 482–2786.

SUPPLEMENTARY INFORMATION:

Background

On October 4, 1985, the Department published in the Federal Register (50 FR 48517) the countervailing duty order on certain carbon steel products from Sweden. On October 5, 1995, the Department published a notice of ''Opportunity to Request an Administrative Review'' (60 FR 52149) of this countervailing duty order. We received timely requests for review, and we initiated the review, covering the period January 1, 1994 through December 31, 1994, on November 16, 1995 (60 FR 57573).

In accordance with section 355.22(a) of the Department's *Interim Regulations*, this review covers only those producers or exporters for which a review was specifically requested (*see Antidumping and Countervailing Duties: Interim Regulations; Request for Comments*, (60 FR 25130; May 11, 1995) (*Interim Regulations*)). Accordingly, this review covers SSAB Svenskt Stal AB (SSAB), the sole known producer/exporter of the subject merchandise during the period of review (POR). This review also covers 10 programs.

On July 30, 1996, we extended the period for completion of the preliminary results pursuant to section 751(a)(3) of the Tariff Act of 1930, as amended (*see Certain Carbon Steel Products From Sweden; Extension of Time Limit for Countervailing Duty Administrative Review* (61 FR 39632). As explained in the memoranda from the Assistant Secretary for Import Administration to the File, dated November 22, 1995, and January 11, 1996 (both on file in the public file of the Central Records Unit, Room B–099 of the Department of Commerce), all deadlines were extended to take into account the partial shutdowns of the Federal Government from November 15 through November 21, 1995, and December 15, 1995, through January 6, 1996. Therefore, the deadline for these preliminary results is no later than November 27, 1996, and the deadline for the final results of this review is no later than 120 days from the date on which these preliminary results are published in the Federal Register.

Applicable Statute and Regulations

Unless otherwise indicated, all citations to the statute are references to the provisions of the Tariff Act of 1930, as amended by the Uruguay Round Agreements Act (URAA) effective January 1, 1995 (the Act). The Department is conducting this administrative review in accordance with section 751(a) of the Act. References to the Department's *Countervailing Duties; Notice of Proposed Rulemaking and Request for Public Comments* (54 FR 23366; May 31, 1989) (*1989 Proposed Regulations*) are provided solely for further explanation of the Department's countervailing duty practice. Although the Department has withdrawn the particular rulemaking proceeding pursuant to which the *1989 Proposed Regulations* were issued, the subject matter of these regulations is being considered in connection with an ongoing rulemaking proceeding which, among other things, is intended to conform the Department's regulations to the URAA. *See Advance Notice of Proposed Rulemaking for Public Comments*, (60 FR 80; Jan. 3, 1995); *Antidumping Duties; Countervailing Duties; Notice of Proposed Rulmaking and Request for Public Comments*, (61 FR 7308; February 27, 1996).

Scope of the Review

Imports covered by this review are shipments of certain carbon steel products from Sweden. These products include cold-rolled carbon steel, flat-rolled products, whether or not corrugated, or crimped: whether or not pickled, not cut, not pressed and not stamped to non-rectangular shape; not coated or pleated with metal and not clad; over 12 inches in width and of any thickness; whether or not in coils. During the review period, such merchandise was classifiable under the *Harmonized Tariff Schedule* (HTS) item numbers 7209.11.0000, 7209.12.0000, 7209.13.0000, 7209.21.0000, 7209.22.0000, 7209.23.0000, 7209.24.5000, 7209.31.0000, 7209.32.0000, 7209.33.0000, 7209.34.0000, 7209.41.0000, 7209.43.0000, 7209.44.0000, 7209.90.0000, 7211.30.5000, 7211.41.7000 and 7211.49.5000. The written description remains dispositive.

Allocation Methodology

In the past, the Department has relied upon information from the U.S. Internal Revenue Service on the industry-specific average useful life of assets in determining the allocation period for nonrecurring grant benefits. *See General Issues Appendix* appended to *Final Countervailing Duty Determination; Certain Steel Products from Austria* (58 FR 37063, 37226; July 9, 1993). However, in *British Steel plc.* v. *United States*, 879 F. Supp. 1254 (CIT 1995) (*British Steel*), the U.S. Court of International Trade (the Court) ruled against this allocation methodology. In