Producer/manufacturer/exporter	Weighted-average margin
Union	No U.S. entries in POR
Certain Corrosion-Resistant Carbon Steel Flat Products	
Dongbu	1.49
POSCO	0.16
Union	0.14

The Department shall determine, and the U. S. Customs Service shall assess, antidumping duties on all appropriate entries. We have calculated an importer-specific duty assessment rate based on the ratio of the total amount of antidumping duties calculated for the examined sales to the total entered value of the same sales. The rate will be assessed uniformly on all entries of that particular company made during the POR. The Department will issue appraisement instructions directly to the U.S. Customs Service.

Furthermore, the following deposit requirements shall be effective upon publication of this notice of final results of review for all shipments of certain cold-rolled and corrosion-resistant carbon steel flat products from Korea entered, or withdrawn from warehouse, for consumption on or after the publication date, as provided for by section 751(a)(1) of the Act: (1) the cash deposit rates for the reviewed companies named above will be the rates for those firms as stated above, except for POSCO (and its collapsed affiliates) and Union, which had *de minimis* margins, and whose cash deposit rates are therefore zero; (2) for previously investigated companies not listed above, the cash deposit rate will continue to be the company-specific rate published for the most recent period; (3) if the exporter is not a firm covered in these reviews, or the original LTFV investigations, 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 these reviews, the cash deposit rate will continue to be 14.44 percent (for certain cold-rolled carbon steel flat products) and 17.70 percent (for certain corrosion-resistant carbon steel flat products), which were the ''all others'' rates in the LTFV investigations. See Final Determinations of Sales at Less Than Fair Value: Certain Hot-Rolled Carbon Steel Flat Products, Certain Cold-Rolled Carbon Steel Flat Products, Certain Corrosion-Resistant Carbon Steel Flat Products, and Certain Cut-to-Length Carbon Steel Plate From Korea, 58 FR 37176 (July 9, 1993), as amended by Amendment of Final Determinations of Sales at Less Than Fair Value: Certain Hot-Rolled Carbon Steel Flat Products, Certain Cold-Rolled Carbon Steel Flat Products, Certain Corrosion-Resistant Carbon Steel Flat Products, and Certain Cut-to-Length Carbon Steel Plate From Korea, 58 FR 41083 (August 2, 1993).

Article VI¶5 of the GATT (cited earlier) provides that ''[n]o product * * * shall be subject to both antidumping and countervailing duties to compensate for the same situation of dumping or export subsidization.'' This provision is implemented by section 772(d)(1)(D) of the Act. Since antidumping duties cannot be assessed on the portion of the margin attributable to export subsidies, there is no reason to require a cash deposit or bond for that amount. Accordingly, the level of export subsidies as determined in Final Affirmative Countervailing Duty Determinations and Final Negative Critical Circumstances Determinations; Certain Steel Products from Korea, 58 FR 37328, 37350 (July 9, 1993) will be subtracted from the cash deposit rate for deposit purposes.

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

This notice serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f) 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 a reminder to parties subject to administrative protective order (''APO'') of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with section 351.306 of the Department's regulations. Timely notification of return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

These administrative reviews and notice are in accordance with sections 751(a)(1) and 777(i)(1) of the Act.

Dated: March 8, 1999.

Robert S. LaRussa,

Assistant Secretary for Import Administration.

[FR Doc. 99–6279 Filed 3–15–99; 8:45 am]

BILLING CODE 3510–DS–P

DEPARTMENT OF COMMERCE

International Trade Administration

[A–588–824]

Certain Corrosion-Resistant Carbon Steel Flat Products From Japan: Final Results of Antidumping Duty Administrative Review

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

ACTION: Notice of final results of the antidumping duty administrative review of certain corrosion-resistant carbon steel flat products from Japan.

SUMMARY: On September 8, 1998, the Department of Commerce (''the Department'') published the preliminary results of its administrative review of the antidumping duty order on certain corrosion-resistant carbon steel flat products from Japan. This review covers one manufacturer/exporter of the subject merchandise to the United States and the period August 1, 1996 through July 31, 1997. We gave interested parties an opportunity to comment on our preliminary results. As a result of these comments, we have changed the results from those presented in the preliminary results of review.

EFFECTIVE DATE: March 16, 1999.

FOR FURTHER INFORMATION CONTACT: Contact Doreen Chen or Rick Johnson, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th and Constitution Avenue, NW, Washington,DC 20230; telephone: (202) 482–0408 or (202) 482–3818 respectively.

SUPPLEMENTARY INFORMATION:

The Applicable Statute and Regulations

Unless otherwise indicated, all citations to the Tariff Act of 1930, as amended (''the Act''), are to the provisions effective January 1, 1995, the effective date of the amendments made to the Act by the Uruguay Round Agreements Act (''URAA''). In addition, unless otherwise indicated, all citations to the Department's regulations are to 19 CFR part 351 (62 FR 27379, May 19, 1997).

Background

On September 8, 1998, the Department published in the **Federal Register** (63 FR 47465) the preliminary results of its administrative review of the antidumping duty order on certain corrosion-resistant carbon steel flat products from Japan (''Preliminary Results''). We gave interested parties an opportunity to comment on our preliminary results. We received written comments from respondent Nippon Steel Corporation (NSC), and from petitioners (Bethlehem Steel Corporation and U.S. Steel Group (a unit of USX Corporation)) on October 8, and October 15, 1998, respectively. We have now completed this administrative review in accordance with section 751(a) of the Act.

Scope of Review

The product covered by this administrative review constitutes one ''class or kind'' of merchandise, certain corrosion-resistant steel.

Certain corrosion-resistant steel includes flat-rolled carbon steel products, of rectangular shape, either clad, plated, or coated with corrosion-resistant metals such as zinc, aluminum, or zinc-, aluminum-, nickel- or iron-based alloys, whether or not corrugated or painted, varnished or coated with plastics or other nonmetallic substances in addition to the metallic coating, in coils (whether or not in successively superimposed layers) and of a width of 0.5 inch or greater, or in straight lengths which, if of a thickness less than 4.75 millimeters, are of a width of 0.5 inch or greater and which measures at least 10 times the thickness or if of a thickness of 4.75 millimeters or more are of a width which exceeds 150 millimeters and measures at least twice the thickness, as currently classifiable in the Harmonizing Tariff Schedule of the United States (HTSUS) under item numbers 7210.30.0030, 7210.30.0060, 7210.41.0000, 7210.49.0030, 7210.49.0090, 7210.61.0000, 7210.69.0000, 7210.70.6030, 7210.70.6060, 7210.70.6090, 7210.90.1000, 7210.90.6000, 7210.90.9000, 7212.20.0000, 7212.30.1030, 7212.30.1090, 7212.30.3000, 7212.30.5000, 7212.40.1000, 7212.40.5000, 7212.50.0000, 7212.60.0000, 7215.90.1000, 7215.90.3000, 7215.90.5000, 7217.20.1500, 7217.30.1530, 7217.30.1560, 7217.90.1000, 7217.90.5030, 7217.90.5060, 7217.90.5090. Included in this review are corrosion-resistant flat-rolled products of non-rectangular cross-section where such cross-section is achieved subsequent to the rolling process (i.e., products which have been ''worked after rolling'')—for example, products which have been beveled or rounded at the edges. Excluded from this review are flat-rolled steel products either plated or coated with tin, lead, chromium, chromium oxides, both tin and lead (''terne plate''), or both chromium and chromium oxides (''tin-free steel''), whether or not painted, varnished or coated with plastics or other nonmetallic substances in addition to the metallic coating. Also excluded from this review are clad products in straight lengths of 0.1875 inch or more in composite thickness and of a width which exceeds 150 millimeters and measures at least twice the thickness. Also excluded from this review are certain clad stainless flat-rolled products, which are three-layered corrosion-resistant carbon steel flat-rolled products less than 4.75 millimeters in composite thickness that consist of a carbon steel flat-rolled product clad on both sides with stainless steel in a 20%-60%-20% ratio. Also excluded from this review are certain corrosion-resistant carbon steel flat products meeting the following specifications: widths ranging from 10 millimeters (0.394 inches) through 100 millimeters (3.94 inches); thicknesses, including coatings, ranging from 0.11 millimeters (0.004 inches) through 0.60 millimeters (0.024 inches); and a coating that is from 0.003 millimeters (0.00012 inches) through 0.005 millimeters (0.000196 inches) in thickness and that is comprised of three evenly applied layers, the first layer consisting of 99% zinc, 0.5% cobalt, and 0.5% molybdenum, followed by a layer consisting of chromate, and finally a layer consisting of silicate. These HTSUS item numbers are provided for convenience and Customs purposes. The Department's written description of the products covered by the scope of the instant order remains dispositive.

Fair Value Comparisons

To determine whether sales of subject merchandise from Japan to the United States were made at less than fair value, we compared the Export Price (EP) to the Normal Value (NV), as described in the ''Export Price'' and ''Normal Value'' sections of the preliminary results of review notice.

Interested Party Comments:

Comment 1: Petitioners argue that the Department should reject home market sales to a certain customer because the sales to this customer result in unfair and improper margin comparisons between EP and NV. Petitioners contend that, for a majority of respondent's home market (HM) sales that are matched to its U.S. sales, either the customer is the same for both markets or the U.S. and HM customers are related. Petitioners assert that for all such sales, the U.S. customer was also the importer of record. Thus, petitioners note that the customer would have been responsible for the dumping duties. Additionally, petitioners note that the Japanese parent company of the U.S. customer was involved in the price negotiations with NSC. Under these circumstances, petitioners argue, the potential for manipulation of the dumping margin was especially great.

Petitioners assert that a margin based on such comparisons violates the statutory requirement that the comparisons be ''fair,'' and on this basis alone, the Department should reject the HM sales to the particular customer because they result in ''unfair and improper'' comparisons. Petitioners argue that it is a fundamental principle of the antidumping law that ''in determining whether subject merchandise is being, or is likely to be, sold at less than fair value, a fair comparison shall be made between the export price or constructed export price and normal value.'' Petitioners argue that a ''fair comparison'' cannot exist where most of the U.S. sales are compared with sales to the same customer in the home market. Petitioners argue that such comparisons are inherently unreliable because the seller and buyer can simply agree to increase prices on merchandise destined for the U.S. and, at the same time, decrease prices on merchandise purchased in the home market. Petitioners assert that the antidumping statute and the Department's regulations and practice go to great lengths to ensure that the prices in the home market and the prices in the U.S. market are reliable and representative of sales in each market. To support this contention, petitioners refer to section 773(a)(1)(B) of the Act (19 U.S.C. 1677b(a)(1)(B)) (requiring that normal value be based on sales made in the ordinary course of trade); section 773(a)(2) of the Act (19 U.S.C. 1677b(a)(2)) (providing that sales intended to establish a fictitious market shall not be used in determining normal value); section 773(f)(2) and (3) of the Act (19 U.S.C. 1677b(f)(2) and (3) (ensuring that the cost of a major input not be valued at the transfer price if such price is below market value or less than cost); section 772(d) of the Act (19 U.S.C. 1677a(d)) (requiring certain adjustments to U.S. price where the

merchandise is sold through an affiliated U.S. supplier); and 19 CFR. § 351.403 (c) (providing that sales to affiliated parties that are not at arm's length prices not be used in determining normal value).

Petitioners further assert that it is not necessary for the Department to find evidence of price manipulation in order to conclude that the comparisons in the margin calculation are unfair and improper. Petitioners assert that a finding of a ''potential for price manipulation'' is sufficient to warrant a finding of an ''unfair and improper'' margin comparison, citing *Koening & Bauer-Albert AG, et al.* v. *United States,* No. 96–10–02298, Slip Op. 98–83 (CIT 1998) at 5–6 and *Koyo Seiko Co.* v. *United States,* 936 F. Supp. 1040, 1048 (CIT 1996). Thus, petitioners claim that under the present facts, the Department need not conduct any further investigation to determine whether price manipulation has occurred. Moreover, petitioners assert that in this case the Department has the authority to reject such comparisons. In support of this assertion, petitioners cite *Mistubishi Electric Corp.* v. *United States,* 700 F. Supp. 538, 555 (CIT 1988), *aff'd* 898 F.2d 1977 (Fed. Cir. 1990); *see also Koening & Bauer-Albert AG* v. *United States,* No. 96–10–02298, Slip Op. 98–83 (CIT 1998) at 6; and *Queen's Flowers de Columbia* v. *United States,* 981 F. Supp. 617, 622 (CIT 1997).

Respondent claims that petitioners' allegations concerning its sales to the customer at issue are untimely and unsubstantiated and should therefore be dismissed. First, respondent argues that petitioners first raised these claims in their case brief, and thus failed to raise these allegations until long after the deadline for submission of factual information in this review. Respondent cites 19 CFR § 351.302(d) and contends that the Department has refused to allow petitioners to dispute the validity of a NV calculation at such a late stage in the proceedings. Respondent claims that in previous cases, the Department rejected as untimely a fictitious market allegation which was first raised at the time of filing of case briefs following the preliminary results of the review, citing *Carbon Steel Wire Rope From Mexico: Final Results of Antidumping Duty Administrative Review,* 63 FR 46753, 46754–55 (September 2, 1998); and *Dynamic Random Access Memory Semiconductors of One Megabyte or Above from the Republic of Korea: Final Results of Antidumping Duty Administrative Review,* 62 FR 39809 (July 24,1997). Respondent argues that the prior Department decisions rejecting fictitious market claims based on untimeliness apply equally to petitioners' claims regarding ordinary course of trade and fair value comparisons. Respondent argues that all three of petitioners' claims relating to the customer at issue arise from section 773 of the Act (calculating normal value). Respondent further cites the preamble to the Department's regulations, arguing that a timely and adequately substantiated allegation is necessary, since an investigation of these types of claims requires information that is quantitatively and/or qualitatively different from the information normally gathered by the Department as part of its standard AD analysis. *See Antidumping Duties; Countervailing Duties: Final Rule,* 62 FR 27296, 27357 (May 19, 1997) (''*Final Rule*''). Consequently, respondent argues that a proper analysis of the allegations would require the gathering of information that is not currently in the administrative record for this review.

Second, respondent contends that the factual record does not support petitioners' assertions regarding a potential for price manipulation. Respondent argues that the challenged sales are comparable in terms of price to other sales. Respondent contends that the percentage difference between NSC's average home market net sales price to the customer at issue and NSC's average net price to other customers in the home market purchasing similar merchandise is minimal. Moreover, respondent argues that the allegation that NSC and the customer artificially lowered NSC's home market prices does not comport with commercial reality. In so arguing, respondent claims that NSC's U.S. sales to the customer at issue were very small in volume in relation to NSC's sales to the same customer in the home market. (Citing *Tubeless Steel Disc Wheels from Brazil,* 56 FR 14083, 14085 (April 5, 1991) (''[T]here is no commercial incentive for the respondent to suppress the prices of its comparatively higher volume home market sales to eliminate hypothetical margins in the much smaller U.S. market.))'' Thus, respondent argues that it would be impractical to manipulate the substantially larger set of sales in the home market in order to raise the price of the relatively small set of U.S. sales.

Respondent contends that the Department has acknowledged that ''the purpose of the antidumping duty statute is to offset the effect of discriminatory pricing between the U.S. and home markets. * * * Thus, while there is no statutory requirement that a firm must act to eliminate price discrimination, if it decides to do so, how it does so is within its own discretion. * * * A firm may also choose to increase its U.S. prices and lower its home market prices at the same time.'' *See Certain Hot-Rolled Lead and Bismuth Carbon Steel Products form the United Kingdom; Final Results of Antidumping Duty Administrative Review,* 60 FR 44009 (Aug 24, 1995). Respondent argues that the fact that NSC's U.S. and home market selling prices do not involve significant dumping margins is the intended result of the antidumping laws.

Respondent further objects to petitioners' interpretation of the term ''fair'' in the statute. Respondent claims that petitioners' interpretation of a ''fair'' comparison is inapposite, arguing that under section 773 of the Act, ''fair comparison'' is a term of art that refers solely to the technical calculations that produce the essential terms—EP or constructed export price (CEP) and NV—of such a comparison. Respondent argues that ''fair'' signifies that calculations were made according to the relevant statutory criteria set forth in sections 772 and 773. Thus, respondent contends that a challenge as to whether a comparison is ''fair'' must allege that the Department has not followed the methodological approach set forth under the Act.

Respondent argues that petitioners make no allegation that the Department has failed to follow the requirements set forth in sections 772 and 773. Respondent argues that petitioners instead referenced the Department's limited discretion under section 781, a section related to scope issues that respondent argues is not relevant to the calculation of NV. As stated above, respondent asserts that if petitioners seek to challenge the Department's fair comparison methodology, they must do so by citing a failure to carry out the calculations mandated by sections 772 and 773. Respondent submits that because petitioners have not done so, their challenge must fail.

Department's Position: We disagree with petitioners that the sales in question should be rejected as ''unfair comparisons'' under section 773 of the Act. Petitioners are correct that section 773(a) of the Act requires that a fair comparison shall be made between EP or CEP and NV. Petitioners are also correct that the Department has a certain amount of discretion to act ''with the purpose in mind of preventing the intentional evasion or circumvention of the antidumping duty law.'' *Dastech Int'l, Inc.* v. *ITC,* 963 F. Supp. 1220, 1229 (CIT 1997); *Mitsubishi Elec. Corp.* v. *United States,* 12 CIT 1025, 1046, 700 F. Supp. 538, 555 (1988).

However, the mere fact that the customer in question purchased NSC product in both the U.S. and home markets does not provide sufficient grounds to establish that the calculation based upon these sales is inappropriate. That the customer in question purchased the identical product in both markets is not, in itself, unusual, nor suggestive of an intentional evasion or circumvention of the antidumping duty law. Furthermore, as acknowledged by the Department in previous cases, it is permissible for a respondent to reduce or eliminate dumping either by raising its U.S. prices or by lowering its home market prices of merchandise subject to the order. *Furfuryl Alcohol from the Republic of South Africa: Final Results of Antidumping Duty Administrative Review,* 62 FR 61084, 61085 (November 14, 1997). (For further discussion involving proprietary information, see *Memorandum to the File: Analysis of Nippon Steel Corporation (''NSC'') in the Final Results of Corrosion Resistant Steel Flat Products from Japan* (January 6, 1998)(''Analysis Memo''). Therefore, we did not reject the sales in question on the basis that they would lead to ''unfair comparisons.''

We disagree with respondent's argument that petitioners' allegations are untimely. In order to address this claim, it is not necessary for the Department to seek new factual information and petitioners have not submitted new factual information in their allegation.

Comment 2: Petitioners claim that the sales made to the customer at issue should be rejected because they constitute sales that are outside the ordinary course of trade. Petitioners argue that both the statute and the Department's practice authorize the Department to disregard sales (1) that are below cost; (2) that are not made at arm's length; and (3) that are not ordinary when compared to sales generally made in the market, particularly where the use of such sales in the margin calculation would lead to irrational or unrepresentative results. Petitioners argue that the Department could disregard sales for these reasons even where those sales constitute a majority of respondent's home market sales. Further, as discussed in Comment 1, petitioners note that the U.S. sales are compared to sales to the same customer in the home market. Petitioners assert that the potential for price manipulation is enormous, given the economic incentive to minimize the dumping margin. (For further discussion involving proprietary information, see the Analysis Memo).

Petitioners assert that these circumstances are so extraordinary that NSC's home market sales to the customer at issue should be rejected as outside the ordinary course of trade. Additionally, petitioners charge that the inclusion of these sales in the home market would lead to ''irrational'' and ''unrepresentative'' results because of this great potential for manipulation of prices.

Petitioners submit that under the statute, the Department may reject various categories of home market sales because they are found to be outside the ordinary course of trade. Petitioners contend that although the Statement of Administrative Action (''SAA'') sets forth a variety of examples of sales that are outside the ordinary course of trade, the Department has the express authority to ''consider other types of sales or transactions to be outside the ordinary course of trade when such sales or transactions have characteristics that are not ordinary as compared to sales or transactions generally made in the same market.'' *See* SAA, *reprinted* in 1994 U.S.C.C.A.N., 4040, 4171 (''SAA'').

Respondent refutes NSC's claim that the challenged sales were outside the ordinary course of trade. Respondent points out that the burden of proving that sales are outside the ordinary course of trade lies with the party making the assertion, citing *Final Rule,* at 27299. Respondent argues that petitioners make no allegation that NSC has engaged in any of the enumerated list of practices that are presumptively deemed to constitute conditions and practices outside the ordinary course of trade as prescribed in section 771 (15) of the Act, nor have petitioners alleged that the sales at issue are characterized by factors similar to those that have been found to constitute sales outside of the ordinary course of trade in other cases. *See, e.g., CEMEX, S.A.* v. *United States,* 133 F.3d at 901–2 (Fed. Cir. 1998); *Sulfur Dyes, Including Sulfur Vat Dyes, From the United Kingdom: Final Results of the Antidumping Administrative Review,* 58 FR 3253, 3256 (January 8, 1993); *Manganese Metal from the People's Republic of China: Final Results of the Antidumping Administrative Review,* 60 F.R. 56045, 56046 (November 6, 1995); *Color Television Receivers, Except for Video Monitors from Taiwan: Final Results of the Antidumping Duty Administrative Review (''Color Television Receivers''),* 55 FR 47093, 47100 (Nov. 9, 1990) (challenging the Department's comparison of sales to the United States and a third country, where, in some cases, the matching sales had the same customer order number, contract date, and sales price.) Respondent argues that petitioners have an obligation to point to specific evidence that the challenged sales are not normal when compared to NSC's other sales of corrosion-resistant steel during a reasonable period of time prior to the exportation of the subject merchandise. Respondent also argues that a mere potential for price manipulation is not enough to justify excluding home market sales. Respondent argues that the court in *Zenith Electronics* determined that there can be no basis for excluding home market sales without evidence of actual price manipulation. *See Zenith Electronics* v. *United States,* 865 F. Supp. 890 (CIT 1994). Respondent argues that petitioners rely on a series of vague assertions that do not meet the legal standard enunciated in the statute, regulations, and case law in support of their contention that the challenged sales were outside the ordinary course of trade.

Respondent asserts that the Department has, in fact, previously ruled that comparisons between sales to the same customer in two markets may be valid. *See Color Television Receivers,* 55 FR 47093, 47100 (November 9, 1990) (holding that ''nothing in the antidumping law or in the Department's regulations directs or authorizes the Department to ignore a valid third-country purchaser who is related to the U.S. purchaser'').

Respondent contends that the ''ordinary course of trade'' provision applies only to sales used in the calculation of NV under section 773. Thus, respondent argues that petitioners' claim that the sales are extraordinary because they comprise a great percentage of its U.S. sales, is inappropriate under section 773. Additionally, respondent cites *Chang Tieh Ind. Co.* v. *United States,* 840 F. Supp. 141, 145 (CIT 1993), for the proposition that it is unusual, if not improper, to refer to the entire corpus of a party's U.S. sales as ''unrepresentative,'' as they must be representative of that seller's behavior.

Department's Position: We agree with respondent. The statute and SAA are clear that a determination of whether sales (other than those specifically addressed in section 771(15)) of the Act are in the ordinary course of trade must be based on an analysis comparing the sales in question with sales of merchandise of the same class or kind generally made in the home market. An ordinary course of trade determination requires evaluation of sales in each review on ''an individual basis taking in to account all of the relevant facts of each case.'' *See Nachi-Fujikishi Corp.* v.

United States, 798 F. Supp. 716, 719 (CIT 1992). This means that the Department must review all circumstances particular to the sales in question. *See Gray Portland Cement and Clinker from Mexico: Final Results of the Antidumping Administrative Review,* 62 FR 17148, 17153 (April 9, 1997).

The particular facts of this case do not support a finding that the sales to the customer at issue were extraordinary transactions in relation to other sales transactions. There is no record evidence demonstrating any significant distinctions between the sales at issue and other home market sales. In particular, there is no evidence of a discernible pattern of lower sales prices to this customer as compared to NSC's other customers who purchased similar merchandise. Moreover, we agree with respondent that the small number of sales to the customer at issue in the U.S. in comparison to the number of sales to the same customer in the home market lessens any commercial incentive for the respondent to suppress the prices of its comparatively higher volume home market sales in order to eliminate hypothetical margins in the much smaller U.S. market. *See Tubeless Steel Disc Wheels from Brazil,* 56 FR 14083, 14085 (April 5, 1991) (''*Disc Wheels*''). In addition, the mere facts that the customer is the same for both the U.S. and home market sales and that the parent company of the customer was involved in the sales negotiations do not warrant a finding of extraordinary sales transactions. For the above reasons, we have determined that the home market sales in question were made in the ordinary course of trade.

With respect to respondent's argument regarding the timeliness of petitioners' allegations, as stated above, because no new factual information has been submitted, nor is new factual information necessary for the analysis of this claim, we find that this allegation is not untimely.

Comment 3: Petitioners allege that NSC's home market sales to the customer at issue should be rejected on the basis that such sales constitute a fictitious market under section 773(a)(2) of the Act. Petitioners note that as a general rule, the Department's practice in analyzing whether there is evidence of a fictitious market is to ''require evidence that {a} decrease in price of home market sales of the foreign like product was accompanied by an increase in the price of sales of ''different forms of the foreign like product'.'' *Furfuryl Alcohol from the Republic of South Africa: Final Results of the Antidumping Duty Administrative Review,* 62 FR 61084, 61085 (November 14, 1997). Petitioners assert that the Department has acknowledged, however, that the ''price movements within a foreign like product are {but} one example of a fictitious market,'' and that ''we may determine in the future that a fact pattern other than price movements within a foreign like product constitutes a fictitious market.'' *Id.* Petitioners note that in *Zenith Electronics Co.* v. *United States,* the CIT ordered a remand for the Department to investigate allegations of a fictitious market. *See Zenith,* 770 F. Supp. at 659, *appeal after remand,* 812 F. Supp. 228 (1993), *vacated in part on other grounds,* 865 F. Supp. 890 (CIT 1994). According to petitioners, the plaintiffs, in *Zenith,* claimed that the basis for the remand was a ''small proportion'' of sales where the purchaser in the U.S. market was affiliated with the purchaser in the comparison market. Petitioners argue that *Zenith* compels the Department to investigate a potential fictitious market where sales of the same merchandise within a close time frame are made to related purchasers in both the U.S. and home markets. (For further discussion involving proprietary information, see the *Analysis Memo.*) Petitioners claim that the court's finding of a potential fictitious market under such circumstances overruled the Department's previous holding in *Color Television Receivers* that ''nothing in the antidumping law or in the Department's regulations directs or authorizes the Department to ignore valid third-country sales for purposes of calculating FMV simply because those sales are made to a third-country purchaser who is related to the U.S. purchaser.'' *Color Television Receivers,* 55 FR 47093, 47100 (November 9, 1990). Petitioners also, however, distinguish *Zenith* from this case, claiming that no further investigation is warranted since the present record sufficiently supports a finding of a fictitious market. On this basis, petitioners claim that their allegation is timely.

Respondent argues that petitioners' fictitious market allegation should be rejected because NSC's home market sales to the customer at issue are ''*bona fide* arm's length transactions'' that reflect the ''actual market price.'' Respondent asserts that a fictitious market analysis is ''extraordinary'' and will be undertaken by the Department only upon receipt of a timely and adequately substantiated allegation, citing *Carbon Steel Wire Rope from Mexico: Final Results of the Antidumping Duty Administrative Review,* 63 FR 46753, 46755 (Sept. 2, 1998); *Preamble to Final Rule,* 62 FR at 27357.

Respondent argues that only sales which are not *bona fide* arm's length transactions are subject to the fictitious market provision, and that such sales must be ''pretended,'' citing *PQ Corp.* v. *United States,* 652 F. Supp. 724 (CIT 1987); *Furfuryl Alcohol,* 62 FR at 61085. Respondent asserts that in order to prove that NSC's home market sales to the customer at issue are ''pretended'' sales with ''artificial'' prices that ''do not reflect actual market price,'' petitioners would have to show that NSC ''artificially suppressed'' its home market prices to the customer at issue. Respondent contends that the Department has rejected fictitious market allegations where the petitioner has failed to submit information indicating that respondent's lower home market prices ''were other than actual market price,'' citing *Porcelain-on-Steel Cooking Ware from Mexico: Final Results of the Antidumping Administrative Review,* 58 FR 32096 (June 8, 1993). Respondent argues that petitioners failed to provide such data. Respondent argues that NSC's sales to the customer in question are ''bona fide arm's length transactions'' at prices that reflect ''actual market price.'' As discussed earlier, respondent claims that the average net sales price to the customer at issue is comparable to NSC's average net sales to other customers purchasing similar merchandise, differing by a minimal percentage.

Respondent further argues that petitioners' fictitious market allegation should be rejected because NSC had no commercial incentive to suppress prices, which respondent believes is evidenced by the fact that the home market sales volume to the customer at issue is significantly larger than U.S. sales volume to the same customer. *Disc Wheels,* 56 FR at 14085.

Respondent argues that even if NSC were to lower its prices in the home market, this does not constitute a fictitious market. Respondent asserts that the Department's general practice requires that a fictitious market allegation must be supported by evidence of ''different movements in the prices at which different forms of the subject merchandise have been sold in the home market.'' *Furfuryl Alcohol,* 62 FR at 61085; *Disc Wheels,* 56 FR at 14095. Respondent argues that petitioners have not identified any ''different forms,'' nor have they alleged any ''different movements'' in the prices of any such forms. Respondent notes that in *Furfuryl Alcohol,* the Department found that a claim ''centering around a

single supplier selling at low prices in the home market does not justify an expansion'' of the Department's ''normal practice of determining the existence of a fictitious market based on a comparison of prices of different forms of the foreign like product.'' *Furfuryl Alcohol,* 62 FR at 61085. Additionally, respondent notes that in *Furfuryl Alcohol,* the Department acknowledged a respondent's right to ''reduce or eliminate dumping by either raising its U.S. prices or by lowering its home market prices of merchandise subject to the order.'' *Id.*

Respondent also argues that a ''mere potential'' for price manipulation does not satisfy the legal standard for establishing a fictitious market. Rather, respondent contends that a finding of ''actual'' price manipulation must be shown in order for sales to be excluded. Respondent asserts that the court in *Zenith* acknowledged this requirement when it ordered the Department to determine whether manipulation ''had taken place,'' citing *Zenith,* 770 F. Supp. at 659.

Respondent further notes that petitioners' assertion about the challenged sales is based on the order date as the date of sale. Respondent argues that the Department must use the shipment date as the date of sale since it is the date when the material terms of sale were established. (*See* Comment 4 below for further details.) Respondent claims that the percentage of matched sales to the same customer in both markets is lower if the date of shipment is used as the date of sale.

Department's Position: An allegation involving fictitious markets requires investigation and analysis by the Department of factors that are not always considered during the ordinary course of a review. Petitioners failed to raise their fictitious market allegation until the filing of their case brief following the preliminary results of review. Therefore, petitioners' allegation was untimely filed and not adequate to warrant determining that NSC's home market sales constitute a fictitious market. As stated in prior determinations by the Department, a fictitious market analysis is extraordinary. In the Preamble to the Department's *Final Regulations* implementing the URAA, the Department explained that it typically does not engage in a fictitious market analysis under section 773(a)(2) of the Act, or a variety of other analyses called for by section 773, ''unless it receives a timely and adequately substantiated allegation from a party.'' *Antidumping Duties: Countervailing Duties; Final Rule,* 62 FR 27296, 27357 (May 19, 1997) (*Final Rule*) (citing *Disc Wheels,* 56 FR at 14083 (April 15, 1991)); and *Porcelain-on-Steel; Cooking Ware from Mexico: Final Results of the Antidumping Duty Administrative Review,* 58 FR 32095 (June 8, 1993). The various provisions of section 773, including section 773(a)(2) of the Act, ''call for analyses based on information that is quantitatively and/or qualitatively different from the information normally gathered by the Department as part of its standard antidumping analysis.'' *See Final Rule,* 62 FR at 27357. If a timely and adequately substantiated allegation is submitted in a future review, we will examine this issue in that review.

Comment 4: Respondent argues that the Department's preliminary decision to use date of order confirmation as date of sale is not in accordance with law and inconsistent with the Department's regulations on date of sale. Respondent argues that the Department should instead use shipment date as the date of sale. Respondent first argues that the intent of the date-of-sale regulation is to select the date that most accurately reflects the date on which the material terms of sale are established. Respondent argues that for that purpose, the regulation instructs the Department to use the invoice date unless there is evidence on the record indicating that another date more accurately reflects the date on which the material terms of sale are established, citing 19 CFR 351.401(i). Respondent notes that the Department has previously held that the reason for using a date other than the invoice date as the date of sale must be ''compelling,'' citing *Certain Cold Rolled and Corrosion-Resistant Carbon Steel Flat Products from Korea: Final Results of Antidumping Duty Administrative Reviews,* 63 FR 13170, 13194 (March 18, 1998).

Second, respondent argues that the Department's regulations state a preference for establishing a date of sale on the basis of data maintained by the respondent in the ordinary course of business. *See* 19 CFR 351.401(i). Respondent argues that these regulations establish a rebuttable presumption that the invoice date is the appropriate date of sale, because it: (1) most accurately reflects the date on which the material terms are set; and (2) is the date that is generally maintained in the ordinary course of business.

Respondent notes that in previous cases, the Department held that the date of invoice could not be used because the date of invoice was later than the shipment date. *See Small Diameter Circular Seamless Carbon and Alloy Steel Standard, Line and Pressure Pipe from Germany: Final Results of Antidumping Duty Administrative Review,* 63 FR 13217, 13226 (March 18, 1998). Respondent contends that under no circumstances may a date *after* the date of shipment be used as the date of sale, regardless of when the material terms are set. Therefore, respondent argues that where the invoice date most accurately reflects the date on which the material terms of sale are established, but may not be used because it falls after the date of shipment, the Department must select a proxy for the invoice date. In this situation, respondent argues, the proxy date should be the shipment date, because it is the closest permissible ''date of sale'' to the invoice date.

Respondent further argues that the Department's use of the order confirmation date of NSC's sales of subject merchandise as the date of sale is not in accordance with the Department's regulations. Respondent asserts that the order confirmation date is an inappropriate date of sale because the order confirmation date does not accurately reflect the date on which the material terms of sale are ''finally established.'' Respondent contends that the order confirmation date occurs prior to the date of shipment of the subject merchandise, and that the material terms of sale can (and routinely do) change up to, and even after, the date of shipment.

Respondent contends that the use of the shipment date as date of sale fully accords with the Department's date-of-sale rules. Respondent argues that the invoice date is the date that most accurately reflects the date on which the material terms of sale are established. However, respondent asserts that NSC's invoice date always occurs on, or after, the shipment date. Therefore, the Department may not rely on invoice date since the Department's rules do not permit the use of any date after the shipment date as the ''date of sale.'' Respondent argues that because the shipment date is the closest permissible ''date of sale'' to the invoice date, the shipment date is the best proxy for the invoice date and, as such, is the date that reflects most accurately the date on which the material terms of sale are established.

Petitioners argue that the Department properly selected the order confirmation as the date of sale. Petitioners argue that if the record shows that the material terms of sale are usually established on a date other than the invoice date, the Department will select such other date as the date of sale. Petitioners assert that the Department prefers to use the invoice date as the date of sale because in many cases, ''price and quantity are

often subject to continued negotiation between the buyer and seller until a sale is invoiced.'' *See Final Rule,* at 27348. However, petitioners contend that the Department will not use the invoice date where the evidence shows that ''for a particular respondent, the material terms of sales usually are established on some date other than the invoice date,'' citing *Canned Pineapple Fruit from Thailand,* 63 FR 43661, 43668 (August 14, 1998), quoting *Final Rule,* at 27349. Petitioners assert that if the invoice date does not ''reasonably approximate the date on which the material terms of sale were made in either of the markets under consideration,'' the Department has determined that ''its blanket use as the date of sale in an antidumping analysis is untenable.'' *Circular Welded Non-Alloy Steel Pipe from the Republic of Korea,* 63 FR 32833, 32835 (June 16, 1998).

Petitioners argue that the record fully supports the Department's finding that the order confirmation date, and not the invoice date or the shipment date, is the date that best reflects the date on which the material terms of sale are set. Petitioners point out that, as indicated by NSC's questionnaire response and also confirmed by the verification results, the order confirmation establishes all essential aspects of the sale, including the product specifications, price and quantity. Petitioners note that NSC produces merchandise to order. Petitioners assert that the Department confirmed at verification that in instances where the parties decide to modify the terms following the initial order confirmation, NSC either receives a revised order and issues a revised order confirmation, or it internally modifies the previously issued order confirmation. Petitioners argue that where these minor variations existed between the quantity ordered and the quantity shipped, such variances were immaterial and clearly attributable to NSC's practice of manufacturing the subject merchandise *to order,* as opposed to simply selling from inventory. Petitioners note that the sales traces conducted at verification showed that NSC made several shipments in order to supply the customer with the quantity specified in the order confirmation, and the sales traces demonstrated that the total quantity shipped in the multiple shipments conformed to the total quantity in the order confirmation. Petitioners conclude that these sales traces, in which several shipments satisfied the terms of a single order, constitute clear and concrete proof that it was the order confirmation date, and not the shipment date (or the invoice date), that best reflects when the ''material terms of sales usually are established.'' Petitioners contend that given NSC's practice of multiple shipping dates where the terms were consistent with the order confirmation, the use of the shipment date as the date of sale would be arbitrary and distort the calculations. Petitioners argue that it would result in two shipments, both of which were intended to satisfy the terms of a single order made on one day, having different dates of sale. Petitioners assert that the Department confirmed at verification that the terms of the revised order confirmation then supersede the terms initially established. Petitioners contend that it is the order confirmation, as originally agreed to or as modified—and not the invoice or the shipment—that establishes the material terms of the sale.

Petitioners argue that NSC's claim that the invoice/shipping date is the proper date of sales is based entirely on claims that the use of the order confirmation date is improper. Petitioners assert that NSC's claims that the order confirmation is not the correct date of sale are meritless. Petitioners claim that respondent's claim that the material terms of sales ''can—and routinely do—change up to and even after the date of shipment'' is not an accurate characterization of the record. Petitioners allege that the record clearly shows that to the extent NSC and its customer made a significant revision to any material term of sales, there is an established mechanism for accomplishing the revision; specifically, petitioners assert that NSC issues a new or revised order confirmation. Petitioners claim that the ''routine changes'' to the order confirmation referenced by respondents involve slight variances between the quantity ordered and the quantity shipped and are distinctly not material changes as evidenced by these sales traces. Petitioners contend that the Department has repeatedly refused to base date of sale determinations on these types of insignificant changes, citing *Circular Welded Non-Alloy Steel Pipe from Korea: Final Results of the Antidumping Administrative Review,* 63 FR 32833, 32836 (June 16, 1998).

Furthermore, petitioners assert that respondent's claim of a lag time between the date of the order confirmation to the date of shipment does not mandate that the date of shipment be used instead of the order confirmation date as the date of sale. Petitioners argue that the Department's requirement in the questionnaire that the invoice date not be used for the date of sale if there is an ''exceptionally long period of time between the date of the invoice and the date of the shipment'' refers to the discussion in the *Preamble* to the Department's regulations relating to manipulation of the invoice date and pertains solely to the length of time between the invoice date and shipping date. *See Final Rule,* at 27349. Petitioners argue that since the issue raised by NSC concerns the lag time between the order confirmation and the date of shipment, the requirement in the questionnaire and discussion in the *Preamble* are not relevant.

Petitioners charge that respondent mischaracterizes the record by its statement that the Department verified that the material terms of sales were not set until shipment, and the quantity shipped ''varied significantly'' from the quantity ordered. Petitioners note that the Department did not reach these findings. Further, petitioners assert that respondent's argument that it was untimely for the Department to reject NSC's reported date of sale for the first time in the preliminary results is misplaced. Petitioners argue that there was simply no opportunity for the Department, prior to verification, to examine the order confirmations for specific sales and compare terms in those orders to what was shipped and reported in the response. Petitioners argue that the *Preamble* explicitly recognizes that date of sale issues cannot always be resolved at an early stage in the proceedings. *Final Rule,* at 27349–50.

Department Position: As in the preliminary results, we have continued to use order confirmation date as the date of sale. The Department normally uses invoice date as the date of sale ''absent satisfactory evidence that the material terms of sale were finally established on a different date.'' *See Canned Pineapple Fruit from Thailand: Notice of Final Results and Partial Rescission of Antidumping Duty Administrative Review,* 63 FR 43661, 43668, citing *Antidumping Duties; Countervailing Duties,* 62 FR 27296, 27348 (May 19, 1997). Accordingly, ''[i]f the Department is presented with satisfactory evidence that the material terms of sale are finally established on [a] date other than the date of invoice, the Department will use that alternative date as the date of sale.'' *Id.* Verification results indicate that the material terms of sale were established on the date of order confirmation. Additionally, among the sales traces examined, we found no material changes to the order confirmation terms. As noted by petitioners, the sales verification results

showed that the total quantity shipped in the multiple shipments conformed to the quantity in the order confirmation. NSC also reported that if there were revisions in the sales terms, the revised order would be issued. Thus, the order confirmation date, and not the shipment date or the invoice date, best reflects when the material terms of sale usually are established. Accordingly, consistent with our current practice, we have determined that order confirmation date is the appropriate date of sale for NSC's sales, as it most accurately represents the date on which the essential terms of sale are established.

Comment 5: Petitioners argue that the Department should reject NSC's claimed adjustments for post-sale rebates where the rebate amounts were not fixed at the time of sale. Petitioners contend that it is the Department's long standing practice to require a respondent to show that the terms of a rebate were fixed at or before the time of the sale in order to be entitled to a rebate adjustment, citing, *e.g.*, Department's Antidumping Questionnaire at I–11; *Certain Corrosion-Resistant Carbon Steel Flat Products from Canada: Final Results of Antidumping Administrative Review*, 63 FR 12725, 12741 (March 16, 1998)(''*Canadian Steel*''). Petitioners contend that the purpose of this rule is to protect against manipulation of prices with the intent of minimizing or masking dumping, citing *Antifriction Bearings and Parts thereof from France: Final Results of Antidumping Administrative Review*, 60 FR 10900, 10930 (Feb. 28, 1995). Petitioners note that NSC reported rebates where the rebate amount was not fixed until after shipment. Petitioners argue that although the post-sale revisions to rebates might be part of NSC's normal business practices, this does not mitigate against the potential for manipulation. Petitioners argue that following shipment, the respondent has the ability to analyze the merchandise that it sold to United States, and then decide to alter the amount of the rebate based on which sales match to the U.S. shipments. Petitioners argue that where post-sale adjustments to the rebate are part of the respondent's normal business practice, the potential for manipulation is even greater because the very mechanism for manipulation is already in place.

Petitioners stress that it is not necessary for the Department to determine whether manipulation did or did not occur. Petitioners argue that the mere potential for manipulation is sufficient to warrant rejection of rebates, citing *Koening & Bauer*, No. 10 96–10–02298, Slip Op. 98–93 (CIT 1998) at 6 (stating that ''Commerce's decision to reject price amendments that present the potential for price manipulation was a permissible interpretation of the statute''). Petitioners argue that the fact that the Department did not find in this case any evidence of manipulation at verification is not determinative. Petitioners contend that if a respondent were permitted to adjust rebates after the sale, it would be virtually impossible to verify that manipulation would not occur, particularly if rebates are also granted on non-subject merchandise sold to the same customer.

Petitioners argue that the potential for manipulation in this case was great. Petitioners assert that NSC was in a position to eliminate or reduce rebates on non-subject merchandise sold to the same home market customers in return for higher rebates on home market subject merchandise. Petitioners stress that in this case, the Department's normal safeguards with respect to rebates-*i.e.*, that the terms be ''fixed at or before the time of sale''-be strictly enforced.

Petitioners rebut NSC's claim that if the Department decides to reject NSC's post sale price adjustments, it should only reject rebates where there is a difference between the amount of the ''initial rebate'' and the rebate that was ultimately paid. Petitioners argue that all sales where the rebate amount was not firmly established by the date of sale were subject to manipulation, whether the rebate amount changed or not. Petitioners find it unacceptable to substitute the amount of the initial rebate for the amount reported by NSC as the actual rebate paid. Petitioners point out that respondent acknowledged that such amounts did not represent the complete agreement between NSC and its customer. Petitioners conclude that the Department should disallow all home market rebates where the terms were not fixed at or before the time of the sale.

Respondent argues that the Department's decision to accept NSC's rebates, and the post-sale adjustments to those rebates, was consistent with Department practice where, as here, the Department has verified that the rebates were made in the normal course of business on a transaction-specific basis. Respondent argues that the Department's finding in the preliminary results that NSC had not engaged in the manipulation of dumping margins through the use of rebates is consistent with the Department's ''prior knowledge'' requirement. Respondent contends that in determining whether rebates have been improperly used by the respondent to manipulate the dumping margins, the Department considers whether ''the buyer {is} aware of the conditions to be fulfilled and the approximate amount of the rebates at the time of sale.'' *Canadian Steel*, 61 FR 13815, 13823 (March 28, 1996). Respondent argues that the record demonstrates, and the Department confirmed at verification, that NSC's customer had knowledge of the conditions of its ''rebate program'' at or before the time of sale, thus fulfilling the requirement that the buyer has ''prior knowledge'' of the conditions and the approximate amount of the rebates. Respondent asserts that in cases where the rebate agreement for the period was in the process of its negotiation at the time of sale, NSC granted the end user the rebate amount in the rebate agreement for the prior period with the understanding that this rebate would be adjusted to reflect the final outcome of the negotiations. Respondent argues that its customers were aware that the rebate amount based on the existing agreement would be adjusted depending on the final outcome of the final rebate negotiations for the new agreement.

Department's Position: We allowed the rebates in accordance with 19 CFR 351.401(c) and (g). The regulations collectively refer to rebates under the umbrella term ''price adjustment.'' *See* definition of ''Price Adjustment'' in 19 CFR 351.102(b). A ''price adjustment'' as defined by the regulations represents ''change[s] in the price charged for subject merchandise or the foreign like product . . . that are reflected in the purchaser's net outlay.'' *Id.* Where a change in the price meets this definition of a ''price adjustment,'' and is ''reasonably attributable'' to the subject merchandise or foreign like product, § 351.401(c) the Department's regulations state that the Department will use a price net of the price adjustment in calculating export price, constructed export price and normal value.

The Department allows post-sale price adjustments if they reflect the respondent's normal business practice and were made on a transaction-specific (or properly allocated) basis. *See Antifriction Bearings from France, et al. Final Results of Antidumping Administrative Review*, 60 FR 10900, 10930 (February 28, 1995); and *Canadian Steel*, 61 FR at 13815. The price adjustments in this review reflect NSC's normal business practice. Moreover, we verified the price adjustments given in the course of the sales traces, and traced them to the sales journal and supporting documentation. Information on the record of this review

indicates that these adjustments were made and reported on a transaction-specific basis. Therefore, we allowed the rebates since they meet the requirements for ''price adjustments'' under 19 CFR 351.401 (c) and (g).

Comment 6: Petitioners note the following errors in the model match program: (1) incorrect modification of values in the DIFFCODE field; (2) incorrect characteristic value in the ROLLU/H field; (3) incomplete assignment of values for the additional product characteristics reported by respondent for CWEIGHTU/H; (4) improper inclusion of home market credit expense in the calculation of net cost of production; (5) incorrect concatenation of the home market control numbers for certain resales; (6) multiple matches to U.S. product characteristics based upon the home sales source; and (7) failure to retain invoice field.

Petitioners noted the following errors in the margin program: (1) incorrect recalculation of credit expense; (2) incorrect conversion of U.S. packing expense; (3) failure to account for indirect expenses in offset for home market commission.

Respondent notes the following clerical errors: (1) incorrect inclusion of the inventory carrying cost date in the MOVECOP field; (2) incorrect linking of cost records to sales records for certain control numbers; and (3) incorrect assignment of certain variable costs to home market control numbers selected as matches. Respondent also notes a further correction to petitioners' proposed correction to the recalculation of credit expenses.

Department's Position: We agree with both petitioners and respondent and have modified the calculations for the final results of review accordingly.

Final Results of Review

As a result of our review, we determine that the following weighted-average dumping margin exists for the period June 30, 1996, through July 1, 1997:

Manufacturer/exporter	Margin (percent)
Nippon Steel Corporation	12.51

The Department will determine, and the U.S. Customs Service shall assess, antidumping duties on all appropriate entries. We will calculate importer-specific duty assessment rates on a unit value per metric ton basis. To calculate the per metric ton unit value for assessment, we summed the dumping margins on U.S. sales, and then divided this sum by the total metric tons of all U.S. sales examined. The Department will issue appraisement instructions directly to the Customs Service.

Furthermore, the following deposit requirements will be effective upon publication of these final results for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date provided by section 751(a)(1) of the Act: (1) the cash deposit rate for the reviewed company will be the rate listed above; (2) 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 (3) the cash deposit rate for all other manufacturers or exporters will continue to be the ''all others'' rate of 36.41 percent, the all others rate established in the LTFV investigation. These deposit requirements, when imposed, shall remain in effect until publication of the final results of the next administrative review.

This notice also serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f)(2) 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 the antidumping duties occurred and the subsequent assessment of double antidumping duties.

This notice also serves as a reminder to parties subject to administrative protective orders (APOs) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 353.34(d)(1), that continues to govern business proprietary information in this segment of the proceeding. 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 the terms of an APO is a sanctionable violation.

This determination is issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act.

Dated: March 8, 1999.

Robert S. LaRussa,

Assistant Secretary for Import Administration.

[FR Doc. 99–6290 Filed 3–15–99; 8:45 am]

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DEPARTMENT OF COMMERCE

International Trade Administration

[A–427–816, A–475–826, A–580–836, A–560–805, A–533–817, A–588–847, A–894–801, A–851–801]

Initiation of Antidumping Duty Investigations: Certain Cut-To-Length Carbon-Quality Steel Plate From the Czech Republic, France, India, Indonesia, Italy, Japan, the Republic of Korea, and the Former Yugoslav Republic of Macedonia

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

EFFECTIVE DATE: March 16, 1999.

FOR FURTHER INFORMATION CONTACT: James Terpstra (France, India, and the Republic of Korea) at (202) 482–3965; Wendy Frankel (Italy, Japan) at (202) 482–5849; David Goldberger (Indonesia) at (202) 482–4136, Irene Darzenta Tzafolias (Former Yugoslav Republic of Macedonia) at (202) 482–6320 and James Maeder (Czech Republic) at (202) 482–3330, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, DC 20230.

Initiation of Investigations

The Applicable Statute and Regulations

Unless otherwise indicated, all citations to the statute are references to the provisions effective January 1, 1995, the effective date of the amendments made to the Tariff Act of 1930 (the Act) by the Uruguay Round Agreements Act (URAA). In addition, unless otherwise indicated, all citations to the Department's regulations are references to the provisions codified at 19 CFR part 351 (1998).

The Petitions

On February 16, 1999, the Department of Commerce (the Department) received petitions filed in proper form by Bethlehem Steel Corporation, Gulf States Steel, Inc., IPSCO Steel Inc., Tuscaloosa Steel Corporation,[1] the United Steelworkers of America, and the U.S. Steel Group (a unit of USX

[1] **Note:** Tuscaloosa Steel Corporation is not a petitioner in the investigations involving the Czech Republic, France, and Italy.