to the Department's regulations are to the current regulations as codified at 19 CFR part 351 (1998).

Background

On August 11, 1995, the Department published in the **Federal Register** (60 FR 41058) the antidumping duty order on oil country tubular goods from Korea. The Department of Commerce published in the **Federal Register** a notice of ''Opportunity To Request Administrative Review'' of the antidumping duty order for the 1998–1999 review period on August 11, 1999 (64 FR 43649). On August 31, 1999, SeAH requested an administrative review for its entries during the 1998–1999 period of review. No other interested party requested review of this antidumping duty order. On October 1, 1999, in accordance with Section 751 of the Act, the Department initiated the review (64 FR 53318). On December 3, 1999 respondent withdrew its request for review.

Section 19 CFR 351.213(d)(1) of the Department's regulations stipulates that the Secretary may permit a party that requests a review to withdraw the request not later than 90 days after the date of publication of the notice of initiation of the requested review. In this case, respondent has withdrawn its request for review within the 90-day period. No other interested party requested a review and we have received no other submissions regarding respondent's withdrawal of its request for review. Therefore, we are terminating this review of the antidumping duty order on oil country tubular goods from Korea.

This notice is published in accordance with section 751 of the Act and section 19 CFR 351.213(d)(1) of the Department's regulations.

Dated: December 28, 1999.

Richard O. Weible,

Acting Deputy Assistant Secretary for Import Administration.

[FR Doc. 00–97 Filed 1–3–00; 8:45 am]

BILLING CODE 3510–DS–P

DEPARTMENT OF COMMERCE

International Trade Administration

[A–201–504]

Final Results of Full Sunset Review: Porcelain-on-Steel Cooking Ware From Mexico

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

ACTION: Notice of Final Results of Full Sunset Review: Porcelain-on-Steel Cooking Ware from Mexico.

SUMMARY: On August 26, 1999, the Department of Commerce (''the Department'') published a notice of preliminary results of the full sunset review of the antidumping duty order on porcelain-on-steel cooking ware from Mexico pursuant to section 751(c) of the Tariff Act of 1930, as amended (''the Act''). We provided interested parties an opportunity to comment on our preliminary results. We received comments from both domestic and respondent interested parties. As a result of this review, the Department finds that revocation of this order would be likely to lead to continuation or recurrence of dumping at the levels indicated in the Final Results of Review section of this notice.

FOR FURTHER INFORMATION CONTACT: Martha V. Douthit or Melissa G. Skinner, Office of Policy for Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, D.C., 20230, telephone: (202) 482–5050 or (202) 482–1560, respectively.

EFFECTIVE DATE: January 4, 2000.

Statute and Regulations

This review was conducted pursuant to sections 751(c) and 752 of the Act. The Department's procedures for the conduct of sunset reviews are set forth in Procedures for Conducting Five-year (''Sunset'') Reviews of Antidumping and Countervailing Duty Orders, 63 FR 13516 (March 20, 1998) and 19 CFR Part 351 (1999) in general. Guidance on methodological or analytical issues relevant to the Department's conduct of sunset reviews is set forth in the Department's Policy Bulletin 98:3—Policies Regarding the Conduct of Five-year (''Sunset'') Reviews of Antidumping and Countervailing Duty Orders: Policy Bulletin, 63 FR 18871 (April 16, 1998) (''Sunset Policy Bulletin'').

Scope

The merchandise subject to this antidumping duty order is porcelain-on-steel cooking ware (''POS cooking ware'') from Mexico, which includes tea kettles, that do not have self-contained electric heating elements. All of the foregoing are constructed of steel and are enameled or glazed with vitreous glasses. This merchandise is currently classifiable under Harmonized Tariff Schedule of the United States (''HTSUS'') subheading 7323.94.00. Kitchenware currently entering under HTSUS subheading 7323.94.00.30 is not subject to the order. Although the HTSUS subheadings are provided for convenience and customs purposes, our written description of the scope of the order remains dispositive.

Background

On August 26, 1999, the Department published in the **Federal Register** (64 FR 46651) the Preliminary Results of Full Sunset Review: Porcelain-on-Steel Cooking Ware from Mexico, (''Preliminary Results''). In the Preliminary Results, we found that revocation of the order would likely result in the continuation or recurrence of dumping. In addition, we preliminarily determined that the magnitude of the margin of dumping likely to prevail if the order were revoked was 42.71 percent for Cinsa, S.A. (''Cinsa''), 129.40 percent for Esmaltaciones de Norte America, S.A. de C.V. (''ENASA''), and 29.52 percent for ''all others.''

On October 12, 1999, within the deadline specified in 19 CFR 351.309(c)(1)(i), we received comments on behalf of Cinsa and ENASA (collectively, ''the respondents''). On October 12, 1999, within the deadline specified in 19 CFR 351.309(d)(1), we received rebuttal comments from Columbian Home Products (''CHP''), the domestic interested party in this review. We have addressed the comments received below.

Comments

Comment 1: The respondents assert that, in the amended final results of the eleventh administrative review, the Department's presumption that duties were being absorbed fails to meet the requirement that the Department carry out a meaningful analysis of whether antidumping duties are absorbed. The respondents assert that if in duty absorption inquiries the Department need not actually analyze absorption but, rather, may simply presume it from the existence of dumping alone, the statute's duty absorption provisions are rendered superfluous. Additionally, the respondents assert that the Department's presumption is, in effect, impossible to rebut. Therefore, the respondents argue that application of the duty absorption methodology to calculate Cinsa's and ENASA's likely margins if the order were revoked is contrary to law.

In its rebuttal comments CHP argues that Cinsa and ENASA did not challenge the Department's duty absorption determination in either their case brief on the Department's preliminary results of the eleventh administrative review nor in their

appeal of the final results of that review to a binational panel. Therefore, CHP argues that the Department's duty absorption determination in the eleventh administrative review is final and cannot be disturbed. CHP argues that this argument is untimely and should be rejected because the Department does not have the authority to make duty absorption determinations in a sunset review. Additionally, CHP argues that the respondent's challenge to the Department's use of a rebuttable presumption in making a determination of duty absorption is without merit. CHP argues that the Department has previously considered exactly this same argument, in the course of administrative reviews where it has properly been raised, and has rejected it. Further, CHP asserts that given that the duty absorption provision was enacted long before the beginning of the eleventh administrative review, the respondents had ample opportunity to address the issue of duty absorption and to develop evidence demonstrating that duty absorption was not occurring. In conclusion, CHP argues that the Department's duty absorption determination in the eleventh review is final and cannot be changed in the sunset review. Further, under the statute, the Department must report the duty absorption determination to the Commission.

DOC Position: We agree with CHP that duty absorption determinations are made in the context of administrative reviews. Additionally, we agree with CHP that the appropriate forum for challenging the duty absorption determination made in the course of the eleventh administrative review would have been in case briefs and/ or post-final challenges with respect to the administrative review. As we explained in the Sunset Policy Bulletin, the Department will provide to the Commission, on a company-specific basis, its findings regarding duty absorption (see section II.B.3.a). Therefore, in this final results of full sunset review we are reporting to the Commission the affirmative findings of duty absorption made by the Department in the amended review results of the eleventh administrative review.

Comment 2: The respondents argue that even if the Department's duty absorption methodology is lawful, its application is not appropriate in this case. Rather, for the purposes of the final results of this sunset review, the Department should report margins in accordance with its normal methodology—using margins found in the original investigation. The respondents elaborate that in the eleventh review, Cinsa's and ENASA's margins were calculated inclusive of an adjustment to account for alleged reimbursement of antidumping duties, a determination which they are currently challenging. They assert that in the final results of the eleventh administrative review the Department determined that reimbursement of antidumping duties owed by the affiliated U.S. importer took place, and the Department adjusted Cinsa's and ENASA's EP and CEP to effectively double the antidumping duty liability of the U.S. importer. Therefore, they argue that an additional adjustment to these margins—which have already been doubled due to reimbursement to account for duty absorption—result in impermissible double counting. The respondents argue that, in order to avoid the effects of impermissible double counting, the Department may report either (1) the margins calculated in the original investigation or (2) the margins calculated in the final results of the eleventh administrative review unadjusted for the alleged reimbursement of antidumping duties, but subject to the duty absorption methodology.

CHP, in its rebuttal comments, cites to the Sunset Policy Bulletin, and argues that because the Department made an affirmative determination of duty absorption in the administrative review of this order that was initiated in 1998, Department correctly applied its policy in the preliminary results of this sunset review. Additionally, CHP argues that the Department should reject the respondents' argument because the respondents inappropriately equate the Department's reimbursement regulation with the duty absorption provision of the statute with respect to both the purposes of the different provisions and the means of achieving the purposes. Specifically, CHP asserts that the reimbursement regulation is intended to address the relationship between the exporter and its U.S. importer (affiliated or unaffiliated) and provide a remedy when there is evidence that the exporter has reimbursed the U.S. importer for antidumping duties. The duty absorption provision, in contrast, is intended to address the relationship between an affiliated U.S. importer and its unaffiliated customers in the United States. CHP further asserts that duty reimbursement and duty absorption are separate problems with separate remedies. With respect to reimbursement, the exporter would cease transfers of funds to the importer to pay the antidumping duties, and the importer would demonstrate that it can satisfy its antidumping obligations without such assistance. Whereas, with respect to duty absorption, the affiliated U.S. importer would demonstrate that it passed the cost of antidumping duties through to its unaffiliated U.S. customers. Additionally, citing to the Statement of Administrative Action (''the SAA'') H.R. Doc. No. 103–316, Vol. 1 (1994), at 885–886, CHP argues that the SAA explicitly recognizes the different and mutually exclusive purposes of the duty absorption and reimbursement provisions. Arguing that reimbursement and duty absorption can occur independently of one another, CHP states that the respondents provided no reason why there could not be reimbursement of antidumping duties and duty absorption with respect to the same sales and, absent such evidence, the Department must conclude that both did occur. CHP argues that, if the Department determines that it may not adjust the final margins from the eleventh review to account for duty absorption under the theory that these margins have already been adjusted to reflect duty absorption, in the alternative, the Department should report the margins from the eleventh administrative review as the margins likely to prevail should the order be revoked.

DOC Position: In the Sunset Policy Bulletin the Department explained that, where duty absorption had been found in an administrative review initiated in 1998 (for transition orders), the Department normally will determine that a company's current dumping margin is not indicative of the margin likely to prevail if the order is revoked and will provide to the Commission the higher of the margin that the Department otherwise would have reported to the Commission or the most recent margin for that company adjusted to account for findings on duty absorption. The Department cited to the SAA at 885, and the House Report, H.R. Rep. No. 103–826, pt. 1 (1994), at 60, which provide that duty absorption is a strong indicator that the current dumping margins calculated by the Department in reviews may not be indicative of the margins that would exist in the absence of an order. After the revocation of an order, an importer could achieve the same pre-revocation return on its sales by lowering its prices in the United States in the amount of the duty that previously was being absorbed. Additionally, the Senate Report, S. Rep. No. 103–412 (1994), at 50, suggests that the Department's notification to the Commission of its findings on duty absorption should

include, to the extent practicable, some indication of the magnitude of the absorption.

Based on our analysis of the weighted-average dumping margins determined in the investigation and subsequent reviews and the volume of imports of the subject merchandise for the period before and the period after the issuance of the order, we preliminarily determined that we would normally determine that the margins calculated in the original investigation best reflect the behavior of producers/exporters without the discipline of the order (64 FR 46651). However, we noted that consistent with the Sunset Policy Bulletin, we were adjusting the most recent margin to account for duty absorption findings and, because the adjusted margins for Cinsa and ENASA are higher than the rates from the original investigation, we would report the adjusted rates as the margins likely to prevail were the order revoked. *Id.*

In light of the comments received, we have reconsidered our preliminary determination with respect to the magnitude of the margin likely to prevail should the order be revoked. While we agree with CHP that duty reimbursement and duty absorption are separate problems with separate remedies, we also agree with the respondents that, in this case, our stated policy of adjusting the margin to take into account the findings on duty absorption may result in an overestimation of the margin likely to prevail were the order revoked. Specifically, having determined duty reimbursement, for the purpose of calculating the export price and the constructed export price in the eleventh review, the Department deducted from the starting price the amount of antidumping duties reimbursed to CIC by Cinsa and ENASA.[1] This deduction for reimbursed duties had the effect of increasing the weighted-average margins found during the administrative review. The Department also found that both Cinsa and ENASA made all of their sales of the subject merchandise to the United States through an importer that is affiliated within the meaning of section 751(a)(4) of the Act. Because we determined that there was a dumping margin on 68.03 percent of Cinsa's U.S. sales during the period of review and on 98.52 percent of ENASA's sales during the period of review, we found that antidumping duties had been absorbed by the respondents on those percent of sales, respectively. *Id.* As noted above, although we agree that reimbursement and absorption may occur with respect to the same sales, because of the effect of consideration of reimbursement on the margin, we do not agree that the entire margin is absorbed such that we should double the margins calculated inclusive of reimbursement. We agree with CHP that it is not appropriate to recalculate margins from the eleventh administrative review in order to eliminate the effect of reimbursement. Rather, we believe that the calculation in the eleventh administrative review for reimbursement effectively approximates the calculation we would make to account for duty absorption. Therefore, consistent with the Sunset Policy Bulletin, for purposes of determining the magnitude of the margin likely to prevail, we considered the margins from the original investigation (*i.e.,* the margins we would otherwise report to the Commission) and the margins from the eleventh review. As provided in section II.B.3.b, where we have found duty absorption, we normally will report to the Commission the higher of the margin that the Department otherwise would have reported to the Commission or the most recent margin for that company adjusted to account for findings on duty absorption. Because the margins as calculated in the eleventh review are higher than those from the original investigation, we are reporting those as the magnitude of the margin likely to prevail were the order revoked.

[1] See Porcelain-on-Steel Cookware From Mexico: Preliminary Results of Antidumping Duty Administrative Review, 64 FR 1592 (January 11, 1999), Porcelain-on-Steel Cookware From Mexico: Final Results of Antidumping Duty Administrative Review, 64 FR 26934 (May 18, 1999), and Porcelain-on-Steel Cookware From Mexico: Amended Final Results of Antidumping Duty Administrative Review, 64 FR 29262 (June 1, 1999).

Final Results of Review

As a result of this review, the Department finds that revocation of the antidumping duty order would be likely to lead to continuation or recurrence of dumping for the reasons set forth in the Preliminary Results. Additionally, as discussed in the Preliminary Results and above, we find that during the administrative review covering the period December 1, 1986 through November 20, 1997, antidumping duties were absorbed by Cinsa on 68.03 percent of its U.S. sales of subject merchandise and by ENASA on 98.52 percent of its U.S. sales of subject merchandise. Furthermore, for the reasons set forth in the Preliminary Results and as discussed above, we find that the magnitude of the margins likely to prevail if the order were revoked are as follows: 25.42 percent for Cinsa, 65.28 percent for ENASA, and 29.52 percent for ''all others.''

This notice serves as the only reminder to parties subject to administrative protective order (''APO'') of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 351.305 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.

This five-year (''sunset'') review and notice are in accordance with section 751(c), 752, and 777(i)(1) of the Act.

Dated: December 28, 1999.

Holly Kuga,

Acting Assistant Secretary for Import Administration.

[FR Doc. 00–98 Filed 1–3–00; 8:45 am]

BILLING CODE 3510–DS–P

DEPARTMENT OF COMMERCE

International Trade Administration

[A–570–832]

Pure Magnesium From the People's Republic of China: Recission of Antidumping Duty Administrative Review

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

ACTION: Notice of Rescission of Antidumping Duty Administrative Review

SUMMARY: On June 30, 1999, the Department of Commerce published in the **Federal Register** a notice announcing the initiation of an administrative review of the antidumping duty order on pure magnesium from the People's Republic of China for one producer/exporter of pure magnesium from People's Republic of China, Taiyuan East-United Magnesium Company Ltd., covering the period May 1, 1998, through April 30, 1999. The Department of Commerce received a request for withdrawal of this review from Rossborough Manufacturing Company, a U.S. importer of subject merchandise, who requested the review. In accordance with 19 CFR 351.213(d)(1), the Department of Commerce is now terminating this review because the importer has withdrawn its request for review and no other interested parties have requested a review.

EFFECTIVE DATE: January 4, 2000.