

conditions required welded connections. The subject merchandise can be used where one or more of the following conditions is a factor in designing the piping system: (1) corrosion of the piping system will occur if material other than stainless steel is used; (2) contamination of the material in the system by the system itself must be prevented; (3) high temperatures are present; (4) extreme low temperatures are present; (5) high pressures are contained within the system.

Pipe fittings come in a variety of shapes, and the following five are the most basic: "elbows," "tees," "reducers," "stub ends," and "caps." The edges of finished fittings are beveled. Threaded, grooved, and bolted fittings are excluded from this review. The pipe fittings subject to this review are classifiable under subheading 7307.23.00 of the Harmonized Tariff Schedule of the United States (HTSUS).

Although the HTSUS subheading is provided for convenience and customs purposes, our written description of the scope of this proceeding is dispositive.

Use of Facts Available

For the reasons set forth in our preliminary results we continue to find that application of an adverse facts available rate of 21.20 percent to Sam Sung is appropriate. *See Preliminary Results* at 55936–37.

Final Results of Review

As a result of our determination that it is appropriate to apply adverse facts available to Sam Sung, we determine that a weighted-average dumping margin of 21.20 percent exists for Sam Sung for the period February 1, 2002 through January 31, 2003.

The Department will determine, and U.S. Customs and Border Protection (Customs) shall assess, antidumping duties on all appropriate entries. The Department will issue appropriate assessment instructions directly to Customs within 15 days of publication of these final results of review. We will direct Customs to assess the resulting assessment rate against the entered customs values for the subject merchandise on each entry during the review period.

Cash Deposit Requirements

The following deposit requirements will be effective upon publication of this notice of final results of administrative review for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication, as provided by section 751(a)(1) of the

Tariff Act: (1) the cash deposit rate for the reviewed company will be the rate shown above; (2) for previously reviewed or investigated companies not listed above, the cash deposit will continue to be the company-specific rate published for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the original investigation, but the manufacturer is, the cash deposit rate will be that 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 review, any previous reviews, or the LTFV investigation, the cash deposit rate will be 21.20 percent, the "all others" rate established in the LTFV investigation. *See Final Determination of Sales at Less Than Fair Value: Certain Welded Stainless Steel Butt-Weld Pipe Fittings from the Republic of Korea*, 57 FR 61881, 61882 (December 29, 1992).

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) 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 orders (APOs) of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305, which 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 terms of an APO is a violation which is subject to sanction.

We are issuing and publishing this notice in accordance with sections 751(a)(1) and 777(i)(1) of the Tariff Act.

Dated: December 9, 2003.

James J. Jochum,
Assistant Secretary for Import Administration.

[FR Doc. 03–31018 Filed 12–15–03; 8:45 am]

BILLING CODE 3510-DS-S

DEPARTMENT OF COMMERCE

International Trade Administration

[A–583–816]

Certain Stainless Steel Butt-Weld Pipe Fittings from Taiwan: Final Results and Final Rescission in Part of Antidumping Duty Administrative Review

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

ACTION: Notice of final results and final rescission in part of the antidumping duty administrative review of certain stainless steel butt-weld pipe fittings from Taiwan.

SUMMARY: On July 8, 2003, the Department of Commerce ("Department") published in the **Federal Register** the preliminary results of the administrative review of the order on certain stainless steel butt-weld pipe fittings from Taiwan. *See Certain Stainless Steel Butt-Weld Pipe Fittings From Taiwan: Preliminary Results of Antidumping Duty Administrative Review and Notice of Intent to Rescind in Part*, 68 FR 40637 (July 8, 2003) ("Preliminary Results"). This review covers one manufacturer/exporter of the subject merchandise. The period of review ("POR") is June 1, 2001 through May 31, 2002.

We gave interested parties an opportunity to comment on the preliminary results. Based upon our analysis of the comments received, we have made changes in the margin calculation. Therefore, the final results differ from the preliminary results of this review. The final weight-averaged dumping margin is listed below in the section titled "Final Results of the Review."

EFFECTIVE DATE: December 16, 2003.

FOR FURTHER INFORMATION CONTACT: Jon Freed, Laurel LaCivita or Robert Bolling, Enforcement Group III, Office 9, Import Administration, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW., Washington, DC 20230, telephone 202–482–3818, 202–482–4243, or 202–482–3434, respectively, fax 202–482–0865.

SUPPLEMENTARY INFORMATION:

Background

The Department's preliminary results of review were published on July 8, 2003. *See Preliminary Results*. On September 8, 2003, petitioners¹

¹ Markovitz Enterprises, Inc. (Flowline Division), Shaw Alloy Piping Products Inc., Gerlin, Inc., and

submitted pre-verification comments. From September 12–September 19, 2003, the Department conducted the home market sales verification of the questionnaire responses of Ta Chen Stainless Pipe Co., Ltd. (“Ta Chen”) and Ta Chen International, Inc. (“TCI”). From September 22–September 25, 2003, the Department conducted the U.S. sales verification of the questionnaire responses of Ta Chen and TCI. On October 24, 2003, the Department extended the final results of this review by 35 days until December 10, 2003. See *Certain Stainless Steel Butt-Weld Pipe Fittings from Taiwan: Extension of Final Results of Antidumping Duty Administrative Review*, 68 FR 60915, (October 24, 2003). We invited parties to comment on the *Preliminary Results*. We received written comments on October 29, 2003 from petitioners and from Ta Chen. On November 5, 2003, we received rebuttal comments from petitioners and Ta Chen. On November 12, 2003, we received a supplemental brief from petitioners covering issues relating to verification exhibits that were not served on them until November 3, 2003. On November 12, 2003, we received a letter from Ta Chen clarifying its initial brief filed on October 29, 2003. On November 17, 2003, we received comments from Ta Chen rebutting petitioners’ supplemental brief filed on November 12, 2003.

The Department is conducting this administrative review in accordance with section 751 of the Act.

Scope of the Review

The products subject to this administrative review are certain stainless steel butt-weld pipe fittings, whether finished or unfinished, under 14 inches inside diameter. Certain welded stainless steel butt-weld pipe fittings (“pipe fittings”) are used to connect pipe sections in piping systems where conditions require welded connections. The subject merchandise is used where one or more of the following conditions is a factor in designing the piping system: (1) Corrosion of the piping system will occur if material other than stainless steel is used; (2) contamination of the material in the system by the system itself must be prevented; (3) high temperatures are present; (4) extreme low temperatures are present; and (5) high pressures are contained within the system.

Pipe fittings come in a variety of shapes, with the following five shapes the most basic: “Elbows”, “tees”,

“reducers”, “stub ends”, and “caps.” The edges of finished pipe fittings are beveled. Threaded, grooved, and bolted fittings are excluded from this review. The pipe fittings subject to this review are classifiable under subheading 7307.23.00 of the Harmonized Tariff Schedule of the United States (“HTSUS”).

Although the HTSUS subheading is provided for convenience and customs purposes, our written description of the scope of this review is dispositive. Pipe fittings manufactured to American Society of Testing and Materials specification A774 are included in the scope of this order.

Partial Rescission of Review

In the *Preliminary Results*, the Department issued a notice of intent to rescind the review with respect to Liang Feng Stainless Steel Fitting Co., Ltd. (“Liang Feng”), and Tru-Flow Industrial Co., Ltd. (“Tru-Flow”) as we found that there were no entries of subject merchandise during the POR. See *Preliminary Results* at 40638–40639. On September 17, 2003, the Department conducted a sales verification at the offices and production facilities of Tru-Flow and found no information inconsistent with their response that they had no shipments to the United States. See *Verification of Tru-Flow Industrial Co., Ltd. in the Antidumping Administrative Review of Certain Stainless Steel Butt-Weld Pipe Fittings from Taiwan*, (October 22, 2003). As the Department received no comments on this issue and no additional evidence has arisen, the Department is rescinding the review with respect to Liang Feng and Tru-Flow.

Analysis of Comments Received

All issues raised in the case briefs, as well as the Department’s findings, in this administrative review are addressed in the *Issues and Decision Memorandum for the Administrative Review of Stainless Steel Butt-Weld Pipe Fittings from Taiwan: June 1, 2001 through May 31, 2002* (“*Decision Memorandum*”), dated December 10, 2003, which is hereby adopted by this notice. A list of the issues raised and to which we have responded, all of which are in the *Decision Memorandum*, is attached to this notice as Appendix I. Parties can find a complete discussion of all issues raised in this review and the corresponding recommendations in this public memorandum which is on file at the U.S. Department of Commerce, in the Central Records Unit, in room B–099. In addition, a complete version of the *Decision Memorandum* can be accessed directly on the Web at

<http://www.ia.ita.doc.gov>. The paper copy and electronic version of the public version of the *Decision Memorandum* are identical in content.

Sales Below Cost in the Home Market

As discussed in more detail in the *Preliminary Results*, the Department disregarded home market below-cost sales that failed the cost test in the final results of review.

Changes Since the Preliminary Results

A list of the issues which parties have raised and to which we have responded, all of which are in the *Decision Memorandum*, is attached to this notice as Appendix I. Based on our analysis of the comments received, we have made certain changes in the margin calculation, as discussed in the *Decision Memorandum*, accessible in B–099. The changes are as follows:

- The Department has adjusted the values reported for home market packing and U.S. packing to reflect the minor correction to Ta Chen’s packing labor ratio.
- The Department has adjusted the values reported for home market indirect selling expenses for home market sales.
- The Department has included in the indirect expenses incurred in the home market for U.S. sales (“DINDIRSU”) that were reported but not used in the preliminary results of review. See Comment 8 of the *Decision Memorandum*.
- The Department has adjusted the reported values for marine insurance, harbor maintenance fee, and United States customs duty for one invoice in the U.S. sales listing to reflect a minor correction made at verification.
- The Department has adjusted the U.S. repacking expense and the warehouse expenses for all sales out of TCI inventory to reflect the minor correction made at verification.
- The Department has adjusted the imputed credit expense for U.S. sales that are shipped directly from Taiwan to the unaffiliated customer to reflect changes explained in Comment 7 of the *Decision Memorandum* accompanying this notice.
- The Department has adjusted the U.S. indirect selling expense calculation to include TCI’s cost of financing.

Final Results of the Review

We determine that the following percentage weighted-average margin exists for the period June 1, 2001 through May 31, 2002:

Taylor Forge Stainless, Inc., collectively (“petitioners”).

CERTAIN STAINLESS STEEL BUTT- WELD PIPE FITTINGS FROM TAIWAN

Producer/Manufacturer/Exporter	Weighted-average margin (percent)
Ta Chen	1.27

Assessment Rates

The Department will determine, and U.S. Customs and Border Protection ("CBP") shall assess, antidumping duties on all appropriate entries. In accordance with 19 CFR 351.212(b)(1), we have calculated an importer-specific assessment rate for merchandise subject to this review. The Department will issue appropriate assessment instructions directly to CBP within 15 days of publication of these final results of review. We will direct the CBP to assess the resulting assessment rates against the entered customs values for the subject merchandise on each of the importer's entries during the review period. For duty assessment purposes, we calculated importer-specific assessment rates by dividing the dumping margins calculated for each importer by the total entered value of sales for each importer during the POR.

Cash Deposit Requirements

In accordance with section 751(a)(1) of the Act, the following deposit requirements will be effective upon publication of this notice of final results of administrative review for all shipments of certain SSBWPF from Taiwan entered, or withdrawn from warehouse, for consumption on or after the date of publication: (1) The cash deposit rate for Ta Chen will be the rate shown above; (2) for previously reviewed or investigated companies not listed above, the cash deposit rate will continue to be the company-specific rate published for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the original less-than-fair-value (LTFV) investigation, but the manufacturer is, the cash deposit rate will be the rate established for the most recent period for the manufacturer of the merchandise; and (4) the cash deposit rate for all other manufacturers shall continue to be 51.01 percent.

These deposit requirements shall remain in effect until publication of the final results of the next administrative review.

Notification of Interested Parties

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 antidumping duties occurred and the subsequent assessment of doubled antidumping duties.

This notice also serves as the only reminder to parties subject to administrative protective orders ("APO") of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305. Timely written notification of the return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and terms of an APO is a violation which is subject to sanction.

We are issuing and publishing this determination and notice in accordance with sections 751(a)(1) and 777(i) of the Act.

Dated: December 10, 2003.

James J. Jochum,

Assistant Secretary for Import Administration.

Appendix I.—List of Issues for Discussion

- Comment 1: Adverse Facts Available ("AFA")
- Comment 2: Ta Chen's Affiliation with PPF Taiwan
- Comment 3: Constructed Export Price ("CEP") Offset
- Comment 4: Date of Sale
- Comment 5: Classification of Home Market Sales
- Comment 6: Employee Bonuses and Compensation for Directors and Supervisors Recorded in Stockholders' Equity on the Balance Sheet
- Comment 7: Selling Expenses Associated with Sales Returns in the U.S. Market
- Comment 8: Home Market Indirect Selling Expenses Incurred for Sales to the United States
- Comment 9: Home Market Inventory Carrying Costs Associated with U.S. Sales
- Comment 10: The Inclusion of Time on the Water in U.S. Inventory Carrying Costs
- Comment 11: U.S. Indirect Selling Expenses
- Comment 12: Short-term Borrowing Rate for Imputed Credit in the United States
- Comment 13: CEP Profit
- Comment 14: Wire Transfer Fee for Payments from TCI to Ta Chen
- Comment 15: U.S. Inventory Carrying Costs
- Comment 16: Weighted-Average Direct Selling Expenses for U.S. Stock Sales

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BILLING CODE 3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[A-583-830]

Preliminary Rescission of Antidumping Duty Administrative Review: Stainless Steel Plate in Coils from Taiwan

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

ACTION: Notice of the Preliminary Rescission of Antidumping Duty Administrative Review of Stainless Steel Plate in Coils from Taiwan.

SUMMARY: On July 1, 2003, the Department of Commerce ("Department") published a notice of initiation of an antidumping duty administrative review on stainless steel plate in coils from Taiwan. *See Notice of Initiation of Antidumping and Countervailing Duty Administrative Reviews and Request for Revocation in Part ("Notice of Initiation")* 68 FR 39055 (July 1, 2003). This review covers two manufacturers/exporters of the subject merchandise, Yieh United Steel Corporation ("YUSCO"), a Taiwan producer and exporter of subject merchandise, and Ta Chen Stainless Pipe Co., Ltd. ("Ta Chen"), a Taiwan producer and exporter of subject merchandise. The period of review ("POR") is May 1, 2002 through April 30, 2003. We are preliminarily rescinding this review based on evidence on the record indicating that there were no entries into the United States of subject merchandise during the POR from the respondents.

EFFECTIVE DATE: December 16, 2003.

FOR FURTHER INFORMATION CONTACT:

Catherine Bertrand or Lilit Astvatsatryan, Enforcement Group III, Office 9, Import Administration, International Trade Administration, U.S. Department of Commerce, 1401 Constitution Avenue, NW., Washington, DC 20230, telephone 202-482-3207 or 202-482-6412, respectively.

SUPPLEMENTARY INFORMATION:

Background

On May 21, 1999, the Department of Commerce ("Department") published the antidumping duty order on stainless steel plate in coils from Taiwan. *See Antidumping Duty Orders; Certain Stainless Steel Plate in Coils From Belgium, Canada, Italy, the Republic of Korea, South Africa, and Taiwan*, 64 FR 27756 (May 21, 1999). On May 1, 2003, the Department published a notice of opportunity to request an administrative review of this order for the period May