

Alternatives considered to the proposed project included no action, expansion of Tri-State's existing headquarters facility, lease of new office space, and construction of an annex building at the existing headquarters site. RUS has considered these alternatives and concluded that the project as proposed meets the needs of Tri-State to reduce overcrowding at the present facility, provide increased space for equipment storage, consolidate operations done at various existing facilities and provide adequate space for future expansion.

Copies of the BER and FONSI are available for review at RUS at the address provided herein; or can be reviewed at or obtained from the office of Tri-State, 12076 Grant Street, Thornton, Colorado 80233, telephone (303) 452-6111, during normal business hours.

Dated: November 7, 1995.

Adam M. Golodner,

Deputy Administrator, Program Operations.
[FR Doc. 95-28193 Filed 11-14-95; 8:45 am]

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-423-602]

Industrial Phosphoric Acid from Belgium; Preliminary Results of Antidumping Duty Administrative Review

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

ACTION: Notice of Preliminary Results of Antidumping Duty Administrative Review.

SUMMARY: In response to a request from the respondent, Soci t  Chimique Prayon-Rupel (Prayon), the Department of Commerce (the Department) is conducting an administrative review of the antidumping duty order on industrial phosphoric acid (IPA) from Belgium. The review covers one manufacturer, Prayon, and exports of the subject merchandise to the United States during the period August 1, 1993, through July 31, 1994.

We preliminarily determine that no margin exists for Prayon for the period August 1, 1993, through July 31, 1994. Interested parties are invited to comment on these preliminary results. Parties who submit argument in this proceeding are requested to submit with the argument (1) a statement of the issue

and (2) a brief summary of the argument.

EFFECTIVE DATE: November 15, 1995.

FOR FURTHER INFORMATION CONTACT: David Genovese or Joseph Hanley, Office of Antidumping Compliance, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, N.W., Washington, D.C. 20230, telephone: (202) 482-5254.

SUPPLEMENTARY INFORMATION:

Background

On August 3, 1994, the Department published a notice of "Opportunity to Request an Administrative Review" (59 FR 39543) of the antidumping duty order on IPA from Belgium (52 FR 31439; August 20, 1987). On August 31, 1994, Prayon requested an administrative review. The Department initiated the review on September 16, 1994 (59 FR 47609), covering the period August 1, 1993, through July 31, 1994. The Department is conducting this review in accordance with section 751 of the Tariff Act of 1930, as amended (the Act). Unless otherwise indicated, all citations to the statute and to the Department's regulations are references to the provisions as they existed on December 31, 1994.

Scope of the Review

The products covered by this review include shipments of IPA from Belgium. This merchandise is currently classifiable under the Harmonized Tariff Schedule (HTS) item number 2809.20. The HTS item numbers are provided for convenience and U.S. Customs purposes. The written description remains dispositive.

United States Price

In calculating United States Price (USP), the Department used purchase price, as defined in section 772(b) of the Act. The Department based USP on the delivered price to unrelated purchasers.

The Department made deductions, where appropriate, for commissions, foreign inland freight, ocean freight, foreign inland freight and ocean freight insurance, U.S. inland freight, U.S. brokerage fees and European brokerage fees associated with U.S. sales. Additionally, we adjusted USP for taxes that would have been assessed on merchandise had it been sold in the home market.

In light of the Federal Circuit's decision in *Federal Mogul v. United States*, CAFC No. 94-1097, the Department has changed its treatment of home market consumption taxes. Where

merchandise exported to the United States is exempt from the consumption tax, the Department will add to the U.S. price the absolute amount of such taxes charged on the comparison sales in the home market. This is the same methodology that the Department adopted following the decision of the Federal Circuit in *Zenith v. United States*, 988 F.2d 1573, 1582 (1993), and which was suggested by that court in footnote 4 of its decision. The Court of International Trade (CIT) overturned this methodology in *Federal Mogul v. United States*, 834 F. Supp. 1391 (1993), and the Department acquiesced in the CIT's decision. The Department then followed the CIT's preferred methodology, which was to calculate the tax to be added to U.S. price by multiplying the adjusted U.S. price by the foreign market tax rate; the Department made adjustments to this amount so that the tax adjustment would not alter a "zero" pre-tax dumping assessment.

The foreign exporters in the *Federal Mogul* case, however, appealed that decision to the Federal Circuit, which reversed the CIT and held that the statute did not preclude Commerce from using the "Zenith footnote 4" methodology to calculate tax-neutral dumping assessments (*i.e.*, assessments that are unaffected by the existence or amount of home market consumption taxes). Moreover, the Federal Circuit recognized that certain international agreements of the United States, in particular the General Agreement on Tariffs and Trade (GATT) and the Tokyo Round Antidumping Code, required the calculation of tax-neutral dumping assessments. The Federal Circuit remanded the case to the CIT with instructions to direct Commerce to determine which tax methodology it will employ.

The Department has determined that the "Zenith footnote 4" methodology should be used. First, as the Department has explained in numerous administrative determinations and court filings over the past decade, and as the Federal Circuit has now recognized, Article VI of the GATT and Article 2 of the Tokyo Round Antidumping Code required that dumping assessments be tax-neutral. This requirement continues under the new Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade. Second, the URAA explicitly amended the antidumping law to remove consumption taxes from the home market price and to eliminate the addition of taxes to U.S. price, so that no consumption tax is included in the price in either market. The Statement of

Administrative Action (p. 159) explicitly states that this change was intended to result in tax neutrality.

While the "Zenith footnote 4" methodology is slightly different from the URAA methodology, in that section 772(d)(1)(C) of the pre-URAA law required that the tax be added to United States price rather than subtracted from home market price, it does result in tax-neutral duty assessments. In sum, the Department has elected to treat consumption taxes in a manner consistent with its longstanding policy of tax-neutrality and with the GATT.

No other adjustments were claimed or allowed.

Foreign Market Value

In calculating foreign market value (FMV), we used home market price, as defined in section 773(a) of the Act, since quantities of merchandise sufficient to provide a reasonable basis for comparison were sold in the home market. Home market price was based on the delivered or FOB plant price to unrelated purchasers in the home market.

The Department made adjustments, where applicable, for inland freight, inland insurance, and for differences in packing material and credit. We also made an adjustment for home market indirect selling expenses up to the amount of U.S. commissions deducted from the U.S. price. Furthermore, since the respondent reported home market sales net of consumption taxes, we calculated the amount of such tax and added the amount back to FMV.

No other adjustments were claimed or allowed.

Preliminary Results of Review

As a result of our comparison of USP to FMV, the Department preliminarily determines that no margin exists for Prayon for the period August 1, 1993, through July 31, 1994.

Interested parties may request disclosure within 5 days of the date of publication of this notice and may request a hearing within 10 days of publication. Any hearing, if requested, will be held 44 days after the date of publication of this notice, or the first workday thereafter. Case briefs and written comments from interested parties may be submitted not later than 30 days after the date of publication. Rebuttal briefs and rebuttals to written comments, limited to the issues raised in the case briefs and comments, may be filed not later than 37 days after the date of publication. The Department will publish the final results of this administrative review, including the

results of its analysis of any such written comments or hearing.

The Department shall determine, and U.S. Customs shall assess, antidumping duties on all appropriate entries. The Department will issue appraisal instructions directly to U.S. Customs.

Furthermore, the following deposit requirements will be effective for all shipments of the subject merchandise, entered or withdrawn from warehouse, for consumption on or after the publication date of the final results of this administrative review, as provided by section 751(a)(1) of the Act: (1) the cash deposit rate for the reviewed company will be that rate established in the final results of this administrative review; (2) the cash deposit rate for merchandise exported by manufacturers or exporters not covered in this review but covered in a previous review or the original less-than-fair-value (LTFV) investigation, will continue to be the rate published in the most recent final results or determination for which the manufacturer or exporter received a company-specific rate; (3) if the exporter is not a firm covered in this review, earlier reviews, or the original investigation, but the manufacturer is, the cash deposit rate will be that established for the manufacturer of the merchandise in these final results of review, earlier reviews, or the original investigation, whichever is the most recent; and (4) the "all others" rate, as determined in the LTFV investigation, will be 14.67 percent.

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

This notice serves as a preliminary reminder to importers of their responsibility under 19 CFR 353.26 to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

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

Dated: November 6, 1995.
Susan G. Esserman,
Assistant Secretary for Import Administration.

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National Oceanic and Atmospheric Administration

National Estuarine Research Reserve System

AGENCY: Office of Ocean and Coastal Resource Management (OCRM), National Ocean Service (NOS), National Oceanic and Atmospheric Administration, Department of Commerce.

ACTION: Notice of public meeting in Moss Point, Mississippi on the site selection process for the nomination of a candidate site for the National Estuarine Research Reserve System.

SUMMARY: In accordance with section 315 of the Coastal Zone Management Act of 1972, as amended, the State of Mississippi and the National Oceanic and Atmospheric Administration (NOAA) intend to conduct a public meeting on November 30, 1995 in Moss Point, Mississippi as part of NOAA's site selection process for the nomination of a candidate site for the National Estuarine Research Reserve (NERR) System.

DATES: Thursday, November 30, 1995, at 7:00 p.m.

ADDRESSES: East Jackson County Community Center—Orange Grove, 9313 Old State Road, Moss Point, Mississippi 39581.

FOR FURTHER INFORMATION CONTACT: Mark W. LaSalle, MSU Coastal Research and Extension Center at (601) 388-4710 or Nathalie Peter, Program Specialist, Sanctuaries and Reserves Division, Office of Ocean and Coastal Resource Management, NOAA, at (301) 713-3132, ext. 119.

SUPPLEMENTARY INFORMATION: The NERR System is dedicated to fostering a system of estuarine reserves that represents the wide range of coastal and estuarine habitats found in the United States. NOAA has developed a classification scheme and typology of national estuarine areas that places the coastlines of the United States into biogeographic regions and subareas.

Site selection criteria are based on ecological representativeness, value for research and education, and practical coastal management considerations. The site ultimately designated will be used by researchers, educators, and the general public to study estuarine ecology and coastal issues that can aid in coastal policy making and management decisions.

During the past year, the State of Mississippi in consultation with NOAA has undertaken a process to identify a site which adequately represents the