where applicable, in accordance with section 773(a)(6) of the Tariff Act. In order to adjust for differences in packing between the two markets, we increased home market price by U.S. packing costs and reduced it by home market packing costs. Prices were reported net of value added taxes (VAT) and, therefore, no deduction for VAT was necessary. Where applicable, we made adjustments to home market price for early payment discounts. To adjust for differences in circumstances of sale between the home market and the United States, we reduced home market price by an amount for home market credit and royalty expenses and increased it by an amount for royalties on U.S. sales paid by MKL. No other adjustments were made.

Preliminary Results of the Review

As a result of our comparison of CEP and NV, we preliminarily determine that the following weighted-average dumping margin exists:

Manufacturer/Exporter	Period	Margin
MKL	12/01/94–5/31/95	0.00

Parties to the proceeding may request disclosure within five days of the date of publication of this notice. Any interested party may request a hearing within 10 days of publication. Any hearing, if requested, will be held 34 days after the date of publication, or the first workday thereafter. Case briefs and/or written comments from interested parties may be submitted not later than 20 days after the date of publication. Rebuttal briefs and rebuttals to written comments, limited to issues raised in the case briefs and comments, may be filed not later than 27 days after the date of publication. 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. The Department will issue the final results of the new shipper administrative review, including the results of its analysis of issues raised in any such written comments or at a hearing, within 90 days of issuance of these preliminary results.

Upon completion of this new shipper review, the Department will issue appraisement instructions directly to the Customs Service. The results of this review shall be the basis for the assessment of antidumping duties on entries of merchandise covered by the determination and for future deposits of estimated duties.

Furthermore, upon completion of this review, the posting of a bond or security in lieu of a cash deposit, pursuant to section 751(a)(2)(B)(iii) of the Tariff Act and section 353.22(h)(4) of the Department's regulations, will no longer be permitted and, should the final results yield a margin of dumping, a cash deposit will be required for each entry of the merchandise. The following deposit requirements will be effective upon publication of the final results of this new shipper antidumping duty administrative review for all shipments of ball bearings from Germany, entered, or withdrawn from warehouse, for consumption on or after the publication date, as provided by section 751(a)(1) of the Tariff Act: (1) the cash deposit rate for the reviewed company will be that established in the final results of this new shipper administrative review; (2) for exporters not covered in this review, but covered in previous reviews or the original less-than-fair-value (LTFV) investigation, 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, previous reviews, or the original LTFV 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) the cash deposit rate for all other manufacturers or exporters will continue to be 68.89 percent, the ''All Others'' rate made effective by the final results of review published on July 26, 1993 (*see Final Results of Antidumping Duty Administrative Reviews and Revocation in Part of an Antidumping Duty Order*, 58 FR 39729 (July 26, 1993)). This rate is the ''All Others'' rate from the LTFV investigation.

These 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 new shipper administrative review and notice are in accordance with section 751(a)(2)(B) of the Tariff Act (19 U.S.C. 1675(a)(2)(B)) and 19 CFR 353.22(h).

Dated: January 31, 1996.

Susan G. Esserman,

Assistant Secretary for Import Administration.

[FR Doc. 96–2692 Filed 2–7–96; 8:45 am]

BILLING CODE 3510–DS–P

[A–580–812]

Final Court Decision and Partial Amended Final Determination: Dynamic Random Access Memory Semiconductors of One Megabit and Above From the Republic of Korea

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

EFFECTIVE DATE: February 8, 1996.

FOR FURTHER INFORMATION CONTACT: John Beck, Office of Antidumping Investigations, Import Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue NW., Washington, DC 20230, telephone: (202) 482–3464.

SUMMARY: On October 27, 1995, in the case of Micron Technologies, Inc. v. United States, Cons. Ct. No. 93–06–00318, Slip Op. 95–175 (Micron), the United States Court of International Trade (the Court) affirmed the Department of Commerce's (the Department's) results of redetermination on remand of the Final Determination of Sales at Less Than Fair Value: Dynamic Random Access Memory Semiconductors of One Megabit and Above from the Republic of Korea. However, Micron Technologies (the petitioner in that case) has appealed certain aspects of that redetermination on remand to the United States Court of Appeals for the Federal Circuit (Federal Circuit). These appeals have affected two of the three respondents, Hyundai Electronics Industries Co., Ltd. and Hyundai Electronics America (collectively Hyundai), and LG Semicon Co., Ltd. and LG Semicon America, Inc. (collectively Semicon and formally Goldstar). The results of the redetermination on remand for Samsung Electronics Co., Ltd. and Samsung Semiconductor, Inc. (collectively Samsung) were not challenged by any party. Therefore, there is now a final and conclusive court decision in this action for Samsung. Thus, we are amending our final determination in this matter and will instruct the U.S. Customs Service to discontinue suspending liquidation of merchandise manufactured and exported by Samsung. If necessary, an amendment to the final determination will be made for the other two respondents once there is

a final decision on the petitioner's appeals by the Federal Circuit.

SUPPLEMENTARY INFORMATION:

Background

On March 23, 1993, the Department published its *Final Determination of Sales at Less Than Fair Value: Dynamic Random Access Memory Semiconductors of One Megabit and Above from the Republic of Korea* (57 FR 15467). On May 10, 1993, the Department published its *Antidumping Order and Amended Final Determination: Dynamic Random Access Memory Semiconductors of One Megabit and Above from the Republic of Korea* (58 FR 27520).

Subsequent to the Department's final determination, the petitioner and the three respondents filed lawsuits with the Court challenging this determination. Thereafter, the Court issued an Order and Opinion dated June 12, 1995, in Micron Technologies, Inc. v. United States, Cons. Ct. No. 93–06–00318, Slip Op. 95–107, remanding six issues to the Department. The Court instructed the Department to: (1) Recalculate respondents' cost of production by allocating research and development (R&D) costs on a product-specific basis; (2) use amortized rather than current R&D expenses in its calculations; (3) reopen the record in order to afford Hyundai and Samsung an opportunity to present complete and actual fixed asset data and use this data to allocate interest expenses; (4) recalculate Hyundai's lag period; (5) recalculate Semicon's production costs without reclassifying Semicon's capitalized costs of facility construction and testing as costs of production; and (6) reexamine its conclusion that foreign currency translation losses of Samsung and Semicon are related to production of subject merchandise.

The Department filed its remand results on August 24, 1995. In the remand results, the Department: (1) Recalculated respondents' cost of production by allocating R&D on a product-specific basis; (2) used amortized rather than current R&D expenses in its calculations; (3) reopened the record to afford Hyundai and Samsung an opportunity to introduce actual data regarding semiconductor fixed assets, and used such data in its allocation of interest expense; (4) recalculated Hyundai's lag periods utilizing the same methodology that it employed for Samsung and Semicon; (5) determined a new lag period for Hyundai's model HY514400 which accurately matches costs to the sales in question; (6) calculated Semicon's production costs for certain DRAMs without reclassifying as costs of production Semicon's capitalized costs of facility construction and testing; and (7) identified what evidence on the record supports the conclusion that the translation losses of Samsung and Semicon are related to production of the subject merchandise and, having determined that there is sufficient evidence on the record to support such a conclusion, included translation losses in the calculation of COP for Samsung and Semicon.

On October 27, 1995, the Court sustained the Department's remand results. *See* Micron Technologies, Inc. v. United States, Cons. Ct. No. 93–06–00318, Slip Op. 95–175 (CIT October 27, 1995).

On December 6, 1995, the Department published a notice of court decision pursuant to 19 U.S.C. 1516a(e). *Court Decision and Suspension of Liquidation: Dynamic Random Access Memory Semiconductors of One Megabit and Above from the Republic of Korea* (60 FR 62385). In that notice, we stated that we would suspend liquidation until there was a ''conclusive'' decision in the action. Since publication of that notice, the petitioner has appealed certain aspects of that redetermination on remand to the Federal Circuit. These appeals have affected two of the three respondents, Hyundai and Semicon. The results of the redetermination on remand for Samsung were not challenged by any party. Therefore, there is now a final and conclusive court decision in this action for Samsung. Thus, we are amending our final determination in this matter and will instruct the U.S. Customs Service to discontinue suspending liquidation of merchandise manufactured and exported by Samsung. If necessary, an amendment to the final determination will be made for the other two respondents once there is a final decision on the petitioner's appeals by the Federal Circuit.

Partial Amendment to Final Determination

Pursuant to 19 U.S.C. 1516a(e), we are now amending the final determination in dynamic random access memory semiconductors of one megabit and above from Korea for Samsung only.

The recalculated margin is as follows:

Manufacturer/Producer/Exporter	Weighted-average margin percentage
Samsung Electronics Co., Ltd.	0.22 (*de minimis*).

Partial Discontinuation of Suspension of Liquidation

Since the amended margin for Samsung is now *de minimis*, we are directing the Customs Service to discontinue suspending liquidation of all entries of Dynamic Random Access Memory Semiconductors of One Megabit and Above from the Republic of Korea manufactured and exported by Samsung that are entered, or withdrawn from warehouse, for consumption on or after October 29, 1992, the date of publication of the original preliminary determination in the Federal Register. Furthermore, we are directing the Customs Service to refund all cash deposits or postings of a bond which have been collected on the subject merchandise manufactured and exported by Samsung. Suspension of liquidation will remain in effect for Hyundai and Semicon.

Dated: January 31, 1996.

Susan G. Esserman,

Assistant Secretary for Import Administration.

[FR Doc. 96–2693 Filed 2–7–96; 8:45 am]

BILLING CODE 3510–DS–P

[A–508–604]

Industrial Phosphoric Acid From Israel; 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: On September 15, 1995, the Department of Commerce initiated an administrative review of the antidumping duty order on industrial phosphoric acid from Israel. The review covers one exporter, Haifa Chemicals, Ltd. (Haifa), and the period August 1, 1994 through July 31, 1995. Since there were no shipments of the subject merchandise during the period of review, we preliminarily determine that the dumping margin for Haifa is 6.82 percent, the rate Haifa received in its most recent review. Interested parties are invited to comment on these preliminary results.

EFFECTIVE DATE: February 8, 1996.

FOR FURTHER INFORMATION CONTACT: Amy S. Wei or Zev Primor, Office of Antidumping Compliance, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street & Constitution