

SG&A includes the company's net financing expense.

Petitioner calculated COM for each of the Korean and Taiwanese producers for whom it obtained sales data based on its own production experience, adjusted for labor and utility costs in Korea and Taiwan. Petitioner also adjusted production costs for known differences in wafer size, where applicable, die size, and yields. Petitioner used each producer/exporter's most recently available financial statements in order to derive SG&A and research and development expenses. Petitioner based intellectual property expenses on its own experience.

We made the following revisions to petitioner's COP calculations for both the Korean and Taiwanese companies: (1) eliminated intellectual property expenses from the calculation because petitioner provided insufficient evidence that the foreign producers incurred such expenses; and (2) used the higher of petitioner's actual yield experience or petitioner's estimate of foreign producers' yields as a conservative measure because petitioner did not sufficiently substantiate its estimates of the foreign companies' production yields. We also disallowed petitioner's adjustment of the Korean company's fabrication equipment depreciation expense based on wafer size because petitioner was unable to provide adequate support for this adjustment. Instead, we relied on petitioner's own experience for this expense in the COM calculation. Because petitioner did not provide SG&A information for one Taiwanese producer, we relied on the experience of the other SRAMs producer in calculating COP and CV.

The allegation that the Korean and Taiwanese producers are selling the foreign like product in their home markets at prices below their COP is based upon a comparison of the home market prices with the calculated COP. Based upon our analysis of the COP information in the petition, we find reasonable grounds to believe or suspect that sales of the foreign like product may have been made at prices below COP in accordance with section 773(b)(2)(A)(i) of the Act. Accordingly, the Department is initiating cost investigations with respect to both Korea and Taiwan.

To calculate constructed value ("CV"), petitioner used the same information used to calculate COP. For purposes of the petition, petitioner used a profit rate of zero in its calculation of CV. The Department made the same revisions to CV as it did to COP, as discussed above. Because the home

market prices of each producer are less than the COP, the Department based NV on CV.

Based on comparisons of EP to NV, the calculated dumping margin for SRAMs from Korea is 55.36 percent ad valorem. The calculated dumping margins for SRAMs from Taiwan range from 93.54 to 113.85 percent ad valorem.

Initiations of Investigations

We have examined the petition on SRAMs from Korea and Taiwan and have found that it meets the requirements of section 732 of the Act, including the requirements concerning allegations of the material injury or threat of material injury to the domestic producers of a domestic like product by reason of the complained-of imports, allegedly sold at less than fair value. Therefore, we are initiating antidumping duty investigations to determine whether imports of SRAMs from Korea and Taiwan are being, or are likely to be, sold in the United States at less than fair value. Unless extended, we will make our preliminary determinations by August 4, 1997.

Distribution of Copies of the Petition

In accordance with section 732(b)(3)(A) of the Act, a copy of the public version of the petition has been provided to the representatives of the government of Korea, as well as to the authorities of Taiwan. We will attempt to provide a copy of the public version of the petition to each exporter named in the petition (as appropriate).

ITC Notification

We have notified the ITC of our initiations, as required by section 732(d) of the Act.

Preliminary Determinations by the ITC

The ITC will determine by April 11, 1997, whether there is a reasonable indication that imports of SRAMs from Korea and Taiwan are causing material injury, or threatening to cause material injury, to a U.S. industry. A negative ITC determination in either of the investigations will result in that investigation being terminated; otherwise, the investigations will proceed according to statutory and regulatory time limits.

Dated: March 17, 1997.

Robert S. LaRussa,

Acting Assistant Secretary for Import Administration.

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National Institutes of Health, et al.; Notice of Consolidated Decision on Applications for Duty-Free Entry of Electron Microscopes

This is a decision consolidated pursuant to Section 6(c) of the Educational, Scientific, and Cultural Materials Importation Act of 1966 (Pub. L. 89-651, 80 Stat. 897; 15 CFR part 301). Related records can be viewed between 8:30 A.M. and 5:00 P.M. in Room 4211, U.S. Department of Commerce, 14th and Constitution Avenue, N.W., Washington, D.C.

Docket Number: 96-133. Applicant: National Institutes of Health, Bethesda, MD 20892. Instrument: Electron Microscope, Model CM120. Manufacturer: Philips, The Netherlands. Intended Use: See notice at 62 FR 4032, January 28, 1997. Order Date: August 20, 1996.

Docket Number: 96-135. Applicant: Medical University of South Carolina, Charleston, SC 29425. Instrument: Electron Microscope, Model JEM-1210. Manufacturer: JEOL, Ltd., Japan. Intended Use: See notice at 62 FR 4032, January 28, 1997. Order Date: October 17, 1996.

Docket Number: 96-140. Applicant: Associated Universities, Inc., Upton, NY 11973. Instrument: Electron Microscope with Accessories, Model JEM-3000F. Manufacturer: JEOL, Ltd., Japan. Intended Use: See notice at 62 FR 5619, February 6, 1997. Order Date: September 24, 1996.

Comments: None received.

Decision: Approved. No instrument of equivalent scientific value to the foreign instrument, for such purposes as these instruments are intended to be used, was being manufactured in the United States at the time the instruments were ordered.

Reasons: Each foreign instrument is a conventional transmission electron microscope (CTEM) and is intended for research or scientific educational uses requiring a CTEM. We know of no CTEM, or any other instrument suited to these purposes, which was being manufactured in the United States at the time of order of each instrument.

Frank W. Creel,

Director, Statutory Import Programs Staff.

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Oklahoma State University, et al.; Notice of Consolidated Decision on Applications for Duty-Free Entry of Scientific Instruments

This is a decision consolidated pursuant to Section 6(c) of the