

commission agent. We verified that the U.S. customer, not the selling agent, pays Borckenstein for the merchandise. In addition, Borckenstein makes payments directly to the selling agent for services rendered in the sales transaction.

During verification, we also reviewed documentation regarding the shareholder listings for Borckenstein's selling agent, Beavertown, and Beavertown's parent company which demonstrated that the selling agent is not affiliated with Beavertown. The controlling shareholder of the selling agent owns no shares in either Beavertown or Beavertown's parent company. Therefore, we do not find Borckenstein's selling agent to be affiliated with Beavertown under section 771(33) of the Act for the purposes of the treatment of this commission. Therefore, in this final determination, we have treated this expense as a commission and offset it with home market indirect selling expenses.

Comment 15: Depreciation Expense in Reported Cost of Production

The petitioner contends that Borckenstein underreported its depreciation expense. Among the excluded costs were depreciation expenses for the plant in which the product is produced, all depreciation related to the general and administrative functions of the company, and depreciation related to assets that directly or indirectly support the manufacturing operation. Borckenstein states that it does not object to an appropriate and reasonable increase of submitted depreciation expenses in calculating the cost of production.

DOC Position: We agree with petitioner. For the final determination, we recalculated depreciation expense to include depreciation from the other categories of fixed assets used in the production of the subject merchandise. Additionally, we included a portion of the depreciation expense related to Borckenstein's assets used to perform the administrative functions of the company.

Comment 16: Failure to Include Indirect Material Expenses

The petitioner contends that Borckenstein failed to include indirect material expenses in its reported cost of production. The indirect materials excluded were: (1) Materials purchased for the refurbishment of the open-end equipment specifically used to produce the merchandise under investigation; and (2) repair materials. Further, the petitioner asserts that these costs were

incurred during the fiscal period on which Borckenstein's cost response was based, and related directly to the equipment used to produce the merchandise under investigation. Borckenstein states that it properly reported indirect material expenses in its reported cost of production, and that, at verification, the Department determined that the expenses in question were not incurred for the production of the subject merchandise during the POI.

DOC Position: The Department agrees, in part, with petitioner. The Department verified that the majority of the parts purchased by respondent in the last month of the cost calculation period were used to refurbish and extend the useful life of the machinery sold subsequent to the POI. Given the fact that Borckenstein intended to sell the machinery, the company expensed the cost of these parts rather than capitalize them. In the normal course of business, Borckenstein depreciates its machinery over four years. Since the refurbishment was so extensive, we agree that the costs incurred should have been capitalized. Accordingly, we consider it appropriate for Borckenstein to depreciate the refurbishment costs over four years beginning with the month of purchases (the last month of the POI). Thus, Borckenstein should recognize one month of depreciation related to the purchased parts in its submitted POI costs of manufacturing. We verified that the remaining parts Borckenstein purchased at the end of the year related to repairs and maintenance for the subsequent year. In the ordinary course of business, Borckenstein expenses small parts and maintenance supplies when purchased rather than when consumed. As such, the Department maintains that the cost of these parts are representative of Borckenstein's yearly repairs and maintenance expense and should be included in its COP and CV. However, consistent with 19 C.F.R. § 353.59(a), which permits the Department to disregard insignificant adjustments, we have elected not to adjust Borckenstein's COM for either the depreciation expense or cost of the parts, since the addition of these costs would not affect our overall margin calculation.

Continuation of Suspension of Liquidation

In accordance with section 735(c) of the Act, we are directing the Customs Service to continue to suspend liquidation of all entries of open-end spun rayon singles yarn that are entered, or withdrawn from warehouse, for consumption on or after March 26,

1997, the date of publication of our preliminary determination in the **Federal Register**. We will instruct the Customs Service to require a cash deposit or the posting of a bond equal to the weighted-average amount by which the normal value exceeds the export price, as indicated in the chart below. This suspension of liquidation will remain in effect until further notice.

Exporter/manufacturer	Weighted average margin percentage
Linz	12.36
Borckenstein	2.36
All Others	7.42

Pursuant to section 733(d)(1)(A) and section 735(c)(5) of the Act, the Department has not included zero or *de minimis* weighted-average dumping margins, or margins determined entirely under section 776 of the Act, in the calculation of the "all others" rate.

ITC Notification

In accordance with section 735(d) of the Act, we have notified the ITC of our determination. As our final determination is affirmative, the ITC will determine, within 45 days, whether these imports are causing material injury, or threat of material injury, to an industry in the United States. If the ITC determines that material injury, or threat of material injury, does not exist, the proceeding will be terminated and all securities posted will be refunded or canceled. If the ITC determines that such injury does exist, the Department will issue an antidumping duty order directing Customs officials to assess antidumping duties on all imports of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the effective date of the suspension of liquidation.

This determination is published pursuant to section 735(d) of the Act.

Dated: August 8, 1997.

Richard W. Moreland,
Acting Assistant Secretary for Import Administration.

[FR Doc. 97-21710 Filed 8-14-97; 8:45 am]

BILLING CODE 3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

Applications for Duty-Free Entry of Scientific Instruments

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), we invite comments on the question of whether instruments of equivalent scientific value, for the purposes for which the instruments shown below are intended to be used, are being manufactured in the United States.

Comments must comply with 15 CFR 301.5(a) (3) and (4) of the regulations and be filed within 20 days with the Statutory Import Programs Staff, U.S. Department of Commerce, Washington, D.C. 20230. Applications may be examined between 8:30 A.M. and 5:00 P.M. in Room 4211, U.S. Department of Commerce, 14th Street and Constitution Avenue, N.W., Washington, D.C.

Docket Number: 97-060. **Applicant:** The Pennsylvania State University, Chemistry Department, 152 Davey Laboratory, University Park, PA 16802. **Instrument:** NMR Spectrometer, Model Avance DRX-600. **Manufacturer:** Bruker Instruments, Inc., Switzerland. **Intended Use:** The instrument will be used for studies of proteins and nucleic acids produced in the research laboratories of the chemistry and the biochemistry and molecular biology departments. The experiments are all state-of-the-art nuclear magnetic resonance experiments. Most will be in aqueous solution and involve multiple nuclei: ^1H , ^2H , ^{15}N , ^{13}C , and ^{31}P . **Application accepted by Commissioner of Customs:** July 15, 1997.

Docket Number: 97-062. **Applicant:** Clemson University, Department of Bioengineering, 501 Rhodes Engineering Research Center, P.O. Box 340905, Clemson, SC 29634-0905. **Instrument:** Knee Joint Simulator. **Manufacturer:** UCL Ltd., United Kingdom. **Intended Use:** The instrument will be used for a research program conducted to provide materials and designs for artificial joints that can last longer than those presently used. The relevant research projects will include but are not limited to the following:

- (1) Reciprocating-Sliding Wear Resistance of Orthopaedic Titanium Alloys,
- (2) Ultrasonic Method for *In-situ* Continuous Wear Measurements of Orthopaedic Alloys,
- (3) Analytical Modeling of Total Knee Replacement: Effect of Misalignment,
- (4) Elastomeric Composites as Bearing Surfaces, and
- (5) Improving Boundary Lubrication of Elastomeric Bearing Surfaces.

In addition, the instrument will be used for educational purposes in various bioengineering courses. **Application accepted by Commissioner of Customs:** July 16, 1997.

Docket Number: 97-064. **Applicant:** University of Illinois at Urbana-Champaign, Purchasing Division, 506 South Wright Street, 207 Henry Administration Building, Urbana, IL 61801. **Instrument:** Reflection High Energy Electron Gun. **Manufacturer:** Focus GmbH, Germany. **Intended Use:** The instrument will be used for a variety of studies on the mechanisms of growth of thin films. In particular, there will be studies of magnetic multilayer materials; of the effect of surface steps on films growth and of a technique called convergent beam diffraction. This instrument allows both real time monitoring of the growth conditions and quick and reliable post-growth quality control of the films' crystallinity prior to further study via transfer into a separate low-energy electron microscope to perform further microscopic studies without the necessity of breaking vacuum. **Application accepted by Commissioner of Customs:** July 17, 1997.

Docket Number: 97-065. **Applicant:** Princeton University, P.O. Box 33, Princeton, NJ 08544-0033. **Instrument:** (50) Seismometers. **Manufacturer:** Guralp Systems Ltd., United Kingdom. **Intended Use:** The instruments will be used to study earthquakes and the interior structure of the earth in a newly devised high school science curriculum, in which students study seismicity and try to answer fundamental geophysical questions about the earth. **Application accepted by Commissioner of Customs:** July 17, 1997.

Docket Number: 97-066. **Applicant:** University of California, San Diego, Scripps Institution of Oceanography, 7835 Trade Street, San Diego, CA 92121. **Instrument:** Wave Measurement Equipment. **Manufacturer:** Datwell bv, The Netherlands. **Intended Use:** The instruments will be used in support of ongoing and proposed research on the evolution of directional wave spectra across the continental shelf and near complex bathymetric features. The instrument will significantly expand Department of Defense wave data measurement capabilities on the shelf and will be used over the next 5 years by a consortium of Office of Naval Research principal investigators studying wave propagation processes in a wide range of geographic settings. **Application accepted by Commissioner of Customs:** July 22, 1997.

Docket Number: 97-067. **Applicant:** Princeton University, P.O. Box 33, Princeton, NJ 08544-0033. **Instrument:** EPR Spectrometer, Model E580 FT/CW. **Manufacturer:** Bruker Instruments, Germany. **Intended Use:** The instrument

will be used for studies of sample paramagnetic materials obtained from various sources including chemical synthesis and natural products. The research projects will include the following:

- (1) Structure and function of multi-nuclear metallo-enzymes,
- (2) Molecular probes of the mechanism of cytochrome,
- (3) ENDOR studies of metalloproteins,
- (4) Observing and exploiting intermolecular multiple-quantum coherences in solution ESR,
- (5) EPR analysis of photoluminescent porous silicon,
- (6) Core transformation in iron-sulfur clusters,
- (7) Pulsed EPR studies of vanadium partial oxidation catalysts and,
- (8) Dynamics of cation diffusion to ionomers.

In addition, the instrument will be used for educational purposes in the course "Electron Magnetic Resonance Spectroscopies: Survey of Techniques, Applications and Spectral Interpretation." **Application accepted by Commissioner of Customs:** July 28, 1997.

Frank W. Creel,

Director, Statutory Import Programs Staff.
[FR Doc. 97-21712 Filed 8-14-97; 8:45 am]

BILLING CODE 3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

University of Vermont, 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 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.

Comments: None received. Decision: Approved. No instrument of equivalent scientific value to the foreign instruments described below, for such purposes as each is intended to be used, is being manufactured in the United States.

Docket Number: 96-149R. **Applicant:** University of Vermont, Burlington, VT 05405-0068. **Instrument:** Motion Analysis System and Telemg System, Model Elite Plus. **Manufacturer:** Bioengineering Technology & Systems, Italy. **Intended Use:** See notice at 62 FR