

accordance with section 773(a)(6) of the Act. In addition, where appropriate, we made adjustments to NV to account for differences in physical characteristics of the merchandise, in accordance with section 773(a)(6)(C)(ii) of the Act.

Where CV was compared to EP, we deducted from CV the weighted-average home market direct selling expenses and added the weighted-average U.S. product-specific direct selling expenses in accordance with section 773(a)(6)(C)(iii) of the Act.

Where CV was compared to CEP, we deducted from CV the weighted-average home market direct selling expenses. In accordance with section 773(a)(7)(B) of the Act, we granted a CEP offset adjustment and reduced normal value by the amount of indirect selling expenses, including inventory carrying costs and other indirect selling expenses, up to the amount of indirect selling expenses incurred on U.S. sales deducted from the CEP.

Currency Conversion

We made currency conversions into U.S. dollars based on the official exchange rates in effect on the dates of the U.S. sales as certified by the Federal Reserve Bank.

Section 773A(a) directs the Department to use a daily exchange rate in order to convert foreign currencies into U.S. dollars unless the daily rate involves a fluctuation. It is the Department's practice to find that a fluctuation exists when the daily exchange rate differs from the benchmark rate by 2.25 percent. The benchmark is defined as the moving average of rates for the past 40 business days. When we determine a fluctuation to have existed, we substitute the benchmark rate for the daily rate, in accordance with established practice. Further, section 773A(b) directs the Department to allow a 60-day adjustment period when a currency has undergone a sustained movement. A sustained movement has occurred when the weekly average of actual daily rates exceeds the weekly average of benchmark rates by more than five percent for eight consecutive weeks. (For an explanation of this method, see *Policy Bulletin 96-1: Currency Conversions* (61 FR 9434, March 8, 1996).) Such an adjustment period is required only when a foreign currency is appreciating against the U.S. dollar. The use of an adjustment period was not warranted in this case because the New Taiwan dollar did not undergo a sustained movement.

Verification

As provided in section 782(i) of the Act, we will verify all information determined to be acceptable for use in making our final determination.

Suspension of Liquidation

In accordance with section 733(d) of the Act, we are directing the Customs Service to suspend liquidation of all imports of subject merchandise that are entered, or withdrawn from warehouse, for consumption on or after the date of publication of this notice 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 NV exceeds the U.S. price, as indicated in the chart below. These suspension of liquidation instructions will remain in effect until further notice. The weighted-average dumping margins are as follows:

Exporter/manufacturer	Weighted-average margin percentage
Advanced Microelectronics	113.85
Alliance	59.06
BIT	113.85
ISSI	10.96
Texas Instruments	113.85
UMC	63.36
Winbond	94.10
All Others	41.30

Pursuant to section 735(c)(5)(A) of the Act, the Department has excluded the margins determined entirely under section 776 of the Act from the calculation of the "All Others Rate."

ITC Notification

In accordance with section 733(f) of the Act, we have notified the ITC of our determination. If our final determination is affirmative, the ITC will determine before the later of 120 days after the date of this preliminary determination or 45 days after our final determination whether these imports are materially injuring, or threaten material injury to, the U.S. industry.

Public Comment

Case briefs or other written comments in at least ten copies must be submitted to the Assistant Secretary for Import Administration no later than December 18, 1997, and rebuttal briefs no later than December 22, 1997. A list of authorities used and an executive summary of issues should accompany any briefs submitted to the Department. Such summary should be limited to five pages total, including footnotes. In

accordance with section 774 of the Act, we will hold a public hearing, if requested, to afford interested parties an opportunity to comment on arguments raised in case or rebuttal briefs. Tentatively, the hearing will be held on December 23, 1997, time and room to be determined, at the U.S. Department of Commerce, 14th Street and Constitution Avenue, N.W., Washington, D.C. 20230. Parties should confirm by telephone the time, date, and place of the hearing 48 hours before the scheduled time.

Interested parties who wish to request a hearing, or to participate if one is requested, must submit a written request to the Assistant Secretary for Import Administration, U.S. Department of Commerce, Room 1870, within ten days of the publication of this notice. Requests should contain: (1) The party's name, address, and telephone number; (2) the number of participants; and (3) a list of the issues to be discussed. Oral presentations will be limited to issues raised in the briefs. If this investigation proceeds normally, we will make our final determination by no later than 135 days after the publication of this notice in the **Federal Register**.

This determination is published pursuant to section 733(d) of the Act.

Dated: September 23, 1997.

Robert S. LaRussa,
Assistant Secretary for Import Administration.

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BILLING CODE 3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration
[A-421-701]

Brass Sheet and Strip From the Netherlands: Final Results of Antidumping Duty Administrative Review

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

ACTION: Notice of final results of antidumping duty administrative review.

SUMMARY: On May 12, 1997, the Department of Commerce (the Department) published the preliminary results of the administrative review of the antidumping duty order on brass sheet and strip from the Netherlands. This review covers sales to the United States by one manufacturer/exporter, Outokumpu Copper Strip B.V. (OBV), and its U.S. affiliate, Outokumpu Copper (USA), Inc., of the subject merchandise during the period of

review (POR), August 1, 1995, through July 31, 1996. We gave interested parties an opportunity to comment on our preliminary results. Based on our analysis of the comments received, we have changed the results from those presented in the preliminary results of review, where indicated below.

FOR FURTHER INFORMATION CONTACT:

Karla Whalen or Lisette Lach, Office of Antidumping/Countervailing Duty Enforcement, Group III, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, N.W., Washington, D.C. 20230; telephone: (202) 482-0408 or (202) 482-6412, respectively.

EFFECTIVE DATE: October 1, 1997.

SUPPLEMENTARY INFORMATION:

Applicable Statute and Regulations

Unless otherwise indicated, all citations to the Tariff Act of 1930, as amended (the Tariff Act), are to the provisions effective January 1, 1995, the effective date of the amendments made to the Tariff Act by the Uruguay Round Agreements Act (URAA). In addition, unless otherwise indicated, all citations to the Department's regulations are to the regulations, as codified at 19 CFR Part 353 (1997).

Scope of This Review

Imports covered by this review include brass sheet and strip, other than leaded and tin brass sheet and strip, from the Netherlands. The chemical composition of the products under review is currently defined in the Copper Development Association (C.D.A.) 200 Series or the Unified Numbering System (U.N.S.) C20000 series. This review does not cover products the chemical composition of which are defined by other C.D.A. or U.N.S. series. The physical dimensions of the products covered by this review are brass sheet and strip of solid rectangular cross section over 0.006 inch (0.15 millimeter) through 0.188 inch (4.8 millimeters) in gauge, regardless of width. Coiled, wound-on-reels (traverse-wound), and cut-to-length products are included. The merchandise under review is currently classifiable under items numbers 7409.21.00 and 7409.29.20 of the Harmonized Tariff Schedule of the United States (HTSUS). Although the HTSUS subheadings are provided for convenience and Customs purposes, the written description of the merchandise under review is dispositive.

Background

On August 12, 1988, the Department published in the **Federal Register** the antidumping duty order on brass sheet and strip (BSS) from the Netherlands (53 FR 30455). On August 12, 1996, the Department published the notice of "Opportunity to Request Administrative Review" for the period August 1, 1995 through July 31, 1996 on BSS from the Netherlands (61 FR 41768). In accordance with 19 CFR 353.22(a)(1), OBV requested that we conduct a review of its sales. On September 17, 1996, we published in the **Federal Register** a notice of initiation of this antidumping administrative review (61 FR 48882). This review covers entries of BSS by OBV and its U.S. affiliate Outokumpu Copper (USA), Inc. (OCUSA). On May 12, 1997, the Department published in the **Federal Register** the preliminary results of the administrative review (62 FR 25891). On May 27, 1997, respondent submitted a ministerial error allegation.

On June 11, 1997, petitioners submitted a case brief and on June 18, 1997, respondent submitted a reply brief. Neither petitioners (Hussey Copper, Ltd., The Miller Company, Olin Corporation, Revere Copper Products, Inc., International Association of Machinists and Aerospace Workers, the International Union, Allied Industrial Workers of America (AFL-CIO/CLC)) nor respondent requested a hearing; therefore, no hearing was held. The Department has now completed this administrative review in accordance with section 751 of the Tariff Act.

Analysis of Comments Received

Comment 1: Reporting of Metal Prices on "Rework" Sales

Petitioners allege that for certain home market sales, OBV failed to report a metal price. Petitioners base this claim on OBV's statement in its section B response that "[r]ework sales may also involve reworking scrap purchased by OBV which is fabricated into a finished product." Therefore, petitioners conclude that as the Department has been working with an "incomplete" database for the home market sales, the Department should reject the home market database as submitted and resort to use of facts available, or at a minimum, impute the maximum metal cost to these sales.

Respondent replies that petitioners' allegation evidences a misunderstanding of "rework" sales as reported by OBV. OBV claims that it accurately reported prices for all sales, including the metal component, where applicable. First, OBV reasserts that

when it purchased metal, fabricated the metal, and invoiced the customer for both metal and fabrication, the gross unit price reported to the Department included both metal and fabrication prices. Further, respondent asserts that if a transaction reported in the home market sales list does not provide a metal price, that transaction was a toll sale, whereby the customer supplied the metal, OBV processed the metal and subsequently invoiced the customer solely for fabrication. Therefore, OBV did not report a metal price for these toll sales.

Second, OBV believes that petitioners' allegation results partly from confusion regarding the nature of the types of sales coded in Field 8.5, REWRKH, of OBV's home market sales list. When OBV purchased scrap from a customer and provided fabrication services to the customer, OBV considered these non-toll sales, which it reported to the Department with both a metal and fabrication price. Respondent points out that all sales coded in Field 8.5, with an "R" or a "B," are toll sales in which the customer provided the metal to OBV for fabrication and OBV invoiced the customer only for fabrication charges. Sales designated in the sales listing by an "R" indicate transactions where the customer provides scrap metal for processing into subject merchandise. Sales designated by a "B" indicate transactions where the customer provides virgin metal for processing into subject merchandise. The metal fixation codes for each of these types of transactions evidence a tolling process. Thus, respondent reported a zero metal price for both "R" and "B" transactions, since there is no applicable metal price for these types of transactions.

Third, respondent argues that at verification the Department verified both types of transactions and verified that OBV reported a metal price for all sales where the customer was actually charged for the metal as well as for the fabrication. The Department found no discrepancies in the sales traces. Finally, respondent notes that a comparison of the average prices charged for rework and regular sales demonstrates a credible difference in pricing.

For the reasons identified above, respondent argues that there is no basis for the Department to apply facts available or to make changes to the reported sales information as the record clearly demonstrates that the sales price data reported by OBV was complete, accurate and fully verified by the Department.

Department's Position: We agree with respondent that it fully reported its sales

in accordance with the Department's instructions. Whenever there was a metal price associated with any given sale, it was reported by OBV. The Department verified several scenarios, including sales of the foreign like product in the ordinary course of trade where customers purchased the fully processed, finished product from OBV. The Department also verified that OBV made what are commonly referred to as "rework" or "tolled sales." (See OBV Sales Verification Report, dated April 16, 1997, at 32-37). OBV reported these as either an "R" or a "B" in Field 8.5, REWRKH, of its home market data base. In this situation, OBV acts purely as a subcontractor. OBV receives raw or semi-finished material (whether scrap or plate) from the unaffiliated customer, which OBV then fabricates into the finished merchandise before sending it back to the customer. OBV performs this service for a fabrication fee and never takes title either to the input product or the finished merchandise.

Comment 2: Constructed Value Profit

Petitioners claim that the Department erroneously disregarded "rework" sales from its calculation of constructed value (CV) profit. Petitioners maintain that the Department must include all sales of the foreign like product in the CV profit calculation, whether or not such sales are used as the basis of product comparisons. Petitioners argue that the "rework" sales are made in the ordinary course of trade and as such must be included in the calculation of CV profit. Petitioners also argue that the nature of the metal or scrap input does not matter in determining whether these sales are outside of the ordinary course of trade, since the final product produced by OBV is identified by identical product control numbers. They argue that it is unjustifiable to exclude such sales for any reason other than a finding that the sales are outside of the ordinary course of trade. Accordingly, petitioners claim that "rework" sales should be included in the calculation of CV profit.

OBV states that the Department properly excluded the rework sales from the calculation of constructed value profit because they are toll sales which should properly be classified as outside of the ordinary course of trade. Rework sales are sales of fabrication services, not sales of the foreign like product. OBV equates its rework sales to toll sales because the customer provides the material to be fabricated by OBV. OBV, in turn, fabricates the material into a finished product that is shipped back to the customer, and the customer is only invoiced for the fabrication service provided by OBV. Respondent reiterates

that fabrication does not encompass the sale of a product, and consequently, any profit earned by OBV on toll sales should be excluded from the constructed value calculation for normal sales of brass sheet and strip. OBV further argues that it has been the Department's policy to exclude toll sales from the calculation of normal value, where the U.S. transactions did not involve toll sales. See *Brass Sheet and Strip from the Republic of Korea*, 51 FR 40833, 40834 (November 10, 1986). Thus, respondent urges the Department to continue to follow Department practice and exclude rework/toll sales from the normal value calculation and from the calculation of constructed value profit.

OBV adds, however, that should the Department deviate from its own precedents with regard to the issue of rework/toll sales, as well as its established policy in all reviews of *Brass Sheet and Strip from the Netherlands*, the Department should apply a sales-below-cost test using the data reported by OBV and verified by the Department. Respondent argues that petitioners' recommendation that the Department alter the verified prices reported in OBV's sales list for the rework sales prior to the cost test is legally and factually unsubstantiated. Alternatively, respondent suggests that the Department rely on the reported gross price and the reported cost of production (COP).

Department's Position: Previously, the Department treated tolling operations as involving the sale by the subcontractor of the subject merchandise. Under this view, in tolling situations, "only the fabrication would be subject to the order on brass sheet and strip." *Brass Sheet and Strip From Canada; Final Affirmative Determination of Circumvention of Antidumping Duty Order*, 58 FR 33610, 33612 (June 18, 1993). Accordingly, when possible, the Department compared tolled sales to tolled sales and non-tolled sales to non-tolled sales. See, e.g., *Final Determination of Sales at Less Than Fair Value: Brass Sheet and Strip From Italy*, 52 FR 816 (Jan. 9, 1987); *Final Determination of Sales at Less Than Fair Value: Brass Sheet and Strip from Canada*, 51 FR 44319 (Dec. 9, 1986).

Recently, however, the Department revised its practice and now considers the party contracting for the tolling, rather than the processor or subcontractor, to be the producer/exporter of the merchandise. See *Final Determination of Sales at Less Than Fair Value: Polyvinyl Alcohol From Taiwan*, 61 FR 14064, 14070 (March 29, 1996). The Department's new approach

to tolling is reflected in the recently adopted regulations implementing the Uruguay Round Agreements Act (URAA). See *Antidumping Duties; Countervailing Duties; Final Rule*, 62 FR 27296, 27411 (May 19, 1997) (§ 351.401(h)). These regulations do not govern the present review because the review was initiated prior to the date the regulations became effective. However, to the extent the regulations reflect the Department's practice, they do provide guidance.

In the case of tolling, the Department revised its practice prior to the date the new regulations were proposed. Although this change was not directly necessitated by the URAA, the Department considers its new approach to tolling a more reasonable interpretation of the statute's intent. This is because, as described in the preamble to the proposed regulations, the party owning the components of the subject merchandise, the general contractor who arranges for the outside processing or assembly, "has ultimate control over how the merchandise is produced and the manner in which it is ultimately sold. The Department will not consider the subcontractor to be the manufacturer or producer, regardless of the proportion of production attributable to the subcontracted operation or the location of the subcontractor or owner of the goods." *Antidumping Duties; Countervailing Duties; Proposed Rule*, 61 FR 7308, 7330 (Feb. 27, 1996) (preamble).

Thus, the Department does not view OBV's sales of its tolling services as sales of the foreign like product within the ordinary course of trade. See 19 U.S.C. § 1677b(a)(1) (1995). Therefore, we have not included OBV's reported sales of its tolling services within the home market data base for comparison purposes or otherwise. Similarly, any profit derived from these sales should not be included in the calculation of constructed value.

Comment 3: Packing Conversion Error

Petitioners note that in calculating OBV's packing costs for sales in the United States, the Department divided by the conversion factor when it should have multiplied by the conversion factor in converting pounds to kilograms. Therefore, the Department should correct this error in its final margin calculation program. OBV did not comment.

Department's Position: The Department agrees with petitioners and has corrected this error in the final program.

Comment 4: U.S. Imputed Credit Expenses

Petitioners allege that OBV incorrectly used a home market interest rate, instead of a U.S. interest rate, to determine imputed credit expenses for U.S. sales. Petitioners argue that this is inconsistent with the Department's practice, for the Department usually calculates imputed credit expenses by using a weighted-average, short-term borrowing rate that reflects the currency in which the sale was invoiced. Therefore, given that OBV's U.S. sales were invoiced in U.S. dollars, the U.S. short-term interest rate should be used to determine imputed credit expenses for OBV's U.S. sales.

Petitioners state that the Department should recalculate OBV's U.S. imputed credit expenses using the publicly available U.S. short-term borrowing rate prevailing during the POR, since OBV's actual short-term borrowing rate in the United States is not available. Petitioners suggest that the Department use 8.52 percent, which is the average U.S. prime rate for third-quarter 1995 through second-quarter 1996, as published by the International Monetary Fund (*See International Financial Statistics* at 645 (April 1997)). OBV did not comment.

Department's Position: The Department agrees with petitioners. Ordinarily, the Department calculates imputed credit expenses using a weighted-average, short-term borrowing rate which reflects the currency in which the sale was invoiced. *See, e.g., Final Determination of Sales at Less Than Fair Value: Certain Pasta from Turkey*, 61 FR 30309, 30324 (June 14, 1996); *Final Determination of Sales at Less Than Fair Value: Canned Pineapple Fruit from Thailand*, 60 FR 29553, 29557 (June 5, 1995); and *Final Determination of Sales at Less than Fair Value: Certain Carbon Steel Butt-Weld Pipe Fittings from Thailand*, 60 FR 10552 (February 27, 1995). The Department has continued to apply OBV's actual Dutch guilders denominated short-term borrowing rates as reported for all home market sales. OBV had no reported short-term borrowing rates for its sales to the United States, all of which were denominated in U.S. dollars. Therefore, consistent with our current practice, the Department has applied 8.47 percent, the average U.S. prime rate for August 1995 through July 1996, as published by the Board of Governors of the Federal Reserve System. *See Federal Reserve Bulletin* at A22 (July 1997).

Comment 5: Cost of Manufacturing

Petitioners note that the Department's cost of production verification report states that OBV discovered errors in its submitted COM while preparing for verification. Petitioners maintain that for the final determination the Department should correct the errors reported by OBV. OBV did not comment on this issue.

Department's Position: The Department agrees with petitioners and has made the required adjustment to COM in the final margin calculation program.

Comment 6: Direct Cost Center Allocation

Petitioners note that in OBV's normal accounting records, it allocates costs for its direct cost centers on the basis of kilograms processed. However, for this review, OBV allocated costs for two of its costs centers on the basis of linear meters processed. Petitioners argue that section 773(f)(1)(A) of the Act requires and the Department's practice is to rely on the respondent's books and records if they reasonably reflect the costs associated with the cost of producing the subject merchandise. *See Final Determination of Sales at Less Than Fair Value: Canned Pineapple Fruit From Thailand*, 60 FR 29533, 29559 (June 5, 1995). Petitioners state that the Department obtained information during verification indicating that the allocation methodology used by OBV in its questionnaire response is not consistent with the allocation methods used by OBV in the normal course of business. Therefore, petitioners conclude that the Department should adjust OBV's reported conversion costs to reflect the cost allocation methods used by OBV in the normal course of business.

Respondent states that the Department must reject petitioners' request to adjust OBV's control number specific costs submitted to the Department. According to OBV, the allocation it uses in the normal course of business assigns costs to broad product groups and fails to capture the cost of the product characteristics defined by the Department. Respondent notes that the Department's Section D questionnaire requires that the submitted costs recognize the differences in physical characteristics of the subject merchandise. Respondent maintains that it developed the linear meters processed allocation methodology in order to accurately report product-specific costs to the Department. Respondent contends that allocating costs based on OBV's normal

methodology (*i.e.*, on a per kilogram processed basis), as requested by petitioners, results in control numbers being assigned the same average costs. OBV notes that products with different dimensions require vastly differing amounts of processing time, with thin products undergoing more processing than the average product, while thick products undergo less processing. Respondent states that the cost centers allocated based on linear meters processed are primarily responsible for setting the dimension of the products manufactured. Respondent explains that the allocation of these cost center expenses over linear meters processed most accurately recognizes the differences in processing time in a manner that was tied directly to the company's production and financial records.

Department's Position: We agree with OBV that its method of allocating costs based on linear meters processed is reasonable. As a general matter, section 773(f)(1)(A) of the Act provides:

Costs shall normally be calculated based on the records of the exporter or producer of the merchandise, if such records are kept in accordance with the generally accepted accounting principles of the exporting country (or the producing country, where appropriate) and reasonably reflect the costs associated with the production and sale of the merchandise.

Accordingly, the Department adheres to an individual firm's recording of costs, if we are satisfied that the methodology reasonably reflects the costs of producing the subject merchandise, and is in accordance with the generally accepted accounting principles (GAAP) of the producer's home country. *See, e.g., Canned Pineapple Fruit from Thailand; Final Determination of Sales at Less Than Fair Value*, 60 FR 29553, 29559 (June 5, 1995); *Certain Stainless Steel Welded Pipe from the Republic of Korea; Final Determination of Sales at Less Than Fair Value*, 57 FR 53693, 53705 (November 12, 1992); and *Furfuryl Alcohol from South Africa; Final Determination of Sales at Less Than Fair Value*, 60 FR 22550, 22556 (May 8, 1995). Normal accounting practices provide an objective standard by which to measure costs, while allowing respondents a predictable basis on which to compute those costs. The Department will only reject or adjust a party's reported costs based upon its normal accounting practices if those practices result in an unreasonable allocation of production costs. *See, e.g., Final Determination of Sales at Less Than Fair Value: Large Newspaper Printing Presses and Components*

Thereof, Whether Assembled or Unassembled, From Japan, 61 FR 38139, 38154 (May 26, 1992).

At the same time, parties may adapt their normal cost accounting system to report data to the Department on a product-specific basis, provided the reporting methodology used is reasonable. See *Canned Pineapple From Thailand*, 60 FR at 29559-60. In the instant proceeding, OBV developed its linear meters processed allocation methodology in order to report its cost of production and constructed value on a product-specific basis to the Department. At verification, the Department requested and analyzed in detail source documents relating both to OBV's normal cost accounting system and its linear meter allocation methodology as reported. See OBV COP/CV Verification Report, dated March 2, 1997, at 20. OBV argued and we confirmed that OBV's normal cost accounting system, which relied upon an average cost for all products, did not account for the cost differences associated with varying dimensions of brass sheet products. These cost differences resulted from processing time differences between different thicknesses and grades of brass sheet. Although we have not necessarily determined that OBV's normal cost accounting system does not reasonably reflect OBV's costs for reporting purposes, we have determined that the linear meters processed allocation methodology captures the cost differences between the varying dimensions of brass sheet products. Accordingly, we have determined that OBV's submitted methodology for allocating costs to specific products is reasonable and we have continued to rely upon this methodology for the final results.

Comment 7: Duty Absorption

Petitioners allege that the Department incorrectly stated in its duty absorption analysis that dumped sales through OBV's affiliate were 1.13 percent of total U.S. sales. Petitioners state that previous Department duty absorption findings indicate the duty absorption finding should represent the percentage volume of sales that are dumped over the total U.S. sales in the POR, rather than the percentage margin of dumping. As such, in its final results of this review, the Department should identify in its duty absorption finding only the percent of OBV's U.S. sales (by quantity) where dumping was found. Respondent did not comment on this issue in its reply brief.

Department's Position: The Department agrees with petitioners that

when there are margins for particular sales, in our final duty absorption determination, we will provide the percentage (by volume) of sales that are dumped out of the total U.S. sales during the POR. During this review, however, the Department has determined that there is no dumping margin for OBV on any of its U.S. sales during the POR. Therefore, the final duty absorption finding is negative.

Comment 8: Ministerial Error Allegation Regarding Credit Adjustments

On May 27, 1997, respondent alleged that the Department made a ministerial error in the preliminary margin calculation program regarding certain credit adjustments. The Department added these reported credit adjustments in the calculation of home market discounts and rebates. In doing so, respondent claimed that the Department double-counted these credit adjustments as the home market gross unit price was reported net of these credit adjustments. Accordingly, OBV requested that this error be corrected prior to the issuance of the final results. Petitioners did not comment on this allegation.

Department's Position: Based on respondent's submissions and the Department's verification findings, we agree with OBV that the credit adjustment field should not have been included in the calculation of discounts and rebates. This error has been corrected in the Department's final margin calculation program. The Department did not issue an amended preliminary determination because doing so is not the Department's standard practice and the noted error did not significantly affect the preliminary results.

Final Results of Review

As a result of this review, we have determined that the following margin exists for the period August 1, 1995 through July 31, 1996:

Manufacturer/exporter	Percent margin
Outokumpu Copper Strip B.V. (OBV)	0.00

The Department shall determine, and the U.S. Customs Service shall assess, antidumping duties on all appropriate entries. Individual differences between United States price and foreign market value may vary from the percentage stated above. The Department will issue appraisal instructions directly to the U.S. Customs Service.

Furthermore, the following deposit requirements shall be effective upon publication of his notice of final results

of review for all shipments of the subject merchandise from the Netherlands entered, or withdrawn from warehouse, for consumption on or after the publication date, as provided for by section 751(a)(1) of the Act: (1) the cash deposit rates for OBV will be the rate as stated 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, 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) if neither the exporter nor the manufacturer is a firm covered in this review, the cash rate will be 16.99 percent, which was the "all others" rate as established in the LTFV investigation. The deposit requirements, when imposed, shall remain in effect until publication of the final results of the next administrative review.

This notice serves as a final reminder to importers of their responsibility under 19 CFR section 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 notice also serves as a reminder to parties subject to administrative protective orders (APOs) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 353.34(d) of the Department's regulations. Timely notification of return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

This administrative review and this 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: September 9, 1997.

Jeffrey P. Bialos,

Acting Assistant Secretary for Import Administration.

[FR Doc. 97-26044 Filed 9-30-97; 8:45 am]