COMMISSION ON CIVIL RIGHTS

Amendment to Notice of Public Meeting of the Indiana Advisory Committee

Notice is hereby given, pursuant to the provisions of the rules and regulations of the U.S. Commission on Civil Rights, that a meeting of the Indiana Advisory Committee to the Commission will convene at 1:00 p.m. and adjourn at 5:00 p.m. on September 16, 1998, has a location change. The new location is the Indiana Government Center South, Conference Room 5, 402 W. Washington Street, Indianapolis, Indiana. This notice originally published in the **Federal Register** on September 2, 1998, vol. 63, no. 170, FR 46751. This notice is change of meeting location only.

Persons desiring additional information, or planning a presentation to the Committee, should contact Committee Chairperson Paul Chase, 317–920–3190, or Constance M. Davis, Director of the Midwestern Regional Office, 312–353–8311 (TDD 312–353–8362). Hearing-impaired persons who will attend the meeting and require the services of a sign language interpreter should contact the Regional Office at least ten (10) working days before the scheduled date of the meeting.

The meeting will be conducted pursuant to the provisions of the rules and regulations of the Commission.

Dated at Washington, DC, September 2, 1998.

Stephanie Y. Moore,

Acting Solicitor.

[FR Doc. 98–24577 Filed 9–9–98; 3:27 pm]

BILLING CODE 6335–01–M

DEPARTMENT OF COMMERCE

Foreign-Trade Zones Board

[Docket 32–98]

Proposed Foreign-Trade Zones—Lancaster, CA; Extension of Public Comment Period

The comment period for the above case, submitted by the City of Lancaster, California, requesting authority for a new general-purpose zone in the Lancaster (Antelope Valley) area is extended to October 20, 1998, to allow interested parties additional time in which to comment on the proposal.

Comments in writing are invited during this period. Submissions should include (Original and 3 copies) shall be addressed to the Board's Executive Secretary at the address below.

Office of the Executive Secretary, Foreign-Trade Zones Board, U.S. Department of Commerce, Room 3716, 14th & Pennsylvania Avenue, NW, Washington, DC 20230

Dated: September 4, 1998.

Dennis Puccinelli,

Acting Executive Secretary.

[FR Doc. 98–24602 Filed 9–11–98; 8:45 am]

BILLING CODE 3510–DS–P

DEPARTMENT OF COMMERCE

International Trade Administration

[A–122–822]

Notice of Court Decision: Certain Corrosion-Resistant Carbon Steel Flat Products From Canada

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

ACTION: Notice of court decision

SUMMARY: On July 23, 1998, the United States Court of International Trade (''CIT'') affirmed the determination made by the Department of Commerce (''the Department'') pursuant to a remand of the final results of administrative review in the case of certain corrosion-resistant carbon steel flat products from Canada. *AK Steel Corp. et al.* v. *United States,* Slip Op. 98–106 (CIT, July 23, 1998) (''*AK Steel*''). In its remand determination, the Department corrected ministerial errors in the calculation of Stelco Inc.'s (''Stelco'') margin, eliminated the credit for partial reversal of prior period charges from Dofasco Inc.'s/Sorevco's (''Dofasco'') cost calculation, and determined that Continuous Colour Coat's (''CCC'') post-invoicing price adjustment methodology for credit and debit notes allocated to multiple sales was acceptable.

EFFECTIVE DATE: August 3, 1998.

FOR FURTHER INFORMATION CONTACT: Lyn Baranowski (Dofasco), Carrie Blozy (CCC), N. Gerard Zapiain (Stelco) or Rick Johnson, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, N.W. Washington, D.C. 20230; telephone: (202) 482–1385, 482–0165, 482–1395, or 482–3818, respectively.

SUPPLEMENTARY INFORMATION: On March 28, 1996, the Department published its final results of administrative review of the antidumping order on corrosion-resistant steel from Canada. *See Certain Corrosion-Resistant Carbon Steel Flat Products and Certain Cut-to-Length Carbon Steel Plate From Canada; Final Results of Antidumping Duty Administrative Reviews,* 61 FR 13815 (March 28, 1996) (''*Final Results*''). The review covered three manufacturers/exporters, CCC, Dofasco, and Stelco, of the subject merchandise for the period February 4, 1993, through July 31, 1994.

On November 14, 1997, in its Memorandum Opinion in the case of *AK Steel Corp. et. al.* v. *United States,* Slip Op 97–152 (CIT, November 14, 1997) (''Memorandum Opinion''), the CIT remanded three issues to the Department. For CCC, the Department was ordered to reconsider post-invoicing adjustments to price and indicate where on the record the adjustments in question are shown to be properly related, either directly or through allocation, to specific sales transactions. Memorandum Opinion at 58. For Dofasco, the Department was ordered to reconsider Dofasco's partial reversal of restructuring charges. The CIT determined that the Department must ''eliminate the credit for the reversals unless it can articulate a rational reason for abandoning its past practice.'' Memorandum Opinion at 32. Finally, for Stelco, the Department requested, and was granted, a remand to correct ministerial errors in Stelco's final margin calculation.

I. CCC

A. Background

In its final results of administrative review, the Department determined that CCC's price adjustment methodology regarding credit or debit notes for sales in both the home market and United States was acceptable. Specifically, the Department determined that the allocation of a credit or debit note over multiple invoices was reasonable and accepted these notes as direct adjustments. *Final Results* at 13822.

B. Post-Invoicing Price Adjustments

Through an examination of the record, the Department determined that of the twenty home market and U.S. sales examined during verification, only four home market and zero U.S. sales involved post-invoicing adjustments. For the first two home market sales, the Department found an acceptable level of price specificity in CCC's price adjustment methodology. The third home market sale involved a credit note which referenced one work-order. The work-order contained multiple invoices and CCC allocated the credit note to all transactions made pursuant to the work-order on a weighted average basis. Because of CCC's inability to match the returned merchandise to the coil identified on the internal complaint

form, the Department determined that CCC's allocation of the credit note across sales made pursuant to the work-order identified on the internal complaint form was sufficiently specific. Finally, the fourth home market sale involved a debit note issued to a customer that did not reference a specific invoice or work-order. The Department concluded that a more specific allocation was not feasible, and that CCC's methodology does not distort the normal value and in turn the dumping margin.

Therefore, the Department determined that CCC's post-invoicing price adjustment methodology for credit and debit notes allocated to multiple sales was acceptable.

II. Dofasco

A. Background

In calculating Dofasco's Cost of Production (''COP'') and Constructed Value (''CV'') during the less-than-fair value (''LTFV'') investigation, the Department included in their entirety certain estimated expenditures related to restructuring of the corporation. *Final Results,* 61 FR at 13825 *(citing Final Determination of Sales at Less Than Fair Value: Certain Hot-Rolled Carbon Steel Flat Products, Certain Cold-Rolled Carbon Steel Flat Products, Certain Corrosion-Resistant Carbon Steel Flat Products and Certain Cut-to-Length Carbon Steel Plate from Canada,* 58 FR 37099, 37108 (July 9, 1993)). The Department determined that estimated expenditures related to restructuring should be included in their entirety as part of Dofasco's COP and CV, because these expenditures were on Dofasco's financial statements and were considered ordinary expenses that Dofasco charged against its 1992 income.

In the final results of this administrative review, the Department determined that Dofasco's prior period reversal of a portion of restructuring estimates should be allowed because Dofasco's financial statements include certain partial reversals of those earlier restructuring estimates (the reductions were included in Dofasco's financial statements in 1993 and 1994 as a credit to costs).

B. Prior Period Reversal Credit

In defendant's memorandum dated April 15, 1997, the Department requested a remand to clarify its policy with respect to the reversal charges and to determine if the adjustments made for Dofasco were consistent with that practice and policy. The court did not grant immediate remand, but ordered the Department to explain and describe its policy and past practice. As articulated before the court, the Department's past practice regarding reversal of charges for a prior period has two components. As a first step, the Department will rely upon a respondent's books and records prepared in accordance with the home country's Generally Accepted Accounting Principles (''GAAP'') unless those accounting principles do not reasonably reflect the costs of producing the merchandise. *See Certain Cut-to-Length Carbon Steel Plate from Germany: Final Results of Antidumping Administrative Review,* 61 FR 13834, 13837 (March 28, 1996), in which the Department did not allow a reversal of prior period costs because to do so would be to distort the costs in the subsequent period; *see also Final Determination of Sales at Less Than Fair Value: Small Diameter Circular Seamless Carbon and Alloy Steel, Standard, Line and Pressure Pipe from Italy,* 60 FR 31981, 31991 (June 19, 1995), in which the Department noted that reducing a subsequent year's costs because of the reversal in that year of a prior year's estimate would mean distorting the actual production costs incurred in a subsequent year.

As a second step in the analysis, the Department may recognize an exception to its general rule in cases such as this one. The Department stated that the matching principle of accounting may be superseded by the concept of conservatism (the concept that certain expenses relating to liabilities for current and future periods be accrued in the first accounting period in which they can be estimated) in certain situations such as this one. Because in the LTFV investigation the Department included, in its entirety, the amount of estimated expenditures in the COP/CV calculation and because implementation of the multi-year restructuring plan was still in progress during the review, the Department determined that it was reasonable to allow Dofasco to include in its COP/CV calculation certain adjustments or reversals to the estimated expenditures accrued in 1992.

In response, the court stated that first, the concept of conservatism does not supersede the concept of matching, but should be incorporated into it. Secondly, the court stated that corrections to the financial records in one period should be made only in that same period; it is respondent's responsibility to correct estimates promptly and in the same proceeding to which they are applicable. Third, the court said that although it may not have been appropriate for the Department to include all costs for a multi-year restructuring in the LTFV investigation cost calculation, that proceeding is not before the court. Finally, the court stated that allowing a credit against costs accounted for years earlier when they were estimated but not incurred may result in a double distortion and may impact the company in the current period. The court also said that the Department's rationalization, that it ''must abide by its long standing policy'' (see Final Results, 61 FR 13825), does not stand scrutiny because its practice is the opposite of what it did in the instant case. As such, the Court remanded this issue to the Department with the instruction that the Department was to eliminate the credit for the reversals unless it could articulate a rational reason for abandoning its past practice.

In its redetermination on remand, the Department eliminated the credit for the partial reversal of a prior period charge from the calculation of Dofasco's costs, as instructed by the Court. In addition, in reviewing the margin calculation, the Department identified and corrected ministerial errors in the calculation of interest expenses, general and administrative expenses, and variable and total cost of manufacturing for model match purposes. See Analysis Memorandum dated January 28, 1998, for more information concerning this issue.

III. Stelco

A. Background

In its final results, the Department calculated a margin for Stelco's imports of corrosion resistant product using our standard calculation programs. On April 19, 1996, petitioners alleged that there were three ministerial errors in the Department's margin calculation program for this product. The Department agreed with petitioners but was unable to correct these errors prior to jurisdiction vesting with the CIT.

B. Ministerial Errors

The ministerial errors at issue consist of the following:

1. In the *Final Results,* 61 FR 13816, the Department stated that it intended to follow the ''Zenith footnote 4'' methodology for adjusting United States Price (''USP'') for home market consumption taxes. Pursuant to this methodology, when merchandise exported to the United States is exempt from home market consumption taxes, the Department adds to USP the absolute amount of such taxes charged on comparison sales in the home market. Inadvertently, the Department

failed to calculate USP in accordance with this methodology.

2. The Department intended to correct an adjustment to certain sales that resulted in double counting. *Final Results* at 13832. However, the Department failed to recalculate USP in accordance with this methodology.

3. In the *Final Results* at 13832, the Department stated that it intended to treat Stelco's slitting expenses as further manufacturing costs for purposes of calculating exporter's sales price. Nevertheless, the Department neglected to make these adjustments in the calculations for the final results.

In its redetermination on remand, the Department corrected these ministerial errors in Stelco's margin calculation.

Results of Redetermination on Remand: The Department filed its redetermination with the CIT on January 28, 1998. *See Final Results of Redetermination on Remand, AK Steel Corp. et al.* v. *United States, Court No. 96–05–01312.* On July 23, 1998, the CIT affirmed the Department's remand determination.

As a result of the remand determination, the Department re-calculated the weighted average margins for Dofasco and Stelco. The final dumping margins for the period February 4, 1993, through July 31, 1994 are as follows:

Manufacturer/exporter	Margin (percent)
CCC	1.96
Dofasco	1.72
Stelco	5.62

In its decision in *Timken Co.* v. *United States,* 893 F.2d 337 (Fed. Cir. 1990) (''*Timken*''), the United States Court of Appeals for the Federal Circuit held that, pursuant to 19 U.S.C. section 1516a(e), the Department must publish a notice of a court decision which is not ''in harmony'' with a Department determination, and must suspend liquidation of entries pending a ''conclusive'' court decision. The CIT's July 23, 1998 decision in *AK Steel* constitutes a decision not in harmony with the Department's final results of review. Publication of this notice fulfills the *Timken* requirement. Accordingly, the Department will continue to suspend liquidation pending the expiration of the period of appeal, or, if appealed, until a ''conclusive'' court decision.

Dated: September 4, 1998.

Joseph A. Spetrini,

Acting Assistant Secretary for Import Administration.

[FR Doc. 98–24599 Filed 9–11–98; 8:45 am]

BILLING CODE 3510–DS–P

DEPARTMENT OF COMMERCE

International Trade Administration

[A–475–703]

Notice of Final Results of Antidumping Duty Administrative Review: Granular Polytetrafluoroethylene Resin From Italy

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

SUMMARY: On May 11, 1998, the Department of Commerce published the preliminary results of its administrative review of the antidumping duty order on granular polytetrafluoroethylene resin from Italy. This review covers one producer/exporter of subject merchandise. The period of review is August 1, 1996, through July 31, 1997. Based on our analysis of comments received, these final results differ from the preliminary results. The final results are listed below in the section ''Final Results of Review.''

EFFECTIVE DATE: September 14, 1998.

FOR FURTHER INFORMATION CONTACT: Magd Zalok or Kris Campbell, Office of AD/CVD Enforcement 2, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482–4162 and (202) 482–3813, respectively.

SUPPLEMENTARY INFORMATION:

Applicable Statute and Regulations

Unless otherwise indicated, all citations to the statute are references to the provisions effective January 1, 1995, the effective date of the amendments made to the Tariff Act of 1930 (the Act) by the Uruguay Round Agreements Act (URAA). In addition, unless otherwise indicated, all citations to Department of Commerce (the Department) regulations are to the regulations provided in 19 CFR Part 351, as published in the **Federal Register** on May 19, 1997 (62 FR 27296).

Background

This review covers sales of granular polytetrafluoroethylene resin (PTFE resin) made during the period of review (POR) by Ausimont SpA/Ausimont USA (Ausimont). On May 11, 1998, the Department published the preliminary results of this review. *See Notice of Preliminary Results of Antidumping Duty Administrative Review: Polytetrafluoroethylene Resin from Italy,* 63 FR 25826 (Preliminary Results). On June 10, 1998, we received a case brief from Ausimont. On June 17, 1998, we received a rebuttal brief from the petitioner, E.I. DuPont de Nemours & Company.

Scope of the Review

The product covered by this review is granular PTFE resin, filled or unfilled. This order also covers PTFE wet raw polymer exported from Italy to the United States. *See Granular Polytetrafluoroethylene Resin from Italy; Final Determination of Circumvention of Antidumping Duty Order,* 58 FR 26100 (April 30, 1993). This order excludes PTFE dispersions in water and fine powders. During the period covered by this review, such merchandise was classified under item number 3904.61.00 of the Harmonized Tariff Schedule of the United States (HTS). We are providing this HTS number for convenience and Customs purposes only. The written description of the scope remains dispositive.

Fair Value Comparisons

We calculated constructed export price (CEP) and normal value (NV) based on the same methodology used in the preliminary results, except as follows.

1. We made a correction to the calculation of CEP profit. *See* our response to Comment 3, below.

2. We corrected clerical errors regarding home market selling expenses, as detailed in the *Memorandum from Analyst to File: Final Results Analysis Memorandum* (September 8, 1998) (Final Results Analysis Memorandum).

Analysis of Comments Received

We gave interested parties an opportunity to comment on the preliminary results. As noted above, we received comments from Ausimont and rebuttal comments from the petitioner.

Comment 1: Ordinary Course of Trade

Ausimont argues that its sales of PTFE wet reactor bead in the home market should not be used for comparison to U.S. sales of the subject merchandise because such sales were not made in the ordinary course of trade. Ausimont argues that the factors the Department considered relevant in determining whether a sale is outside the ordinary course of trade in *Thai Pineapple Public Co.* v. *U.S.*, 946 F. Supp. 11, 16 (CIT 1996) (Thai Pineapple), are also relevant