3. There are no known regulatory alternatives which would accomplish the objectives of the Javits-Wagner-O'Day Act (41 U.S.C. 46—48c) in connection with the service proposed for addition to the Procurement List. Comments on this certification are invited. Commenters should identify the statement(s) underlying the certification on which they are providing additional information.

The following service has been proposed for addition to Procurement List for production by the nonprofit agency listed:

Mail and Messenger Service, US Army Test and Evaluation Command, Aberdeen Proving Ground, Aberdeen, Maryland,
NPA: The Arc of Northern Chesapeake Region, Inc., Forest Hill, Maryland

Beverly L. Milkman,

Executive Director.

[FR Doc. 98–34794 Filed 12–31–98; 8:45 am]

BILLING CODE 6353–01–P

COMMITTEE FOR PURCHASE FROM PEOPLE WHO ARE BLIND OR SEVERELY DISABLED

Procurement List Additions

AGENCY: Committee for Purchase From People Who Are Blind or Severely Disabled.

ACTION: Additions to the Procurement List.

SUMMARY: This action adds to the Procurement List commodities and services to be furnished by nonprofit agencies employing persons who are blind or have other severe disabilities.

EFFECTIVE DATE: February 3, 1999.

ADDRESSES: Committee for Purchase From People Who Are Blind or Severely Disabled, Crystal Gateway 3, Suite 310, 1215 Jefferson Davis Highway, Arlington, Virginia 22202–4302.

FOR FURTHER INFORMATION CONTACT: Beverly Milkman (703) 603–7740.

SUPPLEMENTARY INFORMATION: On July 31, September 11, and November 20, 1998, the Committee for Purchase From People Who Are Blind or Severely Disabled published notices (63 F.R. 40877, 48696 and 64458) of proposed additions to the Procurement List.

After consideration of the material presented to it concerning capability of qualified nonprofit agencies to provide the commodities and services and impact of the additions on the current or most recent contractors, the Committee has determined that the commodities and services listed below are suitable for procurement by the Federal Government under 41 U.S.C. 46–48c and 41 CFR 51–2.4.

I certify that the following action will not have a significant impact on a substantial number of small entities. The major factors considered for this certification were:

1. The action will not result in any additional reporting, recordkeeping or other compliance requirements for small entities other than the small organizations that will furnish the commodities and services to the Government.

2. The action will not have a severe economic impact on current contractors for the commodities and services.

3. The action will result in authorizing small entities to furnish the commodities and services to the Government.

4. There are no known regulatory alternatives which would accomplish the objectives of the Javits-Wagner-O'Day Act (41 U.S.C. 46—48c) in connection with the commodities and services proposed for addition to the Procurement List.

Accordingly, the following commodities and services are hereby added to the Procurement List:

Commodities

Skid Board
1670–01–342–5913
Pad, Fingerprint
7520–00–117–5627

Services

Janitorial/Custodial, Defense National Stockpile Center, Baton Rouge Depot, 2695 N. Sherwood Forest Drive, Baton Rouge, Louisiana
Janitorial/Custodial, Portsmouth Naval Shipyard, Building 357, Kittery, Maine
Janitorial/Custodial, Basewide, Fort Detrick, Maryland

This action does not affect current contracts awarded prior to the effective date of this addition or options that may be exercised under those contracts.

Beverly L. Milkman,

Executive Director.

[FR Doc. 98–34795 Filed 12–31–98; 8:45 am]

BILLING CODE 6353–01–P

DEPARTMENT OF COMMERCE

Bureau of Export Administration

President's Export Council Subcommittee on Encryption; Notice of Open Meeting

The President's Export Council Subcommittee on Encryption (PECSENC) will meet on January 15, 1999, at the Hewlett-Packard Company, Pacific Ocean Room, Building 47, 19447 Pruneridge Avenue, Cupertino, California, 95014. The Subcommittee provides advice on matters pertinent to policies regarding commercial encryption products.

Open Session: 9:00 a.m.–4:00 p.m.

1. Opening remarks by the Acting Chairman.
2. Presentation of papers or comments by the public.
3. Update on Bureau of Export Administration initiatives.
4. Issue briefings.
5. Open discussion.

The meeting is open to the public and a limited number of seats will be available. Reservations are not required. To the extent time permits, members of the public may present oral statements to the PECSENC. The public may submit written statements at any time before or after the meeting. However, to facilitate distribution of public presentation materials to PECSENC members, the PECSENC suggests that public presentation materials or comments be forwarded before the meeting to the address listed below: Ms. Lee Ann Carpenter, Advisory Committees, MS: 3886C, U.S. Department of Commerce, 15th St. & Pennsylvania Ave, NW, Washington, DC 20230.

For more information, contact Ms. Carpenter on (202) 482–2583.

Dated: December 29, 1998.

Lee Ann Carpenter,

Committee Liaison Officer.

[FR Doc. 98–34815 Filed 12–31–98; 8:45 am]

BILLING CODE 3510–33–M

DEPARTMENT OF COMMERCE

International Trade Administration

[A–201–809]

Certain Cut-to-Length Carbon Steel Plate From Mexico: 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 September 9, 1998, the Department of Commerce (the Department) published the preliminary results of the 1996–97 administrative review of the antidumping duty order on certain cut-to-length (CTL) carbon steel plate from Mexico. This review covers one manufacturer/exporter of the subject merchandise. The period of review (POR) is August 1, 1996 through

July 31, 1997. We gave interested parties an opportunity to comment on the preliminary results. Based on our analysis of the comments received, we have not changed the results from those presented in our preliminary results of review.

EFFECTIVE DATE: January 4, 1999.

FOR FURTHER INFORMATION CONTACT: Heather Osborne or Mike Heaney, Enforcement Group III, Office 8, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, DC 20230; telephone (202) 482–3019 or 482–4475, respectively.

SUPPLEMENTARY INFORMATION:

Applicable Statute

Unless otherwise indicated, all citations to the Tariff Act of 1930, as amended (the Act) are references to the provisions effective January 1, 1995, the effective date of the amendments made to the Act by the Uruguay Round Agreements Act. In addition, unless otherwise indicated, all references to the Department's regulations are to 19 CFR Part 351 (1998).

Background

On September 9, 1998, the Department published the preliminary results of the 1996–97 administrative review of the antidumping duty order on certain CTL carbon steel plate from Mexico. *See Preliminary Results of Antidumping Administrative Review, Certain Cut-to-Length Carbon Steel Plate from Mexico,* 63 FR 48181 (*Preliminary Results*). This review covers one manufacturer/exporter of the subject merchandise, Altos de Hornos de Mexico (AHMSA). The POR is August 1, 1996 through July 31, 1997. We gave interested parties an opportunity to comment on the preliminary results and held a public and closed hearing on November 4, 1998. The following parties submitted comments and/or rebuttals: Bethlehem Steel Corporation, Geneva Steel, Gulf Lakes Steel, Inc., of Alabama, Inland Steel Industries, Inc., Lukens Steel Company, Sharon Steel Corporation, and U.S. Steel Group (a unit of USX Corporation) (collectively the petitioners), and AHMSA.

The Department has now completed this administrative review in accordance with section 751(a) of the Act.

Scope of the Review

The products covered in this review include hot-rolled carbon steel universal mill plates (*i.e.*, flat-rolled products rolled on four faces or in a closed box pass, of a width exceeding 150 millimeters but not exceeding 1,250 millimeters and of a thickness of not less than 4 millimeters, not in coil and without patterns in relief), of rectangular shape, neither clad, plated nor coated with metal, whether or not painted, varnished, or coated with plastics or other nonmetallic substances; and certain hot-rolled carbon steel flat-rolled products in straight lengths, of rectangular shape, hot rolled, neither clad, plated, nor coated with metal, whether or not painted, varnished, or coated with plastics or other nonmetallic substances, 4.75 millimeters or more in thickness and of a width which exceeds 150 millimeters and measures at least twice the thickness, as currently classifiable in the Harmonized Tariff Schedule (HTS) under item numbers 7208.31.0000, 7208.32.0000, 7208.33.1000, 7208.33.5000, 7208.41.0000, 7208.42.0000, 7208.43.0000, 7208.90.0000, 7210.70.3000, 7210.90.9000, 7211.11.0000, 7211.12.0000, 7211.21.0000, 7211.22.0045, 7211.90.0000, 7212.40.1000, 7212.40.5000, and 7212.50.0000. Included in this review are flat-rolled products of non-rectangular cross-section where such cross-section is achieved subsequent to the rolling process (i.e., products which have been ''worked after rolling''); for example, products which have been beveled or rounded at the edges. Excluded from this review is grade X–70 plate.

These HTS item numbers are provided for convenience and U.S. Customs purposes. The written descriptions remain dispositive.

Analysis of Comments Received

We invited interested parties to comment on our preliminary results. We received comments from AHMSA and the petitioners.

Comment 1: Reported Costs

AHMSA contends that the Department's rationale for using adverse facts available is refuted by statements in the Department's cost verification report which demonstrate that AHMSA's reported costs reconciled to its accounting records and financial statements. AHMSA cites to several statements in the cost verification report where the Department performed tests of specific cost data and traced that cost data to AHMSA's accounting records. AHMSA urges the Department to reexamine its own findings, as set forth in the cost verification report, and reconsider its conclusions. AHMSA contends that the cost data is verifiable.

Petitioners claim that the fact that certain of AHMSA's costs in the aggregate may have reconciled to AHMSA's financial statement does not suggest that AHMSA's control number (CONNUM)-specific costs were verified or reconciled to AHMSA's financial statements. Petitioners note that the verification report identifies specific costs which, in the aggregate, were verified, including the trace of trial balance accounts to financial statement line items. Citing to *Final Results of Antidumping Duty Administrative Review) Antifriction Bearings (Other Than Tapered Roller Bearings) and Parts Thereof from the Federal Republic of Germany,* 56 FR 31692, 31707 (July 11, 1991), petitioners state that the verification of aggregate costs does not equate to the verification of CONNUM-specific costs.

Department's Position: We were unable to verify the CONNUM-specific costs reported by AHMSA. The individual verification procedures cited by AHMSA are tests of individual *elements* of the submitted data and do not, separately or combined, indicate that AHMSA correctly reported its cost data.

Section 773(f)(1)(A) of the Act specifically requires that costs 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 (GAAP) of the exporting country and reasonably reflect the costs associated with the production and sale of the merchandise. In accordance with the statutory directive, the Department will accept costs of the exporter or producer if they are based on records kept in accordance with GAAP of the exporting country and reasonably reflect the costs associated with the production and sale of the merchandise (i.e., the cost data can be reasonably allocated to subject merchandise). In determining if the costs were reasonably allocated to all products the Department will, consistent with section 773(f)(1)(A) of the Act, examine whether the allocation methods are used in the normal accounting records and whether they have been historically used by the company.

Before assessing the reasonableness of a respondent's cost allocation methodology, however, the Department must ensure that the aggregate amount of the reported costs captures all costs incurred by the respondent in producing the subject merchandise during the period under examination. This is done by performing a reconciliation of the respondent's

submitted cost of production (COP) and constructed value (CV) data to the company's audited financial statements, when such statements are available. Because of the time constraints imposed on verifications, the Department generally must rely on the independent auditor's opinion concerning whether a respondent's financial statements present the actual costs incurred by the company, and whether those financial statements are in accordance with GAAP of the exporting country. In situations where the respondent's total reported costs differ from amounts reported in its financial statements, the overall cost reconciliation assists the Department in identifying and quantifying those differences in order to determine whether it was reasonable for the respondent to exclude certain costs for purposes of reporting COP and CV.

Although the format of the reconciliation of submitted costs to actual financial statement costs depends greatly on the nature of the accounting records maintained by the respondent, the reconciliation represents the starting point of a cost verification because it assures the Department that the respondent has accounted for all costs before allocating those costs to individual products.

AHMSA, however, was unable to perform such a reconciliation. As discussed in *Comment 8* below, the Department found that AHMSA had failed to include costs incurred in its coke plants, sinter plant, blast furnaces, basic oxygen furnaces, and continuous casters. AHMSA incurred all of these costs in the production of the subject merchandise. These unreported costs were substantial and raise serious concerns about whether there are additional cost center costs related to the plate production process which were not reported by AHMSA and not discovered by the Department at verification.

Moreover, even if AHMSA had been able to reconcile its submitted costs to its financial statements, it still would have failed verification due to its failure to use its normal cost accounting system in developing its COP and CV data. AHMSA indicated in its questionnaire response that its normal cost accounting system, which AHMSA used to prepare its financial statements, is not maintained on the product-specific level requested by the Department. *See* AHMSA's Cost Questionnaire Response at D–46, D–47. Therefore, AHMSA claimed that it was necessary to use a separate costing model to develop such grade-specific COP and CV data. In an effort to verify AHMSA's statements that its normal cost accounting system did not capture costs at the product-specific level, the Department was obligated to review and evaluate AHMSA's normal cost accounting system. As explained in the preliminary results, AHMSA withheld its normal cost accounting system's product-specific cost records until the end of verification. *See Preliminary Results*, 63 FR at 48182, September 9, 1998. AHMSA's withholding of this data precluded us from verifying AHMSA's COP/CV data. However, we were able to determine that AHMSA's normal cost accounting system included grade-specific slab cost data (the process preceding the plate rolling process). This data was more detailed than and significantly different from the data submitted by AHMSA. Based on the foregoing, we determined that the data submitted by AHMSA was not based on the allocation methods AHMSA historically used in its normal cost accounting system, even though such data was available to AHMSA.

Comment 2: Verification

AHMSA argues that the purpose of the Department's verification is to verify the information submitted on the record. AHMSA claims the Department verifiers refused to examine the information that was prepared in advance by AHMSA to support its COP/CV information. AHMSA states the Department verifiers mistakenly concluded that AHMSA maintains only standard costs in its normal accounting system, and claims that the Department verifiers misunderstood its cost accounting system and the submitted data. AHMSA maintains that it used actual costs recorded in its normal accounting system to prepare its cost response, and that the Department's insistence on examining its standard costs was based upon a misunderstanding of AHMSA's accounting system.

Petitioners state that there is no basis for AHMSA's claim that the Department verifiers misunderstood its cost accounting system. Petitioners assert that the Department's verification report clearly indicates that it fully understood that AHMSA's normal accounting records included both actual and standard costs. Petitioners note that at verification the Department found that AHMSA has both a standard cost report and a version of the report that adjusts standard costs to actual costs. *See* Memorandum from Michael Martin to Christian Marsh, Verification Report on the Cost of Production and Constructed Value Data Submitted by Altos Hornos de Mexico, S.A. de C.V. (Cost Verification Report) at 21 (August 27, 1998). A public version of this report is available in Room B099 of the Main Commerce Building. (AHMSA references these reports in its brief to indicate that it maintains both standard and actual costs.)

Petitioners also note that in its questionnaire responses AHMSA described its normal cost accounting system as being based on standard costs which were adjusted to actual costs through the application of variances. Petitioners contest AHMSA's assertion that because AHMSA used actual average plate cost and not its standard costs in reporting CONNUM-specific costs, the Department was not obliged to examine AHMSA's standard cost build-ups during verification. Petitioners argue that without substantiation, the standard input factors could be manipulated to improperly shift plate costs to non-subject merchandise. Further, petitioners argue, the only way to rule out mis-allocations to non-subject merchandise was for the Department to review the standard usage factors compared to the actual consumption for AHMSA's steel grades. Accordingly, petitioners conclude that the standard cost build-ups were crucial to the verification because they identify the types of costs included in AHMSA's average plate cost calculation.

Department's Position: We agree with AHMSA that the purpose of verification is to verify the accuracy of information submitted on the record, and note that the Department verifiers adhered to this basic tenet during verification. However, as discussed in our response to *Comment 1*, it was necessary for the Department verifiers to fully understand AHMSA's normal cost and financial accounting systems before they could evaluate the reported product-specific costs. Therefore, it was crucial for the verifiers to review the costs as maintained in the normal cost accounting system. It was also essential that the Department verify AHMSA's claim that it had to resort to a system outside its normal cost accounting system to prepare the reported grade-specific COP and CV data because, as explained by AHMSA, its normal cost accounting system did not include grade-specific cost information at the level of specificity required by the Department. As noted in the verification report, we found that AHMSA's normal cost accounting system cost build-ups did in fact distinguish between the grades of product produced.

Additionally, the Department verifiers clearly understood AHMSA's normal accounting system and realized that it included both standard and actual costs. Moreover, it was clear from AHMSA's responses that AHMSA's normal cost

accounting system (used in the preparation of AHMSA's financial statements) is based on standard costs adjusted to actual costs through the application of variances. Thus, because the normal cost accounting system was based on standards, the Department was obliged to review the build-up of AHMSA's standard costs. Because AHMSA's normal cost accounting system was based on standard costs, there is no basis for AHMSA's assertion that it had to prepare the requested standard cost data for the first time during verification.

At verification the Department must review the normal financial and cost accounting systems before reviewing the reported cost allocation methodologies. The cost questionnaire and verification agenda are organized and presented so that the respondent is aware that it must use its normal books and records in preparing its response. Both the cost questionnaire and the verification agenda start with the explanation of the normal financial accounting system, then progress to the normal cost accounting system, and finally to the reported cost methodology. In this case the verifiers attempted to proceed in this fashion; however, they were hampered by AHMSA's refusal to provide the standard cost build-ups used to prepare the financial statements until late in the verification process.

As to the methods and techniques of verification, the Court of International Trade (CIT), in *Koenig & Bauer-Albert AG, et al.*, v. *United States*, 15 F. Supp. 2d 834 (CIT 1998), acknowledged that ''[c]ongress has afforded ITA a degree of latitude in implementing its verification procedures'' and that ''[t]he decision to select a particular method of verification rests solely within the agency's sound discretion. * * * If a reasonable standard is applied and the verification is supported by substantial evidence, the court will sustain the methodology.'' Consistent with its practice, the Department first attempted to review AHMSA's normal financial and cost accounting system. The problems encountered at this crucial first step were significant (*see* Cost Verification Report at 2) and resulted in AHMSA's failure of the cost verification. *See Preliminary Results*, 63 FR at 48182–84 (describing AHMSA's failure of the cost verification). Contrary to AHMSA's arguments, the Department cannot simply verify reported information in a vacuum. If reported cost information is not verifiably grounded in a respondent's normal books and records, it is meaningless to ''verify'' the reported information. This is because deviating from the product-specific costs recorded in a respondent's normal books and records can significantly distort reported COP and CV data. AHMSA's failure to use the product-specific costs recorded in its normal books and records prevents us from quantifying the magnitude of the distortions which exist in its submitted data. Under these circumstances, the Department's conduct of verification and verification findings are reasonable.

Comment 3: Use of Normal Cost Accounting System

AHMSA claims that, contrary to the statements in the Department's cost verification report, it did rely on its ''normal'' cost accounting system to prepare its COP and CV data. AHMSA states that it maintains both actual and standard costs in its normal cost accounting system. The actual costs tie to the cost of goods sold on the income statement, while the standard costs tie to the inventory value on the balance sheet.

For purposes of preparing its COP and CV information, AHMSA maintains that it reported the actual cost of producing plate, and then used its quarterly cost model to determine the costs of specific grades of plate. According to AHMSA, the Department incorrectly concluded that AHMSA did not rely on its ''normal'' cost accounting system because it failed to report standard costs.

AHMSA asserts it is being unfairly and improperly penalized because of the Department's misunderstanding of AHMSA's normal cost accounting system. AHMSA maintains that its normal cost accounting system comprises both actual and standard costs. AHMSA contends that the result is identical whether using standard costs adjusted for variances or actual costs. However, to comply with the verifiers' requests for standard cost build-ups, AHMSA claims it had to manually calculate these standard costs, delaying the verification. AHMSA contends that the Department's misunderstanding of its cost accounting system and the verifiers' insistence on reviewing AHMSA's standard costs resulted in the failed cost verification.

Petitioners note that AHMSA's method of deriving CONNUM-specific COPs and CVs involves two major steps. First, petitioners claim AHMSA derived an average cost for all plate based on standard costs adjusted for variances. Second, according to petitioners, AHMSA calculated the cost of specific plate grades using its costing model. In petitioners' view this resulted in CONNUM-specific costs that are significantly different than those recorded in its normal accounting records.

Petitioners contend that there is no basis for AHMSA's claim that the Department misunderstood its normal cost accounting system. Petitioners assert that the Department's verification report clearly indicates that AHMSA normally maintains both actual and standard costs. Petitioners claim that the Department's statement that AHMSA did not use its normal cost accounting system to prepare the submitted COP and CV data refers to AHMSA's use of a ''sales pricing model'' which AHMSA admittedly does not use in its normal accounting system. Regardless of the model's nomenclature, petitioners allege that it is disingenuous of AHMSA to suggest that the Department's statement refers to anything but AHMSA's cost/pricing model.

Department's Position: We disagree with AHMSA. The cost verification report accurately reflected the procedures performed and issues found during the verification. While AHMSA's reporting methodology may have relied on certain total actual costs from its accounting system in calculating the aggregate average cost of all plate, AHMSA did not rely on the allocation methodologies used in its normal cost accounting system, which are used to prepare the GAAP-based financial statements to calculate the reported product-specific costs. AHMSA concedes this point in its case brief at page 20.

Additionally, we disagree with AHMSA's assertion that the verifiers misunderstood its normal cost accounting system. To the contrary, the verifiers were fully aware that a standard cost accounting system and financial accounting system includes both the standard costs and actual costs. *See* response to Comment 2 above. We also disagree with AHMSA's assertion that it is being unfairly and improperly penalized for the Department's misunderstanding of its normal cost accounting system. AHMSA did not use its normal cost allocation methodology as the basis for its COP and CV submissions, as required by the Department. Therefore, we were obligated to reject in its entirety the cost data submitted by AHMSA.

Moreover, we disagree with AHMSA's claim that its methodology leads to the same result as would adjusting AHMSA's standard costs for variances. The Department's questionnaire requires respondents to report product-specific costs as defined by product characteristics identified by the Department. While AHMSA's contention that standard costs plus

variances are the same as actual costs may be true on an *overall* basis, it does not hold true in this instance for the CONNUM-specific cost data. The methodology used by AHMSA started with certain plate production costs *in total*, from which AHMSA calculated an average plate cost for all steel grades. AHMSA's cost model then attempted to differentiate grade-specific cost differences. The costs derived from the model were not representative of the more detailed costs maintained in AHMSA's normal cost accounting system, which includes grade-specific costs for different grades of steel slab.

As described in *Comment 1* above, the underlying basis for formatting AHMSA's COP/CV response should have been AHMSA's normal cost accounting system. The Department allows a respondent to deviate from its normal cost accounting system only if the normal cost accounting system does not allocate product-specific costs to the level of detail required or does not appropriately allocate costs to products, and only after consulting with representatives from the Department (*see* Questionnaire, Section D–III, Response Methodology). AHMSA deviated from its normal accounting system, and never discussed the deviation with the Department prior to filing its cost response. In its response, AHMSA claimed that it did not account for grade-specific cost differences in its accounting records; yet at verification, the Department found that in fact it did account for such differences. Therefore, the Department found AHMSA's reported product-specific costs were based on a methodology that was completely separate from AHMSA's normal cost accounting system.

Comment 4: Grade-Specific Slab Costs

AHMSA argues that it did not withhold information about its grade-specific slab costs from the verifiers. AHMSA insists that its questionnaire response at pages D–46 and D–47 indicated that the company maintains grade-specific costs for slab, but does not maintain grade-specific costs for plate. According to AHMSA, if the Department had wanted AHMSA to recalculate grade-specific plate costs using the grade-specific slab costs as the starting point, then it was incumbent upon the Department to notify AHMSA of this requirement prior to the verification. AHMSA argues that the methodology it employed to report its costs should not be considered unreasonable and inappropriate simply because the Department believes there is a more appropriate methodology for reporting costs.

Petitioners claim that AHMSA's failure to provide the standard cost build-ups prevented verification of its submitted CONNUM-specific costs. Petitioners argue that the average plate cost is a function of the standard costs that are used to produce the plate. Petitioners contend that it was imperative for the Department to review the underlying standard costs of slab to determine if the reported CONNUM-specific costs were consistent with costs actually incurred to produce the merchandise. Because AHMSA did not provide the standard cost build-ups until very late in the verification, petitioners argue the Department was deprived of its opportunity to examine the grade-specific slab costs normally maintained by AHMSA.

Department's Position: We agree with petitioners that AHMSA withheld from the Department information concerning its grade-specific slab costs. There is no record evidence supporting AHMSA's claim that AHMSA explained in its questionnaire response that grade-specific slab costs were maintained in its normal accounting system. The evidence cited to by AHMSA at pages D–46 and D–47 of its questionnaire response, where AHMSA asserts it ''notified'' the Department that the normal cost accounting system included grade-specific slab costs, reads:

> These actual costs are the costs recorded in AHMSA's plate mill cost center and include all costs incurred in prior production processes. Given AHMSA's accounting system, it is most appropriate to cost product at this level since slab is used to produce a number of different products, including many types of non-subject merchandise. Thus, the most accurate measure of the amount of slab (which is the compilation of all materials and other inputs up to that point in the production process) used to produce a ton of plate occurs at the plate mill cost center.

This cannot reasonably be construed as notification that AHMSA's normal cost accounting system included grade-specific slab costs. In fact, AHMSA's response arguably gave no indication that its normal cost accounting system was more detailed with respect to grade-specific slab costs. Had AHMSA provided the Department with a clear, complete, and accurate response to the questionnaire regarding its normal cost accounting system, we would have been able to address these concerns in a supplemental questionnaire.

Because AHMSA had described its normal cost accounting system as a standard cost system which was adjusted to actual costs through the application of variances, the verification agenda sent to AHMSA prior to the verification indicated that the Department would review the normal accounting system. This verification agenda included standard cost build-ups. The data withheld by AHMSA, and used by AHMSA in its normal accounting records, is clearly more detailed than the data submitted by AHMSA in its cost questionnaire response. Accordingly, there is no basis for AHMSA's assertion that it was obligated to use a methodology which was outside the normal cost accounting system to develop product-specific costs.

Comment 5: Reconciliation of Costs

AHMSA contends that the Department reconciled AHMSA's reported costs to its accounting system and to the audited financial statements. AHMSA explains that when the Department verifiers requested the general ledger in order to trace amounts from the trial balances, AHMSA did not understand what the Department wanted, because those specific amounts could not be seen directly in the general ledger. AHMSA acknowledges that the Department has the authority to review documentation other than that specified in the verification outline. However, AHMSA claims that it was wrong for the Department to conclude that AHMSA failed to reconcile its costs when it was able to tie its reported costs to the company's trial balances. AHMSA states that the Department's verification outline does not require that the trial balances be reconciled to the general ledger. Moreover, AHMSA contends that the statement in the verification report that the Department reconciled the total cost, which AHMSA identified as plate cost per the accounting system, to the total reported cost of manufacture (COM), refutes the Department's conclusion that AHMSA's costs could not be reconciled to its accounting records.

Petitioners disagree with AHMSA's claim that a reconciliation of its financial statement to its trial balances would be sufficient for its reported costs to verify. According to the petitioners, the verification of certain aggregate costs neither constitutes reconciliation of costs nor constitutes verification of AHMSA's CONNUM-specific plate costs.

Responding to AHMSA's claim that the agenda did not require the Department to trace the amounts from the trial balance to the general ledger, petitioners note that a company's general ledger links the individual trial balance amounts to the source documentation that substantiate the trial balance amounts. Additionally,

petitioners note that in *Toyota Motor Sales U.S.A., Inc.* v. *United States,* Slip Op. 98–95 (CIT July 2, 1998) the CIT upheld the Department's practice of using facts available when a respondent fails to provide basic accounting documentation such as expense ledgers.

Department's Position: We disagree with AHMSA's claim that a general ledger does not include amounts shown on a trial balance. To the contrary, the trial balance is simply a summary of the account balances from the general ledger. The general ledger contains transactions, and is the connection between the trial balance and the underlying source documents. Because AHMSA did not provide the general ledger, we were unable to make the connection between total amounts shown on the trial balance and the source documents.

Moreover, we disagree with AHMSA's assertion that its reported costs were reconciled to the financial statements. *See* complete discussion of this issue in *Comment 1* above. When we discovered that a significant percentage of costs were excluded from the reported costs, AHMSA attempted to distinguish total costs recorded for all products from total costs allocated to plate. *See Comment 8* below. The statement cited by AHMSA simply indicates that the total costs AHMSA allocated to plate were reconciled to the total reported COM (*i.e.,* multiplication of the reported per-unit COM and the production quantity).

Comment 6: Physical Characteristics Cost Differences

AHMSA claims that it informed the Department long before the start of the verification that its reported COP and CV amounts do not capture cost differences arising from products that undergo different levels of rolling or slitting. AHMSA contends that characteristics such as overruns vs. non-overruns, prime vs. non-prime, painted vs. non-painted, checkered vs. non-checkered, and scaled vs. non-scaled, are the same for all plate products produced by AHMSA. With respect to products of different widths and thicknesses, AHMSA contends that these cost differences are accounted for because its reported costs are calculated on a per-ton basis.

Petitioners contend that AHMSA's cost reporting methodology is inadequate because it did not reflect the level of CONNUM-specificity requested by the Department. Citing the cost verification report, petitioners state that thinner plates should incur greater costs because they require more processing. Noting that AHMSA's normal cost accounting system distinguished grade-specific slab costs, petitioners claim that AHMSA could have provided costs with greater product specificity if it had used its normal cost accounting system rather than its quarterly costing model. Additionally, petitioners state that AHMSA's failure to disclose accurately the level of product specificity maintained in its normal accounting system prevented the Department from notifying AHMSA of its response deficiency.

Department's Position: We agree with petitioners that AHMSA's cost reporting methodology inadequately accounted for CONNUM-specific cost differences. For steel grade differences, AHMSA used its cost model rather than its normal cost accounting system. *See Comment 3.* Moreover, we disagree with AHMSA's claim that its per-ton cost allocation reasonably accounts for cost differences attributable to differing widths and thicknesses. AHMSA's assertion that products with different width and thicknesses both share the same processing cost is contrary to our verification findings that thinner plate requires more processing than thicker plate. By allocating processing costs equally to all types of plate, regardless of its thickness, AHMSA significantly understated the processing cost on its thinner plate sizes.

Comment 7: Raw Material Consumption

AHMSA contends that, contrary to the conclusion of the cost verification report, the Department did in fact verify the actual materials consumption upon which AHMSA's reported costs are based. AHMSA claims that the monthly production reports included in one of the verification exhibits contains information on actual consumption of all raw material inputs used to produce plate.

Petitioners claim that AHMSA's refusal to provide the normal accounting system cost build-ups prevented the Department from verifying material costs.

Department's Position: We do not support AHMSA's claim that any number appearing on a verification exhibit is a verified number. Because AHMSA withheld standard cost build-ups which include standard usage and standard prices, we were unable to verify the consumption included in the reported costs to the consumption amounts reflected in AHMSA's normal cost accounting system.

Comment 8: Unreported Costs

In a letter submitted to the Department on June 8, 1998, AHMSA explained it found that certain depreciation and other expenses related to processes occurring prior to the plate mill cost center had been inadvertently omitted from the reported costs. AHMSA claims that the Department's verification finding of additional unreported depreciation costs was not discovered by the verifiers. Instead, AHMSA holds that the identified costs were submitted to the Department at the commencement of verification.

AHMSA maintains that it also inadvertently omitted certain fixed costs associated with these same processes. AHMSA declares that these additional unreported cost center costs were not found by the verifiers. AHMSA claims that it discovered these unreported cost centers, quantified them, and informed the Department verifiers of the missing additional fixed costs on the morning of the second day of verification. Additionally, AHMSA claims that its position is substantiated by record evidence. AHMSA contends that the omitted costs are shown in Verification Exhibit B14, AHMSA Total Cost Reconciliation, on the line ''additional fixed costs.''

Petitioners contend that the cost verification report clearly establishes that AHMSA failed to include a substantial portion of plate manufacturing costs.

Department's Position: AHMSA did not identify the cost centers in question at the onset of verification. While the Department verifiers were reviewing the cost center list and the corrections presented by AHMSA at the beginning of verification, the verifiers identified several cost centers which AHMSA had excluded from the reported costs. These cost centers relate to plate production incurred prior to the plate mill, and should have been included by AHMSA. During our review of AHMSA's cost centers, we asked AHMSA to quantify the costs incurred in those cost centers and to provide an allocation of those costs to plate. Only after we identified the cost centers and requested AHMSA to quantify the amounts, did AHMSA provide the data. The cost centers identified by the verification team were in addition to the cost centers AHMSA identified at the beginning of verification.

Comment 9: Possible Unreported Costs

AHMSA claims that the Department's assumption that there may be additional cost centers related to the production of plate which were neither included in the reported costs nor identified at verification is unwarranted. AHMSA contends that the Department could not have reconciled these costs to its accounting system if there were

additional missing fixed costs. AHMSA cites to the verification reports which states, ''We reconciled the total costs which AHMSA identified as plate cost per the accounting system, to the total reported COM (B14) * * *'' AHMSA concludes that the Department's statement that there could be other missing costs is illogical given that the Department verified its total reported COM.

Petitioners cite the verification report which states that the Department could not determine whether there were additional cost centers related to plate which were not included in the reported costs.

Department's Position: We disagree with AHMSA's statement that we performed an overall reconciliation of its total costs. As discussed in *Comment 5* above, the statement in the verification report only indicates that the total reported COMs (*i.e.*, multiplication of the per-unit COM and the production quantity) reconciled to the amounts AHMSA allocated to plate. However, it does not indicate that we were able to reconcile the total costs for all products to the total costs allocated to plate. *See Comment 1* above.

Comment 10: Comparison of Reported Costs to Standard Costs

AHMSA claims that the cost verification report incorrectly concluded that the actual costs AHMSA reported to the Department differed significantly from the standard costs reviewed by the Department at verification. Specifically, AHMSA contends that the Department's conclusion that AHMSA had understated its reported costs was erroneous based on the fact that the Department incorrectly compared the inventory cost for one discrete product to the reported average cost for all plate products. AHMSA maintains that it actually overstated its reported costs based on a comparison of the company's December 1996 average inventory value to the reported average POR plate cost.

Petitioners did not comment on this issue.

Department's Position: We disagree with AHMSA's claim that the actual costs it reported to the Department did not differ significantly from the standard costs reviewed by the Department at verification. A comparison of AHMSA's product-specific standard costs of production, as recorded in its normal accounting records for ten sampled products, to the reported per-unit costs for the same ten products, reveals significant differences in the per-unit costs between the reporting methodology and AHMSA's normal books and records (*see* Cost Verification Report at 2). This inconsistent difference in per-unit costs between its reporting methodology and its normal books and records supports the Department's contention that the cost model used by AHMSA to determine product-specific costs for its COP and CV response generated per-unit costs that differed significantly from those maintained in its normal accounting records.

Comment 11: Use of Facts Available

AHMSA contests the Department's characterization of the company as uncooperative and claims it did not withhold information. AHMSA claims to have complied with every request for information made by the Department. AHMSA notes that it submitted sales and expense data on over 25,000 home market plate sales during a 14-month period, and that it also submitted information indicating that it reported *all* home market plate sales of *all* plate products sold during the 12-month period of review and the two months following the last month in which AHMSA had sales.

As evidence of its cooperation, AHMSA notes that it reported the COP for every plate product sold in the home market during the 14-month period, which totaled over 200 different products, as well as CV information for merchandise exported to the United States.

AHMSA also notes that it allowed the Department to spend two full weeks at its Monclova, Mexico facility to verify its reported sales and cost data. AHMSA emphasizes that the submitted sales data was verified without any problems or discrepancies. AHMSA objects to the Department's statement that AHMSA failed to cooperate to the best of its ability, given the amount of information that it compiled and reported to the Department. Because AHMSA claims to have cooperated to the best of its ability, it disputes the Department's decision to apply adverse facts available in this case. Finally, as an alternative to total adverse facts available, AHMSA suggests that the Department use data contained in petitioners' sales-below-cost allegation to determine normal value. AHMSA further suggests that the Department base CV on the highest cost reported for any single plate product, and calculate a margin using the verified sales information and the highest reported cost.

Petitioners contend that the Department's practice is to use total adverse facts available in cases in which the absence of reliable cost data renders a respondent's entire response unusable. Petitioners argue that the Department's use of facts available in this case is consistent with its position in *Certain Cut-to-Length Carbon Steel Plate from Sweden: Final Results of Antidumping Administrative Review*, 62 FR 18396, 18398 (April 15, 1997).

Department's Position: Section 776(a) of the Act provides that, if an interested party withholds information that has been requested by the Department, fails to provide such information in a timely manner or in the form or manner requested, significantly impedes a proceeding under the antidumping statute, or provides information which cannot be verified, the Department shall use, subject to sections 782(d) and (e), facts otherwise available in reaching the applicable determination. In this review AHMSA had described its normal cost accounting system as a standard cost system which was adjusted to actual costs through the application of variances. The verification agenda sent to AHMSA prior to the verification indicated that the Department would review the normal accounting system including the standard cost build-ups. As noted in the Cost Verification Report, AHMSA withheld from the Department this data which clearly indicated that its normal cost accounting system maintained more detailed costs than claimed in the cost questionnaire response (*i.e.*, the normal cost accounting system did include grade-specific costs). Therefore, AHMSA's claim that it had to use its model (a methodology which was outside the normal cost accounting system) to develop product-specific costs, was incorrect. Since AHMSA failed to provide the necessary information in the form and manner requested, and in some instances the submitted information was found to be inaccurate, we conclude that, pursuant to section 776(a) of the Act, use of facts otherwise available is appropriate.

Section 782(d) of the Act provides that, if the Department determines that a response to a request for information does not comply with the request, the Department will inform the person submitting the response of the nature of the deficiency and, to the extent practicable, shall provide that person the opportunity to remedy or explain the deficiency. If that person submits further information that continues to be unsatisfactory, or this information is not submitted within the applicable time limits, the Department, subject to section 782(e), may disregard all or part of the original and subsequent responses, as appropriate. In this case, we were unable to inform AHMSA of its deficiency of not using its normal

accounting system to report grade-specific costs because, until verification, we relied upon AHMSA's claim that its normal standard cost accounting records did not account for grade-specific cost differences. At verification, after significant delays in providing its standard cost build-ups, we noted that AHSMA's standard cost accounting system did in fact account for grade-specific cost differences.

The Department rejects AHMSA's suggestion that we should determine normal value by relying on the data contained in the petitioners's sales-below-cost allegation. Although this information was sufficient to warrant a cost investigation, we have no assurance that petitioners' alleged costs capture all of AHMSA's costs. Because we could not confirm that the petitioners' cost allegation fully reflected AHMSA's costs, we could not determine whether sales were made above or below COP in this review. Similarly, we could not base CV on the highest cost reported by AHMSA for any single plate product because, as shown at verification, we could not verify the full extent of AHMSA's costs.

Comment 12: Use of Adverse Facts Available (FA)

AHMSA claims the Department's assertion that AHMSA failed to cooperate to the best of its ability is not supported by record evidence. Citing to the *Notice of Final Determination of Sales at Less than Fair Value: Grain-Oriented Electrical Steel from Italy,* 59 FR 33952 (July 1, 1994), AHMSA claims the Department's prior precedent suggests that despite a failed cost verification, AHMSA should not be considered uncooperative. Like the respondent in *Grain Oriented Electrical Steel from Italy,* AHMSA claims it responded to all information requests from the Department and permitted verification of its sales and cost data. Due to its degree of cooperation, AHMSA considers a determination based on total adverse FA to be unwarranted in this case.

Petitioners argue that the statute gives the Department ample discretion to draw an adverse inference where a respondent has failed to cooperate by not acting to the best of its ability. Petitioners claim that the Department could not verify AHMSA's information because AHMSA failed to provide necessary supporting documentation in a timely fashion, failed to provide CONNUM-specific costs, and omitted a significant portion of its total cost of manufacturing. Additionally, petitioners note that AHMSA submitted incomplete and erroneous responses to the Department's questionnaire.

Regarding whether the highest rate from the petition is the most appropriate adverse FA rate, petitioners cite section 776(b) of the Act, which allows the Department to use as FA information derived from a petition, a final determination, any previous administrative review, or any other information placed on the record.

Petitioners distinguish *Grain Oriented Electrical Steel from Italy* from the present case because the respondent in that case was considered cooperative, while AHMSA was determined not to have acted to the best of its ability.

Finally, citing *Notice of Final Results and Partial Rescission of Antidumping Administrative Review of Roller Chain, Other than Bicycle, from Japan,* 62 FR 60472 (November 10, 1997), petitioners note that when considering whether the FA selected are sufficiently adverse, a factor to consider is the extent to which a party may benefit from its own lack of cooperation.

Department's Position: We disagree with AHMSA's argument that the Department should not use an adverse inference in selecting FA. Section 776(b) of the Act provides that adverse inferences may be used when a party that has failed to cooperate by not acting to the best of its ability to comply with requests for information. As discussed in our positions in the comments above and in the verification report, AHMSA failed to use its normal cost accounting system to report the submitted COP and CV data and, as a result, failed to reconcile the reported costs to its normal cost accounting system. Moreover, the Department was unable to reconcile AHMSA's submitted costs to its financial statements because, among other issues, AHMSA failed to report costs from a number of relevant cost centers. Reporting of costs based on a respondent's normal books and records and reporting of all relevant costs are both central to the Department's cost questionnaire. By failing to comply with the information requests in the questionnaire and by failing to notify the Department or request assistance on these issues as instructed in the questionnaire, the Department finds that AHMSA failed to cooperate to the best of its ability. Furthermore, in certain instances, AHMSA failed to cooperate with even minimal requests for information at verification (such as presentation of its general ledger). Hence, an adverse inference is warranted.

The statute provides no clear obligation or preference for relying on a particular source in choosing information to use as adverse FA. In this case, as adverse FA we have used the highest rate from any prior segment of the proceeding, 49.25 percent. This rate was used as the best information available rate in the LTFV investigation and was based on information in the petition. As determined in *Certain Cut-to-Length Carbon Steel Plate from Sweden: Final Results of Antidumping Duty Administrative Review,* 62 FR 18396, 18398 (April 15, 1997), the Department may use as FA the final determination in the less-than-fair-value (LTFV) proceeding, even when the LTFV determination is based on best information available.

When making adverse inferences, the Statement of Administrative Action (SAA) authorizes the Department to consider the extent to which a party may benefit from its own lack of cooperation (SAA at 870). Because AHMSA's current cash deposit rate is 49.25 percent, the Department believes that assigning a 49.25 percent rate will prevent AHMSA from benefitting from its failure to respond to the Department's requests for information. Anything less than the current cash deposit rate would effectively reward AHMSA for not cooperating to the best of its ability. The cash deposit rate at the time AHMSA requested this review was 49.25 percent and we presume that the 49.25 percent rate is sufficiently adverse to induce cooperation in future segments of this proceeding. Generally in cases resulting in adverse determinations the assigned rate is greater than the current cash deposit rate. In this case, however, the only rate comparable to AHMSA's current cash deposit rate is the highest rate from the petition.

In *Grain Oriented Electrical Steel from Italy* the Department indicated that as best information available it would have used the higher of (1) the average of the margins alleged in the petition or (2) the calculated dumping margin for another respondent; however, it would not make an adverse inference that resulted in a rate lower than the current cash deposit rate for the company. Although in *Grain Oriented Electrical Steel from Italy* the Department deemed the respondent to be cooperative, despite a failed cost verification, it rejected in full the information submitted during the review and relied on the margin alleged in the petition. In this review, we also are rejecting in full the information submitted during the course of the review and instead are using the margin alleged in the petition. In contrast to *Grain Oriented Electrical Steel from Italy,* we do not consider AHMSA's efforts to comply with the

Department's requests, reflective of its ability to provide the information or its willingness to cooperate. It is not our practice to use dumping margins based on adverse FA that effectively reward a respondent's failure to cooperate to the best of its ability. Because we will not use a dumping margin based on adverse FA that is less than the current cash deposit rate, we determine the most appropriate rate to apply as adverse FA in this review is the rate from the LTFV investigation of 49.25 percent.

Comment 13: Corroboration

AHMSA states that if the Department maintains its position in the preliminary results and applies adverse FA, the Department must adequately corroborate the information. AHMSA claims that the Department took no affirmative action in the preliminary results to corroborate the information in the 1992 petition.

Petitioners consider the rate from the petition to be sufficiently probative, citing the *Final Results of Administrative Review in Certain Welded Stainless Steel Pipe from Taiwan,* 62 FR 37543 (July 13, 1997), where the Department determined that the highest margin is the most probative evidence of current margins because, if it were not so, the importer, knowing of the rule, would have produced current information showing the margin to be less.

Department's Position: We disagree with AHMSA's contention that the Department has not corroborated the facts available rate assigned to AHMSA. The 49.25 percent rate is based on the LTFV final determination, which in turn was based on information in the petition. Section 776(b) of the Act authorizes the Department to use as adverse FA information derived from, among other places, the petition or the final determination from the LTFV investigation. This type of information is considered secondary information. *See* SAA at 870; 19 CFR 351.308(c)(1).

Section 776(b) of the Act mandates that the Department, to the extent practicable, shall corroborate that secondary information from independent sources reasonably at its disposal. In accordance with the law, the Department, to the extent practicable, will examine the reliability and relevance of the information used. However, in an administrative review the Department will not engage in updating the petition to reflect the prices and costs that are found during the current review. Rather, corroboration consists of determining that the significant elements used to derive a margin in a petition are reliable for the conditions upon which the petition is based. With respect to the relevance aspect of corroboration, the Department will consider the information reasonably at its disposal as to whether there are circumstances that would render a margin not relevant.

To corroborate the LTFV rate of 49.25 percent, we examined the basis of the rates contained in the petition. The U.S. price in the petition was based on actual prices from invoices, quotes to U.S. customers, and IM–145 import statistics. Additionally, the foreign market value was based on actual price quotations to home market customers, home market price lists, and published reports of domestic prices. Home market price quotations were obtained through a market research report. (*See Initiation of Antidumping Duty Investigations and Postponement of Preliminary Determinations: 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 Various Countries,* 57 FR 33488 (July 29, 1992).)

We were able to corroborate the 1991 fourth quarter average unit values listed in the petition by comparing these values to publicly available information compiled by the U.S. Census Bureau and made available by the International Trade Commission (ITC). The ITC reports quantity and value by HTS numbers. Using the same HTS numbers as listed in the petition (HTS 7208.42 and 7208.43), we divided the total quantity by the total volume for the fourth quarter 1991 and noted the average unit values were very similar to those reported in the original petition. In addition, export prices which are based on U.S. import statistics are considered corroborated. Price lists and published reports of domestic prices which support the petition margin are independent sources. With regard to the normal values contained in the petition, the Department was provided no useful information by the respondent or other interested parties and is aware of no other independent sources of information that would enable us to further corroborate the margin calculation in the petition. Furthermore, with respect to the relevance of the margin used for adverse FA, the Department stated in *Tapered Roller Bearings from Japan; Final Results of Antidumping Duty Administrative Review,* 62 FR 47454 (September 9, 1997), that it will consider information reasonably at its disposal as to whether there are circumstances that would render a margin irrelevant. Where circumstances indicate that the selected margin is not appropriate as adverse FA, the Department will disregard the margin and determine an appropriate margin. *See also Fresh Cut Flowers from Mexico; Preliminary Results of Antidumping Duty Administrative Review,* 60 FR 49567 (September 26, 1995). We have determined that there is no evidence on the record that would provide a more appropriate adverse FA rate than the petition rate.

Finally, we note that the SAA at 870 specifically states that where ''corroboration may not be practicable in a given circumstance,'' the Department may nevertheless apply an adverse inference. The SAA at 869 emphasizes that the Department need not prove that the facts available are the best alternative information. Therefore, based on our efforts, described above, to corroborate information contained in the petition, and mindful of the legislative history discussing FA and corroboration, we consider the petition margin we are assigning to AHMSA in this review as adverse facts available to be corroborated to the extent practicable.

Final Results of the Review

As a result of this review, we have determined that the following weighted-average dumping margin exists for the period August 1, 1996 through July 31, 1997:

Manufacturer/exporter	Period	Margin (percent)
AHMSA	8/1/96–7/31/97	49.25

The Department shall determine, and the U.S. Customs Service shall assess, antidumping duties on all appropriate entries. The Department shall issue appraisement instructions directly to the Customs Service. For assessment purposes, we normally calculate importer-specific duty assessment rates for the merchandise based on the ratio

of the total amount of antidumping duties calculated for the examined sales during the POR to the total entered value of sales examined during the POR. Because we could not calculate a margin based on sales during the POR, and had to base the margin on adverse FA, we have determined that importer-specific duty assessments rates are not necessary for this review.

Furthermore, the following deposit requirements shall be effective upon publication of this notice of final results of review for all shipments of certain CTL carbon steel plate from Mexico, entered, or withdrawn from warehouse, for consumption on or after the publication date, as provided for by section 751(a)(1) of the Tariff Act: (1) the cash deposit rate for the reviewed company will be the rate stated above; (2) for previously 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 these reviews, or the original 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 deposit rate for this case will continue to be 49.25 percent, the ''All Others'' rate in the LTFV investigation. These deposit requirements 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 351.402(f) 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 (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 353.34 (1997). Timely written notification of the return or destruction of APO materials, or conversion to judicial protective order, is hereby requested. Failure to comply with the regulations and terms of an APO is a sanctionable violation.

This administrative review and notice are in accordance with sections 751(a)(1) and 777(i)(1) of the Act and 19 CFR 351.213.

Dated: December 22, 1998.

Robert S. LaRussa,

Assistant Secretary for Import Administration.

[FR Doc. 98–34799 Filed 12–31–98; 8:45 am]

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DEPARTMENT OF COMMERCE

International Trade Administration

[A–484–801]

Electrolytic Manganese Dioxide From Greece: Notice of Extension of Time Limits for Preliminary Results of Antidumping Administrative Review

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

ACTION: Notice of Extension of Time Limits for Preliminary Results of Antidumping Duty Administrative Review.

SUMMARY: The Department of Commerce is extending the time limit for the preliminary results of the antidumping duty administrative review of the antidumping duty order on electrolytic manganese dioxide from Greece. The period of review is April 1, 1997, through March 31, 1998.

EFFECTIVE DATE: January 4, 1999.

FOR FURTHER INFORMATION CONTACT: Hermes Pinilla or Robin Gray, AD/CVD Enforcement, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482–3477 or (202) 482–4023, respectively.

The Applicable Statute

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.

Extension of Time Limits for Preliminary Results

The Department of Commerce (the Department) has received a request to conduct an administrative review of the antidumping duty order on electrolytic manganese dioxide from Greece. On May 29, 1998, the Department initiated this administrative review covering the period April 1, 1997, through March 31, 1998.

Because it is not practicable to complete this review within the time limits mandated by section 751(a)(3)(A) of the Act (*see* Memorandum from Richard W. Moreland to Robert S. LaRussa, Extension of Time Limit for Administrative Review of Electrolytic Manganese Dioxide from Greece, December 30, 1998), the Department is extending the time limit for the preliminary results to April 29, 1999. The Department intends to issue the final results of review 120 days after the publication of the preliminary results. This extension of the time limit is in accordance with section 751(a)(3)(A) of the Act and 19 CFR 351.213 (h)(2).

Dated: December 23, 1998.

Laurie Parkhill,

Acting Deputy Assistant Secretary, Import Administration.

[FR Doc. 98–34800 Filed 12–31–98; 8:45 am]

BILLING CODE 3510–DS–P

DEPARTMENT OF COMMERCE

International Trade Administration

[A–412–818]

Notice of Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination: Stainless Steel Sheet and Strip in Coils From the United Kingdom

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

EFFECTIVE DATE: January 4, 1999.

FOR FURTHER INFORMATION CONTACT: Charles Rast at (202) 482–5811 or Nancy Decker at (202) 482–0196, Antidumping and Countervailing Duty Enforcement Group III, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, DC 20230.

Applicable Statute

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 codified at 19 CFR Part 351, 62 FR 27296 (May 19, 1997).

Preliminary Determination

We preliminarily determine that stainless steel sheet and strip in coils (SSSS) from the United Kingdom is being, or is likely to be, sold in the United States at less than fair value (LTFV), as provided in section 733 of