Manufacturer/exporter	Margin (percent)
Nissan	[1] 7.36
Toyo	[1] 4.48

[1] No shipments or sales subject to this review. Rate is from the last relevant segment of the proceeding in which the firm had shipments/sales.

Parties to this proceeding may request disclosure within 5 days of the date of publication of this notice. Any interested party may request a hearing within 10 days of the date of publication of this notice. A hearing, if requested, will be held 44 days from the date of publication of this notice at the main Commerce Department building.

Issues raised in hearings will be limited to those raised in the respective case briefs and rebuttal briefs. Case briefs from interested parties are due within 30 days of publication of this notice. Rebuttal briefs, limited to the issues raised in the respective case briefs, may be submitted not later than 37 days of publication of this notice. Parties who submit case briefs or rebuttal briefs in this proceeding are requested to submit with each argument (1) a statement of the issue and (2) a brief summary of the argument.The Department will subsequently publish the final results of this administrative review, including the results of its analysis of issues raised in any such written briefs or hearing. The Department will issue final results of this review within 180 days of publication of these preliminary results.

The Department shall determine, and the U.S. Customs Service shall assess, antidumping duties on all appropriate entries. Because the inability to link sales with specific entries prevents calculation of duties on an entry-by-entry basis, we have calculated an importer-specific *ad valorem* duty assessment rate for the merchandise based on the ratio of the total amount of antidumping duties calculated for the examined sales made during the POR to the total customs value of the sales used to calculate those duties. This rate will be assessed uniformly on all entries of that particular importer made during the POR. (This is equivalent to dividing the total amount of antidumping duties, which are calculated by taking the difference between statutory NV and statutory CEP, by the total statutory CEP value of the sales compared, and adjusting the result by the average difference between CEP and customs value for all merchandise examined during the POR.) The Department will issue appropriate appraisement instructions directly to the Customs Service upon completion of this review.

Furthermore, the following deposit requirements will be effective for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of this administrative review, as provided by section 751(a)(1) of the Act: (1) The cash deposit rates for the reviewed companies will be those rates established in the final results of this review; (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, a prior 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) the cash deposit rate for all other manufacturers or exporters will be 39.45 percent, the ''All Others'' rate made effective by the final determination of sales at LTFV, as explained below.

On May 25, 1993, the Court of International Trade (CIT) in *Floral Trade Council* v. *United States,* 822 F.Supp. 766 (CIT 1993), *and Federal-Mogul Corporation and The Torrington Company* v. *United States,* 822 F.Supp. 782 (CIT 1993), decided that once an ''All Others'' rate is established for a company it can only be changed through an administrative review. The Department has determined that, in order to implement these decisions, it is appropriate to reinstate the ''All Others'' rate from the LTFV investigation (or that rate as amended for correction of clerical errors or as a result of litigation) in proceedings governed by antidumping duty orders. Therefore, the Department is reinstating the ''All Others'' rate made effective by the final determination of sales at LTFV (see Antidumping Duty Order and Amendment to Final Determination of Sales at Less Than Fair Value; Certain Internal-Combustion, Industrial Forklift Trucks From Japan (53 FR 20882 (June 7, 1988)).

These deposit requirements, when imposed, shall remain in effect until publication of the final results of the next administrative review.

This notice also serves as a preliminary reminder to importers of their responsibility under 19 CFR 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 administrative review and notice are in accordance with section 751(a)(1) of the Act and 19 CFR 353.22(c)(5).

Dated: July 26, 1996.

Robert S. LaRussa,

Acting Assistant Secretary, for Import Administration.

[FR Doc. 96–19725 Filed 8–01–96; 8:45 am]

BILLING CODE 3510–DS–P

[A–427–030]

Large Power Transformers From France; Final Results of Antidumping Administrative Review

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

ACTION: Notice of final results of antidumping duty administrative review; Large power transformers from France.

SUMMARY: On April 8, 1996, the Department of Commerce (the Department) published the preliminary results of its administrative review of the antidumping finding on large power transformers (LPTs) from France. The review covers one manufacturer/exporter and the period June 1, 1994 through May 31, 1995.

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.

EFFECTIVE DATE: August 2, 1996.

FOR FURTHER INFORMATION CONTACT: Elisabeth Urfer or Maureen Flannery, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, N.W., Washington, D.C. 20230; telephone: (202) 482–4733.

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 (URAA). In addition, unless otherwise indicated, all citations to the Department's regulations are to the current regulations, as amended by the interim regulations published in the Federal Register on May 11, 1995 (60 FR 25130).

SUPPLEMENTARY INFORMATION:

Background

The Treasury Department published in the Federal Register an antidumping finding on LPTs from France on June 14, 1972 (37 FR 11772). On June 6, 1995, we published in the Federal Register (60 FR 29821) a notice of opportunity to request an administrative review of the antidumping finding on LPTs from France covering the period June 1, 1994 through May 31, 1995.

In accordance with 19 CFR 353.22(a), Jeumont Schneider Transformateurs (JST) requested that we conduct an administrative review of its sales. We published a notice of initiation of this antidumping duty administrative review on July 14, 1995 (60 FR 36260).

On April 8, 1996, the Department published the preliminary results in the Federal Register (61 FR 15461). The Department has now completed the review in accordance with section 751 of the Act.

Scope of the Review

Imports covered by the review are shipments of LPTs; that is, all types of transformers rated 10,000 kVA (kilovolt-amperes) or above, by whatever name designated, used in the generation, transmission, distribution, and utilization of electric power. The term ''transformers'' includes, but is not limited to, shunt reactors, autotransformers, rectifier transformers, and power rectifier transformers. Not included are combination units, commonly known as rectiformers, if the entire integrated assembly is imported in the same shipment and entered on the same entry and the assembly has been ordered and invoiced as a unit, without a separate price for the transformer portion of the assembly. This merchandise is currently classifiable under the Harmonized Tariff Schedule (HTS) item numbers 8504.22.00, 8504.23.00, 8504.34.33, 8504.40.00, and 8504.50.00. The HTS item numbers are provided for convenience and Customs purposes. The written description remains dispositive.

This review covers one manufacturer/exporter of transformers, JST, and the period June 1, 1994, through May 31, 1995.

Analysis of the Comments Received

We gave interested parties an opportunity to comment on the preliminary results of review. We received comments from JST.

Comment 1: JST asserts that the Department should average its SG&A and profit over a three-year period. JST notes that the Department in its preliminary results used JST's actual SG&A expenses for sales of LPTs in France, but ignored the actual profit margin associated with those sales. JST argues that the decision to ignore JST's actual profit was apparently the result of the Department's conclusion that JST's home market sales were not in the normal course of trade. JST notes that the URAA amended Section 773(e) of the Act to instruct the Department to include in its constructed value calculation the actual SG&A and profit realized by a foreign producer.

JST argues that, at the very least, there must be symmetry in the Department's treatment of SG&A and profit, and that the ''ordinary course of trade'' requirement of Section 773(e)(2)(A) of the statute applies to the derivation of amounts for both profit and SG&A expense. JST argues that, where the Department concludes that it cannot use SG&A actually incurred, or profits actually realized, by the producer of exported merchandise on its review period sales in the home market, the statute provides three alternative methodologies for calculating the SG&A and profit components of constructed value. JST contends that, given this flexibility, there is no excuse for using amounts for SG&A and profit that are not reasonable approximations of JST's normal experience.

JST notes that the first statutory alternative is to calculate SG&A and profit incurred by the producer on sales of merchandise of the same general type as the exports in question. JST argues that there is no requirement that these sales be ''in the normal course of trade.'' JST also argues that this alternative would not prevent the Department from applying JST's actual profit realized on its home market sales of LPTs.

JST notes that the second statutory alternative is the average SG&A and profit for other producers of the foreign like product. JST states that this option is not available in this case, as it is the only producer of LPTs subject to review.

JST argues that the third alternative gives the Department the latitude to rely on any other reasonable method, thereby allowing the Department to calculate average amounts for SG&A and profit from data on JST's operations over a representative period. JST argues that average SG&A and profit from 1992–1994 are representative of JST's profit and SG&A experience during the period of review, are reasonable proxies for JST's actual 1994 results, and fully satisfy the requirements of the antidumping statute. JST cites to a Department memorandum from Holly A. Kuga, Director of the Office of Antidumping Compliance, to Joseph A. Spetrini, Deputy Assistant Secretary for Compliance, dated March 29, 1996, ''Large Power Transformers from France—Additional Proprietary Discussion of Profit for the Preliminary Results of Review,'' that discusses the profit calculation. JST argues that the Department, in this memorandum, indicated that it had an interest in evaluating JST's SG&A and profit experience in ''a historical context.''

JST argues that, if the Department does not use SG&A and profit for the 1992–1994 period, it should continue to use the profit figure used in the preliminary results, which is the profit margin calculated for JST's parent company, Schneider S.A. JST states that this figure is reasonable insofar as (1) the source is a company that is related to JST, and (2) it is lower than the profits that JST has reported on its home market sales in years in which its domestic sales were strong. However, JST also argues that use of this figure is troubling in two respects. JST states that its operations are a minor factor in the consolidated financials of Schneider S.A. and that JST operates independently of Schneider S.A. On balance, though, JST concludes that the methodology used in the preliminary analysis is acceptable because it produces a result that avoids the sort of gross distortion that would be created by the imputation of a high profit margin to sales during a period of depressed demand.

Department's Position: We agree with JST, in part. Section 773(e)(2)(B) sets forth three alternatives for computing profit without establishing a hierarchy or preference among these alternative methods. We did not have the necessary cost data for methods one (calculating SG&A and profit incurred by the producer on sales of merchandise of the same general type as the exports in question) or two (averaging SG&A and profit for other producers of the foreign like product). The third alternative (section 773(e)(2)(B)(iii)) is any other reasonable method, capped by the amount normally realized on sales in the foreign country of the general category of products. The Statement of Administrative Action (SAA) states that, if Commerce does not have the data to determine amounts for profit under alternatives one and two or a profit cap under alternative three, it may apply alternative three on the basis of ''the facts available.'' Accordingly, although we did not have data to determine the profit cap, for the preliminary determination we used an alternative method pursuant to section 773(e)(2)(B)(iii) on the basis of facts

available. In the preliminary determination, we used a worldwide profit amount calculated for JST's parent company, Schneider S.A. and invited comment on this issue.

Based on additional information now on the record, we have determined that the most appropriate methodology for calculating SG&A and profit in this case is to use the three-year average home market profit submitted by JST. The expenses incurred, and the resulting profit realized coincide with the period during which costs were incurred for the production of the subject merchandise by JST. Furthermore, this methodology relies on data specific to JST's LPT production and sales. Therefore, for these final results we have calculated SG&A and profit using data for the years 1992–1994.

Comment 2: JST argues that the Department improperly calculated net interest expense by applying to JST's manufacturing costs the ratio of interest expense to the cost of manufacture that appears in Schneider S.A.'s 1994 income statement. JST argues that Schneider S.A.'s interest expense was in no way related to JST's production or sales of LPTs.

JST asserts that in the last administrative review of this finding, the same financing cost issue arose. JST argues that the Department should follow its own precedent in this review and rely on JST's actual net interest expense in calculating the constructed value for its review period exports. JST argues that to do otherwise would be to disregard the emphasis placed on a producers' actual costs by the URAA and its accompanying SAA. JST quotes the SAA at 834–835, which says:

> Consistent with existing practice * * * Commerce normally will calculate cost on the basis of the records kept by the exporter or producer of the merchandise, provided such costs are kept in accordance with generally accepted accounting principles * * * and reasonably reflect the costs associated with the production and sale of the merchandise.

JST argues that Schneider S.A. did not fund JST's operations through loans, equity infusions or any other means, and imputing a cost that does not exist simply because one company is related to the other violates the actual cost standard of the Agreement on Implementation of Article VI of the General Agreements on Tariffs and Trade 1994 (1994 GATT agreement) and the URAA.

Department's Position: We disagree with JST. It is our longstanding practice to base interest expense on an amount derived from audited consolidated financial statements and to calculate interest as a percentage of cost. For example, see Certain Corrosion-Resistant Carbon Steel Flat Products From Korea: Final Results of Antidumping Duty Administrative Review, 61 FR 18547 (April 26, 1996), and Certain Cut-To-Length Carbon Steel Plate From Finland: Final Results of Antidumping Duty Administrative Review, 61 FR 2792 (January 29, 1996).

We also disagree with JST that applying Schneider S.A.'s interest expense violates the actual cost standard of the 1994 GATT agreement and the URAA. Schneider S.A.'s ownership interest in JST places the parent in a position to influence JST's borrowing and lending as well as JST's overall capital structure. There is no evidence on the record to indicate that JST's operations are independent of Schneider S.A. to the extent that we should ignore our normal practice of imputing interest. (See memorandum from Elisabeth Urfer, Case Analyst, to the File, ''Large Power Transformers from France—Additional Proprietary Discussion of Net Interest Expense for the Final Results of Review.'') Therefore, for these final results we have continued to apply Schneider S.A.'s interest expense to cost of manufacture ratio to JST's manufacturing costs to calculate JST's interest expense.

Comment 3: JST asserts that the Department miscalculated JST's credit expense on its review-period sale. JST argues that the Department should have used information submitted in JST's supplemental questionnaire response that showed that payment had been received in two installments to JST, rather than based its calculation on the assumption of a single payment-in-full after a certain number of days from shipment that was reported elsewhere in JSTs questionnaire response. JST states that, with its supplemental questionnaire response, it submitted bank advices showing payment that establish payment date and sales price.

Department's Position: We agree with JST and have revised the credit calculation accordingly. The bank advices submitted with JST's supplemental questionnaire response demonstrate that payment was received as JST outlines above.

Final Results of Review

As a result of our review, we determine that the following weighted-average margin exists:

Manufacturer/exporter	Period of review	Margin (percent)
Jeumont Schneider Transformateurs	06/01/94–05/31/95	0.00

The Department shall determine, and the Customs Service shall assess, antidumping duties on all appropriate entries. Individual differences between export price and normal value may vary from the percentage stated above. The Department will issue appraisement instructions on each exporter directly to the Customs Service.

Furthermore, the following deposit requirements will be effective upon publication of this notice of final results of review for all shipments of LPTs from France entered, or withdrawn from warehouse, for consumption on or after the publication date, as provided by section 751(a)(1) of the Act: (1) The cash deposit rate for the reviewed company will be the rate listed 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, a prior review or the original less-than-fair-value 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) for all other producers and/or exporters of this merchandise, the cash deposit rate shall be 24 percent, the rate established in the first notice of final results of administrative review published by the Department (47 FR 10268, March 10, 1982). 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 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 subsequent assessment of double antidumping duties.

Notification to Interested Parties

This notice also serves as a reminder to parties subject to administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance

with 19 CFR 353.34(d). Timely written 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 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: July 29, 1996.

Robert S. LaRussa,

Acting Assistant Secretary for Import Administration.

[FR Doc. 96–19727 Filed 8–1–96; 8:45 am]

BILLING CODE 3510–DS–P

[A–583–816]

Certain Stainless Steel Butt-Weld Pipe Fittings From Taiwan; Termination of Antidumping Duty Administrative Review

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

ACTION: Notice of termination of antidumping duty administrative review.

SUMMARY: On July 14, 1995, the Department of Commerce (the Department) initiated an administrative review of the antidumping duty order on certain stainless steel butt-weld pipe fittings (pipe fittings) from Taiwan covering the period June 1, 1994 through May 31, 1995. We are now terminating that review.

EFFECTIVE DATE: August 2, 1996.

FOR FURTHER INFORMATION CONTACT: Robert James or John Kugelman, Enforcement Group III, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th and Constitution Avenue, N.W., Washington, D.C. 20230; telephone (202) 482–5222.

SUPPLEMENTARY INFORMATION:

Background

On June 7, 1995, Ta Chen Stainless Pipe, Ltd. (Ta Chen), a manufacturer of merchandise subject to this order, requested that the Department conduct an administrative review of the antidumping duty order on pipe fittings from Taiwan. The period of review is June 1, 1994 through May 31, 1995.

On July 14, 1995, the Department published in the Federal Register (60 FR 36260) a notice of initiation of an administrative review of the order with respect to Ta Chen and the period June 1, 1994 through May 31, 1995.

Ta Chen, on November 20, 1995, requested that it be allowed to withdraw its request for a review and that the review be terminated.

The Department's regulations, at 19 CFR 353.22(a)(5) (1994), state that ''the Secretary may permit a party that requests a review under paragraph (a) of this section to withdraw the request not later than 90 days after the date of publication of notice of initiation of the requested review. The Secretary may extend this time limit if the Secretary decides that it is reasonable to do so.'' In light of the fact that no significant work has been done in this review, and in light of the burden upon the parties and the Department in completing this review, we have determined that it is reasonable to allow Ta Chen to withdraw its request for review. See Steel Wire Rope From Japan; Partial Termination of Antidumping Duty Administrative Reviews, 56 FR 41118 (August 19, 1991). Accordingly, the Department is terminating this review.

This notice serves as a reminder to parties subject to administrative protective orders (APOs) of their responsibility concerning disposition of proprietary information disclosed under APO in accordance with § 353.34(d) of the Department's regulations. 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.

We will issue appraisement instructions directly to the U.S. Customs Service.

This notice is in accordance with § 353.22(a)(5) of the Department's regulations (19 CFR 353.22(a)(5)).

Dated: July 26, 1996.

Joseph A. Spetrini,

Deputy Assistant Secretary, Enforcement Group III.

[FR Doc. 96–19724 Filed 8–1–96; 8:45 am]

BILLING CODE 3510–32–P

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

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

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

Docket Number: 95–097R. Applicant: Johns Hopkins University, Baltimore, MD 21218. Instrument: Stopped-Flow Spectrophotometer, Model SX.17MV. Manufacturer: Applied Photophysics Ltd., United Kingdom. Intended Use: See notice at 60 FR 57222, November 14, 1995. Reasons: The foreign instrument provides: (1) Sensitive fluorescence analysis, (2) sequential mixing capability and (3) minimum sample volume of 50 µl per shot after a volume of 100 µl to prime the first shot. Advice received from: The National Institutes of Health, June 5, 1996.

Docket Number: 96–016. Applicant: University of Iowa Hospitals and Clinics, Iowa City, IA 52242. Instrument: [^{11}C] Methylation Synthesis Module. Manufacturer: Nuclear Interface GmbH, Germany. Intended Use: See notice at 61 FR 25622, May 22, 1996. Reasons: The foreign instrument provides: (1) An integrated preparative chromatography unit, (2) automated solid phase purification and (3) radioactivity detection and monitoring of reactor products and chromatographic effluent. Advice received from: The National Institutes of Health, March 28, 1996.

Docket Number: 96–024. Applicant: The University of Georgia, Athens, GA 30602–2352. Instrument: Mass Spectrometer, Model VG AutoSpec. Manufacturer: Fisons Instruments, United Kingdom. Intended Use: See notice at 61 FR 25622, May 22, 1996. Reasons: The foreign instrument provides: (1) Matrix-assisted laser desorption/ionization and (2) precursor ion resolution to 10 000. Advice received from: The National Institutes of Health, March 29, 1996.

The National Institutes of Health advises in its memoranda that (1) the capabilities of each of the foreign instruments described above are pertinent to each applicant's intended purpose and (2) it knows of no domestic instrument or apparatus of equivalent scientific value for the intended use of each instrument.

We know of no other instrument or apparatus being manufactured in the United States which is of equivalent