January 9, 1997, 10:30 a.m., Herbert C. Hoover Building, Room 1617M–2, 14th Street between Constitution & Pennsylvania Avenues, N.W., Washington, D.C. The Committee advises the Office of the Assistant Secretary for Export Administration with respect to technical questions that affect the level of export controls applicable to materials and related technology.

Agenda:

General Session

1. Opening remarks by the Chairman.
2. Presentation of papers or comments by the public.
3. Discussion on Office of Exporter Services outreach program.
4. Review of Nuclear Proliferation Export Control of materials usable for production of isotope separation centrifuges.
5. Remarks and discussion on Biological Weapons Convention inspection proposals.
6. Briefing on October 7–8 workshop on ''Sampling and Analysis for Compliance Monitoring of the Biological Weapons Convention.''
7. Discussion on definitions of terms used in the Biological Weapons Convention Ad Hoc Group.
8. Election of new Chairperson.
9. Remarks on Bureau of Export Administration initiatives.

Executive Session

10. Discussion of matters properly classified under Executive Order 12958, dealing with U.S. export control programs and strategic criteria related thereto.

The General Session of the meeting will be open to the public and a limited number of seats will be available. To the extent time permits, members of the public may present oral statements to the Committee. Written statements may be submitted at any time before or after the meeting. However, to facilitate distribution of public presentation materials to the Committee members, the materials should be forwarded two weeks prior to the meeting to the address below: Ms. Lee Ann Carpenter, TAC Unit/OAS/EA Room 3886C, Bureau of Export Administration, U.S. Department of Commerce, Washington, D.C. 20230.

The Assistant Secretary for Administration, with the concurrence of the delegate of the General Counsel, formally determined on March 13, 1996, pursuant to section 10(d) of the Federal Advisory Committee Act, as amended, that the series of meetings or portions of meetings of the Committee and of any Subcommittee thereof, dealing with the classified materials listed in 5 U.S.C. 552(c)(1) shall be exempt from the provisions relating to public meetings found in section 10(a)(1) and (a)(3) of the Federal Advisory Committee Act. The remaining series of meetings or portions thereof will be open to the public.

A copy of the Notice of Determination to close meetings or portions of meetings of the Committee is available for public inspection and copying in the Central Reference and Records Inspection Facility, Room 6020, U.S. Department of Commerce, Washington, D.C. For further information or copies of the minutes call (202) 482–2583.

Dated: December 9, 1996.

Lee Ann Carpenter,

Director, Technical Advisory Committee Unit.

[FR Doc. 96–31601 Filed 12–12–96; 8:45 am]

BILLING CODE 3510–DT–M

International Trade Administration

[A-403-801]

Fresh and Chilled Atlantic Salmon From Norway, 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 26, 1995, the Department of Commerce (the Department) published the preliminary results of its administrative review of the antidumping duty order on fresh and chilled Atlantic salmon from Norway. The review covers 24 exporters, and the period April 1, 1993, through March 31, 1994. Based on our analysis of the comments received, we determine the dumping margins for two of the reviewed exporters, Skaarfish A/S (Skaarfish) and Norwegian Salmon A/S (Norwegian Salmon), have changed.

EFFECTIVE DATE: December 13, 1996.

FOR FURTHER INFORMATION CONTACT: Todd Peterson or Thomas Futtner, Office of Antidumping Compliance, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, N.W., Washington, D.C. 20230; telephone (202) 482-4106, or 482-3814, respectively.

SUPPLEMENTARY INFORMATION:

Applicable Statute and Regulations

The Department is conducting this review in accordance with section 751(a) of the Tariff Act of 1930, as amended (the Act). Unless otherwise indicated, all citations to the statute and to the Department's regulations are in reference to the provisions as they existed on December 31, 1994.

Background

On September 26, 1995, the Department published the preliminary results (60 FR 49579) of its administrative review of the antidumping duty order on fresh and chilled Atlantic salmon from Norway (April 12, 1991, 56 FR 14920). The Department has now completed this administrative review in accordance with section 751 of the Act.

Scope of the Review

The merchandise covered by this review is fresh and chilled Atlantic salmon (salmon). It encompasses the species of Atlantic salmon (Salmo salar) marketed as specified herein; the subject merchandise excludes all other species of salmon: Danube salmon; Chinook (also called ''king'' or ''quinnat''); Coho (''silver''); Sockeye (''redfish'' or ''blueback''); Humpback (''pink''); and Chum (''dog''). Atlantic salmon is whole or nearly whole fish, typically (but not necessarily) marketed gutted, bled, and cleaned, with the head on. The subject merchandise is typically packed in fresh water ice (chilled). Excluded from the subject merchandise are fillets, steaks, and other cuts of Atlantic salmon. Also excluded are frozen, canned, smoked or otherwise processed Atlantic salmon. Fresh and chilled Atlantic salmon is currently provided for under Harmonized Tariff Schedule (HTS) subheading 0302.12.00.02.09. The HTS item number is provided for convenience and Customs purposes. The written description remains dispositive.

Cost of Production and Foreign Market Value

We calculated the cost of production (COP) of salmon sold by each exporter based on the sum of the following: (1) The simple average of farmers' costs of cultivation (COC) (which included the cost of materials, fabrication, wellboat services, general expenses of the farmer, and any applicable fees); (2) processing expenses; and (3) each exporter's general expenses. The total COP was calculated on a Norwegian kroner per kilogram (NOK/kg) basis.

Based on the comments presented by both respondents and petitioner, and after further consideration and review, we have revised certain costs as detailed in the comments below.

We calculated foreign market value (FMV) based on c.i.f., duty paid prices to unrelated third country purchasers. We deducted, where appropriate, third country inland freight, air freight, inland/marine insurance, Norwegian export taxes, brokerage and handling, inland freight in Norway, and third country import duties. We made circumstance of sale adjustments, where appropriate, for differences in credit, commissions, and warranty expenses.

United States Price

We calculated the United States Price (USP) based on the price from the Norwegian exporter to unaffiliated parties where these sales were made prior to importation into the United States, in accordance with section 772(a) of the Act.

We calculated the USP based on packed, ex-factory prices to unaffiliated purchasers in the United States. We made deductions, where appropriate, for foreign inland freight, brokerage and handling, Norwegian export taxes, U.S. duties, and air freight in accordance with section 772(d)(2) of the Act. No other adjustments were claimed or allowed.

Analysis of Comments Received

We invited interested parties to comment on the preliminary results. We received timely comments from two of the respondents, Skaarfish Group and Norwegian Salmon, and the petitioner, the Coalition for Fair Atlantic Salmon Trade (FAST).

General Comments

Comment 1: Respondents contend that in establishing each respondent's cost of production the Department should use the acquisition prices from the unrelated fish farms rather than the farmer's cost of cultivation. By using the farmer's cost of cultivation, the respondents contend that the Department is departing from its practice of relying on acquisition prices in establishing COP when the supplier is not related to the respondent. Respondents claim that the Department erred in determining that fish farmers are the producers of the subject merchandise. According to respondents, the fish farmers produce live salmon, which respondents consider to be an input of the subject merchandise and outside the scope of the dumping order. Respondents claim that the live salmon input is transformed into merchandise covered by the scope of the order only through processing by the respondents. Respondents cite *Consolidated International Automotive, Inc.* v. *United States*, 809 F. Supp. 125, 128 n. 4 (CIT 1992) to demonstrate that, unless the sale of the input is by a related party, the courts uphold the use of acquisition prices in determining COP for a respondent.

Petitioner argues that the Department properly used the farms' costs of cultivation to establish the subject merchandise's cost of production. Petitioner points out that the Department rejected these same arguments in past administrative reviews and should continue to reject the argument that salmon is an input into the subject merchandise as there are no new facts or legal authority to justify a change in approach.

Department's Position: We consider the live salmon, produced by the fish farmers and sold to exporters such as Skaarfish and Norwegian Salmon, to be the same merchandise as is covered by the antidumping duty order, but at an earlier stage of production. Accordingly, live salmon is not an input but rather identical merchandise before it has been made ready for sale and shipment. Consequently, respondents' reliance on the *Consolidated International Automotive* decision is misplaced.

As was found in the less-than-fair-value (LTFV) investigation and first administrative review, Skaarfish continues to process a portion of its fish farm-sourced live salmon by gutting, cleaning, and packaging it. Norwegian Salmon, and in some cases Skaarfish, purchase and resell salmon that is already gutted and cleaned by the fish farmers. There is no transformation of merchandise outside the scope of the order to merchandise within the scope of the order as suggested by respondents. Instead, respondents are acting primarily as a reseller by merely preparing the merchandise for trans-Atlantic shipment. To determine the cost of producing salmon, Commerce properly reviewed respondents' costs as well as the fish farms' cost of cultivation.

Comment 2: The respondents argue that if the Department continues to use its cost of production methodology, the Department should develop an alternate methodology for selecting salmon farms. They contend that the current methodology is designed to determine the hypothetical costs of growing live salmon in Norway rather than to determine the salmon costs of a specific respondent. Furthermore, they allege that the methodology gives no consideration to the burdens placed on the respondents resulting from the investigation of unrelated live salmon suppliers. They further allege that inconsistent selection practices occurred when the Department chose not to sample the farms of one respondent, but chose to sample the farms of the other respondent. Respondents argue that the Department should adopt a standard selection methodology that does not place a financial burden on the respondents.

Petitioner argues that the Department's sampling methodology is correct. Petitioner points out that the Department's methodology ensured that farms were proportionately represented based on the quantity of salmon supplied to each respondent. Petitioner argues that the statute supports the Department's decision to sample one respondent and not another.

Department's Position: We disagree with respondents. Respondents are incorrect to contend that the current methodology is designed to determine the hypothetical costs of growing live salmon in Norway rather than to determine the salmon costs of a specific respondent. By choosing to sample only those farms that supplied each exporter, the Department is ensuring that the calculated costs of growing live salmon are representative of that specific exporter.

The Department is aware that all administrative reviews place a degree of burden on respondent firms. The Department intends to keep those burdens manageable for both the respondents and itself. Under section 777A of the Act, the Department has the discretion to sample respondents. In deciding whether to sample, the Department determined that it was both administratively necessary and methodologically appropriate to sample among the 50 salmon farmers that supplied Skaarfish A/S, but unnecessary to sample the nine salmon farmers that supplied Norwegian Salmon.

Comment 3: Respondents argue that the Department's use of best information available (BIA) should be revised to realistically reflect the unique circumstances present in the review. Respondents contend that they have no leverage over unrelated suppliers who have no interest in the antidumping administrative review. Thus, the unrelated suppliers have no incentive to supply confidential cost data. Respondents propose that non-responding farms should be disregarded from the sample. Alternatively, they argue that as BIA, the Department should use the average COC of the responding farms rather than the COC of the highest farm. Respondents point to *Allied-Signal Aerospace Co.* v. *United States*, 28 F.3d 1188 (Fed. Cir. 1994) to demonstrate that the Department has the authority to adopt different approaches when applying BIA.

Petitioner contends that the Department correctly applied BIA to the unique circumstances of this review. Petitioner contends that the salmon farmers do have a significant interest at stake in participating in antidumping reviews. The salmon farmers are aware of the effect that failing to respond has on the exporter's ability to sell their salmon to the United States.

Department's Position: For Norwegian Salmon, we applied BIA to six of the

nine farms, because those six did not submit questionnaire responses. For Skaarfish, we applied BIA to four of the 13 farm selections, because those four did not submit questionnaire responses. We chose as BIA the highest calculated COC of the responding farms and applied that COC to each of the nonresponding farms.

Under section 776(c) of the Act, the Department has the authority to use BIA ''whenever a party or any other person refuses or is unable to produce information requested.'' Thus, the Department may resort to BIA not only when a party ''refuses,'' but also when a party is ''unable'' to provide the requested information, for whatever reason. The *Allied Signal* decision to which respondents refer affirmed the Department's application of BIA to a non-recalcitrant party which was unable to provide requested data.

The elimination of non-responding farms from the sample, as respondents advocate, would reward non-responding farms and could encourage non-compliance in future reviews. Moreover, it would impair the integrity of the sample because it would detract from the randomness of the results. Therefore, we continue to apply the same BIA rules applied in the preliminary results.

Comment 4: Respondents argue that the Department should apply the 50-90-10 rule used with highly perishable products rather than the 10-90-10 rule in determining when to disregard below-cost sales from the calculation of FMV. Respondents contend that salmon is a highly perishable product and that the salmon industry cannot respond quickly to changing market conditions and must sell the salmon when the salmon reach maturity. Respondents cite *Certain Fresh Winter Vegetables from Mexico*, 45 FR 20512 (March 28, 1980) (*Vegetables*); *Fall Harvested Round White Potatoes from Canada*, 48 FR 51669 (November 10, 1983) and *Fresh Cut Flowers from Mexico*, 55 FR 12696 (April 5, 1990) to support their position.

Petitioner contends that the Department correctly applied the 10/90/10 test because the subject merchandise is not a highly perishable product as defined by the Department in *Vegetables*. Petitioner points out that, unlike *Vegetables*, the respondents in this case can control the time of sale of the subject merchandise. In addition, the subject merchandise is alive and not deteriorating at the time of the sales transaction.

Department's Position: We agree with petitioner. As we have explained in prior reviews of this order, under the 10/90/10 test, we do not disregard sales if less than 10 percent are below cost and made over an extended period of time; we disregard sales only if between 10 and 90 percent are below cost, and we disregard all sales if more than 90 percent are below cost. In past cases, the Department has used the 50/90/10 test in cases involving highly perishable agricultural products. Under a 50/90/10 test, the Department would not disregard any below-cost sales unless more than 50 percent of sales were below cost.

We believe that fresh and chilled Atlantic salmon is *not* a highly perishable product. As we found in the original LTFV investigation and first administrative review, farmers have the ability to control the time of sale of their output without materially affecting the quality of the merchandise. It is not unusual for farmers to delay sales for an extended period of time until they receive a favorable price offer. Moreover, exporters have the ability to coordinate future salmon purchases with farmers to coincide with demand and processing capabilities. Accordingly, application of the 50-90-10 rule is not relevant in this case.

Comment 5: Norwegian Salmon and petitioner maintain that the Department should correct a computer error in the margin calculations for Norwegian Salmon where an expense, of a proprietary nature, was incorrectly deducted twice from foreign market value.

Department's Position: We agree and have corrected this clerical error by eliminating the double deduction.

Comment 6: Respondent argues that the Department used the incorrect tax methodology to adjust for Norwegian export tax in the preliminary results for Norwegian Salmon.

Petitioner claims that the Department simply did not subtract Norwegian Salmon's export tax from its reported U.S. sales prices.

Department's Position: We agree with petitioner and corrected this error. Section 772 of the Act and section 353.41 of the Department's regulations state that the export tax should be subtracted from U.S. price. See 19 U.S.C. 1677a(d)(2)(B) and 19 C.F.R. 353.41(d)(2)(ii).

Comment 7: Petitioner contends that the Department incorrectly stated in its September 26, 1995, Analysis Memorandum that there were no third country sales below cost and, therefore, there were no disregarded sales. However, according to the computer program, sales were disregarded because Norwegian Salmon made third country sales below the cost of production.

Norwegian Salmon contends that the Department incorrectly compared Norwegian Salmon's third country sales to the cost of production on a month-by-month basis rather than on a POR-model basis. Respondent claims that the Department's computer program treats each month as a model rather than comparing the one model of salmon to the COP for the entire POR.

Department's position: We agree with both petitioner and respondent. The Department incorrectly stated in the Analysis Memorandum that there were no sales below the cost of production and, therefore, there were no disregarded sales. Rather, the cost test results indicated that third country sales made below cost should be disregarded in its calculations for the preliminary results. For the final results, however, we discovered that the calculation of above- and below-cost data, used in the preliminary results, was inaccurate due to an error in the computer program. This error has been corrected for these final results.

Also, the Department did incorrectly treat each month of the POR as a model, as asserted by respondent. The Department has corrected this error. Sales of salmon are now compared to the cost of production on a POR basis.

Norwegian Salmon Farm Specific Issues

Farm B

Comment 8: Petitioner contends that the Department's calculations understated the feed costs for Farm B because they failed to incorporate revised information contained in the verification report.

Norwegian Salmon argues that the Department correctly stated and allocated feed costs for Farm B. Respondent contends that the lower feed costs used by the Department in its preliminary results are correct because we also revised the total harvest weight of the 1992 generation salmon downward.

Department's Position: We agree with petitioner. In its preliminary results, the Department failed to use the revised, higher total feed costs that were based on information gathered at verification. This error has been corrected. The respondent is incorrect that the revised harvest quantities affect the total feed costs Farm B incurred. *See* Farm B, Verification of Cost of Production, December 12, 1994.

Comment 9: Petitioner contends that there were no costs reported for the 1992 generation salmon sold in calendar year 1994. As a result, the net production quantity for Farm B was overstated due to the fact that there

were 1992 generation salmon sales in 1994, but no associated 1994 costs reported for the 1992 generation salmon. Petitioner advocates using only the total quantity of 1992 generation salmon that was produced in 1992 and 1993 in the COC calculation.

Norwegian Salmon contends that the salmon sold in 1994 were produced in 1992 and 1993. According to Norwegian Salmon, the COC figures already include costs for the salmon that were sold in 1994, and therefore no adjustment is needed.

Department's Position: We agree in part with both petitioner and respondent. Petitioner is correct that there are no costs reported for those 1992 generation salmon sold in 1994. However, as respondent pointed out, the costs associated with the 1992 generation were reported for 1992 and 1993. The net production quantities do not need to be modified since the quantities produced in 1992 and 1993 and their respective costs are not in question. Therefore to make the production costs and production quantities correspond to the same period of time, we corrected the total harvest quantity by eliminating the 1992 generation salmon harvested in 1994.

Comment 10: Petitioner contends that an extraordinary expense item found in Farm B's 1993 general ledger should be included in Farm B's 1993 cost calculations just as a similar 1992 extraordinary expense item found in its 1992 general ledger was included in Farm B's 1992 cost calculations.

Norwegian Salmon argues that the Department correctly excluded the extraordinary expense item in the calculation of Farm B's COC. Respondent argues that Farm B, participating in its first administrative review, incurred an extraordinary expense when it could not collect on accounts receivable as a result of the Norske Fiskeoppdretternes Salgslag (FOS) bankruptcy in 1991. Thus, respondent claims that this extraordinary expense, although appearing in 1993's general ledger, does not affect the COC of the 1992 generation salmon under review.

Department's Position: We agree in part with both the petitioner and respondent. The petitioner is correct that since the extraordinary expense appears in Farm B's general ledger as an expense, it should increase Farm B's COC. While respondent classifies this expense as an ''extraordinary''expense, it clearly does not meet the generally accepted definition of an extraordinary expense. According to generally accepted accounting practices, write-down and write-off of receivables and inventory are not extraordinary because they relate to normal business operational activities. Following the practice set in *Fresh and Chilled Atlantic Salmon From Norway: Final Results of Antidumping Administrative Review*, (58 FR 37912), comment 18, these expenses are not considered extraordinary and are included as a component of the cost of cultivation. This expense, however, is clearly not related to the 1992 generation salmon under review since the FOS bankruptcy occurred before the 1992 generation salmon were put in the water. If Farm B was involved in a previous review where this bad debt expense was associated with the generation of salmon under review, the expense would be included in the COC of that POR. Therefore, we excluded this expense from the COC for the products currently under review.

Comment 11: Petitioner contends that several overhead cost items reported by Farm B should be added to, and not excluded from, costs associated with the 1992 generation under review.

Norwegian Salmon contends that the Department correctly allowed certain overhead cost items to be deducted from Farm B's cost of cultivation.

Department's Position: We agree with the respondent. Although the Department did not verify these specific journal entries, we verified the accuracy and integrity of Farm B's audited financial statements, of which these specific entries are a part. Thus, in accepting the whole, we accept the individual entries as presented by the respondent, unless otherwise noted.

Farm C

Comment 12: Petitioner contends that the indemnity reported by Farm C was not correctly reflected in the COC calculations. Petitioner claims that the indemnity should be allocated to both 1991 and 1992 generation salmon rather than to just 1992 generation salmon. Furthermore, if the indemnity is accepted by the Department, the associated loss must also be accounted for in the cost calculations.

Norwegian Salmon argues that the Department correctly deducted and allocated Farm C's indemnity. Respondent states that the indemnity was not allocated to the 1991 generation because 1991 generation salmon were at another location and were not affected by the underwater detonations which caused the salmon loss. Respondent states that all costs associated with the loss of salmon were fully accounted for in Farm C's COC.

Department's Position: We note that Farm C received an indemnity to compensate it for damage caused to its salmon farm by underwater detonations. We agree that the indemnity was correctly allocated only to the 1992 generation as the 1991 generation was kept at a different location and not affected by these underwater detonations. However, we failed to include Farm C's salmon loss, as it appears in its 1993 financial statements, in its COC calculations. We have corrected this oversight by offsetting the indemnity received by the loss claimed in Farm C's 1993 income statement.

Comment 13: Petitioner contends that according to the October 28, 1994, supplemental questionnaire response and Farm C's verification report, the Department used incorrect feed costs and marketing expenses for Farm C.

Department's position: The Department agrees and has used the revised feed costs and marketing expenses found in the October 28, 1994, supplemental questionnaire response and Farm C's verification report in the cost of cultivation calculation.

Skaarfish Farm Specific Issues

Farm A

Comment 14: Petitioner contends that the smolt costs that we used in our calculations for Farm A were understated because the credit costs incurred by the related smolt supplier of Farm A were not included in the analysis.

Skaarfish maintains that Farm A did not understate the costs of financing the smolt purchases from its related supplier. Respondent argues that under the terms of delivery, if Farm A was granted a longer period of time for payment, the financing cost associated with that longer period was reflected in the higher unit price for the smolt.

Department's Position: We agree with respondent. The Department verified the unit price of smolt purchased from Farm A's supplier. In an arm's length transaction, those prices reflect the total costs incurred by Farm A. We, therefore, used the respondent's reported smolt prices in the calculation of Farm A's cost of cultivation.

Comment 15: Petitioner contends that the Department should use the smolt costs contained in the Farm A verification report rather than the smolt costs found in Farm A's general ledger.

Respondent argues that the two smolt amounts differ because the one in the verification report includes the 20 percent value-added tax while the amount found in the general ledger does not.

Department's Position: We agree with respondent. As noted in the verification

report, the correct smolt expense is found in the general ledger, net of the value-added tax.

Farm E

Comment 16: Petitioner contends that the Department should use the smolt costs discovered at verification for Farm E.

Respondent maintains that Farm E correctly accounted for its smolt costs. Respondent maintains that the amount petitioner is arguing in favor of includes the value-added tax which does not belong in the Department's cost calculations.

Department's Position: We agree with respondent. The correct smolt expense is found in the general ledger, net of the value-added tax.

Farm G

Comment 17: Petitioner contends that the Department incorrectly did not include any processing costs for Farm G.

Department's Position: We agree and have included the appropriate processing costs for Farm G. We also discovered that an incorrect processing cost was used for the farms that did not submit processing costs. We replaced the processing cost used in the preliminary results with the adjusted processing cost provided by Skaarfish in its August 11, 1994 submission.

Comment 18: Petitioner contends that the Department should not allow the use of warranty expense data submitted by Skaarfish during verification because it is new and unsolicited information. Furthermore, petitioner claims that the use of this information constitutes a double counting of warranty expenses. To demonstrate the double counting, petitioner points to the August 25, 1994, questionnaire response where Skaarfish stated: ''To the best of our knowledge and belief there were no warranty expenses for sales to France during the POR. In any event, a warranty will normally result in a credit-note/price-reduction to the customer and is therefore covered by the reported unit prices.''

Skaarfish argues that the Department has a long-standing policy to accept corrections of previously submitted information at verification. The error in reporting warranty expense information was a result of a misunderstanding between company officials in France regarding what constituted a warranty expense. Respondent claims that the error did not amount to a comprehensive error or misstatement of fact, nor was the information hidden or misrepresented during verification (*citing Disposable Pocket Lighters From the People's Republic of China,* 60 FR 22359, 22365 (May 5, 1995).) Furthermore, respondent argues that there is no evidence on the record to suggest a similar warranty expense on U.S. sales.

Department's Position: We agree with respondent. At verification Skaarfish discovered that there was a misunderstanding concerning warranty expenses in the compilation of its questionnaire response. To correct the mistake, Skaarfish submitted third country warranty expense data at verification. It is the Department's practice to accept corrections of previously submitted information at verification as long as those errors are not comprehensive or exhibit a systematic misstatement of fact. (*See Sulfur Dyes, Including Sulfur Vat Dyes, From the People's Republic of China,* 58 F.R. 7537 (February 8, 1993).) Furthermore, the Department verified the accuracy of the French warranty data.

Comment 19: Petitioner contends that the Department should correct the methodology Skaarfish used to allocate depreciation costs. Petitioner argues that Skaarfish allocated depreciation expenses to common areas and to non-production activities such as parking lots. Petitioner proposes that the Department re-allocate depreciation costs based on the relative space occupied by Skaarfish's production lines.

Department's Position: We agree, in part with petitioner. Respondents incorrectly allocated depreciation expenses. However, basing the allocation of all depreciation expenses on a square-meter basis, as proposed by petitioner, neglects the level of financial investment required for the various production activities. Therefore, for these final results we allocated costs associated with the depreciation of machinery and equipment on the basis of the relationship of costs of processing salmon to all other products. The costs associated with the depreciation of buildings were allocated on the basis of square meters. This methodology more accurately reflects the amount of depreciation expense to be allocated to subject merchandise and is the methodology used in the first administrative review. (*See Fresh and Chilled Atlantic Salmon From Norway: Final Results of Antidumping Administrative Review,* 58 FR 37912).

Final Results of Review

As a result of comments received and programming errors corrected, we have revised our preliminary results and determine that the following margins exist for the period April 1, 1993, through March 31, 1994:

Manufacturer/Exporter	Margin (percent)
ABA A/S	*31.81
Artic Group	**31.81
Artic Products Norway A/S	*31.81
Brodrene Sirevag A/S	*23.80
Cocoon Ltd A/S	*31.81
Delfa Norge A/S	*31.81
Delimar A/S	***
Deli-Nor A/S	***
Fjord Trading LTD. A/S	*23.80
Fresh Marine Co. Ltd	**31.81
Greig Norwegian Salmon	**31.81
Harald Mowinckel A/S	*23.80
Imperator de Norvegia	*31.81
More Seafood A/S	*31.81
Nils Willksen A/S	*31.81
North Cape Fish A/S	*31.81
Norwegian Salmon A/S	18.65
Norwegian Taste Company A/S	**31.81
Olsen & Kvalheim A/S	*23.80
Sekkingstad A/S	*23.80
Skaarfish-Mowi A/S	2.28
Timar Seafood A/S	*31.81
Victoria Seafood A/S	**31.81
West Fish Ltd. A/S	*23.80

* No shipments during the period; margin from the last administrative review.

** No response; highest margin from the original LTFV investigation.

*** No shipments or sales subject to this review; the firm had no individual rate from any segment of this proceeding.

The Department shall determine, and the Customs Service shall assess, antidumping duties on all appropriate entries. The Department will issue appraisement instructions concerning all respondents directly to the U.S. Customs Service.

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 for by section 751(a)(1) of the Act: (1) The cash deposit rates for the reviewed firms will be the rates indicated 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 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 or any previous review conducted by the Department or the LTFV investigation, the cash deposit

rate will be 23.80 percent, the all others rate from the LFTV 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 353.26 to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

This notice also serves as a reminder to parties subject to administrative protective 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 or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of the 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: December 4, 1996.

Robert S. LaRussa,

Acting Assistant Secretary for Import Administration.

[FR Doc. 96–31590 Filed 12–12–96; 8:45 am]

BILLING CODE 3510–DS–P

[A–570–601]

Tapered Roller Bearings and Parts Thereof, Finished and Unfinished, From the People's Republic of China; Final Results of Antidumping Duty Administrative Reviews

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

ACTION: Notice of final results of antidumping duty administrative reviews of tapered roller bearings and parts thereof, finished and unfinished, from the People's Republic of China.

SUMMARY: On August 25, 1995, the Department of Commerce (the Department) published the preliminary results of its administrative reviews of the antidumping duty order on tapered roller bearings (TRBs) and parts thereof, finished and unfinished, from the People's Republic of China (PRC). The periods of review (PORs) are June 1, 1990, through May 31, 1991; June 1, 1991, through May 31, 1992; and June 1, 1992, through May 31, 1993.

Based on our analysis of comments received, we have made changes to the margin calculations, including corrections of certain clerical errors. Therefore, the final results differ from the preliminary results. The final weighted-average dumping margins are listed below in the section entitled ''Final Results of Review.''

We have determined that sales have been made below foreign market value (FMV) during each of the above periods. Accordingly, we will instruct the U.S. Customs Service to assess antidumping duties equal to the difference between United States price (USP) and FMV.Q

EFFECTIVE DATE: December 13, 1996.

FOR FURTHER INFORMATION CONTACT: Charles Riggle, Hermes Pinilla, Andrea Chu, Donald Little, or Kris Campbell, 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 AND REGULATIONS: Unless otherwise indicated, all citations to the statute and to the Department's regulations are references to the provisions as they existed on December 31, 1994.

SUPPLEMENTARY INFORMATION:

Background

On August 25, 1995, the Department published in the Federal Register the preliminary results of its administrative reviews of the antidumping duty order on TRBs from the PRC. *See Tapered Roller Bearings and Parts Thereof, Finished and Unfinished, From the People's Republic of China; Preliminary Results of Antidumping Duty Administrative Reviews,* 60 FR 44302 (August 25, 1995) (Preliminary Results). We gave interested parties an opportunity to comment on our preliminary results and held a public hearing on October 19, 1995. The following parties submitted comments: The Timken Company (petitioner); Shanghai General Bearing Company, Limited (Shanghai); Guizhou Machinery Import and Export Corporation (Guizhou Machinery), Henan Machinery and Equipment Import and Export Corporation (Henan), Jilin Province Machinery Import and Export Corporation (Jilin), Liaoning MEC Group Company Limited (Liaoning), Luoyang Bearing Factory (Luoyang), Premier Bearing and Equipment Limited (Premier), and Wafangdian Bearing Industry Corporation (Wafangdian) (collectively referred to as Guizhou Machinery *et al.*); Chin Jun Industrial Limited (Chin Jun); Transcom, Incorporated (Transcom); and L&S Bearing Company/LSB Industries (L&S).

We have conducted these administrative reviews in accordance with section 751(a)(1) of the Tariff Act of 1930, as amended (the Act), and 19 CFR 353.22.

Scope of Reviews

Imports covered by these reviews are shipments of TRBs and parts thereof, finished and unfinished, from the PRC. This merchandise is classifiable under the *Harmonized Tariff Schedule* (HTS) item numbers 8482.20.00, 8482.91.00.60, 8482.99.30, 8483.20.40, 8483.20.80, 8483.30.80, 8483.90.20, 8483.90.30 and 8483.90.80. Although the HTS item numbers are provided for convenience and customs purposes, our written description of the scope of these proceedings is dispositive.

Best Information Available

In accordance with section 776(c) of the Act, we have determined that the use of the best information available (BIA) is appropriate for a number of firms. For certain firms, total BIA was necessary, while for other firms only partial BIA was applied. Our application of BIA is further discussed in the *Analysis of Comments Received* section of this notice.

Analysis of Comments Received

Comment 1: Petitioner argues that the Department's preliminary finding that there are nine independent Chinese TRB producers entitled to separate antidumping margins and duty rates is inconsistent with the preliminary determination that the TRB industry is not sufficiently market-oriented to allow for the use of home market prices. Petitioner states that, where the government retains significant control over an entire industry, there is sufficient direct or indirect control to warrant treating all of the producers as ''related'' for purposes of section 773(e)(4)(F) of the Act and, therefore, to calculate only a single margin for these companies. Petitioner contends that, if separate rates are calculated, there is a strong incentive to channel U.S. exports through exporters with the lowest margins, and that the record establishes that various TRB producers not only market their own bearings but also perform sales and marketing functions with respect to TRB models produced by other companies.

Petitioner further contends that the Department's *de jure* and *de facto* separate rates analysis places an impossible burden of proof on domestic