least one of its surfaces modified by the application of 0.5 micrometers of SBR latex has also been ruled as not within the scope of the order.

PET film is currently classifiable under Harmonized Tariff Schedule (HTS) subheading 3920.62.00.00. The HTS subheading is provided for convenience and for U.S. Customs purposes. The written description remains dispositive as to the scope of the product coverage.

The review covers the period June 1, 1999 through May 31, 2000. The Department has conducted this review in accordance with section 751 of the

Analysis of Comments Received

All issues raised in the case and rebuttal briefs are addressed in the "Issues and Decision Memorandum" (Decision Memorandum) from Joseph A. Spetrini, Deputy Assistant Secretary for Import Administration to Faryar Shirzad, Assistant Secretary for Import Administration, dated November 7, 2001 which is adopted by this notice. A list of the issues which parties have raised and to which we have responded, all of which are in the Decision Memorandum, is attached to this notice as an Appendix. Parties can find a complete discussion of all issues raised in this review and the corresponding recommendations in this public memorandum which is on file in the Central Records Unit, room B-099 of the main Commerce building. In addition a complete version of the Decision Memorandum can be accessed directly on the Web at www.ia.ita.doc.gov. The paper copy and electronic version of the Decision Memorandum are identical in content.

Changes Since the Preliminary Results of Review

We have revised SKC's calculation of the general expense ratio making allowances for offsets for "miscellaneous income," "rental income," "gain on disposal of fixed asset" and the portion of SKC's "gain on foreign currency transaction" and "gain on foreign currency translation" that do not relate to accounts receivable. Additionally, we have recalculated the CEP profit ratio for SKC by adding to the gross price the U.S. interest revenue, duty drawback and billing adjustments realized by SKC. (Further details regarding these changes can be found in the Decision Memorandum and the SKC November 7, 2001 Final Results Analysis Memorandum, both of which are on file in room B-099 of the main Commerce building.) Finally, we have classified HSI's U.S. sales as CEP

transactions. See the Decision Memorandum and HSI November 7, 2001 Final Results Analysis Memorandum (which is also on file in room B–099 of the main Commerce building).

Final Results of Review

As a result of our analysis of the comments received, we determine that the following margins exist for the period June 1, 1999 through May 31, 2000:

Company	Margin (percent)
HSI	0
Hyosung	0
SKC	1.91

The U.S. Customs Service will assess antidumping duties on all appropriate entries. The Department will issue appraisement instructions directly to the Customs Service. We have calculated an importer-specific assessment rate for subject merchandise based on the ratio of the total amount of antidumping duties calculated for the examined sales to the total entered value of sales examined.

Furthermore, the following deposit requirements shall be required for all shipments of PET film from the Republic of Korea entered, or withdrawn from warehouse, for consumption on or after the publication date of these final results of this review, as provided by section 751(a)(1) of the Act: (1) The cash deposit for SKC shall be 1.91 percent; (2) since the rate for Hyosung is zero no cash deposit shall be required for that firm, (3) because we are revoking the order with respect to HSI, no cash deposit will be required for that firm and suspension of liquidation will be lifted for merchandise produced and exported by HSI, (4) for merchandise exported by manufacturers or exporters not covered in this review but covered in the less-than-fair-value (LTFV) investigation or a previous review, the cash deposit will continue to be the most recent rate published in the final determination or final results for which the manufacturer or exporter received a company-specific rate; (5) if the exporter is not a firm covered in this review or the original investigation, but the manufacturer is, the cash deposit rate will be that established for the manufacturer of the merchandise in the final results of the most recent review or the LTFV investigation; and (6) if neither the exporter nor the manufacturer is a firm covered in this or any previous reviews, the cash deposit rate will be 21.50 percent, the "all

others" rate established in the LTFV investigation. (See Polyethylene Terephthalate Film, Sheet, and Strip from the Republic of Korea: Notice of Final Court Decision and Amended Final Determination, 62 FR 50557, (September 26, 1997).)

This notice serves as the 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 (APOs) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a). 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 notice of administrative review and revocation in part is in accordance with section 751(a)(1) of the Act.

Dated: November 7, 2001.

Faryar Shirzad,

Assistant Secretary, for Import Administration.

Appendix—Issues in the Decision Memorandum

- 1. Exclusion of Non-Operating Income in Calculation of SKC's General Expense Ratio
- 2. Accounting for SKC's B-grade Film Costs
- 3. Whether HSI's sales are CEP or EP transactions
 - 4. Revocation of Order with respect to HSI
- 5. Calculation of SKC's CEP and CV profit ratios.

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DEPARTMENT OF COMMERCE

International Trade Administration [A-201-822]

Stainless Steel Sheet and Strip in Coils From Mexico; Antidumping Duty Administrative Review; Time Limits

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

ACTION: Notice of extension of time limits.

SUMMARY: The Department of Commerce (the Department) is extending the time limits for the final results of the 1999-2000 administrative review of the antidumping duty order on stainless steel sheet and strip in coils from Mexico. This review covers one manufacturer/exporter of the subject merchandise to the United States and the period January 4, 1999 through June 30, 2000.

EFFECTIVE DATE: November 15, 2001.

FOR FURTHER INFORMATION CONTACT:

Deborah Scott at (202) 482-2657 or Robert James at (202) 482-0649, Antidumping and Countervailing Duty Enforcement Group III, Office Eight, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue NW, Washington, DC 20230.

SUPPLEMENTARY INFORMATION: On August 8, 2001, we published the preliminary results of this administrative review. See Stainless Steel Sheet and Strip in Coils from Mexico; Preliminary Results of Antidumping Duty Administrative Review, 66 FR 41523. Currently, the final determination in this administrative review is due on December 6, 2001. Petitioners' and respondent's case and rebuttal briefs raise complicated issues such as major inputs purchased from affiliated and unaffiliated suppliers and the use of downstream sales. Because it is not practicable to complete this review within the normal statutory time limit, the Department is extending the time limits for completion of the final results until February 4, 2002 in accordance with section 751(a)(3)(A) of the Tariff Act of 1930, as amended.

This extension is in accordance with section 751(a)(3)(A) of the Tariff Act of 1930, as amended (19 U.S.C. 1675 (a)(3)(A) (2001)).

Dated: November 8, 2001.

Joseph A. Spetrini,

Deputy Assistant Secretary for Import Administration, Group III.

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-428-825]

Stainless Steel Sheet and Strip in Coils From Germany: Notice of Court **Decision and Suspension of** Liquidation

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

ACTION: Notice of Court Decision and Suspension of Liquidation.

EFFECTIVE DATE: November 15, 2001. SUMMARY: On October 19, 2001, the Court of International Trade (the Court) affirmed the redetermination made by the Department of Commerce (the Department) pursuant to the Court's remand of the final determination of sales at less than fair value of stainless steel sheet and strip in coils (stainless sheet) from Germany. See Krupp Thyssen Nirosta GmbH and Krupp Hoesch Steel Products, Inc. v. United States, Court No. 99-08-0050, Slip Op. 01-123 (CIT October 19, 2001). In the redetermination the Department (i) used neutral facts available for the purpose of calculating U.S. Reseller's margin rate and any other calculation predicated on U.S. Reseller's cost and sales data1: and. (ii) calculated facts available for the reseller in a way that enabled the facts available rate and the sales prices to which it is applied to be adjusted to be net of movement and selling expenses. The results of the remand redetermination are shown below. Consistent with the decision of the U.S. Court of Appeals for the Federal Circuit in Timken Co. v. United States, 893 F.2d 337 (Fed. Cir. 1990) (Timken), the Department will continue to order the suspension of liquidation of the subject merchandise until there is a "conclusive" decision in this case.

FOR FURTHER INFORMATION CONTACT: Patricia Tran or Robert James at (202) 482–1121, or (202) 482–0649, respectively, 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.

SUPPLEMENTARY INFORMATION:

Background

On July 27, 1999, the Department published in the Federal Register a

notice of amended final determination of sales at less than fair value and antidumping duty order on stainless steel sheet and strip in coils from Germany. See Notice of Amended Final Determination of Sales at Less Than Fair Value and Antidumping Duty Order; Stainless Steel Sheet and Strip in Coils From Germany, 64 FR 40557 (July 27, 1999) (Amended Final Determination).

Following publication of the amended final determination, KTN and Krupp Hoesch Steel Products, Inc. (KHSP) filed a lawsuit with the Court challenging certain aspects of the Department's findings in the antidumping investigation of stainless steel sheet and

strip in coils from Germany.

On July 31, 2000, the Court remanded eight issues from the *Amended Final* Determination, ordering the Department i) to explain why its choice of adverse facts available for the German resellers was "rationally related to KTN's sales and indicative of its customary selling practices," and why these facts available were not unduly harsh or punitive; ii) to explain which data fields in the U.S. Reseller's U.S. cost database were verified or verifiable; iii) to explain whether, and to what extent, errors in the U.S. Reseller's cost response tainted its attendant sales database; iv) to adduce substantial evidence that KTN had the ability to check the U.S. Reseller's database for errors prior to verification; v) to point to additional evidence, aside from computer programming errors, for assigning adverse facts available to the U.S. Reseller; vi) to explain why the Department's allocation methodology for the U.S. Reseller's sales of unknown origin was not unduly harsh or punitive; vii) to explain its refusal to deduct movement and selling expenses from the U.S. Reseller's gross unit price prior to applying adverse facts available; and viii) to exclude the U.S. Reseller's sales of non-subject merchandise (i.e., cut-tolength sheet and strip) from the margin calculation. See Krupp Thyssen Nirosta GmbH and Krupp Hoesch Steel Products, Inc. v. United States, Court No. 99-08-0050, Slip Op. 00-89 (CIT 2000) (Krupp I).

Furthermore, with respect to points (ii) and (iii), the Court ordered the Department to use the U.S. Reseller's data if it found the information was verified or verifiable, "subject to filling any gaps, as noted in the [C]ourt's opinion, with facts available." Krupp I at 19. The Court further held, with respect to points (iv) and (v), that if the Department could not produce evidence of KTN's ability to check its data prior to verification, and evidence of errors

 $^{^{\}scriptscriptstyle 1}$ "U.S. Reseller" refers to an affiliate of respondent Krupp Thyssen Nirosta, GmbH (KTN). The firm's name is considered proprietary.