PCRBs: (1) in surrogate financial ratios we included "rates and taxes" in the SG&A calculation, (2) material costs were adjusted for changes in raw material inventories, (3) the appropriate profit amount was used and (4) we revised the calculation of the total value of direct materials to include the value of upper polyvinylchloride ("PVC") inputs.

Final Results of the Review

The Department has determined that the following preliminary dumping margins exist for the period August 1, 2005, through July 31, 2006:

POLYETHYLENE RETAIL CARRIER BAGS
FROM THE PRC

Manufacturer/Exporter	Weighted-Average Margin (Percent)
Chun Hing Plastic Pack- aging Mfy. Ltd. and Chun Yip Plastic Bag Factory Dongguan Nozawa Plastics Products Co., Ltd. and United Power Packaging,	17.30
Ltd. Rally Plastics Co., Ltd.	2.58 32.02

Assessment Rates

The Department intends to issue assessment instructions to U.S. Customs and Border Protection ("CBP") 15 days after the date of publication of these final results of review. In accordance with 19 CFR 351.212(b)(1), we have calculated importer or customer-specific assessment rates for merchandise subject to this review.

Cash Deposit Requirements

The following cash deposit requirements will be effective upon publication of the final results of the administrative review for shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results, as provided by section 751(a)(2)(C) of the Act: (1) for subject merchandise exported by Chun Hing, Nozawa, and Rally, the cashdeposit rate will be that established in the final results of review (except, if the rate is zero or *de minimis*, no cash deposit will be required); (2) for previously reviewed or investigated companies not listed above that have separate rates, the cash-deposit rate will continue to be the company-specific rate published for the most recent period; (3) for all other PRC exporters of subject merchandise, which have not been found to be entitled to a separate rate, the cash-deposit rate will be PRC-wide

rate of 77.57 percent; (4) for all non-PRC exporters of subject merchandise that have not received their own rate, the cash-deposit rate will be the rate applicable to the PRC exporter that supplied that exporter. These deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

This notice also serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f)(2) 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 return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305, which continues to govern business proprietary information in this segment of the proceeding. Timely written notification of the return/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 violation that is subject to sanction.

This administrative review and this notice are in accordance with sections 751(a)(1) and 777(i) of the Act, 19 CFR 351.213, and 19 CFR 351.221(b)(4).

Dated: March 10, 2008.

David M. Spooner,

Assistant Secretary for Import Administration.

APPENDIX

List of Comments and Issues in the **Issues and Decision Memorandum**

Comments with Respect to Surrogate Financial Ratios

Comment 1: Offset of Selling, General, and Administrative ("SG&A") by Interest Income

Comment 2: "Rates and Taxes" in the SG&A Calculation

Comment 3: Adjustment to Material Costs by the Amount of Changes in Raw Material and Work-In-Progress Inventories

Comment 4: Correction to the Profit Amount

Comments with Respect to Nozawa

Comment 5: Cash Deposit and Liquidation Instructions

Comments with Respect to Rally

Comment 6: Appropriate Surrogate Value for Ink Comment 7: Valuation of Recycled Scrap and Scrap By-Product Comment 8: Revised Allocation Methodology [FR Doc. E8-5300 Filed 3-14-08; 8:45 am] BILLING CODE 3510-DS-S

DEPARTMENT OF COMMERCE

International Trade Administration

[C-580-851]

Dynamic Random Access Memory Semiconductors from the Republic of Korea: Final Results of Countervailing **Duty Administrative Review**

AGENCY: Import Administration, International Trade Administration, Department of Commerce. SUMMARY: On September 10, 2007, the Department of Commerce published in the Federal Register its preliminary results of administrative review of the countervailing duty order on dynamic random access memory semiconductors from the Republic of Korea for the period January 1, 2005, through December 31, 2005.

Following the preliminary results, we conducted verification and provided interested parties with an opportunity to comment on the preliminary results and our verification findings. Based on information received since the preliminary results and our analysis of the comments received, the Department has revised the net subsidy rate for Hynix. The final net subsidy rate for Hynix is listed below in the section entitled "Final Results of Review." EFFECTIVE DATE: March 17, 2008.

FOR FURTHER INFORMATION CONTACT: David Neubacher or Shane Subler, AD/ CVD Operations, Office 1, Import Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-5823 or (202) 482-0189, respectively.

SUPPLEMENTARY INFORMATION:

Background

The following events have occurred since the publication of the preliminary results of this review. See Dynamic Random Access Memory Semiconductors from the Republic of Korea: Preliminary Results of Countervailing Duty Administrative

Review, 72 FR 51609 (September 10, 2007) ("*Preliminary Results*").

From November 9 to November 14, 2007, we conducted verification of the questionnaire responses submitted by the Government of Korea ("GOK") and Hynix Semiconductor Inc. ("Hynix"), the only company covered in this review. On December 28, 2007, we received a hearing request from the GOK and Hynix. On January 18, 2008, we received a hearing request from the petitioner, Micron Technology, Inc. ("Micron"). On January 30, 2008, Micron also requested a closed hearing to discuss one of the issues it raised in its case brief. On January 30, 2008, we received a case brief from Micron and a joint case brief from Hynix and the GOK. We received rebuttal briefs from Hynix and the GOK, Micron, and Qimonda North America, a domestic interested party, on February 6, 2008. A hearing was held at the Department on February 12, 2008. The hearing comprised both a public session and a closed session.

On October 2, 2007, we extended the time limit for the final results of this administrative review by 60 days (to March 10, 2008), pursuant to section 751(a)(3)(A) of the Tariff Act of 1930, as amended ("the Act"). See Dynamic Random Access Memory Semiconductors from the Republic of Korea: Extension of Time Limit for Final Results of Countervailing Duty Administrative Review, 72 FR 56052 (October 2, 2007).

Scope of the Order

The products covered by this order are dynamic random access memory semiconductors ("DRAMS") from the Republic of Korea ("ROK"), whether assembled or unassembled. Assembled DRAMS include all package types. Unassembled DRAMS include processed wafers, uncut die, and cut die. Processed wafers fabricated in the ROK, but assembled into finished semiconductors outside the ROK are also included in the scope. Processed wafers fabricated outside the ROK and assembled into finished semiconductors in the ROK are not included in the scope.

The scope of this order additionally includes memory modules containing DRAMS from the ROK. A memory module is a collection of DRAMS, the sole function of which is memory. Memory modules include single in–line processing modules, single in–line memory modules, dual in–line memory modules, small outline dual in–line memory modules, Rambus in–line memory modules, and memory cards or other collections of DRAMS, whether unmounted or mounted on a circuit board. Modules that contain other parts that are needed to support the function of memory are covered. Only those modules that contain additional items which alter the function of the module to something other than memory, such as video graphics adapter boards and cards, are not included in the scope. This order also covers future DRAMS module types.

The scope of this order additionally includes, but is not limited to, video random access memory and synchronous graphics random access memory, as well as various types of DRAMS, including fast page-mode, extended data-out, burst extended dataout, synchronous dynamic RAM, Rambus DRAM, and Double Data Rate DRAM. The scope also includes any future density, packaging, or assembling of DRAMS. Also included in the scope of this order are removable memory modules placed on motherboards, with or without a central processing unit, unless the importer of the motherboards certifies with CBP that neither it, nor a party related to it or under contract to it, will remove the modules from the motherboards after importation. The scope of this order does not include DRAMS or memory modules that are reimported for repair or replacement.

The DRAMS subject to this order are currently classifiable under subheadings 8542.21.8005, 8542.21.8020 through 8542.21.8030, and 8542.32.0001 through 8542.32.0023 of the Harmonized Tariff Schedule of the United States ("HTSUS"). The memory modules containing DRAMS from the ROK, described above, are currently classifiable under subheadings 8473.30.1040, 8473.30.1080, 8473.30.1140, and 8473.30.1180 of the HTSUS. Removable memory modules placed on motherboards are classifiable under subheadings 8443.99.2500, 8443.99.2550, 8471.50.0085, 8471.50.0150, 8517.30.5000, 8517.50.1000, 8517.50.5000, 8517.50.9000, 8517.61.0000, 8517.62.0010, 8517.62.0050, 8517.69.0000, 8517.70.0000, 8517.90.3400, 8517.90.3600, 8517.90.3800, 8517.90.4400, 8542.21.8005, 8542.21.8020, 8542.21.8021, 8542.21.8022, 8542.21.8023, 8542.21.8024, 8542.21.8025, 8542.21.8026, 8542.21.8027, 8542.21.8028, 8542.21.8029, 8542.21.8030, 8542.31.0000, 8542.33.0000, 8542.39.0000, 8543.89.9300, and 8543.89.9600 of the HTSUS. However, the product description, and not the HTSUS classification, is dispositive of

whether merchandise imported into the United States falls within the scope.

Scope Rulings

On December 29, 2004, the Department received a request from Cisco Systems, Inc. ("Cisco"), to determine whether removable memory modules placed on motherboards that are imported for repair or refurbishment are within the scope of the CVD Order. See Notice of Countervailing Duty Order: Dynamic Random Access Memory Semiconductors from the Republic of Korea, 68 FR 47546 (August 11, 2003) ("CVD Order"). The Department initiated a scope inquiry pursuant to 19 CFR 351.225(e) on February 4, 2005. On January 12, 2006, the Department issued a final scope ruling, finding that removable memory modules placed on motherboards that are imported for repair or refurbishment are not within the scope of the CVD Order provided that the importer certifies that it will destroy any memory modules that are removed for repair or refurbishment. See Memorandum from Stephen J. Claevs to David M. Spooner, regarding Final Scope Ruling, Countervailing Duty Order on DRAMs from the Republic of Korea (January 12, 2006).

Period of Review

The period for which we are measuring subsidies, *i.e.*, the period of review ("POR"), is January 1, 2005, through December 31, 2005.

Analysis of Comments Received

All issues raised in the case and rebuttal briefs by parties to this administrative review are addressed in the March 10, 2008, Issues and Decision Memorandum for the Final Results in the Third Administrative Review of the Countervailing Duty Order on Dynamic Random Access Memory Semiconductors from the Republic of Korea ("Decision Memorandum") from Stephen J. Claeys, Deputy Assistant Secretary for Import Administration, to David M. Spooner, Assistant Secretary for Import Administration, which is hereby adopted by this notice. Attached to this notice as an appendix is a list of the issues which parties have raised and to which we have responded in the Decision Memorandum. 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 Department's Central Records Unit, Room 1117 of the main Department building. In addition, a complete version of the public Decision Memorandum can be accessed directly

on the Internet at *http:// www.ia.ita.doc.gov/frn*. The paper copy and electronic version of the *Decision Memorandum* are identical in content.

Final Results of Review

In accordance with 19 CFR 351.221(b)(5), we calculated an individual subsidy rate for the producer/exporter, Hynix. For the period January 1, 2005, through December 31, 2005, we find that the *ad valorem* net subsidy rate for Hynix is 23.78 percent.

Assessment Rates

Fifteen days after the date of publication of these final results of this review, the Department will instruct CBP to liquidate shipments of DRAMS by Hynix entered or withdrawn from warehouse, for consumption from January 1, 2005, through December 31, 2005, at 23.78 percent *ad valorem* of the F.O.B. invoice price.

Cash Deposits

The Department also intends to instruct CBP to collect cash deposits of estimated countervailing duties at 23.78 percent *ad valorem* of the entered value on all shipments of the subject merchandise from Hynix, entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this administrative review.

We will instruct CBP to continue to collect cash deposits for non-reviewed companies at the most recent companyspecific rate applicable to the company. The Department has previously excluded Samsung Electronics Co., Ltd. from this order. See Notice of Amended Final Affirmative Countervailing Duty Determination: Dynamic Random Access Memory Semiconductors from the Republic of Korea, 68 FR 44290 (July 28, 2003). Thus, the "all others" rate shall apply to all non-reviewed companies until a review of a company assigned this rate is requested.

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 351.305(a)(3). 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 issued and published in accordance with section 751(a)(1) of the Act. Dated: March 10, 2008. David M. Spooner, Assistant Secretary for Import Administration.

Appendix I

Comments in the Issues and Decision Memorandum

Comment 1: Timing of the Benefit on a Previously Countervailed Debt-to-Equity Swap ("DES") Comment 2: Allegation that Hynix is Circumventing the Order Comment 3: Application of Adverse Facts Available ("AFA") for Undiscosed Grant Presented at Verification Comment 4: Whether Deposit Rate Should Be Adjusted to Provide a Reasonable Estimate of Future CVD Liability

Comment 5: Whether There Are Errors that Lead to Double and Triple Counting of Benefits of Principalized Interest Loans

Comment 6: Whether the Import Duty Reduction Program is Specific to Hynix [FR Doc. E8–5302 Filed 3–14–08; 8:45 am] BILLING CODE 3510–DS–S

DEPARTMENT OF COMMERCE

International Trade Administration

[A-580-816]

Certain Corrosion–Resistant Carbon Steel Flat Products from the Republic of Korea: Notice of Final Results of the Thirteenth Administrative Review

AGENCY: Import Administration, International Trade Administration, Department of Commerce. SUMMARY: On September 10, 2007, the Department of Commerce (the Department) published the preliminary results of the antidumping duty administrative review for certain corrosion-resistant carbon steel flat products (CORE) from the Republic of Korea (Korea). See Certain Corrosion-**Resistant Carbon Steel Flat Products** from the Republic of Korea: Notice of Preliminary Results and Partial Rescission of Antidumping Duty Administrative Review, 72 FR 51584 (September 10, 2007) (Preliminary *Results*). This review covers three¹

manufacturers/exporters of the subject merchandise: Dongbu Steel Co., Ltd. (Dongbu); Hyundai HYSCO (HYSCO); and Union Steel Manufacturing Co., Ltd. (Union) (collectively, respondents). The period of review (POR) is August 1, 2005, through July 31, 2006.

As a result of our analysis of the comments received, these final results differ from the *Preliminary Results*. For our final results, we have found that during the POR, HYSCO, Dongbu and Union sold subject merchandise at less than normal value (NV).

EFFECTIVE DATE: March 17, 2008.

FOR FURTHER INFORMATION CONTACT: Christopher Hargett (HYSCO), Cindy Robinson (Dongbu), Victoria Cho (the POSCO Group), and Jolanta Lawska (Union), AD/CVD Operations, Office 3, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482–4161, (202) 482–3797, (202) 482–5075, and (202) 482–8362, respectively.

SUPPLEMENTARY INFORMATION:

Background

On September 10, 2007, the Department published the *Preliminary Results*. On October 26, 2007, the Department published the notice of extension of final results of the antidumping administrative review of CORE from Korea, extending the date for these final results to March 10, 2008. *See Corrosion–Resistant Carbon Steel Flat Products From Korea: Extension of Time Limits for the Final Results of Antidumping Duty Administrative Review*, 72 FR 60799 (October 26, 2007).

Comments from Interested Parties

We invited parties to comment on our *Preliminary Results.* On January 22, 2008, ArcelorMittal Steel Inc. (Mittal), United States Steel Corporation (US Steel), and Nucor Corporation (Nucor) filed case briefs concerning all of the respondents and each of the respondents filed a case brief. On January 28, 2008, Mittal, US Steel, and Nucor each filed a rebuttal brief concerning all of the respondents. On January 28, 2008, each of the respondents filed a rebuttal brief.

Scope of the Order

This order covers cold-rolled (coldreduced) carbon steel flat-rolled carbon steel products, of rectangular shape, either clad, plated, or coated with corrosion-resistant metals such as zinc, aluminum, or zinc-, aluminum-, nickelor iron-based alloys, whether or not corrugated or painted, varnished or

¹Pohang Iron & Steel Company, Ltd. (POSCO) and Pohang Coated Steel Co., Ltd. (POCOS) (collectively, the POSCO Group) were originally included as a respondent in the instant review; however, the Department rescinded this review with respect to the POSCO Group. See Certain Corrosion-Resistant Carbon Steel Flat Products from the Republic of Korea: Partial Rescission of Antidumping Duty Administrative, 72 FR 58286 (October 15, 2007) (POSCO Rescission).