

Products has changed its name to Taiga Building Products Ltd. This constitutes changed circumstances warranting a review of the order. Therefore, in accordance with section 751(b)(1) of the Act, we are initiating a changed circumstances review based upon the information contained in Taiga Building Products Ltd.'s submission.

In making successor-in-interest determinations, the Department examines several factors including, but not limited to, changes in: (1) management; (2) production facilities; (3) supplier relationships; and (4) customer base. *See, e.g., Polychloroprene Rubber from Japan: Final Results of Changed Circumstances Review*, 67 FR 58 (January 2, 2002) (citing *Brass Sheet and Strip from Canada: Notice of Final Results of Antidumping Duty Administrative Review*, 57 FR 20460 (May 13, 1992)). While no single factor, or combination of factors, will necessarily prove dispositive, the Department will generally consider the new company to be the successor to its predecessor company if the resulting operations are essentially the same as the predecessor company. *See, e.g., citing, Industrial Phosphoric Acid from Israel: Final Results of Changed Circumstances Review*, 59 FR 6944, 6945 (February 14, 1994). Thus, if the evidence demonstrates that, with respect to the production and sale of the subject merchandise, the new company operates as the same business entity as its predecessor, the Department will assign the new company the cash-deposit rate of its predecessor.

In its June 14, 2006, submission, Taiga Building Products Ltd. argues that it changed its name to Taiga Building Products Ltd. from Taiga Forest Products, and that the company's ownership, senior management, operations, supplier/customer relationships, and facilities have not changed. As such, Taiga Building Products Ltd. is, for all intents and purposes, operating in the exact same manner as Taiga Forest Products. To support its claims, Taiga Building Products Ltd. submitted documentation, including: (1) a name change registration form; (2) a Certificate of Amalgamation issued by the Government of British Columbia; (3) a sample letter from Taiga Building Products Ltd. to its customers; and (4) Taiga Building Products Ltd.'s annual report to shareholders for the fiscal year ending March 31, 2006.

After the initiation of the review, the Department will issue a questionnaire requesting additional factual information for the review in

accordance with 19 CFR 351.221(b)(2). The Department will publish in the **Federal Register** a notice of preliminary results of changed circumstances review which will set forth the factual and legal conclusions upon which our preliminary results are based, and a description of any action proposed based on those results in accordance with 19 CFR 351.221(b)(4) and 19 CFR 351.221(c)(3)(i). Pursuant to 19 CFR 351.221(b)(4)(ii), interested parties will have an opportunity to comment on the preliminary results of the review. The Department will issue its final results of review within 270 days after the date on which the changed circumstances review is initiated, in accordance with 19 CFR 351.216(e), and will publish these results in the **Federal Register**.

The current requirement for a cash deposit of estimated antidumping duties on all subject merchandise will continue unless and until it is modified pursuant to the final results of this changed circumstances review.

This notice is in accordance with section 751(b)(1) of the Act and 19 CFR 351.216 and 351.221 of the Department's regulations.

Dated: July 7, 2006.

Joseph A. Spetrini,

Acting Assistant Secretary for Import Administration.

[FR Doc. E6-11059 Filed 7-12-03; 8:45 am]

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-583-816]

Certain Stainless Steel Butt-Weld Pipe Fittings From Taiwan: Preliminary Results of Antidumping Duty Administrative Review and Notice of Intent to Rescind in Part

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

SUMMARY: In response to requests from respondent Ta Chen Stainless Pipe Co., Ltd. (Ta Chen) and from petitioners Flowline Division of Markovitz Enterprises, Inc. (Flowline Division), Gerlin, Inc., Shaw Alloy Piping Products, Inc., and Taylor Forge Stainless, Inc., (collectively, petitioners), the Department of Commerce (the Department) is conducting an administrative review of the antidumping duty order on certain stainless steel butt-weld pipe fittings (pipe fittings) from Taiwan. Petitioners requested that the Department conduct the administrative review for Ta Chen,

Liang Feng Stainless Steel Fitting Co., Ltd. (Liang Feng), Tru-Flow Industrial Co., Ltd. (Tru-Flow), Censor International Corporation (Censor), and PFP Taiwan Co., Ltd. (PFP).

With regard to Ta Chen, we preliminarily determine that sales have been made below normal value (NV). On September 1, 2005, Tru-Flow, Liang Feng, Censor, and PFP certified that they had no sales or shipments of subject merchandise to the United States during the period of review (POR). Based on Tru-Flow's, Liang Feng's, Censor's, and PFP's certified statements and on information from U.S. Customs and Border Protection (CBP) indicating that these companies had no shipments to the United States of the subject merchandise during the POR, we hereby give notice that we intend to rescind the review regarding these four companies. For a full discussion of the intent to rescind with respect to Liang Feng, Tru-Flow, Censor and PFP, see the "Notice of Intent to Rescind in Part" section of this notice.

If these preliminary results of review of Ta Chen's sales are adopted in the final results, we will instruct CBP to assess antidumping duties on appropriate entries based on the difference between the constructed export price (CEP) and the NV. Interested parties are invited to comment on these preliminary results. Parties who submit comments in this proceeding are requested to submit with the argument: (1) A statement of the issues, (2) a brief summary of the argument, and (3) a table of authorities.

EFFECTIVE DATE: July 13, 2006.

FOR FURTHER INFORMATION CONTACT:

Helen Kramer or Judy Lao, AD/CVD Operations, Office 7, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230; telephone: (202) 482-0405 or (202) 482-7924, respectively.

SUPPLEMENTARY INFORMATION:

Background

On June 16, 1993, the Department published in the **Federal Register** the antidumping duty order on pipe fittings from Taiwan. *See Amended Final Determination and Antidumping Duty Order: Certain Stainless Steel Butt-Weld Pipe and Tube Fittings from Taiwan*, 58 FR 33250 (June 16, 1993). On June 1, 2005, the Department published a notice of opportunity to request administrative review for the period June 1, 2004, through May 31, 2005. *See Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation;*

Opportunity to Request Administrative Review, 70 FR 31422 (June 1, 2005).

In accordance with 19 CFR 351.213(b)(1) and (2), on June 27, 2005, petitioners requested an antidumping duty administrative review for Ta Chen, Liang Feng, Tru-Flow, Censor International, and PFP, (respondents), and on June 30, 2005, Ta Chen requested an administrative review. On July 21, 2005, the Department published the notice initiating this administrative review. See *Notice of Initiation of Antidumping and Countervailing Duty Administrative Reviews and Request for Revocation In Part*, 70 FR 42028 (July 21, 2005).

On August 1, 2005, the Department issued its antidumping duty questionnaire to the respondents. On September 1, 2005, Ta Chen submitted its response to section A of the Department's questionnaire. In addition, on September 1, 2005, the Department received statements from four of the respondents, Liang Feng, Tru-Flow, Censor, and PFP, certifying that they had neither sales nor exports of subject pipe fittings to the United States during the POR. On September 26, 2005, Ta Chen submitted its responses to sections B, C, and D of the Department's questionnaire. On October 11, 2005, petitioners submitted comments regarding Ta Chen's section A response, primarily regarding alleged affiliation issues. On October 12, 2005, petitioners submitted comments on Ta Chen's section B and C responses. On October 24, 2006, Ta Chen submitted a response to petitioners' comments. On November 2, 2005, petitioners submitted rebuttal comments to Ta Chen's October 24, 2006, submission. The Department issued a supplemental section A through C questionnaire on November 9, 2005. On November 22, 2005, both petitioners and Ta Chen submitted comments regarding affiliation issues. On November 28, 2005, petitioners submitted a rebuttal to Ta Chen's November 22, 2005, submission. On December 2, 2005, Ta Chen responded to petitioners' comments. Ta Chen submitted its response to the Department's supplemental sections A through C questionnaire on December 12, 2005. Petitioners also submitted comments on Ta Chen's December 2, 2005, response on December 12, 2005, and on January 18, 2006. The Department issued a second supplemental questionnaire to Ta Chen covering corporate structure, home market and U.S. sales on January 23, 2006. On February 3, 2006, the Department issued a cost supplemental questionnaire to Ta Chen. On February 8, 2006, the Department extended the

time limit for the preliminary results of this administrative review by 120 days, to not later than June 30, 2006. See *Certain Stainless Steel Butt-Weld Pipe Fittings from Taiwan: Notice of Extension of Time Limit for Preliminary Results in Antidumping Duty Administrative Review*, 71 FR 6449 (February 8, 2006). Ta Chen submitted its responses to the Department's questionnaires on February 14, 2006, and on March 2, 2006. Ta Chen submitted additional exhibits and responses to its Section D supplemental response on March 3, 2006. Petitioners submitted additional comments on April 10, 2006.

Notice of Intent to Rescind Review in Part

Pursuant to 19 CFR 351.213(d)(3), the Department may rescind an administrative review, in whole or with respect to a particular exporter or producer, if the Secretary concludes that there were no entries, exports, or sales of the subject merchandise during the POR. See, e.g., *Certain Oil Country Tubular Goods from Mexico: Preliminary Results of Antidumping Duty Administrative Review and Partial Rescission*, 71 FR 27676–27678, (May 12, 2006); *Stainless Steel Sheet and Strip in Coils from Japan: Final Rescission of Antidumping Duty Administrative Review*, 71 FR 26041 (May 3, 2006).

On September 1, 2005, Liang Feng, Tru-Flow, PFP, and Censor each submitted letters on the record certifying that their firms had no sales, entries, or exports of pipe fittings to the United States during the POR. On November 8, 2005, at the Department's request, Tru-Flow submitted an additional statement certifying that neither it nor its affiliates had any sales or exports of pipe fittings to the United States during the POR. To confirm their statements, the Department conducted a CBP data inquiry and determined that there were no identifiable entries of pipe fittings during the POR manufactured or exported by Liang Feng, Tru-Flow, PFP or Censor. Therefore, in accordance with 19 CFR 351.213(d)(3), the Department preliminarily intends to rescind this review as to Liang Feng, Tru-Flow, PFP and Censor.

Period of Review

The POR for this administrative review is June 1, 2004, through May 31, 2005.

Scope of the Order

The products covered by the order are certain stainless steel butt-weld pipe

fittings, whether finished or unfinished, under 14 inches inside diameter. Certain welded stainless steel butt-weld pipe fittings (pipe fittings) are used to connect pipe sections in piping systems where conditions require welded connections. The subject merchandise is used where one or more of the following conditions is a factor in designing the piping system: (1) Corrosion of the piping system will occur if material other than stainless steel is used; (2) contamination of the material in the system by the system itself must be prevented; (3) high temperatures are present; (4) extreme low temperatures are present; and (5) high pressures are contained within the system.

Pipe fittings come in a variety of shapes, with the following five shapes the most basic: elbows, tees, reducers, stub ends, and caps. The edges of finished pipe fittings are beveled. Threaded, grooved, and bolted fittings are excluded from the order. The pipe fittings subject to the order are currently classifiable under subheading 7307.23.00 of the Harmonized Tariff Schedule of the United States (HTSUS).

Although the HTSUS subheading is provided for convenience and customs purposes, our written description of the scope of the order is dispositive. Pipe fittings manufactured to American Society of Testing and Materials specification A774 are included in the scope of this order.

Affiliation

We note that in this proceeding there is an ongoing claim by the petitioners that Ta Chen and its U.S. subsidiary, Ta Chen International Corporation (TCI), have several related parties that were not disclosed in its financial statements, and therefore Ta Chen's and TCI's financial statements (and thus its underlying accounting records) should not be relied upon for the purposes of this determination. For the preliminary results, we have determined that the evidence on the record does not warrant a finding that the Department should disregard Ta Chen's or TCI's financial statements.

Product Comparisons

For the purpose of determining appropriate product comparisons to pipe fittings sold in the United States, we considered all pipe fittings covered by the scope that were sold by Ta Chen in the home market during the POR to be "foreign like products," in accordance with section 771(16) of the Tariff Act of 1930, as amended (the Act). Where there were no contemporaneous sales of identical merchandise in the home market to compare to U.S. sales,

we compared U.S. sales to the next most similar foreign like product on the basis of the physical characteristics reported by Ta Chen, as follows: specification, seam, grade, size and schedule.

The record shows that Ta Chen both purchased from and entered into tolling arrangements with unaffiliated Taiwanese manufacturers of pipe fittings. We have preliminarily determined that Ta Chen is the sole exporter of the pipe fittings under review, because the record does not indicate that these manufacturers had knowledge that the pipe fittings would be exported to the United States. Record evidence, such as purchase orders, shows that Ta Chen did not identify the intended market, and also sold the tolled or purchased pipe fittings in the home market. Moreover, all subcontracted or purchased fittings are marked with Ta Chen's brand name. *See* Ta Chen's Section A Resp., at A1–2, (Sept. 1, 2005). Therefore, knowledge that the pipe fittings would also be sold to the United States cannot be imputed to those unaffiliated manufacturers. *See* 19 CFR 351.401(h).

However, section 771(16)(A) of the Act defines "foreign like product" to be "{t}he subject merchandise and other merchandise which is identical in physical characteristics with, and was produced in the same country by the same person as, that merchandise." Thus, consistent with the Department's past practice in reviews under this order, for products that Ta Chen has identified with certainty that it purchased from a particular unaffiliated producer and resold in the U.S. market, we have restricted the matching of products to identical products purchased by Ta Chen from the same unaffiliated producer and resold in the home market.

Date of Sale

The Department's regulations state that it will normally use the date of invoice, as recorded in the exporter's or producer's records kept in the ordinary course of business, as the date of sale. *See* 19 CFR 351.401(i). If the Department can establish "a different date [that] better reflects the date on which the exporter or producer establishes the material terms of sale," the Department may choose a different date. *Id.*

In the present review, Ta Chen claimed that invoice date should be used as the date of sale in both the home market and the U.S. market. *See* Ta Chen's Section A Resp., at 14–16 (Sept. 1, 2005). For home market (HM) sales, the Department examined whether the date Ta Chen issued its *pro forma*

invoice or its actual invoice best reflects the date of sale and determined that actual invoice date should be the sale date, consistent with the practice in all the previous reviews of this proceeding. *See* Ta Chen's Supplemental Section A Resp., at 2 (Dec. 12, 2005) and Ta Chen's Second Supplemental Sections A–C Resp., at 1 (February 14, 2006). For constructed export price (CEP) sales, we used the invoice date for sales to the first unaffiliated buyer.

Fair Value Comparisons

To determine whether sales of pipe fittings by Ta Chen to the United States were made at prices below NV, we compared CEP to NV, as described below. Pursuant to section 777A(d)(2) of the Act, we compared the CEPs of individual U.S. transactions to the monthly weighted-average NV of the foreign like product.

Constructed Export Price

Section 772(b) of the Act defines CEP as "the price at which the subject merchandise is first sold (or agreed to be sold) in the United States before or after the date of importation by or for the account of the producer or exporter of such merchandise or by a seller affiliated with the producer or exporter, to a purchaser not affiliated with the producer or exporter. . . ." Consistent with recent past reviews, pursuant to section 772(b) of the Act, we calculated the price of Ta Chen's sales based on CEP because the sale to the first unaffiliated U.S. customer was made by Ta Chen's U.S. affiliate, TCI. *See Analysis Memorandum for the Preliminary Results of Administrative Review of Certain Stainless Steel Butt-Weld Pipe Fittings from Taiwan: Ta Chen Stainless Pipe Co., Ltd.* (June 30, 2006) (Analysis Memo). Ta Chen has two channels of distribution for U.S. sales: 1) Ta Chen ships the merchandise to TCI for inventory in warehouses and subsequent resale to unaffiliated buyers (stock sales), and 2) Ta Chen ships the merchandise directly to TCI's U.S. customer ("indent" sales). The Department finds that both stock and indent sales qualify as CEP sales because the original sales contract is between TCI and the U.S. customer. In addition, TCI handles all communication with the U.S. customer, from customer order to receipt of payment, and incurs the risk of non-payment. In addition, TCI handles customer complaints concerning issues such as product quality, specifications, delivery, and product returns. TCI is also responsible for the ocean freight for all U.S. sales and all selling efforts to the U.S. customer. *See* Ta Chen's

Section A Resp., at A10–A13 (Sept. 1, 2005).

We calculated CEP based on ex-warehouse or delivered prices to unaffiliated purchasers in the United States and, where appropriate, we added billing adjustments and deducted discounts. In accordance with section 772(d)(1) of the Act, the Department deducted direct and indirect selling expenses, including inventory carrying costs incurred by TCI for stock sales, related to commercial activity in the United States. We also made deductions for movement expenses, which include foreign inland freight, foreign brokerage and handling, ocean freight, containerization expense, Taiwan harbor construction tax, marine insurance, U.S. inland freight, U.S. brokerage and handling, and U.S. customs duties. Finally, in accordance with sections 772(d)(3) and 772(f) of the Act, we deducted CEP profit.

Normal Value

1. Home Market Viability

To determine whether there is a sufficient volume of sales in the home market to serve as a viable basis for calculating NV, we compared Ta Chen's volume of home market sales of the foreign like product to the volume of U.S. sales of the subject merchandise, in accordance with section 773(a)(1)(B) of the Act. Because Ta Chen's aggregate volume of home market sales of the foreign like product was greater than five percent of its aggregate volume of U.S. sales for the subject merchandise, we determined that the home market was viable. *See* Ta Chen's Section A Resp., at A1–3 (Sept. 1, 2005).

2. Cost of Production Analysis

Because we disregarded sales below the cost of production (COP) in the prior administrative review, we have reasonable grounds to believe or suspect that sales by Ta Chen in its home market were made at prices below the COP, pursuant to sections 773(b)(1) and 773(b)(2)(A)(ii) of the Act. *See (Notice of Certain Stainless Steel Butt-Weld Pipe Fittings From Taiwan: Final Results and Final Rescission in Part of Antidumping Duty Administrative Review)*, 70 FR 73727 (Dec. 13, 2005). Therefore, pursuant to section 773(b)(1) of the Act, we conducted a COP analysis of home market sales by Ta Chen.

A. Calculation of COP

In accordance with section 773(b)(3) of the Act, we calculated a weighted-average COP based on the sum of Ta Chen's cost of materials and fabrication for the foreign like product, plus

indirect selling expenses and packing costs. We relied on the COP data submitted by Ta Chen in its original and supplemental cost questionnaire responses. For these preliminary results, the Department did not make any adjustments to the COP calculation. *See Memo to Neal M. Halper, through Michael P. Martin, from James Balog: Cost of Production and Constructed Value Programming Instructions for the Preliminary Determination – Ta Chen Stainless Pipe Co. Ltd.*

B. Test of Home Market Prices

We compared the weighted-average COP to home market sales of the foreign like product, as required under section 773(b) of the Act, in order to determine whether these sales had been made at prices below the COP. In determining whether to disregard home market sales made at prices below the COP, we examined whether such sales were made within an extended period of time in substantial quantities, and were not at prices that permitted the recovery of all costs within a reasonable period of time, in accordance with sections 773(b)(1)(A) and (B) of the Act. Where appropriate, we compared the COP to home market prices on a product-specific basis. We deducted imputed credit expenses, indirect selling expenses and packing from home market prices, and, where appropriate, added interest revenue received for late customers' payments.

C. Results of COP Test

In accordance with section 773(b)(1) of the Act, when less than 20 percent of Ta Chen's sales of a given product were at prices less than the COP, we did not disregard any below-cost sales of that product because we determined that the below-cost sales were not made in substantial quantities, as defined by section 773(b)(2)(C) of the Act. When 20 percent or more of Ta Chen's sales of a given product during the POR were at prices less than the COP, we determined that such sales have been made in "substantial quantities" within an extended period of time, in accordance with sections 773(b)(2)(B) and 773(b)(2)(C) of the Act. In such cases, because we use POR average costs, we also determined that such sales were not made at prices that would permit recovery of all costs within a reasonable period of time, in accordance with section 773(b)(2)(D) of the Act. Therefore, for purposes of this administrative review, we appropriately disregarded below-cost sales and used the remaining sales as the basis for determining NV, in accordance with section 773(b)(1) of the Act.

3. Price-to-Price Comparisons

As there were sales at prices above the COP for all product comparisons, we based NV on prices to home market customers. We deducted credit expenses and added interest revenue. In addition, we made adjustments, where appropriate, for physical differences in the merchandise in accordance with section 773(a)(6)(C)(ii) of the Act. Finally, in accordance with section 773(a)(6) of the Act, we also deducted home market packing costs and added U.S. packing costs.

Level of Trade

In accordance with section 773(a)(1)(B) of the Act, to the extent practicable, we determined NV based on sales in the comparison market at the same level of trade (LOT) as the CEP transaction. The NV LOT is that of the starting-price sales in the comparison market. For CEP, it is the level of the constructed sale from the exporter to the importer. To determine whether NV sales are at a different LOT than CEP sales, we examine different selling functions along the chain of distribution between the producer and the unaffiliated customer. If the comparison market sales are at a different LOT, and the difference affects price comparability as manifested in a pattern of consistent price differences between the sales on which NV is based and comparison market sales at the LOT of the export transaction, where possible, we make an LOT adjustment under section 773(a)(7)(A) of the Act. Finally, for CEP sales for which we are unable to quantify an LOT adjustment, if the NV level is more remote from the factory than the CEP level and there is no basis for determining whether the difference in levels between NV and CEP sales affects price comparability, we adjust NV under section 773(a)(7)(B) of the Act (the CEP offset provision).

Ta Chen reported two channels of distribution in the home market, to unaffiliated distributors and to end-users. We examined the selling activities reported for each channel of distribution and organized the reported selling activities into the following four selling functions: sales process and marketing support, freight and delivery, inventory maintenance and warehousing, and warranty and technical services. We found that Ta Chen's level of selling functions to its home market customers for each of the four selling functions did not vary significantly by channel of distribution. *See Ta Chen's Section A Resp.*, at A8–10 (Sept. 1, 2005); *see also Ta Chen's Sections A–C Supp. Resp.*, at 3–4 (Dec.

12, 2005). Therefore, we preliminarily conclude that the selling functions for the reported channels of distribution constitute one LOT in the comparison market.

For CEP sales, we examined the selling activities related to each of the selling functions between Ta Chen and its U.S. affiliate, TCI. Ta Chen reported that all of its sales to the United States are CEP sales made through TCI, *i.e.*, through one channel of distribution, and claimed that there is only one LOT. We examined the four selling functions and found that Ta Chen's selling functions for sales to TCI are performed regardless of whether shipments are going to TCI or directly to the unaffiliated customer. *See Ta Chen's Section A Resp.* (September 1, 2005), at A10–13; *see also Ta Chen's Sections A–C Supp. Resp.*, at 4–7 (December 12, 2005). Therefore, we preliminarily determine that Ta Chen's U.S. sales constitute a single LOT.

We then compared the selling functions Ta Chen provided in the home market LOT with the selling functions provided to the U.S. LOT. In the home market, Ta Chen provides significant selling functions related to the sales process and marketing support, warranty and technical service, inventory maintenance, and some technical services in the comparison market, which it does not for TCI in the U.S. market. On this basis, we determined that the HM LOT is not similar Ta Chen's U.S. LOT. However, since we have preliminarily determined that there is only one LOT in the home market, we are unable to calculate a LOT adjustment. Because we have preliminarily determined that NV is established at a LOT that is at a more advanced stage of distribution than the LOT of the CEP transactions, and we are unable to quantify a LOT adjustment pursuant to section 773(a)(7)(A) of the Act, for these preliminary results we have applied a CEP offset to the NV–CEP comparisons, in accordance with section 773(a)(7)(B) of the Act.

Currency Conversion

For purposes of the preliminary results, we made currency conversions into U.S. dollars based on the exchange rates in effect on the dates of the U.S. sales, as certified by the Federal Reserve Bank, in accordance with section 773A(a) of the Act.

Preliminary Results of the Review

As a result of our review, we preliminarily determine the weighted-average dumping margin for the period June 1, 2004, through May 31, 2005, to be as follows:

	Weighted-Average Margin
Ta Chen Stainless Pipe Co., Ltd	0.79%

The Department will disclose calculations performed for these preliminary results of review within five days of the date of publication of this notice in accordance with 19 CFR 351.224(b). Interested parties may submit case briefs and/or written comments no later than 30 days after the date of publication of these preliminary results of review. *See* 19 CFR 351.309(c)(ii). Rebuttal briefs and rebuttals to written comments are limited to issues raised in such briefs or comments and may be filed no later than five days after the time limit for filing the case briefs or comments. *See* 19 CFR 351.309(d). Parties who submit argument in these proceedings are requested to submit with the argument: (1) a statement of the issue, (2) a brief summary of the argument, and (3) a table of authorities. *See* 19 CFR 351.309(c). An interested party may request a hearing within 30 days of publication of these preliminary results. *See* 19 CFR 351.310(c). Any hearing, if requested, will be held two days after the scheduled date for submission of rebuttal briefs. *See* 19 CFR 351.310(d). The Department will issue the final results of this administrative review, including the results of our analysis of the issues raised in any such written comments or at a hearing, within 120 days of publication of these preliminary results, pursuant to section 751(a)(3)(A) of the Act.

Assessment Rates

Upon completion of this review the Department will determine, and CBP shall assess antidumping duties on all appropriate entries. In accordance with 19 CFR 351.212(b)(1) we have calculated an importer-specific *ad valorem* rate for merchandise exported by Ta Chen which is subject to this review. The Department will issue appropriate assessment instructions directly to CBP within 15 days of publication of the final results of review.

The Department clarified its "automatic assessment" regulation on May 6, 2003 (68 FR 23954). *See Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003). This clarification will apply to entries of subject merchandise during the period of review produced by Ta Chen or by any of the companies for which we are rescinding this review and for which Ta Chen or each no-shipment

respondent did not know its merchandise would be exported by another company to the United States. In such instances, we will instruct CBP to liquidate unreviewed entries at the all-others rate if there is no rate for the intermediate company(ies) involved in the transaction.

Cash Deposit

The following cash deposit requirements will be effective upon publication of the final results of this administrative review 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 rate for the reviewed company will be the rate listed in the final results of review; (2) for previously investigated companies not listed above, the cash deposit rate will continue to be the company-specific rate published for the most recent period; (3) if the exporter is not a firm covered in 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 continue to be the "all others" rate of 51.01 percent, which is the "all others" rate established in the LTFV investigation. These deposit requirements, when imposed, shall remain in effect until publication of the final results of the next administrative review.

Notification to Interested Parties

This notice also serves as a preliminary 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 the antidumping duties occurred and the subsequent assessment of double antidumping duties.

We are issuing and publishing this notice in accordance with sections 751(a)(1) and 777(i)(1) of the Act.

Dated: June 30, 2006.

David M. Spooner,

Assistant Secretary for Import Administration.

[FR Doc. E6-11060 Filed 7-12-06; 8:45 am]

BILLING CODE 3510-DS-S

DEPARTMENT OF COMMERCE

International Trade Administration

C-122-815

Pure Magnesium and Alloy Magnesium from Canada: Preliminary Results of Countervailing Duty Administrative Reviews and Intent to Rescind

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

SUMMARY: The Department of Commerce is conducting administrative reviews of the countervailing duty orders on pure magnesium and alloy magnesium from Canada for the period January 1, 2004, through December 31, 2004. We preliminarily find that a producer/exporter has received countervailable subsidies during the period of review. If the final results remain the same as these preliminary results, we will instruct U.S. Customs and Border Protection to assess countervailing duties as detailed in the "Preliminary Results of Reviews" section of this notice. Interested parties are invited to comment on these preliminary results (*see* the "Public Comment" section of this notice).

EFFECTIVE DATE: July 13, 2006.

FOR FURTHER INFORMATION CONTACT: Andrew McAllister or Steve Williams, AD/CVD Operations, Office 1, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW, Washington DC 20230; telephone (202) 482-1174 or (202) 482-4619, respectively.

SUPPLEMENTARY INFORMATION:

Case History

On August 31, 1992, the Department of Commerce ("the Department") published in the **Federal Register** the countervailing duty orders on pure magnesium and alloy magnesium from Canada (*see Final Affirmative Countervailing Duty Determinations: Pure Magnesium and Alloy Magnesium from Canada*, 57 FR 39392 (July 13, 1992) ("Magnesium Investigation"). On August 1, 2005, the Department published a notice of "Opportunity to Request Administrative Review" of these countervailing duty orders (*see Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation; Opportunity To Request Administrative Review*, 70 FR 44085). We received timely requests for review from Norsk Hydro Canada, Inc. ("NHCI") and from the petitioner, US Magnesium LLC ("US Magnesium") for reviews of NHCI and Magnola