Product	Country	Review period	Initiation date	Prelim due date	Final due date*
Circular Welded Non-Alloy Pipe (A–201–805)	Mexico	11/01/94 10/31/95	12/15/95	12/23/96	06/30/97

*The Department shall issue the final determination 180 days after the publication of the preliminary determination. This final due date is estimated based on publication of the preliminary notice five business days after signature.

The extension includes an additional 22 days attributable to the Federal Government furlough which began in January, 1996.

Dated: July 19, 1996.

Joseph A. Spetrini,

Deputy Assistant Secretary.

[FR Doc. 96–19858 Filed 8–2–96; 8:45 am]

BILLING CODE 3510–DS–P

[A–122–047]

Elemental Sulphur From Canada; Extension of Time Limits of Antidumping Duty Administrative Review

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

ACTION: Notice of Extension of Time Limits of Antidumping Duty Administrative Review.

SUMMARY: The Department of Commerce (the Department) is extending the time limits for the preliminary results of the administrative review of the antidumping finding on elemental sulphur from Canada, covering the period December 1, 1994 through November 30, 1995, because it is not practicable to complete the review within the time limits mandated by the Tariff Act of 1930, as amended (the Act).

EFFECTIVE DATE: August 5, 1996.

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

SUPPLEMENTARY INFORMATION:

Background

On February 1, 1996, the Department published in the Federal Register (61 FR 3670) a notice of initiation of administrative review of the antidumping finding on elemental sulphur from Canada. The review covers the period December 1, 1994 through November 30, 1995.

It is not practicable to complete this review within the time limits mandated by section 751(a)(3)(A) of the Act (*see Decision Memorandum to Robert S. LaRussa, Acting Assistant Secretary for Import Administration,* dated July 26, 1996, ''Extension of Time Limits for 1994–95 Antidumping Duty Administrative Review of Elemental Sulphur from Canada''). Therefore, in accordance with that section, the Department is extending the time limits for the preliminary results to December 30, 1996. We will issue our final results by April 29, 1997.

Dated: July 30, 1996.

Roland L. MacDonald,

Acting Deputy Assistant Secretary Enforcement Group III.

[FR Doc. 96–19860 Filed 8–2–96; 8:45 am]

BILLING CODE 3510–DS–P

[A–201–601]

Fresh Cut Flowers From Mexico; 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 certain fresh cut flowers from Mexico. The period of review is April 1, 1993 through March 31, 1994.

We gave interested parties an opportunity to comment on our preliminary results. Based on our analysis of the comments received, and due to the correction of a clerical error, we have made certain changes for the final results.

EFFECTIVE DATE: August 5, 1996.

FOR FURTHER INFORMATION CONTACT: Matthew Blaskovich or Zev Primor, Office of Antidumping Compliance, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482–5253.

SUPPLEMENTARY INFORMATION:

Background

On September 26, 1995, the Department published in the Federal Register (60 FR 49567) the preliminary results of its administrative review of the antidumping duty order on certain fresh cut flowers from Mexico (52 FR 13491 (April 23, 1987)). The preliminary results indicated that no dumping margins existed for three of the respondents in this review: Rancho Guacatay (Guacatay), Rancho el Toro (Toro), and Rancho del Pacifico (Pacifico). Rancho el Aguaje (Aguaje) received a margin of 1.54 percent. Moreover, we applied dumping margins based on the best information available (BIA) to Mexipel, S.A. de CV, Tzitzic Tareta, Rancho Mision el Descanso, Rancho Alisitos, and Las Flores de Mexico, because they failed to answer the antidumping questionnaire. Two producers, Visaflor F. de P.R. (Visaflor) and Rancho Daisy (Daisy), made no shipments to the United States during the period of review.

Applicable Statutes and Regulations

The Department has conducted this review in accordance with section 751 of the Tariff Act of 1930, as amended (the Act).

Unless otherwise stated, all citations to the statutes and to the Department's regulations are references to the provisions as they existed on December 31, 1994.

Scope of the Review

The products covered by this review are certain fresh cut flowers, defined as standard carnations, standard chrysanthemums, and pompon chrysanthemums. During the period of review (POR), such merchandise was classifiable under Harmonized Tariff Schedule of the United States (HTSUS) items 0603.10.7010 (pompon chrysanthemums), 0603.10.7020 (standard chrysanthemums), and 0603.10.7030 (standard carnations). The HTSUS item numbers are provided for convenience and U.S. Customs Service (Customs) purposes only. The written description remains dispositive as to the scope of the order.

This review covers sales of the subject merchandise entered into the United

States during the period April 1, 1993 through March 31, 1994.

Analysis of the Comments Received

The Floral Trade Council, the petitioner, and Aguaje submitted case briefs and rebuttal comments on October 26, 1995, and November 6, 1995, respectively. We received no other comments on the preliminary results.

Comment 1

Aguaje requests that the Department reallocate its reported indirect selling expenses for the final results. Aguaje claims that its reported methodology improperly allocated its indirect selling expenses solely to the month in which such expenses were incurred. Aguaje argues that since certain of its indirect selling expenses were unevenly distributed on a monthly basis, their allocation methodology distorted the per unit amount reported for one month for which it had unusually high indirect selling expenses. Aguaje argues further that indirect selling expenses are general selling expenses which are not related only to the sales in the particular month in which the expenses were incurred, but cover the activity over a longer period. Therefore, Aguaje asserts that its indirect selling expenses should be reallocated by summing up its total expense amount for the entire POR and allocating over total sales volume, in order to establish an even distribution.

The petitioner contends that Aguaje is attempting to reallocate its expenses due to the realization that its allocation methodology resulted in unfavorable results for a particular month. The petitioner asserts that the Department is not obliged to reallocate Aguaje's indirect selling expenses, because Aguaje had already allocated those expenses in a manner consistent with our questionnaire, and had ample opportunity to revise its methodology prior to the preliminary determination. The petitioner stated that should the Department decide to reallocate Aguaje's indirect selling expenses, we should be sure to reallocate those selling expenses based on resale prices to unrelated parties, rather than transfer prices between Aguaje and its U.S. subsidiary.

The Department's Position

We agree with Aguaje and therefore have reallocated its total indirect selling expenses incurred during the POR over total quantity of sales made to unrelated parties during the POR. We agree with Aguaje's contention that indirect selling expenses are period costs which help maintain sales operations over the entire POR. Aguaje's revised methodology is in line with this reasoning and previous determinations made by the Department. See *e.g.*, Canned Pineapple Fruit from Thailand (Final Determination), 60 FR 29553, 29567, June 5, 1995; and Certain Electrical Conductor Aluminum Redraw Rod from Venezuela (Preliminary Determination), 53 FR 3614, February 8, 1988.

We agree with petitioners that we are not obliged to accept Aguaje's reallocation methodology. However, because the revised methodology uses previously submitted data, provides for a more representative distribution of indirect selling expenses, and is consistent with previous determinations made by the Department (see above), we have accepted the revised methodology and allocated total POR indirect selling expenses over total quantity of sales made to unrelated parties for these final results.

Comment 2

The petitioner claims that the Department overstated exporter's sales prices (ESP) by failing to deduct commissions paid to related parties. The petitioner states that the statute and the Department's regulations require the Department to deduct U.S. commissions and indirect selling expenses, regardless of whether the consignment agent is a related party. For this reason, the petitioner argues, the Department should reconsider its treatment of related party commissions in this case and as articulated in Fresh Cut Roses from Colombia and Fresh Cut Roses from Ecuador, 60 FR 6980, 7019 (Feb. 6, 1995) (Roses).

The petitioner argues that, in Roses, the Department erroneously distinguished between commissions paid to related and unrelated parties, while the statute, which makes no such distinction, simply requires that commissions be deducted from ESP. The petitioner states that the Department's treatment of related party commissions in Roses is irrational, and it is inconsistent with *Timken Co.* v. *United States*, 630 F. Supp. 1327, 1341 (CIT 1986) (Timken). The petitioner asserts that, in *Timken*, the Court supported the Department's rationale for not deducting related party profits because they were not commissions, while, in Roses, the Department refused to deduct commissions because they are profits. The petitioner points out that, in the 1989–1990 administrative review of Certain Fresh Cut Flowers from Mexico, the Department deducted related party commissions found to be at arm's length (57 FR 7732 (March 4, 1992)).

Finally, the petitioner states that, even assuming that commissions need not always be deducted under section 772(e)(1) of the Act, the Department must deduct from ESP all direct selling expenses incurred at arm's length as circumstance-of-sale adjustments.

The Department's Position

We disagree with the petitioner. Since the Department published its final results in the 1989–1990 administrative review of this order, we have established the practice of collapsing exporters and their related consignment agents in ESP situations. 57 FR at 7732. The petitioner's arguments do not persuade us to deviate from this practice. As fully explained in Roses, the Department considers commissions paid to related parties to be intracompany transfers of funds, which are not deductible from ESP. See also Furfuryl Alcohol From South Africa; Final Determination of Sales at Less Than Fair Value 60 FR 22551 (May 8, 1995). Further, we do not consider such a transfer of funds to be a direct selling expense. Instead of making a deduction for commissions, the Department deducts the amount of the related importer's U.S. direct and indirect selling expenses pursuant to section 772(e)(2) of the Act. This methodology avoids double-counting the direct and indirect selling expense component of the related party commission, and avoids deducting any of the related importer's profit, as the Court affirmed in *Timken Co.* v. *United States*, 630 F. Supp. 1327, 1341 (CIT 1986) (Timken).

Comment 3

The petitioner claims that the Department should confirm that the respondents' reported credit costs account for the time between receipt of payment and deposit into the respondents' bank accounts, as the Department did in the 1989–1990 administrative review.

The Department's Position

We disagree with the petitioner. For the purposes of calculating imputed credit costs, it is our practice to calculate the number of credit days based on the number of days between the date of shipment and the date of payment. If actual payment dates are not readily accessible, we normally allow respondents to base the number of credit days on the average age of accounts receivables. See, *e.g.*, Color Television Receivers from the Republic of Korea; Final Results of Antidumping Duty Administrative Review, 56 FR 12701, 12708 (Comment 28)(March 27, 1991).

The Department calculated respondents' credit expenses for the

1989–1990 review period based on observations made during verification of that review. However, the Department more recently verified the 1992–1993 review which immediately precedes this review. Based on the findings of this more recent verification, the Department determined that respondents' use of the average age of accounts receivables to calculate credit expenses is reasonable (Fresh Cut Flowers from Mexico; Final Results of Antidumping Duty Administrative Review, 61 FR 6812 (Comment 2) (February 22, 1996)). Although no verification was conducted for this review period, we have determined, consistent with the final results of the 1992–1993 review, to rely on respondents' use of their average age of accounts receivables to calculate credit expenses. We therefore have accepted respondents' reported credit expenses for these final results.

Comment 4

The petitioner contends that since Lizebeth (Aguaje's subsidiary) does not track sales of the subject merchandise by country of origin, Lizebeth is indiscriminately allocating a portion of its box and freight revenue to Aguaje's sales. The petitioner also contends that, absent evidence that box and freight revenue has been remitted to Aguaje, the Department should reduce Aguaje's U.S. price accordingly.

The Department's Position

We disagree with petitioner and accept Aguaje's addition of freight and box revenue to U.S. price. As Aguaje and Lizebeth are related parties, it is unnecessary to trace the disposition of the freight and box revenue, because such a remission merely represents a transfer of intercorporate funds. Since Lizebeth's accounting system does not track particular sales of the subject merchandise by country of origin, we accept Aguaje's methodology of allocating its box and freight revenue based on the ratio of Lizebeth's acquisition cost of Aguaje flowers sold to the total acquisition cost of all flowers sold.

The Department maintains that box and freight revenue earned by a related party represents additional revenue. Therefore, it is the Department's determination to add box charges and freight revenues earned by Lizebeth to U.S. price. See, *e.g.*, Certain Fresh Cut Flowers from Ecuador, 52 FR 2128 (January 20, 1987).

Comment 5

The petitioner contends that Aguaje incorrectly classified its U.S. repacking costs as an indirect selling expense. Although Aguaje claims that Lizebeth's accounting system does not permit a precise segregation of repacking expenses, the petitioner argues that packing expenses are not selling expenses and cannot be included in the ESP offset cap. Therefore, the petitioner requests that the Department reduce Aguaje's U.S. price for U.S. repacking expenses.

The Department's Position

It is the Department's policy to deduct U.S. repacking expenses from the U.S. price. See, *e.g.*, Final Determination of Sales at Less Than Fair Value: Fresh Cut Roses from Colombia, 60 FR 6980 (February 6, 1995). However, given the fact that Aguaje's subsidiary does not maintain records which precisely quantify the cost incurred for U.S. packing, we determine that it is sufficient to deduct from U.S. price Aguaje's indirect selling expenses which included the cost of U.S. repacking.

Aguaje's indirect selling expenses consist of numerous expense categories, a small increase or decrease in a particular category would not produce a noticeable effect in total indirect selling expenses for the POR. Therefore, we are making no deductions from the ESP offset cap for U.S. repacking costs.

Comment 6

The petitioner states that the Department should describe the manner in which it confirmed that Visaflor and Daisy made no shipments of the subject merchandise during the review period.

The Department's Position

To determine whether Visaflor and Daisy made shipments of the subject merchandise to the United States during the review period, the Department followed its standard practice of issuing a request to Customs field personnel to notify the Department whether any subject merchandise exported by Visaflor or Daisy entered the United States during the review period. A copy of this message is on file in Room B099 of the Commerce Department. We received no information from Customs that Visaflor and Daisy had shipments of the subject merchandise during the POR.

Comment 7

The petitioner agrees with the Department's decision to assign non-responding companies a margin based on BIA; however, the petitioner states that the Department should not have assigned these companies the second-highest rate found for any respondent. By doing so, the petitioner argues, the Department unnecessarily and unfairly departed from its practice of assigning non-responding companies the highest available margin.

The petitioner states that, although the Department did not use the highest rate as BIA in prior reviews, the respondents in those reviews had, at least, submitted partial or complete questionnaire responses. The petitioner argues that the Department has no evidence that the highest margin is unrepresentative, since the parties failed to respond to the questionnaire. Furthermore, the petitioner states, the respondents are presumed to be aware of the highest possible margin when they decided not to respond to the antidumping questionnaire, citing *Rhone Poulenc, Inc.* v. *United States*, 899 F.2d 1185, 1191 (Fed. Cir. 1990).

The Department's Position

We disagree with the petitioner. Prior to 1993 and the CIT's decisions in *The Floral Trade Council* v. *United States*, 822 F.Supp. 766 (CIT 1993), and *Federal Mogul Corporation and the Torrington Company* v. *United States*, 839 F.Supp. 864 (CIT 1993), the Department determined an ''all others'' or ''new shippers'' rate during the course of each administrative review. In the 1989–1990 review of this order, the Department did not include Florex's rate of 264.43 percent in its determination of the updated ''all others'' rate. The CIT supported the Department's position, stating that, ''Florex's accumulated interest expenses from a separate line of business that never began operations skewed its cost of production figures and should not have been included in the review analysis.'' *The Floral Trade Council* v. *the United States*, 799 F. Supp. 116 (CIT 1992).

The Court recognized that Florex's rate was unrepresentative of the other companies in that review, and by extension, of the entire flower industry because: (1) it was an out of proportion rate explained by factors unassociated with the overall industry, and (2) Florex represented only a small fraction of the industry. The Court concluded that ''ITA did not err in finding it would be punitive to maintain Florex's rate as the ''all other'' rate. Id. at 119. Although we received no information from the non-responding companies, we maintain that the Florex rate is unrepresentative of the Mexican fresh cut flower industry, and unsuitable to be applied to the non-responding companies as BIA. Therefore, we assigned Tzitzic Tareta, Rancho Mision el Descanso, Rancho Alisitos, Las Flores de Mexico, and Mexipel, S.A. de CV a BIA rate of 39.95 percent, which is the highest

representative rate of the Mexican fresh cut flower industry.

Final Results of Review

We determine that the following dumping margins exist for the period April 1, 1993, through March 31, 1994:

Manufacturer/exporter	Margin (percent)
Rancho el Aguaje	0.00
Rancho Guacatay	0.00
Rancho el Toro	0.00
Rancho del Pacifico	0.00
Rancho Daisy	*0.00
Visaflor	*0.00
Tzitzic Tareta	39.95
Rancho Mision el Descanso	39.95
Rancho Alisitos	39.95
Las Flores de Mexico	39.95
Mexipel, S.A. de CV	39.95
All others	18.20

*No shipments subject to this review. Rate is from the last relevant segment of the proceeding in which the firm had shipments.

The following deposit requirements shall be effective for all shipments of the subject merchandise that are entered or withdrawn from warehouse, for consumption on or after the publication date of these final results, as provided by section 751(a)(1) of the Act: (1) the cash deposit rates for the reviewed companies shall be the above rates; (2) for previously reviewed or investigated companies not listed above, the cash deposit rate will continue to be the company-specific rate published for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the original less-than-fair-value (LTFV) investigation, but the manufacturer is, the cash deposit rate shall 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, the cash deposit rate will be 18.28 percent, the all others rate established in the LTFV 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) or 355.34(d). Timely written notification of return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

This administrative review and notice are in accordance with section 751(a)(1) of the Act (19 U.S.C. 1675(a)(1)) and section 353.22 of the Department's regulations.

Dated: July 29, 1996.

Robert S. LaRussa,

Acting Assistant Secretary for Import Administration.

[FR Doc. 96–19862 Filed 8–2–96; 8:45 am]

BILLING CODE 3510–DS–P

[A–201–820]

Notice of Postponement of Preliminary Antidumping Duty Determination: Fresh Tomatoes From Mexico

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

EFFECTIVE DATE: August 5, 1996.

FOR FURTHER INFORMATION CONTACT: Judith Rudman (202–482–0192) or Jennifer Katt (202–482–0498), Office of AD/CVD Enforcement, U.S. Department of Commerce, 14th Street and Constitution Avenue, N.W., Washington, DC 20230.

POSTPONEMENT OF PRELIMINARY DETERMINATION: On April 18, 1996, the Department of Commerce (the Department) initiated an antidumping duty investigation of fresh tomatoes from Mexico (61 FR 18377, April 25, 1996). The notice of initiation stated that if this investigation proceeds normally, the Department would issue its preliminary determination by September 5, 1996.

In accordance with section 733(c)(1)(A) of the Tariff Act of 1930 (the Act), on July 26, 1996, the petitioners [1] made a timely request for an extension of no more than 30 days of the period within which the preliminary determination must be made. Under section 733(c)(1)(A) of the Act and section 353.15(c) of the Department's regulations if, not later than 25 days before the scheduled date for the preliminary determination, the Department receives a request for postponement of the preliminary determination from the petitioners, the Department will, absent compelling reasons for denial, grant the request. Given that there are no compelling reasons to deny this request, we are postponing our preliminary determination in this investigation until no later than October 7, 1996.

This notice is published pursuant to section 733(c)(2) of the Act, and 19 CFR 353.15(d).

Dated: July 30, 1996.

Barbara R. Stafford,

Deputy Assistant Secretary Import Administration.

[FR Doc. 96–19864 Filed 8–2–96; 8:45 am]

BILLING CODE 3510–DS–P

[1] The petitioners in this investigation are: The Florida Tomato Growers Exchange; the Florida Tomato Exchange; the Tomato Committee of the Florida Fruit and Vegetable Association; the South Carolina Tomato Association; the Gadsden County Tomato Growers Association; and an Ad Hoc Group of Florida, California, Georgia, Pennsylvania, South Carolina, and Virginia Tomato Growers.

[A–588–815]

Gray Portland Cement and Clinker From Japan: Initiation and Preliminary Results of Changed Circumstances Antidumping Duty Administrative Review, and Intent To Revoke Order in Part

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

ACTION: Notice of initiation and preliminary results of changed circumstances antidumping duty administrative review, and intent to revoke order in part.

SUMMARY: In response to a request from Surecrete, Inc., (Surecrete), the Department of Commerce (the Department) is initiating a changed circumstances antidumping duty administrative review and issuing an intent to revoke in part the antidumping duty order on gray portland cement and clinker from Japan. Surecrete requested that the Department revoke the order in part with regard to imports of New Super Fine Cement from Nittetsu Cement Company, Ltd., of Japan (New Super Fine Cement). Based on the fact that the Ad Hoc Committee of Southern California Producers of Gray Portland Cement (petitioner) has expressed no interest in the importation of New Super Fine Cement as described by Surecrete, we intend to partially revoke this order.

EFFECTIVE DATE: August 5, 1996.

FOR FURTHER INFORMATION CONTACT: Amy S. Wei or Zev Primor, Office of Antidumping Compliance, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution