

first and second reviews, although Onoda's plants may have different efficiencies, evidence on record does not establish that any differences in plant efficiencies are the source of the cost differences identified by Onoda. Rather, cost differences are due to differences in material inputs and the physical differences which result from different production processes.

First, as stated previously, the Department compared Type I cement in the United States with Type N cement in the home market. The specific differences in cost between Type I and Type N were due to the varying costs of the inputs, including material inputs (limestone, clay, silica, etc.), fuel inputs (fuel oil, coal, anthracite, etc.) and electricity (mixing, grinding, burning, etc.). For example, Type I cement contains clinker, gypsum and minor grinding agents. In contrast, Type N cement contains clinker, gypsum, minor grinding agents and additives. Furthermore, Type I cement contains a higher percentage of clinker and gypsum than Type N cement. Moreover, Type I, on average, has a slightly higher percentage of silicon dioxide.

Second, as noted in the LTFV investigation, "we verified Onoda's claimed difference in merchandise adjustment and found it to be an accurate representation of the relevant variable costs of production as reflected in its actual cost accounting records. Given the fact that physical differences between types of cement arise from differences in the production process (e.g., amount and duration of heat), and from differences in component materials, we are satisfied that Onoda has reasonably tied cost differences to physical differences" (see *Gray Portland Cement and Clinker—LTFV Investigation* at 12161). We also verified the information supplied by Onoda with regard to its difmer adjustment in this review and did not note any discrepancies. Additionally, with regard to the weighted-average methodology employed by Onoda, the Department specifically requested that Onoda report its cost of manufacture information on a weighted-average basis (see the Department's questionnaire at page 60: "If the subject merchandise is manufactured at more than one facility, the reported COM should be the weighted-average manufacturing cost from all facilities").

The Department's determination that Onoda is entitled to a difmer adjustment for differences between Type I and Type N cement has been upheld by the CIT in the first review of this case (See *Supra Southern California Producers*). In affirming the Department's decision

to grant the difmer adjustment, the Court stated:

Upon review, the Court finds that Commerce's determination that price differences between U.S. and home market models were caused by differences in the physical characteristics of the merchandise compared, and Commerce's concomitant decision to grant a difference in merchandise adjustment to Onoda, are supported by substantial evidence and otherwise in accordance with law. First, evidence submitted by Onoda shows that U.S. models contain different materials than type N * * *. In addition * * * U.S. models are produced in a different manner, i.e. with a different amount and duration of heat than type N, and that this causes differences in the chemical and physical composition of the cements * * *. Further * * * Commerce verified that Onoda was entitled to a difference in merchandise adjustment.

Id. at 545 (cites omitted).

Accordingly, we have allowed Onoda's claimed difmer adjustment.

Final Results of Review

Based on our analysis of comments received, and the correction of clerical errors, we have determined that a final margin of 30.12 percent exists for Onoda for the period May 1, 1993, through April 30, 1994.

The Department will instruct the U.S. Customs Service to assess antidumping duties on all appropriate entries. Individual differences between USP and FMV may vary from the percentage stated above. The Department will issue appraisal instructions directly to the U.S. Customs Service.

Furthermore, the following deposit requirements will be effective for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date of these final results of administrative review, as provided by section 751(a)(1) of the Act: (1) the cash deposit rate for Onoda will be 30.12 percent; (2) for merchandise produced by manufacturers or exporters not covered in this review but covered in a previous review or the original less-than-fair-value (LTFV) investigation, the cash deposit rate will continue to be the rate published in the most recent final results or determination for which the manufacturer or exporter received a company-specific rate; (3) if the exporter is not a firm covered in this review, earlier reviews, or the original investigation, but the manufacturer is, the cash deposit rate will be that established for the manufacturer of the merchandise in these final results of review, earlier reviews, or the original investigation, whichever is the most recent; and (4) the "all others" rate, as

established in the original investigation, will be 70.23 percent.

These deposit requirements, when imposed, shall remain in effect until publication of the final results of the next administrative review.

This notice also 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 orders (APOs) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 353.34(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 19 CFR 353.22.

Dated: December 13, 1996.

Jeffery P. Bialos,
Acting Assistant Secretary for Import
Administration.

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[A-588-046]

Polychloroprene Rubber From Japan; 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 11, 1996, the Department of Commerce (the Department) published the preliminary results and partial termination of antidumping duty administrative review of the antidumping duty order on polychloroprene rubber (rubber) from Japan. The review covers eight manufacturers/exporters of the subject merchandise to the United States for the period December 1, 1994 through November 30, 1995. These

manufacturers/exporters are Denki Kagaku, K.K. (Denki), Denki/Hoei Sangyo Co., Ltd. (Denki/Hoei Sangyo), Mitsui Bussan K.K. (Mitsui Bussan), Suzugo Corporation (Suzugo), Showa Neoprene K.K. (Showa), Showa/Hoei Sangyo Co., Ltd. (Showa/Hoei Sangyo), Tosoh Corporation (formerly Toyo Soda) and Tosoh/Hoei Sangyo Co., Ltd. (Tosoh/Hoei Sangyo).

We gave interested parties an opportunity to submit oral or written comments on the preliminary results of review. We received no comments. Based on our analysis, these final results of review are unchanged from those presented in our preliminary results of review.

EFFECTIVE DATE: December 20, 1996.

FOR FURTHER INFORMATION CONTACT: Roy F. Unger, Jr. or Thomas Futtner, Office of AD/CVD Enforcement, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230; telephone (202) 482-0651 or 482-3814.

SUPPLEMENTARY INFORMATION:

Background

On September 11, 1996, the Department published in the Federal Register (61 FR 47871) the preliminary results and partial termination of antidumping duty administrative review of the antidumping finding on rubber from Japan. The Department has now conducted that administrative review in accordance with section 751 of the Tariff Act of 1930, as amended (the Tariff Act).

Applicable Statute and Regulations

Unless otherwise indicated, all citations to the statute are references to the provisions effective January 1, 1995, the effective date of the amendments to the Tariff Act of 1930 (the Act) by the Uruguay Round Agreements Act (URAA). In addition, unless otherwise indicated, all citations to the Department's regulations are to the current regulations, as amended by the interim regulations published in the Federal Register on May 11, 1995 (60 FR 25130).

Scope of the Review

Imports covered by the review are shipments of polychloroprene rubber, an oil resistant synthetic rubber also known as polymerized chlorobutadiene or neoprene, currently classifiable under items 4002.42.00, 4002.49.00, 4003.00.00, 4462.15.21 and 4462.00.00. HTS item numbers are provided for convenience and for Customs purposes.

The written descriptions remain dispositive.

Final Results of Review

The Department determined in the preliminary results of administrative review that Denki, Tosoh, and Mitsui Bussan had no shipments of the subject merchandise to the United States during the period of review, and therefore, terminated the review with respect to these companies.

We were unable to locate the following companies, Denki/Hoei Sangyo, Tosoh/Hoei Sangyo, Showa Neoprene K.K., Showa/Hoei Sangyo, and Suzugo, despite assistance from various sources including the American Embassy in Tokyo, the Japanese Embassy in Washington, D.C., and the U.S. Customs Service. Therefore, we were unable to conduct administrative reviews for these firms, and upon issuance of these final results we will instruct the U.S. Customs Service to continue to assess any entries by these firms at the rate determined in the last completed administrative review on November 26, 1984 (49 FR 46454). See *Certain Fresh Cut Flowers from Colombia; Preliminary Results of Antidumping Duty Administrative Review, Partial Termination of Administrative Reviews, and Notice of Intent to Revoke Order (In Part) (Flowers from Colombia)*, 60 FR 30271 (June 8, 1995).

We gave interested parties an opportunity to comment on the preliminary results of review. The Department received no written comments or requests for a hearing. Based on our analysis, these final results of review are the same as those presented in the preliminary results of review.

The U.S. Customs Service shall assess antidumping duties on all appropriate entries. Individual differences between United States Price (USP) and Foreign Market Value (FMV) may vary from the percentages stated above. The Department will issue appraisal instructions concerning each respondent directly to the U.S. Customs Service.

Furthermore, the following deposit requirements will be effective for all shipments of the subject merchandise, entered, or withdrawn from warehouse, for consumption on or after the publication date of these final results of administrative review, as provided for by section 751(a)(1) of the Tariff Act: (1) The cash deposit rate for Denki/Hoei Sangyo, Suzugo, Showa Neoprene, Showa/Hoei Sangyo, and Tosoh/Hoei Sangyo will be the rate determined by the last completed administrative

review on November 26, 1984 (49 FR 46454); (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 in the original LTFV investigation, but the manufacturer is, the cash deposit rate will be the rate established for the most recent period for the manufacturer of the merchandise; and (4) if neither the exporter nor the manufacturer is a firm covered in this or any previous review conducted by the Department, the cash deposit rate will be the "all others" rate established in the final results of administrative review published on April 6, 1982 (47 FR 14746).

These deposit requirements shall remain in effect until publication of the final results of the next administrative review.

This notice serves as the final reminder to importers of their responsibility under 19 CFR 353.26 to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

This notice also serves as a reminder to parties subject to administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 353.34(d). Timely written notification or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of the APO is a sanctionable violation.

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

Dated: December 10, 1996.

Jeffrey P. Bialos,
Acting Assistant Secretary for Import Administration.

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