Dated: September 25, 1996.
John J. Da Ponte, Jr.,
Executive Secretary.
[FR Doc. 96–25244 Filed 10–1–96; 8:45 am]
BILLING CODE 3510–DS–P

International Trade Administration

[A–421–805]

Aramid Fiber Formed of Poly Para-Phenylene Terephthalamide from the Netherlands; Final Results of Antidumping Administrative Review

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

ACTION: Notice of final results of the antidumping duty administrative review; aramid fiber formed of poly para-phenylene terephthalamide from the Netherlands.

SUMMARY: On April 9, 1996, the Department of Commerce (the Department) published the preliminary results of its administrative review of the antidumping duty order on aramid fiber formed of poly para-phenylene terephthalamide (PPD-T aramid) from the Netherlands. The review covers one manufacturer/exporter and the period December 16, 1993 through May 31, 1995.

We gave interested parties an opportunity to comment on our preliminary results. Based on our analysis of the comments received, we have changed the results from those presented in the preliminary results of review.

EFFECTIVE DATE: October 2, 1996.

FOR FURTHER INFORMATION CONTACT: Donald Little 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.

Applicable Statute

Unless otherwise indicated, all citations to the statute are references to the provisions effective January 1, 1995, the effective date of the amendments made 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).

SUPPLEMENTARY INFORMATION:

Background

The Department published in the Federal Register the antidumping duty order on PPD–T aramid from the Netherlands on June 24, 1994 (59 FR 32678). On June 6, 1995, we published in the Federal Register (60 FR 29821) a notice of opportunity to request an administrative review of the antidumping duty order on PPD–T aramid from the Netherlands covering the period December 16, 1993 through May 31, 1995.

In accordance with 19 CFR 353.22(a)(1), Aramid Products V.o.F. (Aramid) and Akzo Nobel Fibers Inc. (collectively ''Akzo'') and petitioner, E.I. du Pont de Nemours and Company, requested that we conduct an administrative review of Akzo's sales. We published a notice of initiation of this antidumping duty administrative review on July 14, 1995 (60 FR 36260). The Department is conducting this administrative review in accordance with section 751 of the Act.

On April 9, 1996, the Department published the preliminary results in the Federal Register (61 FR 15766). The Department has now completed the review in accordance with section 751 of the Act.

Scope of the Review

The products covered by this review are all forms of PPD–T aramid from the Netherlands. These consist of PPD–T aramid in the form of filament yarn (including single and corded), staple fiber, pulp (wet or dry), spun-laced and spun-bonded nonwovens, chopped fiber and floc. Tire cord is excluded from the class or kind of merchandise under review. This merchandise is currently classifiable under the Harmonized Tariff Schedule (HTS) item numbers 5402.10.3020, 5402.10.3040, 5402.10.6000, 5503.10.1000, 5503.10.9000, 5601.30.0000, and 5603.00.9000. The HTS item numbers are provided for convenience and Customs purposes. The written description remains dispositive.

This review covers one manufacturer/exporter of PPD–T aramid, Akzo, and the period December 16, 1993 through May 31, 1995.

Analysis of the Comments Received

We gave interested parties an opportunity to comment on the preliminary results of review. We received comments from Akzo and petitioner.

Comment 1: The petitioner contends that Akzo's accounting method for goodwill expense resulting from Akzo Nobel N.V.'s (Akzo Nobel's) increased ownership in Aramid significantly understates the amount of these charges included in the company's reported production costs. Most egregious, in petitioner's view, is that Akzo's submission allegedly ignores the normal treatment of goodwill as recorded by Akzo Nobel and, instead, relies on an inappropriate amortization period that is inconsistent with both Dutch generally accepted accounting principles (GAAP) and international accounting standards. According to petitioner, Akzo's submitted amortization period grossly distorts actual costs by artificially extending the useful lives of certain assets.

The petitioner also notes that certain parts of Akzo's goodwill adjustment relate to items appropriately included in the cost of manufacturing rather than in general expenses as Akzo included them for its submitted costs. Thus, the petitioner maintains, the Department should reclassify amounts related to these items from general expenses to cost of manufacturing and recognize the full amount of each item rather than an amortized portion.

Akzo argues that the submitted amortization of goodwill does not distort its reported costs. Akzo contends that Akzo Nobel properly revalued the assets of Aramid to conform to Akzo Nobel's accounting polices and calculated goodwill based on the revalued amount. Akzo maintains that prior Department practice indicates that goodwill should be amortized over a predetermined useful life. Thus, for submission purposes, Akzo amortized the goodwill over a reasonable period in accordance with U.S. GAAP.

Akzo claims that adjustment to the asset values should not be depreciated over the remaining useful lives of the assets as suggested in the Department's July 11, 1996 memorandum because this method does not conform to Aramid's records. Akzo asserts that the most appropriate methodology to account for the revaluation of assets is through Akzo Nobel's goodwill calculation. However, Akzo states that, should the Department decide to adjust production costs for the revalued assets, then it should exclude the entire amount of amortized goodwill from general expenses.

Department's Position: Due to the proprietary nature of this issue, we have addressed this comment in our September 25, 1996 Cost of Production Analysis Memorandum. We note, however, that we adjusted Akzo's submitted costs to account for the revalued assets. Moreover, in making this adjustment, we excluded the entire amount of the goodwill amortization

from general expenses in order to avoid double counting the expense and to recognize that any goodwill remaining after our adjustment to the revalued assets was not a part of Aramid's production costs.

Comment 2: The petitioner argues that the Department should calculate financing costs based on the audited financial statements of the producer, Aramid, rather than on the consolidated financial statements of its parent. According to the petitioner, the Statement of Administrative Action (SAA) indicates that where specific information on the actual financing costs incurred in the production of merchandise under review or investigation is available, then that information must be used to compute financing costs. The petitioner maintains that specific information on the actual financing costs incurred by the producer of the subject merchandise is available through Aramid's financial statements. Thus, the petitioner asserts, the Department should recalculate the interest expense reported in Aramid's financial statements by applying Aramid's unaffiliated 1994 borrowing rate to the full amount of loans reported on Aramid's balance sheet.

Akzo argues that the Department should follow its normal practice and calculate interest expense based on Akzo Nobel's consolidated financial statements. Akzo states that the Department's questionnaire requires a company to calculate interest expense based on the parent company's consolidated financial statements because money is fungible and a corporate parent determines the capital structure of the company. Akzo argues that, in contrast to the petitioner's assertions, the SAA does not include any language explaining a change in the Department's methodology for computing financing expenses. Akzo maintains that, according to the petitioner's interpretation, the Department would use the higher of the producer's or the parent's financing costs in all cases.

Akzo asserts that the Department should disregard petitioner's suggestion of recalculating interest on Aramid's borrowings derived from Akzo Nobel loans because these loans are rolled up into Akzo Nobel's consolidated financial statements. Thus, Akzo maintains, Akzo Nobel has the only actual borrowings for the entire group.

Department's Position: We agree with Akzo. It is the Department's longstanding practice to calculate the respondent's net interest expense based on the financing expenses incurred on behalf of the consolidated group of companies to which the respondent belongs. In general, this practice recognizes the fungible nature of invested capital resources (*i.e.*, debt and equity) within a consolidated group of companies. In *Camargo Correa Metais, S.A.* v. *United States*, Slip Op. 93–163 (CIT August 13, 1993), the Court of International Trade ruled that the Department's practice of allocating interest expense on a consolidated basis due to the fungible nature of debt and equity was reasonable. The Court specifically quoted the following from Final Determination of Sales at Less than Fair Value: Certain Small Business Telephone Systems and Subassemblies Thereof from Korea, 54 Fed. Reg. 53,141, 53149 (1989).

> The Department recognizes the fungible nature of a corporation's invested capital resources, including both debt and equity, and does not allocate corporate finances to individual divisions of a corporation * * *. Instead, [Commerce] allocates the interest expense related to the debt portion of the capitalization of the corporation, as appropriate, to the total operations of the consolidated corporation.

Also, See Final Determination of Sales at Less than Fair Value: Certain Carbon Steel Butt-Weld Pipe Fittings from Thailand, 60 FR 10552, 10557 (February 27, 1995). The controlling entity within a consolidated group has the ''power'' to determine the capital structure of each member company within the group. In this case, Akzo Nobel maintains a controlling interest in Aramid and includes the company in its consolidated financial statements.

See Final Determination of Sales at Less Than Fair Value: New Minivans from Japan, 57 FR at 21946 (comment 18) (May 26, 1992).

Furthermore, the SAA and new law do not address any specific change in the Department's practice of calculating interest expense. Therefore, for the final results of review, we have relied on Akzo's submitted financing expense based on Akzo Nobel's consolidated financial statements, and have not imputed interest expense on affiliated party loans as suggested by the petitioner.

Comment 3: The petitioner contends that Akzo may have understated its production costs by manipulating its normal standard costs. According to the petitioner, Akzo may have inappropriately decreased its normal standard costs for certain products sold to the U.S. market and increased the standard costs for other products or for products that the company did not sell in the United States. Therefore, the petitioner asserts, the Department must reject Akzo's reported methodology of allocating its production costs and cost variances based on its standard costs. As an alternative allocation methodology, the petitioner suggests spreading the costs among the products based on relative production quantities.

The petitioner contends that, because the Department rejected its repeated request that Akzo's standard costs from the less-than-fair-value (LTFV) investigation be put on the record of this review, the petitioner was limited in its ability to establish that the unreliability of the standard costs used in the current review.

Akzo argues that the Department should reject petitioner's allegation of cost shifting and rely on the company's submitted costs. Akzo states that the Department rejected this same unsubstantiated claim in the preliminary results of review. Lastly, Akzo asserts that using the petitioner's approach would apply the same per unit costs and cost variances to all products regardless of the differences between products. According to Akzo, this approach is the equivalent of computing the same cost of production for all subject merchandise (*i.e.*, total cost divided by total weight of production).

Akzo maintains that putting the standard costs from the initial investigation on the record of this review would not satisfy the petitioner's doubts concerning cost shifting. Rather, according to Akzo, it would just raise more questions because of the many factors that go into the standard cost build-up for each specific control number (See Akzo's February 28, 1996 letter).

Department's Position: We agree with Akzo that the petitioner has not provided reasonable grounds for rejecting the company's normal standard cost allocation methodology. Akzo's method of allocating production costs and cost variances based on product-specific standard costs is consistent with its normal accounting practices. Moreover, there is no evidence on the record to suggest, as the petitioner does, that the standard costs were developed under methods other than those normally followed by Akzo. We also note that in a similar case involving a different Akzo Group company, the Department accepted the company's methodology of allocating the plant-wide variance based on product-specific standard costs. See High-Tenacity Rayon Filament Yarn from Germany; Final Results of Antidumping Duty Administrative Review, 60 FR 15897 (March 28, 1995).

We believe that requesting the product-specific standard cost data from the initial investigation would merely

serve to confuse and complicate the issue rather than provide sufficient conclusive proof of cost shifting. We know of differences between the investigation and the review that would render such a comparison meaningless. First, in the initial investigation, the Department relied on third country sales and cost data as the basis for fair value. In this review, however, we are relying on Akzo's home market sales as the basis for normal value since the company submitted information showing that the home market was viable. Because of this change in comparison markets, it is highly doubtful that, between the two proceedings, there would be a sufficient number of common non-U.S. products from which to draw any conclusions regarding revisions to standard costs.

Secondly, Akzo grouped together products defined as ''identical'' in accordance with our hierarchy of physical characteristics. Akzo then computed a single weighted-average standard cost for these products based on production quantities. From the investigation to this review, changes in relative production quantities of the various Akzo products within any single product group could significantly change the weighted-average standard costs Akzo submitted. Thus, we determined that conducting a meaningful comparison of cost figures between the two segments would be difficult without first knowing the specific products and production quantities within each reported COP and CV figure. Accordingly, the Department appropriately rejected the petitioner's request to put standard costs from the LTFV investigation on the record in this review.

Comment 4: The petitioner claims Akzo excluded maintenance costs by allocating these costs over a twenty-four month period, seven months of which fall outside the period of review (POR). Since the POR shutdown of Akzo's production operations occurred less than two years after the previous shutdown, the petitioner believes that a twenty-four month amortization period is too long.

Akzo argues that no maintenance costs related to the shutdown in 1995 were excluded from the POR costs. Akzo claims that, under its normal standard cost allocation methodology, a portion of its shutdown maintenance costs are amortized over a twenty-four month period, while another portion is expensed in the month incurred. For submission purposes, Akzo amortized all shutdown maintenance costs over the same twenty-four month period. Accordingly, Akzo asserts that it appropriately excluded the costs attributable to those months outside the cost reporting period. Akzo notes that it used the same twenty-four month amortization period for the same type of shutdown maintenance costs in the original investigation. The only difference is that the shutdown in plant operations occurred before the period of investigation (POI) (*i.e.*, amortized costs from shutdown were recognized in later months during the POI), whereas in this review the shutdown took place during the POR, resulting in a portion of amortized costs being carried outside the POR.

Department's Position: We agree with Akzo that its submitted methodology for reporting shutdown maintenance costs reasonably reflects the company's costs during the POR and follows the method used in the original investigation. Approximately every two years, the company shuts down its plants to perform maintenance on its plant and equipment. In the LTFV investigation, Akzo recognized amortized costs during the POI that related to a shutdown that occurred before the POI. We consider it reasonable to amortize the same types of costs over a time period consistent with the methodology that we accepted during the LTFV investigation even though, in the instant review, this methodology results in allocating costs incurred during the POR to months outside the POR.

Comment 5: The petitioner contends that Akzo's goodwill amortization expense failed to account for certain proprietary expenses incurred by the company that should be included in its production costs for the POR. According to the petitioner, if the Department does not recalculate goodwill to include these expenses, then it should reduce constructed export price (CEP) by the amount of these expenses.

Akzo claims its goodwill calculation includes all necessary adjustments to cost. However, Akzo contends that, if the Department adopts the alternative approach set forth in its July 11, 1996 memo, then this issue is moot.

Department's Position: We agree with Akzo. Since we utilized the alternative approach discussed in Comment 1, this issue is moot. Due to the proprietary nature of this issue, we have addressed this comment in our September 25, 1996 Cost of Production Analysis Memorandum.

Comment 6: According to the petitioner, the Department should exclude Akzo's reported insurance credit because it does not relate to costs incurred during the POR.

Akzo argues that the insurance credit is properly included in its reported general expenses. According to Akzo, the insurance credit relates to its unexpected operational problem. Akzo claims its situation is similar to the circumstances in the LTFV investigation of Final Determination of Sales at Less Than Fair Value; Furfuryl Alcohol from Thailand, 60 FR 22557, 22561 (May 8, 1995) (Furfuryl Alcohol from Thailand), where the Department allowed the respondent to offset its submitted COP by the insurance proceeds received due to an unexpected equipment failure.

Department's Position: We agree with Akzo that it should be allowed to reduce its POR production costs for the insurance proceeds. During the POR, the company incurred higher-than-normal per unit costs due to an operational problem at its Emmen production facility. Akzo maintained an insurance policy under which it was reimbursed for cost overruns incurred as a result of such problems. Thus, the insurance credit Akzo received related directly to the higher-than-normal per unit production costs incurred by the company. Accordingly, we consider it appropriate for Akzo to include the insurance reimbursement as a reduction to its submitted costs. See Furfuryl Alcohol from Thailand.

Comment 7: The petitioner objects to Akzo's inclusion of a certain non-operating income amount as an offset to general and administrative expenses (G&A). According to the petitioner, the income item in question does not relate to either U.S. or home market sales of subject merchandise, and therefore should not be allowed as a reduction in Akzo's G&A expense.

Akzo argues that the non-operating income item is properly included in its reported G&A expenses because this amount relates to the general operations of the company. Moreover, Akzo notes that the Department accounted for this item as part of G&A expense in the original LTFV investigation.

Department's Position: We agree with Akzo that it appropriately included the non-operating income amount in its submitted G&A expense calculation. As stated in the original LTFV investigation of this case, this amount relates to the general operations of the company (i.e., a general expense rather than a direct cost of production). See Final Determination of Sales at Less Than Fair Value: Aramid Fiber Formed of Poly Para-Phenylene Terephthalamide from the Netherlands, 59 FR 23686, 23690 (comment 17) (May 6, 1994).

Comment 8: The petitioner argues that the Department is authorized to reduce normal value by a CEP offset only if (1) different levels of trade (LOT) exist between U.S. and home market sales, (2)

the data on the record do not provide an appropriate basis to make an LOT adjustment and (3) normal value is established at a more advanced stage of distribution than the CEP. Petitioner contends that Akzo merely asserted, without any evidence, that it was entitled to a CEP offset because its U.S. sales were based on CEP. Petitioner argues that the treatment of U.S. sales as CEP transactions does not by itself establish that different LOTs exist, nor does it relieve respondent of the requirement that it substantiate the necessity for an LOT adjustment as a predicate to obtaining the CEP offset. Petitioner asserts that the SAA states: ''only where different functions at different levels of trade are established under section 773(a)(7)(A)(i), but the data available do not form an appropriate basis for determining a level of trade adjustment under section 773(a)(7)(A)(ii), will Commerce make a constructed export price offset adjustment under section 773(a)(7)(B).'' Petitioner asserts that Akzo did not demonstrate that different LOTs exist between U.S. and home market sales and that an LOT adjustment is warranted.

Petitioner argues that Akzo's position closely parallels that of the respondent Mitsubishi Heavy Industries, Ltd. (MHI) in Large Newspaper Printing Presses and Components Thereof, whether Assembled or Unassembled, from Japan: Final Determination of Sales at Less than Normal Value, 61 FR 38189 (July 23, 1996) (Large Newspaper Printing Presses from Japan). Petitioner asserts that MHI did not claim an LOT adjustment, and failed to establish that LOT differences exist between U.S. and home market sales. Petitioner argues that, in that case, MHI claimed that, if the Department uses CEP analysis for its U.S. sales, an LOT adjustment must be made because CEP analysis removes economic activities which change the LOT for U.S. sales. Petitioner argues that MHI claimed it was entitled to a CEP offset because the record did not contain data permitting an actual LOT adjustment.

Petitioner states that the Department rejected the respondent's claim in Large Newspaper Printing Presses from Japan. Petitioner asserts that the Department determined that, without first establishing the basis for LOT adjustment, a CEP offset is not authorized. Petitioner argues that Akzo, like the respondent in Large Newspaper Printing Presses from Japan, asserts that the mere use of CEP analysis is sufficient to establish that different LOT exist. Petitioner argues that the Department should reject this argument, as it did in Large Newspaper Printing Presses from Japan.

Akzo maintains that the 773(a)(7) of the Act directs the Department to deduct the CEP offset in the following situation:

> When normal value is established at a level of trade which constitutes a more advanced stage of distribution than the level of trade of the constructed export price, but the data available do not provide an appropriate basis to determine under subparagraph (A)(ii) a level of trade adjustment, normal value shall be reduced by the amount of indirect selling expenses incurred in the country in which normal value is determined on sales of the foreign like product but not more than the amount of such expenses for which a deduction is made under section 772(d)(1)(D).

19 U.S.C. 1677b(a)(7)(B).

Akzo argues that the Department's decision to grant the CEP offset was not made solely because CEP was used. Instead, Akzo claims, it was based on Akzo's demonstration that different LOTs exist between the two markets, the home market was at a more advanced stage of distribution than the LOT of the CEP, and the LOT adjustment could not be quantified. Akzo also contends that it calculated and supplied the indirect selling expenses needed to measure the CEP offset. Akzo argues that it submitted the information related to the selling functions for the relevant comparison value. Akzo contends that the petitioner never objected to Akzo's claim or request for offset during the antidumping proceeding. Akzo argues that it fully responded to the Department's requests for information.

Akzo notes that, in the Large Newspaper Printing Presses from Japan case that the petitioner relied upon, the Department specifically distinguished the circumstances compelling rejection of the offset from the facts of this review.

Akzo argues that petitioner claims that the channels of trade and selling activities in each market are identical, but fails to compare the LOTs at the appropriate points. Akzo argues that the only undisputed aspect of the CEP offset in any proceeding to date is that the net CEP (i.e., after statutory adjustments on the U.S. side), not the selling price to the unrelated purchaser, is the starting point for determining whether there are differences in the LOT. Akzo argues that the petitioner focuses on the U.S. price before adjustments are made under Section 772(d).

Akzo maintains that the clearest standards from recent Department decisions for the criteria used in granting the offset is Antifriction Bearings (Other than Taper Roller Bearings) and Parts thereof from France, Germany, Italy, Japan, Romania, Singapore, Thailand and the United Kingdom, 61 FR 35713, (AFBs from France). The test for determining whether different levels of trade exist was described as follows:

> To test the claimed levels of trade, we analyzed the selling activities associated with the channels of distribution respondents reported. In applying this test, we expect that, if claimed levels of trade are the same, the functions and activities of the seller should be similar. Conversely, if a party claims that levels of trade are different for different groups of sales, the functions and activities of the seller should be dissimilar.

AFBs from France 61 FR 35718. Akzo argues that the circumstances of this case fit squarely with those of AFBs from France.

Akzo argues that the fact that the Department contrasted the facts in Large Newspaper Printing Presses from Japan with the preliminary results in the present case is evidence enough that the circumstances are different. Akzo argues that having used the aramid fiber preliminary results as the standard in Large Newspaper Printing Presses from Japan, it would be inappropriate for the Department to reverse the decision in the final results.

Department's Position: We agree with Akzo. In identifying the LOT for CEP sales, we considered only the selling activities reflected in the U.S. price after deduction of expenses and profit under section 772(d) of the Act. Pursuant to section 773(a)(1)(B)(i) of the Act, we consider the selling functions reflected in the starting price of the home market sales before any adjustments.

Unlike Large Newspaper Printing Presses from Japan, the respondent in this case provided the information necessary to determine that LOT differences exist between the U.S. and home market sales. As explained in the preliminary results of this case, the facts on the record of this review establish that there is one LOT in the United States, and that the selling activities associated with the LOT of the CEP sales to the United States are different than the selling functions for sales in the home market. Further, the sales of PPD-T aramid fiber in the home market are at a more advanced stage of distribution than the CEP level of trade. Because the sales of PPD-T aramid fiber in the home market were all made at one LOT and there was no information regarding sales of other products by Akzo in the home market, any differences in the LOTs could not be quantified. Alternatively, there was no other information on the selling activities of other producers of the same

product or other similar products on the record on which to base a LOT adjustment. See Aramid Fiber Formed of Poly Para-Phenylene Terephthalamide from the Netherlands; Preliminary Results of Antidumping Administrative Review, 61 FR 15766 (April 9, 1996). Therefore, a CEP offset is appropriate, and we are continuing to grant a CEP offset for these final results.

Final Results of Review

As a result of our review, we determine that the following weighted-average margin exists:

Manufacturer/exporter	Period of review	Margin (percent)
Akzo	12/16/93–05/31/95	22.03

The Department shall determine, and the Customs Service shall assess, antidumping duties on all appropriate entries. Individual differences between export price and normal value may vary from the percentage stated above. The Department will issue appraisement instructions on each exporter directly to the Customs Service.

Furthermore, the following deposit requirements will be effective upon publication of this notice of final results of review for all shipments of PPD-T aramid fiber from the Netherlands entered, or withdrawn from warehouse, for consumption on or after the publication date, as provided by section 751(a)(1) of the Act: (1) The cash deposit rate for the reviewed company will be the rate listed above; (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 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) for all other producers and/or exporters of this merchandise, the cash deposit rate shall be 66.92 percent, the ''all others'' rate established in the LTFV investigation (59 FR 32678, June 24, 1994). 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 subsequent assessment of double antidumping duties.

Notification to Interested Parties

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 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: September 25, 1996.

Barbara R. Stafford,

Acting Assistant Secretary for Import Administration.

[FR Doc. 96–25246 Filed 10–1–96; 8:45 am]

BILLING CODE 3510–DS–P

[A–580–812]

Dynamic Random Access Memory Semiconductors From the Republic of Korea; Amended Final Results of Antidumping Duty Administrative Review

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

ACTION: Notice of amended final results of antidumping duty administrative review.

SUMMARY: On May 6, 1996, the Department of Commerce (the Department) published the final results of its administrative review of the antidumping duty order on dynamic random access memory semiconductors (DRAMs) from the Republic of Korea (61 FR 20216). Subsequent to the publication of these final results, the petitioner, Micron Technology, Inc. (Micron), and one respondent in this review (LG Semicon Co., Ltd. (LGS)), filed suit with the Court of International Trade (CIT) with respect to the Department's methodology used in calculating LGS' dumping margin. No suit was filed by any parties to this proceeding with respect to the dumping margin. No suit was filed by any parties to this proceeding with respect to the dumping calculations pertaining to the other respondent in this review, Hyundai Electronics Industries, Co., Ltd. (Hyundai). We have corrected four ministerial errors with respect to sales of subject merchandise by Hyundai. The errors were present in our final results of review. The review covers the period October 29, 1992, through April 30, 1994. We are publishing this amendment to the final results of review in accordance with 19 CFR 353.28(c).

EFFECTIVE DATE: October 2, 1996.

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

SUPPLEMENTARY INFORMATION:

Background

The review covers two manufacturers/exporters of DRAMs from the Republic of Korea (Korea): Hyundai and LGS, and the period October 29, 1992 through April 30, 1994. The Department published the preliminary results of review on September 11, 1995 (60 FR 47149), and the final results of review on May 6, 1996 (61 FR 20216).

Applicable Statute and Regulations

The Department has conducted this administrative review in accordance with section 751 of the Tariff Action 1930, as amended (the Tariff Act). Unless otherwise indicated, all citations to the statute and to the Department's regulations refer to the provisions as they existed on December 31, 1994.

Scope of Review

Imports covered by the review are shipments of DRAMs of one megabit and above from the Republic of Korea (Korea). For purposes of this review, DRAMs are all one megabit and above, whether assembled or unassembled. Assembled DRAMs include all package types. Unassembled DRAMs include processed wafers, uncut die and cut die. Processed wafers produced in Korea, but packaged, or assembled into memory modules in a third country, are included in the scope; wafers produced in a third country and assembled or packaged in Korea are not included in the scope of this review.

The scope of this review includes memory modules. A memory module is a collection of DRAMs, the sole function of which is memory. Modules include single in-line processing modules (SIPs), single in-line memory modules (SIMMs), or other collections of DRAMs, whether unmounted or mounted on a circuit board. Modules that contain other parts that are needed to support