affirmed the Department's inclusion of Cinsa's profit-sharing in COP and CV in the fifth administrative review. *See POS Cookware,* at 37–39.

Comment 5: Calculation of Cinsa's Profit Sharing Expense

Cinsa states the Department's computer program mistakenly overstated the Company's profit-sharing expense in calculating COP and CV.

Petitioner agrees with Cinsa.

DOC Position: We agree with both Cinsa and petitioner and have corrected our calculation of Cinsa's COP and CV for the final results.

Comment 6: Inclusion of the Full Amount of Short-term Interest Income Earned by Cinsa's Corporate Parent in COP and CV

Cinsa contends that the Department's practice of allowing short-term interest income only up to the amount of reported interest expenses is subjective because there is no difference between the short-term interest that was recognized and that which was disregarded. Cinsa further argues that this methodology distorts the actual financial position of the parent and does not reflect the economic reality of the information on the financial statements.

Petitioner argues that it is correct to limit Cinsa's short-term interest income to the amount of interest expense. Petitioner states that interest income in excess of interest expense does not reduce production cost because it is unrelated to a company's operating costs. (See *e.g., Final Results of Antidumping Administrative Review: Porcelain-On-Steel Cooking Ware From Mexico,* 60 FR 2378, 2379, (January 9, 1995); *Final Results of Antidumping Administrative Review: Porcelain-On-Steel Cooking Ware From Mexico,* 58 FR 43327, 43332, (August 16,1993); *Final Determination of Sales at Less Than Fair Value: Steel Wire Rope from Korea,* 58 FR, 11029, 11038 (February 23, 1993).)

DOC Position: We agree with petitioner. It is the Department's normal practice to allow short-term interest income to offset financing costs only up to the amount of such financing costs. (*See, Final Results of Antidumping Administrative Review: Porcelain-On-Steel Cooking Ware From Mexico,* 60 FR 2378, 2379, (January 9, 1995); *Final Results of Antidumping Administrative Review Porcelain-On-Steel Cooking Ware From Mexico,* 58 FR 43327, 43332, (August 16,1993); *Final Determination of Sales at Less Than Fair Value: Steel Wire Rope from Korea,* 58 FR, 11029, 11038 (February 23, 1993); *Final Results of Antidumping Administrative Review Frozen Concentrated Orange Juice from Brazil;* 55 FR 26721 (June 29, 1990); *Final Results of Antidumping Administrative Review: Brass Sheet and Strip from Canada,* (55 FR, 31414, (August 2, 1990); and, *Final Determination of Sales at less than Fair Market Value; Sweaters from Taiwan,* 55 FR, 34585, (August 23, 1990).) The Department reduces interest expense by the amount of short-term income to the extent finance costs are included in COP. Using total short-term interest income to reduce production cost, as suggested by Cinsa, would permit companies with large short-term investment activity to sell their products below the COP. The application of excess interest income to production costs would distort a company's actual costs. Interest income does not lessen the burden of other costs, regardless of how much excess interest income there is; labor will still have its cost, as will materials and factory overhead. Accordingly, we limited the amount of the offset to the amount of the expense from the related activity.

We note that, although it is not binding precedent, a NAFTA Panel has affirmed the Department's calculation of interest expense in COP and CV in the fifth administrative review. *See POS Cookware,* at 42–45.

Final Results of Review

As a result of our review, we determine that the following margins exist for the period December 1, 1991, through November 30, 1992:

Manufacturer/exporter	Review period	Margin (percent)
APSA	12/1/91–11/30/92	1.44
Cinsa	12/1/91–11/30/92	5.40

The Department shall determine, and the Customs Service shall assess, antidumping duties on all appropriate entries. Individual differences between USP and FMV may vary from the percentages stated above. The Department will issue appraisement instructions directly to the Customs Service.

Furthermore, the following deposit requirement will be effective for all shipments of subject merchandise from Mexico 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 Tariff Act: (1) the cash deposit rate for the reviewed companies will be as outlined above; (2) for merchandise exported by manufacturers or exporters not covered in this review but covered in previous reviews 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, an earlier review, or the LTFV investigation, but the manufacturer is, the cash deposit rate will be that established for the manufacturer of the merchandise in the final results of this review, earlier reviews, or the LTFV investigation, whichever is the most recent; (4) the cash deposit rate for all other manufacturers or exporters will be 29.52 percent, the ''all others'' rate established in the original LTFV investigation by the Department.

These cash 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 the only 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 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: October 9, 1996.

Robert S. LaRussa,

Acting Assistant Secretary for Import Administration.

[FR Doc. 96–26833 Filed 10–18–96; 8:45 am]

BILLING CODE 3510–DS–P

North American Free-Trade Agreement (NAFTA), Article 1904 Binational Panel Reviews

AGENCY: NAFTA Secretariat, United States Section, International Trade

Administration, Department of Commerce.

ACTION: Notice of binational panel decision.

SUMMARY: On September 13, 1996 the Binational Panel issued its decision in the review of the final antidumping duty administrative review made by the International Trade Administration (ITA) respecting Gray Portland Cement and Cement Clinker from Mexico, Secretariat File No. USA–95–1904–02. The Binational Panel unanimously affirmed the final determination. A copy of the complete Panel decision is available from the NAFTA Secretariat.

FOR FURTHER INFORMATION CONTACT:

James R. Holbein, United States Secretary, NAFTA Secretariat, Suite 2061, 14th and Constitution Avenue, Washington, D.C. 20230, (202) 482–5438.

SUPPLEMENTARY INFORMATION: Chapter 19 of the North American Free-Trade Agreement (''Agreement'') establishes a mechanism to replace domestic judicial review of final determinations in antidumping and countervailing duty cases involving imports from a NAFTA country with review by independent binational panels. When a Request for Panel Review is filed, a panel is established to act in place of national courts to review expeditiously the final determination to determine whether it conforms with the antidumping or countervailing duty law of the country that made the determination.

Under Article 1904 of the Agreement, which came into force on January 1, 1994, the Government of the United States, the Government of Canada and the Government of Mexico established *Rules of Procedure for Article 1904 Binational Panel Reviews* (''Rules''). These Rules were published in the Federal Register on February 23, 1994 (59 FR 8686). The Binational Panel review in this matter was conducted in accordance with these Rules.

Background

On June 16, 1995 Cemex, S.A. de C.V. filed a First Request for Panel Review with the U.S. Section of the NAFTA Secretariat pursuant to Article 1904 of the North American Free Trade Agreement. Panel review was requested of the final antidumping determination that was published in the Federal Register on January 9, 1995 (60 FR 2378) and Amended on May 19, 1995 (60 FR 26,865). Briefs were filed by all participants and oral argument was held in accordance with the Rules.

Panel Decision

In its September 13 decision, the Binational Panel unanimously affirmed the Commerce Department's final determination in all respects.

Dated: September 26, 1996.

James R. Holbein,

United States Secretary, NAFTA Secretariat.

[FR Doc. 96–26853 Filed 10–18–96; 8:45 am]

BILLING CODE 3510–GT–M

North American Free-Trade Agreement (NAFTA), Article 1904 Binational Panel Reviews

AGENCY: NAFTA Secretariat, United States Section, International Trade Administration, Department of Commerce.

ACTION: Notice of binational panel decision.

SUMMARY: On September 12, 1996 the Binational Panel issued its decision in the review of the final antidumping duty administrative review made by the Secretaria de Comercio y Fomento Industrial de Mexico (SECOFI) respecting Solid and Crystal Polystyrene from the Federal Republic of Germany and the United States of America, Secretariat File No. MEX–94–1904–03. A majority of the Binational Panel affirmed the final determination. A copy of the complete Panel decision in Spanish is available from the NAFTA Secretariat, and an English translation of the majority opinion is also available.

FOR FURTHER INFORMATION CONTACT: James R. Holbein, United States Secretary, NAFTA Secretariat, Suite 2061, 14th and Constitution Avenue, Washington, DC 20230, (202) 482–5438.

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Background

On December 9, 1994 Muehlstein International, Ltd. filed a First Request for Panel Review with the Mexican Section of the NAFTA Secretariat pursuant to Article 1904 of the North American Free Trade Agreement. Panel review was requested of the final antidumping determination that was published in the *Diario Oficial* on November 11, 1994. Briefs were filed by all participants and oral argument was held in accordance with the Rules.

Panel Decision

In its September 12 decision, the Binational Panel majority affirmed the final determination in all respects. One panelist wrote a concurring opinion agreeing in the result but differing in several areas from the majority's reasoning. One panelist dissented completely from the majority opinion.

Dated: September 26, 1996.

James R. Holbein,

United States Secretary, NAFTA Secretariat.

[FR Doc. 96–26854 Filed 10–18–96; 8:45 am]

BILLING CODE 3510–GT–M

Patent and Trademark Office

[Docket #: 950411100–6267–02]

RIN 0651–XX01

Extension of the Payor Number Practice (Through ''Customer Numbers'') to Matters Involving Pending Patent Applications

AGENCY: Patent and Trademark Office, Commerce.

ACTION: Notice of change in procedure.

SUMMARY: The Patent and Trademark Office (PTO) is extending the Payor Number practice to matters involving pending patent applications. Payor Numbers are currently used to establish a ''fee address'' for receipt of maintenance fee correspondence. Through the use of ''Customer Numbers,'' the PTO will extend the Payor Number practice to matters involving patent applications. Under this Customer Number practice, an applicant (or patentee) will be able to use a Customer Number to: (1) designate the address associated with the Customer Number as the correspondence address for an application (or patent); (2) designate the address associated with the Customer Number as the fee address (37 CFR