the Board's Regulations, including § 400.28, and subject to a restriction requiring that privileged foreign status (19 CFR § 146.41) be elected on all foreign merchandise (subject to inverted tariff duty rates) admitted to the zone for the Nokia operation, except that non-privileged foreign status (19 CFR § 146.42) may be elected on the following components:

Component	HTSUS
Fixed capacitors	8532.21.00
Fixed capacitors	8532.23.00
Variable capacitors	8532.30.00
Liquid crystal devices	9013.80.60
Leather carrying cases	4202.91.00
Fasteners	7318.15

Signed at Washington, DC, this 28th day of December 1994, pursuant to Order of the Board.

Barbara R. Stafford,

Acting Assistant Secretary of Commerce for Import Administration, Alternate Chairman, Foreign-Trade Zones Board.

Attest:

John J. Da Ponte, Jr.,

Executive Secretary.

[FR Doc. 95–459 Filed 1–6–95; 8:45 am]

BILLING CODE 3510–DS–P

[Order No. 723]

Transfer of Zone Site From FTZ 168 to FTZ 39 Dallas/Fort Worth, TX; Resolution and Order

Pursuant to its authority under the Foreign-Trade Zones Act of June 18, 1934, as amended (19 U.S.C. 81a–81u), and the Foreign-Trade Zones Board Regulations (15 CFR Part 400), the Foreign-Trade Zones Board (the Board) adopts the following Order:

After consideration of the request with supporting documents (FTZ Docket 18–94, filed 5/9/94) of the Dallas/Fort Worth Maquila Trade Development Corporation, grantee of Foreign-Trade Zone 168, requesting the transfer of its Zone Site 1 (754 acres) located within the Southport Centre Industrial Park, Dallas, Texas, from the zone plan for FTZ 168 to the zone plan for FTZ 39, with the Dallas/Fort Worth International Airport Board as the new grantee, the Board, finding that the requirements of the Foreign-Trade Zones Act, as amended, and the Board's regulations are satisfied, and that the proposal is in the public interest, approves the request, redesignating the site as FTZ 39–Site 2.

The approval is subject to the FTZ Act and the FTZ Board's regulations, including Section 400.28.

Signed at Washington, DC, this 27th day of December 1994.

Barbara R. Stafford,

Acting Assistant Secretary of Commerce for Import Administration, Alternate Chairman, Foreign-Trade Zones Board.

Attest:

John J. Da Ponte, Jr.,

Executive Secretary.

[FR Doc. 95–454 Filed 1–6–95; 8:45 am]

BILLING CODE 3510–DS–P

[Order No. 721]

Grant of Authority for Subzone Status; Hydril Company (Inc.), (Oil Field Equipment); Houston, TX

Pursuant to its authority under the Foreign-Trade Zones Act of June 18, 1934, as amended (19 U.S.C. 81a–81u), the Foreign-Trade Zones Board (the Board) adopts the following Order:

Whereas, by an Act of Congress approved June 18, 1934, an Act ''To provide for the establishment . . . of foreign-trade zones in ports of entry of the United States, to expedite and encourage foreign commerce, and for other purposes,'' as amended (19 U.S.C. 81a–81u) (the Act), the Foreign-Trade Zones Board (the Board) is authorized to grant to qualified corporations the privilege of establishing foreign-trade zones in or adjacent to U.S. Customs ports of entry;

Whereas, the Board's regulations (15 CFR Part 400) provide for the establishment of special-purpose subzones when existing zone facilities cannot serve the specific use involved;

Whereas, an application from the Port of Houston Authority, grantee of Foreign-Trade Zone 84, for authorization for special-purpose subzone status primarily for export activity at the oil field equipment manufacturing facilities of the Hydril Company (Inc.), in Houston, Texas, was filed by the Board on March 24, 1994, and notice inviting public comment was given in the **Federal Register** (FTZ Docket 12–94, 59 FR 15372, 4–1–94); and,

Whereas, the Board has found that the requirements of the FTZ Act and Board's regulations are satisfied, and that approval of the application is in the public interest;

Now, therefore, the Board hereby authorizes the establishment of a subzone (Subzone 84M) at the plant sites of the Hydril Company (Inc.), in Houston, Texas, at the locations described in the application, subject to the FTZ Act and the Board's regulations, including § 400.28, and subject to a restriction requiring that privileged foreign status (19 CFR 146.41) shall be elected on all foreign merchandise admitted to the subzone, as indicated in the application.

Signed at Washington, DC, this 23rd day of December 1994.

Susan G. Esserman,

Assistant Secretary of Commerce for Import Administration, Alternate Chairman, Foreign-Trade Zones Board.

Attest:

John J. Da Ponte, Jr.,

Executive Secretary.

[FR Doc. 95–452 Filed 1–6–95; 8:45 am]

BILLING CODE 3510–DS–P

[Order No. 722]

Grant of Authority for Subzone Status; Microwave Networks, Inc., (Microwave Radio Manufacturing Plant); Houston, TX

Pursuant to its authority under the Foreign-Trade Zones Act of June 18, 1934, as amended (19 U.S.C. 81a–81u), the Foreign-Trade Zones Board (the Board) adopts the following Order:

Whereas, by an Act of Congress approved June 18, 1934, an Act ''To provide for the establishment * * * of foreign-trade zones in ports of entry of the United States, to expedite and encourage foreign commerce, and for other purposes,'' as amended (19 U.S.C. 81a–81u) (the Act), the Foreign-Trade Zones Board (the Board) is authorized to grant to qualified corporations the privilege of establishing foreign-trade zones in or adjacent to U.S. Customs ports of entry;

Whereas, the Board's regulations (15 CFR Part 400) provide for the establishment of special-purpose subzones when existing zone facilities cannot serve the specific use involved;

Whereas, an application from the Port of Houston Authority, grantee of Foreign-Trade Zone 84, for authorization for special-purpose subzone status primarily for export activity at the microwave radio manufacturing plant of Microwave Networks, Inc., in Houston, Texas, was filed by the Board on April 29, 1994, and notice inviting public comment was given in the **Federal Register** (FTZ Docket 17–94, 59 FR 25445, 5/16/94); and,

Whereas, the Board has found that the requirements of the FTZ Act and Board's regulations are satisfied, and that approval of the application is in the public interest;

Now, therefore, the Board hereby authorizes the establishment of a subzone (Subzone 84L) at the plant site of Microwave Networks, Inc., in

Houston, Texas, at the location described in the application, subject to the FTZ Act and the Board's regulations, including § 400.28, and subject to a restriction requiring that privileged foreign status (19 CFR 146.41) shall be elected on all foreign merchandise admitted to the subzone, as indicated in the application.

Signed at Washington, DC, this 28th day of December 1994.

Barbara R. Stafford,

Acting Assistant Secretary of Commerce for Import Administration, Alternate Chairman, Foreign-Trade Zones Board.

Attest:

John J. Da Ponte, Jr.,

Executive Secretary.

[FR Doc. 95–453 Filed 1–6–95; 8:45 am]

BILLING CODE 3510–DS–P

International Trade Administration

[A–201–504]

Porcelain-on-Steel Cooking Ware 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 February 11, 1994, the Department of Commerce (the Department) published the preliminary results of its administrative review of the antidumping duty order on porcelain-on-steel cooking ware (POS cooking ware) from Mexico. The review covers two manufacturers/exporters of this merchandise to the United States and the period December 1, 1990 through November 30, 1991.

Based on our analysis of the comments received and the corrections of certain clerical and computer program errors, we have changed the preliminary results.

EFFECTIVE DATE: January 9, 1995.

FOR FURTHER INFORMATION CONTACT: Lorenza Olivas or Rick Herring, Office of Countervailing Compliance, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230; telephone: (202) 482–2786.

SUPPLEMENTARY INFORMATION:

Background

On February 11, 1994, the Department published in the **Federal Register** (59 FR 6616) the preliminary results of its administrative review of the antidumping duty order (51 FR 43415) on POS cooking ware from Mexico for the period December 1, 1990 through November 30, 1991. The review covers two manufacturers/exporters, Acero Porcelanizado, S.A. de C.V. (APSA) and CINSA, S.A. de C.V. (CINSA). The Department has now completed that administrative review in accordance with section 751 of the Tariff Act of 1930, as amended (the Act).

Scope of Review

Imports covered by this review are shipments of POS cooking ware, including tea kettles, which do not have self-contained electric heating elements. All of the foregoing are constructed of steel and are enameled or glazed with vitreous glasses. This merchandise is currently classifiable under Harmonized Tariff Schedule (HTS) item number 7323.94.00. Kitchenware currently entering under HTS item number 7323.94.00.30 is not subject to the order. The HTS item number is provided for convenience and Customs purposes. The written description remains dispositive.

Analysis of Comments Received

We gave interested parties an opportunity to comment on the preliminary results. At the request of the respondents, we held a hearing on March 28, 1994. We received comments and rebuttals from both respondents and the petitioner, General Housewares Corporation (GHC).

Comment 1: CINSA contends that the Department incorrectly calculated depreciation on a revalued cost basis. CINSA states that since the Department only uses revalued depreciation for hyperinflationary economies, and Mexico was not experiencing hyperinflation during the review period, the Department should use depreciation expenses on an historical basis.

Petitioner responds that the Department's use of depreciation expenses on a revalued basis in cases involving hyperinflationary economies does not mean that its practice is to limit the use of depreciation expenses based on a revalued basis to only those cases involving hyperinflationary economies. Petitioner furthermore argues that, since CINSA reported its depreciation on a revalued basis, as required by the Mexican Generally Accepted Accounting Principles (GAAP), for its audited financial statements, CINSA should also report cost of production (COP) and constructed value (CV) in this manner.

Department's Position: We disagree with respondent. The Department followed Mexican GAAP and adjusted CINSA's COP data to reflect the revalued depreciation. This approach coincided with CINSA's financial statements which were also prepared in accordance with Mexican GAAP. It is the Department's policy to adhere to the home market GAAP as long as the home market GAAP reasonably reflects actual costs. Thus, Commerce has determined that when a foreign country allows a company to revalue its assets, as opposed to relying upon historical cost, and when a company reflects the revalued basis in its financial statements, it is appropriate to accept the financial statements as reflecting actual cost. See, Final Determination of Sales at Less Than Fair Value: Circular Welded Nonalloy Steel Pipe From the Republic of Korea (57 FR 42942; September 17, 1992). See also, POS Cooking Ware From Mexico; Final Results of Antidumping Administrative Review (58 FR 43327; August 16, 1993) (Mexican Cooking Ware Fourth Review Final Results).

Comment 2: Assuming that the Department should continue to rely on the revalued depreciation expense as a component of fixed overhead costs, CINSA claims that the Department incorrectly calculated its preliminary COP adjustment. CINSA believes that the ''best information available'' (BIA) methodology used by the Department grossly overstates the amount of revalued depreciation expense, and is not appropriate since the Department can derive a suitable fixed overhead expense factor from available information provided in CINSA's responses of May 18, 1992 and June 18, 1993.

Petitioner, on the other hand, contends that the use of BIA for CINSA's unreported depreciation is justified and reasonable. The petitioner asserts that CINSA did not provide the Department with a complete and accurate response to the COP questionnaire.

Department's Position: The Department has reviewed the information contained in CINSA's responses and found that adequate data was available for a more accurate calculation of COP. Therefore, BIA was not required since the COP questionnaire responses provided the necessary information for calculating an appropriate fixed overhead factor. Accordingly, the Department has revised the calculation of fixed overhead based on information contained in CINSA's responses.

Comment 3: CINSA claims that the Department incorrectly increased the COP to account for mandatory profit