cylindrical roller bearings and parts thereof (CRBs), and spherical plain bearings and parts thereof (SPBs).

EFFECTIVE DATE: September 26, 1995.

FOR FURTHER INFORMATION CONTACT: Kris Campbell or Michael Rill, Office of Antidumping Compliance, Import Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230; telephone (202) 482–4733.

SUPPLEMENTARY INFORMATION:

Background

On February 28, 1995, the Department published the final results of antidumping duty administrative review, partial termination, and revocation in part of the antidumping duty orders on antifriction bearings (other than tapered roller bearings) and parts thereof from France, et al. (60 FR 10900). The review period is May 1, 1992, through April 30, 1993. The classes or kinds of merchandise covered by these reviews are BBs CRBs, and SPBs. For a detailed description of the products covered under these classes or kinds of merchandise, including a compilation of all pertinent scope determinations, see the ''Scope Appendix'' of the final results referenced above.

On May 3, 1995, the CIT ordered the Department to correct four ministerial errors in the final results with respect to AFBs from Germany sold by FAG. On June 13, 1995, we amended our final results of administrative review of the antidumping duty orders on AFBs from Germany and Italy with respect to FAG. On July 26, 1995, the CIT ordered the Department to correct two additional errors and to publish a second amended *Final Results* incorporating these corrections.

The CIT ordered the Department to make the following corrections to its analysis for FAG Germany: (1) reinstate 1992 sales made to those customers to whom rebates were granted in 1992 and remove 1993 sales made to the one U.S. customer for whom corporate rebates were reported (prior to applying the BIA rate to 1993 sales) and to reinstate these 1993 sales in the total U.S. sales database; and 2) subtract other discounts (OTHDISE) from the reported unit price (UNITPRE) prior to applying the BIA rate to UNITPRE.

We have corrected these errors in FAG's margin calculations for the amended final results of review and have determined that the following percentage weighted-average margins exist for the period May 1, 1992, through April 30, 1993:

Manufacturer/ exporter	Country	BBs	CRBs	SPBs
FAG	Germany	10.40	13.79	14.61

Based on these results, the Department will instruct the Customs Service to collect cash deposits of estimated antidumping duties on all appropriate entries in accordance with the procedures discussed in the final results of these reviews. These deposit requirements are effective for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of this notice and shall remain in effect until publication of the final results of the next administrative review.

This notice serves as a 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 the review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of antidumping occurred and the subsequent assessment of double antidumping duties.

This amendment of final results of review and notice are in accordance with section 751(f) of the Tariff Act (19 U.S.C. 1675(f)) and 19 CFR 353.28(c).

Dated: September 15, 1995.

Susan G. Esserman,

Assistant Secretary for Import Administration.

[FR Doc. 95–23891 Filed 9–25–95; 8:45 am]

BILLING CODE 3510–DS–M

[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 April 17, 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, 1991 through March 31, 1992.

We gave interested parties an opportunity to comment on our preliminary results. We have not changed our preliminary results of review.

EFFECTIVE DATE: September 26, 1995.

FOR FURTHER INFORMATION CONTACT: Rebecca Trainor or Maureen Flannery, 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) 482–4733.

SUPPLEMENTARY INFORMATION:

Background

On April 17, 1995, the Department published in the Federal Register (60 FR 19209) the preliminary results of this administrative review of the antidumping duty order on certain fresh cut flowers from Mexico (52 FR 13491, April 23, 1987). The preliminary results indicated the existence of dumping margins for three of the respondents in this review, Rancho El Aguaje (Aguaje), Rancho Guacatay (Guacatay), and Rancho El Toro (Toro), based on the best information available (BIA). The fourth respondent, Visaflor S. de P.R. (Visaflor), had no shipments to the United States during the period of review.

Aguaje, Guacatay, Toro, and the petitioner, the Floral Trade Council, submitted case and rebuttal briefs. A public hearing was held on May 31, 1995. The Department has now completed this administrative review in accordance with section 751 of the Tariff Act of 1930, as amended (the Act).

Applicable Statutes and Regulations

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 POR, such merchandise was classifiable under *Harmonized Tariff Schedule of the United States* (HTSUS) item numbers 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 Customs purposes only. The written description remains dispositive as to the scope of the order.

This review covers sales of the subject merchandise manufactured by Aguaje, Guacatay, Toro, and Visaflor, and entered into the United States during

the period April 1, 1991, through March 31, 1992.

Best Information Available

We have determined that Guacatay, Toro and Aguaje are uncooperative respondents for the following reasons. In prior administrative reviews, the respondents were not required under Mexican law to maintain audited financial statements or file tax returns. We accepted their unaudited ''in-house'' financial statements, because they did not have, and therefore could not submit, official corroboration of their internal records. *See Notice of Final Results of Antidumping Duty Administrative Review; Certain Fresh Cut Flowers from Mexico,* 56 FR 29621, 59622 (June 28, 1991). Mexican law governing incme tax reporting changed in 1991, however, and the respondents were required to file tax returns covering the POR.

In response to the Department's repeated questions regarding the existence of income tax returns covering the POR, the respondents made evasive and misleading statements regarding their obligations to file tax returns, which significantly impeded this review. Guacatay and Toro failed to reconcile their financial statements to their tax returns, once submitted, and Aguaje failed to provide sufficient support for its claim that it had not filed tax returns covering the POR.

Analysis of the Comments Received

Comment One: The respondents dispute that their statements regarding their obligations to file tax returns were inconsistent, and that the data they submitted were unusable. They claim that recent changes in Mexican tax law, the unclear wording of the Department's supplemental questionnaire, and the Department's misunderstanding of their responses were the causes of any seemingly inconsistent statements regarding their tax filing obligations.

Guacatay and Toro claim that they failed to promptly provide the reconciliations between tax records and financial statements because they misunderstood the Department's usage of the term ''reconciliation''. They state that, once they properly understood the Department's request, they attempted to submit the information, but the Department refused to accept it .

Guacatay and Toro also maintain that the documentation pertaining to U.S. sales quantities and values can be independently substantiated by growers' reports, which the respondents have placed on the record. They suggest that the Department apply partial BIA to production costs, the only information, they state, for which there is no independent substantiation on the record.

The petitioner believes that Guacatay and Toro's argument that they misunderstood the Department's request for reconciliations is disingenuous, since the Department often requires respondents to provide such worksheets. The petitioner observes that both respondents participated in a prior administrative review, and had retained experienced legal counsel throughout this review. Finally, the petitioner claims that Guacatay and Toro admitted that their responses do not reconcile to their tax documents, and therefore, the submitted data are unreliable, and unusable.

The Department's Position: We disagree with the respondents. The supplemental questionnaire was clear, and our request for a reconciliation between tax returns and financial statements was not unusual. Whenever a respondent does not understand the Department's questions or directions, it is the responsibility of the respondent to ask the Department for clarification. None of the respondents requested such a clarification.

Guacatay's and Toro's offers to provide the requested reconciliations came several months after they had submitted their last supplemental questionnaire responses in which they stated that they could not perform the reconciliations. Further, the respondents made this offer during the verification of the 1992–1993 review period. As each administrative review is a separate proceeding, the Department could not accept this new factual information while conducting a verification associated with a different administrative review.

We also disagree that the sales volume and value portions of Guacatay's and Toro's questionnaire responses can be independently substantiated with documents on the record of this review. In prior administrative reviews, the Department did not require the level of independent substantiation as it does in this review, because none existed. In the absence of audited financial statements in this review, we required that the respondents submit their tax returns as a way to independently substantiate their questionnaire responses. Sales and cost information is presented differently in these two documents. Thus, an explanation of how the figures on the tax returns reconcile with the ranches' financial statements is also required. Without this explanation, the Department cannot use the tax returns to independently substantiate the reported sales and costs; without such independent substantiation, the entire questionnaire responses are unusable.

Comment Two: Guacatay, Toro and Aguaje claim that the Department unfairly characterized them as uncooperative respondents in the preliminary results of review. The respondents state that they have cooperated fully, submitting multiple questionnaire responses, in spite of their limited resources and small size.

Guacatay and Toro argue that even if BIA were warranted, they should not be characterized as uncooperative. They assert that in past cases, the Department has limited the designation of uncooperative respondents to cases of major non-compliance or where there is evidence of systematic misreporting. Further, pursuant to *Allied-Signal Aerospace Co.* v. *United States*, 996 F.2d 1185 (Fed. Cir. 1993), they argue, it is improper for the Department to designate as uncooperative a respondent who has tried in good faith to comply with the Department's requests for information.

Citing *Olympic Adhesives, Inc.* v. *United States*, 899 F.2d 1565 (Fed. Cir. 1990), Aguaje argues that the Department has no legal grounds to use BIA in response to a respondent's inability to provide information that does not exist. Further, Aguaje asserts that the Department has no authority to penalize a foreign exporter for a perceived failure to comply with a foreign law.

The petitioner believes that the Department was correct in rejecting the questionnaire responses, and that the Department is compelled to resort to uncooperative BIA. The petitioner argues that the respondents' size and resources should not be a consideration, since their eventual offers to provide the requested information indicate that they were in fact able to provide it in the form requested and in a timely manner.

The petitioner also claims that the respondents substantially impeded the review and limited the Department's access to certain data by dodging repeated requests for information as to the existence of source documents and making inconsistent statements regarding their obligation to file tax returns. Finally, the petitioner argues that the respondents' contradictory statements undermine the credibility of their entire responses, and their evasiveness overshadows all other attempts at cooperation.

The Department's Position: We disagree with the respondents that they have fully cooperated with our requests for information in this review, and that our use of uncooperative BIA is unjustified. The respondents' answers to

the Department's supplemental questionnaires were evasive and misleading, and significantly impeded the progress of the review.

As stated above, we disagree that the respondents tried in good faith to comply with the Department's requests for information. It was not until the Department had issued its third supplemental questionnaire addressing this issue, specifically requesting the tax returns required under Mexican law, that the respondents revealed their true tax status. While Guacatay and Toro finally provided tax returns, the documents were illegible, untranslated, and were not accompanied by the requested reconciliation worksheets.

With regard to Aguaje, at issue in this review is whether it had provided, within the time limits set out in 19 CFR 353.31(a)(2), sufficient evidence demonstrating that it did not file tax returns. The correspondence Aguaje finally submitted in response to the Department's third supplemental questionnaire concerning this issue, did not support the ranch's statement that no tax returns had been filed.

Therefore, we maintain our position that Guacatay, Toro, and Aguaje were uncooperative, and have applied total BIA to their U.S. sales.

Comment Three: The three respondents argue that the Department should take into consideration information on the administrative records of the prior and subsequent reviews for the final results of this review, because this information will attest to the reliability of the data they have submitted for this review. Aguaje states that the Department has the authority to review public documents, and documents submitted in related proceedings in deciding the issues before it.

The petitioner disagrees that the Department may incorporate documents from other reviews into the record of this review after the deadline for the submission of factual information has expired. The petitioner also states that the Department's regulations regarding the requirements for verification preclude it from relying on past verifications to corroborate the reliability of the respondents' data in this review.

The Department's Position: We disagree with the respondents. The timeframe for submitting new factual information is clearly stated in section 19 C.F.R. 353.31(b)(2) of the Department's regulations. The information to which the respondents refer was not placed on the record of this review within the prescribed time limits. To accept new information at this point in the proceeding would be inconsistent with the Department's regulations.

Comment Four: The petitioner contends that the Department's choice of a BIA rate of 39.95 percent was unnecessarily generous. Because respondents are presumed to be aware of the highest rate at the time of filing, petitioner claims the rate should be 264.43 percent, a rate deemed aberrational by the Department in its preliminary results.

The respondents argue that the highest rate is not probative of current market conditions, and reflects business conditions uncharacteristic of the companies subject to this review.

The Department's Position: We agree with the respondents. For the final results of the 1989–1990 review, the Department assigned the second highest rate in any prior review or the LTFV investigation, because we found that the highest rate of 264.43 percent was inappropriate to use as BIA,

> Given the enormous disparity between the verified rate for Florex in this review and the verified rates for other companies in this review, prior reviews, and the original investigation, and Florex's extraordinarily high business expenses during this review period resulting from investment activities which are uncharacteristic of other companies subject to this review * * *''

Notice of Final Results of Antidumping Duty Administrative Review; Certain Fresh Cut Flowers from Mexico, 56 FR 29621, 29623 (June 28, 1991). Since these conditions are also applicable to this review, the rate of 264.43 percent remains aberrational. *See Floral Trade Council* v. *United States,* 799 F. Supp 116, 119–20 (CIT 1992).

Comment Five: The petitioner requests that the Department identify record evidence leading to its finding that Visaflor made no shipments to the United States during the POR. The petitioner argues that, given Visaflor's past record of non-coorperation in reviews, the Department should not accept Visaflor's certification without verification. According to the petitioner, without such verification, the Department should assign Visaflor a margin based on best information of 29.40 percent, the margin calculated for Visaflor in the 1989–1990 review.

The Department's Position: To determine whether Visaflor made any shipments to the United States during the POR, the Department followed its standard practice of issuing an electronic mail message to all Customs Service field personnel, requesting notification if the subject merchandise exported by Visaflor entered the United States during the POR. The Department does not require negative responses to these messages. Because we received no affirmative responses from Customs field personnel, we concluded that Visaflor made no shipments to the United States during the POR.

Final Results

We determine that the following dumping margins exist for the period April 1, 1991, through March 31, 1992:

Manufacturer/exporter	Margin (percent)
Rancho el Aguaje	39.95
Rancho Guacatay	39.95
Rancho el Toro	39.95
Visaflor	[1]

[1] No shipments during the POR. Rate is from the last review in which Visaflor 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 the final results of this administrative review, 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 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 reminder to importers of their responsibility under 19 C.F.R 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 C.F.R. 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: September 15, 1995.

Susan G. Esserman,

Assistant Secretary for Import Administration.

[FR Doc. 95–23884 Filed 9–25–95; 8:45 am]

BILLING CODE 3510–DS–M

[A–570–601]

Tapered Roller Bearings and Parts Thereof, Finished and Unfinished, From the People's Republic of China; Preliminary Results of Antidumping Administrative Review

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

ACTION: Notice of preliminary results of antidumping duty administrative review of tapered roller bearings and parts thereof, finished and unfinished, from the People's Republic of China.

SUMMARY: In response to requests by the petitioner and one respondent, the Department of Commerce (the Department) is conducting an administrative review of the antidumping duty order on tapered roller bearings and parts thereof, finished and unfinished (TRBs), from the People's Republic of China (PRC). The period of review (POR) is June 1, 1993, through May 31, 1994. The review indicates the existence of dumping margins during this period.

We have preliminarily determined that sales have been made below foreign market value (FMV). If these preliminary results are adopted in our final results of administrative review, we will instruct the U.S. Customs Service to assess antidumping duties equal to the difference between United States price (USP) and FMV. Interested parties are invited to comment on these preliminary results.

EFFECTIVE DATE: September 26, 1995.

FOR FURTHER INFORMATION CONTACT: Charles Riggle, Hermes Pinilla, Andrea Chu, Kris Campbell or Michael Rill, Office of Antidumping Compliance, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, N.W., Washington DC 20230; telephone (202) 482–4733.

Applicable Statute and Regulations

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

Background

On June 7, 1994, the Department published in the Federal Register (59 FR 29411) a notice of opportunity to request an administrative review of the antidumping duty order on TRBs from the PRC. In accordance with 19 C.F.R. 353.22(a), the petitioner, The Timken Company, requested that we conduct an administrative review. In addition, respondent Shanghai General Bearing Company (Shanghai) requested revocation pursuant to 19 C.F.R. 353.25(b) (revocation based on not selling subject merchandise at less than foreign market value for three consecutive years). We published a notice of initiation of this antidumping duty administrative review on August 24, 1994 (59 FR 43537), covering the period June 1, 1993, through May 31, 1994 (the 7th review period).

On July 26, 1994, we notified the PRC government, through its embassy in Washington, that we were conducting this review and requested information relevant to the issue of whether the companies named in the initiation request are independent from government control. See Separate Rates, *infra.* On the same date, we also notified the PRC Ministry of Foreign Trade and Economic Cooperation (MOFTEC) of this review.

On July 28, 1994, a representative from MOFTEC informed us that the Secretary General of the Basic Machinery Division of the Chamber of Commerce for Import & Export of Machinery and Electronics (CCCME) would be the designated contact for the PRC in this review. On December 5, 1994, we sent a copy of the questionnaire to the Secretary General of CCCME and requested that the questionnaire be forwarded to all PRC companies identified in our initiation notice.

We also sent questionnaires to the Hong Kong companies listed in our initiation notice, using addresses supplied in the petitioner's initiation request as well as information from the Hong Kong branch of the U.S. & Foreign Commercial Service.

On December 7–9, 1994, we conducted a presentation of the questionnaire in Beijing. The following companies attended the presentation: China National Machinery & Equipment Import & Export Corporation (CMC), Liaoning Machinery Import & Export Corporation (Liaoning), Henan Machinery & Equipment Import & Export Corporation (Henan), China National Automotive Industry Import & Export Guizhou Corporation (Guizhou Automotive), Luoyang Bearing Factory (Luoyang), Jilin Province Machinery Import & Export Corporation (Jilin), Tianshui Hailin Import & Export Corporation (Tianshui), Wafangdian Bearing Industry Import & Export Corporation (Wafangdian), Guizhou Machinery Import & Export Corporation (Guizhou), Zhejiang Machinery Import & Export Corporation (Zhejiang), and a voluntary respondent that did not request a review and which was not named in the initiation notice, Xiangfan International Trade Corporation (Xiangfan).

We received responses to our questionnaire from fourteen companies, consisting of the companies that attended the questionnaire presentation, Shanghai, and two Hong Kong resellers: Premier Bearing and Equipment Company, Ltd. (Premier), and Chin Jun Industrial, Ltd. (Chin Jun).

Scope of Review

Imports covered by this review are shipments of TRBs and parts thereof, finished and unfinished, from the PRC. This merchandise is classifiable under the Harmonized Tariff Schedule (HTS) item numbers 8482.20.00, 8482.91.00.60, 8482.99.30, 8483.20.40, 8483.20.80, 8483.30.80, 8483.90.20, 8483.90.30 and 8483.90.80. Although the HTS item numbers are provided for convenience and customs purposes, our written description of the scope of this proceeding is dispositive.

Separate Rates

1. Background and Summary of Findings

It is the Department's standard policy to assign all exporters of the merchandise subject to review in non-market economy (NME) countries a single rate, unless an exporter can demonstrate an absence of government control, both in law and in fact, with respect to exports. To establish whether an exporter is sufficiently independent of government control to be entitled to a separate rate, the Department analyzes