

a final decision on the petitioner's appeals by the Federal Circuit.

**SUPPLEMENTARY INFORMATION:**

**Background**

On March 23, 1993, the Department published its *Final Determination of Sales at Less Than Fair Value: Dynamic Random Access Memory Semiconductors of One Megabit and Above from the Republic of Korea* (57 FR 15467). On May 10, 1993, the Department published its *Antidumping Order and Amended Final Determination: Dynamic Random Access Memory Semiconductors of One Megabit and Above from the Republic of Korea* (58 FR 27520).

Subsequent to the Department's final determination, the petitioner and the three respondents filed lawsuits with the Court challenging this determination. Thereafter, the Court issued an Order and Opinion dated June 12, 1995, in *Micron Technologies, Inc. v. United States*, Cons. Ct. No. 93-06-00318, Slip Op. 95-107, remanding six issues to the Department. The Court instructed the Department to: (1) Recalculate respondents' cost of production by allocating research and development (R&D) costs on a product-specific basis; (2) use amortized rather than current R&D expenses in its calculations; (3) reopen the record in order to afford Hyundai and Samsung an opportunity to present complete and actual fixed asset data and use this data to allocate interest expenses; (4) recalculate Hyundai's lag period; (5) recalculate Semicon's production costs without reclassifying Semicon's capitalized costs of facility construction and testing as costs of production; and (6) reexamine its conclusion that foreign currency translation losses of Samsung and Semicon are related to production of subject merchandise.

The Department filed its remand results on August 24, 1995. In the remand results, the Department: (1) Recalculated respondents' cost of production by allocating R&D on a product-specific basis; (2) used amortized rather than current R&D expenses in its calculations; (3) reopened the record to afford Hyundai and Samsung an opportunity to introduce actual data regarding semiconductor fixed assets, and used such data in its allocation of interest expense; (4) recalculated Hyundai's lag periods utilizing the same methodology that it employed for Samsung and Semicon; (5) determined a new lag period for Hyundai's model HY514400 which accurately matches costs to the sales in question; (6) calculated

Semicon's production costs for certain DRAMs without reclassifying as costs of production Semicon's capitalized costs of facility construction and testing; and (7) identified what evidence on the record supports the conclusion that the translation losses of Samsung and Semicon are related to production of the subject merchandise and, having determined that there is sufficient evidence on the record to support such a conclusion, included translation losses in the calculation of COP for Samsung and Semicon.

On October 27, 1995, the Court sustained the Department's remand results. See *Micron Technologies, Inc. v. United States*, Cons. Ct. No. 93-06-00318, Slip Op. 95-175 (CIT October 27, 1995).

On December 6, 1995, the Department published a notice of court decision pursuant to 19 U.S.C. 1516a(e). *Court Decision and Suspension of Liquidation: Dynamic Random Access Memory Semiconductors of One Megabit and Above from the Republic of Korea* (60 FR 62385). In that notice, we stated that we would suspend liquidation until there was a "conclusive" decision in the action. Since publication of that notice, the petitioner has appealed certain aspects of that redetermination on remand to the Federal Circuit. These appeals have affected two of the three respondents, Hyundai and Semicon. The results of the redetermination on remand for Samsung were not challenged by any party. Therefore, there is now a final and conclusive court decision in this action for Samsung. Thus, we are amending our final determination in this matter and will instruct the U.S. Customs Service to discontinue suspending liquidation of merchandise manufactured and exported by Samsung. If necessary, an amendment to the final determination will be made for the other two respondents once there is a final decision on the petitioner's appeals by the Federal Circuit.

**Partial Amendment to Final Determination**

Pursuant to 19 U.S.C. 1516a(e), we are now amending the final determination in dynamic random access memory semiconductors of one megabit and above from Korea for Samsung only.

The recalculated margin is as follows:

Manufacturer/Producer/Exporter	Weighted-average margin percentage
Samsung Electronics Co., Ltd.	0.22 ( <i>de minimis</i> ).

**Partial Discontinuation of Suspension of Liquidation**

Since the amended margin for Samsung is now *de minimis*, we are directing the Customs Service to discontinue suspending liquidation of all entries of Dynamic Random Access Memory Semiconductors of One Megabit and Above from the Republic of Korea manufactured and exported by Samsung that are entered, or withdrawn from warehouse, for consumption on or after October 29, 1992, the date of publication of the original preliminary determination in the Federal Register. Furthermore, we are directing the Customs Service to refund all cash deposits or postings of a bond which have been collected on the subject merchandise manufactured and exported by Samsung. Suspension of liquidation will remain in effect for Hyundai and Semicon.

Dated: January 31, 1996.

Susan G. Esserman,  
Assistant Secretary for Import Administration.

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**[A-508-604]**

**Industrial Phosphoric Acid From Israel; Preliminary Results of Antidumping Duty Administrative Review**

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

**ACTION:** Notice of preliminary results of antidumping duty administrative review.

**SUMMARY:** On September 15, 1995, the Department of Commerce initiated an administrative review of the antidumping duty order on industrial phosphoric acid from Israel. The review covers one exporter, Haifa Chemicals, Ltd. (Haifa), and the period August 1, 1994 through July 31, 1995. Since there were no shipments of the subject merchandise during the period of review, we preliminarily determine that the dumping margin for Haifa is 6.82 percent, the rate Haifa received in its most recent review. Interested parties are invited to comment on these preliminary results.

**EFFECTIVE DATE:** February 8, 1996.

**FOR FURTHER INFORMATION CONTACT:** Amy S. Wei or Zev Primor, Office of Antidumping Compliance, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street & Constitution

Avenue NW., Washington, DC 20230; telephone (202) 482-5253.

#### The 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 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).

#### Background

On September 15, 1995, the Department of Commerce (the Department) published the initiation of its administrative review of the antidumping duty order on industrial phosphoric acid from Israel (60 FR 47930). The Department is now conducting this administrative review in accordance with section 751 of the Act.

#### Scope of the Review

Imports covered by the review are shipments of industrial phosphoric acid, classifiable under item number 2809.20.00 of the Harmonized Tariff Schedule (HTS). HTS item numbers are provided for convenience and for Customs purposes. The written description remains dispositive.

#### Preliminary Results of Review

On September 21, 1995, a questionnaire was sent to Haifa. On October 18, 1995, Haifa responded that there were no shipments of covered merchandise by Haifa during the period August 1, 1994 through July 31, 1995. The Department verified this information with the U.S. Customs Service. Therefore, we have preliminarily assigned Haifa the rate applicable to it from its most recent administrative review. This rate is 6.82 percent. See *Industrial Phosphoric Acid From Israel; Final Results of Antidumping Duty Administrative Reviews*, 59 FR 32184, June 22, 1994.

Furthermore, the following deposit requirement will be effective for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of this administrative review, as provided for by section 751(a)(1) of the Act: (1) the cash deposit rate for Haifa will be Haifa's rate established in the final results of this administrative review; (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 any review or the original less-than-fair-value (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; (4) for all other producers and/or exporters of this merchandise, the cash deposit rate shall be 1.77 percent, the "all others" rate from the LTFV investigation. 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 preliminary reminder to importers of their responsibility under 19 CFR 353.26(b) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during these review periods. 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 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: January 31, 1996.  
Susan G. Esserman,  
*Assistant Secretary for Import Administration.*  
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#### National Institute of Standards and Technology, Notice of Decision on Application for Duty-Free Entry of Scientific Instrument

This decision is made pursuant to Section 6(c) of the Educational, Scientific, and Cultural Materials Importation Act of 1966 (Pub. L. 89-651, 80 Stat. 897; 15 CFR part 301). Related records can be viewed between 8:30 AM and 5:00 PM in Room 4211, U.S. Department of Commerce, 14th and Constitution Avenue, N.W., Washington, D.C.

*Docket Number:* 95-099. *Applicant:* National Institute of Standards and Technology, Gaithersburg, MD 20899. *Instrument:* Rotating Sample for Ion Microscope. *Manufacturer:* Kore Technology, United Kingdom. *Intended Use:* See notice at 60 FR 57222, November 14, 1995.

*Comments:* None received. *Decision:* Approved. No instrument of equivalent

scientific value to the foreign instrument, for such purposes as it is intended to be used, is being manufactured in the United States. *Reasons:* This is a compatible accessory for an existing instrument purchased for the use of the applicant. The National Institutes of Health advises in its memorandum dated December 4, 1995, that the accessory is pertinent to the intended uses and that it knows of no comparable domestic accessory.

We know of no domestic accessory which can be readily adapted to the existing instrument.

Frank W. Creel  
*Director, Statutory Import Programs Staff*  
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#### Applications for Duty-Free Entry of Scientific Instruments

Pursuant to Section 6(c) of the Educational, Scientific and Cultural Materials Importation Act of 1966 (Pub. L. 89-651; 80 Stat. 897; 15 CFR part 301), we invite comments on the question of whether instruments of equivalent scientific value, for the purposes for which the instruments shown below are intended to be used, are being manufactured in the United States.

Comments must comply with 15 CFR 301.5(a)(3) and (4) of the regulations and be filed within 20 days with the Statutory Import Programs Staff, U.S. Department of Commerce, Washington, D.C. 20230. Applications may be examined between 8:30 A.M. and 5:00 P.M. in Room 4211, U.S. Department of Commerce, 14th Street and Constitution Avenue, N.W., Washington, D.C.

*Docket Number:* 95-116. *Applicant:* Tulane University Hospital and Clinic, 1415 Tulane Avenue - SA 5, New Orleans, LA 70112. *Instrument:* Electron Microscope, Model H7100.

*Manufacturer:* Hitachi Scientific Instruments, Japan. *Intended Use:* The instrument will be used for analysis of tissues from each organ of the vertebrate body, monolayers of cultured cells, pellets of cultured cells, and filters with ingrown cells. These materials are examined for changes in cellular morphology, osmotic shocks, effects of drugs, and/or normal development changes. In addition, the instrument will be used for the training of pathology residents, graduate students of the Molecular and Cellular Biology Program, faculty, and post-sophomore fellows and other fellows. *Application Accepted by Commissioner of Customs:* November 30, 1995.