

the provisions of the Foreign-Trade Zones Act, as amended (19 U.S.C. 81a-81u), and the regulations of the Board (15 CFR Part 400). It was formally filed on July 8, 1996.

FTZ 181 was approved on December 23, 1991 (Board Order 546, 57 FR 41, 1/2/92). The general-purpose zone currently consists of 110 acres within the 2,121-acre Akron-Canton Regional Airport in North Canton, Ohio.

The applicant, in a major revision to its zone plan, now requests authority to expand the general-purpose zone to include three new sites in Trumbull, Columbiana and Stark Counties (proposed Sites 2 through 4): *Proposed Site 2* (1,236 acres)—Youngstown-Warren Regional Airport, 1453 Youngstown-Kingsville Road, Trumbull County, Ohio; *Proposed Site 3* (124 acres, 2 parcels)—Columbiana County Port Authority port terminal facility (19 acres) on the Ohio River, 1250 St. George Street, East Liverpool, and, the port authority's Leetonia Industrial Park (105 acres), State Route 344, Leetonia, Ohio; and *Proposed Site 4* (843 acres)—Stark County Intermodal Facility, approximately one mile south of the City of Massillon, adjacent to State Route 21 in the southwestern corner of Stark County. This project is related to a northeast Ohio regional economic development project coordinated by the Northeast Ohio Trade and Economic Consortium. No specific manufacturing requests are being made at this time. Such requests would be made to the Board on a case-by-case basis.

In accordance with the Board's regulations, a member of the FTZ Staff has been designated examiner to investigate the application and report to the Board.

Public comment on the application is invited from interested parties. Submissions (original and 3 copies) shall be addressed to the Board's Executive Secretary at the address below. The closing period for their receipt is [60 days from date of publication]. Rebuttal comments in response to material submitted during the foregoing period may be submitted during the subsequent 15-day period (to October 1, 1996).

A copy of the application and accompanying exhibits will be available for public inspection at each of the following locations:

Akron-Canton Regional Airport Authority, 5400 Lauby Road NW., North Canton, Ohio 44720  
Office of the Executive Secretary, Foreign-Trade Zones Board, Room 3716, U.S. Department of Commerce, 14th and Pennsylvania Avenue, NW., Washington, DC 20230.

Dated: July 9, 1996.  
Dennis Puccinelli,  
*Acting Executive Secretary.*  
[FR Doc. 96-18257 Filed 7-17-96; 8:45 am]  
BILLING CODE 3510-DS-P

## International Trade Administration

[A-475-031]

### Large Power Transformers From Italy; 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 October 2, 1995, the Department of Commerce (the Department) published the preliminary results of its administrative review of the antidumping duty finding on large power transformers (LPTs) from Italy. These final results of review cover one manufacturer/exporter of this merchandise and the period June 1, 1993, through May 31, 1994.

We gave interested parties an opportunity to comment on the preliminary results. Analysis of the comments received resulted in no change in the weighted-average margin for these final results.

**EFFECTIVE DATE:** July 18, 1996.

**FOR FURTHER INFORMATION CONTACT:** 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, NW., Washington, DC 20230; telephone (202) 482-4733.

#### SUPPLEMENTARY INFORMATION:

##### Background

On October 2, 1995, the Department published in the Federal Register (60 FR 51455) the preliminary results of its administrative review of the antidumping duty finding on LPTs from Italy (37 FR 11772, June 14, 1972). We gave interested parties an opportunity to comment on our preliminary results. The petitioner, ABB Power T&D Co., Inc. (ABB), and the respondent, Tamini Costruzioni Elettromeccaniche S.R.L. (Tamini), submitted comments.

##### Applicable Statute and Regulations

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.

##### Scope of Review

Imports covered by the review are shipments of large power transformers; that is, all types of transformers rated 10,000 kVA (kilovolt-amperes) or above, by whatever name designated, used in the generation, transmission, distribution, and utilization of electric power. The term "transformers" includes, but is not limited to, shunt reactors, autotransformers, rectifier transformers, and power rectifier transformers. Not included are combination units, commonly known as rectiformers, if the entire integrated assembly is imported in the same shipment and entered on the same entry and the assembly has been ordered and invoiced as a unit, without a separate price for the transformer portion of the assembly. This merchandise is currently classifiable under the Harmonized Tariff Schedule (HTS) item numbers 8504.22.00, 8504.23.00, 8504.34.33, 8504.40.00, and 8504.50.00. The HTS item numbers are provided for convenience and Customs purposes. The written description remains dispositive.

The review covers shipments of transformers by Tamini during the period June 1, 1993, through May 31, 1994.

##### Changes Since the Preliminary Results

We have made the following changes in these final results.

1. We changed Tamini's negative net interest expense to zero.
2. With respect to Tamini's profit calculation, we computed the profit ratio by dividing Tamini's profit amount by its cost of production (COP), and not by the sales value as used in the preliminary results.

##### Analysis of Comments Received

*Comment 1:* Petitioner states that the Department understated the constructed values (CV) upon which foreign market value (FMV) was based by (1) Including a negative interest expense amount in selling, general and administrative (SG&A) expenses as a result of allowing Tamini to offset its short-term interest expense with an interest income amount greater than the expense, and (2) subtracting home market commission expenses as a circumstance-of-sale adjustment to CV without first including them in the initial CV calculation.

With respect to petitioner's claim concerning interest expense, Tamini responds that the Department allowed the negative interest expense offset adjustment in calculating COP in the

immediately preceding review and that petitioner did not object to this adjustment. Tamini further states that the nature of the large power transformer industry involves sales that require substantial lead times between order acceptance and shipment and that such sales tend to generate substantial interest income. Tamini contends that it is appropriate to apply its entire short-term interest income because such an analysis not only reflects accurately the company's actual COP, but also recognizes costs that Tamini incurred in generating interest income.

With respect to petitioner's argument concerning the omission of home market commissions in the calculation of CV, Tamini states that the Department did in fact include such commissions in the CV calculation before removing them through a circumstance-of-sale adjustment.

*Department's Position:* We agree with petitioner that short-term interest income may only be used to offset the short-term interest expense and cannot create a negative interest amount for purposes of determining SG&A. The Department's policy is to permit short-term interest income related to production as an offset to interest expense and not to COP. See *Frozen Concentrated Orange Juice From Brazil: Final Results of Administrative Review*, 55 FR 26721, 26723 (1990); *Porcelain-on-Steel Cooking Ware From Mexico: Final Results of Administrative Review*, 58 FR 43327 (1993). Therefore, we have set interest expense equal to zero for the final results.

However, we disagree with petitioner concerning its contention that CVs were further understated due to the omission of the home market commission expense. The Department first added an amount for home market direct selling expenses, including the commission expense, in calculating CV, then subtracted the same amount as a circumstance of sale adjustment. See *Comment 5, infra*.

*Comment 2:* Petitioner contends that the methodology used by Tamini to calculate the home market profit ratio is incorrect. Petitioner states that Tamini computed its home market profit ratio by dividing the amount of its profit by sales value instead of by its COP and that, as a result, this methodology inappropriately lowered Tamini's profit ratio and its CV.

Tamini responds that its profit methodology was accepted by the Department in the previous review and petitioner did not object to it. Tamini further states that this allocation is reasonable because it is the manner in

which Tamini measures profitability internally.

*Department's Position:* We agree with petitioner. The home market profit ratio should be calculated by dividing the amount of the company's profit by COP and not by sales value, since the per-unit profit amount is derived by multiplying the profit ratio by the COP. Therefore, we corrected Tamini's home market profit ratio by dividing the amount of its total profit for calendar year 1993 by the cost of all transformers sold by the company in 1993, as reported in Tamini's response.

*Comment 3:* Petitioner asserts that the Department improperly included in the dumping analysis amounts for both expenses and revenues associated with technical services provided in the United States.

Tamini responds that the Department should include both technical service expenses and revenues in the dumping analysis because the services Tamini provided were an integral part of the sales transactions at issue. Tamini further contends that the fact that such services were not included in a lump-sum price for all products and services is irrelevant.

*Department's Position:* We disagree with petitioner and have continued to include both expenses and revenues associated with the technical services Tamini provided on the reported sales in our analysis. As in the preliminary results, we have included revenue from technical services connected with the sales in question in the unit price. We have also deducted expenses associated with the provision of these services as direct selling expenses. The information regarding technical services in Tamini's questionnaire response, and which we examined at verification, clearly indicates that the technical service expenses and revenues at issue were tied to the sales for which they were reported, *i.e.*, these expenses and revenues would not have been incurred or earned but for the sales in question. As we noted in our sales verification report, Tamini records sales, payment, and direct expense information on a transaction-specific basis in its accounting records; accordingly, we verified that these technical services were accurately reported on a per-unit basis without the use of allocations. See *Memorandum from Analyst to the File: Sales Verification Report for Tamini Costruzioni Elettromeccaniche S.R.L.* (October 2, 1995) at 2-5.

*Comment 4:* Tamini contends that, for one of the sales under review, the Department did not apply the interest expense ratio (total interest expense to the total cost of manufacturing) to the

cost of manufacturing, but instead multiplied this ratio by only the sum of direct selling expenses and general and administrative expenses. Tamini states that, by doing so, the Department significantly understated the interest expenses for the CV calculation and requests that the Department correct its calculations.

*Department's Position:* Since we have decided to use interest income to offset interest expense only up to the amount of interest expense incurred in our SG&A calculation (see our response to *Comment 1, supra*), we did not allow any actual interest income amount that is greater than interest expense. Tamini's contention, which would simply affect the amount of the negative interest expense, is therefore moot.

*Comment 5:* Tamini claims that the Department double-counted U.S. indirect selling expenses by adding an amount representing U.S. indirect selling expenses to CV as a commission offset while failing to reduce Tamini's reported general and administrative expenses for a portion representing these indirect expenses.

Petitioner responds that the value of the general and administrative expenses claimed by Tamini to represent U.S. indirect selling expenses is new information that should not be considered for these final results. Petitioner states that the Department verified Tamini's general indirect selling expense, and that Tamini's attempt to segregate this expense into home market and U.S. portions in its case brief does not allow the Department sufficient opportunity to determine whether the allocation methodology is correct and deprives petitioner of its right to comment on this methodology.

*Department's Position:* We disagree with Tamini that the addition of U.S. indirect selling expenses to the CV as an offset to the deduction of the home market commission results in double-counting of U.S. indirect selling expenses. Contrary to Tamini's claim, the SG&A portion of CV did not include an amount for U.S. indirect selling expenses prior to the commission offset adjustment. We requested in our questionnaire that Tamini provide indirect selling expenses associated with home market sales of the class or kind of merchandise, which we would have included as a component of the CV of the merchandise involved in the sales at issue. Tamini responded that it was unable to segregate indirect selling expenses from general and administrative expenses and it was also unable to isolate either indirect selling expenses or general and administrative

expenses incurred in the home market from those incurred elsewhere. Tamini therefore calculated a ratio of worldwide selling, general and administrative (SG&A) expenses to worldwide cost of goods sold. Tamini then multiplied this ratio by the cost of manufacture of the merchandise involved in each U.S. transaction to derive a per-unit amount for SG&A expenses.

While it is true that Tamini's worldwide SG&A expenses (the numerator in Tamini's SG&A ratio) include selling expenses incurred on sales outside the home market, Tamini's worldwide cost of goods sold (the denominator in Tamini's SG&A ratio) includes the costs of goods sold outside the home market. Accordingly, the per-unit amount of the SG&A expense attributable to indirect selling was not necessarily higher than that which would have been applied had Tamini been able to isolate and report only its home market expenses, since both the numerator and denominator of the ratio used were calculated on the same basis. Therefore, reducing CV by an amount that Tamini claims represents U.S. indirect selling expenses would understate the SG&A element of the CV calculation.

The SG&A amount that we included in the calculation of CV contained an amount for commissions. In accordance with section 353.56 of our regulations, we made a circumstance-of-sale adjustment by deducting this amount and offsetting this deduction by adding U.S. indirect expenses up to the amount of the commission. As explained above, this offset does not lead to double-counting of U.S. indirect selling expenses, such that an amount for U.S. indirect selling expenses must first be subtracted from the SG&A expenses included in CV, because the CV only contains an amount for SG&A attributable to home market sales. The adjustment is only for the difference, if any, between the commission amount in the CV and U.S. indirect selling expenses. It does not increase the amount of general expenses used in calculating the CV prior to such adjustments.

Although we are not adjusting CV in the manner suggested by respondent, we disagree with petitioner's assertion that information submitted by respondent concerning this issue is untimely. Respondent submitted the data contained in its case brief in the process of responding to our initial and supplemental questionnaires.

#### Final Results of Review

As a result of this review, we determine that no dumping margins exist for Tamini for the period June 1, 1993, through May 31, 1994.

The Department will issue appraisal instructions directly to the Customs Service.

Furthermore, the following cash deposit requirements will be effective upon publication of these final results for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date, as provided for by section 751(a)(1) of the Act: (1) the cash deposit rate for Tamini will be zero; (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, 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; and (4) the cash deposit rate for all other manufacturers or exporters will be 92.47 percent.

These deposit requirements 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 a reminder to parties subject to administrative protective orders (APOs) of their responsibility concerning disposition of proprietary information disclosed under APO in accordance with 19 CFR 353.34(d). Timely written notification of the 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: July 8, 1996.

Robert S. LaRussa,

*Acting Assistant Secretary for Import Administration.*

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#### National Oceanic and Atmospheric Administration

##### Olympic Coast National Marine Sanctuary Advisory Council Meeting

**AGENCY:** Sanctuaries and Reserves Division (SRD), Office of Ocean and Coastal Resource Management (OCRM), National Ocean Service (NOS), National Oceanic and Atmospheric Administration (NOAA), Department of Commerce.

**ACTION:** Notice; Meeting of the Olympic Coast National Marine Sanctuary Advisory Council.

**SUMMARY:** The Advisory Council was established in December 1995 to advise NOAA's Sanctuaries and Reserves Division regarding the management of the Olympic Coast National Marine Sanctuary. The Advisory Council was convened under the National Marine Sanctuaries Act.

**TIME AND PLACE:** Friday, July 26, 1996, from 10:00 until 4:00. The meeting will be held in the Makah Tribal Council Offices in Neah Bay, Washington.

**AGENDA:** General issues related to the management of the Olympic Coast National Marine Sanctuary are expected to be discussed, including a report from the Sanctuary Manager, reports from the education and research working groups, a discussion on a strategic plan for education, and a report on research activities conducted on the NOAA ship McArthur.

**PUBLIC PARTICIPATION:** The meeting will be open to the public. Seats will be available on a first-come, first-served basis.

**FOR FURTHER INFORMATION CONTACT:** Nancy Beres at (360) 457-6622 or Elizabeth Moore at (301) 713-3141

Federal Domestic Assistance Catalog Number 11.429 Marine Sanctuary Program

Dated: July 12, 1996.

David L. Evans,

*Acting Deputy Assistant Administrator for Ocean Services and Coastal Zone Management.*

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