

permissible offsets to a countervailable subsidy are those provided under section 771(6) of the Act. Such offsets include application fees paid to attain the subsidy, losses in the value of the subsidy resulting from deferred receipt imposed by the government, and export taxes specifically intended to offset the subsidy received. Adjustments which do not strictly fit the descriptions under section 771(6) are disallowed. (See, e.g., Final Affirmative Countervailing Duty Determination and Countervailing Duty Order: Extruded Rubber Thread from Malaysia 57 FR 38472 (August 25, 1992).)

It is clear that the 80 HHC program is an export subsidy; it provides a tax exemption to exporters that other companies in the economy do not receive. This is not a secondary consequence of a grant or loan program. Rather it is the primary consequence of a particular government program designed to benefit exporters. Just as we do not consider the effect of the standard tax regime on the amount of the grant to be countervailed, we do not consider the effect of other subsidy programs on the amount of tax exemption to be countervailed. Accordingly, we continue to find these programs to be separate and distinct subsidies and to find that no adjustment to the calculation of the subsidy for any of the programs is necessary.

#### Comment 11

Respondents state that the Department preliminarily found that several programs, including IPRS, CCS, the sales of licenses, and another program involving duty drawback, did not benefit sales of subject castings to the United States. Respondents argue that, regardless of the fact that none of the income earned through these programs benefitted subject castings exported to the United States, the Department still countervailed the deduction of this income. Respondents suggest that income from the CCS, IPRS, duty drawback, and sales of licenses should not be included in the calculation of 80 HHC benefits. Respondents are not suggesting that the Department offset the subsidy or disregard secondary tax effects. They are stating that because the income does not relate to subject castings, the unpaid tax on this income cannot be a subsidy benefitting the subject merchandise.

Respondents also argue that the Department overstated Kajaria's benefits from the Section 80 HHC Income Tax Deduction program by not factoring out its greater profits made on exports of non-subject castings. They assert that the Department should not include the

profit earned on non-subject castings in its 80 HHC calculation.

Petitioners state that the Department has correctly countervailed the benefits received under the 80 HHC program. They argue that respondents have failed to recognize that the Department has countervailed this program because it provides a subsidy associated with the export of all goods and merchandise. Petitioners add that no new information has been provided in this review to suggest that the Department should change its calculations. They assert that the Department should reject Kajaria's claim that its 80 HHC benefits are overstated.

#### Department's Position

We disagree with respondents' assertion that we incorrectly calculated the benefit provided by the 80 HHC program. Again, respondents are, in effect, requesting the Department to trace specific revenues in order to determine the tax consequences on such revenues. As we explained above in Comment 10, this is something the Department does not do and is not required to do.

Further, it is our practice, in the case of programs where benefits are not tied to the production or sale of a particular product or products, to allocate the benefit to all products produced by the firm. (See e.g., Final Affirmative Countervailing Duty Determination: Certain Pasta ("Pasta") from Turkey 61 FR 30366, 30370 (June 14, 1996).) In this case, because the 80 HHC program is an export subsidy not tied to specific products, we appropriately allocated the benefit over total exports. We have used this methodology to calculate benefits from the 80 HHC program in previous reviews of this order.

#### Final Results of Review

For the period January 1, 1992 through December 31, 1992, we determine the net subsidies to be 0.00 percent *ad valorem* for Dinesh Brothers, Pvt. Ltd., 13.99 percent for Kajaria Iron Castings Pvt. Ltd., and 6.02 percent *ad valorem* for all other companies. Because this notice is being published concurrently with the final results of the 1993 administrative review, the 1993 administrative review will serve as the basis for setting the cash deposit rate.

This notice serves as the only reminder to parties subject to APO of their responsibilities concerning the return or destruction of proprietary information disclosed under APO in accordance with section 355.34(d) of the Proposed Regulations. Failure to comply is a violation of the APO.

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 355.22.

Dated: November 27, 1996.

Robert S. LaRussa,

*Acting Assistant Secretary for Import Administration.*

[FR Doc. 96-31106 Filed 12-5-96; 8:45 am]

BILLING CODE 3510-DS-P

### Minority Business Development Agency

**Business Development Center Applications: Orlando, Jacksonville, Tampa, Bronx, Brooklyn and Brownsville**

**AGENCY:** Minority Business Development Agency, Commerce.

**ACTION:** Cancellation.

**SUMMARY:** The Minority Business Development Agency is cancelling the announcement to solicit competitive applications under its Minority Business Development Center (MBDC) program to operate the Orlando, Jacksonville and Tampa, Bronx, Brooklyn, and Brownsville MBDCs. The Orlando, Jacksonville, Tampa, Bronx and Brooklyn solicitations were originally published in the Federal Register, Thursday, June 6, 1996, Vol. 61, No. 110, Pages 28847 and 28851. The Brownsville MBDC solicitation was published on Wednesday, June 12, 1996, Vol. 61, No. 14, Page 29738.

11.800 Minority Business Development Center (Catalog of Federal Domestic Assistance)

Dated: December 2, 1996.

Frances B. Douglas,

*Alternate Federal Register Liaison Officer, Minority Business Development Agency.*

[FR Doc. 96-31036 Filed 12-5-96; 8:45 am]

BILLING CODE 3510-21-P

### CONSUMER PRODUCT SAFETY COMMISSION

#### Sunshine Act

**TIME AND DATE:** 10:00 a.m., Tuesday, December 10, 1996.

**LOCATION:** Room 420, East West Towers, 4330 East West Highway, Bethesda, Maryland.

**STATUS:** Open to the Public.

#### MATTERS TO BE CONSIDERED:

1. Crib Slats

The Commission will consider options to address hazards related to the structural integrity of side rail slats on cribs.