inform them of the automatic initiation of the sunset reviews on these orders.

However, no domestic interested party in the sunset reviews on these orders responded to the notice of initiation by the October 19, 1999 deadline (see section 351.218(d)(1)(i) of Procedures for Conducting Five-Year (''Sunset'') Reviews of Antidumping and Countervailing Duty Orders, 63 FR 13520 (March 20, 1998) (''Sunset Regulations'')).

Determination

Pursuant to section 751(c)(3)(A) of the Act and section 351.218(d)(1)(iii)(B)(*3*) of the Sunset Regulations, if no domestic interested party responds to the notice of initiation, the Department shall issue a final determination, within 90 days after the initiation of the review, revoking the order. Because no domestic interested party in the sunset reviews of hot-rolled lead and bismuth carbon steel products from Brazil, France, Germany, or the United Kingdom responded to the notice of initiation by the applicable deadline, we are revoking these antidumping and countervailing duty orders.

Effective Date of Revocation

Pursuant to section 751(c)(6)(A)(iv) of the Act, the Department will instruct the United States Customs Service to terminate the suspension of liquidation of the merchandise subject to these orders entered, or withdrawn from warehouse, on or after January 1, 2000. Entries of subject merchandise prior to the effective date of revocation will continue to be subject to suspension of liquidation and antidumping and countervailing duty deposit requirements. The Department will complete any pending administrative reviews of these orders and will conduct administrative reviews of subject merchandise entered prior to the effective date of revocation in response to appropriately filed requests for review:

Dated: November 8, 1999.

Robert S. LaRussa,

Assistant Secretary for Import Administration.

[FR Doc. 99–29753 Filed 11–12–99; 8:45 am]

BILLING CODE 3510–DS–M

DEPARTMENT OF COMMERCE

International Trade Administration

[A–421–805]

Aramid Fiber Formed of Poly Para-Phenylene Terephthalamide From the Netherlands; Final Results of Antidumping Administrative Review

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

ACTION: Notice of final results of the antidumping duty administrative review; aramid fiber formed of poly para-phenylene terephthalamide from the Netherlands.

EFFECTIVE DATE: November 15, 1999.

SUMMARY: On July 8, 1999, the Department of Commerce (''the Department'') published the preliminary results of its administrative review of the antidumping duty order on aramid fiber formed of poly para-phenylene terephthalamide (''PPD–T aramid'') from the Netherlands. The review covers one manufacturer/exporter and the period June 1, 1997 through May 31, 1998.

We gave interested parties an opportunity to comment on our preliminary results. Based on our analysis of the comments received, we have revised the results from those presented in the preliminary results of review.

FOR FURTHER INFORMATION CONTACT: Russell Morris, Office of AD/CVD Enforcement VI, Group II, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, N.W., Washington, D.C. 20230; Telephone: (202) 482–1775.

SUPPLEMENTARY INFORMATION:

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 references to the Department's regulations are to 19 CFR 351 (1998).

Background

The Department published in the **Federal Register** the antidumping duty order on PPD–T aramid from the Netherlands on June 24, 1994 (59 FR 32678). On June 10, 1998, we published in the **Federal Register** (63 FR 31717) a notice of ''Opportunity to Request an Administrative Review'' of this order covering the period June 1, 1997, through May 31, 1998. In accordance with 19 CFR 351.213(b), Aramid Products V.o.F. and Akzo Nobel Aramid Products, Inc. (collectively ''Akzo'' or respondent), and E.I. DuPont de Nemours and Company (''petitioner''), requested that we conduct an administrative review of the aforementioned period of review (''POR''). On July 28, 1998, the Department published a notice of ''Initiation of Antidumping Review'' (63 FR 40258). On July 8, 1999, the Department published the preliminary results of the review. *See Aramid Fiber Formed of Poly-Phenylene Terephthalamide from the Netherlands: Preliminary Results of Antidumping Administrative Review*, 64 FR 36841 (July 8, 1999). The Department has now completed the review in accordance with section 751 of the Act.

Scope of Review

The products covered by this review are all forms of PPD–T aramid from the Netherlands. These consist of PPD–T aramid in the form of filament yarn (including single and corded), staple fiber, pulp (wet or dry), spun-laced and spun-bonded nonwovens, chopped fiber, and floc. Tire cord is excluded from the class or kind of merchandise under review. This merchandise is currently classifiable under the *Harmonized Tariff Schedule of the United States (''HTSUS'')* item numbers 5402.10.3020, 5402.10.3040, 5402.10.6000, 5503.10.1000, 5503.10.9000, 5601.30.0000, and 5603.00.9000. The *HTSUS* item numbers are provided for convenience and Customs purposes. The written description of the scope remains dispositive.

Fair Value Comparisons

We calculated constructed export price (''CEP'') and normal value (''NV'') based on the same methodology used in the preliminary results.

Changes From the Preliminary Results

The Department corrected a clerical error that involves a missing variable which affected the assessment rate. *See* Comment 3.

Analysis of the Comments Received

We gave interested parties an opportunity to comment on the preliminary results of review. We received comments from respondent and petitioner on August 9, 1999, and rebuttal comments from Akzo on August 16, 1999.

Comment 1: Use of Parents' Consolidated Financial Statements. Petitioner contends that the Department should revise Akzo's reported U.S. indirect selling expenses, arguing that the calculation of the net interest expense, a component of indirect selling expenses, was improperly based on the consolidated financial statements of Akzo Nobel Inc., and should have instead been based upon the financial statements of Akzo Nobel Aramid Product Inc. (''ANAPI''—the exclusive sales agent of Aramid Products V.o.F. in the United States (''Aramid'')).

Petitioner also asserts that the Department should reject Akzo's use of consolidated financial data in calculating the net interest expenses included in Aramid's cost of production, because the consolidated financial data does not reflect Aramid's actual financing expenses.

Petitioner acknowledges that the Department generally uses consolidated financial expense data to calculate a subsidiary's financing expenses. However, petitioner asserts that this is not an automatic requirement. Further, petitioner contends that the Department must not use consolidated data where using the consolidated data would distort actual financing expenses. Petitioner asserts that such would be the case in the instant circumstance because Akzo's reported financial interest expense factor is unrelated to the financing requirements of Akzo's PPD–T aramid fiber business in the United States. Moreover, petitioner argues that Akzo justifies its use of consolidated figures on the grounds that the U.S. parent borrows on behalf of its related companies, and then charges the units a share of this cost, without explaining how it allocates the financing expenses.

Petitioner argues that Akzo calculated the reported financing expenses based on outstanding loans between the U.S. parent and ANAPI and speculates as to the reasons why ANAPI borrowed money from its parent company to finance its U.S. operations. Petitioner further argues that the Department and the Court of International Trade (''CIT'') misapplied binding precedent when affirming the Department's use of Akzo's consolidated data in *E.I. DuPont de Nemours & Co.* v. *United States,* No. 96–11–02509, Slip Op. 98–7, 1998 WL 42598 (CIT January 29, 1998) (hereinafter ''*DuPont I*''). Moreover, petitioner contends that the Department and the CIT in *DuPont I* failed to follow the express mandate of the 1994 amendments to the antidumping statute, which directs the Department to capture ''all of the actual costs incurred in producing and selling'' the subject merchandise and to ensure that reported costs constitute a representative measure of the respondent's true costs.

Akzo argues that the CIT's decisions in *DuPont I* and more recently in *E.I. DuPont de Nemours & Co.* v. *United States,* No. 97–08–1335, Slip Op. 99–47, (CIT June 2, 1999) (hereinafter ''*DuPont II*''), properly affirmed the Department's use of Akzo's consolidated financial expense in the first, second, and third administrative reviews, respectively. Akzo urges the Department to follow the same methodology in the final results of this administrative review. Further, Akzo emphasizes that petitioner did not point to any evidence or provide any new information to justify a deviation from the Department's standard practice of using the parent's consolidated interest expense in cases where there is a consolidated group of companies.

Additionally, Akzo argues that the petitioner's claim that the amendments to the antidumping statute set a new standard for calculating interest expense is in error. Contrary to petitioner's argument, Akzo contends that neither the SAA nor the amended section 773(f) of the antidumping statute directs the Department to change its existing practice. Akzo refers to the CIT's analysis of the statutory amendment and the SAA and the CIT's subsequent finding that neither the amended statute nor the SAA mandated a change in Commerce's past practice at issue here. *See* DuPont I at 7–9. Moreover, Akzo points out that the petitioner's argument on the issue was dismissed by the CIT both in *DuPont I* and in *DuPont II.*

Akzo claims that the only loans and corresponding interest expense on the books of ANAPI and Aramid are intercompany loans from the parent companies, Akzo Nobel Inc. and Akzo Nobel N.V. In addition, Akzo argues that the Department has repeatedly verified that the financial statements of the subsidiary companies reconcile to the financial statements of the parent companies. Akzo explains that the only actual interest expense is recorded on the books of the parent companies because it is only these entities that actually borrow money and incur the related interest expense. Akzo asserts that it is only the parent that determines the sources of money, borrows the money, and incurs the actual interest expense and that therefore, petitioner's speculations on how and why companies borrow money and how a parent determines the amount of loans and interest are irrelevant because these are internal decisions that take into account a variety of factors.

Department's Position: We agree with Akzo. In the first, second and third administrative reviews, petitioner similarly urged the Department to rely on Aramid's own financial records to determine its net interest expense, instead of following the Department's normal practice of using the parent company's financing expenses incurred on behalf of the consolidated group of companies. In the second and third reviews, petitioner's emphasis has been on the interest expense included in U.S. indirect selling expenses rather than on the interest expense included in the cost of production (''COP'') and constructed value (''CV'') (as was the case in the first review). Nevertheless, the issues are the same. Petitioner disagrees with the Department's long-standing practice of basing financing expenses on consolidated interest expenses. The Department has consistently disagreed with petitioner's position, explaining in detail that any departure from the Department's normal practice in this case was not warranted in light of Akzo Nobel N.V.''s majority ownership interest in Aramid, which constituted *prima facie* evidence of the parent's corporate control. For a detailed explanation of this issue, see *Aramid Fiber Formed of Poly-Phenylene Terephthalamide from the Netherlands: Final Results of Antidumping Administrative Review,* 61 FR 51406 (October 2, 1996) (''*Final Aramid Fiber I''); Aramid Fiber Formed of Poly-Phenylene Terephthalamide from the Netherlands: Final Results of Antidumping Administrative Review,* 62 FR 38058 (July 16, 1997) (''*Final Aramid Fiber II*''); and *Aramid Fiber Formed of Poly-Phenylene Terephthalamide from the Netherlands: Final Results of Antidumping Administrative Review,* 63 FR 37516 (July 13, 1998) (''*Final Aramid Fiber III'').*

On January 29, 1998, the CIT affirmed the Department's determination on this issue in the first administrative review, ruling that neither the SAA nor the amended statute mandate a change of practice with respect to using a parent company's consolidated statements when calculating the respondent's interest expense ratio, and that this practice is consistent with the principle of allocating costs in a manner that reasonably reflects the actual costs. *See DuPont I* at 8–9. (Emphasis added). *Citing Gulf States Tube Div. of Quanex Corp.* v. *United States,* Slip Op. 97–124, Consol. Court No. 95–09–01125, at 38–39 (CIT August 29, 1997), the Court noted in *DuPont I* that the focus of the analysis is on whether the consolidated group's controlling entity has the power to determine the capital structure of each member of the group. The Court

concluded that the administrative record in prior reviews was supported by the Department's finding that Akzo Nobel N.V. was a controlling entity. In *DuPont II,* the CIT adopted its reasoning from *DuPont I* and again sustained the Department's determination on this issue in the second administrative review.

In the instant administrative review, petitioner reiterates its position argued in the previous three reviews but does not point to any new evidence in the administrative record, which would demonstrate that the parent, Akzo Nobel N.V., does not exercise corporate control over the respondent company. Thus, consistent with the Department's prior determinations and the CIT's decisions in *DuPont I* and *DuPont II,* we are using Akzo Nobel N.V.''s consolidated financial interest expense in computing the respondent's net interest ratio.

Similarly, petitioner's contention that we should revise Akzo's reported U.S. indirect selling expense lacks merit. As the Department stated in the prior administrative reviews, the Department bases its calculations on the consolidated financial statements of the parent, not the subsidiary when calculating the financial interest expense. This method is grounded in a well-established practice. *See Final Aramid Fiber I* at 51407 and *Final Aramid Fiber II* at 38060. As stated above, the focal point of the analysis is upon the parent company's control over the subsidiary. *See also, Final Administrative Review: Porcelain-on-Steel Cooking Ware from Mexico,* 58 FR 32095 at comment 9 (indicating the parent has the power to decide the composition of the subsidiary's capital structure (*i.e.,* to what extent the subsidiary will be financed by debt and equity)). More importantly, the petitioner has failed to produce any evidence to rebut the *prima facie* evidence of Akzo's control over ANAPI. For the reasons stated above, we are adhering to the Department's current practice in this final determination.

Comment 2: Treatment of Goodwill Expenses. Petitioner contends that Akzo's reported cost of production fails to include an amount for amortized goodwill expenses that should be added to Akzo's general expenses. Moreover, the petitioner argues that the Department's treatment of Akzo's goodwill expenses in the first, second and third administrative reviews is not supported by substantial evidence on the record and is contrary to law, which requires the calculation of actual costs attributable to the production of the subject merchandise. Petitioner argues that the Department should amortize these costs over a period that covers the POR to avoid improperly understating the actual cost of producing PPD–T aramid fiber during the POR.

Akzo argues that petitioner's position is unsubstantiated and contrary to law. Akzo notes that the proper treatment of the goodwill expense was the focus of the first administrative review and was addressed by the CIT in *DuPont I* and *DuPont II.* Respondent further notes that the Department spent a significant amount of time gathering and analyzing all aspects of the purchase. *See Final Aramid Fiber I* at 51406. Akzo cites the CIT's rulings in *DuPont I* and *DuPont II* to affirm the Department's treatment of goodwill in the instant review. Respondent cites specifically to the CIT's approval of the Department's analysis, affirming that it was appropriate to isolate those components of goodwill that pertained to assets used in the production of subject merchandise. Akzo states that in preparing the questionnaire response for this review, it complied with the Department's determination in the first three administrative reviews. Finally, Respondent contends that no circumstances exist warranting any deviation from the Department's prior approach, as affirmed twice by the CIT.

Department's Position: The Department agrees with Akzo. As explained at length in the final results of the first, second and third administrative reviews, and affirmed by the CIT in *DuPont I* and *DuPont II,* the Department accepted Akzo's accounting method for the amortization of goodwill expense as reasonable. *See Final Aramid Fiber I* at 51406; *Final Aramid Fiber II* at 38063; and *Final Aramid Fiber III* at 37516.

The Department gathered and analyzed all aspects of the facts surrounding the goodwill issue during the first administrative review. Upon completion of its analysis, the Department determined that, for cost calculation purposes, it was appropriate to isolate those components of goodwill that pertained to assets used in the production of subject merchandise. *See Final Aramid Fiber I* at 51406. The Department verified that Akzo complied with the Department's decision in the first administrative review, and calculated the reported depreciation expenses exclusive of goodwill expenses in preparing its response for the subsequent reviews. The methodology used in the instant review is consistent with the final results of the first, second and third administrative reviews.

Moreover, in *DuPont I* and *DuPont II,* the CIT rejected petitioner's arguments with respect to goodwill, affirming the Department's treatment of inventory write-downs and residual goodwill expenses. *See DuPont I* at 15—24 and *DuPont II* at 13. Therefore, for purposes of the instant review, the Department is using Akzo's reported cost of production and constructed value data in calculating the antidumping duty margin.

Comment 3: Calculation Errors in Preliminary Results

Akzo claims that the computer program used in calculating the preliminary results contained two errors that must be corrected for the final determination. First, Akzo states that the constructed export price (''CEP'') profit ratio is based on the ratio of total revenues and costs, without regard to the unit of measure in which the sales and costs were reported. Akzo argues that by dividing the total home market revenue (''TOTREVH'') and the individual components of the total home market expenses (*i.e.,* cost of goods sold (''TOTCOGSH''), selling expenses (''TOTSELLH''), and movement expenses (''TOTMOVEH'')) by 2.2046 (conversion of kilograms to pounds), the Department incorrectly cut the revenue and expenses by more than half. Akzo contends that this error minimized the contribution of home market sales in the calculation of the CEP profit and resulted in an overstatement of the CEP profit ratio, which in turn caused a higher than appropriate deduction from the U.S. price.

Second, Akzo claims that in calculating the assessment rate, the margin program fails to specify a variable for the unit margin, thereby incorrectly calculating the first numeric variable for the amount due and overstating the assessment rate. Akzo provided suggested changes to correct the alleged errors.

Petitioner did not rebut any of Akzo's aforementioned suggested corrections.

Department's Position: The Department agrees with Akzo and has revised the final margin program to reflect the appropriate changes. We have reviewed our calculations and agree that we made an unintentional error when we divided the fields TOTREVH, TOTCOGSH, TOTSELLH, and TOTMOVEH by 2.2046, for purposes of calculating the CEP profit ratio. Concerning the second issue, we have reexamined our calculations, and agree with Akzo's observations. We found that the assessment rate was inappropriately calculated and, therefore, we inserted the proper variable name in the margin program to sum the amount due.

Final Results of Review

As a result of our review, we determine that the following weighted-average margin exists:

Weighted-average	Exporter/ manufacturer margin (percent)
Akzo	2.90

The Department shall determine, and the Customs Service shall assess, antidumping duties on all appropriate entries. The Department will issue appraisement instructions on each exporter directly to the Customs Service. Because we have only one importer of the subject merchandise, we have calculated an importer specific duty assessment rate for the merchandise based on the ratio of the total amount of antidumping duties calculated for the examined sales to the total entered value of sales examined.

Furthermore, the following deposit requirements will be effective upon publication of this notice of final results of review for all shipments of PPD–T aramid fiber from the Netherlands entered, or withdrawn from warehouse, for consumption on or after the publication date, as provided by section 751(a)(1) of the Act: (1) The cash deposit rate for the reviewed company will be the rate listed above; (2) if the exporter is not a firm covered in this review, a prior 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 (3) for all other producers and/or exporters of this merchandise, the cash deposit rate shall be 66.92 percent, the ''all others'' rate established in the LTFV investigation (59 FR 32678, June 24, 1994). These deposit requirements shall remain in effect until publication of the final results of the next administrative review.

Notification to Interested Parties

This notice serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f) 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 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 CFR 351.305 and 19 CFR 351.306. 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 and 19 CFR 351.221.

Dated: November 5, 1999.

Robert S. LaRussa,

Assistant Secretary for Import Administration.

[FR Doc. 99–29749 Filed 11–12–99; 8:45 am]

BILLING CODE 3510–DS–P

DEPARTMENT OF COMMERCE

International Trade Administration

[A–201–806]

Carbon Steel Wire Rope from Mexico: Extension of Time Limit for Preliminary Results of New Shipper Antidumping Review

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

ACTION: Notice of extension of time limit for preliminary results of new shipper antidumping review.

EFFECTIVE DATE: November 15, 1999.

FOR FURTHER INFORMATION CONTACT: Mark Hoadley or Maureen Flannery, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, N.W., Washington, D.C. 20230; telephone: (202) 482–0666 or (202) 482–3020, respectively.

SUPLEMENTARY INFORMATION:

The Applicable Statute

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. In addition, unless otherwise indicated, all citations to the Department's regulations are to the current regulations, codified at 19 CFR part 351 (1998).

Background

On March 31, 1999, the Department of Commerce (the Department) received a request from Cablesa, S.A. de C.V. (Cablesa) for a new shipper review of its sales to the United States of merchandise subject to the antidumping duty order on carbon steel wire rope from Mexico. We initiated the review, which covers the period March 1, 1998 through February 28, 1999, on April 30, 1999 (*Carbon Steel Wire Rope From Mexico: Initiation of New Shipper Antidumping Duty Review,* 64 FR 24573 (published May 7, 1999)).

On March 29, 1999 and March 31, 1999, in accordance with 19 CFR 351.213(b)(1) and (2), the Department received requests from Aceros Camesa, S.A. de C.V. (Camesa), and the Committee of Domestic Steel Wire Rope and Specialty Cable Manufacturers, respectively, to conduct an administrative review of Camesa's sales to the United States of merchandise subject to the antidumping duty order on carbon steel wire rope from Mexico. The administrative review covers the period March 1, 1998 through February 28, 1999, and was initiated on April 22, 1999 (64 FR 23269, published April 30, 1999).

Postponement of Results of New Shipper Review

On July 29, 1999, Cablesa submitted a waiver of the normal time limits for a new shipper review, as set forth in 19 CFR 351.214(i). Thus, in accordance with 19 CFR 351.214(j)(3), we are conducting this new shipper review concurrently with the ongoing administrative review of carbon steel wire rope from Mexico. The signature date for preliminary results of review is now December 1, 1999.

Dated: October 27, 1999.

Joseph A. Spetrini,

Deputy Assistant Secretary for AD/CVD Enforcement III.

[FR Doc. 99–29748 Filed 11–12–99; 8:45 am]

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DEPARTMENT OF COMMERCE

International Trade Administration

[A–570–854, A–560–807, A–583–834, A–489–808]

Notice of Postponement of Preliminary Antidumping Duty Determinations: Certain Cold-Rolled Flat-Rolled Carbon-Quality Steel Products From Indonesia, the People's Republic of China, Taiwan and Turkey

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

EFFECTIVE DATE: November 15, 1999.