

Department building at a time and location to be determined.

Issues raised in hearings will be limited to those raised in the respective case and rebuttal briefs. Parties who submit case or rebuttal briefs in these proceedings are requested to submit with each argument (1) a statement of the issue, and (2) a brief summary of the argument with an electronic version included. The Department will notify all parties in each country-specific review as to the applicable briefing schedule.

The Department will publish the final results of these administrative reviews, including the results of its analysis of issues raised in any such written briefs. The Department will issue final results of these reviews within 120 days of publication of these preliminary results.

Assessment Rates

The Department shall determine, and CBP shall assess, antidumping duties on all appropriate entries. In accordance with 19 CFR 351.212(b)(1), we have calculated, whenever possible, an exporter/importer (or customer)-specific assessment rate or value for merchandise subject to these reviews.

The Department clarified its "automatic assessment" regulation on May 6, 2003 (68 FR 23954). This clarification will apply to entries of subject merchandise during the period of review produced by companies included in these preliminary results of reviews for which the reviewed companies did not know their merchandise was destined for the United States. In such instances, we will instruct CBP to liquidate unreviewed entries at the all-others rate if there is no rate for the intermediate company(ies) involved in the transaction. For a full discussion of this clarification, see *Notice of Policy Concerning Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003).

Export-Price Sales

With respect to export-price sales, for these preliminary results we divided the total dumping margins (calculated as the difference between normal value and export price) for each exporter's importer/customer by the total number of units the exporter sold to that importer/customer. We will direct CBP to assess the resulting per-unit dollar amount against each unit of merchandise in each of that importer's/customer's entries under the relevant order during the review period.

Constructed Export Price Sales

For CEP sales (sampled and non-sampled), we divided the total dumping margins for the reviewed sales by the

total entered value of those reviewed sales for each importer. We will direct the CBP to assess the resulting percentage margin against the entered customs values for the subject merchandise on each of that importer's entries under the relevant order during the review period. See 19 CFR 351.212(b).

Cash-Deposit Requirements

To calculate the cash-deposit rate for each respondent (*i.e.*, each exporter and/or manufacturer included in these reviews), we divided the total dumping margins for each company by the total net value for that company's sales of merchandise during the review period. In order to derive a single weighted-average margin for each respondent, we weight-averaged the export-price and CEP deposit rates (using the export price and CEP, respectively, as the weighting factors). To accomplish this when we sampled CEP sales, we first calculated the total dumping margins for all CEP sales during the review period by multiplying the sample CEP margins by the ratio of total days in the review period to days in the sample weeks. We then calculated a total net value for all CEP sales during the review period by multiplying the sample CEP total net value by the same ratio. Finally, we divided the combined total dumping margins for both export-price and CEP sales by the combined total value for both export-price and CEP sales to obtain the deposit rate.

Entries of parts incorporated into finished bearings before sales to an unaffiliated customer in the United States will receive the respondent's deposit rate applicable to the order.

Furthermore, the following deposit requirements will be effective upon publication of the notice of final results of administrative reviews for all shipments of antifriction bearings and parts thereof entered, or withdrawn from warehouse, for consumption on or after the date of publication, as provided by section 751(a)(1) of the Act: (1) the cash-deposit rates for the reviewed companies will be the rates established in the final results of reviews; (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 less-than-fair-value 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 continue to be the "All Others" rate for the relevant order made effective by the final results of review published on July 26, 1993. See *Antifriction Bearings (Other Than Tapered Roller Bearings) and Parts Thereof From France, et al; Final Results of Antidumping Duty Administrative Reviews and Revocation in Part of an Antidumping Duty Order*, 58 FR 39729, 39730 (July 26, 1993). For ball bearings from Italy, see *Antifriction Bearings (Other Than Tapered Roller Bearings) and Parts Thereof From France, et al; Final Results of Antidumping Duty Administrative Reviews, Partial Termination of Administrative Reviews, and Revocation in Part of Antidumping Duty Orders*, 61 FR 66472, 66521 (December 17, 1996). These rates are the "All Others" rates from the relevant less-than-fair-value investigations.

These deposit requirements, when imposed, shall remain in effect until publication of the final results of the next administrative reviews.

This notice also serves as a preliminary 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 Department's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of doubled antidumping duties.

We are issuing and publishing these determinations in accordance with sections 751(a)(1) and 777(i)(1) of the Act.

Dated: February 2, 2004.

James J. Jochum,

Assistant Secretary for Import Administration.

[FR Doc. 04-2722 Filed 2-6-04; 8:45 am]

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-583-831]

Stainless Steel Sheet and Strip in Coils From Taiwan; Final Results and Partial Rescission of Antidumping Duty Administrative Review

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

ACTION: Notice of final results and partial rescission of antidumping duty

administrative review of stainless steel sheet and strip in coils from Taiwan.

SUMMARY: On August 6, 2003, the Department of Commerce (“the Department”) published in the **Federal Register** the preliminary results and partial rescission of its administrative review of the antidumping duty order on stainless steel sheet and strip in coils from Taiwan. *See Stainless Steel Sheet and Strip in Coils From Taiwan: Preliminary Results and Partial Rescission of Antidumping Duty Administrative Review*, 68 FR 46582 (August 6, 2003) (“*Preliminary Results*”). This review covers imports of subject merchandise from Tung Mung Development Co. Ltd. (“Tung Mung”), Ta Chen Stainless Pipe Co. Ltd. (“Ta Chen”), Chia Far Industrial Factory Co. Ltd. (“Chia Far”), and Yieh United Steel Company (“YUSCO”). The period of review (“POR”) is July 1, 2001 through June 30, 2002.

Based on our analysis of the comments received, we have made changes in the margin calculations for YUSCO and Chia Far. Therefore, the final results differ from the *Preliminary Results*. The final weighted-average dumping margins for the reviewed firms are listed below in the section entitled “Final Results of the Review.” In addition, we are rescinding the review with respect to Ta Chen.

EFFECTIVE DATE: February 9, 2004.

FOR FURTHER INFORMATION CONTACT:

Laurel LaCivita (Ta Chen, Tung Mung); Peter Mueller (YUSCO); Lilit Astvatsatrian (Chia Far); or Bob Bolling, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th and Constitution Avenue, NW., Washington, DC 20230; telephone: (202) 482-4243, (202) 482-5811, (202) 482-6412 or (202) 482-3434, respectively.

SUPPLEMENTARY INFORMATION:

Background

The Department of Commerce (“the Department”) published its notice of preliminary results of antidumping administrative review of stainless steel sheet and strip in coils (“SSSS”) from Taiwan on August 6, 2003. *See Preliminary Results*.

The merchandise covered by this order is SSSS as described in the “Scope of the Review” section of the **Federal Register** notice. The period of review (“POR”) is July 1, 2001 through June 30, 2002.

We received written comments from petitioners on August 8, August 13, August 29, September 24, October 2, October 17, 2003 concerning YUSCO’s

supplemental questionnaire responses on YUSCO’s affiliation. YUSCO submitted supplemental questionnaire responses on August 29, 2003 and September 22, 2003 at the Department’s request. We did not receive comments from petitioners or Chia Far concerning Chia Far’s responses after the preliminary results of review.

We conducted a verification of the sales information provided by YUSCO from September 22, 2003 through September 30, 2003.

We invited interested parties to comment on our *Preliminary Results*. We received written comments on November 18, 2003, from petitioners¹ addressing our analysis of YUSCO, Tung Mung, Ta Chen, and Chia Far. We received rebuttal briefs from Chia Far on November 2, 2003 and from YUSCO on November 3, 2003 concerning petitioners’ comments. On December 9, 2003, the Department determined that YUSCO’s September 22, 2003 response was improperly bracketed, and requested YUSCO to resubmit its response. On December 16, 2003, YUSCO re-submitted its September 22, 2003 response with revised bracketing.

Verification

As provided in section 782(i) of the Act, we verified the sales information provided by YUSCO from September 22, 2003 through September 30, 2003, including an examination of relevant sales, cost, and financial records, and selection of original documentation containing relevant information. Our verification results are outlined in the public version of the verification reports and are on file in the Central Records Unit (“CRU”) located in room B-099 of the main Department of Commerce Building, 14th Street and Constitution Avenue, NW., Washington, DC.

Scope of the Review

For purposes of this administrative review, the products covered are certain stainless steel sheet and strip in coils. Stainless steel is an alloy steel containing, by weight, 1.2 percent or less of carbon and 10.5 percent or more of chromium, with or without other elements. The subject sheet and strip is a flat-rolled product in coils that is greater than 9.5 mm in width and less than 4.75 mm in thickness, and that is annealed or otherwise heat treated and pickled or otherwise descaled. The subject sheet and strip may also be

further processed (e.g., cold-rolled, polished, aluminized, coated, etc.) provided that it maintains the specific dimensions of sheet and strip following such processing.

The merchandise subject to this review is classified in the *Harmonized Tariff Schedule of the United States* (HTS) at subheadings: 7219.13.0031, 7219.13.0051, 7219.13.0071, 7219.1300.81,² 7219.14.0030, 7219.14.0065, 7219.14.0090, 7219.32.0005, 7219.32.0020, 7219.32.0025, 7219.32.0035, 7219.32.0036, 7219.32.0038, 7219.32.0042, 7219.32.0044, 7219.33.0005, 7219.33.0020, 7219.33.0025, 7219.33.0035, 7219.33.0036, 7219.33.0038, 7219.33.0042, 7219.33.0044, 7219.34.0005, 7219.34.0020, 7219.34.0025, 7219.34.0030, 7219.34.0035, 7219.35.0005, 7219.35.0015, 7219.35.0030, 7219.35.0035, 7219.90.0010, 7219.90.0020, 7219.90.0025, 7219.90.0060, 7219.90.0080, 7220.12.1000, 7220.12.5000, 7220.20.1010, 7220.20.1015, 7220.20.1060, 7220.20.1080, 7220.20.6005, 7220.20.6010, 7220.20.6015, 7220.20.6060, 7220.20.6080, 7220.20.7005, 7220.20.7010, 7220.20.7015, 7220.20.7060, 7220.20.7080, 7220.20.8000, 7220.20.9030, 7220.20.9060, 7220.90.0010, 7220.90.0015, 7220.90.0060, and 7220.90.0080. Although the HTS subheadings are provided for convenience and Customs purposes, the Department’s written description of the merchandise under review is dispositive.

Excluded from the scope of this review are the following: (1) Sheet and strip that is not annealed or otherwise heat treated and pickled or otherwise descaled, (2) sheet and strip that is cut to length, (3) plate (i.e., flat-rolled stainless steel products of a thickness of 4.75 mm or more), (4) flat wire (i.e., cold-rolled sections, with a prepared edge, rectangular in shape, of a width of not more than 9.5 mm), and (5) razor blade steel. Razor blade steel is a flat-rolled product of stainless steel, not further worked than cold-rolled (cold-reduced), in coils, of a width of not more than 23 mm and a thickness of 0.266 mm or less, containing, by weight, 12.5 to 14.5 percent chromium, and certified at the time of entry to be used in the manufacture of razor blades. *See*

¹ Allegheny Ludlum, AK Steel Corporation (formerly Armco, Inc.), J&L Speciality Steel, Inc., North American Stainless, Butler-Armco Independent Union, Zanesville Armco Independent Union, and the United Steelworkers of America, AFL-CIO/CLC.

² Due to changes to the HTS numbers in 2001, 7219.13.0030, 7219.13.0050, 7219.13.0070, and 7219.13.0080 are now 7219.13.0031, 7219.13.0051, 7219.13.0071, and 7219.13.0018, respectively.

Chapter 72 of the HTS, "Additional U.S. Note" 1(d).

In response to comments by interested parties, the Department has determined that certain specialty stainless steel products are also excluded from the scope of this review. These excluded products are described below.

Flapper valve steel is defined as stainless steel strip in coils containing, by weight, between 0.37 and 0.43 percent carbon, between 1.15 and 1.35 percent molybdenum, and between 0.20 and 0.80 percent manganese. This steel also contains, by weight, phosphorus of 0.025 percent or less, silicon of between 0.20 and 0.50 percent, and sulfur of 0.020 percent or less. The product is manufactured by means of vacuum arc remelting, with inclusion controls for sulphide of no more than 0.04 percent and for oxide of no more than 0.05 percent. Flapper valve steel has a tensile strength of between 210 and 300 ksi, yield strength of between 170 and 270 ksi, plus or minus 8 ksi, and a hardness (Hv) of between 460 and 590. Flapper valve steel is most commonly used to produce specialty flapper valves in compressors.

Also excluded is a product referred to as suspension foil, a specialty steel product used in the manufacture of suspension assemblies for computer disk drives. Suspension foil is described as 302/304 grade or 202 grade stainless steel of a thickness between 14 and 127 microns, with a thickness tolerance of plus-or-minus 2.01 microns, and surface glossiness of 200 to 700 percent Gs. Suspension foil must be supplied in coil widths of not more than 407 mm, and with a mass of 225 kg or less. Roll marks may only be visible on one side, with no scratches of measurable depth. The material must exhibit residual stresses of 2 mm maximum deflection, and flatness of 1.6 mm over 685 mm length.

Certain stainless steel foil for automotive catalytic converters is also excluded from the scope of this review. This stainless steel strip in coils is a specialty foil with a thickness of between 20 and 110 microns used to produce a metallic substrate with a honeycomb structure for use in automotive catalytic converters. The steel contains, by weight, carbon of no more than 0.030 percent, silicon of no more than 1.0 percent, manganese of no more than 1.0 percent, chromium of between 19 and 22 percent, aluminum of no less than 5.0 percent, phosphorus of no more than 0.045 percent, sulfur of no more than 0.03 percent, lanthanum of less than 0.002 or greater than 0.05 percent, and total rare earth elements of more than 0.06 percent, with the balance iron.

Permanent magnet iron-chromium-cobalt alloy stainless strip is also excluded from the scope of this review. This ductile stainless steel strip contains, by weight, 26 to 30 percent chromium, and 7 to 10 percent cobalt, with the remainder of iron, in widths 228.6 mm or less, and a thickness between 0.127 and 1.270 mm. It exhibits magnetic remanence between 9,000 and 12,000 gauss, and a coercivity of between 50 and 300 oersteds. This product is most commonly used in electronic sensors and is currently available under proprietary trade names such as "Arnokrome III."³

Certain electrical resistance alloy steel is also excluded from the scope of this review. This product is defined as a non-magnetic stainless steel manufactured to American Society of Testing and Materials ("ASTM") specification B344 and containing, by weight, 36 percent nickel, 18 percent chromium, and 46 percent iron, and is most notable for its resistance to high temperature corrosion. It has a melting point of 1390 degrees Celsius and displays a creep rupture limit of 4 kilograms per square millimeter at 1000 degrees Celsius. This steel is most commonly used in the production of heating ribbons for circuit breakers and industrial furnaces, and in rheostats for railway locomotives. The product is currently available under proprietary trade names such as "Gilphy 36."⁴

Certain martensitic precipitation-hardenable stainless steel is also excluded from the scope of this review. This high-strength, ductile stainless steel product is designated under the Unified Numbering System ("UNS") as S45500-grade steel, and contains, by weight, 11 to 13 percent chromium, and 7 to 10 percent nickel. Carbon, manganese, silicon and molybdenum each comprise, by weight, 0.05 percent or less, with phosphorus and sulfur each comprising, by weight, 0.03 percent or less. This steel has copper, niobium, and titanium added to achieve aging, and will exhibit yield strengths as high as 1700 Mpa and ultimate tensile strengths as high as 1750 Mpa after aging, with elongation percentages of 3 percent or less in 50 mm. It is generally provided in thicknesses between 0.635 and 0.787 mm, and in widths of 25.4 mm. This product is most commonly used in the manufacture of television tubes and is currently available under proprietary trade names such as "Durphynox 17."⁵

³ "Arnokrome III" is a trademark of the Arnold Engineering Company.

⁴ "Gilphy 36" is a trademark of Imphy, S.A.

⁵ "Durphynox 17" is a trademark of Imphy, S.A.

Finally, three specialty stainless steels typically used in certain industrial blades and surgical and medical instruments are also excluded from the scope of this review. These include stainless steel strip in coils used in the production of textile cutting tools (e.g., carpet knives).⁶ This steel is similar to AISI grade 420 but containing, by weight, 0.5 to 0.7 percent of molybdenum. The steel also contains, by weight, carbon of between 1.0 and 1.1 percent, sulfur of 0.020 percent or less, and includes between 0.20 and 0.30 percent copper and between 0.20 and 0.50 percent cobalt. This steel is sold under proprietary names such as "GIN4 Mo." The second excluded stainless steel strip in coils is similar to AISI 420-J2 and contains, by weight, carbon of between 0.62 and 0.70 percent, silicon of between 0.20 and 0.50 percent, manganese of between 0.45 and 0.80 percent, phosphorus of no more than 0.025 percent and sulfur of no more than 0.020 percent. This steel has a carbide density on average of 100 carbide particles per 100 square microns. An example of this product is "GIN5" steel. The third specialty steel has a chemical composition similar to AISI 420 F, with carbon of between 0.37 and 0.43 percent, molybdenum of between 1.15 and 1.35 percent, but lower manganese of between 0.20 and 0.80 percent, phosphorus of no more than 0.025 percent, silicon of between 0.20 and 0.50 percent, and sulfur of no more than 0.020 percent. This product is supplied with a hardness of more than Hv 500 guaranteed after customer processing, and is supplied as, for example, "GIN6".⁷

Rescission of Review

In the *Preliminary Results*, we stated that Ta Chen reported, and the Department confirmed through independent U.S. Customs and Border Protection ("Customs") data, that it had no shipments of subject merchandise during the POR. See Memorandum from Laurel LaCivita to the File, *No Shipment Inquiry for Ta Chen Stainless Steel Pipe Co., Ltd. ("Ta Chen")*, dated July 16, 2003. Since Ta Chen did not report any shipments during the POR, we had no basis for determining a margin. Consequently, in accordance with 19 CFR 351.213(d)(3) and consistent with the Department's practice, we preliminarily rescinded our review with respect to Ta Chen. Petitioners commented on our preliminary

⁶ This list of uses is illustrative and provided for descriptive purposes only.

⁷ "GIN4 Mo," "GIN5" and "GIN6" are the proprietary grades of Hitachi Metals America, Ltd.

rescission, contesting our reliance on Ta Chen's certification and upon Custom's expertise in determining there were no shipments of subject merchandise during the POR by Ta Chen. The same arguments raised here by petitioners were expressly rejected by the Court of Appeals of the Federal Circuit ("CAFC") in *Allegheny Ludlum Corp. v. United States*, 346 F. 3d 1368 (Oct. 15, 2003) ("*Allegheny II*"), litigation covering the first administrative review of stainless steel plate in coils from Taiwan ("SSPC"), in which Ta Chen claimed and the Customs confirmed, that it had no exports of subject merchandise to the United States during the POR. Furthermore, the CIT affirmed the Department's rescission in the second administrative review of SSPC from Taiwan as well, providing a detailed analysis as to the reasonableness of the Department's practice. See *Allegheny Ludlum Corp. v. United States* 240 F. Supp. 2d. 1374 (CIT 2003), ("*Allegheny III*").

The Department has not received any additional information since the *Preliminary Results* that contradicts the decision made in the *Preliminary Results*. We are, therefore, rescinding the review with respect to Ta Chen. See "Issues and Decision Memorandum" ("*Decision Memorandum*") from Joseph A. Spetrini, Deputy Assistant Secretary, Import Administration, Group III, to James J. Jochum, Assistant Secretary for Import Administration, dated February 2, 2004 (Comment 1). Since Ta Chen did not participate in the original investigation, its cash deposit rate will remain at 12.12 percent, which is the all others rate established in the less than fair value ("LTFV") investigation.

Total Adverse Facts Available

In our *Preliminary Results*, we explained that Tung Mung did not participate in this review and therefore, we applied an adverse facts available ("AFA") rate of 21.10 percent to all sales and entries of Tung Mung's subject merchandise during the POR. Petitioners commented on the Department's application of the AFA rate it applied to Tung Mung. Petitioners argued that the Department should apply the 34.95 percent *ad valorem* antidumping rate from the final determination in the original investigation. However, as stated in the *Preliminary Results*, the 34.95 percent rate represents a combined rate applied to a channel-specific transaction in the investigation of this proceeding based on middleman dumping by Ta Chen. We stated that we had no record evidence in this segment of the proceeding that Tung Mung's exports to

the United States during the POR involved a middleman, and it would be inappropriate, therefore, to use this middleman-inclusive rate as AFA in this case. Furthermore, the CIT, in *Allegheny III*, rejected these same arguments made by petitioners in litigation covering the second administrative review of SSPC from Taiwan. Just as the Department determined, and the CIT agreed, that a non-middleman AFA rate was appropriate for a nonresponsive respondent in *Allegheny III*, we have determined that the same analysis is appropriate for Tung Mung in this case.

Since the *Preliminary Results*, the Department has not received any additional information on the record that contradicts our finding in the *Preliminary Results*. See "Issues and Decision Memorandum" ("*Decision Memorandum*") from Joseph A. Spetrini, Deputy Assistant Secretary, Import Administration, Group III, to James J. Jochum, Assistant Secretary for Import Administration, dated February 2, 2004 (Comment 2). As a result, we made no changes to Tung Mung's margin of 21.10 percent for the final results.

Analysis of Comments Received

All issues raised in the case and rebuttal briefs by parties to this administrative review are addressed in the "Issues and Decision Memorandum" ("*Decision Memorandum*") from Joseph A. Spetrini, Deputy Assistant Secretary, Import Administration, Group III, to James J. Jochum, Assistant Secretary for Import Administration, dated February 2, 2004, which is hereby adopted by this notice. A list of the issues which parties have raised and to which we have responded, all of which are in the *Decision Memorandum*, is attached to this notice as an Appendix. Parties can find a complete discussion of all issues raised in this review and the corresponding recommendations in this public memorandum which is on file in the Central Records Unit, Room B-099 of the main Department building. In addition, a complete version of the *Decision Memorandum* can be accessed directly on the Web at <http://ia.ita.doc.gov/>. The paper copy and electronic version of the *Decision Memorandum* are identical in content.

Sales Below Cost

We disregarded sales below cost for both YUSCO and Chia Far during the course of this administrative review.

Changes Since the Preliminary Results

Based on our analysis of comments received, we have made changes in the

margin calculations for YUSCO and Chia Far. The changes to the margin calculations are listed below:

YUSCO

- We disregarded home market sales in the HM4 and HM5 databases, and only used sales included in the HM1, HM2 and HM3 databases in our margin analysis. See *Comment 4*.
- We coded all of YUSCO's sales to a certain reseller in the home market as sales to affiliated parties for the purposes of conducting an arm's length test. See *Comment 5*.
- We deleted the returned sales from the computer sales listing in the home market. See *Comment 6*.
- We revised the financial expense ratio to account for the change in the Department's treatment of foreign exchange gains and losses, and to adjust for certain offsets to its foreign exchange gains and losses. See *Comment 10*.
- We adjusted YUSCO's G&A expense ratio to exclude foreign exchange gains and losses attributable to accounts payable. See *Comment 10*.
- We made changes to the computer program as a result of minor corrections at verification:
- We revised cost of manufacturing and variable cost of manufacturing in the COP, CV and U.S. sales databases to account for certain changes to direct labor made as a result of auditor's adjustments.
- We made changes to credit and ICC ratios in the U.S. and home markets to account for errors in the reported interest rate.
- We revised the commercial invoice date for U.S. sales that were reported in error.

Chia Far

- We recalculated U.S. warranty expense to include all of the appropriate warranty expense recorded as export losses. See *Comment 19*.
- We increased COP for certain expenses recorded in Chia Far's financial statements that are in accord with the GAAP in Taiwan but have been found to be distortive by the Department. See *Comment 22*.
- We decreased COGS by the total value of further processing and packing expenses reported during the POR in order to reflect all the appropriate costs that are included in the cost of manufacturing. See *Comment 23*.
- We revised the financial expense ratio to account for the change in the Department's treatment of foreign exchange gains and losses. See *Comment 24*.
- Additionally, as we explained in *Comment 23*, we revised the amount of

COGS used as the denominator in the financial expense ratio to exclude packing and further processing costs. See *Comment 24*.

Final Results of Review

We determine that the following percentage margin exists for the period July 1, 2001 through June 30, 2002:

STAINLESS STEEL SHEET AND STRIP IN COILS FROM TAIWAN

Manufacturer/exporter/reseller	Margin (percent)
YUSCO	1.96
Chia Far	0.98
Tung Mung	21.10

The Department will determine, and Customs shall assess, antidumping duties on all appropriate entries. In accordance with section 351.212(b)(1) of the Department's regulations, we have calculated an exporter/importer (or customer)-specific assessment rate for merchandise subject to this review. The Department will issue appropriate assessment instructions directly to Customs within 15 days of publication of these final results of review. We will direct Customs to assess the resulting assessment rates against the entered customs' values for the subject merchandise on each of the importer's/customer's entries during the review period. For duty-assessment purposes, we have calculated importer-specific assessment rates by dividing the dumping margins calculated for each importer by the total entered value of sales for each importer during the period of review.

Cash Deposit Requirements

The following deposit requirements will be effective upon publication of this notice of final results of administrative review for all shipments of stainless steel sheet and strip in coils from Taiwan entered, or withdrawn from warehouse, for consumption on or after the date of publication, as provided by section 751(a)(1) of the Act: (1) The cash deposit rates for YUSCO, Chia Far and Tung Mung will be the rates shown above; (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 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) if neither the exporter nor the manufacturer is a firm covered in these or any previous reviews conducted by the Department, the cash deposit rate will be the "all others" rate, which is 12.12 percent.

These deposit requirements shall remain in effect until publication of the final results of the next administrative review.

Notification of Interested Parties

This notice also serves as a final reminder to importers of their responsibility under section 351.402(f)(2) of the Department's regulations to file a certificate regarding the reimbursement of antidumping duties or countervailing 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 the antidumping duties or countervailing duties occurred and the subsequent assessment of double antidumping duties or countervailing duties.

This notice also serves as a reminder to parties subject to administrative protective orders ("APOs") of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with section 351.305 of the Department's regulations, which continues to govern business proprietary information in this segment of the proceeding. 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 terms of an APO is a violation which is subject to sanction.

We are issuing and publishing this determination and notice in accordance with sections 751(a)(1) and 771(i) of the Act.

Dated: February 2, 2004.

James J. Jochum,
Assistant Secretary for Import Administration.

Appendix I—Issues In The Decision Memorandum

A. Issues With Respect to Tung Mung and Ta Chen

Comment 1: Rescission of Review for Ta Chen
Comment 2: Adverse Facts Available ("AFA") for Tung Mung

B. Issues With Respect to YUSCO

Comment 3: Affiliation with Yieh Loong Enterprise Company Ltd. ("Yieh Loong") and China Steel Corporation ("CSC")
Comment 4: Classification of Home Market Sales

Comment 5: Affiliated Parties in the Home Market
Comment 6: Returned Sales
Comment 7: Affiliation and Collapsing with a Certain Downstream Further Manufacturer
Comment 8: Freight Expense Reported by Affiliated Parties in the Home Market
Comment 9: Cost Reconciliation
Comment 10: Exchange Rate Gains and Losses for Cost of Production ("COP") and Constructed Value ("CV")
Comment 11: Total AFA for YUSCO

C. Issues With Respect to Chia Far

Comment 12: Chia Far's Home Market Affiliated Parties
Comment 13: Home Market Date of Sale
Comment 14: Incompleteness of Home Market Database
Comment 15: Classification of Non-Prime Merchandise
Comment 16: Calculation of Early Payment Discounts for Home Market
Comment 17: Foreign Inland Freight in Taiwan for U.S. Sales
Comment 18: Inventory Carrying Costs ("ICC") Incurred in Taiwan for U.S. Sales
Comment 19: Export Losses for U.S. Sales
Comment 20: Treatment of Shut-Down Costs
Comment 21: Calculation of Fully Yielded Cost
Comment 22: Treatment of Certain Expenses Under the Generally Accounting Principles ("GAAP") in Taiwan
Comment 23: Calculation of Per-Unit General and Administrative ("G&A") Expense Ratio
Comment 24: Understatement of Financial Expenses in the COP/CV Response
Comment 25: Total AFA for Chia Far

[FR Doc. 04-2720 Filed 2-6-04; 8:45 am]

BILLING CODE 3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[C-351-833]

Carbon and Certain Alloy Steel Wire Rod from Brazil: Notice of Rescission of Countervailing Duty Administrative Review

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

ACTION: Notice of Rescission of Countervailing Duty Administrative Review.

SUMMARY: In response to a request made on October 31, 2003, by Companhia Siderurgica Belgo Mineira, Belgo Mineira Participacoes Industria e Comercio S.A., and BMP Siderurgica S.A., Brazilian producers/exporters of carbon and certain alloy steel wire rod, the Department of Commerce initiated an administrative review of the countervailing duty order on carbon and certain alloy steel wire rod from Brazil, covering the period August 30, 2002