

Therefore, in accordance with section 751(a)(3)(A) of the Act, the Department is extending the time period for completion of the preliminary results of this review by 63 days until September 4, 2007. The final results continue to be due 120 days after the publication of the preliminary results.

This notice is published in accordance with sections 751(a)(3)(A) and 777(i) of the Act.

Dated: May 30, 2007.

**Stephen J. Claeys,**

*Deputy Assistant Secretary for Import Administration.*

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## DEPARTMENT OF COMMERCE

### International Trade Administration

[A-580-839]

#### **Certain Polyester Staple Fiber from Korea: Preliminary Results of Antidumping Duty Administrative Review and Preliminary Intent to Rescind**

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

**SUMMARY:** The Department of Commerce is conducting an administrative review of the antidumping duty order on certain polyester staple fiber from the Republic of Korea. The period of review is May 1, 2005, through April 30, 2006. This review covers imports of certain polyester staple fiber from one producer/exporter. We preliminarily find that sales of the subject merchandise have been made below normal value. If these preliminary results are adopted in our final results, we will instruct U.S. Customs and Border Protection to assess antidumping duties. Interested parties are invited to comment on these preliminary results. We will issue the final results not later than 120 days from the date of publication of this notice.

**EFFECTIVE DATE:** June 6, 2007.

**FOR FURTHER INFORMATION CONTACT:** Andrew McAllister or Scott Holland, AD/CVD Operations, Office 1, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington DC 20230; telephone (202) 482-1174 and (202) 482-1279, respectively.

#### **SUPPLEMENTARY INFORMATION:**

##### **Background**

On May 25, 2000, the Department of Commerce ("Department") published an

antidumping duty order on certain polyester staple fiber ("PSF") from the Republic of Korea ("Korea"). See *Notice of Amended Final Determination of Sales at Less Than Fair Value: Certain Polyester Staple Fiber From the Republic of Korea and Antidumping Duty Orders: Certain Polyester Staple Fiber From the Republic of Korea and Taiwan*, 65 FR 33807 (May 25, 2000). On May 1, 2006, the Department published a notice of "Opportunity to Request Administrative Review" of this order. See *Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation; Opportunity to Request Administrative Review*, 71 FR 25565 (May 1, 2006). On May 31, 2006, Wellman, Inc.; Invista, S.a.r.L.; and DAK Americas, LLC (collectively, "the petitioners") requested administrative reviews of Huvis Corporation ("Huvis"); Saehan Industries, Inc. ("Saehan"); Daehan Synthetic Company, Ltd. ("Daehan"); and Dongwoo Industry Company ("Dongwoo"). On May 31, 2006, Huvis requested an administrative review. The petitioners withdrew their requests for administrative reviews of Saehan and Daehan on June 19, 2006, and June 21, 2006, respectively. On July 3, 2006, the Department published a notice initiating the review with respect to Huvis and Dongwoo. See *Initiation of Antidumping and Countervailing Duty Administrative Reviews*, 71 FR 37892, 37900 (July 3, 2006). The period of review ("POR") is May 1, 2005, through April 30, 2006.

On July 13, 2006, we issued antidumping questionnaires in this review. On August 10, 2006, Dongwoo responded that it had no shipments of subject merchandise during the POR. We received sections A through D questionnaire responses from Huvis on August 17, 2006, September 8, 2006, and September 22, 2006. In November 2006, January 2007, and March 2007, we issued supplemental questionnaires to Huvis. We received responses to these supplemental questionnaires in January 2007, February 2007, and April 2007, respectively.

On January 16, 2007, the Department published in the **Federal Register** an extension of the time limit for the completion of the preliminary results of this review until no later than May 31, 2007, in accordance with section 751(a)(3)(A) of the Tariff Act of 1930, as amended ("the Act"), and 19 CFR 351.213(h)(2). See *Certain Polyester Staple Fiber from Taiwan and the Republic of Korea: Notice of Extension of Time Limit for the 2005-2006 Administrative Reviews*, 72 FR 1703 (January 16, 2007).

#### **Scope of the Order**

For the purposes of this order, the product covered is PSF. PSF is defined as synthetic staple fibers, not carded, combed or otherwise processed for spinning, of polyesters measuring 3.3 decitex (3 denier, inclusive) or more in diameter. This merchandise is cut to lengths varying from one inch (25 mm) to five inches (127 mm). The merchandise subject to this order may be coated, usually with a silicon or other finish, or not coated. PSF is generally used as stuffing in sleeping bags, mattresses, ski jackets, comforters, cushions, pillows, and furniture. Merchandise of less than 3.3 decitex (less than 3 denier) currently classifiable in the *Harmonized Tariff Schedule of the United States* ("HTSUS") at subheading 5503.20.00.25 is specifically excluded from this order. Also specifically excluded from this order are polyester staple fibers of 10 to 18 denier that are cut to lengths of 6 to 8 inches (fibers used in the manufacture of carpeting). In addition, low-melt PSF is excluded from this order. Low-melt PSF is defined as a bi-component fiber with an outer sheath that melts at a significantly lower temperature than its inner core.

The merchandise subject to this order is currently classifiable in the HTSUS at subheadings 5503.20.00.45 and 5503.20.00.65. Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the merchandise under the order is dispositive.

#### **Intent to Rescind Administrative Review**

As noted above, Dongwoo stated that it had no shipments of subject merchandise during the POR. The Department confirmed using CBP data that Dongwoo did not ship subject merchandise to the United States during the POR. Therefore, pursuant to 19 CFR 351.213(d)(3), we are preliminarily rescinding this review with respect to Dongwoo.

#### **Fair Value Comparisons**

To determine whether Huvis' sales of PSF to the United States were made at less than normal value ("NV"), we compared export price ("EP") to NV, as described in the "Export Price" and "Normal Value" sections of this notice.

Pursuant to section 777A(d)(2) of the Act, we compared the EP of individual U.S. transactions to the weighted-average NV of the foreign-like product, where there were sales made in the ordinary course of trade, as discussed in the "Cost of Production Analysis" section, below.

## Product Comparisons

In accordance with section 771(16) of the Act, we considered all products produced and sold by the respondent in the home market covered by the description in the "Scope of the Order" section, above, to be foreign-like products for purposes of determining appropriate product comparisons to U.S. sales. In accordance with section 773(a)(1) of the Act, in order to determine whether there was a sufficient volume of sales in the home market to serve as a viable basis for calculating NV, we compared the respondent's volume of home market sales of the foreign-like product to the volume of its U.S. sales of the subject merchandise. For further details, see the "Normal Value" section, below.

We compared U.S. sales to monthly weighted-average prices of contemporaneous sales made in the home market. Where there were no contemporaneous sales of identical merchandise in the home market, we compared sales made within the window period, which extends from three months prior to the POR until two months after the POR. See 19 CFR 351.414(e)(2). As directed by section 771(16) of the Act, where there were no sales of identical merchandise in the home market made in the ordinary course of trade to compare to U.S. sales, we compared U.S. sales to sales of the most similar foreign-like product made in the ordinary course of trade. Further, as provided in section 773(a)(4) of the Act, where we could not determine NV because there were no sales of identical or similar merchandise made in the ordinary course of trade in the home market to compare to U.S. sales, we compared U.S. sales to constructed value ("CV").

## Date of Sale

For its home market sales, Huvis reported invoice date as its date of sale, as Huvis permits home market customers to make order changes up to that time. Thus, Huvis' invoices to its home market customers establish the material terms of sale.

For one home market sale, consistent with 19 CFR 351.401(i), we used the tax invoice date as the date of sale because it reflected the date on which the material terms of sale were established. We made this adjustment because the tax invoice date preceded both the date of shipment and the date of invoice. See Memorandum from Team to the File, "Preliminary Results Calculation Memorandum - Huvis Corporation," dated May 31, 2007 ("Huvis Calculation Memorandum").

For its U.S. sales, Huvis reported date of shipment as its date of sale, as it permits U.S. customers to make order changes up to the date of shipment. Thus, because the merchandise is always shipped before the date of invoice and the material terms of sale are established on the date of shipment, the date of shipment is the proper date of sale. See *Certain Cold-Rolled and Corrosion-Resistant Carbon Steel Flat Products From Korea: Final Results of Antidumping Duty Administrative Reviews*, 63 FR 13170, 13172-73 (March 18, 1998).

## Export Price

For sales to the United States, we calculated EP in accordance with section 772(a) of the Act because the merchandise was sold prior to importation by the exporter or producer outside the United States to the first unaffiliated purchaser in the United States, and because constructed export price methodology was not otherwise warranted. We calculated EP based on the cost, insurance, and freight ("CIF"); ex-dock duty paid - free-on-board ("EDDP-FOB"); and EDDP - CIF price to unaffiliated purchasers in the United States. Where appropriate, we made deductions, consistent with section 772(c)(2)(A) of the Act, for the following movement expenses: loading fees, inland freight from the plant to port of exportation, foreign brokerage and handling, international freight, marine insurance, and U.S. customs duty.

We increased EP, where appropriate, for duty drawback in accordance with section 772(c)(1)(B) of the Act. Huvis provided documentation demonstrating that it received duty drawback under Korea's individual-rate system. In prior investigations and administrative reviews, the Department has examined Korea's individual-rate system and found that the government controls in place generally satisfy the Department's requirements for receiving a duty drawback adjustment (*i.e.*, that (1) the rebates received were directly linked to import duties paid on inputs used in the manufacture of the subject merchandise, and (2) there were sufficient imports to account for the rebates received). See, *e.g.*, *Notice of Final Results of the Eleventh Administrative Review of the Antidumping Duty Order on Certain Corrosion-Resistant Carbon Steel Flat Products from the Republic of Korea*, 71 FR 7513 (Feb. 13, 2006), and accompanying *Issues and Decisions Memorandum*, at Comment 2. We examined the documentation submitted by Huvis in this administrative review and confirmed that it meets the Department's two-prong test

(mentioned above) for receiving a duty drawback adjustment. Accordingly, we are allowing the reported duty drawback adjustment on Huvis' U.S. sales.

## Normal Value

### A. Selection of Comparison Market

To determine whether there was a sufficient volume of sales of PSF in the home market to serve as a viable basis for calculating NV, we compared the respondent's home market sales of the foreign-like product to its volume of U.S. sales of the subject merchandise, in accordance with section 773(a) of the Act. Pursuant to sections 773(a)(1)(B) and (C) of the Act, because the respondent's aggregate volume of home market sales of the foreign-like product was greater than five percent of its aggregate volume of U.S. sales of the subject merchandise, we determined that the home market was viable for comparison.

### B. Level of Trade

Section 773(a)(1)(B)(i) of the Act states that, to the extent practicable, the Department will calculate NV based on sales at the same level of trade ("LOT") as the EP. Sales are made at different LOTs if they are made at different marketing stages (or their equivalent). See 19 CFR 351.412(c)(2). Substantial differences in selling activities are a necessary, but not sufficient, condition for determining that there is a difference in the stages of marketing. *Id.*; see also *Notice of Final Determination of Sales at Less Than Fair Value: Certain Cut-to-Length Carbon Steel Plate From South Africa*, 62 FR 61731, 61732 (Nov. 19, 1997) ("CTL Plate"). In order to determine whether the comparison market sales were at different stages in the marketing process than the U.S. sales, we reviewed the distribution system in each market (*i.e.*, the "chain of distribution"),<sup>1</sup> including selling functions,<sup>2</sup> class of customer ("customer

<sup>1</sup> The marketing process in the United States and comparison markets begins with the producer and extends to the sale to the final user or customer. The chain of distribution between the two may have many or few links, and the respondent's sales occur somewhere along this chain. *CTL Plate*, 62 FR at 61732. In performing this evaluation, we considered the narrative responses of the respondent to properly determine where in the chain of distribution the sale occurs.

<sup>2</sup> Selling functions associated with a particular chain of distribution help us to evaluate the level(s) of trade in a particular market. *CTL Plate*, 62 FR at 61732. For purposes of these preliminary results, we have organized the common selling functions into four major categories: sales process and marketing support, freight and delivery, inventory and warehousing, and quality assurance/warranty services.

category”), and the level of selling expenses for each type of sale. *Id.*

Pursuant to section 773(a)(1)(B)(i) of the Act, in identifying levels of trade for EP and comparison market sales (*i.e.*, NV based on either home market or third country prices),<sup>3</sup> we consider the starting prices before any adjustments. See *Micron Tech, Inc. v. United States*, et al., 243 F.3d 1301, 1314–15 (Fed. Cir. 2001) (interpreting Congressional intent, in accordance with this methodology).

When the Department is unable to match U.S. sales to sales of the foreign-like product in the comparison market at the same LOT as the EP, the Department may compare the U.S. sales to sales at a different LOT in the comparison market. In comparing EP sales at a different LOT in the comparison market, where available data show that the difference in LOT affects price comparability, we make a LOT adjustment under section 773(a)(7)(A) of the Act.

Huvis reported a single channel of distribution and a single level of trade in each market, and has not requested a LOT adjustment. In the single channel of distribution for U.S. sales, merchandise is shipped directly to the customer on a CIF, EDDP-FOB, or EDDP-CIF basis. For home market sales, merchandise is delivered to the customer's location.

We examined the information reported by Huvis regarding its marketing process for making the reported home market and U.S. sales, including the type and level of selling activities performed, and customer categories. Specifically, we considered the extent to which the sales process, freight services, warehouse/inventory maintenance, and warranty services varied with respect to the different customer categories (*i.e.*, distributors and end users) within each market and across the markets.

Huvis reported that it made direct sales to distributors and end users in the home market and sales to distributors in the United States. For sales in the home market and to the United States, Huvis' selling activities included negotiating sales terms, receiving and processing orders, and arranging for freight and delivery, and preparing shipping

documents. For each market, Huvis was available to provide technical advice upon a customer's request. For sales in the home market and to the United States, Huvis offered no inventory maintenance services nor advertising, and it did not handle any warranty claims during the POR.

Because the selling functions were similar in both markets, we preliminarily find that a single LOT exists in the home market and in the United States, and that Huvis' home market and U.S. sales were made at the same LOT.

#### C. Sales to Affiliated Customers

Huvis made sales in the home market to an affiliated customer. To test whether these sales were made at arm's length, we compared the starting prices of sales to the affiliated customer to those of unaffiliated customers, net of all movement charges, direct and indirect selling expenses, discounts, and packing. Where the price to the affiliated party was, on average, within a range of 98 to 102 percent of the price of the same or comparable merchandise to the unaffiliated parties, we determined that the sales made to the affiliated party were at arm's length. See *Antidumping Proceedings: Affiliated Party Sales in the Ordinary Course of Trade*, 67 FR 69186 (Nov. 15, 2002). In accordance with the Department's practice, we included in our margin analysis only sales to an affiliated party that were made at arm's length.

#### D. Cost of Production Analysis

In the most recently completed administrative review, we had disregarded some sales by Huvis because they were made at prices below the cost of production (“COP”). Under section 773(b)(2)(A)(ii) of the Act, previously disregarded below-cost sales provide reasonable grounds to believe or suspect that the respondent made sales of the subject merchandise in its comparison market at prices below the COP within the meaning of section 773(b) of the Act. Whenever the Department has this reason to believe or suspect sales were made below the COP, we are directed by section 773(b) of the Act to determine whether, in fact, there were below-cost sales.

Pursuant to section 773(b)(1), we disregard sales from our calculation of NV that were made at less than the COP if they were made in substantial quantities over an extended period of time at prices that would not permit recovery of costs within a reasonable period. We find that the below-cost sales represent “substantial quantities,” when 20 percent or more of the

respondent's sales of a given product are at prices less than the COP, in accordance with section 773(b)(2)(C) of the Act. Further, in accordance with section 773(b)(2)(B) of the Act, the Department normally considers sales to have been made within an extended period of time when made during a period of one year. Finally, prices do not permit recovery of costs within a reasonable period of time if the per unit COP at the time of sale is below the weighted average per unit COP for the POR, in accordance with section 773(b)(2)(D) of the Act.

#### Application of Facts Otherwise Available

Section 776(a) of the Act provides that the Department will apply “facts otherwise available” if, *inter alia*, necessary information is not available on the record or an interested party: (1) withholds information that has been requested by the Department; (2) fails to provide such information within the deadlines established, or in the form or manner requested by the Department, subject to subsections (c)(1) and (e) of section 782 of the act; (3) significantly impedes a proceeding; or (4) provides such information, but the information cannot be verified.

As discussed in the “Calculation of COP” section below, Huvis failed to provide market prices for purified terephthalic acid (“PTA”) and qualified terephthalic acid (“QTA”) as requested by the Department. Therefore, under section 776(a) of the Act, use of facts otherwise available is warranted in determining the market price for PTA and QTA.

#### 1. Calculation of COP

We calculated the COP on a product-specific basis, based on the sum of the respondent's costs of materials and fabrication for the merchandise under review, plus amounts for SG&A expenses, financial expenses, and the costs of all expenses incidental to placing the foreign-like product packed and in a condition ready for shipment, in accordance with section 773(b)(3) of the Act.

We relied on COP information submitted in Huvis' cost questionnaire responses except for the following adjustments.

(1) We adjusted Huvis' reported cost of manufacturing (“COM”) to account for purchases of PTA, modified terephthalic acid (“MTA”), and QTA from affiliated parties at non-arm's-length prices. See *Huvis Calculation Memorandum*.

Consistent with our finding in the previous administrative review, the

<sup>3</sup> Where NV is based on CV, we determine the NV LOT based on the LOT of the sales from which we derive selling, general and administrative (“SG&A”) expenses, and profit for CV, where possible. See, e.g., *Certain Polyester Staple Fiber from Korea: Preliminary Results of Antidumping Duty Administrative Review and Partial Rescission of Review*, 70 FR 32756, 32757 (June 6, 2005) (unchanged in *Notice of Final Results of Antidumping Duty Administrative Review: Certain Polyester Staple Fiber from the Republic of Korea*, 70 FR 73435 (Dec. 12, 2005)).

record of this review does not support interchangeability for MTA and QTA because they contain different impurity levels and there is no evidence to indicate that the same input amounts of MTA or QTA were required to produce a specific PSF product. *See Huvis Calculation Memorandum; see also Certain Polyester Staple Fiber from Korea: Final Results of Antidumping Duty Administrative Review and Partial Rescission of Antidumping Duty Administrative Review*, 71 FR 58581 (Oct. 4, 2006), and accompanying *Issues and Decision Memorandum* (“*Final Results of 2004/05 Administrative Review*”) at Comment 1. In the instant review, Huvis failed to provide a market price for QTA, as requested in the Department’s original and supplemental questionnaires. Therefore, in accordance with sections 773(f)(3) and 776(a) of the Act, we have relied on facts available to make a determination of market value. We added the supplier’s profit rate, which we calculated from the supplier’s financial statements for the fiscal year ending 2005, to the supplier’s COP as a reasonable proxy for the missing market price of this input. Under section 773(f)(3) of the Act and 19 CFR 351.407(b), the Department will determine the value of a major input from an affiliated person based on the higher of the transfer price, the market price, or the affiliate’s COP. We adjusted Huvis’ reported transfer price of QTA by the percent difference between the reported transfer price and the higher of market price or affiliate’s COP.

For PTA, we find that it is not a major input because Huvis’ purchases of PTA do not represent a significant percentage of the total COM of merchandise under review. However, Huvis also failed to provide a market price for this input. Therefore, in accordance with sections 773(f)(2) and 776(a) of the Act, we have relied on facts available to make a determination of market value. We applied the same methodology used for QTA to calculate a proxy market price for PTA. Under section 773(f)(2), the Department may disregard transactions if the transfer price of an input does not fairly reflect the amount usually reflected for sales of that input. Because the market price of PTA exceeded the transfer price, we adjusted Huvis’ reported transfer price of PTA by the percent difference between the reported transfer price and the market price.

For MTA, similar to QTA, we determined the value of this major input based on the higher of the transfer price, the market price, or the affiliate’s COP. We adjusted Huvis’ reported transfer price of MTA by the percent difference between the reported transfer price and

the higher of market price or affiliate’s COP.

- (2) For Huvis’ affiliated supplier of QTA and PTA, we adjusted the reported combined SG&A and financial expenses ratio to properly calculate each ratio separately and set the negative ratio to zero. We added these expenses to COM. *See Huvis Calculation Memorandum.*
- (3) For Huvis and its affiliated supplier of MTA, the interest expenses were offset by interest on deposits for retirement insurance. Consistent with our treatment of this income in the previous administrative review, we excluded this offset because it is not related to interest income incurred on short-term investments of working capital. *See Final Results of 2004/05 Administrative Review at Comment 4; Stainless Steel Sheet and Strip in Coils from Mexico: Final Results of the Antidumping Duty Administrative Review*, 70 FR 3677 (Jan. 26, 2005), and accompanying *Issues and Decision Memorandum* (“*SSSSC from Mexico*”) at Comment 11; *see also Huvis Calculation Memorandum.*
- (4) For Huvis’ affiliated supplier of MTA, we excluded an offset for long-term interest income from its SG&A and financial expenses for the same reason as that stated above. *See SSSSC from Mexico* at Comment 11; *see also Huvis Calculation Memorandum.*
- (5) In its SG&A ratio, Huvis excluded the depreciation cost of idle assets because it stated that the cost was not related to the production or sale of subject merchandise. Consistent with our treatment of these expenses in the previous administrative review, we have included the depreciation costs because idle assets are considered an overhead burden and appropriately part of SG&A expenses. *See Final Results of 2004/05 Administrative Review at Comment 3.* Further, it is not relevant that the idle assets did not produce merchandise under review because these idle assets were related to the general operations of the company as a whole. *Id.*; *see also Huvis Calculation Memorandum.*

## 2. Test of Home Market Prices

On a product-specific basis, we compared the adjusted weighted-average COP figures for the POR to the home market sales of the foreign-like product, as required under section 773(b) of the Act, to determine whether

these sales were made at prices below the COP. According to our practice, the prices were exclusive of any applicable movement charges and indirect selling expenses. In determining whether to disregard home market sales made at prices less than their COP, we examined, in accordance with sections 773(b)(1)(A) and (B) of the Act, whether such sales were made (1) within an extended period of time in substantial quantities, and (2) at prices which permitted the recovery of all costs within a reasonable period of time.

## 3. Results of COP Test

We found that, for certain products, more than 20 percent of the respondent’s home market sales were at prices less than the COP and, thus, the below-cost sales were made within an extended period of time in substantial quantities. In addition, these sales were made at prices that did not permit the recovery of costs within a reasonable period of time. Therefore, we excluded these sales and used the remaining sales of the same product, as the basis for determining NV, in accordance with section 773(b)(1).

## E. Calculation of Normal Value Based on Home Market Prices

We calculated NV based on the price to unaffiliated customers. We made adjustments for differences in packing in accordance with sections 773(a)(6)(A) and 773(a)(6)(B)(i) of the Act. We also made adjustments, where appropriate, consistent with section 773(a)(6)(B)(ii) of the Act, for loading fees and for inland freight from the plant to the customer. In addition, we made adjustments for differences in circumstances of sale (“COS”), in accordance with section 773(a)(6)(C)(iii) of the Act and 19 CFR 351.410. We made COS adjustments, where appropriate, by deducting direct selling expenses incurred on home market sales (i.e., credit expenses and bank charges) and adding U.S. direct selling expenses (i.e., credit expenses and bank charges). *See* 19 CFR 351.410(c).

## Preliminary Results of the Review

We find that the following dumping margin exists for the period May 1, 2005, through April 30, 2006:

Exporter/manufacturer	Weighted-average margin percentage
Huvis Corporation .....	2.51

Pursuant to 19 CFR 351.310(c), any interested party may request a hearing within 30 days of publication of this notice. Any hearing, if requested, will be held 42 days after the publication of

this notice, or the first workday thereafter. Issues raised in the hearing will be limited to those raised in the case and rebuttal briefs. Pursuant to 19 CFR 351.309(c), interested parties may submit case briefs within 30 days of the date of publication of this notice. Rebuttal briefs, which must be limited to issues raised in the case briefs, may be filed not later than 35 days after the date of publication of this notice. See 19 CFR 351.309(d). Parties who submit case briefs or rebuttal briefs in this proceeding 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 issue the final results of this administrative review, including the results of its analysis of issues raised in any such written briefs or hearing, within 120 days of publication of these preliminary results. See section 751(a)(3) of the Act.

#### Assessment Rates

Upon completion of the administrative review, the Department shall determine, and CBP shall assess, antidumping duties on all appropriate entries.

Huvis submitted evidence demonstrating that it was the importer of record for certain of its POR sales. We examined the customs entry documentation submitted by Huvis and tied it to the U.S. sales listing. We noted that Huvis was indeed the importer of record for certain sales. Therefore, for purposes of calculating the importer-specific assessment rates, we have treated Huvis as the importer of record for certain POR shipments. Pursuant to 19 CFR 351.212(b)(1), for all sales where Huvis is the importer of record, Huvis submitted the reported entered value of the U.S. sales and we have calculated importer-specific assessment rates based on the ratio of the total amount of antidumping duties calculated for the examined sales to the total entered value of those sales.

Regarding sales where Huvis was not the importer of record, we note that Huvis did not report the entered value for the U.S. sales in question. Accordingly, we have calculated importer-specific assessment rates for the merchandise in question by aggregating the dumping margins calculated for all U.S. sales to each importer and dividing this amount by the total quantity of those sales. To determine whether the duty assessment rates were *de minimis*, in accordance with the requirement set forth in 19 CFR 351.106(c)(2), we calculated importer-

specific *ad valorem* ratios based on the estimated entered value.

Pursuant to 19 CFR 351.106(c)(2), we will instruct CBP to liquidate without regard to antidumping duties any entries for which the assessment rate is *de minimis* (i.e., less than 0.50 percent). The Department will issue appraisement instructions directly to CBP.

The Department clarified its "automatic assessment" regulation on May 6, 2003. See *Antidumping and Countervailing Duty Proceedings: Assessment of Antidumping Duties*, 68 FR 23954 (May 6, 2003). This clarification will apply to entries of subject merchandise during the POR produced by companies included in these preliminary results 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. *Id.*

If the Department rescinds this review with respect to Dongwoo, and in the event any entries were made during the POR through intermediaries under the CBP case number for Dongwoo, the Department will instruct CBP to liquidate such entries at the all-others rate in effect on the date of entry, consistent with the May 6, 2003 clarification discussed above.

#### Cash Deposit Requirements

The following deposit requirements will be effective upon completion of the final results of this administrative review for all shipments of PSF from Korea entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of this administrative review, as provided by section 751(a)(1) of the Act: (1) the cash deposit rate for the reviewed company will be the rate established in the final results of this administrative review (except no cash deposit will be required if its weighted-average margin is *de minimis*, i.e., less than 0.50 percent); (2) for merchandise exported by manufacturers or exporters not covered in this review but covered in the original less-than-fair-value investigation or a previous review, the cash deposit rate will continue to be the most recent rate published in the final determination or final results for which the manufacturer or exporter received an individual rate; (3) if the exporter is not a firm covered in this review, the previous review, or the original 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 this or any previous reviews, the cash deposit rate will be 7.91 percent, the all-others rate established in *Certain Polyester Staple Fiber from the Republic of Korea: Notice of Amended Final Determination and Amended Order Pursuant to Final Court Decision*, 68 FR 74552 (December 24, 2003).

#### Notification to Importers

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 Secretary's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

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

Dated: May 30, 2007.

David M. Spooner,

Assistant Secretary for Import Administration.

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## DEPARTMENT OF COMMERCE

### International Trade Administration

[A-583-833]

#### Certain Polyester Staple Fiber from Taiwan: Preliminary Results of Antidumping Duty Administrative Review

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

**SUMMARY:** The Department of Commerce is conducting an administrative review of the antidumping duty order on certain polyester staple fiber from Taiwan. The period of review is May 1, 2005, through April 30, 2006. This review covers imports of certain polyester staple fiber from one producer/exporter. We have preliminarily found that sales of the subject merchandise have not been made below normal value. If these preliminary results are adopted in our final results, we will instruct U.S. Customs and Border Protection to liquidate without regard to antidumping duties. Interested parties are invited to comment on these preliminary results.