determine that a financial contribution is provided under this program, in the form of foregone tax revenue, within the meaning of section 771(5)(D)(ii) of the Act. We further preliminarily determine that the GOI provided a benefit under this program in an amount equal to the tax savings under section 771(5)(E) of the Act. In addition, we preliminarily determine that the program is limited to enterprises in geographically limited areas and, therefore, is specific within the meaning of section 771(5A)(D)(iv) of the Act.

One of Navneet's manufacturing plants operates in a region that is designated by the GOI as an ''industrially backward'' territory of India and therefore, the company is eligible for the tax incentives described above. Navneet reported that it received tax deductions under this program during the POR on its 2006 corporate income tax return, which was the return filed by the company during the POR. The Department typically treats a tax deduction as a recurring benefit in accordance with 19 CFR 351.524(c)(1). Under 19 CFR 351.509(a), the benefit is equal to the difference between the income tax that the company would have paid absent the program and the income tax the company paid under the program. Therefore, to calculate the benefit, we subtracted the amount of 2006 income tax Navneet paid under the program from the amount of income tax Navneet would have paid absent the program.

To calculate the net subsidy rate, we divided the benefit by Navneet's total sales for POR. On this basis, we preliminarily calculated an *ad valorem* rate of 0.47 percent.

II. Programs Preliminarily Determined Not To Be Used

A. Programs Administered by the Government of India

1. Duty Replenishment Certificate Scheme.
2. Advance License Program.
3. Export Processing Zones and Export Oriented Units.
4. Target Plus Scheme.
5. Export Processing Zones.
6. Income Tax Exemption Scheme (Sections 10A, 10B, and 80HHC).
7. Market Development Assistance.
8. Status Certificate Program.
9. Market Access Initiative.
10. Loan guarantees from the GOI.
11. Exemption of Export Credit from Interest Taxes.
12. Pre and Post-shipment Export Financing.

B. Programs Administered by the State Governments

State Government of Gujarat Programs:

1. State Government of Gujarat Provided Tax Incentives.

State Government of Maharashtra Programs:

2. Sales Tax Program from Maharashtra.
3. Electricity Duty Exemptions Under the State Government of Mahatrashtra's (SGM) Package Scheme of Incentives of 1993.
4. Refunds of Octroi Under the PSI of 1993, Maharashtra Industrial Policy (MIP of 2001) and Maharashtra Industrial Policy (MIP of 2006).
5. Infrastructure Subsidies to Mega Projects.
6. Land for Less than Adequate Remuneration (for firms operating in areas outside of the Bombay and Pune metropolitan areas).
7. Loan Guarantees Based on Octroi Refunds by the SGM.

Preliminary Results of Review

In accordance with 19 CFR 351.221(b)(4)(i), we have calculated a subsidy rate for Navneet for the period February 15, 2006, through December 31, 2006. We preliminarily determine the total estimated net countervailable subsidy rate for Navneet is 8.75 percent *ad valorem* for 2006.

If the final results of this review remain the same as these preliminary results, the Department intends to issue assessment instructions to U.S. Customs and Border Protection (CBP) 15 days after the date of publication of the final results of review. We will instruct CBP to collect cash deposits for Navneet at the CVD rate indicated above of the Free On Board (F.O.B.) invoice price on all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the final results of this review. We will also instruct CBP to continue to collect cash deposits for non-reviewed companies at the most recent company-specific or country-wide rate applicable to the company.

These deposit requirements, when imposed, shall remain in effect until further notice.

Public Comment

Pursuant to 19 CFR 351.224(b), the Department will disclose to parties to the proceeding any calculations performed in connection with these preliminary results not later than ten days after the public announcement of this notice. Pursuant to 19 CFR 351.309(c)(ii), interested parties may submit written comments in response to these preliminary results within 30 days after the publication date of these preliminary results. Rebuttal briefs, limited to arguments raised in case briefs, must be submitted no later than five days after the time limit for filing case briefs, unless otherwise specified by the Department, pursuant to 19 CFR 351.309(d)(1). Parties who submit argument in this proceeding are requested to submit with the argument: (1) A statement of the issues, (2) a brief summary of the argument, and (3) a table of statutes, regulations and case citied. Parties submitting case and/or rebuttal briefs are requested to provide the Department copies of the public version on disk. Case and rebuttal briefs must be served on interested parties in accordance with 19 CFR 351.303(f). Also, pursuant to 19 CFR 351.310(c), within 30 days of the date of publication of this notice, interested parties may request a public hearing on arguments to be raised in the case and rebuttal briefs. Unless the Secretary specifies otherwise, the hearing, if requested, will be held two days after the date for submission of rebuttal briefs, that is, 37 days after the date of publication of these preliminary results.

Pursuant to section 751(a)(3)(A) of the Act and 19 CFR 351.213(h), the Department will publish the final results of this administrative review within 120 days after the publication date of preliminary results including the results of its analysis of arguments made in any case or rebuttal briefs.

These preliminary results of review are issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act and 19 CFR 351.221(b)(4).

Dated: September 29, 2009.

David M. Spooner,

Assistant Secretary for Import Administration.

[FR Doc. E8–23565 Filed 10–3–08; 8:45 am]

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DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

Notice of Indirect Cost Rates for the Office of National Marine Sanctuaries for Fiscal Year 2006

AGENCY: National Oceanic and Atmospheric Administration (NOAA), Commerce.

ACTION: Notice of indirect cost rates for the Office of National Marine Sanctuaries for Fiscal Year 2006.

SUMMARY: The National Oceanic and Atmospheric Administration's (NOAA's) Office of National Marine Sanctuaries (ONMS) is announcing the establishment of new indirect cost rates on the recovery of indirect costs for its component organizations involved in natural resource damage assessment and restoration activities for fiscal year (FY) 2006. The indirect cost rates for this fiscal year and dates of implementation are provided in this notice. More information on these rates and the NMSP policy can be obtained from the address provided below.

FOR FURTHER INFORMATION CONTACT: Harriet Sopher, 301–713–3125, ext. 271; (FAX: 301–713–0404; e-mail: *Harriet.Sopher@noaa.gov*.

SUPPLEMENTARY INFORMATION: The mission of the ONMS with respect to Natural Resource Damage Assessment is to restore injuries to sanctuary resources caused by releases of hazardous substances or oil under the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) (42 U.S.C., 9601 *et seq.*) or the Oil Pollution Act of 1990 (OPA) (33 U.S.C., 2701 *et seq.*), or physical injuries under the National Marine Sanctuaries Act (NMSA) (16 U.S.C., 1431 *et seq.*). The NOAA ONMS consists of the following component organizations: Thirteen National Marine Sanctuaries and one National Monument within NOAP's National Ocean Service. The ONMS conducts Natural Resource Damage Assessments (NRDA) as a basis for recovering damages from responsible parties and uses the funds recovered to restore injured sanctuary resources.

When addressing NRDA incidents, the costs of the damage assessment are recoverable from responsible parties who are potentially liable for an incident. Costs include direct and indirect costs. Direct costs are costs for activities that are clearly and readily attributable to a specific output. In the context of the ONMS, outputs may be associated with damage assessment cases, or may be represented by other program products such as damage assessment regulations. In contrast, indirect costs reflect the costs for activities that collectively support the ONMS's mission and operations. For example, indirect costs include general administrative support and traditional overheads. Although these costs may not be readily traced back to a specific direct activity, indirect costs may be allocated to direct activities using an indirect cost distribution rate.

Consistent with standard Federal accounting requirements, the ONMS is required to account for and report the full costs of its programs and activities. Further, the ONMS is authorized by law to recover reasonable costs of damage assessment and restoration activities under CEROLA, OPA, and the NMSA. Within the constraints of these legal provisions and their regulatory applications, the ONMS has the discretion to develop indirect cost rates for its component organizations and formulate policies on the recover of indirect cost rates subject to its requirements.

The ONMS Indirect Cost Effort

In October 2002, the ONMS hired the public accounting firm Cotton & Company (C&C) to: (1) Evaluate the cost accounting system and allocation practices; (2) recommend the appropriate indirect cost allocation methodology; and, (3) determine the indirect cost rates for the organizations that comprise the ONMS.

The ONMS requested an analysis of its indirect costs for fiscal year 2002. The goal was to develop the most appropriate indirect cost rate allocation methodology and rates for the ONMS component organizations. C&C has continued its assessment of the ONMS indirect cost rate system and structure annually from FY2002 through FY2006.

C&C concluded that the cost accounting system and allocation practices of the ONMS component organizations are consistent with Federal accounting requirements. C&C also determined that the most appropriate indirect allocation method was the Direct Labor Cost Base for all ONMS component organizations. The Direct Labor Cost Base is computed by allocating total indirect costs over the sum of direct labor dollars plus the application of NOAA's leave surcharge and benefits rates to direct labor. The indirect cost rates that C&C has computed for the ONNS component organizations were further assessed as being fair and equitable. A report on C&C's effort, their assessment of the ONMS's cost accounting system and practice, and their determination respecting the most appropriate indirect cost methodology and rates can be obtained from: Harriet Sopher, ONMS 1305 East West Highway, Silver Spring, MD 20910.

C&C reaffirmed that the Direct Labor Cost Base is the most appropriate indirect allocation method for the development of the FY 2006 indirect cost rates.

The ONMS Indirect Cost Rates and Policies

The ONMS will apply the indirect cost rates for FY 2006 as recommended by C&C for each of the ONMS component organizations as provided in the following table:

ONMS component organization	FY 2006 indirect rate (percent)
Office of National Marine Sanctuaries (ONMS)	137.35
ONMS Florida Keys National Marine Sanctuary (FKNMS)	216.43

The FY 2006 rates identified in this policy will be applied to all damage assessment and restoration case costs incurred between October 1, 2005 and present, using the Direct Labor Cost base allocation methodology. The ONMS will use the FY 2006 rates for future fiscal years until year-specific rates can be developed. For cases that have been settled and for costs claims paid prior to the effective date of the fiscal year in question, the ONMS will not re-open any resolved matters for the purpose of applying the rates in this policy. For cases not settled and cost claims not paid prior to the effective date of the fiscal year in question, costs will be recalculated using the rates in this policy.

Dated: September 25, 2008.

Daniel J. Basta,

Director, Office of National Marine Sanctuaries.

[FR Doc. E8–23453 Filed 10–3–08; 8:45 am]

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DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

RIN: 0648–XK87

Gulf of Mexico Fishery Management Council; Public Meetings

AGENCY: National Marine Fisheries Service (NMFS), National Oceanic and Atmospheric Administration (NOAA), Commerce.

ACTION: Notice of a public meeting.

SUMMARY: The Gulf of Mexico Fishery Management Council will convene a public meeting of the Ad Hoc Recreational Red Snapper Advisory Panel (AP).

DATES: The meeting will convene at 9 a.m. on Monday, October 20, 2008 and conclude no later than 3 p.m. on Tuesday, October 21, 2008.