

Ct. Nos. 96-12-02686, 96-12-02730, and 96-12-02740, which were consolidated into Consolidated Court No. 96-12-02686.) The CIT has issued decisions with respect to this litigation which are now final and conclusive.

The decisions issued by the CIT and Federal Circuit with respect to the Department's final results were as follows:

- *Timken v. U.S.*, 989 F. Supp. 234 (CIT 1997). The CIT remanded the case and ordered the Department to: (1) treat NTN's home market discounts and NSK's return rebates, post-sales price adjustments (PSPAs), lump-sum PSPAs, and stock transfer commissions as direct expenses; (2) investigate possible dumping of relevant Honda TRB sales during the period April 1, 1993 through March 31, 1997 and, upon a determination that Honda's dumping margin has been zero or *de minimis* for this period and pursuant to a request for revocation by Honda, revoke the antidumping order with respect to Honda; (3) exclude any zero-priced sample sales from NSK's sales database; (4) recalculate the below-cost sales for NSK using the COP database submitted by NSK's related supplier of inputs; (5) (a) explain the circumstances in which it treats related-party commissions as intra-company transfers when it applies its test for determining whether a circumstance-of-sale adjustment should be made to foreign market value (FMV) for commissions, (b) explain conflicting statements as to whether NTN's commission payments were included in or excluded from indirect selling expenses for exporter's sales price (ESP) transactions, and (c) reconsider its treatment of the commission payments to NTN's related U.S. affiliate; (6) reconsider its treatment of NTN's U.S. and home market selling expenses with respect to level of trade; and (7) allow NTN's downward adjustment to U.S. indirect selling expenses for interest incurred when financing antidumping duty cash deposits.

- *Timken v. U.S.*, 46 F. Supp. 2d 1052 (CIT 1999). The CIT affirmed the Department's remand results and dismissed the litigation for Consolidated Court No. 96-12-02686.

- *Timken v. U.S.*, 1 F. Supp. 2d 1390 (CIT 1998). The CIT granted the Department's and Honda's motions for reconsideration of the Honda issue and set aside the portions of its decision in the 96-12-02686 litigation ordering the Department to investigate possible dumping by Honda during the 1993 through 1997 period. The CIT thereby affirmed the Department's revocation of Honda as described in 1992-93 TRBs from Japan.

- *NTN v. U.S.*, No. 99-1461 (Fed. Cir. November 5, 1999). Pursuant to NTN's voluntary motion to dismiss, the Federal Circuit dismissed NTN's appeal of the CIT's decisions in the 96-12-02686 litigation.

As there are now final and conclusive court decisions with respect to the 96-12-02686 litigation, we are amending our final results of review for NSK and NTN based on our recalculation of NSK's and NTN's rates pursuant to the remand. The amended final results margins for NSK are 11.42 percent in the A-588-054 review and 10.28 percent in the A-588-604 review. The amended final results margin for NTN in the A-588-604 review is 16.55 percent.¹ We will issue instructions to Customs to liquidate entries of subject merchandise made by NSK and NTN during this period pursuant to these amended final results.

Since the CIT affirmed the Department's revocation of Honda, we will issue instructions to Customs to liquidate entries of subject merchandise exported by Honda as described in 1992-93 TRBs from Japan at 57652.

In addition, as we have not amended the margins of any of the remaining manufacturers/resellers/exporters subject to the 1992-93 administrative reviews of TRBs from Japan, we will issue instructions to Customs to liquidate entries of subject merchandise based on the rates published in 1992-93 TRBs from Japan.

Amendment to Final Determinations

Pursuant to 19 U.S.C. 1516(f), we are now amending the final results of the 1992-93 administrative reviews of the antidumping finding and duty order on TRBs from Japan. The amended weighted-average margins are:

Manufacturer/exporter	Margin (per-cent)
For the A-588-054 finding:	
NSK	11.42
For the A-588-604 duty order:	
NSK	10.28
NTN	16.55

Accordingly, the Department will determine and Customs will assess appropriate antidumping duties on entries of the subject merchandise made by firms covered by the review of the period listed above. The Department will issue appraisal instructions directly to Customs.

¹ The A-588-054 antidumping finding does not cover TRBs manufactured by NTN.

Dated: March 27, 2000.

Robert LaRussa,

Assistant Secretary for Import Administration.

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DEPARTMENT OF COMMERCE

International Trade Administration

[C-580-818]

Certain Cold-Rolled and Corrosion-Resistant Carbon Steel Flat Products From Korea: Final Results of Expedited Sunset Reviews

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

ACTION: Certain cold-rolled and corrosion-resistant carbon steel flat products from Korea; final results of expedited sunset reviews.

SUMMARY: On September 1, 1999, the Department of Commerce ("the Department") initiated sunset reviews of the countervailing duty orders on certain cold-rolled and corrosion-resistant carbon steel flat products from Korea (64 FR 47767) pursuant to section 751(c) of the Tariff Act of 1930, as amended ("the Act"). On the basis of a notice of intent to participate and adequate substantive comments filed on behalf of domestic interested parties in each of these reviews, as well as inadequate response from respondent interested parties, we determined to conduct expedited sunset reviews. Based on our analysis of the substantive comments received, we find that revocation of the countervailing duty orders would be likely to lead to continuation or recurrence of a countervailable subsidy. The net countervailable subsidy rates are listed in the Final Results of Review section of this notice.

EFFECTIVE DATE: April 10, 2000.

FOR FURTHER INFORMATION CONTACT: Martha V. Douthit or Melissa G. Skinner, Office of Policy for Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street & Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-5050 or (202) 482-1560, respectively.

SUPPLEMENTARY INFORMATION:

Statute and Regulations

Unless otherwise indicated, all citations to the Tariff Act of 1930, as amended ("the Act"), are references to the provisions effective January 1, 1995,

the effective date of the amendments made to the Act by the Uruguay Round Agreements Act ("URAA"). In addition, unless otherwise indicated, all citations to the Department of Commerce's ("the Department's") regulations are to 19 CFR part 351 (1999). Guidance on methodological or analytical issues relevant to the Department's conduct of sunset reviews is set forth in the Department's Policy Bulletin 98:3—*Policies Regarding the Conduct of Five-year ("Sunset") Reviews of Antidumping and Countervailing Duty Orders; Policy Bulletin*, 63 FR 18871 (April 16, 1998) ("*Sunset Policy Bulletin*").

Background

On September 1, 1999, the Department initiated sunset reviews of the countervailing duty orders on certain cold-rolled and corrosion-resistant carbon steel flat products from Korea (64 FR 47767), pursuant to section 751(c) of the Act. We invited parties to comment. On the basis of a notice on intent to participate and adequate substantive responses filed on behalf of domestic interested parties in both reviews, and inadequate response (in these cases no response) from respondent interested parties, we determined to conduct expedited (120-day) sunset reviews, in accordance with 19 CFR 351.218(e)(1)(ii)(C). The Department has conducted these sunset reviews in accordance with sections 751 and 752 of the Act.

In accordance with section 751(c)(5)(C)(v) of the Act, the Department may treat a review as extraordinarily complicated if it is a review of a transition order (*i.e.*, an order in effect on January 1, 1995). These reviews concern transition orders within the meaning of section 751(c)(6)(C)(i) of the Act. Therefore, on December 22, 1999, the Department determined the sunset reviews of the countervailing duty orders on certain cold-rolled and corrosion-resistant carbon steel flat products from Korea to be extraordinarily complicated, and, extended the time limit for completion of the final results of these reviews until not later than March 29, 2000, in accordance with section 751(c)(5)(B) of the Act.¹

Scope of Review

The products covered by these orders are certain cold-rolled and corrosion-resistant carbon steel flat products as described below. Although the

Harmonized Tariff Schedule of the United States ("HTS") subheadings are provided for convenience and customs purposes, our written descriptions of the scope of these proceedings are dispositive.

Certain Cold-Rolled Carbon Steel Flat Products

The products covered by this order include cold-rolled (cold-reduced) carbon steel flat-rolled products, of rectangular shape, neither clad, plated nor coated with metal, whether or not painted, varnished or coated with plastics or other nonmetallic substances, in coils (whether or not in successively superimposed layers) and of a width of 0.5 inch or greater, or in straight lengths which, if of a thickness less than 4.75 millimeters, are of a width of 0.5 inch or greater and which measures at least 10 times the thickness or if of a thickness of 4.75 millimeters or more are of a width which exceeds 150 millimeters and measures at least twice the thickness, as currently classifiable in the HTS under item numbers 7209.11.0000, 7209.12.0030, 7209.12.0090, 7209.13.0030, 7209.13.0090, 7209.14.0030, 7209.14.0090, 7209.21.0000, 7209.22.0000, 7209.23.0000, 7209.24.1000, 7209.24.5000, 7209.31.0000, 7209.32.0000, 7209.33.0000, 7209.34.0000, 7209.41.0000, 7209.42.0000, 7209.43.0000, 7209.44.0000, 7209.90.0000, 7210.70.3000, 7210.90.9000, 7211.30.1030, 7211.30.1090, 7211.30.3000, 7211.30.5000, 7211.41.1000, 7211.41.3030, 7211.41.3090, 7211.41.5000, 7211.41.7030, 7211.41.7060, 7211.41.7090, 7211.49.1030, 7211.49.1090, 7211.49.3000, 7211.49.5030, 7211.49.5060, 7211.49.5090, 7211.90.0000, 7212.40.1000, 7212.40.5000, 7212.50.0000, 7217.11.1000, 7217.11.2000, 7217.11.3000, 7217.19.1000, 7217.19.5000, 7217.21.1000, 7217.29.1000, 7217.29.5000, 7217.31.1000, 7217.39.1000, and 7217.39.5000. Included in this order are flat-rolled products of nonrectangular cross-section where such cross-section is achieved subsequent to the rolling process (*i.e.*, products which have been "worked after rolling")—for example, products which have been bevelled or rounded at the edges. Excluded from this order is certain shadow mask steel, *i.e.*, aluminum-killed, cold-rolled steel coil that is open-coil annealed, has a carbon content of less than 0.002 percent, is of 0.003 to 0.012 inch in

thickness, 15 to 30 inches in width, and has an ultra flat, isotropic surface.

Certain Corrosion-Resistant Carbon Steel Flat Products

The merchandise covered by this order includes flat-rolled carbon steel products, of rectangular shape, either clad, plated, or coated with corrosion-resistant metals such as zinc, aluminum, or zinc-, aluminum-, nickel- or iron-based alloys, whether or not corrugated or painted, varnished or coated with plastics or other nonmetallic substances in addition to the metallic coating, in coils (whether or not in successively superimposed layers) and of a width of 0.5 inch or greater, or in straight lengths which, if of a thickness less than 4.75 millimeters, are of a width of 0.5 inch or greater and which measures at least 10 times the thickness or if of a thickness of 4.75 millimeters or more are of a width which exceeds 150 millimeters and measures at least twice the thickness, as currently classifiable in the HTS under item numbers 7210.31.0000, 7210.39.0000, 7210.41.0000, 7210.49.0030, 7210.49.0090, 7210.60.0000, 7210.70.6030, 7210.70.6060, 7210.70.6090, 7210.90.1000, 7210.90.6000, 7210.90.9000, 7212.21.0000, 7212.29.0000, 7212.30.1030, 7212.30.1090, 7212.30.3000, 7212.30.5000, 7212.40.1000, 7212.40.5000, 7212.50.0000, 7212.60.0000, 7215.90.1000, 7215.90.5000, 7217.12.1000, 7217.13.1000, 7217.19.1000, 7217.19.5000, 7217.22.5000, 7217.23.5000, 7217.29.1000, 7217.29.5000, 7217.32.5000, 7217.33.5000, 7217.39.1000, and 7217.39.5000. Included in this order are flat-rolled products of nonrectangular cross-section where such cross-section is achieved subsequent to the rolling process (*i.e.*, products which have been "worked after rolling")—for example, products which have been bevelled or rounded at the edges. Excluded from this order are flat-rolled steel products either plated or coated with tin, lead, chromium, chromium oxides, both tin and lead ("terne plate"), or both chromium and chromium oxides ("tin-free steel"), whether or not painted, varnished or coated with plastics or other nonmetallic substances in addition to the metallic coating. Excluded from this order are clad products in straight lengths of 0.1875 inch or more in composite thickness and of a width which exceeds 150 millimeters and measures at least twice the thickness. Also excluded from this order are certain clad stainless flat-rolled

¹ See *Extension of Time Limit for Final Results of Five-Year Reviews*, 64 FR 71726 (December 22, 1999).

products, which are three-layered corrosion-resistant carbon steel flat-rolled products less than 4.75 millimeters in composite thickness that consist of a carbon steel flat-rolled product clad on both sides with stainless steel in a 20%-60%-20% ratio.

Analysis of Comments Received

All issues raised in the substantive responses by parties to these sunset reviews are addressed in the "Issues and Decision Memorandum" ("Decision Memo") from Jeffrey A. May, Director, Office of Policy, Import Administration, to Robert S. LaRussa, Assistant Secretary for Import Administration, dated March 29, 2000, which is hereby adopted by this notice. The issues discussed in the attached Decision Memo include the likelihood of the continuation or recurrence of a countervailable subsidy, the net countervailable subsidy likely to prevail were the orders revoked, and the nature of the subsidy. Parties can find a complete discussion of all issues raised in these reviews and the corresponding recommendations in this public memorandum which is on file in the Department's Central Record Units, Room B-099.

In addition, a complete version of the Decision Memo can be accessed directly on the Web at www.ita.doc.gov/import_admin/records/frn. The paper copy and electronic version of the Decision Memo are identical in content.

Final Results of Reviews

As a result of these reviews, the Department finds that revocation of the countervailing duty orders would likely lead to continuation or recurrence of a countervailable subsidy at the rates listed below:

Producers/exporters/product	Net countervailable subsidy (percent)
Cold-rolled carbon steel flat products: All Korean producers/exporters	3.95
Corrosion-resistant carbon steel flat products: All Korean producers/exporters	2.69

Nature of the Subsidy

In the *Sunset Policy Bulletin*, the Department states that, consistent with section 752(a)(6) of the Act, the Department will provide to the Commission information concerning the nature of the subsidy, and whether the subsidy is a subsidy described in Article 3 or Article 6.1 of the Subsidies Agreement. Because the benefits

received in some of the programs were contingent on exports, these programs fall within the definition of an export subsidy under Article 3.1(a) of the Subsidies Agreement. The remaining programs, outside the export subsidy definition under Article 3.1(a) could be found to be inconsistent with Article 6 if the net countervailable subsidy exceeds 5 percent, as measured in accordance with Annex IV of the Subsidies Agreement. The Department, however, has no information with which to calculate whether the net countervailable subsidy exceeds 5 percent, as measured in accordance with Annex IV of the Subsidies Agreement, nor do we believe it appropriate to attempt such a calculation in the course of a sunset review. Therefore, we are providing the Commission the following program descriptions.

(1) Government Equity Infusions in Pohang Iron & Steel Company, Ltd.

Government equity infusions bestow a countervailable benefit when they occur on terms inconsistent with commercial considerations. See 19 U.S.C. 1677(5)(A)(1988). In the investigation, the Department determined subsidy rates of 0.13 percent and 0.07 percent for certain cold-rolled carbon steel flat products and certain corrosion-resistant carbon steel flat product, respectively.

(2) Loans Inconsistent With Commercial Considerations/Preferential Access to Foreign Loans

This benefit is conferred through a disproportionately high volume of loans to the steel industry at rates that are substantially below Korea's generally available commercial interest rates. In the investigation, the Department determined subsidy rates of 2.94 percent and 1.83 percent for certain cold-rolled and certain corrosion-resistant carbon steel flat products, respectively.²

(3) Government Infrastructure Assistance for POSCO's Integrated Steel Mill at Kwangyang Bay

The Korean government's infrastructure development at Kwangyang Bay constituted a specific

² On October 1, 1999, the Court of Appeals for the Federal Circuit issued an opinion affirming-in-part and reversing-in-part the Department's determination in this investigation. *AK Steel Corp. et al. v. United States* 192 F. 3d 1367 (CAFC Oct. 1, 1999). In that litigation, the court reviewed the Department's determination with respect to the following programs: foreign and domestic loans and government infrastructure assistance for POSCO's integrated steel mill at Kwangyang Bay including POSCO's exemption from the payment of dockyard fees. The case has been remanded to the Court of International Trade. Thus, the CAFC's decision is not yet final and conclusive.

and countervailable subsidy to POSCO because POSCO was found to be the predominant user of the infrastructure. In the investigation, the Department determined subsidy rates of 0.58 percent and 0.30 percent for certain cold-rolled and certain corrosion-resistant carbon steel flat products, respectively.

(4) Dockyard Fees

In the investigation, we determined that POSCO enjoys the use of 15 berths in the Kwangyang Bay port facility at no charge. The GOK normally charges a user fee, or dockyard fee, for the use of berths at all of Korea's ports. Thus, we determined the free use of 15 berths by POSCO in the Kwangyang Bay Industrial Estate constitutes a countervailable benefit. The Department determined subsidy rates of 0.01 percent and less than 0.005 percent for certain cold-rolled and certain corrosion-resistant carbon steel flat products, respectively.

(5) Reserve for Export Loss

Under Article 22 of the Tax Exemption and Reduction Control Act (TERCL), a corporation engaged in export activities can establish a reserve amounting to the lesser of one percent of foreign exchange earnings or 50 percent of net income for the respective tax year. This program confers a benefit that constitutes an export subsidy because it provides a deferment, contingent upon export performance, of direct taxes. In the period of investigation, the Department determined that Dongbu, POSCO, and Union received benefits under this program. In the investigation, the Department determined subsidy rates of 0.03 percent, and 0.06 percent for certain cold-rolled and certain corrosion-resistant carbon steel flat products, respectively.³

(6) Reserve for Overseas Market Development

This program operates in a similar fashion to Article 22 of the TERCL described above. This program constitutes an export subsidy because benefits under the program are contingent upon export performance. In the investigation, the Department determined subsidy rates of 0.04 percent and 0.09 percent for certain cold-rolled and certain corrosion-resistant carbon steel flat products, respectively.

³ See *Preliminary Affirmative Countervailing Duty Determinations and Alignment of Final Countervailing Duty Determinations with Final Antidumping Duty Determinations: Certain Steel Products from Korea*, 57 FR 57761 (December 7, 1992).

(7) *Unlimited Deduction of Overseas Entertainment Expense*

Under Article 18-2 of the Corporation Tax Act and supporting legislation, entertainment expenses for domestic clients and foreign clients are eligible to be deducted from taxable income. The amount that can be deducted for domestic entertainment expenses is subject to a ceiling according to an established formula and depending on the amount of any overseas entertainment expenses claimed. There is no cap on overseas entertainment expenses. Because entertainment expense deductions are unlimited only for overseas clients, this program confers benefits which constitute export subsidies, to the extent that the overseas expenses claimed are greater than those which would have been allowed using the domestic cap formula. In the investigation, the Department determined a subsidy rate of less than 0.005 percent for both certain cold-rolled and certain corrosion-resistant carbon steel flat products.

(7) *Reserve for Investment*

This reserve fund program operates in the same manner as reserves for export loss and overseas market development described above. However, because this program provides benefits only to those industries that use certain production facilities outside of metropolitan Seoul, this program is a regional subsidy. In the investigation, the Department determined subsidy rates of 0.03 percent and 0.02 percent for certain cold-rolled and certain corrosion-resistant carbon steel flat products, respectively.

(8) *Duty Drawback*

The Government of Korea establishes an authorized loss rate for raw materials used in the manufacture of exported goods. Duty drawback includes the amount of duty remitted on the authorized loss or wastage for the raw materials. Duty drawback for loss or wastage only becomes countervailable when the allowance for this loss or wastage is unreasonable or excessive. Here, we found the duty drawback was not excessive and, therefore, was not countervailable with regard to POSCO. However, Union Steel was found to benefit from this program. The Department, therefore, calculated estimated net subsidies of 0.01 percent for both certain cold-rolled and corrosion carbon steel flat products.

(9) *Preferential Utility Rates*

In the investigation, the Department determined that countervailable benefits were provided to the steel industry with respect to certain discounts applied to

electricity charges for certain firms. The Department determined subsidy rates of 0.03 percent and 0.02 percent for certain cold-rolled and certain corrosion-resistant carbon steel flat product, respectively.

(10) *Short-Term Export Financing*

The Department determined that during the period of investigation, Pohang Coated Steel Company ("POCOS"), was the only respondent to receive short-term loans contingent on exports. The calculated estimated net *ad valorem* subsidies was less than 0.005 percent for both certain cold-rolled and corrosion-resistant carbon steel flat products.

This notice also serves as the only reminder to parties subject to administrative protective orders ("APO") of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305 of the Department's regulations. Timely notification of the return or destruction of APO materials or conversions 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 these determinations and notice in accordance with sections section 751(c), 752, and 777(i) of the Act.

Dated: March 29, 2000.

Joseph A. Spetrini,

Acting Assistant Secretary for Import Administration.

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DEPARTMENT OF COMMERCE

National Oceanic and Atmospheric Administration

[I.D. 040300E]

New England Fishery Management Council; Public Meetings

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

ACTION: Notice of public meetings.

SUMMARY: The New England Fishery Management Council (Council) will hold public meetings of its Herring Oversight Committee, the joint Council/Atlantic States Marine Fisheries Commission (ASMFC) Herring Advisory Panel and the Groundfish Oversight Committee in April, 2000. Recommendations from the committees

will be brought to the full Council for formal consideration and action, if appropriate.

DATES: See **SUPPLEMENTARY INFORMATION** for specific dates and times.

ADDRESSES: The meetings will be held between April 24 and April 27, 2000. See **SUPPLEMENTARY INFORMATION** for specific dates and times.

FOR FURTHER INFORMATION CONTACT: Paul J. Howard, Executive Director, New England Fishery Management Council; (978) 465-0492.

SUPPLEMENTARY INFORMATION:

Meeting Dates and Agendas

Monday, April 24, 2000, 10:00 a.m.—
Groundfish Oversight Committee
Location: Yoken's Conference Center, Route 1, Portsmouth NH 03801; telephone: (603) 433-3338.

A Groundfish Oversight Committee meeting is scheduled for April 11, 2000. Should the Committee need additional time to continue its discussions, another meeting will be held on April 24, 2000. Contact the Council offices after April 12 to determine if this second meeting is necessary. If held, at this meeting, the committee will continue development of management options for Amendment 13 to the Northeast Multispecies Fishery Management Plan (FMP). Agenda items include discussion of guidance received from the full Council and NMFS concerning overfishing definitions and control rules. Current overfishing definitions and control rules for the multispecies complex will be reviewed and the assumptions and policy decisions in those rules examined. The committee will determine the biological goals of the amendment in light of these discussions. The committee also will organize into subcommittees that will be tasked to develop specific management options for consideration by the full committee.

Wednesday, April 26, 2000, 10 a.m.—
Joint Council/ASMFC Herring Advisory Panel Meeting

Location: Sheraton Ferncroft Hotel, 50 Ferncroft Road, Danvers, MA 01923; telephone: (978) 777-2500.

The Joint Advisory Panel will review the comments received from the public during the scoping process for a limited entry or controlled access system for the Atlantic Herring fishery. Based on this review, the advisors will recommend how to proceed in the development of such a system. The advisors will also discuss options for the protection of spawning herring and will recommend whether to make any revisions to the spawning restrictions contained in the ASMFC management plan, and whether to recommend spawning restrictions for