retooling of their production facilities." Id. Second, the Department found "a significant potential for the manipulation of price and production among VIL, VAL, and VFL." Id. Slater Steels Corporation, Carpenter Technology Corporation, Electralloy Corporation, and Crucible Specialty Metals Division of Crucible Materials Corporation (collectively, the "plaintiffs"/"defendant—intervenors") challenged this determination before the CIT, arguing that the Department misapplied its collapsing regulation.

The CIT determined that the Department's decision to collapse VAL, VIL, and VFL was not supported by substantial evidence on the record. Therefore, the CIT remanded the Final Results to the Department to reconsider its analysis of the collapsing issue and, if necessary, revise the dumping margin calculation accordingly. See Slater Steels Corp. v. United States, 279 F. Supp. 2d 1370 (CIT August 21, 2003) ("Slater I"). Pursuant to the CIT's order in Slater I, the Department filed its Final Results of Redetermination Pursuant to Remand ("Remand I"). In Remand I, the Department determined that its decision to collapse VAL, VIL, and VFL was supported by substantial evidence and in accordance with the law, and therefore, the Department did not revise its dumping margin calculations.

Upon review of Remand I, the CIT again remanded the *Final Results* to the Department for further review of its collapsing determination, citing certain issues for the Department to reexamine. See Slater Steels Corp. v. United States, Court No. 02-00551, Slip Op. 04-22 (CIT March 8, 2004) ("Slater II"). In response to the CIT's instructions in Slater II, the Department filed its Final Results of Redetermination Pursuant to Remand ("Remand II"). In Remand II, the Department addressed the concerns raised by the CIT in Slater II and found that the decision to collapse VAL, VIL, and VFL was supported by substantial evidence and in accordance with the law, and therefore, the Department did not revise its dumping margin calculations.

Upon review of Remand II, the CIT again remanded the Final Results to the Department with specific instructions that the Department calculate individual dumping margins. See Slater III Slip Op. 05–137 at 15. The CIT found that the Department's decision to collapse VAL, VIL, and VFL in the Final Results was not consistent with the Department's decision not to collapse VAL, VIL, and VFL in previous reviews. See Slater III Slip Op. 05–137 at 15. In Final Results of Redetermination Pursuant to Remand ("Remand III"), the Department did not

collapse VAL with VIL/VFL. See Remand III at 5–6. The Department collapsed VIL and VFL because the plaintiffs agreed in the underlying review that VIL and VFL should be collapsed. See Remand III at 5. VIL/VFL's resulting antidumping duty margin is 0.84 percent. Id. at 26. The CIT affirmed the Department's Remand III on October 20, 2005. See Slater III Slip Op. 05–137 at 4–5.

Suspension of Liquidation

The Federal Circuit, in Timken, held that the Department must publish notice of a decision of the CIT or the Federal Circuit which is not "in harmony" with the Department's Final Results. Publication of this notice fulfills that obligation. The Federal Circuit also held that the Department must suspend liquidation of the subject merchandise until there is a "conclusive" decision in the case. Therefore, pursuant to Timken, the Department must continue to suspend liquidation pending the expiration of the period to appeal the CIT's October 20, 2005, decision or, if that decision is appealed, pending a final decision by the Federal Circuit.

The Department will instruct CBP to liquidate relevant entries covering the subject merchandise, in the event that the CIT's ruling is not appealed, or if appealed and upheld by the Court of Appeals for the Federal Circuit.

Dated: December 7, 2005.

Joesph A. Spetrini,

Acting Assistant Secretary for Import Administration.

[FR Doc. E5–7275 Filed 12–12–05; 8:45 am] $\tt BILLING$ CODE 3510–DS–S

DEPARTMENT OF COMMERCE

International Trade Administration [A-583-816]

Notice of Final Results and Final Rescission in Part of Antidumping Duty Administrative Review: Certain Stainless Steel Butt-Weld Pipe Fittings From Taiwan

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

SUMMARY: On July 11, 2005, the Department of Commerce ("the Department") published in the Federal Register the preliminary results of the administrative review of the order on certain stainless steel butt-weld pipe fittings from Taiwan. See Certain Stainless Steel Butt-Weld Pipe Fittings From Taiwan: Preliminary Results of Antidumping Duty Administrative Review and Notice of Intent To Rescind

in Part, 70 FR 39735 (July 11, 2005) ("Preliminary Results"). This review covers two manufacturers/exporters of the subject merchandise. The merchandise covered by this order is certain stainless steel butt-weld pipe fittings from Taiwan as described in the "Scope of the Order" section of this notice. The period of review ("POR") is June 1, 2003, through May 31, 2004. We gave interested parties an opportunity to comment on the preliminary results. Based upon our analysis of the comments received, we made changes to the margin calculation for one respondent. Therefore, the final results have changed from the preliminary results of this review. The final weightaveraged dumping margin is listed below in the section titled "Final Results of the Review.'

EFFECTIVE DATE: December 13, 2005.

FOR FURTHER INFORMATION CONTACT:

Helen Kramer or Abdelali Elouaradia, AD/CVD Operations, Office 7, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230; telephone: (202) 482–0405 and (202) 482–1374, respectively.

SUPPLEMENTARY INFORMATION:

Background

The Department's preliminary results of review were published on July 11, 2005. See Preliminary Results. We invited parties to comment on the Preliminary Results. We received written comments on August 10, 2005, from Flowline Division of Markovitz Enterprise, Inc., Shaw Allow Piping Products, Inc., Gerlin, Inc., and Taylor Forge Stainless, Inc., collectively, "the petitioners." On August 15, 2005, we received rebuttal comments from Ta Chen Stainless Pipe Co., Ltd. ("Ta Chen") and its wholly owned U.S. subsidiary Ta Chen International, Inc. ("TCI"). The Department is conducting this administrative review in accordance with section 751 of the Tariff Act of 1930, as amended ("the Act'').

Scope of the Order

The products subject to this order are certain stainless steel butt–weld pipe fittings, whether finished or unfinished, under 14 inches inside diameter.

Certain welded stainless steel butt–weld pipe fittings ("pipe fittings") are used to connect pipe sections in piping systems where conditions require welded connections. The subject merchandise is used where one or more of the following conditions is a factor in designing the piping system: (1) Corrosion of the

piping system will occur if material other than stainless steel is used; (2) contamination of the material in the system by the system itself must be prevented; (3) high temperatures are present; (4) extreme low temperatures are present; and (5) high pressures are contained within the system. Pipe fittings come in a variety of shapes, with the following five shapes the most basic: "elbows," "tees," "reducers," "stub ends," and "caps." The edges of finished pipe fittings are beveled. Threaded, grooved, and bolted fittings are excluded from this review. The pipe fittings subject to this review are classifiable under subheading 7307.23.00 of the Harmonized Tariff Schedule of the United States ("HTSUS"). Although the HTSUS subheading is provided for convenience and customs purposes, our written description of the scope of this review is dispositive. Pipe fittings manufactured to American Society of Testing and Materials specification A774 are included in the scope of this order.

Partial Rescission of Review

In the *Preliminary Results*, the Department issued a notice of intent to rescind the review with respect to Liang Feng Stainless Steel Fitting Co., Ltd. ("Liang Feng") and PFP Taiwan Co., Ltd. ("PFP") because we found that both had no entries of subject merchandise during the POR. *See Preliminary Results* at 39737. The Department received no comments on this issue and we continue to find that rescission of the review of Liang Feng and PFP is appropriate. Therefore, the Department is rescinding the review with respect to Liang Feng and PFP.

Duty Absorption

In these final results, we continue to find duty absorption because Ta Chen and Tru–Flow provided no evidence on the record showing that their unaffiliated purchasers will pay the full duty ultimately assessed on the subject merchandise. (See Preliminary Results at 39737, 39738.)

Analysis of Comments Received

All issues raised in the case briefs, as well as the Department's findings, in this administrative review are addressed in the Issues and Decision Memorandum for the Administrative Review of Stainless Steel Butt–Weld Pipe Fittings from Taiwan ("Decision Memorandum"), dated December 6, 2005, which is hereby adopted by this notice. A list of the issues raised and to which we have responded, all of which are in the Decision Memorandum, is

appended to this notice. The Decision Memorandum is on file in the Central Records Unit in room B–099 of the main Commerce building, and can also be accessed directly on the Web at http://ia.ita.doc.gov. The paper copy and electronic version of the public version of the Decision Memorandum are identical in content.

Changes Since the Preliminary Results

Based on our analysis of the comments received, we have made a correction to direct selling expenses, by including the expenses reported in the field REPACKU in the calculation of U.S. direct selling expenses. *See* the Decision Memorandum at Comment 5.

Final Results of Review

As a result of our review, we determine that the following weighted–average margins exists for the period June 1, 2003, through May 31, 2004:

Manufacturer/Exporter	Weighted-Average Margin (Percentage)
Ta Chen Stainless Pipe Co., Ltd Tru–Flow Industrial Co.,	2.32
Ltd	152.40

Assessment Rates

The Department will determine, and U.S. Customs and Border Protection ("CBP") shall assess, antidumping duties on all appropriate entries, pursuant to section 751(a)(1)(B) of the Act and 19 CFR 351.212(b). The Department calculated importerspecific duty assessment rates on the basis of the ratio of the total amount of antidumping duties calculated for the examined sales to the total entered value of the examined sales for that importer. Where the assessment rate is above de minimis, we will instruct CBP to assess duties on all entries of subject merchandise produced by Ta Chen and Tru-Flow. Antidumping duties for the rescinded companies, Liang Feng and PFP, shall be assessed at rates equal to the cash deposit of estimated antidumping duties required at the time of entry, or withdrawal from warehouse, for consumption, in accordance with 19 CFR 351.212(c)(1)(I). The Department will issue appropriate assessment instructions directly to CBP within 15 days of publication of these final results of review.

Cash Deposit Requirements

The following deposit requirements will be effective upon publication of the final results of this administrative review for all shipments of stainless steel butt—weld pipe fittings from

Taiwan entered, or withdrawn from warehouse, for consumption on or after the publication date of these final results, as provided by section 751(a) of the Act: (1) For the companies covered by this review, the cash deposit rate will be the rate listed above; (2) for merchandise exported by producers or exporters not covered in this review but covered in the investigation, the cash deposit rate will continue to be the company-specific rate from the most recent review; (3) if the exporter is not a firm covered in this review, a prior review, or the investigation, but the producer is, the cash deposit rate will be that established for the most recent period for the producer of the merchandise; and (4) the cash deposit rate for all other producers or exporters will be 51.01 percent, the "All Others" rate established in the less-than-fairvalue investigation. 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 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 in the subsequent assessment of double antidumping duties.

This notice also is the only reminder to parties subject to administrative protective order ("APO") of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305. 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 the terms of an APO is a sanctionable violation.

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

Dated: December 6, 2005.

Joseph A. Spetrini,

Acting Assistant Secretary for Import Administration.

Appendix — Issues in Decision Memorandum

ISSUES RELATING TO TA CHEN

Comment 1: Affiliations Comment 2: CEP Offset Comment 3: Date of Sale Comment 4: U.S. Inventory Carrying Costs

Comment 5: Repacking Expenses Comment 6: Bonuses and Cost of Production

ISSUES RELATING TO TRU-FLOW

Comment 7: Sales by Other Companies of Fittings Produced by Tru–Flow [FR Doc. E5–7278 Filed 12–12–05; 8:45 am] BILLING CODE 3510–DS–P

DEPARTMENT OF COMMERCE

International Trade Administration

(A-428-825)

Stainless Steel Sheet and Strip in Coils From Germany; Notice of Final Results of Antidumping Duty Administrative Review

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

ACTION: Notice of Final Results of Antidumping Duty Administrative Review.

SUMMARY: On August 8, 2005, the Department of Commerce (the Department) published the preliminary results of administrative review of the antidumping duty order covering stainless steel sheet and strip in coils from Germany. See Stainless Steel Sheet and Strip in Coils from Germany; Notice of Preliminary Results of Antidumping Duty Administrative Review, 70 FR 45682 (August 8, 2005) (Preliminary Results). The merchandise covered by this order is stainless steel sheet and strip in coils as described in the "Scope of the Order" section of this notice. The period of review (POR) is July 1, 2003 through June 30, 2004. We invited parties to comment on our Preliminary Results. Based on our analysis of the comments received, we have made changes to the margin calculation. Therefore, the final results differ from the preliminary results. The final weighted-average dumping margin for the reviewed firm is listed below in the section entitled "Final Results of the Review.'

EFFECTIVE DATE: December 13, 2005. **FOR FURTHER INFORMATION CONTACT:** Deborah Scott, Tyler Weinhold, or Robert James, AD/CVD Operations, Office 7, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230, telephone: (202)

482–2657, (202) 482–1121 or (202) 482–0649, respectively.

SUPPLEMENTARY INFORMATION:

Background

On August 8, 2005, the Department of Commerce published the preliminary results of administrative review of the antidumping order covering stainless steel sheet and strip in coils from Germany. See Preliminary Results. In the Preliminary Results we invited parties to provide comments. In response, the Department received case briefs from ThyssenKrupp Nirosta GmbH, ThyssenKrupp VDM GmbH (TKVDM), ThyssenKrupp Nirosta Präzisionsband GmbH (TKNP), and their various affiliates (collectively, TKN) and from Allegheny Ludlum, North American Stainless, Local 3303 United Auto Workers, United Steelworkers of America, AFL-CIO/CLC, and Zanesville Armco Independent Organization (collectively, Petitioners) on September 7, 2005. Petitioners submitted a rebuttal brief on September 14, 2005. TKN did not submit a rebuttal brief.

Scope of the Order

The products covered by this order 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 order is currently classifiable in the Harmonized Tariff Schedule of the United States (HTSUS) at subheadings: 7219.13.0031, 7219.13.0051, 7219.13.0071, 7219.1300.81¹, 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 HTSUS subheadings are provided for convenience and customs purposes, the Department's written description of the merchandise under this order is dispositive.

Excluded from the scope of the order 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 flatrolled product of stainless steel, not further worked than cold-rolled (coldreduced), 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 chapter 72 of the HTSUS, "Additional U.S. Note" 1(d).

Flapper valve steel is also excluded from the scope of the order. This product 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.

¹Due 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 7219.13.0081, respectively.