Background

On June 8, 1999, the Department published the Final Determination of Sales at Less than Fair Value: Stainless Steel Sheet and Strip in Coils From Taiwan, 64 FR 30592 (June 8, 1999) ("Final Determination"), covering the period of investigation ("POI") of April 1, 1997 through March 31, 1998. This investigation involved three Taiwanese producers/exporters, Tung Mung, Yieh United Steel Corporation ("YUSCO"), Chang Mien Industries Co., Ltd. ("Chang Mien", and a Taiwanese middleman, Ta Chen Stainless Pipe Company Ltd. ("Ta Chen"). Tung Mung and YUSCO contested various aspects of the Final Determination. On July 3, 2001, the Court of International Trade ("CIT") issued slip opinion 01–83 in *Tung Mung* Development Co., Ltd. v. United States, Consol. Court No. 99-06-00457 (CIT July 3, 2001) (" $Tung\ Mung\ I$ "). The Court ordered the Department to reconsider its determination to apply single weighted-average cash- deposit rates for U.S. sales of subject merchandise made by Tung Mung and YUSCO and ordered the Department to "provide a reasonable explanation and substantial evidence for its change in practice" or "apply a combination rate, consistent with its prior practice." See Tung Mung I at 33.

On remand, the Department determined that it was appropriate to apply the middleman-dumping computation using the combination rates for producers and middlemen, and the domestic producers appealed. On August 22, 2002, the CIT found that the Department's remand determination was in accordance with the law when it applied a combination rate consistent with its prior practice. See Tung Mung Development Co., Ltd. v. U.S., 219 F.Supp.2d 1333 (CIT Aug. 22, 2002) ("Tung Mung II").

The domestic industry appealed this decision. In a separate proceeding, the domestic industry's representatives sought review of the antidumping determination involving stainless steel plate in coils ("SSPC") from Taiwan. See Allegheny Ludlum Corp. v. U.S., 215 F.Supp.2d 1322 (CIT Dec. 28, 2000). On remand in SSPC, the Department determined that it was appropriate to apply the middleman-dumping computation using combination rates for producers and middlemen, and domestic producers appealed. The appeal for stainless steel sheet and strip in coils was consolidated before the CAFC with the appeal in the SSPC case. On January 15, 2004, the CAFC ruled

On January 15, 2004, the CAFC ruled that the Department's decision to calculate middleman antidumping rates using combination rates was not

arbitrary and capricious and affirmed the CIT's affirmance of the Department's redetermination.

As the litigation in this case is final and conclusive, we are amending our final determination of sales at less than fair value. As a result of the remand redetermination, we have recalculated the dumping margins for stainless steel sheet and strip in coils from Taiwan for YUSCO and Tung Mung based upon whether the merchandise is exported through Ta Chen or through other commercial transactions to the United States. The recalculated margins are as follows:

| YUSCO | 21.10 percent |
|-------------------|---------------|
| YUSCO/Ta Chen | |
| Tung Mung | |
| Tung Mung/Ta Chen | 15.40 percent |
| | |

The Department will issue appraisement instructions for Tung Mung directly to U.S. Customs and Border Protection ("CBP"). The Department will instruct CBP to liquidate entries from Tung Mung without regard to antidumping duties because Tung Mung is excluded from the antidumping duty order, effective October 16, 2002, the date on which the Department published a notice of the Court decision (see Stainless Steel Sheet and Strip in Coils from Taiwan: Notice of Court Decision, 67 FR 63887 (October 16, 2002)).

This notice is issued and published in accordance with section 751(a)(1) of Act.

Dated: November 8, 2004.

James J. Jochum,

Assistant Secretary for Import Administration.

[FR Doc. E4-3199 Filed 11-16-04; 8:45 am] BILLING CODE 3510-DS-S

DEPARTMENT OF COMMERCE

International Trade Administration

[A-583-831]

Stainless Steel Sheet and Strip in Coils From Taiwan: Extension of Time Limit for Final Results of Antidumping Duty Administrative Review

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

EFFECTIVE DATE: November 17, 2004. **FOR FURTHER INFORMATION CONTACT:**

Karine Gziryan or Melissa Blackledge, AD/CVD Operations, Office IV, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, DC 20230; telephone (202) 482–4081 or (202) 482–3518, respectively.

SUPPLEMENTARY INFORMATION:

Background

On August 19, 2004, the Department of Commerce (the Department) initiated an administrative review of the antidumping duty order on stainless steel sheet and strip in coils from Taiwan, covering the period July 1, 2002, through June 30, 2003. See Initiation of Antidumping and Countervailing Duty Administrative Reviews and Request for Revocation in Part, 68 FR 50750 (August 22, 2003); see also Initiation of Antidumping and Countervailing Duty Administrative Reviews, Request for Revocation in Part and Deferral of Administrative Review, 68 FR 56262 (September 30, 2003) (which was issued to initiate a review of the instant antidumping duty order with respect to one manufacturer/ exporter that was inadvertently omitted from the earlier notice of initiation).

On August 9, 2004, the Department published in the Federal Register the preliminary results of review. See Stainless Steel Sheet and Strip in Coils From Taiwan: Preliminary Results and Partial Rescission of Antidumping Duty Administrative Review, 69 FR 48212. The final results of review are currently due no later than December 7, 2004.

Statutory Time Limits

Section 751(a)(3)(A) of the Tariff Act of 1930, as amended (the Act), requires the Department to make a preliminary determination in an administrative review within 245 days after the last day of the anniversary month of an order for which a review is requested and a final determination within 120 days after the date on which the preliminary determination is published. However, if it is not practicable to complete the review within these time periods, section 751(a)(3)(A) of the Act allows the Department to extend these deadlines to a maximum of 365 days and 180 days (or 300 days if the Department does not extend the time limit for the preliminary determination), respectively.

Extension of Time Limit for Final Results of Review

We have determined that it is not practicable to complete the final results of this review within the original time limit. See the memorandum from Holly A. Kuga, Senior Director, Office IV, AD/CVD Operations to Jeffrey A. May, Deputy Assistant Secretary for Import Administration, which is dated concurrently with this notice, and is on

file in the Central Records Unit, room B–099 of the Department's main building. Therefore, the Department is extending the time limit for completion of the final results by 60 days. We intend to issue the final results of review no later than February 5, 2005.

This extension is in accordance with section 751(a)(3)(A) of the Act.

Dated: November 8, 2004.

Jeffrey A. May,

Deputy Assistant Secretary for Import Administration.

[FR Doc. E4-3200 Filed 11-16-04; 8:45 am] BILLING CODE 3510-DS-S

DEPARTMENT OF COMMERCE

International Trade Administration

[A-570-890]

Final Determination of Sales at Less Than Fair Value: Wooden Bedroom Furniture From the People's Republic of China

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

ACTION: Notice of final determination of sales at less than fair value.

SUMMARY: On June 24, 2004, the Department of Commerce published its preliminary determination of sales at less than fair value in the antidumping investigation of wooden bedroom furniture from the People's Republic of China. On August 5, 2004, the Department of Commerce published an amended preliminary determination of sales at less than fair value. On September 9, 2004, the Department of Commerce published an amended preliminary determination of sales at less than fair value. The period of investigation is April 1, 2003, through September 30, 2003. The investigation covers seven manufacturers/exporters which are mandatory respondents and 115 Section A respondents. We invited interested parties to comment on our preliminary determination of sales at less than fair value. Based on our analysis of the comments we received. we have made changes to our calculations for all mandatory respondents. The final dumping margins for this investigation are listed in the "Final Determination Margins" section below.

DATES: Effective November 17, 2004. FOR FURTHER INFORMATION CONTACT: Catherine Bertrand or Robert Bolling, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue NW., Washington, DC 20230; telephone: (202) 482–3207 and (202) 482–3434, respectively.

Final Determination

We determine that wooden bedroom furniture from the People's Republic of China (''PRC'') is being, or is likely to be, sold in the United States at Less Than Fair Value (''LTFV'') as provided in section 735 of Tariff Act of 1930 (''the Act''). The estimated margins of sales at LTFV are shown in the "Final Determination Margins" section of this notice.

Case History

The Department of Commerce ("the Department") published its preliminary determination of sales at LTFV on June 24, 2004. See Notice of Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination: Wooden Bedroom Furniture from the People's Republic of China, 69 FR 35312 (June 24, 2004) ("Preliminary Determination"). The Department conducted verification of the mandatory respondents in both the PRC and the United States (where applicable), with the exception of Tech Lane Wood Mfg. and Kee Jia Wood Mfg. ("Tech Lane"), and certain Section A respondents' data in the PRC. See the Verification Section below for additional information. On August 5, 2004, the Department published an amended preliminary determination. See Notice of Amended Preliminary Antidumping Duty Determination of Sales at Less Than Fair Value: Wooden Bedroom Furniture From the People's Republic of China, 69 FR 47417 (August 5, 2004) ("Amendment 1"). On August 17, 2004, parties submitted surrogatevalue information. On August 30, 2004, the Department issued a memorandum regarding the request for treatment of the Chinese wooden bedroom furniture industry as market-oriented. See Memorandum to James J. Jochum from Jeffrey May, Request for Market-Oriented Industry ("MOI") Treatment, dated August 30, 2004 ("MOI Memorandum''), and MOI section below. On August 31, 2004, the Department released a clarification regarding the scope of this investigation and explained that jewelry armoires and cheval mirrors are not within the scope of the investigation. See Issue and Decision Memorandum Concerning Jewelry Armoires and Cheval Mirrors, dated August 31, 2004. On September 9, 2004, the Department published another amended preliminary determination. See Notice of Amended Preliminary Antidumping Duty Determination of Sales at Less Than Fair Value and

Amendment to the Scope: Wooden Bedroom Furniture From the People's Republic of China, 69 FR 54643 (September 9, 2004) ("Amendment 2"). On September 28, 2004, the Department issued a memorandum clarifying which types of mirrors are within the scope of this investigation. See Issue and Decision Memorandum Concerning Mirrors, dated September 28, 2004.

On September 16, 2004, the Department issued a memorandum in which it explained that it rejected the request by Decca Furniture Ltd. for a separate rate because its request for such treatment was untimely. See Memorandum from Jeffrey May to James J. Jochum, Untimely Section A Questionnaire Submission of Decca Furniture Ltd., dated September 16, 2004. Additionally, on September 16, 2004, the Department issued a memorandum which stated that the Department rejected numerous potential Section A respondents' Section A submissions because they were untimely. See Memorandum from James J. Jochum from Jeffrey May, Untimely Request for Separate-Rates Status of Certain PRC Exporters, dated September 16, 2004.

We invited parties to comment on the *Preliminary Determination*. We received comments from the Petitioners, the mandatory respondents, the Section A respondents, and other interested parties to this investigation.

On October 6, 2004, parties submitted case briefs. On October 14, 2004, parties submitted rebuttal briefs. On October 19, 2004, the Department held a public hearing on MOI and Section A issues. On October 20, 2004, the Department held a public hearing on issues concerning the selection of a surrogate country, financial ratios, surrogate values, and mandatory respondents. On October 27, 2004, the Department held a public hearing on scope comments.

Analysis of Comments Received

All issues raised in the case and rebuttal briefs by parties in this investigation are addressed in the Issues and Decision Memorandum, dated November 8, 2004, which is hereby adopted by this notice ("Decision Memorandum"). A list of the issues which parties raised and to which we respond in the Decision Memorandum is attached to this notice as an Appendix. The Decision Memorandum is a public document and is on file in the Central Records Unit ("CRU"), Main Commerce Building, Room B-099, and is accessible on the Web at http:// ia.ita.doc.gov. The paper copy and electronic version of the memorandum are identical in content.