

Scope of the Orders

The merchandise covered by these orders is all purified carboxymethylcellulose (CMC), sometimes also referred to as purified sodium CMC, polyanionic cellulose, or cellulose gum, which is a white to off-white, non-toxic, odorless, biodegradable powder, comprising sodium CMC that has been refined and purified to a minimum assay of 90 percent. Purified CMC does not include unpurified or crude CMC, CMC Fluidized Polymer Suspensions, and CMC that is cross-linked through heat treatment. Purified CMC is CMC that has undergone one or more purification operations which, at a minimum, reduce the remaining salt and other by-product portion of the product to less than ten percent. The merchandise subject to this order is classified in the Harmonized Tariff Schedule of the United States at subheading 3912.31.00. This tariff classification is provided for convenience and customs purposes; however, the written description of the scope of the order is dispositive.

Antidumping Duty Orders

On June 30, 2005, in accordance with section 735(d) of the Tariff Act of 1930, as amended (the Act), the ITC notified the Department of its final determination pursuant to section 735(b)(1)(A)(i) of the Act that an industry in the United States is materially injured by reason of less-than-fair-value imports of purified CMC from Finland, Mexico, the Netherlands and Sweden.

Therefore, in accordance with section 736(a)(1) of the Act, the Department will direct U.S. Customs and Border Protection (CBP) to assess, upon further instruction by the Department, antidumping duties equal to the amount by which the normal value of the merchandise exceeds the export price (or the constructed export price) of the merchandise for all relevant entries of purified CMC from Finland, Mexico, the Netherlands and Sweden. These antidumping duties will be assessed on (1) all entries of purified CMC from Finland, Mexico, the Netherlands and Sweden entered, or withdrawn from warehouse, for consumption on or after December 27, 2004, the date on which

the Department published its notices of preliminary determinations in the **Federal Register**¹, and before June 25, 2005, the date on which the Department is required, pursuant to section 733(d) of the Act, to terminate the suspension of liquidation; and (2) on all subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of the ITC's notice of final determination in the **Federal Register**. Entries of purified CMC from Finland, Mexico, the Netherlands and Sweden made between June 25, 2005, and the day preceding the date of publication of the ITC's notice of final determination in the **Federal Register** are not liable for the assessment of antidumping duties.

CBP officers must require, at the same time as importers would normally deposit estimated duties on this merchandise, a cash deposit equal to the estimated weighted-average antidumping duty margins as noted below. The "all others" rate applies to all manufacturers and exporters of subject merchandise not specifically listed. The weighted-average dumping margins are as follows:

Country	Manufacturer/Exporter	Margin
Finland	Noviant OY	6.65%
	All Others	6.65%
Mexico	Quimica Amtex	12.61%
	All Others	12.61%
Netherlands	Noviant B.V.	14.88%
	Akzo Nobel	13.39%
	All Others	14.57%
Sweden	Noviant AB	25.29%
	All Others	25.29%

Pursuant to section 736(a) of the Act, this notice constitutes the antidumping duty orders with respect to purified CMC from Finland, Mexico, the Netherlands and Sweden. Interested parties may contact the Department's Central Records Unit, Room B-099 of the main Commerce Building, for copies of an updated list of antidumping duty orders currently in effect.

These orders are issued and published in accordance with section 736(a) of the Act and 19 CFR 351.211(b).

Dated: June 30, 2005.
Joseph A. Spetrini,
Acting Assistant Secretary for Import Administration.
 [FR Doc. 05-13500 Filed 7-8-05; 8:45 am]
BILLING CODE 3510-DS-S

DEPARTMENT OF COMMERCE
International Trade Administration

[A-583-816]

Certain Stainless Steel Butt-Weld Pipe Fittings From Taiwan: Preliminary Results of Antidumping Duty Administrative Review and Notice of Intent to Rescind in Part

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

SUMMARY: In response to requests from respondent Ta Chen Stainless Pipe Co., Ltd. (Ta Chen) and from petitioners Markovitz Enterprises, Inc. (Flowline Division), Gerlin, Inc., Shaw Alloy

¹ See *Notice of Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination: Purified Carboxymethylcellulose From Finland*, 69 FR 77216 (December 27, 2004); *Notice of Preliminary Determination of Sales at Less Than Fair Value and*

Postponement of Final Determination: Purified Carboxymethylcellulose From Mexico, 69 FR 77201 (December 27, 2004); *Notice of Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination: Purified Carboxymethylcellulose From the Netherlands*, 69

FR 77205 (December 27, 2004); and *Notice of Preliminary Determination of Sales at Less Than Fair Value and Postponement of Final Determination: Purified Carboxymethylcellulose From Sweden*, 69 FR 77213, (December 27, 2004).

Piping Products, Inc., and Taylor Forge Stainless, Inc., (collectively, petitioners), the Department of Commerce (the Department) is conducting an administrative review of the antidumping duty order on certain stainless steel butt-weld pipe fittings from Taiwan. Petitioners requested that the Department conduct the administrative review for Ta Chen, Liang Feng Stainless Steel Fitting Co., Ltd. (Liang Feng), Tru-Flow Industrial Co., Ltd. (Tru-Flow), and PFP Taiwan Co., Ltd. (PFP).

With regard to Ta Chen, we preliminarily determine that sales have been made below normal value (NV). Although Tru-Flow certified to the Department that it had no sales, entries or shipments to the United States during the period of review (POR), the Department found information indicating that there were entries of subject merchandise manufactured by Tru-Flow. Because Tru-Flow subsequently did not respond to section A of the Department's requests for information, we are preliminarily applying facts available with adverse inference to determine Tru-Flow's margin. Liang Feng and PFP certified that they had no sales or shipments of subject merchandise to the United States during the POR, and requested exclusion from answering the Department's questionnaire. Based upon Liang Feng's and PFP's certified statements and on information from U.S. Customs and Border Protection (CBP) indicating that these companies had no shipments to the United States of the subject merchandise during the POR, we hereby give notice that we intend to rescind the review regarding these companies. For a full discussion of the intent to rescind with respect to Liang Feng and PFP, see the "Notice of Intent to Rescind in Part" section of this notice.

If these preliminary results of review of Ta Chen's sales are adopted in the final results, we will instruct CBP to assess antidumping duties on appropriate entries based on the difference between the constructed export price (CEP) and the NV. Interested parties are invited to comment on these preliminary results. 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 authorities.

EFFECTIVE DATE: July 11, 2005.

FOR FURTHER INFORMATION CONTACT: Helen Kramer or Kristin Najdi, 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 or (202) 482-8221, respectively.

SUPPLEMENTARY INFORMATION:

Background

On June 16, 1993, the Department published in the **Federal Register** the antidumping duty order on certain stainless steel butt-weld pipe fittings from Taiwan. See *Amended Final Determination and Antidumping Duty Order: Certain Stainless Steel Butt-Weld Pipe and Tube Fittings from Taiwan*, 58 FR 33250 (June 16, 1993). On June 1, 2004, the Department published a notice of opportunity to request administrative review of stainless steel butt-weld pipe fittings from Taiwan for the period June 1, 2003, through May 31, 2004. See *Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation; Opportunity to Request Administrative Review*, 69 FR 30873 (June 1, 2004).

In accordance with 19 CFR 351.213(b)(2), on June 2, 2004, Ta Chen requested that we conduct an administrative review of its sales of the subject merchandise. On June 22, 2004, petitioners requested an antidumping duty administrative review for the following companies: Ta Chen, Liang Feng, Tru-Flow, and PFP (collectively, respondents). On July 28, 2004, the Department published in the **Federal Register** a notice of initiation of this antidumping duty administrative review. See *Initiation of Antidumping and Countervailing Duty Administrative Reviews and Request for Revocation in Part*, 69 FR 45010 (July 28, 2004).

On August 4, 2004, the Department issued its antidumping duty questionnaire to respondents. On August 23, 2004, pursuant to 19 CFR 351.213(j)(1), petitioners asked that the Department conduct a duty absorption inquiry in this review. On September 9, 2004, three of the respondents, Liang Feng, Tru-Flow, and PFP, requested exclusion from answering the Department's questionnaire, certifying that they had no sales, entries or shipments of subject merchandise to the United States during the POR. Also, on September 9, 2004, Ta Chen submitted its response to section A of the Department's questionnaire. On September 30, 2004, Ta Chen submitted its responses to sections B, C and D under the one-day lag rule. On October 1, 2004, Ta Chen submitted a final version of its sections B, C, and D response, noting that certain changes had been made to section C. Since the one-day lag rule only allows for changes

to bracketing information, the new section C information was considered untimely. As a result, in accordance with 19 CFR 351.302(d), the Department rejected Ta Chen's section B, C, and D responses, and requested that Ta Chen resubmit its submission without the new information in section C. Ta Chen resubmitted its section B, C and D responses on October 7, 2004. The Department issued a supplemental section A questionnaire on October 8, 2004, a supplemental section D questionnaire on January 25, 2005, a supplemental A, B and C questionnaire on February 2, 2005, and a supplemental A through D questionnaire on April 13, 2005. Ta Chen submitted its responses to these questionnaires on October 26, 2004, February 22, 2005, March 1, 2005, and April 27, 2005. Petitioners submitted deficiency comments on Ta Chen's section A response on September 22, 2004, its section B through D response on October 15, 2004, and its supplemental section A response on December 21, 2004, and on June 1, 2005.

On May 31, 2005, the Department sent out a duty absorption questionnaire to both Ta Chen and Tru-Flow. On June 10, 2005, Ta Chen submitted its response and separate comments in response to petitioners' June 1, 2005, letter on affiliation. The Department did not receive a response from Tru-Flow.

Information received from CBP indicated that there were entries of subject merchandise during the POR that were manufactured by Tru-Flow. Therefore, the Department issued a letter to Tru-Flow on February 24, 2005, asking the company to answer questions regarding its claim of no sales, entries or shipments of subject merchandise to the United States during the POR. On March 7, 2005, Tru-Flow submitted its response to the Department's questions and on March 14, 2005, petitioners submitted comments regarding Tru-Flow's response. On March 16, 2005, the Department asked Tru-Flow for additional information, and on March 23, 2005, Tru-Flow submitted its response. Upon the Department's request, on March 30, 2005, Tru-Flow submitted revised versions of both its March 7 and March 23, 2005, responses to remove improper designations of public information as proprietary. On March 24, 2005, the Department informed Tru-Flow that the company would be required to submit a full response to section A of the Department's antidumping questionnaire by April 14, 2005. On April 1, 2005, petitioners submitted further comments regarding Tru-Flow's responses to the Department's

questions. Tru-Flow neither responded to the section A questionnaire nor requested an extension of time for filing its response. On June 6, 2005, the Department telephoned counsel for Tru-Flow and requested that they contact their client and place a statement on the record regarding their intention to respond. No reply was received. See *Memorandum to the File: Administrative Review of Certain Stainless Steel Butt-Weld Pipe Fittings from Taiwan — Phone Conversations with Tru-Flow and U.S. importer* (June 7, 2005). Accordingly, for these preliminary results, we are basing Tru-Flow's margin on facts available with an adverse inference, pursuant to section 776(b) of Tariff Act of 1930, as amended (the Act). Further discussion on this issue is provided below in the "Facts Available" section.

On May 12, 2005, the Department sent a letter to the U.S. importer of the merchandise produced by Tru-Flow. The importer responded on May 16, 2005. The Department sent a letter with supplemental questions on May 26, 2005, and received the importer's reply on May 31, 2005. On June 7, 2005, the Department spoke with a representative for the importer, asking the company to resubmit its responses with proper bracketing. On June 8, 2005, the correctly bracketed information was submitted to the Department. Further discussion of the importer's responses is provided below in the "Reimbursement of Antidumping Duties" section.

Pursuant to section 751(a)(3)(A) of the Act, the Department may extend the deadline for conducting an administrative review if it determines that it is not practicable to complete the review within the statutory time limit of 245 days. On February 24, 2005, the Department extended the time limit for the preliminary results of this administrative review by 120 days, to not later than June 30, 2005. See *Notice of Extension of Time Limit for Preliminary Results of Antidumping Duty Administrative Review: Certain Stainless Steel Butt-Weld Pipe Fittings from Taiwan*, 70 FR 9045 (Feb. 24, 2005).

Notice of Intent to Rescind Review in Part

Pursuant to 19 C.F.R. 351.213(d)(3), the Department may rescind an administrative review, in whole or with respect to a particular exporter or producer, if the Secretary concludes that there were no entries, exports, or sales of the subject merchandise during the POR. See e.g., *Stainless Steel Plate in Coils from Taiwan: Notice of Preliminary Results and Rescission in*

Part of Antidumping Duty Administrative Review, 67 FR 5789, 5790 (Feb. 7, 2002) and *Stainless Steel Plate in Coils from Taiwan: Final Rescission of Antidumping Duty Administrative Review*, 66 FR 18610 (Apr. 10, 2001).

On September 9, 2004, Liang Feng, Tru-Flow, and PFP each submitted letters on the record stating that they had no U.S. sales or shipments of the subject merchandise during the POR. To confirm their statements, on January 12, 2005, the Department conducted a CBP data inquiry and determined that there were no entries of subject merchandise during the POR manufactured by Liang Feng or PFP. Therefore, pursuant to 19 C.F.R. 351.213(d)(3), the Department preliminarily intends to rescind this review as to Liang Feng and PFP. Conversely, the Department's inquiry revealed that subject merchandise manufactured by Tru-Flow entered into the United States during the POR. Because of this evidence and Tru-Flow's refusal to respond to the section A questionnaire, the Department is preliminarily rejecting Tru-Flow's request for exclusion from this administrative review.

Period of Review

The POR for this administrative review is June 1, 2003, through May 31, 2004.

Scope of the Order

The products covered by the 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 the order. The pipe fittings subject to the order are currently 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 the order is dispositive. Pipe fittings manufactured to American Society of Testing and Materials specification A774 are included in the scope of this order.

Duty Absorption

On August 23, 2004, petitioners asked that the Department conduct a duty absorption inquiry in this review pursuant to 19 CFR 351.213(j)(1). The Department's regulation provides that "during any administrative review covering all or part of a period falling between the first and second or third and fourth anniversary of the publication of an antidumping duty order under § 351.211, or determination under § 351.218(d) (sunset review), the Secretary, if requested by a domestic interested party within 30 days of the date of publication of the notice of initiation of the review, will determine whether antidumping duties have been absorbed by an exporter or producer subject to the review if the subject merchandise is sold in the United States through an importer that is affiliated with such exporter or producer." As part of the period covered by this administrative review falls between the third and fourth anniversary of the sunset review determination published on January 28, 2000, the Department sent duty absorption questionnaires to Ta Chen and Tru-Flow. These questionnaires requested evidence demonstrating that their unaffiliated U.S. purchasers will pay any antidumping duties ultimately assessed on entries during this POR. In its June 10, 2005, response to the Department's questionnaire, Ta Chen stated that "the unaffiliated purchasers will ultimately pay the anti-dumping duties assessed on entries." However, the only evidence it provided as support for this claim was the gross profit margin on its U.S. sales. Tru-Flow did not respond to the Department's request for duty absorption information.

In determining whether antidumping duties have been absorbed by a respondent during the POR, we presume that the duties will be absorbed for those sales that have been made at less than NV. This presumption can be rebutted with evidence (e.g., an enforceable agreement between the affiliated importer and unaffiliated purchaser) that the unaffiliated purchaser will pay the full duty ultimately assessed on the subject merchandise. See *Stainless Steel Sheet and Strip in Coils From Taiwan: Preliminary Results and Partial*

Rescission of Antidumping Duty Administrative Review, 69 FR 48212, 48216 (August 9, 2004); *Stainless Steel Sheet and Strip in Coils From France: Preliminary Results of Antidumping Duty Administrative Review*, 69 FR 47892, 47899 (August 6, 2004). Ta Chen did not provide any evidence on the record, such as an enforceable agreement with an unaffiliated customer, showing that unaffiliated purchasers will pay the full duty ultimately assessed on the subject merchandise. Because Ta Chen failed to provide us with objective evidence that duty absorption did not occur, we preliminarily find that antidumping duties have been absorbed by Ta Chen on U.S. sales made through its affiliated importer, TCI. Tru-Flow did not respond to our inquiry, even though we advised in our letter that failure to respond might result in the application of facts available. We, therefore, preliminarily find as facts available with an adverse inference that Tru-Flow has absorbed antidumping duties.

Affiliation

On September 22, 2004, petitioners submitted deficiency comments on Ta Chen's section A response, claiming that Ta Chen had not reported all of its affiliations. On December 21, 2004, petitioners filed deficiency comments on Ta Chen's supplemental section A response, and placed on the record of this proceeding information from the previous administrative review relating to Ta Chen's alleged affiliations. Petitioners allege that Ta Chen was affiliated during the POR with numerous U.S. companies and one multinational company (PFP) involved in the trading, distribution, and/or production of specialty steel products. Petitioners claim that Ta Chen has been an uncooperative respondent because petitioners believe that Ta Chen should have provided more information about these alleged affiliates. Therefore, petitioners request that the Department assign an antidumping margin of 76.20 percent to Ta Chen as adverse facts available (AFA). See Petitioners' Deficiency Comments, at 45 (Dec. 21, 2004); see also Petitioners' Comments, at 11 (June 1, 2005).

Ta Chen denies that it is currently affiliated with these entities, and that they had any involvement with the subject merchandise or foreign like product during the POR. In addition, the Department's analysis of Ta Chen's sales information did not reveal any sales of subject merchandise to any of these entities, nor did any of them supply Ta Chen with major inputs for manufacturing subject merchandise

during the POR. In response to petitioners' June 1, 2005 submission, Ta Chen stated that it had "actively and cooperatively responded to all Department questionnaires with detailed information and has even provided detailed responses to petitioner allegations, however baseless, unsupported, redundant, or sensational." Ta Chen's Response to Petitioners' June 1 Comments, at 2 (June 10, 2005).

The Department thoroughly analyzed petitioners' affiliation allegations during the previous administrative review. See *Memorandum for Jeffrey May, Deputy Assistant Secretary, from Joseph Welton, Analyst, Ta Chen Affiliations Memorandum: Stainless Steel Butt-Weld Pipe Fittings from Taiwan 2002-2003 Review* (June 29, 2004), placed on the record in this review by petitioners. Despite having previously examined this issue, the Department has reexamined the issue of affiliations based on current public information, including state corporate records, and proprietary and public information placed by the parties on the record of this review. See *Memorandum for Richard O. Weible, Director, from Helen M. Kramer, Team Leader, and Kristin A. Najdi, Case Analyst, Stainless Steel Butt-Weld Pipe Fittings from Taiwan: Petitioners' Allegations Regarding Ta Chen Affiliations* (June 30, 2005). Our findings indicate that the companies alleged to be affiliated to Ta Chen are either defunct, commercially inactive, or clearly not affiliated to Ta Chen. Although it may be argued that one company may have been subject to Ta Chen's control, there is no evidence that any of these alleged affiliates were either purchasers of subject merchandise or suppliers of major inputs for its production during the current POR. There is also no record information that any of these alleged affiliates could have had any effect on Ta Chen's production, pricing, or cost of the subject merchandise or foreign like product. Pursuant to 19 CFR 351.102(b) of the Department's regulations, we preliminarily find that Ta Chen did not control these companies during the POR, and therefore is not affiliated with them.

Furthermore, the record does not support petitioners' contention that Ta Chen has been uncooperative in this review by not fully responding to the Department's questions related to affiliation. We note that Ta Chen timely responded to the Department's requests for supplemental information regarding the affiliation issues raised by petitioners. Ta Chen provided detailed information about the companies that

the Department had analyzed in the previous administrative review. Ta Chen also declined to provide information about certain other companies that the Department concluded in the previous administrative review had no connection to the subject merchandise or foreign like product, and which Ta Chen denies are otherwise affiliated.

Facts Available

On February 24, 2005, the Department asked Tru-Flow to comment on customs entry documents obtained from GBP that indicate Tru-Flow had prior knowledge that certain subject merchandise produced by Tru-Flow was destined for the United States. Among the documents was a mill certificate prepared by Tru-Flow, indicating the merchandise would be sold to a U.S. customer. On March 7, 2005, Tru-Flow submitted documentation pertaining to additional U.S. sales that Tru-Flow claimed were made without its knowledge by its sales agent, Censor International Corporation (Censor). On March 14, 2005, petitioners submitted comments in response to Tru-Flow's March 7, 2005, submission, alleging that Tru-Flow and Censor are affiliated parties based on public marketing materials obtained from Internet websites and the description of Censor as Tru-Flow's "office" on the back cover of Tru-Flow's products catalog. In its March 23, 2005, submission, Tru-Flow claims that third-party Internet websites incorrectly identified Tru-Flow and Censor as having the same President and that the description of Censor as Tru-Flow's "office" on Tru-Flow's product catalog is an incorrect translation of "agent" from Mandarin Chinese.

In order to further examine this issue, on March 24, 2005, the Department requested that Tru-Flow submit a full response to section A of the Department's questionnaire by April 14, 2005. On March 30, 2005, at the Department's request, Tru-Flow resubmitted its March 7 and March 23, 2005, submissions in order to correct improper bracketing of public information. However, Tru-Flow did not file a response to Section A or to the Department's duty absorption inquiry.

Section 776(a)(2) of the Act provides that, if an interested party withholds information requested by the Department, fails to provide such information by the deadline or in the form or manner requested, significantly impedes a proceeding, or provides information which cannot be verified, the Department shall use, subject to sections 782(d) and (e) of the Act, facts

otherwise available in reaching the applicable determination. Sections 782(d) and (e) of the Act do not apply in this case because Tru-Flow failed to respond to the Department's request for information. Since Tru-Flow did not provide the Department with any information pertaining to its affiliations, by not responding to section A of the questionnaire, we are using facts otherwise available to find that Tru-Flow and Censor are affiliated. In addition, we are basing Tru-Flow's dumping margin on facts available, pursuant to sections 776(a)(2)(A), (B), and (C) of the Act.

Application of Adverse Inferences for Facts Available

In applying facts otherwise available, section 776(b) of the Act provides that the Department may use an inference adverse to the interests of a party that has failed to cooperate by not acting to the best of its ability to comply with the Department's requests for information. *See, e.g., Certain Stainless Steel Butt-Weld Pipe Fittings From Taiwan: Final Results and Final Rescission in Part of Antidumping Duty Administrative Review*, 70 FR 1870 (Jan. 11, 2005), and *Accompanying Issues and Decision Memorandum*, at cmt. 1 ("*Stainless Steel Butt-Weld Pipe Fittings From Taiwan Final Results*"); *Final Determination of Sales at Less Than Fair Value and Final Negative Critical Circumstances: Carbon and Certain Alloy Steel Wire Rod from Brazil*, 67 FR 55792, 55794-96 (Aug. 30, 2002); *Final Determination of Sales at Less Than Fair Value: Polyethylene Retail Carrier Bags From Thailand*, 69 FR 34122, 34123-24 (June 18, 2004). Adverse inferences are appropriate "to ensure that the party does not obtain a more favorable result by failing to cooperate than if it had cooperated fully." *See Statement of Administrative Action Accompanying the Uruguay Round Agreements Act*, H.R. Rep. No. 103-316, at 870 (1994) (SAA). Furthermore, "affirmative evidence of bad faith on the part of a respondent is not required before the Department may make an adverse inference." *See Antidumping Duties; Countervailing Duties: Final Rule*, 62 FR 27296, 27340 (May 19, 1997).

Tru-Flow failed to respond to section A of the questionnaire and to the Department's duty absorption inquiry. The Department's questionnaire guidelines provided Tru-Flow with information regarding the consequences of failure to respond adequately to the questionnaire. The Department also contacted Tru-Flow's counsel on June 6, 2005, asking Tru-Flow to place a

statement on the record clarifying whether or not it intended to submit a response. *See Memorandum to The File, from Kristin Najdi, Analyst, Administrative Review of Certain Stainless Steel Butt-Weld Pipe Fittings from Taiwan: Phone Conversations with Tru-Flow and U.S. Importer* (June 7, 2005). Despite these attempts to notify Tru-Flow of its responsibility to respond to the questionnaire, Tru-Flow has not complied. This constitutes a failure on the part of Tru-Flow to cooperate to the best of its ability to comply with a request for information by the Department, within the meaning of section 776 of the Act. Therefore, the Department has preliminarily determined that in selecting from among the facts otherwise available, an adverse inference is warranted. *See, e.g., Final Determination of Sales at Less Than Fair Value: Circular Seamless Stainless Steel Hollow Products from Japan*, 65 FR 42985, 42986 (July 12, 2000) (the Department applied total AFA where a respondent failed to respond to the antidumping questionnaires).

An adverse inference may include reliance on information derived from the petition. Because Tru-Flow did not respond to our requests for information, we are applying AFA to find that Tru-Flow and Censor are affiliated parties, based upon information provided by petitioners and upon documentation from CBP indicating that Tru-Flow had knowledge that its subject merchandise was destined for the United States. Specifically, CBP had provided sales documentation that clearly contradicts Tru-Flow's claim of no knowledge of the U.S. sales, including a mill certificate prepared by Tru-Flow indicating the name of the U.S. customer. Also, as AFA, we are basing Tru-Flow's margin on the highest rate in the petition, 76.20 percent, the same rate assigned to Tru-Flow since the original less-than-fair-value (LTFV) investigation. This rate was based on a Taiwanese producer's price quote for one product delivered c.i.f. to a U.S. main port, adjusted for movement expenses, compared to the constructed value (CV) of that product. This was determined by using petitioners' proprietary data on factor of production usage and input costs in Taiwan derived from a separate investigation.

Section 776(c) of the Act requires the Department to corroborate secondary information to the extent practicable from independent sources that are reasonably at its disposal. In order to corroborate the U. S. price used in the petition, the Department compared it with Ta Chen's reported prices for the identical product net of foreign inland

freight, ocean freight, marine insurance and brokerage charges. We found that the petition net U.S. price fell within the range of Ta Chen's U.S. prices net of movement expenses to a U.S. port during the POR, and was slightly higher than the average. Therefore, we consider petitioners' U.S. price to be corroborated. *See Memorandum to The File, Through Abdelali Elouaradia, Program Manager, from Helen M. Kramer, Team Leader, and Kristin A. Najdi, Analyst, Stainless Steel Butt-Weld Pipe Fittings from Taiwan: Corroboration of the Adverse Facts Available Margin* (June 30, 2005). As the data used in the petition to determine NV were based on proprietary information not on the record in this review, information to corroborate the NV calculation was not reasonably available. However, the Department corroborated this information prior to initiating the LTFV investigation. *See Concurrence Memorandum: Initiation of Antidumping Duty Investigations of Certain Stainless Steel Butt-Weld Pipe Fittings from the Republic of Korea and Taiwan* (June 4, 1992).

Reimbursement of Antidumping Duties

Petitioners allege that Tru-Flow paid the antidumping duties for its U.S. sales on behalf of its U.S. customers, and ask the Department to double the total AFA rate for Tru-Flow's subject merchandise to 152.40 percent. *See* Petitioners' Comments (Apr. 1, 2005) at 2, 25-27; Petitioners' Comments (Apr. 26, 2005) at 1, 5; and Petitioners' Comments (June 1, 2005) at 1, 22-25. In addition, petitioners ask that the Department also apply this rate to Ta Chen's U.S. sales of merchandise that was tolled by Tru-Flow during the POR.

For at least one sale during the period, Censor sold Tru-Flow's merchandise to an unaffiliated exporter, who then sold this merchandise to an unaffiliated U.S. importer. As discussed above in the "Facts Available" section, the Department has determined that Tru-Flow is affiliated with Censor and they had knowledge that this merchandise would be sold to the United States. Therefore, this is considered to be Tru-Flow's sale.

Tru-Flow provided substantial evidence on the record to demonstrate that Censor reimbursed the antidumping duties. Tru-Flow provided a written statement from its General Manager explaining that Censor, "paid the adverse inference dumping rate requested by the US Customs Service." *Tru-Flow Quest. Resp.*, at 60 (Mar. 30, 2005). As supporting evidence for this statement, Tru-Flow provided the CBP bill issued to the U.S. importer for

duties owed on this shipment of Tru-Flow's merchandise. *Id.* at 62. Tru-Flow also provided documentation of the wire transfer for Censor's payment to the unaffiliated exporter of the exact amount of the antidumping duties billed by CBP for this sale. *Id.* at 59.

The Department then contacted the U.S. importer, on May 12, 2005, and requested documentation pertaining to the sale in question. The Department asked the U.S. importer to provide the sales documentation and proof of payment to the unaffiliated exporter for this sale, as well as proof of payment to CBP for the antidumping duties. Finally, the Department asked the U.S. importer to provide the date that it had received a reimbursement for payment of these antidumping duties from Censor or the unaffiliated exporter and to provide the corresponding documentation for this payment. The U.S. importer responded to the Department's first two questions, but failed to respond to the third question regarding its receipt of the reimbursement of the antidumping duties. The importer provided the proof of payment to the unaffiliated exporter for this shipment and proof of payment to CBP for the antidumping duties owed on the shipment. The importer also provided the requested sales documents and provided the certification of non-reimbursement, pursuant to 19 C.F.R. 351.402(f)(2), that it had submitted when the entry in question was made. This certification stated that the importer did not enter into any agreement or understanding for the payment or refund of all or any part of the antidumping duties assessed upon the subject merchandise.

The Department has explained that it will interpret the reimbursement regulation to take "into account situations in which reimbursement occurs indirectly, *i.e.*, through someone acting on behalf of the exporter, because such an interpretation more effectively accomplishes the purposes of the regulation." *See, Porcelain-on-Steel Cookware from Mexico: Final Results of Antidumping Duty Administrative Review*, 64 FR 26934, 26936-37 (May 18, 1999). The Department went on to explain that a "more literal and restrictive interpretation could seriously undermine the effectiveness of the regulation by making it possible to avoid its application merely by acting through third parties." *Id.* Based on this understanding of the regulation's application and the Department's determination that Censor is Tru-Flow's affiliated sales agent, the Department finds that the U.S. importer was reimbursed for antidumping duties by

the exporter or producer pursuant to 19 CFR 351.402(f)(1)(i)(B).

Tru-Flow, the producer, stated that Censor, its affiliated sales agent, paid the antidumping duties, and provided documentation showing payment by Censor in an amount identical to the duties paid to an unaffiliated third party who exported the merchandise to the United States. While the U.S. customer was the party that actually made the payment to CBP, the Department concludes from Tru-Flow's statement and documentation of Censor's payment that the U.S. importer was reimbursed by Tru-Flow/Censor through the unaffiliated exporter. Because the exact amount owed for the antidumping duties was remitted to the unaffiliated exporter, the Department infers that the payment was then provided by the unaffiliated exporter to the U.S. importer. Finally, because Censor is Tru-Flow's affiliated sales agent, we find that Censor acted on behalf of Tru-Flow, such that the reimbursement may be attributed to Tru-Flow. *Id.*

The U.S. importer's certification of non-reimbursement is outweighed by Tru-Flow's statements and the payment by Censor. In addition, the Department notes that the U.S. importer's certification was filed when the entry occurred, which was a year prior to when Censor "paid the adverse inference dumping rate requested by the US Customs Service." Tru-Flow Quest. Resp., at 60 (Mar. 30, 2005). In addition, the U.S. importer failed to respond to the Department's request for information regarding the reimbursement, neither denying nor admitting to the reimbursement. See Importer's Resp. (May 16, 2005). Because Tru-Flow stopped responding to the Department's requests for information, we are unable to obtain the additional documentation showing the payment from the unaffiliated U.S. exporter to the U.S. importer. Therefore, we preliminarily find that Tru-Flow reimbursed the U.S. importer for the antidumping duties.

19 CFR 351.402(f)(1)(i)(B) states that the Department will deduct the amount of any antidumping duty that the exporter or producer "reimbursed to the importer" from the export price (EP) or the CEP. *See Cold-Rolled Carbon Steel Flat Products from the Netherlands: Final Results of Antidumping Duty Administrative Review*, 61 FR 48465, 48470-71 (Sept. 13, 1996); upheld by *Hoogovens Staal BV v. United States*, 24 CIT 242, 93 F. Supp. 2d 1303 (Apr. 12, 2000). However, since the Department is unable to calculate a margin for Tru-Flow due to the company's unresponsiveness, and is instead

applying facts available with an adverse inference, we are doubling the AFA rate. *See* 19 CFR 351.402(f); *see also Porcelain-on-Steel Cookware from Mexico: Final Results of Antidumping Duty Administrative Review*, 64 FR 26934, 26944 (May 18, 1999).

The Department declines to apply the reimbursement provision to Ta Chen's sales that were tolled by Tru-Flow. As is explained in further detail below in the "Product Comparisons" section, we deemed these tolled sales to be Ta Chen's sales and not Tru-Flow's sales.

Product Comparisons

For the purpose of determining appropriate product comparisons to pipe fittings sold in the United States, we considered all pipe fittings covered by the scope that were sold by Ta Chen in the home market during the POR to be "foreign like products," in accordance with section 771(16) of the Act. Where there were no contemporaneous sales of identical merchandise in the home market to compare to U.S. sales, we compared U.S. sales to the next most similar foreign like product on the basis of the physical characteristics reported by Ta Chen, as follows: specification, seam, grade, size and schedule.

The record shows that Ta Chen both purchased from, and entered into tolling arrangements with, unaffiliated Taiwanese manufacturers of subject merchandise, including Tru-Flow. The record does not indicate that these manufacturers had knowledge that the subject merchandise would be exported to the United States. Moreover, all subcontracted or purchased fittings are marked with Ta Chen's brand name, and Ta Chen labels itself as the producer. *See* Ta Chen's Section A Resp., at 1-2, 18-19, and Exh. 24-25 (Sept. 9, 2004); Ta Chen's Supp. Section A Resp., at 6, and Exh. 9-A and 9-B (Oct. 26, 2004); and Ta Chen's Supp. Sections A-D Resp., at 2 and Exh. A-D (Apr. 27, 2005).

We have preliminarily determined that Ta Chen is the sole exporter of the subject merchandise under review. It is inappropriate to exclude sales of subject merchandise produced by unaffiliated manufacturers from Ta Chen's U.S. sales database because record evidence shows that those unaffiliated manufacturers had no knowledge that the subject merchandise would be sold to the United States. *See also* 19 CFR 351.401(h).

However, section 771(16)(A) of the Act defines "foreign like product" to be "[t]he subject merchandise and other merchandise which is identical in physical characteristics with, and was

produced in the same country by the same person as, that merchandise.” Thus, consistent with the Department’s past practice in reviews under this order, for products that Ta Chen has identified with certainty that it purchased from a particular unaffiliated producer and resold in the U.S. market, we have restricted the matching of products to identical products purchased by Ta Chen from the same unaffiliated producer and resold in the home market.

Date of Sale

The Department’s regulations state that the Department will normally use the date of invoice, as recorded in the exporter’s or producer’s records kept in the ordinary course of business, as the date of sale. See 19 CFR 351.401(i). If the Department can establish “a different date [that] better reflects the date on which the exporter or producer establishes the material terms of sale,” the Department may choose a different date. *Id.*

In the present review, Ta Chen claimed that invoice date should be used as the date of sale in both the home market and the U.S. market. See Ta Chen’s Section A Resp., at 12 (Sept. 9, 2004); and Ta Chen’s Sections B and C Resp., at B–10 and C–9 (Oct. 7, 2004). Moreover, Ta Chen did not indicate any industry practice which would warrant the use of a date other than invoice date in determining date of sale.

Accordingly, as we have no information demonstrating that another date is more appropriate, we preliminarily based the date of sale on the invoice date recorded in the ordinary course of business, in accordance with 19 CFR 351.401(i). For constructed export price (CEP) sales, we used the invoice date for sales to the first unaffiliated buyer.

Fair Value Comparisons

To determine whether sales of subject merchandise by Ta Chen to the United States were made at prices below NV, we compared, where appropriate, CEP to NV, as described below. Pursuant to section 777A(d)(2) of the Act, we compared the CEPs of individual U.S. transactions to the monthly weighted-average NV of the foreign like product.

Constructed Export Price

Section 772(b) of the Act defines CEP as “the price at which the subject merchandise is first sold (or agreed to be sold) in the United States before or after the date of importation by or for the account of the producer or exporter of such merchandise or by a seller affiliated with the producer or exporter,

to a purchaser not affiliated with the producer or exporter. . . .” Consistent with recent past reviews, pursuant to section 772(b) of the Act, we calculated the price of Ta Chen’s sales based on CEP because the sale to the first unaffiliated U.S. customer was made by Ta Chen’s U.S. affiliate, Ta Chen International (CA) Corp. (TCI). See *Analysis Memorandum for the Preliminary Results of Administrative Review of Certain Stainless Steel Butt-Weld Pipe Fittings from Taiwan: Ta Chen Stainless Pipe Co., Ltd.* (June 30, 2005) (Analysis Memo). Ta Chen has two channels of distribution for U.S. sales: 1) Ta Chen ships the merchandise to TCI for inventory in warehouses and subsequent resale to unaffiliated buyers (stock sales), and 2) Ta Chen ships the merchandise directly to TCI’s U.S. customer (“indent” sales). The Department finds that both stock and indent sales qualify as CEP sales because the original sales contract is between TCI and the U.S. customer. In addition, TCI handles all communication with the U.S. customer, from customer order to receipt of payment, and incurs the risk of non-payment. In addition, TCI handles customer complaints concerning issues such as product quality, specifications, delivery, and product returns. TCI is also responsible for the ocean freight for all U.S. sales and all selling efforts to the U.S. customer. See Ta Chen’s Section A Resp., at 8–9 (Sept. 9, 2004).

We calculated CEP based on ex-warehouse or delivered prices to unaffiliated purchasers in the United States and, where appropriate, we deducted discounts. In accordance with section 772(d)(1) of the Act, the Department deducted direct and indirect selling expenses, including inventory carrying costs incurred by TCI for stock sales, related to commercial activity in the United States. We also made deductions for movement expenses, which include foreign inland freight, foreign brokerage and handling, ocean freight, containerization expense, Taiwan harbor construction tax, marine insurance, U.S. inland freight, U.S. brokerage and handling, and U.S. customs duties. Finally, in accordance with sections 772(d)(3) and 772(f) of the Act, we deducted CEP profit.

Normal Value

1. Home Market Viability

To determine whether there is a sufficient volume of sales in the home market to serve as a viable basis for calculating NV, we compared Ta Chen’s volume of home market sales of the foreign like product to the volume of U.S. sales of the subject merchandise, in

accordance with section 773(a)(1)(B) of the Act. Because Ta Chen’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 for the subject merchandise, we determined that the home market was viable. See Ta Chen’s Section A Resp., at 2 (Sept. 9, 2004).

2. Cost of Production Analysis

Because we disregarded sales below the cost of production (COP) in the prior administrative review, we have reasonable grounds to believe or suspect that sales by Ta Chen in its home market were made at prices below the COP, pursuant to sections 773(b)(1) and 773(b)(2)(A)(ii) of the Act. See *Certain Stainless Steel Butt-Weld Pipe Fittings From Taiwan: Final Results and Final Rescission in Part of Antidumping Duty Administrative Review*, 70 FR 1870, 1871 (Jan. 11, 2005). Therefore, pursuant to section 773(b)(1) of the Act, we conducted a COP analysis of home market sales by Ta Chen.

A. Calculation of COP

In accordance with section 773(b)(3) of the Act, we calculated a weighted-average COP based on the sum of Ta Chen’s cost of materials and fabrication for the foreign like product, plus indirect selling expenses and packing costs. We relied on the COP data submitted by Ta Chen in its original and supplemental cost questionnaire responses.

For these preliminary results, the Department adjusted Ta Chen’s net financial expense by calculating a revised financial expense ratio and multiplying the revised ratio by the total cost of manufacture for each control number (CONNUM) provided in the Section D database. See *Memorandum To Neal Halper, Director, Office of Accounting, from Joseph Welton, Case Accountant, “Cost of Production and Constructed Value Calculation Adjustments for the Preliminary Determination - Ta Chen,”* (June 30, 2005). We made no other adjustments to Ta Chen’s submitted costs.

B. Test of Home Market Prices

We compared the weighted-average COP to home market sales of the foreign like product, as required under section 773(b) of the Act in order to determine whether these sales had been made at prices below the COP. In determining whether to disregard home market sales made at prices below the COP, we examined whether such sales were made within an extended period of time in substantial quantities, and were not at prices that permitted the recovery of all costs within a reasonable period of time, in accordance with sections 773(b)(1)(A) and (B) of the Act. We

compared the COP to home market prices on a product-specific basis. There were no deductions from price, as Ta Chen did not grant any discounts or rebates, and did not incur movement expenses.

C. Results of COP Test

In accordance with section 773(b)(1) of the Act, when less than 20 percent of Ta Chen's sales of a given product (CONNUM) were at prices less than the COP, we did not disregard any below-cost sales of that product because we determined that the below-cost sales were not made in substantial quantities, as defined by section 773(b)(2)(C) of the Act. When 20 percent or more of Ta Chen's sales of a given product (CONNUM) during the POR were at prices less than the COP, we determined that such sales have been made in "substantial quantities" within an extended period of time, in accordance with sections 773(b)(2)(B) and 773(b)(2)(C) of the Act. In such cases, because we use POR average costs, we also determined that such sales were not made at prices that would permit recovery of all costs within a reasonable period of time, in accordance with section 773(b)(2)(D) of the Act. Therefore, for purposes of this administrative review, we appropriately disregarded below-cost sales and used the remaining sales as the basis for determining NV, in accordance with section 773(b)(1) of the Act.

3. Price-to-Price Comparisons

As there were sales at prices above the COP for all product comparisons, we based NV on prices to home market customers. We deducted credit expenses and added interest revenue. In addition, we made adjustments, where appropriate, for physical differences in the merchandise in accordance with section 773(a)(6)(C)(ii) of the Act. Finally, in accordance with section 773(a)(6) of the Act, we also deducted home market packing costs and added U.S. packing costs.

Level of Trade

In accordance with section 773(a)(1)(B) of the Act, to the extent practicable, we determine NV based on sales in the comparison market at the same level of trade (LOT) as the CEP transaction. The NV LOT is that of the starting-price sales in the comparison market, or when NV is based on CV, that of the sales from which we derive SG&A expenses and profit. For CEP, it is the level of the constructed sale from the exporter to the importer.

To determine whether NV sales are at a different LOT than CEP sales, we examine stages in the marketing process and selling functions along the chain of

distribution between the producer and the unaffiliated customer. If the comparison market sales are at a different LOT, and the difference affects price comparability as manifested in a pattern of consistent price differences between the sales on which NV is based and comparison market sales at the LOT of the export transaction, where possible, we make an LOT adjustment under section 773(a)(7)(A) of the Act. Finally, for CEP sales for which we are unable to quantify an LOT adjustment, if the NV level is more remote from the factory than the CEP level and there is no basis for determining whether the difference in levels between NV and CEP sales affects price comparability, we adjust NV under section 773(a)(7)(B) of the Act (the CEP offset provision). See e.g., *Notice of Final Determination of Sales at Less Than Fair Value: Certain Cut-to-Length Carbon Steel Plate from South Africa*, 62 FR 61731, 61732-61733 (Nov. 19, 1997).

Ta Chen reported that its two channels of distribution in the home market, to trading companies and to end-users, comprised one LOT. We examined the selling functions and related expenses, and found that Ta Chen's level of selling functions to its home market customers for inventory maintenance, technical services, packing, after-sales services, freight and delivery arrangements, sales processes, some research and development (R&D), and customer service, did not vary significantly by channel of distribution. See Ta Chen's Section A Resp., at 7 (Sept. 9, 2004); see also Ta Chen's Section A Supp. Resp., at 1-2 (Oct. 26, 2004). Therefore, we preliminarily conclude that the selling functions for the reported channels of distribution constitute one LOT in the comparison market.

For CEP sales, the LOT is determined by the selling functions the seller performs for sales to its U.S. affiliate. Because Ta Chen reported that all of its sales to the United States are CEP sales made through TCI, i.e., through one channel of distribution, Ta Chen is claiming that there is only one LOT in the U.S. market for its sales. We examined the selling functions and related expenses, and found that Ta Chen's selling functions for sales to TCI consist of accepting orders from TCI, packing for shipment to the United States, and incurring expenses for inland freight to the port of embarkation, containerization, brokerage and handling, marine insurance, and harbor improvement tax. Ta Chen performs these functions regardless of whether shipments are going to TCI or directly to the

unaffiliated customer. Therefore, Ta Chen's U.S. sales constitute a single LOT.

The Department compared the selling functions Ta Chen provided in the home market LOT with the selling functions provided in the U.S. LOT. In the home market LOT, Ta Chen provides significant selling functions related to the sales process, R&D, technical services, and after-sales services it does not provide for sales to TCI. Therefore, we find that the LOT in the home market is more advanced than the LOT of the CEP sales. However, since we have preliminarily determined that there is only one LOT in the home market, we are unable to calculate a LOT adjustment. Ta Chen has requested a CEP offset. Because we have preliminarily determined that NV is established at a LOT that is at a more advanced stage of distribution than the LOT of the CEP transactions, and we are unable to quantify a LOT adjustment pursuant to section 773(a)(7)(A) of the Act, for these preliminary results we have applied a CEP offset to the NV-CEP comparisons, in accordance with section 773(a)(7)(B) of the Act.

Currency Conversion

For purposes of the preliminary results, we made currency conversions into U.S. dollars based on the exchange rates in effect on the dates of the U.S. sales, as certified by the Federal Reserve Bank, in accordance with section 773A(a) of the Act.

Preliminary Results of the Review

As a result of our review, we preliminarily determine the weighted-average dumping margins for the period June 1, 2003, through May 31, 2004, to be as follows:

Producer/manufacturer/exporter	Weighted-average margin (percent)
Ta Chen Stainless Pipe Co., Ltd	2.02
Tru-Flow Industrial Co., Ltd.	152.40

The Department will disclose calculations performed for these preliminary results of review within five days of the date of publication of this notice in accordance with 19 CFR 351.224(b). Interested parties may submit case briefs and/or written comments no later than 30 days after the date of publication of these preliminary results of review. See 19 CFR 351.309(c)(ii). Rebuttal briefs and rebuttals to written comments are limited to issues raised in such briefs or comments and may be filed no later

than five days after the time limit for filing the case briefs or comments. See 19 CFR 351.309(d). Parties who submit argument in these proceedings are requested to submit with the argument: (1) a statement of the issue, (2) a brief summary of the argument, and (3) a table of authorities. See 19 CFR 351.309(c). An interested party may request a hearing within 30 days of publication of these preliminary results. See 19 CFR 351.310(c). Any hearing, if requested, will be held two days after the scheduled date for submission of rebuttal briefs. See 19 CFR 351.310(d). The Department will issue the final results of this administrative review, including the results of our analysis of the issues raised in any such written comments or at a hearing, within 120 days of publication of these preliminary results, pursuant to section 751(a)(3)(A) of the Act.

Assessment

The Department shall determine, and CBP shall assess, antidumping duties on all appropriate entries. Pursuant to 19 CFR 351.212(b), the Department calculates an assessment rate for each importer of the subject merchandise for each respondent. Antidumping duties for the rescinded companies 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 the final results of review.

Cash Deposit

The following cash deposit requirements will be effective upon publication of the final results of this administrative review for all shipments of the subject merchandise 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 each of the reviewed companies will be the rate listed in the final results of review; (2) for previously investigated companies not listed above, the cash deposit rate will continue to be the company-specific rate published for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the original less-than-fair-value (LTFV) 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) the cash deposit rate for all other manufacturers or exporters will continue to be the "all others" rate of 51.01 percent, which is the "all others" rate established in the LTFV investigation. These deposit requirements, when imposed, shall remain in effect until publication of the final results of the next administrative review.

Notification to Interested Parties

This notice also serves as a preliminary reminder to importers of their responsibility under 19 C.F.R. 351.402(f)(2) 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 the antidumping duties occurred and the subsequent assessment of double antidumping duties.

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

Dated: June 30, 2005.

Joseph A. Spetrini,

Acting Assistant Secretary for Import Administration.

[FR Doc. 05-13501 Filed 7-8-05; 8:45 am]

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-580-813]

Stainless Steel Butt-Weld Pipe Fittings From Korea; Notice of Final Results of Antidumping Duty Administrative Review

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

SUMMARY: On March 7, 2005, the Department of Commerce (the Department) published the preliminary results of administrative review of the antidumping order covering stainless steel butt-weld pipe fittings from Korea. See *Stainless Steel Butt-Weld Pipe Fittings from Korea; Notice of Preliminary Results of Antidumping Duty Administrative Review*, 70 FR 10982 (March 7, 2005) (*Preliminary Results*). The merchandise covered by this order is stainless steel butt-weld pipe fittings as described in the "Scope of the Order" section of this notice. The period of review (POR) is February 1, 2003, through January 31, 2004. We invited parties to comment on our *Preliminary Results*. Based on our

analysis of the comments received, we have made changes in the margin calculations. 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: July 11, 2005.

FOR FURTHER INFORMATION CONTACT:

Michael Heaney, or Robert James at (202) 482-4475, or (202) 482-0649, respectively, AD/CVD Operations, Office 7, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230.

SUPPLEMENTARY INFORMATION:

Background

On March 7, 2005, the Department published the preliminary results of the 2003-2004 antidumping duty administrative review of stainless steel butt-weld pipe fittings from Korea. See *Preliminary Results*. The review covers Sungkwang Bend Company (SKBC), and the period February 1, 2003, through January 31, 2004. In the *Preliminary Results*, we invited parties to comment. SKBC submitted a case brief on April 6, 2005. Petitioner submitted no comments, and no party filed rebuttal comments.

Scope of the Order

The products covered by this order are certain welded stainless steel butt-weld pipe fittings (pipe fittings), whether finished or unfinished, under 14 inches in inside diameter.

Pipe fittings are used to connect pipe sections in piping systems where conditions require welded connections. The subject merchandise can be 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; (5) high pressures are contained within the system.

Pipe fittings come in a variety of shapes, and the following five are the most basic: "elbows," "tees," "reducers," "stub ends," and "caps." The edges of finished fittings are beveled. Threaded, grooved, and bolted fittings are excluded from this review. The pipe fittings subject to this order are classifiable under subheading 7307.23.00 of the Harmonized Tariff Schedule of the United States (HTSUS).