Dated: Issued this 23rd day, of April 2012.

Donald G. Salo, Jr.,

Acting Assistant Secretary of Commerce for Export Enforcement.

[FR Doc. 2012–10190 Filed 4–26–12; 8:45 am]

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DEPARTMENT OF COMMERCE

International Trade Administration

[A–570–891]

Hand Trucks and Certain Parts Thereof From the People's Republic of China; Extension of Time Limit for Final Results of Antidumping Duty Administrative Review

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

DATES: *Effective Date:* April 27, 2012.

FOR FURTHER INFORMATION CONTACT: Scott Hoefke or Fred Baker, 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) 482–4947 or (202) 482–2924, respectively.

SUPPLEMENTARY INFORMATION:

Background

On January 10, 2012, the Department of Commerce (the Department) published in the **Federal Register** the preliminary results of the 2009–2010 administrative review of the antidumping duty order on hand trucks and certain parts thereof from the People's Republic of China. *See Hand Trucks and Certain Parts Thereof from the People's Republic of China: Preliminary Results of Antidumping Duty Administrative Review,* 77 FR 1464 (January 10, 2012) (*Preliminary Results*).

Extension of Time Limits for Final Results of Review

Section 751(a)(3)(A) of the Tariff Act of 1930, as amended (the Act), requires that the Department complete the final results of an administrative review within 120 days after the date on which notice of the preliminary results was published in the **Federal Register**. However, if it is not practicable to complete the review within this time period, section 751(a)(3)(A) of the Act allows the Department to extend the time limit for the final results to a maximum of 180 days after the publication date of the preliminary results.

The Department finds that it is not practicable to complete the final results of this review within the original time frame because the Department continues to require additional time to analyze issues raised in recently filed case and rebuttal briefs. Thus, the Department finds it is not practicable to complete this review by the current deadline (*i.e.,* May 9, 2012). Accordingly, the Department is extending the time limit for completion of the final results of this administrative review by an additional 60 days (*i.e.,* until July 8, 2012), in accordance with section 751(a)(3)(A) of the Act and 19 CFR 351.213(h)(2).

This extension is issued and published in accordance with sections 751(a)(3)(A) and 777(i) of the Act.

Dated: April 20, 2012.

Christian Marsh,

Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations.

[FR Doc. 2012–10270 Filed 4–26–12; 8:45 am]

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DEPARTMENT OF COMMERCE

International Trade Administration

[A–201–838]

Seamless Refined Copper Pipe and Tube From Mexico: Preliminary Results of Antidumping Duty New Shipper Review

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

SUMMARY: The Department of Commerce (the Department) is conducting a new shipper review of the antidumping duty order on seamless refined copper pipe and tube from Mexico for the period November 22, 2010, through April 30, 2011, in response to a request from GD Affiliates S. de R.L. de C.V. (GD Affiliates).

We preliminarily find that the U.S. sales of subject merchandise produced and exported by Golden Dragon [1] were not sold below normal value (NV). If these preliminary results are adopted in our final results, the Department will instruct U.S. Customs and Border Protection (CBP) to collect cash deposits of zero percent and to liquidate without regard to antidumping duties any entries for which the assessment rate is zero or *de minimis. See* the ''Assessment Rate'' section of this notice. Interested parties are invited to comment on these preliminary results. *See* the ''Preliminary Results of New Shipper Review'' section of this notice.

DATES: *Effective Date:* April 27, 2012.

FOR FURTHER INFORMATION CONTACT: Dennis McClure or Joy Zhang, AD/CVD Operations, Office 3, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue NW., Washington, DC 20230; telephone: (202) 482–5973 or (202) 482–1168, respectively.

SUPPLEMENTARY INFORMATION:

Background

The Department published the antidumping duty order on seamless refined copper pipe and tube from Mexico on November 22, 2010. *See Seamless Refined Copper Pipe and Tube From Mexico and the People's Republic of China: Antidumping Duty Orders and Amended Final Determination of Sales at Less Than Fair Value From Mexico,* 75 FR 71070 (November 22, 2010). On May 31, 2011, the Department received a request from GD Affiliates in accordance with 19 CFR 351.214(c), to conduct a new shipper review of the antidumping duty order on seamless refined copper pipe and tube from Mexico. The Department found that the request for review met the statutory and regulatory requirements for initiation in accordance with section 751(a)(2)(B) of the Tariff Act of 1930, as amended (the Act) and 19 CFR 351.214(d), and initiated the review on June 30, 2011. *See Seamless Refined Copper Pipe and Tube From Mexico: Notice of Initiation of Antidumping Duty New Shipper Review,* 76 FR 39850 (July 7, 2011).

On July 1, 2011, the Department issued its new shipper questionnaire to GD Affiliates. On August 22, 2011, Golden Dragon submitted its section A through D response. On September 6, 2011, the petitioners [2] filed a cost allegation. On October 6, 2011, the Department initiated a cost investigation. On September 21, 2011, the Department issued its first supplemental questionnaire for sections A through D, to Golden Dragon, for which a response was filed on October 12, 2011. On October 26, 2011, the petitioners requested that the Department rescind the review, because GD Affiliates was neither the producer nor exporter of the subject merchandise, and the review was not requested by Golden Dragon's affiliate, Hong Kong GD Trading Co., Ltd., the affiliated

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[1] The Department uses the name Golden Dragon when we refer to the collective group of Golden Dragon companies, which includes GD Affiliates. *See* ''Corporate Structure'' section below.

[2] The domestic interested parties for this proceeding are Cerro Flow Products, LLC, Wieland Copper Products, LLC, Mueller Copper Tube Products, Inc. and Mueller Copper Tube Company, Inc. (collectively, the petitioners).

company that owns the subject merchandise, arranged for its production in Mexico, and sold it in the United States. On November 4, 2011, Golden Dragon responded to the petitioners' request that the Department rescind the review. Golden Dragon contended that the subject merchandise was produced in Mexico and was exported from Mexico by GD Affiliates. Golden Dragon also contended that there is 100 percent common ownership of all Golden Dragon companies involved in the production in Mexico of the subject merchandise sold in the United Sates.

The Department issued a second, third, and fourth supplemental questionnaire for section D, on December 21, 2011, January 30, 2012, and March 27, 2012. Golden Dragon submitted its responses to the section D supplemental on January 18, 2012, February 21, 2012, and April 6, 2012, respectively.

On December 23, 2011, the Department extended the deadline for the preliminary results to April 23, 2012. *See Seamless Refined Copper Pipe and Tube from Mexico: Extension of Time Limits for the Preliminary Results of Antidumping Duty New Shipper Review,* 76 FR 80333 (December 23, 2011).

Scope of the Order

For the purpose of the order, the products covered are all seamless circular refined copper pipes and tubes, including redraw hollows, greater than or equal to 6 inches (152.4 mm) in length and measuring less than 12.130 inches (308.102 mm) (actual) in outside diameter (OD), regardless of wall thickness, bore (*e.g.*, smooth, enhanced with inner grooves or ridges), manufacturing process (*e.g.*, hot finished, cold-drawn, annealed), outer surface (*e.g.*, plain or enhanced with grooves, ridges, fins, or gills), end finish (*e.g.*, plain end, swaged end, flared end, expanded end, crimped end, threaded), coating (*e.g.*, plastic, paint), insulation, attachments (*e.g.*, plain, capped, plugged, with compression or other fitting), or physical configuration (*e.g.*, straight, coiled, bent, wound on spools).

The scope of the order covers, but is not limited to, seamless refined copper pipe and tube produced or comparable to the American Society for Testing and Materials (ASTM) ASTM–B42, ASTM–B68, ASTM–B75, ASTM-B88, ASTM–B88M, ASTM–B188, ASTM-B251, ASTM–B251M, ASTM–B280, ASTM–B302, ASTM–B306, ASTM–359, ASTM–B743, ASTM–B819, and ASTM–B903 specifications and meeting the physical parameters described therein. Also included within the scope of the order are all sets of covered products, including ''line sets'' of seamless refined copper tubes (with or without fittings or insulation) suitable for connecting an outdoor air conditioner or heat pump to an indoor evaporator unit. The phrase ''all sets of covered products'' denotes any combination of items put up for sale that is comprised of merchandise subject to the scope.

''Refined copper'' is defined as: (1) Metal containing at least 99.85 percent by weight of copper; or (2) metal containing at least 97.5 percent by weight of copper, provided that the content by weight of any other element does not exceed the following limits:

Element	Limiting content percent by weight
Ag—Silver	0.25
As—Arsenic	0.5
Cd—Cadmium	1.3
Cr—Chromium	1.4
Mg—Magnesium	0.8
Pb—Lead	1.5
S—Sulfur	0.7
Sn—Tin	0.8
Te—Tellurium	0.8
Zn—Zinc	1.0
Zr—Zirconium	0.3
Other elements (each)	0.3

Excluded from the scope of the order are all seamless circular hollows of refined copper less than 12 inches in length whose OD (actual) exceeds its length. The products subject to the order are currently classifiable under subheadings 7411.10.1030 and 7411.10.1090 of the Harmonized Tariff Schedule of the United States (HTSUS). Products subject to the order may also enter under HTSUS subheadings 7407.10.1500, 7419.99.5050, 8415.90.8065, and 8415.90.8085. Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the scope of the order is dispositive.

Corporate Structure

As the petitioners point out, this new shipper review was requested by GD Affiliates. In its initial questionnaire response, as the petitioners noted, GD Affiliates identified affiliated parties involved with the production and sale of subject merchandise from Mexico. Specifically, GD Affiliates identified the following affiliated parties, which are all wholly owned subsidiaries of Golden Dragon Precise Copper Tube Group, Inc., the corporate parent located in the People's Republic of China: (1) GD Copper Cooperatief U.A.; (2) Hong Kong GD Trading Co. Ltd.; (3) Golden Dragon Holding (Hong Kong) International, Ltd.; (4) GD Copper U.S.A. Inc.; (5) GD Affiliates Servicios S. de R.L. de C.V.; and (6) GD Affiliates. In questionnaire responses, these companies are collectively referred to as Golden Dragon.[3]

In its responses, Golden Dragon explained that Hong Kong GD Trading Co. Ltd. buys the raw material on the world market and arranges to have it shipped to the production facility in Mexico, where it is converted to subject merchandise under consignment pursuant to a maquila agreement with GD Affiliates.[4] Subsequently, finished merchandise is shipped to unaffiliated customers. The questionnaire responses set forth the various activities of each of these entities, showing they are operating as a single entity for purposes of the production and sale of subject merchandise from Mexico to the United States.[5]

Based upon the record of this new shipper review, the Department preliminarily determines that Golden Dragon is the producer and exporter of subject merchandise and, therefore, is entitled to this new shipper review.

Bona Fides Analysis

We preliminarily determine that these sales are *bona fide.* In considering the record of this review we find that there are a significant number of U.S. sales made to unaffiliated parties; these sales were made during and after the period of this review. In addition, there is no information indicating that sales are not commercially reasonable. *See Tianjin Tiancheng Pharmaceutical Co., Ltd.* v. *United States,* 366 F. Supp. 2d 1246, 1249 (CIT 2005). Because the information is business proprietary, see ''Bona Fides Analysis Memorandum'' dated April 23, 2012, for a detailed discussion. We will consider this matter further for the final results.

Period of Review

The period of review (POR) for this new shipper review is November 22, 2010, through April 30, 2011.

Fair Value Comparisons

To determine whether Golden Dragon's sales of subject merchandise from Mexico were made in the United States at less than NV, we compared the monthly, weighted-average constructed export price (CEP) to the monthly, weighted-average NV, as described in

[3] *See* Golden Dragon's August 22, 2011, section A response at A–5 through A–8 and Exhibit A–2; Golden Dragon's August 29, 2011, section D response at D–4 through D–5 and D–17.

[4] *Id.*

[5] *Id.*

the ''U.S. Price'' and ''Normal Value'' sections of this notice. Pursuant to 19 CFR 351.414(c)(1) and (d), we compared CEP to the NV of the foreign like product in the appropriate corresponding calendar month.[6]

Product Comparisons

Pursuant to section 771(16)(A) of the Act, for purposes of determining appropriate product comparisons to the U.S. sales, the Department considers all products, as described in the ''Scope of the Order'' section of this notice above, that were sold in the comparison or third-country market in the ordinary course of trade. In accordance with sections 771(16)(B) and (C) of the Act, where there are no sales of identical merchandise in the comparison or third-country market made in the ordinary course of trade, we compared U.S. sales to sales of the most similar foreign like product based on the characteristics listed in sections B and C of our antidumping questionnaire: (1) Type and ASTM specification; (2) copper alloy unified number system; (3) outer diameter; (4) wall thickness; (5) physical form; (6) temper designation; (7) bore; (8) outer surface; and (9) attachments. We found that Golden Dragon had sales of foreign like product that were identical or similar in these respects to the merchandise sold in the United States, and therefore compared the U.S. product with identical or similar merchandise sold in the home market, based on the characteristics listed above, in that order of priority.

Date of Sale

Pursuant to 19 CFR 351.401(i), the Department will normally use the date of invoice as the date of sale, unless a different date better reflects the date on which the material terms of sale are established. In its response to the Department's questionnaire, Golden Dragon reported the invoice date as the date of sale in both markets. However, in section A of Golden Dragon's response, Golden Dragon reported that the quantity of each transaction is not fixed until the shipment is made. In the case of consignment sales, when the product is withdrawn by a customer, the invoice date is the appropriate date of sale. *See* Golden Dragon's Section A response, dated August 22, 2011, at A–17. Golden Dragon also asserted that the Department should compare U.S. sales to home market sales with the same metal exchange and date, because the invoice date alone is not an appropriate basis to determine the transaction dates to be used in the dumping margin calculations. Golden Dragon argues that the price of copper can fluctuate sharply on a daily basis. *See id. See also* Golden Dragon's Section B response, dated August 22, 2011, at B–19–21. However, as noted below, we do not find that this case warrants special treatment of costs which warrants comparison of U.S. sales to home market sales by invoice date and the same metal exchange date. Accordingly, we preliminarily find invoice date to be the appropriate date of sale with respect to Golden Dragon's sales to the U.S. and home market. However, during the POR, shipment occurred prior to invoice date for certain sales. Therefore, consistent with the Department's practice, we used the shipment date as the date of sale where the shipment date occurs before the invoice date because the quantity is fixed at the time of shipment. *See Stainless Steel Sheet and Strip in Coils from the Republic of Korea: Preliminary Results and Partial Rescission of Antidumping Duty Administrative Review,* 71 FR 18074, 18079–80 (April 10, 2006), unchanged in *Stainless Steel Sheet and Strip in Coils from the Republic of Korea; Final Results and Rescission of Antidumping Duty Administrative Review in Part,* 72 FR 4486 (January 31, 2007), and the accompanying Issues and Decision Memorandum at Comments 4 and 5.

U.S. 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,'' as adjusted under sections 772(c) and (d) of the Act. For purposes of this new shipper review, Golden Dragon classified its U.S. sales as CEP sales because Golden Dragon's U.S. affiliate is responsible for the sale to the unaffiliated customer. Since Golden Dragon's U.S. affiliate is responsible for the sale to the unaffiliated customer in the United States, we are treating Golden Dragon's U.S. sales as CEP sales. We calculated CEP using the price Golden Dragon charged its unaffiliated customer. We made deductions and adjustments, where appropriate, from the starting price for international freight, inland insurance, U.S. warehouse expenses, U.S. brokerage and handling expenses, credit expenses, inventory carrying costs incurred in the United States, and other indirect selling expenses in the United States associated with economic activity in the United States. *See* sections 772(c)(2)(A) and 772(d)(1) of the Act. Pursuant to section 772(d)(3) of the Act, we made an adjustment for CEP profit.

Information about the specific adjustments and our analysis of the adjustments is business proprietary, and is detailed in the Memorandum to The File, through James Terpstra, Program Manager, from Dennis McClure, International Trade Analyst, Analysis Memorandum for Golden Dragon Affiliates S. de R.L. de C.V. for the Preliminary Results of the Antidumping Duty New Shipper Review of Seamless Refined Copper Pipe and Tube from Mexico, dated concurrently with this notice (Preliminary Analysis Memorandum).

Normal Value

A. Home Market Viability

In order to determine whether there is a sufficient volume of sales in the home market to serve as a viable basis for calculating NV (*i.e.*, the aggregate volume of home market sales of the foreign like product is five percent or more of the aggregate volume of U.S. sales), we compared the volume of Golden Dragon's home market sales of the foreign like product to the volume of its U.S. sale of subject merchandise, in accordance with section 773(a)(1)(B)(ii)(II) of the Act. Based on this comparison, we determined that Golden Dragon had sufficient sales in the home market to serve as a viable basis for calculating NV during the POR. *See* Golden Dragon's Section A response, dated August 22, 2011, at Exhibit A–1.

B. Level of Trade

In accordance with section 773(a)(1)(B)(i) 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 export price or CEP sales in the U.S. market. For further discussion of our LOT analysis, see Preliminary Analysis Memorandum.

After analyzing the information on the record with respect to the following selling activities: (1) Sales Forecasting;

[6] In these preliminary results, the Department applied the weighted-average dumping margin calculation method adopted in *Antidumping Proceedings: Calculation of the Weighted-Average Dumping Margin and Assessment Rate in Certain Antidumping Proceedings: Final Modification,* 77 FR 8101 (February 14, 2012) (*Final Modification for Reviews*). In particular, the Department compared monthly weighted-average export prices (or CEPs) with monthly weighted-average NVs and granted offsets for non-dumped comparisons in the calculation of the weighted-average dumping margin.

(2) Strategic/Economic Planning; (3) Engineering Services; (4) Advertising; (5) Sales Promotion; (6) Packing; (7) Inventory Maintenance; (8) Order Input/Processing; (9) Direct Sales Personnel; (10) Sales/Marketing Support; (11) Technical Assistance; (12) Manage Cash Discounts; (13) Pay Commissions; (14) Provide After-Sales Services; (15) Arrange Freight and Delivery; and (16) Negotiate, Order, and Collect Payment, we preliminarily find that all reported sales are made at the same LOT. For a further discussion of LOT, see ''Level of Trade Analysis'' section in the Preliminary Analysis Memorandum.

C. Cost of Production Analysis

In accordance with section 773(b)(2)(A) of the Act, to initiate a cost of production (COP) investigation the Department must have ''reasonable grounds'' to believe or suspect that sales of the foreign like product under consideration for the determination of NV have been made at prices below the COP of that product. An allegation will be deemed to have provided reasonable grounds if: (1) A reasonable methodology is used in the calculation of the COP including the use of the respondent's actual data, if available; (2) using this methodology, sales are shown to be made at prices below the COP; and (3) the sales allegedly made at below cost are representative of a broader range of foreign models which may be used as a basis for NV. *See* section 773(b)(2)(A)(i) of the Act and *Notice of Preliminary Results of the New Shipper Review of the Antidumping Duty Order on Certain Hot-Rolled Flat-Rolled Carbon Quality Steel Products from Brazil,* 70 FR 48668, 48670 (August 19, 2005), unchanged in *Notice of Final Results of New Shipper Review of the Antidumping Duty Order on Certain Hot-Rolled Flat-Rolled Carbon Quality Steel Products from Brazil*, 70 FR 62297 (October 31, 2005). The Department found that pursuant to 773(b)(2)(A)(i) of the Act, the petitioners provided, in their September 6, 2011, sales-below-cost allegation, a reasonable basis to believe or suspect that Golden Dragon was selling seamless refined copper pipe and tube at below the COP in the home market. See Memorandum to Melissa Skinner from the Team, The Domestic Producers' Allegation of Sales Below the Cost of Production for GD Affiliates S. de R.L. de C.V., Golden Dragon Precise Copper Tube Group, Inc., and GD Copper (U.S.A.), dated October 6, 2011. As a result, the Department initiated an investigation to determine whether Golden Dragon made home market sales during the POR at prices below COP.

Volatility in Raw Materials

Golden Dragon alleges that the volatility in daily commodity metal prices poses unique issues that the Department's traditional antidumping methodology does not adequately address.[7] Golden Dragon asserts that because it has shown that the company goes to great lengths in the normal course of business to eliminate all risk associated with metal fluctuations, the Department should rely on Golden Dragon's reported day-specific [8] metal costs, rather than POR weighted-average metal costs for purposes of its margin analysis, consistent with the Department's practice (*see Brass Sheet and Strip from Germany: Amended Final Results of Antidumping Duty Administrative Review*, 75 FR 66347 (October 28, 2010) and accompanying Issues and Decision Memorandum at Comment 1 (*Brass Sheet and Strip*)).

Golden Dragon claims that because of the risks associated with fluctuating copper prices, the company has developed a business practice where Golden Dragon and its customers agree to fix the copper price component of the sales of seamless copper pipe and tube based on published prices from a global commodity futures exchange, such as the London Metals Exchange (LME).[9] The prices that Golden Dragon subsequently invoices its customers are comprised of two components, the agreed upon fixed metal price and a fabrication charge, both of which are listed separately on the invoice for each sales transaction.[10] Golden Dragon claims that this business model, and the company's metal hedging mechanism,[11] allows Golden Dragon to shift the entire risk of fluctuating metal prices to its customers.[12]

In *Brass Sheet and Strip*, the Department found that the respondent obtained metal neutrality as a result of its business practice of purchasing the same quantity of metal at the same metal price (*e.g.*, LME price) for the same day (''metal fixation day'') as the sale price of the metal agreed to with its customer (*i.e.*, metal price reflected on the respondent's sales invoice to the customer). In those instances where the purchase quantity and sales quantity of metal differed on a given day (metal fixation date), the difference in quantity was hedged. Because the Department found that the respondent's sales and purchases were specifically linked on a daily basis through back-to-back physical purchases or hedging transactions in *Brass Sheet and Strip*, the Department determined that the reliance on the respondent's reported day-specific metal costs was warranted. As such, the Department departed from its normal practice of calculating a weighted-average POR metal cost and relied instead on the reported day-specific metal costs.

In the instant case, Golden Dragon claims that Hong Kong GD Trading Co., Ltd.'s metal purchasing and hedging mechanism is identical to the *Brass Sheet and Strip* respondent's metal purchasing and hedging practices. As such, the Golden Dragon asserts that the Department should rely on Golden Dragon's reported day-specific metal costs consistent with *Brass Sheet and Strip*. We disagree. The record evidence submitted by Golden Dragon does not show that the quantities of metal reported for specific metal fixation dates for Golden Dragon's sales to customers in Mexico and the United States were specifically linked on a daily basis through back-to-back physical purchases or hedging transactions. For example, for home market and U.S. sales [13] with metal fixation dates occurring on specific days within December 2010, we were unable to reconcile the sales quantities to the purchasing and hedging transaction information submitted by Golden Dragon for the month of December 2010.[14] Because the record evidence in this case fails to demonstrate that Golden Dragon is able to maintain complete metal cost neutrality, similar to the respondent in *Brass Sheet and Strip*, we preliminarily find that the reliance on a daily metal cost methodology is not warranted. Therefore, we have relied on our normal practice of calculating a POR weighted-average cost of metal for our preliminary analysis.

[7] *See, e.g.*, Golden Dragon's August 29, 2011 submission at A–18.

[8] Day-specific costs reported by Golden Dragon include metal costs specific to a particular day, a week-long average, a monthly average, or an average of months. *See, e.g.*, Golden Dragon's April 6, 2012 submission at exhibit 1, data field ''METALDTH.''

[9] *See* Golden Dragon's Section A response, dated August 22, 2011, at A–17.

[10] *See, e.g.*, Golden Dragon's January 18, 2012 submission at exhibit SSD–5.

[11] *See* Golden Dragon's January 18, 2012 submission at 8 for a description of the hedging mechanism.

[12] *See* Golden Dragon's Section D response, dated August 29, 2011, at D–16.

[13] *See* data file accompanying Golden Dragon's April 6, 2012 submission titled ''GDCOPHM04'' and data file accompanying Golden Dragon's February 21, 2012 submission titled ''GDCOPUS02,'' respectively.

[14] *See, e.g.*, Golden Dragon's February 21, 2012 submission at exhibits 3SD–3, 3SD–4, 3SD–5, and 3SD–6.1.

1. Calculation of Cost of Production

In accordance with section 773(b)(3) of the Act, we calculated Golden Dragon's COP based on the sum of materials and conversion for the foreign like product, plus amounts for general and administrative expenses and interest expenses (*see* ''Test of Comparison Market Sales Prices'' section, below, for treatment of home market selling expenses). We revised Golden Dragon's reported metal costs to reflect the weighted-average metal consumption cost for the POR. We recalculated the per-unit cost of services provided to GD Affiliates by Hong Kong GD Trading Co., Ltd., and Golden Dragon Holding (Hong Kong) International, Ltd. by applying the reported services ratio to the per-unit total cost of manufacturing rather than the per-unit direct material costs as reported by Golden Dragon. Details regarding the calculation of COP, including adjustments made to the COP reported by Golden Dragon, as well as other calculation details can be found in the Golden Dragon Preliminary Cost Memorandum. *See* Cost of Production and Constructed Value Calculation Adjustments for the Preliminary Results—G.D. Affiliates S. de R.L. de C.V., Golden Dragon Precise Copper Tube Group, Inc., and GD Copper (USA) from LaVonne Clark to Neal Halper, dated concurrently with this notice.

2. Test of Comparison Market Sales Prices

On a product-specific basis, pursuant to section 773(a)(1)(B)(i) of the Act, we compared the adjusted weighted-average COP to the home market sales prices of the foreign like product, in order to determine whether the sale prices were below the COP. For purposes of this comparison, we used COP exclusive of selling and packing expenses. The prices (inclusive of billing adjustments, where appropriate) were exclusive of any applicable movement charges, discounts, direct and indirect selling expenses, and packing expenses.

3. Results of the COP Test

In determining whether to disregard home market sales made at prices below the COP, we examined, in accordance with sections 773(b)(1)(A) and (B) of the Act whether: (1) within an extended period of time, such sales were made in substantial quantities; and (2) such sales were made at prices which permitted the recovery of all costs within a reasonable period of time in the normal course of trade. In accordance with sections 773(b)(2)(B) and (C) of the Act, where less than 20 percent of the respondent's home market sales of a given product are at prices less than the COP, we do not disregard any below-cost sales of that product because we determine that in such instances the below-cost sales were not made within an extended period of time and in ''substantial quantities.'' Where 20 percent or more of a respondent's sales of a given product are at prices less than the COP, we disregard the below-cost sales when: (1) they were made within an extended period of time in ''substantial quantities,'' in accordance with sections 773(b)(2)(B) and (C) of the Act; and (2) based on our comparison of prices to the weighted-average COPs for the POR, they were at prices which would not permit the recovery of all costs within a reasonable period of time, in accordance with section 773(b)(2)(D) of the Act.

We found that, for certain products, more than 20 percent of Golden Dragon's home market sales were at prices less than the COP and, in addition, such sales did not provide for the recovery of costs within a reasonable period of time. We therefore excluded these sales and used the remaining sales as the basis for determining NV, in accordance with section 773(b)(1) of the Act.

D. Calculation of Normal Value Based on Comparison Market Prices

We calculated NV for Golden Dragon on the reported packed, delivered prices, FOB plant, or delivered to the customer's warehouse and sold on a consignment basis to comparison market customers. We made deductions from the starting price, where appropriate, for billing adjustments, early payment discounts, credit expenses, and inland freight, pursuant to section 773(a)(6)(B)(ii) of the Act.

We added U.S. packing costs and deducted home market packing costs, in accordance with sections 773(a)(6)(A) and (B)(i) of the Act. We also made adjustments, in accordance with 19 CFR 351.410(e), for indirect selling expenses incurred in the home market or the United States where commissions were granted on sales in one market but not in the other, the ''commission offset.'' Specifically, where commissions are incurred in one market, but not in the other, we will limit the amount of such allowance to the amount of either the indirect selling expenses incurred in the one market or the commissions allowed in the other market, whichever is less.

When comparing U.S. sales with comparison market sales of similar, but not identical, merchandise, we also made adjustments for physical differences in the merchandise in accordance with section 773(a)(6)(C)(ii) of the Act and 19 CFR 351.411. We based this adjustment on the difference in the variable cost of manufacturing for the foreign like product and subject merchandise. *See* 19 CFR 351.411(b).

Currency Conversion

We made currency conversions into U.S. dollars in accordance with section 773A(a) of the Act and 19 CFR 351.415(a) based on the exchange rates in effect on the dates of the U.S. sales as certified by the Federal Reserve Bank.

Preliminary Results of New Shipper Review

As a result of our review, we preliminarily find, in accordance with 19 CFR 351.214(i)(1), that the following weighted-average dumping percentage margin exists for Golden Dragon for the period November 22, 2010, through April 30, 2011:

Manufacturer/exporter	Weighted-average dumping margin (percent)
Golden Dragon	0.00

Assessment Rate

Upon completion of this new shipper review, the Department shall determine, and CBP shall assess, antidumping duties on all appropriate entries, in accordance with 19 CFR 351.212(b). The Department intends to issue assessment instructions for Golden Dragon directly to CBP 15 days after the date of publication of the final results of this new shipper review.

If Golden Dragon's weighted-average dumping margin is above *de minimis* in the final results of this review, we will calculate an importer-specific assessment rate on the basis of the ratio of the total amount of antidumping duties calculated for the importer's examined sales and the total entered value of the sales in accordance with 19 CFR 351.212(b)(1).[15] We will instruct CBP to assess antidumping duties on all appropriate entries covered by this review if the importer-specific assessment rate calculated in the final results of this review is above *de minimis* (*i.e.*, at or above 0.50 percent). Pursuant to 19 CFR 351.106(c)(2), we intend to instruct CBP to liquidate

[15] In these preliminary results, the Department applied the assessment rate calculation method adopted in *Final Modification for Reviews*, *i.e.* on the basis of monthly average-to-average comparisons using only the transactions associated with that importer with offsets being provided for non-dumped comparisons.

without regard to antidumping duties any entries for which the assessment rate is zero or *de minimis* (*i.e.*, less than 0.50 percent). See 19 CFR 351.106(c)(1).

Cash Deposit Requirements

The following cash deposit requirements will be effective 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 new shipper review, as provided by section 751(a)(2)(C) of the Act: (1) The cash deposit rate for subject merchandise that is manufactured by Golden Dragon and exported by Golden Dragon established in the final results of this new shipper review, except no cash deposit will be required if its weighted-average dumping margin is *de minimis* (*i.e.*, less than 0.5 percent); (2) if the exporter is not a firm covered in this review, but was covered in a previous review or the original less-than-fair-value (LTFV) investigation, 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 previous review, or the original 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 and/or exporters of this merchandise, shall be 26.03 percent, the all-others rate established in the LTFV investigation. *See Seamless Refined Copper Pipe and Tube From Mexico and the People's Republic of China: Antidumping Duty Orders and Amended Final Determination of Sales at Less Than Fair Value From Mexico*, 75 FR 71070 (November 22, 2010). These requirements, when imposed, shall remain in effect until further notice.

Further, effective upon publication of the final results, we intend to instruct CBP that importers may no longer post a bond or other security in lieu of a cash deposit on imports of seamless refined copper pipe and tube from Mexico, manufactured by Golden Dragon and exported by Golden Dragon. These cash deposit requirements, when imposed, shall remain in effect until further notice.

Disclosure and Public Hearing

The Department will disclose to parties the calculations performed in connection with these preliminary results within five days of the date of public announcement. *See* 19 CFR 351.224(b). Unless notified by the Department, pursuant to 19 CFR 351.309(c)(ii), interested parties may submit cases briefs not later than 30 days after the date of publication of this notice. Rebuttal briefs, limited to issues raised in the case briefs, may be filed not later than five days after the deadline for filing the case briefs. *See* 19 CFR 351.309(d). Parties who submit case briefs or rebuttal briefs in this proceeding are requested to submit with each argument: (1) A statement of the issue; (2) a brief summary of the argument; and (3) a table of authorities. Additionally, parties are requested to provide their case briefs and rebuttal briefs in electronic format (*e.g.*, WordPerfect, Microsoft Word, Adobe Acrobat, *etc.*).

Interested parties who wish to request a hearing or to participate if one is requested must submit a written request to the Assistant Secretary for Import Administration within 30 days of the date of publication of this notice. Requests should contain: (1) The party's name, address and telephone number; (2) the number of participants; and (3) a list of issues to be discussed. Issues raised in the hearing will be limited to those raised in the case and rebuttal briefs. *See* 19 CFR 351.310(c).

The Department will issue the final results of this review, including the results of its analysis of issues raised in any written briefs, within 90 days of signature of these preliminary results, unless the final results are extended. *See* section 751(a)(2)(B)(iv) of the Act.

Notification to Importers

This notice serves as a preliminary reminder to importers of their responsibility under 19 CFR 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 antidumping duties occurred and the subsequent assessment of double antidumping duties.

This new shipper review is issued and published in accordance with sections 751(a)(2)(B)(iv) and 777(i)(1) of the Act, as well as 19 CFR 351.214(i).

Dated: April 23, 2012.

Paul Piquado,

Assistant Secretary for Import Administration.

[FR Doc. 2012–10241 Filed 4–26–12; 8:45 am]

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DEPARTMENT OF COMMERCE

International Trade Administration

[A–428–815, A–580–816]

Corrosion-Resistant Carbon Steel Flat Products From Germany and South Korea: Extension of Time Limits for Preliminary and Final Results of Third Antidumping Duty Sunset Reviews

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

DATES: *Effective Date:* April 27, 2012.

FOR FURTHER INFORMATION CONTACT: Dennis McClure or James Terpstra at 202–482–5973 or 202–482–3965, respectively, AD/CVD Operations, Office 3, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue NW., Washington, DC 20230.

Background

On January 3, 2012, the Department of Commerce (the Department) initiated the third sunset reviews of the antidumping duty (AD) orders on corrosion-resistant carbon steel flat products (CORE) from Germany and South Korea (Korea), pursuant to section 751(c) of the Tariff Act of 1930, as amended (the Act). *See Initiation of Five-Year (''Sunset'') Review,* 77 FR 85 (January 3, 2012). Within the deadline specified in 19 CFR 351.218(d)(1)(i), the Department received notices of intent to participate, in both sunset reviews, on behalf of United States Steel Corporation, Nucor Corporation, and ArcelorMittal Steel USA (collectively, domestic interested parties). Each claimed interested party status under section 771(9)(C) of the Act, as a producer of domestic like product. The Department received timely substantive responses from the domestic interested parties. On February 22, 2012, after analyzing the substantive and rebuttal responses of interested parties, consistent with 19 CFR 351.218(e)(1)(ii)(A), the Department determined to conduct expedited sunset reviews of these AD orders on the basis that no respondent interested party submitted a substantive response in either review.

On February 14, 2012, the Department published in the **Federal Register** a notice entitled *Antidumping Proceedings: Calculation of the Weighted-Average Dumping Margin and Assessment Rate in Certain Antidumping Duty Proceedings; Final Modification,* 77 FR 8101 (February 14, 2012) (*Final Modification for Reviews*).