This notice serves as a final reminder to importers of their responsibility under § 353.26 of the Department's regulations 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 notice also serves as a reminder to parties subject to administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with § 353.34(d) of the Department's regulations. Timely notification of return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

This administrative review and this notice are in accordance with § 751(a)(1) of the Act (19 U.S.C. 1675(a)(1)) and § 353.22 of the Department's regulations.

Dated: April 2, 1997.

Robert S. LaRussa,

Acting Assistant Secretary for Import Administration.

[FR Doc. 97–9113 Filed 4–14–97; 8:45 am]

BILLING CODE 3510–DS–P

DEPARTMENT OF COMMERCE

International Trade Administration

[A–401–805]

Certain Cut-to-Length Carbon Steel Plate From Sweden: Final Results of Antidumping Duty Administrative Review

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

ACTION: Notice of final results of antidumping duty administrative review.

SUMMARY: On October 4, 1996, the Department of Commerce (the Department) published the preliminary results of its administrative review of the antidumping duty order on certain cut-to-length carbon steel plate from Sweden. This review covers one manufacturer/exporter of the subject merchandise to the United States and the period August 1, 1994 through July 31, 1995. We gave interested parties an opportunity to comment on our preliminary results. We have not changed the results from those presented in the preliminary results of review.

EFFECTIVE DATE: April 15, 1997.

FOR FURTHER INFORMATION CONTACT: Elizabeth Patience or Jean Kemp, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230; telephone: (202) 482–3793.

APPLICABLE STATUTE AND REGULATIONS: Unless otherwise indicated, all citations to the Tariff Act of 1930, as amended (the Act), are references to the provisions effective January 1, 1995, the effective date of the amendments made to the Act by the Uruguay Round Agreements Act (URAA). In addition, unless otherwise indicated, all citations to the Department's regulations are to the current regulations, as amended by the interim regulations published in the **Federal Register** on May 11, 1995 (60 FR 25130).

SUPPLEMENTARY INFORMATION:

Background

On October 4, 1996, the Department published in the **Federal Register** (61 FR 51898) the preliminary results of its administrative review of the antidumping duty order on certain cut-to-length carbon steel plate from Sweden (58 FR 44162). We gave interested parties an opportunity to comment on our preliminary results and held a public hearing on November 19, 1996. We received written comments from SSAB Svenskt Stål AB (SSAB), respondent, and from petitioners: Bethlehem Steel Corporation, U.S. Steel Group (a unit of USX Corporation), Inland Steel Industries Inc., Gulf States Steel Inc. of Alabama, Sharon Steel Corporation, Geneva Steel, and Lukens Steel Company. At the request of respondent and petitioners, a public hearing was held on November 19, 1996. We have now completed the administrative review in accordance with section 751(a) of the Act.

Scope of Review

Certain cut-to-length plate includes hot-rolled carbon steel universal mill plates (*i.e.*, flat-rolled products rolled on four faces or in a closed box pass, of a width exceeding 150 millimeters but not exceeding 1,250 millimeters and of a thickness of not less than 4 millimeters, not in coils and without patterns in relief), of rectangular shape, neither clad, plated nor coated with metal, whether or not painted, varnished, or coated with plastics or other nonmetallic substances; and certain hot-rolled carbon steel flat-rolled products in straight lengths, of rectangular shape, hot rolled, neither clad, plated, nor coated with metal, whether or not painted, varnished, or coated with plastics or other nonmetallic substances, 4.75 millimeters or more in thickness and of a width which exceeds 150 millimeters and measures at least twice the thickness, as currently classifiable in the HTS under item numbers 7208.40.3030, 7208.40.3060, 7208.51.0030, 7208.51.0045, 7208.51.0060, 7208.52.0000, 7208.53.0000, 7208.90.0000, 7210.70.3000, 7210.90.9000, 7211.13.0000, 7211.14.0030, 7211.14.0045, 7211.90.0000, 7212.40.1000, 7212.40.5000, 7212.50.0000. Included are flat-rolled products of non-rectangular cross-section where such cross-section is achieved subsequent to the rolling process (*i.e.*, products which have been worked after rolling)—for example, products which have been beveled or rounded at the edges. Excluded is grade X–70 plate. These HTS item numbers are provided for convenience and Customs purposes. The written description remains dispositive.

The period of review (POR) is August 1, 1994, through July 31, 1995.

Analysis of Comments Received

Comment 1—Reconciliation of Kalkyl System Costs

SSAB argues that it maintains two cost accounting systems, the normal cost accounting system and the kalkyl system. The company's normal cost accounting system is used for financial accounting purposes and records total costs for each major cost center. The kalkyl system, on the other hand, is a ''parallel system'' which is used to compute budgeted costs for each order item. Respondent contends that the kalkyl system is an alternate cost accounting system and not a ''sales estimating tool'' as stated in the Department's preliminary results. SSAB states that it uses the kalkyl system to ensure profitability of orders it accepts and that the kalkyl system has been used historically in the normal course of business. SSAB further notes that this system has been accepted by the Department in a past review. Respondent claims that the kalkyl system is the only costing system maintained by its Oxelösund facility (SSOX) that contains the cost detail required to meet the Department's demands for costs per control number (*i.e.*, per product).

SSAB argues that it notified the Department of the fact that the kalkyl system was not a formal part of SSOX's

normal cost and financial accounting system but, rather a separate and distinct system relied upon by the company in the normal course of business. Despite this fact, according to SSAB, the Department, at verification, insisted that the kalkyl system be reconciled to costs recorded under the company's normal cost accounting system as presented in its audited financial statements. SSAB asserts that the Department has discretion as to whether to reconcile the submitted costs to audited financial statements and, since it did not do so in the last review, it abused its discretion by making reconciliation a requirement in this review. SSAB maintains that the SSOX kalkyl system provided an accurate, reliable, and fully verifiable cost database. SSAB argues that the Department would have rejected any new data base SSAB tried to create based on a revised accounting system and would have resorted to facts available. *See Foam Extruded PVC and Polystyrene Framing Stock from the United Kingdom: Final Determination of Sales at Less Than Fair Value,* 61 FR 51411, 51415 (October 2, 1996) (*Framing Stock*).

SSAB also argues that the Department's determination that it failed the cost verification because it could not reconcile its reported costs to the costs in the financial accounting system is arbitrary, capricious, and is contrary to law. According to SSAB, the Department's actual past practice demonstrates that reconciliation of reported costs to audited financial statements is not a mandatory test uniformly applied by the Department. SSAB contends that the Department determined in *Certain Pasta From Turkey: Final Determination of Sales at Less Than Fair Value,* 61 FR 30309, 30317 (June 14, 1996) that the refusal of the Turkish respondent to provide the financial statements to the Department did not warrant total adverse facts available as the Department was, through some unexplained means, ''able to substantiate much of the remaining information contained in its COP/CV data base.'' *See also, Framing Stock, Certain Pasta from Italy: Final Determination of Sales at Less Than Fair Value,* 61 FR 30326, 30358 (June 14, 1996), and *Welded Stainless Steel Pipe from Malaysia: Final Determination of Sales at Less Than Fair Value,* 59 FR 4023, 4027 (January 28, 1994).

Moreover, SSAB alleges that the cost verification methodology employed by the Department in this review is arbitrary, capricious, and contrary to law. SSAB contends that in this review, the Department verifiers applied a dramatically different verification methodology than the first review by demanding that SSOX first directly reconcile all submitted kalkyl-based cost data with SSOX's normal accounting system. Respondent argues that verifiers in this review pursued reconciliation of the reported kalkyl costs to SSOX's financials and therefore refused to, or had no time to, verify the accuracy of the kalkyl costs (and the reported SSOX costs) as a stand-alone system. Respondent maintains that it had no reason to believe, on the basis of section D of the Department's questionnaire or supplemental cost questionnaires, that the Department would, without notice, change its methodology in the second review cost verification and require SSOX to reconcile the kalkyl product-specific cost data directly to the cost data contained in SSOX's financial statements.

SSAB argues, citing *Shikoku Chemicals Corp.* v. *United States,* 795 F. Supp. 417 (CIT 1992), *National Corn Grower's Association* v. *Baker,* 840 F.2d 1547, 1555 (Fed. Cir. 1988), and *IPSCO, Inc.* v. *United States,* 687 F. Supp. 614, 631 n.27, that it was an abuse of discretion for the Department, in the second administrative review, to change, without prior notice to SSAB, the verification methodology used by the Department in the first review and relied upon by SSAB in reporting its cost data in the second administrative review. Respondent cites to *Calcium Hypochlorite from Japan,* 55 FR 41259 (October 10, 1990) as a case where the Department reversed its preliminary decision and made an adjustment consistent with previous reviews for the ''purposes of administrative equity.''

Respondent contends that in evaluating the kalkyl system and in establishing the verification outline, the Department ignored the fact that the kalkyl system is not a formal part of either SSOX's cost accounting system or SSOX's financial accounting system. Respondent argues that the statute requires the Department to consider all allocations of costs if they have been historically used by the producer and reasonably reflect costs associated with the production and sale of the merchandise. However, respondent argues that the statute does not mention normal accounting records, audited financials or the reconciliation of all reported product-specific costs to the audited financials or normal accounting systems of a respondent. Respondent argues that the Department's regulations do not require reconciliation to audited financials. Additionally, respondent maintains that neither the statute nor the regulations regarding verification discuss either a full reconciliation of all reported costs to audited financials or minimum thresholds a respondent must meet during a verification.

SSAB maintains that it advised the Department early in this proceeding that the SSOX normal accounting system does not track product-specific costs. Citing *American Permac, Inc.* v. *United States,* 703 F. Supp. 97 (CIT 1988), respondent claims there is nothing in the statute or regulations that requires a respondent, during verification, to ''precisely and conclusively'' tie its reported costs directly into a respondent's normal accounting system.

Respondent argues that SSOX was able to establish a link between the normal kalkyl system costs and the costs reported in the company's financial accounting system demonstrating that the total normal kalkyl system costs were completely consistent with the total costs in the accounting system. *See Silicon Metal from Brazil,* 61 FR 46763, 46767 (September 5, 1996). Respondent maintains that once this link was established, the verification team should have, but failed to, move on to verify the costs contained in the SSOX kalkyl system and to verify SSAB Tunnplåt's (SSTP) reported costs.

Petitioners argue that the cost data submitted by SSAB could not be verified to the Department's satisfaction. Additionally, petitioners contend that SSAB's submitted costs could not be reconciled to its audited financial records. Petitioners maintain that respondent's submitted costs were not demonstrated to be accurate and reliable. Petitioners claim that because the kalkyl system is a management reporting system and not an alternative cost accounting system, generally accepted accounting principles are not applicable. Moreover, petitioners maintain that SSAB's representation that the kalkyl system is maintained in the ordinary course of business does not demonstrate that the system reflects actual costs or is otherwise accurate and reliable.

Petitioners contend that the Department's request for a reconciliation between SSAB's submitted costs and the company's normal accounting system and its audited financial statements was reasonable, consistent with longstanding practice, supported by substantial evidence and in accordance with law. Petitioners argue that the Department's verification methodology is consistent with longstanding practice, supported by substantial evidence, and in accordance with law. Petitioners note

that the Department is provided with wide discretion in determining the verification methodology it will employ and the Department's verification team properly determined not to accept new cost information at verification.

Department Position

We disagree with SSAB. The Department's practice with respect to calculating costs is directed by section 773(f)(1)(A) of the Act. This provision specifically requires that costs be calculated based on the records of the exporter or producer of the merchandise, if such records are kept in accordance with the generally accepted accounting principles (GAAP) of the exporting country and reasonably reflect the costs associated with the production and sale of the merchandise. Consistent with the statute, the Department will accept costs of the exporter or producer *if* they are based on the records which are kept in accordance with GAAP of the exporting country *and* reasonably reflect the costs associated with the production and sale of the merchandise. After establishing that the costs are based on the normal books and records, which are in conformity with GAAP, the Department is charged with determining if those costs reasonably reflect the costs associated with the production and sale of the merchandise, *i.e.*, have they been properly allocated to the products. In determining if the costs were properly allocated to products the Department will look at whether the allocation methods have been historically used.

In this case, SSAB has stated that it has two cost accounting systems, its normal financial accounting system and the kalkyl system. From the financial accounting system, the company prepares its audited financial statements. These financial statements reflect the company's actual costs, in accordance with GAAP. The basic accuracy of the statements and their consistency with GAAP is evidenced by the opinion of the independent auditors. With regard to its kalkyl system, SSAB explains that it is ''not a formal part of either the cost accounting system or the financial accounting system. Instead it is used as a tool in assessing the appropriate price for a given order.'' *See* SSAB's May 27, 1996 response to the Department's supplemental Section D questionnaire at 39. SSAB further explains that the two systems are ''designed around entirely different parameters, and are designed to serve completely different purposes.'' *See* respondent's case brief at 18. With regard to SSAB's argument that they had to report costs using the more specific kalkyl system or suffer the consequences of facts available, we disagree. We find the fact that the kalkyl system is capable of calculating more detailed product-specific costs to be without significance to proper cost reporting if such costs cannot be shown to be the actual costs incurred by the company as recorded in financial accounting records that are maintained following GAAP.

Further, we note that the system SSAB used to prepare its cost response for its SSOX facility was not the company's usual kalkyl system but, instead, was a ''modified'' version of the kalkyl system. Verification testing showed that the per unit costs from the ''modified'' kalkyl system (*i.e.*, the submitted cost data) were substantially less than the costs in the company's basic kalkyl system. SSAB was unable to reconcile these discrepancies during verification. Apart from the inconsistencies between the reported costs and the kalkyl system costs, the Department's verification also established that both the total production costs and the per unit costs from SSAB's kalkyl system differed from information in the company's financial accounting system (*i.e.*, the financial statements). SSAB was unable to reconcile these discrepancies. In short, the company was unable to demonstrate that the submitted data properly reflected the actual costs incurred by the company as recorded in its normal system, consistent with GAAP. (The cost verification report details the specific procedures performed and the results of this testing. *See* Memorandum from Theresa Caherty and Elizabeth Patience, September 20, 1996, the Cost Verification Report. *See also, Certain Cut-to-Length Carbon Steel Plate From Sweden: Preliminary Results of Antidumping Duty Administrative Review* 61 FR 51898, 51899, October 4, 1996.)

With regard to SSAB's claim that the Department changed its verification standard from the prior review period without providing notice of this change, we disagree and note that the Department's basic methodology (*i.e.*, the requirement that the submitted costs be reconciled to the company's normal accounting records maintained in accordance with GAAP) was unchanged. SSAB's statement that in the first review period it ''could not reconcile its kalkyl-based reported costs directly to SSOX's normal accounting system'' is not supported by the findings of that proceeding. *See* Memorandum from Paul McEnrue, August 3, 1995, Public Version of Cost Verification Report.

Consistent with the statute and legislative history, the Department has a long-standing practice of requiring a reconciliation of the reported data to the company's financial statements. This practice ensures that the reported costs are reflective of the company's actual experience as shown in its books and records. (*See* S. Rep. No. 412, 103rd Cong., 2nd Sess. 74–75 (1994) ''* * * costs that most accurately reflect the resources actually used on the production of the merchandise in question.'' *See also* H.R. Rep. No. 826, 103rd Cong. Sess., pt. 1, at 90–91 (1994), and the SAA at 164–165.)

SSAB's reliance on *Certain Pasta from Turkey* to support its contention that reconciliation of reported costs is discretionary is misplaced. A more careful reading of this notice reveals that the facts present in *Certain Pasta from Turkey* are not analogous to SSAB's situation in the instant proceeding. In *Certain Pasta from Turkey*, the respondent (Maktas) did not fail to reconcile its submitted costs to its own books and records, but rather Maktas did not provide the financial statements of its majority owner (Piyale-Besin). Because of the parent-subsidiary relationship, the Department generally relies on the consolidated financial expenses of such entities. Absent information for the parent company, Piyale-Besin, the Department relied on facts available to estimate the appropriate financial expenses of the consolidated entity in *Certain Pasta from Turkey*. Thus, that case does not address the issue of a respondent company's failure to reconcile its reported manufacturing costs to the actual production costs recorded in its normal books and records.

Likewise, we cannot agree with SSAB's reliance on *Silicon Metal from Brazil* in support of its belief that a minimal ''link'' to the financial statements is sufficient. In *Silicon Metal from Brazil* the respondent relied on its financial accounting system to prepare the actual costs submitted to the Department. Because of the limitations of its cost accounting system the respondent relied only on data maintained in the financial accounting system. At verification, the company was able to demonstrate that its reported costs reconciled to its financial statements. Thus, the Department was able to rely on the respondent's financial statements to support the reported costs. Accordingly, *Silicon Metal from Brazil* has no relevance to the instant proceeding where SSAB was unable to reconcile its reported costs to its own financial statements. We further note that SSAB was also unable to

reconcile its reported costs to its normal kalkyl system.

SSAB's argument that the Department's verifiers erred by not proceeding beyond the overall reconciliation of submitted costs to actual financial statement costs fails to recognize the importance of this reconciliation as the starting point of the Department's cost verification procedures. The Department conducts antidumping inquiries of companies that operate in a wide variety of industries. In those cases involving COP and CV, the Department attempts to work within the limitations presented by the respondent's normal accounting systems for purposes of establishing a reasonable method for allocating costs to individual models of the subject merchandise. Before assessing the reasonableness of respondent's cost allocation methodology, however, the Department must ensure that the total amount of the reported costs account for all of the actual costs incurred by the respondent in producing the subject merchandise during the period under examination. This is done by performing a reconciliation of the respondent's submitted COP and CV data to the company's audited financial statements (when such statements are available). Because of the time constraints imposed on verifications, the Department must rely generally on the independent auditor's opinion that the respondent's financial statements present the actual costs incurred by the company as reported in accordance with GAAP in the exporting country. In situations where the respondent's total reported costs differ from amounts reported in its financial statements, the overall cost reconciliation helps the Department to identify and quantify the amount of those differences in order to determine whether it was reasonable for the respondent to depart from its normal GAAP accounting methods for purposes of reporting COP and CV.

Although the format of the reconciliation of submitted costs to actual financial statement costs depends greatly on the nature of the accounting records maintained by the respondent, the reconciliation represents the starting point of a cost verification because it assures the Department that the respondent has accounted for all costs before allocating those costs to individual products. Contrary to SSAB's assertion, it would be of little value for the Department to review respondent's cost allocation methods and individual elements of costs before determining that, in total, all actual production costs for the subject merchandise had been accounted for in the submitted costs. Verifying individual elements of cost and their allocation without ensuring that these elements represent actual costs incurred by the company provides no assurance with respect to the accuracy and reasonableness of the submitted COP and CV data. Moreover, in this specific instance, the Department verifiers could not proceed to verify SSAB's submitted COP and CV data based on the modified kalkyl system before understanding that the kalkyl system from which these costs were derived reconciled to SSAB's actual production costs as presented in the company's audited GAAP financial statements.

Respondent cites to *American Permac* with regard to the burden of proof on a respondent. In *American Permac*, the CIT found that Commerce had required, as the basis of a level of trade adjustment, that respondent trace ''precisely and conclusively the exact level of impact the difference in the levels of trade might have on (home market prices).'' The CIT found that this burden of proof was unreasonable, citing the fact that the statute contains a presumption that certain differences in commercial terms will distort the price comparison. Id. Thus, *American Permac* is irrelevant to the instant proceeding for two reasons. First, the issue here is not level of trade, but rather the Department's consistent practice of requiring that the respondent establish that the reported costs are based on the company's normal books and records kept in conformity with GAAP. This practice has been affirmed in *Nippon Pillow Block* v. *U.S.*, 820 F. Supp. 1444 (CIT 1993). Second, unlike circumstances of sale, there is not a presumption in the statute or regulations that reported costs will reconcile to the company's normal books and records. Indeed, the very purpose of verification, which is to confirm the accuracy of the data reported, reflects the absence of any such presumption.

Our verification testing and other evidence on the record regarding SSAB's use of a modified kalkyl system indicate that this system is not maintained in accordance with GAAP and had a significant distortive impact on SSAB's reported COP and CV data. SSAB's failure to reconcile its submitted costs to its normal books and records prevented us from quantifying the magnitude of the distortions which exist in its submitted data. Accordingly, the Department's determination that SSAB failed the cost verification was objective and consistent with our past practice to reject a respondent's COP and CV data when it cannot be shown that the costs reported to the Department are the respondent's actual costs for the subject merchandise. *See* e.g., *Notice of Final Determination of Sales at Less Than Fair Value: Grain Oriented Electrical Steel from Italy*, 59 FR 33952 (July 1, 1994).

Comment 2—Verification Team

SSAB argues that the verification was systematically flawed. SSAB alleges that the Department ''prejudged'' the integrity of SSOX's cost data, such ''prejudgment'' evidenced by the Department's statements at the beginning of verification. For example, SSAB declares that the Department's verifiers in this review indicated an intent to pursue reconciliation of the reported kalkyl costs to SSOX's financial statement costs and, as a result, refused to, or had no time to, verify the accuracy of the kalkyl costs. SSAB also argues that the verification team's instructions that they would be unable to accept new information during verification demonstrates the fact that they had prejudged the integrity of the company's submitted cost data. In SSAB's view, this evidence shows a prejudicial ''mindset.''

Petitioners argue that the Department's verification team properly determined not to accept new cost information at verification. Petitioners maintain that verification is intended to test the accuracy of data already submitted rather than to provide the respondent the opportunity to submit a new response. Petitioners note that the Department's verification agenda in the present case, and nearly every verification agenda issued by the Department in recent years contains such a statement: ''Please note that *verification is not intended to be an opportunity for submitting new factual information*.'' *See* Cost Verification Agenda, August 1, 1996 at 2. Petitioners argue that a statement by the verifiers that new cost data would not be accepted at verification does not demonstrate any preconceived bias by the Department against SSAB. Petitioners maintain that the Department afforded SSAB more chances than is appropriate to prove the accuracy and reliability of its submissions.

Department Position

We find SSAB's comments with respect to the procedures applied by and ability of the Department's verification team to be unfounded. The Department's verification was conducted in accordance with the regulatory and statutory requirements and followed standard verification procedures. As discussed in our

response to Comment 1, SSAB's cost verification failure was due to its inability to demonstrate that the costs submitted to the Department were reflective of the actual costs and reconciled to actual costs recorded in its normal books and records.

SSAB's assertions regarding the ''mindset'' of the verification team are unsupported by the record in this proceeding. Indeed, SSAB raised for the first time its claim of a particular ''mindset'' by the team in its case brief. This brief was submitted more than eleven weeks following the completion of the verification. Throughout the course of the on-site verification, SSAB's company officials, its counsel and consultants were informed of the discrepancies that the verification team had identified. In fact, the verification team discussed with SSAB company officials, its counsel and consultants the need to take breaks in the verification process in order to confer with Department officials in Washington concerning these discrepancies. At no time during the verification proceedings did SSAB contact Department officials in Washington to express concern that the verification team was prejudicial and not proceeding in an appropriate manner. Further, in the eleven weeks following the conclusion of the cost verification, SSAB did not contact the Department to express its concerns regarding the Department's assigned team. SSAB's current attempts to cast doubts on the fairness and competence of the verification team are not credible.

With regard to SSAB's claim that the verification team's improper approach to verification was demonstrated by the statement that they could not accept new information while at verification, we find this assertion to be without merit. The team's actions were consistent with the statutory and regulatory deadlines regarding submissions of new factual information. This requirement, which applies in every antidumping proceeding, was noted in the Department's verification agenda which was sent to SSAB prior to verification. *See* Verification Agenda, August 1, 1996.

Comment 3—Total Facts Available

SSAB contends that, pursuant to section 782(d) of the Act, the Department may not resort to facts available unless, upon determining that a response to a request for information does not comply with the request, the Department promptly informs the respondent submitting the response of the nature of the deficiency. Respondent maintains that the Department is required to provide the respondent with the opportunity to remedy or explain the deficiency subject to the time limits established for the completion of the review.

Respondent argues that the Department never informed SSAB that the SSOX kalkyl-based cost data submitted by the company did not comply with the Department's requests for COP and CV information for the subject merchandise. Respondent also argues that neither of the two supplemental cost questionnaires issued by the Department constitute notification that the company's cost response was deficient. Therefore, respondent concludes that the failure of prompt notification of the alleged deficiencies in SSAB's submitted costs prohibits the Department from relying on facts available in this review.

Additionally, respondent notes that, pursuant to section 776(b) of the Act, the Department may use *adverse* facts available only if substantial evidence on the record permits the Department to find that an interested party has failed to cooperate by not acting to the best of its ability to comply with a request for information. SSAB maintains that it cooperated fully with the Department, acting to the best of its ability to comply with the Department's requests for information.

Respondent notes that the Department's determination that SSAB had not acted to the best of its ability in meeting the Department's requirements is based on the following assertions: (1) SSAB failed the cost verification, *i.e.*, failed to report cost information that could be reconciled to its financial statements, and (2) failed to give the Department fair notice of this alleged defect. Respondent argues that neither of these assertions are supported by substantial evidence in the record, and therefore cannot provide the foundation to rely on adverse facts available required by statute. SSAB maintains that by relying on the very same basis to claim the right to apply adverse facts available, the Department is taking the position that the basis for deciding to rely on total facts available is also automatically grounds to rely upon adverse facts available. Respondent contends that this interpretation of the statute renders section 776(b) null and void as such an interpretation ignores that, in addition to the basis for deciding to rely on facts available, the Department must also find a separate and distinct basis for relying on adverse facts available. Respondent maintains that a verification failure cannot trigger the use of adverse facts available under section 776(b), otherwise that statutory provision is meaningless.

Respondent argues that it is inherently unreasonable to expect that a respondent will give fair notice of a defect it has no reason to believe exists. Respondent maintains that it is for the Department, not a respondent, to first determine whether a questionnaire response is deficient or defective or whether a respondent will be able to pass a verification. Respondent argues that failure by the Department to give fair notice of a defect cannot be viewed as a failure of a respondent to act to the best of its ability to comply with a request for information. Respondent maintains that the Department never requested that SSAB notify the Department of any defects in its submission. Respondent, citing *Olympic Adhesives Inc.* v. *United States,* 899 F.2d 1565, 1574 (Fed. Cir. 1990), maintains that the Department cannot resort to facts available if the Department never requested that a respondent supply the information, the absence of which is the basis for facts available.

Respondent further notes that under the amendments to the antidumping laws by the URAA, the Department no longer has the discretion to return to an original investigation and apply adverse facts available rate based upon the highest previously determined margin, which, in turn, was calculated on the basis of BIA. Respondent notes that the Department is not permitted to automatically equate facts available with the most adverse information available. SSAB claims that the adverse facts available rate applied in this review by the Department is clearly intended to punish SSAB for circumstances outside of its control and is contrary to law. Respondent maintains that the Department is obligated, to the extent possible, to use actual data submitted for the record. *See e.g.*, section 776(b) (3) and (4). Furthermore, respondent contends that the Department is now, by statute, clearly encouraged to rely upon actual data submitted in previous reviews.

Respondent maintains that reconciling the kalkyl system cost data directly to the costs reported in SSOX's financial accounting system is a demand impossible for the company to meet. The demand that SSOX perform a function that was impossible for the company to perform is inherently unreasonable, arbitrary, capricious and contrary to law. Citing *Böwe Passat Reinigungs-und Wäschereitechnik* v. *United States,* 962 F. Supp 1138 (CIT 1996) and *NEC Home Electronics, Ltd.* v. *United States,* 54 F. 3d 736 (Fed. Cir.

1995), respondent contends the Department cannot make demands on respondent that the respondent could not meet under any practical circumstances.

Petitioners argue that the Department's determination to employ total facts available was reasonable, supported by substantial evidence and in accordance with law. Petitioners also maintain that the Department has adhered to the statutory elements for the application of total facts available, including the notice requirement. Petitioners also contend that the Department's determination to employ adverse facts available is reasonable, based on substantial evidence and in accordance with law. Moreover, petitioners argue that the Department properly applied total adverse facts available.

Department Position

We disagree with SSAB. We find that our determination to rely on adverse facts available is reasonable, supported by evidence on this record and is otherwise in accordance with the law. Consistent with section 776(b) of the Act, we have applied total adverse facts available in reaching these final results of review.

We believe that SSAB has misconstrued the notice provisions of section 782(d) of the Act. Specifically, we find SSAB's arguments that the Department was required to notify it and provide an opportunity to remedy its verification failure are unsupported. The provisions of section 782(d) apply to instances where ''a response to a request for information'' does not comply with the request. Thus, after reviewing a questionnaire response, the Department will provide a respondent with a notice of deficiencies in that response. However, after the Department's verifiers find that a response cannot be verified, the statute does not require, nor even suggest, that the Department provide the respondent with an opportunity to submit another response.

With regard to SSAB's claims that a respondent cannot be found to be uncooperative for failing to comply with a request that is impossible to satisfy, the facts of this case do not support SSAB's claims for two reasons. First, pursuant to section 782(c)(1) of the Act, the Department will consider a party's ability to submit the information in the form requested if the respondent promptly after receiving the request notifies the Department that it is unable to supply the requested information together with a full explanation and suggested alternative forms so that the Department can consider modification of the requirements. In this case, respondent never notified the Department of its inability to provide the requested information. Second, if SSAB knew that SSOX's modified kalkyl system could not be reconciled to SSOX's normal financial accounting system, it should not have used this system for reporting the submitted cost data.

Additionally, we disagree with respondent's claim that the Department treated its basis for total facts available as automatic grounds for adverse facts available. In our preliminary results, we clearly distinguish between the two concepts. The Department's bases for relying on total facts available were: SSAB's inability to demonstrate that the costs submitted to the Department were reflective of actual costs accrued to produce the subject merchandise and reconcilable to information recorded in the normal books and records; and our inability to use partial facts available to fill in for the unverified information. On the other hand, the Department's basis for relying on an adverse inference in selecting the appropriate facts available was SSAB's failure to act to the best of its ability in complying with our information requests, specifically, submitting cost data for the record which could not be verified, failing to prepare the requested reconciliations, and failing to inform the Department that the cost data could not be tied to actual costs as reflected in the financial accounting system. While the standards under the statute for total facts available and adverse inferences are different, there is no reason why some of the facts adduced to support findings under the two provisions cannot be the same. *See,* for example, *Certain Pasta from Turkey* at 30312 (adverse facts available as to Filiz).

With regard to SSAB's claim that it did cooperate to the best of its ability, we note that SSAB now dismisses the specific guidance provided by the Department that the submitted costs must reconcile to the actual costs as reflected in the company's financial accounting system. SSAB asserts that these instructions were mere ''boilerplate'' instructions which did not apply to its submitted data. We disagree with this interpretation. The fact that the Department explains the same cost reconciliation requirements in every proceeding does not render them less significant; rather, the Department's consistent approach provides evidence of the paramount importance of these requirements in ensuring the accuracy of the submitted data.

Further, we disagree with respondent's claim that the Department is required to use other data submitted by SSAB in this review. For reasons stated in the preliminary results of review, the submitted sales data is not usable. As part of those results, we noted that because of the flawed nature of the cost data, home market sales could not be tested to determine whether they were made at prices above production cost. We further explained that we could not rely upon SSAB's home market sales data due to the absence of reliable difference in merchandise figures which are based on the unverified cost information from the company's section D response. Additionally, the preliminary results stated that, in the absence of home market sales data (*i.e.,* when the home market is viable but there are insufficient sales above COP to compare with U.S. sales), the Department would normally resort to the use of constructed value as normal value. However, the constructed value information reported by SSAB includes the discredited cost data. Therefore, the use of facts available for cost of production data precludes the use of the submitted constructed value information. We continue to find that the absence of reliable cost data renders SSAB's entire response unusable.

SSAB's claim, citing *Olympic Adhesives,* that we ''cannot resort to facts available if the Department never requested that a respondent supply the information'' is not relevant to this case. In this case, the Department requested from SSAB certain cost information regarding the company's actual production costs during the POR. As previously noted, we find that, by failing to provide verifiable information responsive to this request SSAB did not comply with the Department's request.

With regard to the appropriate total facts available, section 776(b) of the Act provides that adverse inferences may be used against a party that has failed to cooperate by not acting to the best of its ability to comply with requests for information. See also SAA at 200. There is nothing ''automatic'' about the choice of adverse facts available, as the CIT has noted with respect to ''best information available'' (the predecessor to adverse facts available), Congress ''explicitly left a gap for the agency to fill.'' *Allied Signal Aerospace Co.* v. *United States,* 996 F.2d 1185, 1191 Fed. Cir. 1993) (quoting *Chevron U.S.A., Inc.* v. *Natural Resources Defense Council, Inc.,* 467 U.S. 837, 843–44 (1984)). We note, however, that our preliminary results specifically stated that, in the instant

proceeding, we did *not* apply the most adverse facts available to SSAB.

We also disagree with SSAB's suggestion that we are not permitted to use petition data as total facts available. Section 776(b) of the Act authorizes the Department to use as adverse facts available information derived from the petition, the final determination in the investigation, a previous administrative review, or other information placed on the record. The statute provides no ''clear obligation'' or preference for relying on a particular source in determining adverse facts available. As to respondent's suggestion that we cannot rely on the final determination in the LTFV proceeding because it was based on best information available, we find no support for this claim. In fact, the SAA specifically states that facts available may include such sources as ''the petition, other information placed on the record, or determinations in a prior proceeding.'' (*See,* SAA at 200.)

Comment 4—Alternatives for Determining Facts Available

Respondent argues that the Department should select, as facts available, an alternative cost methodology and calculate a dumping margin in this review on the basis of price-to-price comparisons or, in the alternative, apply the margin calculated for SSAB in the most recently completed review. As alternative cost methodologies, respondent suggests using (1) SSAB costs reported in the first administrative review, or (2) the costs reported in this review by SSTP. Respondent argues that the cost data reported by SSAB in the first review were fully verified by the Department and relied upon in calculating a margin for SSAB in that review. Alternatively, respondent maintains that SSTP's reported costs in both the first and second reviews were based upon that company's normal accounting records and were verified in the first review. Respondent argues that SSTP did not rely upon the kalkyl system in reporting control number specific costs in either the first or second review. Citing *Certain Pasta from Turkey,* 61 FR 30309, 30312 (June 14, 1996), respondent argues that the Department should use the cost data submitted by SSTP either in the first review or this review. Respondent argues that SSAB was entitled to believe that had SSOX failed the cost verification, that verified SSTP cost data would be relied upon as facts otherwise available.

SSAB argues that its total cost database consisted of two separate cost databases, one for SSOX and the other for SSTP. These two data bases were merged into a single cost database for purposes of reporting COP and CV to the Department. SSAB contends that the Department erred in rejecting SSAB's entire cost database because SSOX was unable to reconcile its reported costs, based on the kalkyl system, to its normal accounting system. Respondent maintains that the Department's planned verification of SSTP reported costs was extensive and exhaustive. Respondent claims that had the Department wanted to complete the cost verification of SSTP, all SSTP resources necessary were available to the Department during the cost verification at SSOX to enable the Department to do so. Respondent therefore concludes that if the Department determines SSAB did fail verification, it should use SSTP's costs as the most appropriate facts available.

Alternatively, respondent argues that the Department should apply the antidumping margin from the first administrative review as alternative facts available. Respondent contends that in that review, the Department relied upon actual cost data, fully verified, in determining SSAB's control number specific costs of production. Respondent maintains that based on that data, the Department conducted its sales below cost test and calculated an antidumping margin using price-to-price comparisons. *See Certain Cut-to-Length Carbon Steel Plate from Sweden,* 61 FR 15772 (April 9, 1996). Respondent argues that a BIA margin rate, by definition, is not based on actual costs and cannot be viewed as a reliable or more accurate indicator of an antidumping duty margin which was calculated on the basis of actual, verified data, in a more recent review.

Petitioners argue that the Department properly used a total adverse facts available rate based on SSAB's less than fair value investigation margin. Petitioners maintain that cost data from the first review are not part of the administrative record and have not been determined to be related to the connum-specific costs in the present review. Additionally, petitioners contend that SSTP's reported costs are not appropriate as alternative facts available because SSTP's cost data was not merged with SSOX's cost data. To substantiate this claim, petitioners point to SSAB's response where SSAB stated that no control number was produced at both SSOX and SSTP and therefore the reported cost for each control number was the COP and CV from the plant where the product was produced. Furthermore, petitioners refer to SSAB's response which states that only SSOX products were sold in the U.S. and that there were no U.S. or home market comparison products sold at SSTP. Moreover, petitioners assert that because the Department was unable to verify SSTP's cost data due to problems encountered at the SSOX cost verification, it would be inappropriate to use the SSTP cost data as a substitute for the flawed SSOX cost data. Finally, petitioners argue that the margin from the first administrative review inappropriately rewards SSAB for failing to provide responsive information and may allow SSAB to control the results by refusing to provide responsive information resulting in margins in excess of the previous review rate.

Department Position

We disagree with respondent. None of the alternatives suggested by SSAB would appropriately serve as adverse facts available in this review because none of them is adverse. First, we note that actual costs from a previous review period are by definition not adverse. If the Department were to rely on such data, a respondent would have no incentive to report its costs once it was satisfied with the verified costs from a particular review period. Second, as to the use of SSTP's cost data, we have no reason to regard these costs as adverse with respect to SSOX's cost experience in producing the subject merchandise. Moreover, it is not clear that SSTP's cost data has any relation to SSOX's cost experience as SSTP's products are significantly different in terms of product characteristics from SSOX's (as respondent has repeatedly acknowledged).

Finally, we note that the rate from the first administrative review is not appropriate because it does not capture the decision to assign an adverse facts available rate to SSAB. We agree with petitioners that the margin from the first review inappropriately rewards SSAB for failing to provide responsive information and may allow SSAB to control the results by refusing to provide responsive information resulting in margins in excess of the previous review rate.

Comment 5—Other Issues

Petitioners argue that SSAB's sales data could not be verified. Petitioners contend that SSAB's assignment of plate specification codes is so flawed that proper product comparisons are not possible. Specifically, petitioners argue that SSAB miscoded its plate specifications resulting in inaccurate matches and SSAB has impeded the Department's ability to make appropriate comparisons by failing to

provide industry standards. Petitioners also argue that numerous other deficiencies in sales completeness, date of sale reporting, product characteristics and inaccurate, incomplete and unreported sales information render SSAB's sales responses unusable.

Respondent argues that its specification codes provide a reliable and reasonable basis for model matches by the Department. Respondent maintains that the deficiencies alleged by petitioners do not render SSAB's sales data unusable. SSAB maintains that it disclosed the primary deficiencies alleged by petitioners to the Department in corrections submitted to the Department on the opening day of SSAB sales verifications. Respondent argues that it provided a complete reporting of home market and U.S. sales, as appropriate.

Department Position

These issues are moot since the Department is using an assigned facts available margin in this review.

Comment 6—Duty Absorption

Petitioners argue that the Department should determine that SSAB has absorbed antidumping duties on behalf of its U.S. customers. Petitioners maintain that the Department has the discretion to conduct such an inquiry even if it is not required to do so. Moreover, petitioners argue that the Department should exercise this discretion to conduct an absorption inquiry because they argue absorption is obvious on the record of this review and such an inquiry in this review would promote the efficient use of Departmental and interested party resources. Petitioners contend that SSAB and its U.S. subsidiary, Swedish Steel Inc., have absorbed antidumping and countervailing duties. Additionally, petitioners argue that confining absorption to the second and fourth reviews will encourage respondents to manipulate the administrative review process to avoid duty absorption findings.

Respondent argues that the Department should reject petitioners' request to initiate a duty absorption investigation in this review. Respondent argues that the request for the duty absorption investigation is untimely. Respondent maintains that the Department's proposed timetable for conducting duty absorption investigations for transition reviews does not provide for a duty absorption investigation in this review. Moreover, respondent contends that the Department has established precedent in a parallel review that it will not undertake a duty absorption investigation. *See Certain Cold-Rolled and Corrosion Resistant Carbon Steel Flat Products From Korea: Preliminary Results of Antidumping Duty Administrative Review,* 61 FR 51882 (October 4, 1996). Respondents also maintain that initiating a duty absorption investigation in this administrative review would not promote the efficient use of Departmental and interested party resources. Respondent argues that it would require the Department to consider additional documentation, review all record information, and allow both parties the opportunity to comment on the results of the Department's analysis, in order to determine whether duty absorption has actually taken place.

Department Position

For transition orders as defined in section 751(c)(6)(C) of the Act, *i.e.*, orders in effect as of January 1, 1995, § 351.213(j)(2) of the Department's proposed regulations provides that the Department will make a duty absorption determination, if requested, for any administrative review initiated in 1996 or 1998. *See Notice of Proposed Rulemaking and Request for Public Comments,* 61 FR 7308, 7366 (February 27, 1996) (''Proposed Regulations''). The commentary to the proposed regulations explains that reviews initiated in 1996 will be considered initiated in the second year and reviews initiated in 1998 will be considered initiated in the fourth year. *Id.* at 7317. Although these proposed regulations are not yet binding upon the Department, they constitute a public statement of how the Department expects to proceed in construing section 751(a)(4) of the amended statute. This approach assures that interested parties will have the opportunity to request a duty absorption determination on entries for which the second and fourth years following an order have already passed, prior to the time for sunset review of the order under section 751(c). Because the order on cut-to-length carbon steel plate from Sweden has been in effect since 1993, these are transition orders. Therefore, based on the policy stated above, the Department will first consider a request for a duty absorption determination for reviews of these orders initiated in 1996. Because this review was initiated in 1995, we have not considered the issue of absorption in this review. However, if requested, we will do so in the next review.

Final Results of Review

As a result of our review, we determine the dumping margin (in percent) for the period August 1, 1994, through July 31, 1995 to be as follows:

Manufacturer/exporter	Margin (percent)
SSAB	24.23

The Department shall determine, and the U.S. Customs Service shall assess, antidumping duties on all appropriate entries. Individual differences between U.S. price and normal value may vary from the percentages stated above. The Department will issue appraisement instructions directly to the Customs Service.

Furthermore, the following deposit requirements will be effective upon publication of these final results for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date as provided by section 751(a)(1) of the Act: (1) The cash deposit rates for the reviewed company will be the rate stated above; (2) 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 (3) the cash deposit rate for all other manufacturers or exporters will continue to be the ''all others'' rate made effective by the final results of the 1993–1994 administrative review of this order. (See, *Certain Cut-to-Length Carbon Steel Plate From Sweden; Final Results of Antidumping Duty Administrative Review,* 61 FR 15772 (April 9, 1996).) As noted in these final results, this rate is the ''all others'' rate from the relevant LTFV investigation. (See, *Final Determination,* 58 FR 37213 (July 9, 1993).) These deposit requirements, when imposed, shall remain in effect until publication of the final results of the next administrative review.

Notification of Interested Parties

This notice also serves as a final reminder to importers of their responsibility under 19 CFR 353.26 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 notice also serves as a reminder to parties subject to administrative protective orders (APOs) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 353.34(d)(1). Timely written notification of the return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

This administrative review and notice are in accordance with section 751(a)(1) of the Act 19 U.S.C. 1675(a)(1) and 19 CFR 353.22(c)(5).

Dated: April 2, 1997.

Robert S. LaRussa,

Acting Assistant Secretary for Import Administration.

[FR Doc. 97–9423 Filed 4–14–97; 8:45 am]

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DEPARTMENT OF COMMERCE

International Trade Administration

[A–580–815 & A–580–816]

Certain Cold-Rolled and Corrosion-Resistant Carbon Steel Flat Products From Korea: Final Results of Antidumping Duty Administrative Reviews

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

ACTION: Final results of antidumping duty administrative reviews.

SUMMARY: On October 4, 1996, the Department of Commerce (''the Department'') published the preliminary results of the administrative reviews of the antidumping duty orders on certain cold-rolled and corrosion-resistant carbon steel flat products from Korea. These reviews cover three manufacturers/exporters of the subject merchandise to the United States and the period August 1, 1994, through July 31, 1995. We gave interested parties an opportunity to comment on our preliminary results. Based on our analysis of the comments received, we have changed the results from those presented in the preliminary results of review.

EFFECTIVE DATE: April 15, 1997.

FOR FURTHER INFORMATION CONTACT: Charles Rast (Dongbu), Steve Bezirganian (POSCO), Alain Letort (Union), or John Kugelman, AD/CVD Enforcement Group III—Office 8, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230, telephone 202/482–5811 (Rast), 202/482–1395 (Bezirganian), 202/482–4243 (Letort), or 202/482–0649 (Kugelman), fax 202/482–1388.

SUPPLEMENTARY INFORMATION:

Applicable Statute

Unless otherwise indicated, all citations to the statute are references to the provisions effective January 1, 1995, the effective date of the amendments made to the Tariff Act of 1930 (''the Act'') by the Uruguay Round Agreements Act (''URAA''). In addition, unless otherwise indicated, all citations to the Department's regulations are to the current regulations, as amended by the interim regulations published in the **Federal Register** on May 11, 1995 (60 FR 25130).

Background

The Department published antidumping duty orders on certain cold-rolled and corrosion-resistant carbon steel flat products from Korea on August 19, 1993 (58 FR 44159). The Department published a notice of ''Opportunity to Request an Administrative Review'' of the antidumping duty orders for the 1994/95 review period on August 1, 1995 (60 FR 39150). On August 31, 1995, respondents Dongbu Steel Co., Ltd. (''Dongbu''), Union Steel Manufacturing Co., Ltd. (''Union''), and Pohang Iron and Steel Co., Ltd. (''POSCO''), requested that the Department conduct administrative reviews of the antidumping duty orders on cold-rolled and corrosion-resistant carbon steel flat products from Korea. On the same day, the petitioners in the original less-than-fair-value (''LTFV'') investigations (Bethlehem Steel Corporation, U.S. Steel Group—a unit of USX Corporation, Inland Steel Industries, Inc., Geneva Steel, Gulf States Steel Inc. of Alabama, Sharon Steel Corporation, and Lukens Steel Company, collectively referred to as ''petitioners'') filed a similar request. We initiated these reviews on September 5, 1995 (60 FR 46817—September 8, 1996).

Under the Act, the Department may extend the deadline for completion of an administrative review if it determines that it is not practicable to complete the review within the statutory time limit of 365 days. On March 22, 1996, the Department extended the time limits for preliminary and final results in these reviews. *See Extension of Time Limit for Antidumping Duty Administrative Reviews,* 61 FR 14291 (April 1, 1996).

On October 4, 1996, the Department published in the **Federal Register** the preliminary results of the second administrative reviews of the antidumping duty orders on certain cold-rolled and corrosion-resistant carbon steel flat products from Korea (61 FR 51882). The Department has now completed these administrative reviews in accordance with section 751 of the Act.

Scope of the Review

The review of ''certain cold-rolled carbon steel flat products'' covers cold-rolled (cold-reduced) carbon steel flat-rolled products, of rectangular shape, neither clad, plated nor coated with metal, whether or not painted, varnished or coated with plastics or other nonmetallic substances, in coils (whether or not in successively superimposed layers) and of a width of 0.5 inch or greater, or in straight lengths which, if of a thickness less than 4.75 millimeters, are of a width of 0.5 inch or greater and which measures at least 10 times the thickness or if of a thickness of 4.75 millimeters or more are of a width which exceeds 150 millimeters and measures at least twice the thickness, as currently classifiable in the Harmonized Tariff Schedule (''HTS'') under item numbers 7209.15.0000, 7209.16.0030, 7209.16.0060, 7209.16.0090, 7209.17.0030, 7209.17.0060, 7209.17.0090, 7209.18.1530, 7209.18.1560, 7209.18.2550, 7209.18.6000, 7209.25.0000, 7209.26.0000, 7209.27.0000, 7209.28.0000, 7209.90.0000, 7210.70.3000, 7210.90.9000, 7211.23.1500, 7211.23.2000, 7211.23.3000, 7211.23.4500, 7211.23.6030, 7211.23.6060, 7211.23.6085, 7211.29.2030, 7211.29.2090, 7211.29.4500, 7211.29.6030, 7211.29.6080, 7211.90.0000, 7212.40.1000, 7212.40.5000, 7212.50.0000, 7215.50.0015, 7215.50.0060, 7215.50.0090, 7215.90.5000, 7217.10.1000, 7217.10.2000, 7217.10.3000, 7217.10.7000, 7217.90.1000, 7217.90.5030, 7217.90.5060, 7217.90.5090. Included in this review are flat-rolled products of non-rectangular cross-section where such cross-section is achieved subsequent to the rolling process (*i.e.,* products which have been ''worked after rolling'')—for example, products which have been beveled or rounded at the edges. Excluded from this review is certain shadow mask steel, *i.e.,* aluminum-killed, cold-rolled steel coil that is open-coil annealed, has a carbon content of less than 0.002 percent, is of