Scope of the Order

The products covered by this administrative review constitute one class or kind of merchandise: certain cut-to-length carbon steel plate. These products include 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 coasted 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 Harmonized Tariff Schedule (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, and 7212.50.0000. Included are flat-rolled products of nonrectangular 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.

Ministerial Error in Final Results of Review

In the course of reviewing the content of the final results of review of the antidumping duty order on certain cut-to-length carbon steel plate from Belgium for the period August 1, 1995 through July 31, 1996, the Department realized that it had inadvertently published the incorrect ''all others'' rate. Therefore, we are correcting the ''all others'' cash deposit rate to be 6.84 percent, the rate established in the less-than-fair-value (LTFV) investigation (*see* Antidumping Duty Order and Amendment to Final Determination of Sales at Less Than Fair Value: Certain Cut-to-Length Carbon Steel Plate from Belgium, 58 FR 44164 (August 19, 1993)). This correction of the ''all others'' rate does not change Fabrique de Fer de Charleroi's margin of 13.75 percent, published in the final results of the 1995–96 administrative review on January 20, 1998.

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

Furthermore, the following deposit requirements will be effective for all shipments of certain cut-to-length carbon steel plate from Belgium within the scope of the order entered, or withdrawn from warehouse, for consumption on or after the publication date of these amended final results, as provided by section 751(a)(1) of the Tariff Act: (1) The cash deposit rate for the reviewed company will be the rate listed above; (2) for previously reviewed or investigated companies not listed above, the rate will continue to be the company-specific rate published for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the original 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) for all other producers and/or exporters of this merchandise, the cash deposit rate of 6.84 percent, the ''all others'' rate, established in the LTFV investigation, shall remain in effect.

We will calculate importer-specific duty assessment rates on an ad valorem basis against the entered value of each entry of subject merchandise during the period of review (POR).

Notification of Interested Parties

This notice 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 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 19 CFR 353.34(d). Timely written 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. Timely written notification of the return/destruction of APO materials or conversion to judicial protective order is hereby requested.

This administrative review and notice are in accordance with Section 751(a)(1) of the Tariff Act 19 U.S.C. 1675(a)(1)).

Dated: March 10, 1998.

Robert S. LaRussa,

Assistant Secretary for Import Administration.

[FR Doc. 98–7353 Filed 3–19–98; 8:45 am]

BILLING CODE 3510–DS–M

DEPARTMENT OF COMMERCE

International Trade Administration

[A–533–810]

Stainless Steel Bar From India: 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 November 10, 1997, the Department of Commerce published the preliminary results of the second administrative review of the antidumping duty order on stainless steel bar from India. We gave interested parties an opportunity to comment on the preliminary results. Based on our analysis of the comments received, we have made certain changes for the final results.

This review covers one producer/exporter of stainless steel bar to the United States during the period February 1, 1996, through January 31, 1997. The review indicates the existence of dumping margins during the review period.

EFFECTIVE DATE: March 20, 1998.

FOR FURTHER INFORMATION CONTACT: Craig Matney or Zak Smith, Import Administration, AD/CVD Enforcement Group I, Office 1, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, D.C. 20230; telephone (202) 482–1778 or 482–1279, respectively.

Applicable Statute and Regulations

The Department of Commerce is conducting this administrative review

in accordance with section 751 of the Tariff Act of 1930, as amended. 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 by the Uruguay Round Agreements Act. In addition, unless otherwise indicated, all citations to the Department's regulations are to those codified at 19 CFR part 353 (April 1997).

SUPPLEMENTARY INFORMATION:

Background

On November 10, 1997, the Department of Commerce (''the Department'') published the preliminary results of the administrative review of the antidumping duty order on stainless steel bar from India (62 FR 10540) (''preliminary results''). The manufacturer/exporter in this review is Mukand Limited (''Mukand'' or ''respondent''). We received comments from the respondent and rebuttal comments from the petitioners (Al Tech Specialty Steel Corp., Carpenter Technology Corp., Crucible Specialty Metals Division, Crucible Materials Corp., Electralloy Corp., Republic Engineered Steels, Slater Steels Corp., Talley Metals Technology, Inc. and the United Steelworkers of America (AFL–CIO/CLC)).

In their December 18, 1997, rebuttal comments, petitioners argue that the respondent's case brief should be removed from the record because it failed to comply with the Department's requirements for obtaining extensions. Specifically, the petitioners claim that the respondent's letter requesting the extension did not present sufficient specificity regarding the rationale for the extension in order to meet the Department's ''good cause'' standard for extension.

We have determined that respondent sufficiently justified its extension request. Therefore, we did not reject the respondent's brief as untimely. We agree that the respondent's original letter requesting the extension lacked extensive explanation of the reasons for the request. However, the Department requested and received a more extensive explanation from the respondent before deciding to accept the respondent's brief (see December 12, 1997, Memorandum from Craig W. Matney to File). We also note that the petitioners did not file a case brief by the original deadline and were offered the opportunity to file a case brief by the extended deadline; thus their position was not prejudiced by the respondent's delayed filing.

Scope of the Review

For purposes of this administrative review, the term ''stainless steel bar'' means articles of stainless steel in straight lengths that have been either hot-rolled, forged, turned, cold-drawn, cold-rolled or otherwise cold-finished, or ground, having a uniform solid cross section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles, hexagons, octagons, or other convex polygons. Stainless steel bar includes cold-finished stainless steel bars that are turned or ground in straight lengths, whether produced from hot-rolled bar or from straightened and cut rod or wire, and reinforcing bars that have indentations, ribs, grooves, or other deformations produced during the rolling process.

Except as specified above, the term does not include stainless steel semi-finished products, cut length flat-rolled products (i.e., cut length rolled products which if less than 4.75 mm in thickness have a width measuring at least 10 times the thickness or if 4.75 mm or more in thickness have a width which exceeds 150 mm and measures at least twice the thickness), wire (i.e., cold-formed products in coils, of any uniform solid cross section along their whole length, which do not conform to the definition of flat-rolled products), and angles, shapes and sections.

The stainless steel bar subject to this administrative review is currently classifiable under subheadings 7222.11.0005, 7222.11.0050, 7222.19.0005, 7222.19.0050, 7222.20.0005, 7222.20.0045, 7222.20.0075, and 7222.30.0000 of the Harmonized Tariff Schedule of the United States (''HTSUS''). Although the HTSUS subheadings are provided for convenience and customs purposes, our written description of the scope of this order is dispositive.

Interested Party Comments

In accordance with 19 CFR 353.38, we invited interested parties to comment on our preliminary results. We received written comments from the petitioners and the respondent. Based on our analysis of the comments received, we have made certain corrections that changed our results (see Comments 2 and 5).

Comment 1: Department's Correction of Home Market Sales Data

The respondent contends that the Department incorrectly increased the gross unit price on several home market sales used in the margin calculation. According to the respondent, the warehousing customer surcharge, which was purportedly the Department's reason for the increase, was already included in the gross price for the sales in question because they occurred after November 1, 1996. The respondent states that, for consignment sales after this date, warehousing charges were included in the gross price, rather than invoiced as a separate charge as was the previous practice. Mukand argues that the Department verified that there were no separate warehouse charges for these sales because they did not appear on the invoices which the Department examined (see November 20, 1997, Verification Report, Exhibit 7) and Mukand did not add these charges to gross unit price in Mukand's changes to its sales listing which it provided at the beginning of verification (see Verification Exhibit 1).

The petitioners state that the Department found at verification that Mukand failed to include the warehouse charge on the sales and, thus, properly adjusted its calculations in the preliminary results. The petitioners state that a comparison of Mukand's June 4, 1997, home market sales submission with its September 22, 1997, home market sales submission shows that Mukand failed to increase gross unit price for the amount shown in the earlier submission's warehouse expense field for these sales.

Department's Position. In these final results, we have continued to increase the gross unit price for several specific sales by the warehouse charge that had been listed in the warehousing expense field (DISWARH) in Mukand's earlier submission because we find Mukand's argument to be inconsistent with the explanation the company provided at verification.

Mukand listed an amount in the DISWARH field in its questionnaire response for the sales in question. At verification, Mukand explained that it had listed income received from the warehousing surcharge erroneously as an expense in the DISWARH field and it would correct this by removing the amount from the DISWARH field and adding it to the gross unit price in its post-verification data submission. However, in its post-verification submission it did not list the amounts in question either in the DISWARH field or as an addition to gross unit price for the sales in question even though, at verification, Mukand had explained that it had added an amount to the gross unit price. As a result, for our preliminary results, we added the amount to gross unit price.

In its case brief Mukand stated, for the first time, that it had changed its

invoicing policy which affected sales after November 1, 1996. Identifying this change at such a late stage of the review does not give the Department the opportunity to analyze and verify the position Mukand is now advocating with respect to the above-referenced sales. Therefore, we have not changed our calculation of normal value from that in our preliminary results.

Comment 2: Addition of Interest Revenue to Home Market Price in Calculating CV Profit

The respondent claims that the addition of interest revenue earned from late payments to its home market prices when calculating constructed value (''CV'') profit is erroneous because the sale revenue and the interest revenue are two separate transactions. Furthermore, Mukand maintains, if the Department includes such interest revenue in the profit calculation, the rate Mukand charges for late payment should be offset by its short-term cost of borrowing. The respondent also argues that the revenue from late payment charges is included in its net interest costs and, thus, by including this charge in total revenue, the Department double-counted interest earned from late payments. Finally, respondent states that comparing U.S. sales, where its customers pay within the stated payment terms, to a CV that includes interest for late payments is not an ''apples-to-apples'' comparison.

The petitioners counter that the interest revenue Mukand earned from late payments originate from the same transaction as the revenue from the sale and thus should be included in the total sales revenue used to calculated CV profit. The petitioners assert that revenues from late-payment charges are actually reflected in the respondent's accounting records, while imputed credit expenses are not. The petitioners contest the respondent's claim that the interest it earned from late payments was double-counted. They state that interest revenue was included in the calculation only as an offset to interest expenses. Lastly, the petitioners state that CV is the model-specific cost of the U.S. product as if it were sold in the home market, and thus the payment patterns of Mukand's U.S. customers are irrelevant.

Department's Position. Mukand's financial statements support its assertion that it subtracted interest which it earned from the late payments from its reported interest expense. Thus we have accounted for such interest in Mukand's costs when calculating CV profit. Therefore, we agree with the respondent that we double-counted this interest in our preliminary results by including it in revenue when calculating CV profit. We have adjusted our calculations accordingly.

Comment 3: Sales Used in Calculating CV Profit

The respondent claims that the Department improperly excluded below-cost sales in the home market profit margin calculation it used to determine CV profit. In support of this assertion the respondent cites *Torrington* v. *U.S.*, 19 ITRD 1673, 1676 (Fed. Cir. October 15, 1997), which states that below-cost sales can only be excluded from foreign market value if they are deemed outside the ordinary course of trade, and, according to the respondent, sales below-cost are not, on their face, outside the ordinary course of trade.

The petitioners respond that the Department correctly excluded below-cost sales from the calculation of CV profit in accordance with Section 771(15)(A) of the Act, which states that below-cost sales are to be considered outside the ordinary course of trade. Furthermore, the petitioners cite the preamble to the Department's new regulations which clarifies that, unlike old-law practice, all below-cost sales are to be excluded from the calculation of CV profit (*see* 52 FR 27296, 27359 (May 19, 1997)). The petitioners also state that exclusion of below-cost sales in the calculation of CV profit is consistent with recent Department practice.

Department's Position. We agree with the petitioners that Section 771(15)(A) of the Act defines below-cost sales as out of the ordinary course of trade. Therefore, it is appropriate to exclude them from the CV profit calculation in accordance with section 773(e)(2) of the Act. See, also, Section 773(b)(1) of the Act. The case cited by the respondent is an old-law case and thus is not applicable to the instant case. Therefore, we have continued to exclude below-cost sales in our calculation of profit for CV.

Comment 4: CV Profit at Different Levels of Trade

Citing Antifriction Bearings from France, 62 FR 54043, 54063, the respondent states that CV profit should be calculated on a level-of-trade-specific basis. Citing the Department's preliminary results (*see* 62 FR 60482, 60483), the petitioners assert that the the respondent has admitted and the Department verified that there is no difference in the level of trade between the U.S. and home market and, thus, a single CV profit ratio should be calculated.

Department's Position. The respondent did not claim and we did not find a difference in the level of trade between the two markets (*see* preliminary results at 60483). Thus, we have continued to use a single CV profit rate calculated based on all foreign like products at the single level of trade we found in the home market.

Comment 5: Reduction of CV Interest Expense

The respondent alleges that the Department double-counted its interest expense by failing to remove the actual interest expenses associated with its accounts receivable assets from the CV interest factor while accounting for these expenses as a reduction from U.S. price through an imputed credit deduction. The respondent states that the Department should reduce the CV interest factor to account for the percentage of total assets accounted for by accounts receivable. The respondent claims that this is the Department's standard practice and that the questionnaire erroneously neglected to inform the respondent to make this adjustment.

The petitioners respond that the adjustment requested by the respondent is inconsistent with the Department's policy as expressed in the questionnaire.

Department's Position. We no longer allow a reduction to interest expense to account for the percentage of total assets accounted for by accounts receivable because we no longer include an amount for imputed credit in the CV. However, we note that we did make an error in making our circumstance-of-sale adjustments by not deducting home market imputed expenses before adding U.S. imputed expenses and have adjusted the calculations accordingly. See, e.g., Certain Stainless Steel Wire Rods from France, 62 FR 7206, 7209 (February 18, 1997).

Comment 6: Duty Drawback

The respondent asserts that the Department, in Certain Welded Carbon Standard Steel Pipes and Tubes from India (62 FR 47632 (September 10, 1997)) (''Pipes and Tubes''), found that the Indian Passbook Scheme is a proper drawback program. Therefore, according to the respondent, the only remaining question is whether the Passbook Scheme credits it received were rebates for import duties on the raw material used to produce bar for export. The respondent claims that they were and, thus, the Department should have made an upward adjustment to the U.S. price. Citing to the Department's verification report, Mukand states that the

Department verified that its input costs were inclusive of import duties. As an alternate drawback claim, Mukand provides a calculation for the annual average per metric ton amount of duty paid on nickel, chrome, and scrap and implies that the Department could use this as its adjustment.

The petitioners maintain that Mukand has failed the Department's two-part test for drawback claims because the respondent failed to demonstrate that there is a direct link between the duties imposed and those rebated or that it imported a sufficient amount of raw materials to account for the drawback received. With regard to Mukand's alternate claim, the petitioners state that Mukand has calculated this claim based on trial balance amounts that include customs duties and ''other'' amounts; thus, according to petitioners, there is no way for the Department to know the exact duties paid. Furthermore, the petitioners contend, there is no way to determine whether these imports were used for domestic or export production. Petitioners state that the Department's denial of Mukand's drawback claim in the preliminary results is consistent with the previous administrative review of this order, citing Stainless Steel Bar from India: Preliminary Results of Antidumping Administrative Review, 62 FR 10540, 10541 (March 7, 1997) (''Stainless Steel Bar''), which explains the Department's policy for granting such claims. Finally, the petitioners assert that the Department found at verification that the drawback claim was based not on Mukand's actual imports but rather on a theoretical amount of imported billets. For all of these reasons petitioners contend that the Department should not accept respondent's duty-drawback claim.

Department's Position. We disagree with Mukand that the Passbook Scheme credits it received necessarily represent the duties imposed on the imported raw material it used to produce bar for export. In fact, Mukand did not calculate the credits it received based on the raw materials it actually imported (i.e., nickel, chrome, and scrap) but, rather, on a theoretical amount of a different product (i.e., stainless steel billets) contained in the subject merchandise. See Verification Report at 9 on the public record in room B–099 of the main Commerce Department building. Because the credit was not calculated based on the product actually imported, the import duty actally paid and the rebate received are not directly linked. Therefore, Mukand has not met the first part of the Department's test for making an upward adjustment to U.S. price for duty-drawback.

When evaluating a duty-drawback program, the Department considers whether the import duty and rebate are directly linked to, and dependent upon, one another and whether the company claiming the adjustment can show that there were sufficient imports of the imported raw materials to account for the drawback received on the exported product. Pipes and Tubes, 47634. The Court of International Trade has upheld this test. *See, e.g., Federal-Mogul Corp.* v. *United States*, 862 F. Supp. 384, 409 (CIT 1994). While in Pipes and Tubes we did find that the link between the import duties paid and the rebate was sufficient, as noted above, such a link does not exist in the instant case. Because we have not found a direct link in the instant case, we have not considered whether Mukand met the second part of our standard.

Comment 7: Differing Selling Costs

The respondent suggests that, if the Department does not make a duty-drawback adjustment for the Passbook Scheme, it should make an adjustment for the different costs of selling due to the scheme. The respondent claims that the Passbook Scheme lowers its input costs on exports, thereby allowing it to charge a lower price on export sales. The petitioners counter that the adjustment claimed by the respondent has no basis in law and that there is no evidence on the record to demonstrate that Mukand's inputs cost less for exports due to the Passbook Scheme. The petitioners further assert that the Department made a circumstance-of-sale adjustment for differences in selling costs in the preliminary results and that no further adjustments are necessary.

Department's Position. We agree with the petitioners. The statute requires circumstance-of-sale adjustments for differences in selling expenses. The adjustment requested by the respondent is for differences in input costs, not selling expenses. We note that we include the revenue Mukand received from the Passbook Scheme in the calculation of CV as an offset to input costs.

Comment 8: Indirect Selling Expenses Deduction

The respondent claims that the Department incorrectly reduced U.S. price by indirect selling expenses incurred outside of the United States. The respondent states that this U.S. price reduction was not in accordance with either Section 772(d)(1) of the Act or Department practice as stated in Cold-Rolled Carbon Steel Flat Products from the Netherlands, 62 FR 47418, 47419 (1997).

The respondent also asserts that the Department stated in its preliminary results that the U.S. price should be reduced for indirect selling expenses up to the amount of home market commissions less the warehouse expenses incurred by Mukand's commissionaires. However, the respondent claims, the Department stated that it did not have adequate information to subtract the warehouse expenses from home market commissions. The respondent asserts that the Department does have adequate information to make this adjustment.

The petitioners state that the Department did not deduct indirect selling expenses from U.S. price but, rather, calculated a commission offset in accordance with section 353.56(c) of the Department's regulations. The petitioners state that such an offset is consistent with Department practice when commissions are paid on home market sales but not on U.S. sales. In addition, the petitioners state that the Department, in fact, has not stated on the record of this case that the warehouse expenses incurred by Mukand's commissionaires should be subtracted from home market commissions.

Department's Position. We calculated a commission offset in accordance with section 353.56(b)(1) of the our regulations and our practice. The section of the Act cited by the respondent, 772(d)(1), applies to constructed export price calculations. In the instant case, all of the transactions are export price sales; therefore this section is not applicable.

With respect to the respondent's second point, that the home market commissions should be reduced by an amount for the commissionaire's warehousing expenses, the Department did not state in the preliminary results that it lacked information to calculate such an offset. Furthermore, no persuasive argument has been made that such an adjustment is warranted. Thus, in these final results, we have not made any adjustment to the commission offset for such charges.

Final Results of Review

As a result of this review, we determine that Mukand's weighted-average dumping margin is 5.53 percent for the period February 1, 1996, through January 31, 1997.

The results of this review shall be the basis for the assessment of antidumping duties on entries of merchandise covered by the review and for future deposits of estimated duties for the manufacturer/exporter subject to this review. We have calculated an importer-

specific duty assessment rate based on the ratio of the total amount of antidumping duties calculated for the examined sales made during the period of review (''POR'') to the total value of subject merchandise entered during the POR. Mukand did not provide entered value for these export price sales. In order to estimate the entered value, we subtracted international movement expenses (e.g., international freight) from the gross sales value. This importer-specific rate will be assessed uniformly on all entries made during the POR. The Department will issue appraisement instructions directly to the Customs Service.

Furthermore, the following 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 these final results of this administrative review, as provided by section 751(a)(1) of the Act: (1) The cash deposit rate for Mukand will be 5.53 percent; (2) for companies not covered in this review, but covered in previous reviews or the original less-than-fair-value 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 prior review, or the original investigation, but the manufacturer is, the cash deposit rate will be the most recent rate established for the manufacturer of the merchandise; and (4) if neither the exporter nor the manufacturer is a firm covered in this or any previous review or the original investigation, the cash deposit rate will be the ''all others'' rate of 12.45 percent established in the final determination of sales at less than fair value (59 FR 66915, December 28, 1994).

These deposit requirements will remain in effect until publication of the final results of the next administrative review.

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 determination is issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act.

Dated: March 10, 1998.

Robert S. LaRussa,

Assistant Secretary for Import Administration.

[FR Doc. 98–7351 Filed 3–19–98; 8:45 am]

BILLING CODE 3510–DS–P

DEPARTMENT OF COMMERCE

[C–508–605]

Industrial Phosphoric Acid From Israel: Final Results of Countervailing Duty Administrative Review

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

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

SUMMARY: On September 10, 1997, the Department of Commerce published in the **Federal Register** its preliminary results of administrative review of the countervailing duty order on industrial phosphoric acid from Israel for the period January 1, 1995 through December 31, 1995 (62 FR 47645). The Department of Commerce has now completed this administrative review in accordance with section 751(a) of the Tariff Act of 1930, as amended. For information on the net subsidy for each reviewed company, and for all non-reviewed companies, please see the *Final Results of Review* section of this notice. We will instruct the U.S. Customs Service to assess countervailing duties as detailed in the *Final Results of Review* section of this notice.

EFFECTIVE DATE: March 20, 1998.

FOR FURTHER INFORMATION CONTACT: Christopher Cassel or Lorenza Olivas, Office of CVD/AD Enforcement VI, Import Administration, International Trade Administration, U.S. International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, N.W., Washington, D.C. 20230; telephone: (202) 482–2786.

SUPPLEMENTARY INFORMATION:

Background

Pursuant to 19 CFR 355.22(a), this review covers only those producers or exporters of the subject merchandise for which a review was specifically requested. Accordingly, this review covers Rotem-Amfert Negev Ltd. (Rotem). This review also covers the period January 1, 1995 through December 31, 1995.

Since the publication of the preliminary results on September 10, 1997, (*Preliminary Results*), the following events have occurred. Pursuant to section 751(a)(3) of the Tariff Act of 1930, as amended, we extended the final results to no later than March 9, 1998. *See Industrial Phosphoric Acid From Israel; Extension of Time Limit for Countervailing Duty Administrative Review,* 63 FR 1441 (January 9, 1998). On October 10, 1997, a case brief was submitted by the Government of Israel (GOI) and Rotem, producer/exporter of industrial phosphoric acid (IPA) to the United States during the review period (respondents). On October 17, 1997, a rebuttal brief was submitted by counsel for the FMC Corporation and Albright & Wilson Americas Inc. (petitioners). On January 26, 1998, we provided petitioners and respondents the opportunity to address the grant calculation methodology followed in the *Final Affirmative Countervailing Duty Determination: Steel Wire Rod from Venezuela,* 62 FR 55014 (October 22, 1997) (*Wire Rod from Venezuela*). That methodology has direct relevance in this proceeding and the final determination in that case was published after the preliminary results in this proceeding were completed. Accordingly, on February 3, 1998, comments were submitted by respondents and petitioners. On February 6, 1996, rebuttal comments were submitted by respondents and petitioners.

Applicable Statute

Unless otherwise indicated, all citations to the statute are references to the provisions of the Tariff Act of 1930, as amended by the Uruguay Round Agreements Act (URAA) effective January 1, 1995 (the Act). The Department of Commerce (the Department) is conducting this administrative review in accordance with section 751(a) of the Act.

Scope of the Review

Imports covered by this review are shipments of industrial phosphoric acid (IPA) from Israel. Such merchandise is classifiable under item number 2809.20.00 of the *Harmonized Tariff*