

costs). Therefore, the production costs incurred currently, which have been reported at standard plus variance, result in an actual cost. However, current actual manufacturing costs must be adjusted for beginning and ending WIP inventory values in deriving a period's COMs. Along with raw materials, beginning WIP is essentially a "raw material" or input into the finished products manufactured during the period and, as a result, must be included in the cost of manufacturing the goods produced during the POI. This is why there is a reconciliation difference between costs reflected on the company's audited financial statements and those reported to the Department. Based on the record evidence, the ending WIP for each quarter is revalued at the beginning of the ensuing quarter. Because WIP and raw materials have been "revalued," the values for these inputs are incorrectly stated. As noted previously, the restatement of WIP is not factored into the variance computation and was not noted elsewhere in the submitted costs

for COP and CV. Thus, the writedown of WIP and raw materials must be included in the respective beginning inventory values to result in the actual cost of the inputs consumed (*i.e.*, the beginning WIP and raw material inventory amounts). Regarding the standard cost revaluation adjustments to the finished goods inventories, we agree with Vanguard that these adjustments are made post-production and should not be included in the reported costs.

**Comment 26: Use of Higher of Cost or Transfer Price for Affiliated Subcontractor.**

The petitioner states that the Department's rule for valuing major inputs from affiliated suppliers at the higher of cost or transfer price should be exercised for the transactions involving Vanguard's affiliated assembly contractor. Vanguard did not address this issue in its briefs.

**DOC Position:** We agree with the petitioner that the transactions involving Vanguard's affiliated assembly contractor should be reported in accordance with the major input rule, pursuant to section 773(f)(3) of the Act and section 351.407(b) of the

Department's regulations. Accordingly, for the final determination, we valued the assembly transactions between Vanguard and the affiliated supplier at the highest of the transfer price between the affiliates, the affiliated supplier's actual COP, or the market price.

**Continuation of Suspension of Liquidation**

In accordance with section 735(c)(1)(B) of the Act, we are directing the Customs Service to continue to suspend liquidation of all entries of subject merchandise from Taiwan that are entered, or withdrawn from warehouse, for consumption on or after May 28, 1999 (the date of publication of the preliminary determination in the **Federal Register**). The Customs Service shall continue to require a cash deposit or posting of a bond equal to the estimated amount by which the normal value exceeds the U.S. price as shown below. These suspension of liquidation instructions will remain in effect until further notice. The weighted-average dumping margins are as follows:

Exporter/manufacturer	Weighted-average margin (percent)	Weighted-average per megabit rate
Etron Technology, Inc .....	69.00	\$0.40
Mosel-Vitellic, Inc. ....	35.58	0.12
Nan Ya Technology Corporation .....	14.18	0.02
Vanguard International Semiconductor Corp. ....	8.21	0.01
All Others .....	21.35	0.04

Pursuant to section 735(c)(5)(A) of the Act, the Department has excluded any margins determined entirely under section 776 of the Act from the calculation of the "All Others Rate."

**ITC Notification**

In accordance with section 735(d) of the Act, we have notified the International Trade Commission (ITC) of our determination. As our final determination is affirmative, the ITC will, within 45 days, determine whether these imports are materially injuring, or threaten material injury to, the U.S. industry. If the ITC determines that material injury, or threat of material injury does not exist, the proceeding will be terminated and all securities posted will be refunded or canceled. If the ITC determines that such injury does exist, the Department will issue an antidumping duty order directing Customs officials to assess antidumping duties on all imports of the subject merchandise entered for consumption on or after the effective date of the suspension of liquidation.

This determination is issued and published pursuant to sections 735(d) and 777(i) of the Act.

Dated: October 12, 1999.

**Robert S. LaRussa,**

*Assistant Secretary for Import Administration.*

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**DEPARTMENT OF COMMERCE**

**International Trade Administration**

[A-331-602]

**Certain Fresh Cut Flowers From Ecuador: Final Results of Changed-Circumstances Antidumping Duty Administrative Review; Revocation of Order; Termination of Administrative Reviews**

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

**ACTION:** Notice of final results of changed-circumstances antidumping duty administrative review, revocation

of antidumping duty order, and termination of administrative reviews.

**SUMMARY:** On September 9, 1999, the Department of Commerce published a notice of initiation of a changed-circumstances antidumping duty administrative review and preliminary results of review with intent to revoke the order on certain fresh cut flowers from Ecuador. We are now revoking this order, retroactive to March 1, 1997, based on the fact that domestic interested parties no longer have an interest in maintaining the antidumping duty order.

**EFFECTIVE DATE:** October 19, 1999.

**FOR FURTHER INFORMATION CONTACT:** Suzanne Flood or Edythe Artman, Office of AD/CVD Enforcement, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, DC 20230; telephone (202) 482-0665 or (202) 482-3931, respectively.

**SUPPLEMENTARY INFORMATION:**

### The 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 of Commerce's (the Department's) regulations are to the regulations codified at 19 CFR part 351 (1998).

### Background

On August 27, 1999, Timothy Haley, president of the Floral Trade Council (FTC), the FTC, and the FTC's Committees on Standard Carnations, Standard Chrysanthemums, and Pompon Chrysanthemums (the Committees) requested that the Department conduct a changed-circumstances administrative review to revoke the antidumping duty order on certain fresh cut flowers from Ecuador, retroactive to March 1, 1997. The FTC and the Committees stated that they no longer have an interest in maintaining the antidumping duty order.

We preliminarily determined that the affirmative statement of no interest by the FTC and the Committees constituted changed circumstances sufficient to warrant revocation of this order. On September 9, 1999, we published a notice of initiation of a changed-circumstances antidumping duty administrative review and preliminary results of review with intent to revoke the order (64 FR 48981). We invited interested parties to comment on the preliminary results of this changed-circumstances review.

The only comment that we received was a September 23, 1999, statement from Expoflores, an association of Ecuadorian flower producers and exporters, Claveles de la Montana, S.A., Floricultura Ecuaclevel S.A., Agritab Cia. Ltda., Florisol Cia. Ltda., and Flores del Quinche S.A. (The five companies are respondents in the administrative review covering the period March 1, 1997, through February 28, 1998.) In this statement, these parties expressed their support for the changed-circumstances review and requested that the Department revoke the order with respect to all merchandise entered, or withdrawn from warehouse, for consumption on or after March 1, 1997.

### Scope of Review

The products covered by this changed-circumstances review are certain fresh cut flowers from Ecuador including standard carnations, standard

chrysanthemums, and pompon chrysanthemums. These products are currently classifiable under item numbers 0603.10.70.10, 0603.10.70.20, and 0603.10.70.30, respectively, of the Harmonized Tariff Schedule of the United States (HTSUS). Although the HTSUS item numbers are provided for convenience and customs purposes, the Department's written description of the scope remains dispositive.

The changed-circumstances review covers all producers and exporters of certain fresh cut flowers from Ecuador.

### Final Results of Changed-Circumstances Antidumping Duty Administrative Review; Revocation of Order

Pursuant to section 751(d)(1) of the Act, the Department may revoke, in whole or in part, an antidumping duty order based on a review under section 751(b) of the Act (*i.e.*, a changed-circumstances review). Section 751(b)(1) of the Act requires that a changed-circumstances administrative review be conducted upon receipt of a request containing sufficient information concerning changed circumstances. The Department's regulations at 19 CFR 351.216(d) require the Department to conduct a changed-circumstances administrative review in accordance with 19 CFR 351.221 if it decides that changed circumstances exist that are sufficient to warrant a review. Section 782(h)(2) of the Act and § 351.222(g)(1)(i) of the Department's regulations provide further that the Department may revoke an order, in whole or in part, if it concludes that the order under review is no longer of interest to domestic interested parties.

The FTC and its Committees are domestic interested parties as defined by section 771(9)(E) of the Act and 19 CFR 351.102(b). Based on the affirmative statement by the FTC and the Committees of no interest in the continued application of the order and based on the fact that no other domestic interested parties objected to or otherwise commented on our preliminary results of this review, we determine that there are changed circumstances sufficient to warrant revocation of the order. Therefore, the Department is revoking the antidumping duty order on certain fresh cut flowers from Ecuador, retroactive to March 1, 1997.

In accordance with 19 CFR 351.222(g)(4), we will instruct the Customs Service to end the suspension of liquidation and to refund any estimated antidumping duties collected for all unliquidated entries of certain fresh cut flowers from Ecuador entered

or withdrawn from warehouse on or after March 1, 1997. We will also instruct the Customs Service to pay interest on such refunds in accordance with section 778 of the Act.

### Termination of Administrative Reviews

As the result of the revocation, the Department is terminating the administrative reviews covering the following periods: March 1, 1997, through February 28, 1998 (initiated on April 24, 1998 (63 FR 20378)); March 1, 1998, through February 28, 1999 (initiated on April 30, 1999 (64 FR 23269)).

This changed-circumstances administrative review, revocation of the antidumping duty order, termination of administrative reviews, and notice are in accordance with sections 751(b), 751(d) and 782(h)(2) of the Act and 19 CFR 351.216 and 351.222.

Dated: October 13, 1999.

**Robert S. LaRussa,**

*Assistant Secretary for Import Administration.*

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## DEPARTMENT OF COMMERCE

### International Trade Administration

[A-533-810]

### Stainless Steel Bar From India; Notice of Extension of Time Limit for New Shipper Review

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

**ACTION:** Notice of extension of time limit.

**SUMMARY:** The Department of Commerce is extending the time limit for the final results of the new shipper review of the antidumping duty order on stainless steel bar from India. The period of review is February 1, 1998 through July 31, 1998. This extension is made pursuant to section 751(a)(2)(B)(iv) of the Tariff Act of 1930, as amended by the Uruguay Round Agreements Act.

**EFFECTIVE DATE:** October 19, 1999.

**FOR FURTHER INFORMATION CONTACT:** Zak Smith, Office 1, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, N.W., Washington D.C. 20230; telephone (202) 482-0189.

**SUPPLEMENTARY INFORMATION:** Because this case is extraordinarily complicated, the Department of Commerce ("the Department") is extending the time