discussed above, we are comparing home market and U.S. sales in the same month. For the same reason, we have used the daily exchange rates for currency conversion purposes. *See, e.g., Certain Porcelain on Steel Cookware From Mexico: Final Results of Antidumping Duty Administrative Review,* 62 FR 42496, 42503 (August 7, 1997) and *Notice of Final Determination of Sales at Less Than Fair Value: Certain Pasta From Turkey,* 61 FR 30309 (June 14, 1996).

Preliminary Results of Review

As a result of our review, we preliminarily determine that the following margins exist for the period May 1, 1998, through April 30, 1999:

Manufacturer/exporter	Margin (percent)
Borusan	0.48

Pursuant to 19 CFR 351.224(b), the Department will disclose to parties to the proceeding within five (5) days after the date of publication of this notice any calculations performed in connection with these preliminary results.

Any interested party may request a hearing within 10 days of the date of publication. Any hearing, if requested, will be held 44 days after the date of publication, or the first workday thereafter. Interested parties may submit case briefs within 30 days of the date of publication. Rebuttal briefs, limited to issues raised in the case briefs, may be filed not later than 37 days after the date of publication. The Department will publish a notice of the final results of this administrative review, which will include the results of its analysis of issues raised in any such written comments.

The Department shall determine, and the U.S. Customs Service shall assess, antidumping duties on all appropriate entries. In accordance with 19 CFR 351.212(b)(1), we have calculated importer-specific assessment rates by dividing the dumping margin found on the subject merchandise examined by the entered value of such merchandise. Upon completion of this review, the Department will issue appraisement instructions directly to the U.S. Customs Service.

Furthermore, the following deposit rates will be effective upon publication of the final results of this administrative review for all shipments of pipe and tube from Turkey entered, or withdrawn from warehouse, for consumption on or after the publication date, as provided by section 752(a)(2)(c) of the Act: (1) The cash deposit rate for Borusan will be the rate established in the final results of this review, except if the rate is less than 0.5 percent and, therefore, *de minimis* within the meaning of section 733(b)(3) of the Act, the cash deposit will be zero; (2) for previously reviewed or investigated companies not listed above, the cash deposit rate will continue to be the company-specific rate published for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the original less-than-fair-value (LTFV) investigation, but the manufacturer is, the cash deposit rate will be the rate established for the most recent period for the manufacturer of the merchandise; and (4) if neither the exporter nor the manufacturer is a firm covered in this or any previous review conducted by the Department, the cash deposit rate will be 14.74 percent, the ''all others'' rate established in the LTFV investigation.

These cash deposit requirements, when imposed, shall remain in effect until publication of the final results of the next administrative review.

This notice serves as a preliminary reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

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

Dated: January 31, 2000.

Holly A. Kuga,

Acting Assistant Secretary for Import Administration.

[FR Doc. 00–2846 Filed 2–7–00; 8:45 am]

BILLING CODE 3510–DS–P

DEPARTMENT OF COMMERCE

International Trade Administration

[C–580–818]

Cold Rolled and Corrosion-Resistant Carbon Steel Plate From the Republic of Korea: Rescission of Countervailing Duty Administrative Review

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

ACTION: Notice of Rescission of Countervailing Duty Administrative Review.

SUMMARY: On September 24, 1999, in response to a request from petitioner and respondents, the Department of Commerce initiated an administrative review of the countervailing duty order on cold rolled and corrosion-resistant carbon steel plate from the Republic of Korea. The review covers the period January 1, 1998 through December 31, 1998. In accordance with 19 CFR 351.213(d)(1), the Department is now rescinding this review because the petitioner and respondents have withdrawn their requests for review.

EFFECTIVE DATE: February 8, 2000.

FOR FURTHER INFORMATION CONTACT: Eric B. Greynolds or Tipten Troidl, AD/CVD Enforcement, Group II, Office VI, Import Administration, U.S. Department of Commerce, Room 4012, 14th Street and Constitution Avenue, N.W., Washington, D.C. 20230; telephone (202) 482–2786.

SUPPLEMENTARY INFORMATION: On August 31, 1999, the Department received requests for an administrative review of the countervailing duty order on cold rolled and corrosion-resistant carbon steel plate from the Republic of Korea from Weirton Steel Corporation (petitioner) and Pohang Iron & Steel Co., Ltd., Dongbu Steel Co., Ltd., and Union Steel Manufacturing Co., Ltd. (respondents), for the period January 1, 1998 through December 31, 1998. On October 1, 1999, the Department published in the **Federal Register** (64 FR 53318) a notice of ''Initiation of Countervailing Duty Administrative Review'' initiating the administrative review. On January 4, 2000, petitioner withdrew its request for review. On January 6, 2000, respondents withdrew their request for review.

The applicable regulation, 19 CFR 351.213(d)(1), states that if a party that requested an administrative review withdraws the request within 90 days of the date of publication of the notice of initiation of the requested review, the Secretary will rescind the review. In this case, the parties to the proceeding did not withdraw their requests within the 90 day period. However, our regulations state that the Secretary may extend the time limit if the Secretary decides that it is reasonable to do so. Since both parties have requested to withdraw and because their requests were made shortly after the 90 day period, we find it reasonable to accept parties' withdrawals of their requests for review. No other interested party requested a review, and we have received no other submissions regarding parties' withdrawals of their requests for review. Therefore, we are rescinding this review of the countervailing duty order on cold

rolled and corrosion-resistant carbon steel flat products from the Republic of Korea covering the period January 1, 1998, through December 31, 1998.

This notice is published in accordance with 19 CFR 351.213(d)(4).

Dated: January 27, 2000.

Holly A. Kuga,

Acting Deputy Assistant Secretary for Import Administration.

[FR Doc. 00–2842 Filed 2–7–00; 8:45 am]

BILLING CODE 3510–DS–P

DEPARTMENT OF COMMERCE

International Trade Administration

[C–508–605]

Final Results of Full Sunset Review: Industrial Phosphoric Acid From Israel

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

ACTION: Notice of final results of full sunset review: Industrial phosphoric acid from Israel.

SUMMARY: On September 27, 1999, the Department of Commerce (''the Department'') published in the **Federal Register** (64 FR 51954) the preliminary results of the full sunset review of the countervailing duty order on industrial phosphoric acid from Israel pursuant to section 751(c) of the Tariff Act of 1930, as amended (''the Act''). We provided interested parties an opportunity to comment on our preliminary results and received comments filed on behalf of domestic and respondent interested parties. As a result of this review, the Department finds that revocation of the countervailing duty order would be likely to lead to continuation or recurrence of a countervailable subsidy. The net countervailable subsidy and the nature of the subsidy are identified in the Final Results of Review section of this notice.

FOR FURTHER INFORMATION CONTACT: Kathryn B. McCormick or Melissa G. Skinner, Office of Policy for Import Administration, International Trade Administration, U.S. Department of Commerce, 14th & Constitution, N.W., Washington, D.C. 20230; telephone: (202) 482–1930 or (202) 482–1560, respectively.

EFFECTIVE DATE: February 8, 2000.

Statute and Regulations

This review was conducted pursuant to sections 751(c) and 752 of the Act. The Department's procedures for the conduct of sunset reviews are set forth in Procedures for Conducting Five-year (''Sunset'') Reviews of Antidumping and Countervailing Duty Orders, 63 FR 13516 (March 20, 1998) (''Sunset Regulations'') and in 19 CFR Part 351 (1999) in general. Guidance on methodological or analytical issues relevant to the Department's conduct of sunset reviews is set forth in the Department's Policy Bulletin 98:3—Policies Regarding the Conduct of Five-year (''Sunset'') Reviews of Antidumping and Countervailing Duty Orders; Policy Bulletin, 63 FR 18871 (April 16, 1998) (''Sunset Policy Bulletin'').

Scope

This order covers shipments of industrial phosphoric acid (''IPA'') from Israel. According to the final results of the Department's most recent administrative review, the merchandise subject to this order is currently classifiable under item number 2809.20.00 of the Harmonized Tariff Schedule of the United States (''HTSUS'').[1] Although the HTSUS subheading is provided for convenience and customs purposes, the written description remains dispositive.

Background

On September 27, 1999, the Department published in the **Federal Register** the Preliminary Results of Full Sunset Review: Industrial Phosphoric Acid from Israel (64 FR 51954). In our preliminary results, we found that revocation of the order would be likely to lead to continuation or recurrence of a countervailable subsidy. Further, we found the net countervailable subsidy likely to prevail if the order were revoked to be 10.93 percent for Haifa Chemicals Ltd. (''Haifa'') and 5.97 percent for ''all others.''

On November 16, 1999, we received a case brief on behalf of Albright and Wilson Americas Inc., FMC Corporation, and Solutia Inc. (collectively, ''domestic interested parties''), within the deadline specified in 19 CFR 351.309(c)(1)(i). We also received a case brief on behalf of the Government of Israel (''GOI'') and Rotem Amfert Negev Ltd. (''Rotem'') (collectively, ''respondent interested parties''). On November 23, 1999, within the deadline specified in 19 CFR 351.309(d), the Department received rebuttal comments from domestic and respondent interested parties. We have addressed the comments below.

Although the deadline for this determination was originally January 25, 2000, due to the Federal Government shutdown on January 25 and 26, 2000, resulting from inclement weather, the timeframe for issuing this determination has been extended by three days.

Comments

Comment 1

The domestic interested parties assert that the Department correctly concluded in its preliminary results that revocation of the order would likely lead to continuation or recurrence of a countervailable subsidy, and further, that this conclusion is appropriate for the final results in light of the results in the recently completed eleventh administrative review (*see* November 16, 1999, Case Brief of domestic interested parties at 5).

The respondent interested parties argue that, because of a recent WTO interim panel determination that privatization extinguishes prior non-recurring subsidies,[2] and because the Department has verified in the last several reviews the GOI's intention to fully privatize Rotem, the Department should reconsider its preliminary results and find that revocation of the order on Rotem will not lead to continuation of their benefits from subsidies (*see* November 16, 1999, Case Brief of respondent interested parties at 2). They claim that, whereas the privatization of Rotem was 68.48 percent complete as of the last administrative review, today, it is approximately 98 percent complete. *Id.* Therefore, the Department's calculation of the countervailing duty applicable to Rotem, which assumes that most prior, non-recurring subsidies are passed through to the new owners, is contrary to the WTO dispute panel determination. *Id.*

In rebuttal, the domestic interested parties argue that the WTO finding noted by respondent interested parties is neither relevant nor binding, and there is no reason why the Department should alter its reasoning as a result of an unadopted interim panel report with no legal status in U.S. domestic proceedings (*see* November 23, 1999, Rebuttal of Case Brief of domestic interested parties at 2). Further, they argue that the report apparently concludes that the United States should not assume, in an administrative review, that the sale of a company to private bidders automatically terminates the subsidies the company received when it was government-owned, and that the United States should recalculate anew

[1] *See Industrial Phosphoric Acid from Israel: Final Results and Partial Recission of Countervailing Duty Administrative Review,* 64 FR 49460 (September 12, 1999).

[2] *See* October 8,1999, ''WTO Interim Panel Finds Against U.S. CVD Rules on Privatization,'' 17 Inside U.S. Trade No. 140 at 4.