For two U.S. products, we found no home market products sold in contemporaneous periods which had an adjustment for differences in physical characteristics of merchandise that was less than 20 percent of the cost of manufacture of the U.S. product. For sales of one U.S. product, we deemed it inappropriate to match a twisted with an untwisted crankshaft (see Final Determination of Sales at Less Than Fair Value: Certain Forged Steel Crankshafts from the United Kingdom (52 FR 32951, 32953 (September 1, 1987)). For the second U.S. product, there were no contemporaneous sales of comparable home market products. For these products, we based FMV on CV. We calculated CV based on the sum of the respondent's submitted cost of materials, fabrication, general expenses, U.S. packing and profit. In addition, we increased the respondent's submitted general and administrative expenses (G&A) to include certain forging division G&A items (see August 18, 1994, verification report for a further discussion). According to section 773(e)(1)(B) (i) and (ii) of the Act, we included the actual general expenses which exceeded the statutory minimum (ten percent of the cost of manufacturing (COM)). We used the statutory minimum profit, which is eight percent of the sum of COM and general expenses, because the actual profit amount was less than the statutory minimum.

We made adjustments to CV, in accordance with 19 CFR 353.56, for differences in circumstances of sale. These adjustments were made for differences in credit expenses, warranties, and warehousing.

Currency Conversion

We made currency conversions in accordance with 19 CFR 353.60(a). All currency conversions were made at the rates certified by the Federal Reserve Bank.

Verification

As provided in section 776(b) of the Act, we verified information provided by respondent by using standard verification procedures, including onsite inspection of the manufacturer's facilities, examination of relevant sales and financial records, and selection of original source documentation containing relevant information.

Preliminary Results of Review

As a result of our review, we preliminarily determine that the following margin exists for the period September 1, 1992, through August 31, 1993:

Manufac- turer/exporter	Review period	Margin (per- cent)
UEF	9/01/92—8/31/93	0.36

Interested parties may request a disclosure within 5 days of publication of this notice and 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 case briefs.

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

Furthermore, the following deposit requirement will be effective for all shipments of CFSCs from the United Kingdom entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of this administrative review, as provided by section 751(a)(1) of the Tariff Act: (1) The cash deposit rate for UEF will be the rate established in the final results of this review, except if the rate is less than 0.50 percent and, therefore, de minimis, 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 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 the "all others" rate, as set forth below.

On March 25, 1993, the Court of International Trade (CIT), in *Floral Trade Council v. United States*, 822 F.Supp. 766 (CIT 1993), and *Federal-Mogul Corporation v. United States*, 822 F.Supp. 782 (CIT 1993), decided that

once an "all others" rate is established for a company, it can only be changed through an administrative review. The Department has determined that in order to implement this decision, it is appropriate to reinstate the original "all others" rate from the LTFV investigation (or that rate as amended for correction of clerical errors or as a result of litigation) in proceedings governed by antidumping duty orders. In proceedings governed by antidumping findings, unless we are able to ascertain that "all others" rate from the original investigation, the Department has determined that it is appropriate to adopt the "new shipper" rate established in the first final results of administrative review published by the Department (or that rate as amended for correction of clerical errors or as a result of ligitation) as the "all others" rate for the purposes of establishing cash deposits in all current and future administrative reviews. Because this proceeding is governed by an antidumping duty order, the "all others" rate for the purposes of this review will be 14.67 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 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 administrative review and notice are in accordance with section 751(a)(1) of the Tariff Act (19 U.S.C. 1675(a)(1)) and 19 CFR 353.22.

Dated: April 27, 1995.

Susan G. Esserman,

Assistant Secretary for Import Administration.

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