publication date of these final results, as provided for by section 751(a)(1) of the Act:

- (1) The cash deposit rates for OAB will be the rate outlined above;
- (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 the "all others" rate of 11.96 percent established in the LTFV investigation.

All U.S imports of subject merchandise by the respondent will be subject to the deposit rate found in this proceeding. The cash deposit rates have been determined on the basis of the selling price to the first unrelated customer in the United States. The Department will use the total value of USP calculated from OAB's response to determine the appraisement rate.

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 the 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). 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 terms of an APO is a sanctionable violation.

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

Dated: January 9, 1995.

Susan G. Esserman,

Assistant Secretary for Import Administration.

[FR Doc. 95–1215 Filed 1–17–95; 8:45 am] BILLING CODE 3510–DS–P

[A-588-054]

Tapered Roller Bearings, Four Inches or Less in Outside Diameter, and Components Thereof, From Japan; Affirmation of the Results of Redetermination Pursuant to Court Remand

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

SUMMARY: On June 8, 1994, the United States Court of International Trade (CIT) affirmed the Department of Commerce's (the Department's) redetermination on remand of the final results of administrative review of the antidumping finding on tapered roller bearings, four inches or less in outside diameter, and certain components thereof (TRBs) from Japan (56 FR 26054, June 6, 1991) (The Timken Company v. United States (Slip Op. 94-41 (March 7, 1994)) (Timken). The results covered the period August 1, 1987, through July 31, 1988, and TRBs produced by Koyo Seiko Co., Ltd., and distributed by its subsidiary, Koyo Corporation of U.S.A. (collectively, Koyo), and by NSK Ltd., and distributed by its subsidiary, NSK Corporation (collectively, NSK).

EFFECTIVE DATE: June 18, 1994.

FOR FURTHER INFORMATION CONTACT: Chip Hayes or John Kugelman, Office of Antidumping Compliance, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue NW., Washington, DC 20230, telephone: (202) 482–5253.

SUPPLEMENTARY INFORMATION:

Background

On March 7, 1994, the CIT issued an order remanding to the Department the final results of administrative review of the antidumping finding on TRBs from Japan (56 FR 26054, June 6, 1991).

In its decision in *Timken*, the CIT remanded the final results to the Department to allow the Department to determine whether it has statutory authority to adjust foreign market value (FMV) for pre-sale inland freight in light of the decision of the United States Court of Appeals for the Federal Circuit (Federal Circuit) in *Ad Hoc Comm. of AZ-NM-TX-FL Producers of Gray Portland Cement v. United States*, No. 93–1239 (Fed. Cir., January 5, 1994) (*Ad*

Hoc Comm.). In response to that order, we explained that we adjust FMV for post-sale movement expenses as differences in circumstances of sale (19 CFR § 353.56(a)) and we consider presale freight to be appropriate expenses to include in the exporter's sales price (ESP) offset under 19 CFR § 353.56(b)(2), because they are post-production expenses borne in preparation to sell the merchandise. We further clarified that § 353.56(b)(2) of the Department's regulations allows the Department to deduct from FMV all expenses, other than direct selling expenses enumerated in § 353.56(a), incurred in selling such or similar merchandise up to the amount of expenses incurred in selling the merchandise in the United States. Consequently, the Department has determined it will evaluate claims of pre-sale inland freight expenses for home market (or third-country) sales using the ESP offset provision in the regulations.

Subsequent to the Department's explanation of the treatment of pre-sale freight expenses in *Timken*, we have determined that there are circumstances when pre-sale movement expenses may be direct expenses. Since direct expenses are adjusted for under the circumstance-of-sale provision, the Department evaluates whether the presale movement expenses are direct expenses by examining each respondent's pre-sale warehousing expenses, since the pre-sale movement charges incurred in positioning the merchandise at the warehouse are, for analytical purposes, linked to pre-sale warehousing expenses. If the pre-sale warehousing expenses constitute indirect expenses, the expenses involved in getting the merchandise to the warehouse also must be indirect.

In its affirmation of June 8, 1994 (Slip Op. 94–95), the CIT accepted the Department's explanation of its methodology and ordered its implementation for this review period.

In its decision in *Timken Co.* v. *United States*, 893 F.2d 337 (Fed. Cir. 1990) (*Timken I*), the Federal Circuit held that, pursuant to 19 U.S.C. 1516a(e), the Department must publish a notice of a court decision which is not "in harmony" with a Departmental determination, and must suspend liquidation of entries pending a "conclusive" court decision. The CIT's decision in *Timken* constitutes a decision not in harmony with the Department's final results of review. This notice fulfills the publication requirements of *Timken I*.

Accordingly, the Department will continue the suspension of liquidation of the subject merchandise.