

did not disregard below-cost sales unless there were below-cost sales of that model in each month sold. If a model was sold in three or more months, we did not disregard below-cost sales unless there were sales below cost in at least three of the months in which the model was sold. We used CV as the basis for FMV when an insufficient number of home market sales were made at prices above COP. *See Tapered Roller Bearings and Parts Thereof, Finished and Unfinished, From Japan and Tapered Roller Bearings, Four Inches or Less in Outside Diameter, and Components Thereof, From Japan; Final Results of Antidumping Duty Administrative Reviews*, 58 FR 64720, 64729 (December 8, 1993).

In accordance with section 773 of the Tariff Act, for those models for which there was an adequate number of sales at prices above the COP, we calculated FMV based on home market prices to related and unrelated purchasers. We used prices to related purchasers only if such prices were at arm's length. In order to determine whether sales to Rautaruukki Oy's customers were at arms length, the Department compared prices to related parties and prices to unrelated parties, on a model-by-model basis and, when possible, at the same level of trade.

We reclassified the levels of trade in the home market sales database by collapsing (1) sales to and (2) sales through wholesalers together into one level of trade. The Department has preliminarily determined that this collapsed level of trade matches the level of trade reported in the U.S. market. In accordance with 19 CFR 353.58, we compared U.S. sales to home market sales made at the same level of trade, where possible. Furthermore, the Department made adjustments to the home market sales database, based on findings made at the sales and cost verifications. We revised technical service and ocean freight expenses, created a modified product control number for secondary merchandise, and made adjustments to several observations to correct minor clerical errors.

Pursuant to 19 CFR 353.56, we made circumstance-of-sale adjustments for differences in credit expenses. Furthermore, we adjusted the FMV for the Finnish value-added tax (i.e., "turn-over tax").

In Appendix V of the Department's questionnaire, issued on September 15, 1995, the Department established a hierarchy of product characteristics that would be used to identify individual plate products. This hierarchy was

based on a draft which had been released for comment prior to issuance of the questionnaire. Each unique combination of these product characteristics is treated as a distinct product, identified by a unique control number. Likewise, all products with the same combination of these product characteristics are considered to be identical and are to be assigned the same control number. Upon review of Rautaruukki Oy's computer database, we discovered some instances of multiple control numbers being assigned to the same set of product characteristics. Consequently, we determined to collapse two control numbers in the home market sales and COP databases which had identical product characteristics and which were matched to U.S. sales in the margin calculation program.

We calculated FMV based on a weighted average of actual and theoretical weight because Rautaruukki Oy failed to provide adequate conversion data at verification. We reclassified technical services in the home market as indirect selling expenses because Rautaruukki Oy was unable to tie these expenses to specific sales. We also disallowed selling expenses for advertising and promotion costs, a claimed quantity adjustment, and another claimed adjustment because Rautaruukki Oy failed to provide sufficient information regarding these expenses to support its claims.

No other adjustments were claimed or allowed.

Currency Conversion

No certified rates of exchange, as furnished by the Federal Reserve Bank of New York, were available for the POR. In place of the official certified rates, we used the average monthly exchange rates published by the International Monetary Fund.

Preliminary Results of Review

As a result of our comparison of USP to FMV, we preliminarily determine that no margin exists for Rautaruukki Oy for the period February 4, 1993, through July 31, 1994.

Interested parties may request disclosure within 5 days of the date of publication of this notice and may request a hearing within 10 days of publication. Any hearing, if requested, will be held 44 days after the date of publication or the first business day thereafter. Case briefs and/or written comments from interested parties may be submitted no later than 30 days after the date of publication. Rebuttal briefs and rebuttals to written comments, limited to issues raised in those

comments, may be filed not later than 37 days after the date of publication of this notice. The Department will publish the final results of these administrative reviews, including the results of its analysis of issues raised in any such written comments or at a hearing.

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

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 the final results of these administrative reviews, as provided for by section 751(a)(1) of the Tariff Act. A cash deposit of estimated antidumping duties shall be required on shipments of certain cut-to-length carbon steel plate from Finland as follows: (1) The cash deposit rate for the reviewed company will be the rate established in the final results of this review; (2) If the exporter is not a firm covered in this review, or the original LTFV investigation, but the manufacturer is, the cash deposit rate will be the rate established for the manufacturer of the merchandise for the most recent period examined; and (3) If neither the exporter nor the manufacturer is a firm covered in this review, the cash deposit rate will be 32.25 percent. This is the "all other rate" established in the LTFV investigation. *See Final Determination of Sales at Less Than Fair Value: Certain Cut-To-Length Carbon Steel Plate from Finland*, 58 FR 37122 (July 9, 1993).

This notice also 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.

These administrative reviews and this 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.