Customs user fees, U.S. brokerage and handling, and U.S. inland freight and insurance in accordance with section 772(d)(2) of the Act.

In addition, we adjusted USP for taxes in accordance with our practice outlined in *Siliconmagnanese from Venezuela, Preliminary Determination of Sales at Less Than Fair Value, 59 FR 31204, June 17, 1994.*

No other adjustments were claimed or allowed.

Foreign Market Value

In order to determine whether there were sufficient sales of PET film in the home market to serve as a viable basis for calculating FMV, we compared the volume of home market sales of PET film to the volume of third country sales of PET film, in accordance with section 773(a)(1) of the Act. Each respondent had a viable home market with respect to sales of PET film made during the period of review (POR).

For both Toray and Teijin, we utilized annual weight-averaged FMVs for purposes of comparison. For Toray, we calculated annual FMV's based on delivered prices to unrelated customers in the home market. In accordance with 19 CFR 353.45(a) we did not use related party sales because the prices to related parties were determined not to be at arm's length. We made deductions, where appropriate, for rebates, and post-sale inland freight. We deducted home market packing cost and added U.S. packing costs.

For Teijin, we calculated annual FMV's based on delivered prices to unrelated and related customers in the home market.

These related party sales were determined to be at arm's length, in accordance with section 353.45(a) of our regulations. We made deductions, where appropriate, for rebates and postsale inland freight and insurance. We deducted home market packing cost and added U.S. packing costs.

For both Teijin and Toray we made a difference-in-merchandise adjustments. where appropriate, based on differences in the variable cost of manufacture. For both Toray and Teijin, pursuant to 19 CFR 353.56, we also made circumstance-of-sale adjustments, where appropriate, for differences in claim compensation expenses, post-sale warehousing expenses, credit expenses and credit interest revenue. Finally, we adjusted for Japanese consumption taxes in accordance with our decision in Siliconmagnanese from Venezuela, Preliminary Determination of Sales at Less Than Fair Value, 59 FR 31204, June 17, 1994.

No other adjustments were claimed or allowed.

Preliminary Results of the Review

As a result of this review, we preliminarily determine that the following margins exist for the period June 1, 1992, through May 31, 1993:

Manufacturer/producer/exporter	Margin percent
Toray	0.33
Teijin	7.18

De minimis.

Case briefs and/or written comments from interested parties may be submitted no later than 30 days after the date of publication of this notice. Rebuttal briefs and rebuttals to written comments, limited to issues raised in the case briefs and comments, may be filed not later than 37 days after the date of publication of this notice.

Within 10 days of the date of publication of this notice, interested parties to this proceeding may request a disclosure and/or a hearing. The hearing, if requested, will take place not later than 44 days after publication of this notice. Persons interested in attending the hearing should contact the Department for the date and time of the hearing.

The Department will subsequently publish the final results of this administrative review, including the results of its analysis of issues raised in any such written comments or a hearing.

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 appropriate appraisement instructions directly to the Customs Service upon completion of this review.

Furthermore, the following deposit requirements will be effective upon publication of our final results of review for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after that publication date of the final results of this administrative review, as provided by section 751(a)(1) of the Act:

- (1) The cash deposit rate for the reviewed companies will be those rates established in the final results of this review, except for rates which are less than 0.50 percent and, therefore, *de minimis*, the cash deposit will be zero;
- (2) The cash deposit rate for subject merchandise exported by manufacturers or exporters not covered in this review, but covered in previous reviews or in

- the original LTFV investigation, will be based upon the most recently published rate in a final result or determination for which the manufacturer or exporter received a company-specific rate;
- (3) The cash deposit rate for subject merchandise exported by an exporter not covered in this review, a prior review, or the original investigation, but where the manufacturer of the merchandise has been covered by this or a prior final results or determination, will be based upon the most recently published company-specific rate for that manufacturer; and
- (4) The cash deposit rate for merchandise exported by all other manufacturers and exporters, who are not covered by these or any previous administrative review conducted by the Department, will be the "all others" rate established in the less than fair value investigation.

On May 25, 1993, the Court of International Trade (CIT), in Floral Trade Council v. United States, 822 F.Supp 766, and Federal-Mogul Corporation v. United States, 839 F.Supp 864, 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 these decisions, 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 the proceeding governed by antidumping duty orders.

Because this proceeding is governed by an antidumping duty order, the "all others" rate will be 6.32 percent, the "all others" rate established in the LTFV investigation (56 FR 25660, June 5, 1991).

These 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, termination in part, and notice are in accordance with section 751(a)(1) of the Act and 19 CFR 353.22.