merchandise is available for comparison, the Department may resort to CV as FMV. The goal in establishing a model match methodology is not simply to set up a method that yields the greatest number of matches between U.S. and home market models; the goal, rather, is to set up a method that identifies matches of reasonably 'similar" merchandise. The statute clearly permits the use of CV where the Department determines that there are no models in the two markets that constitute "similar" merchandise. Because the Department has determined that it would be inappropriate to compare a twisted crankshaft to an untwisted crankshaft, resorting to CV is justified.

#### Comment 4: Use of the CV Data

The petitioner argues that the Department cannot rely on certain COM data for two die numbers because the reported data is flawed. The petitioner argues that the Department should have sent a supplemental CV questionnaire for the two die numbers and then verified that data if it was to be used.

The respondent maintains that the COM data in question has been verified by the Department and is reliable.

# DOC Position

We agree with the respondent. Contrary to the petitioner's allegation, the information necessary to calculate CV for the two die numbers in question was contained in the respondent's questionnaire response. We verified this information and have used it for purposes of the final results.

## Comment 5: Treatment of the Difmer

The respondent contends that the Department should revise its calculation of the dumping margin by subtracting the differ adjustment from FMV, rather than adding the differ to the FMV. The respondent maintains that all of the home market products are more costly to produce than the U.S. products. Therefore, the respondent alleges that the Department should have subtracted the differ from FMV instead of adding it to FMV. The respondent cites to the Import Administration Antidumping Manual, chapter 9, pages 21–22, (Antidumping Manual) in support of its argument

The petitioner maintains that the Antidumping Manual states that the Department is to add difmer adjustments to FMV and this is what the Department has done in this case. Therefore, the petitioner maintains that the Department properly added the difmer adjustment to FMV in the SAS computer program.

#### DOC Position

We agree with the respondent. We have changed the SAS instructions in our computer program such that we now subtract the difmer from FMV. We have made this change because it is the Department's practice to decrease FMV by the difmer if the home market materials, labor and overhead costs are greater than the U.S. materials, labor and overhead costs. In the preliminary results, we incorrectly added the difmer amount to FMV in the SAS computer program.

# Comment 6: Redundancy Expenses

The respondent alleges that the Department erroneously included certain plant redundancy expenses in its G&A calculation because these costs were already reported in its submitted cost of manufacturing.

The petitioner contends that all redundancy expenses should be included in calculating G&A expenses rather than UEF's submitted COM.

#### DOC Position

We agree with the respondent. We find that the respondent included certain plant redundancy expenses in its submitted COM (see pages 12–13 of the June 20, 1994, submission and cost verification exhibit 1). Therefore, we have reduced the G&A expense by the amount of plant redundancy expenses.

# Comment 7: Profit

The respondent asserts that the Department miscalculated profit by excluding fixed overhead costs. According to the respondent, its home market profit with the adjustment for fixed overhead costs was less than the statutory minimum of eight percent. Therefore, the respondent maintains that the Department should apply the statutory minimum profit of eight percent.

The petitioner contends that the respondent's fixed overhead cost calculation and revised profit argument is untimely and unsupported. Thus, the petitioner maintains that the Department should not revise the respondent's profit in the final results.

## DOC Position

We agree with the respondent. We have now applied the statutory minimum profit. Contrary to petitioner's claim, we find that the respondent demonstrated that its average home market profit was less than the statutory minimum of eight percent and that the argument for revising the profit calculation is not untimely (see August 18, 1994, Constructed Value Verification

Report, p. 11 and the respondent's case brief).

#### Final Results of Review

As a result of the comments received, we have revised our preliminary results and determine that the following margin exists:

Manufac- turer/ex- porter	Review period	Margin (per- cent)
UEF	9/01/92–8/31/93	0.02

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 percentage 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 crankshafts 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 zero because the rate is less than 0.50 percent and, therefore, de minimis; (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) the cash deposit rate for all other manufacturers or exporters will be 6.55 percent, which is the amended "all others" rate from the LTFV investigation. It is not 14.67 percent, as was erroneously published in the preliminary results.

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 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 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.