Goldstar), and Hyundai Electronics Industries Co., Ltd. and Hyundai Electronics America (collectively Hyundai), filed lawsuits with the Court challenging this determination. Thereafter, the Court issued an Order and Opinion dated June 12, 1995, in Micron Technologies, Inc. v. United States, Cons. Ct. No. 93–06–00318, Slip Op. 95–107, remanding six issues to the Department. The Court instructed the Department to: (1) recalculate respondents' cost of production by allocating research and development (R&D) costs on a product-specific basis; (2) use amortized rather than current R&D expenses in its calculations; (3) reopen the record in order to afford Hyundai and Samsung an opportunity to present complete and actual fixed asset data and use this data to allocate interest expenses; (4) recalculate Hyundai's lag period; (5) recalculate Semicon's production costs without reclassifying Semicon's capitalized costs of facility construction and testing as costs of production; and (6) reexamine its conclusion that foreign currency translation losses of Samsung and Semicon are related to production of subject merchandise.

The Department filed its remand results on August 24, 1995. In the remand results, the Department: (1) recalculated respondents— cost of production by allocating R&D on a product-specific basis; (2) used amortized rather than current R&D expenses in its calculations; (3) reopened the record to afford Hyundai and Samsung an opportunity to introduce actual data regarding semiconductor fixed assets, and used such data in its allocation of interest expense; (4) recalculated Hyundai's lag periods utilizing the same methodology that it employed for Samsung and Semicon; (5) determined a new lag period for Hyundai's model HY514400 which accurately matches costs to the sales in question; (6) calculated Semicon's production costs for certain DRAMs without reclassifying as costs of production Semicon's capitalized costs of facility construction and testing; and (7) identified what evidence on the record supports the conclusion that the translation losses of Samsung and Semicon are related to production of the subject merchandise and, having determined that there is sufficient evidence on the record to support such a conclusion, included translation losses in the calculation of COP for Samsung and Semicon.

On October 27, 1995, the Court sustained the Department's remand results. *See* Micron Technologies, Inc. v. United States, Cons. Ct. No. 93–06–00318, Slip Op. 95–175 (CIT October 27, 1995).

Suspension of Liquidation

In its decision in Timken, the Federal Circuit held that, pursuant to 19 U.S.C. 1516a(e), the Department must publish notice of a decision of the Court or Federal Circuit which is ''not in harmony'' with the Department's determination. Publication of this notice fulfills this obligation. The Federal Circuit also held that in such a case, the Department must suspend liquidation until there is a ''conclusive'' decision in the action. A ''conclusive'' decision cannot be reached until the opportunity to appeal expires or any appeal is decided by the Federal Circuit. Therefore, the Department will continue to suspend liquidation pending the expiration of the period to appeal or pending a final decision of the Federal Circuit if Micron is appealed.

Dated: November 29, 1995.

Susan G. Esserman,

Assistant Secretary for Import Administration.

[FR Doc. 95–29583 Filed 12–5–95; 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; Amendment to the Final Results of Review

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

SUMMARY: On June 15, 1995, the United States Court of International Trade (CIT) remanded 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 (41 FR 34974, August 18, 1976) (*Koyo Seiko Co., Ltd. and Koyo Corp. of U.S.A.* v. *United States and NSK Ltd. And NSK Corp.*, v. *United States* (Slip Op. 95–111 (June 15, 1995)) (*Koyo*)). The CIT ordered the Department to correct two computer programming errors in the calculation of margins for Koyo Seiko Co., Ltd., and, following the corrections, affirmed the redetermination in all respects. The results covered the period April 1, 1974, through March 31, 1979, for TRBs produced by Koyo Seiko Co., Ltd., and distributed by its subsidiary, Koyo Corporation of U.S.A. (collectively, Koyo), and April 1, 1974 through July 31, 1980, for TRBs produced by NSK Ltd., and distributed by its subsidiary, NSK Corporation (collectively, NSK).

EFFECTIVE DATE: June 25, 1995.

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, N.W., Washington, D.C. 20230, telephone: (202) 482–5253.

SUPPLEMENTARY INFORMATION:

Background

On June 15, 1995, the CIT issued an order remanding to the Department the redetermination on remand of the final results of administrative review of the antidumping finding on TRBs from Japan to correct two computer programming errors, and affirmed the redetermination in all other respects.

The Department's final results of review covering Koyo for the period April 1, 1974 through March 31, 1979, and NSK for the period April 1, 1974 through July 31, 1980, were published on June 1, 1990 (55 FR 22369). Koyo, NSK, and petitioner in this proceeding, the Timken Company (Timken), challenged those results to the CIT. The CIT issued four remand orders covering the review: on issues concerning Koyo in *Koyo Seiko Co., Ltd. and Koyo Corporation of U.S.A.* v. *United States* (Slip Op. 92–72 (May 15, 1992) (*KCUSA*)); on issues concerning NSK in *NSK Ltd.* v. *United States* (Slip Op. 92–79 (May 21, 1992) (*NSK*)); on issues relating to both Koyo and NSK in *The Timken Company* v. *United States* (Slip Op. 92–83 (May 22, 1992) (*Timken*)); and finally in *Koyo Seiko Co., Ltd. and Koyo Corporation of U.S.A.* v. *United States* (Slip Op. 92–139 (August 21, 1992) (*Koyo Cost*)) the CIT allowed the Department to conduct an investigation of sales made below the cost of production by Koyo.

In *KCUSA* and *NSK* the CIT ordered the Department to recalculate margins for entries pursuant to the three-criteria methodology for determining ''such or similar'' merchandise; to examine all possible similar home market models of approximately equal commercial value to calculate foreign market value (FMV); to include Koyo's data for net weights of certain TRBs in the calculation of U.S. customs duties; to add only thirty days to Koyo's shipping time when calculating an adjustment for U.S. inventory expenses; and to liquidate Koyo's entries between April 1, 1974 and September 30, 1977, and NSK's entries between June 6, 1974 and July 31, 1977, according to master lists