materials, fabrication, general expenses, and packing. Given the effect which they would have on Kindberg's reported COP, we did not adjust the reported standard costs for reported variances because Kindberg failed to explain and document these variances. In addition, information on the record contradicted the reported variances. A detailed and proprietary analysis of the nature of Kindberg's reporting discrepancies is contained in the Department's January 25, 1995, preliminary concurrence memorandum.

#### Results of COP Analysis

Under our standard practice, where we find that less than 10 percent of a company's sales of a given product were at prices below the COP, we do not disregard any below-cost sales because we determine that the company's belowcost sales were not made in substantial quantities. Where we find between 10 and 90 percent of the company's sales of a given product were at prices below the COP, and the below cost sales were made over an extended period of time, we disregard only the below-cost sales. Where we find that more than 90 percent of the company's sales of a given product were at prices below the COP, and the sales were made over an extended period of time, we disregard all sales for that product and calculate FMV based on constructed value (CV).

In accordance with section 773(b)(1)of the Act, in order to determine whether below-cost sales had been made over an extended period of time, we compare the number of months in which below-cost sales occurred for each product to the number of months in the POI in which that product was sold. If a product was sold in three or more months of the POI, we do not exclude below-cost sales unless there were below-cost sales in at least three months during the POI. When we find that sales of a product only occurred in one or two months, the number of months in which the sales occurred constituted the extended period of time; i.e., where sales of a product were made in only two months, the extended period of time was two months, where sales of a product were made in only one month, the extended period of time was one month (see the Preliminary Results and Partial Termination of Antidumping Duty Administrative Review: Tapered Roller Bearings, Four Inches or Less in Outside Diameter, and Components Thereof, From Japan (58 FR 69336, 69338, December 10, 1993).

Based on this preliminary analysis, for U.S. sales of certain products, there were adequate Russian sales made above the cost of production to serve as FMV. For U.S. sales of other products, there were not. In such cases, we matched U.S. sales to CV.

### Constructed Value Comparisons

We calculated CV based on the sum of Kindberg's cost of materials, fabrication, general expenses, profit and U.S. packing; we did not use the reported variances from standard costs reported because Kindberg failed to fully explain and document these variances. For general expenses, which includes selling and financial expenses (SG&A), we used the greater of the reported general expenses or the statutory minimum of ten percent of the cost of materials and fabrication. For profit, we used the greater of the weighted-average third country profit during the POI or the statutory minimum of eight percent of the cost of materials, fabrication and general expenses, in accordance with section 773(e)(B) of the Act.

#### Third-Country Sales Comparisons

Where appropriate, we calculated FMV based on delivered prices to unrelated customers in Russia and to unrelated international trading companies whose customers in Russia were known to Kindberg at the time of Kindberg's sale to the trading company.

In light of the Court of Appeals for the Federal Circuit's (CAFC) decision in Ad Hoc Committee of AZ-NM-TX-FL Producers of Gray Portland Cement v. United States, 13 F.3d 398 (Fed. Cir. 1994), the Department no longer can deduct third country market movement charges from FMV pursuant to its inherent power to fill in gaps in the antidumping statute. Instead, we will adjust for those expenses under the circumstance-of-sale provision of 19 CFR 353.56(a), as appropriate. Accordingly, in the present case, we deducted post-sale third-country market inland freight, inland insurance and foreign inland insurance from FMV as direct selling expenses under the circumstance-of-sale provision of 19 CFR 353.56(a).

We deducted home market packing costs and added U.S. packing costs in accordance with section 773(a)(1) of the Act. We also made circumstance-of-sale adjustments for direct selling expenses, which included credit, warranties, guarantees and commissions, in accordance with 19 CFR 353.56(a)(2). We deducted commissions incurred on third-country sales and added total U.S. indirect selling expenses, capped by the amount of home market commissions; those total U.S. indirect selling expenses included U.S. inventory carrying costs, indirect selling expenses incurred in

Austria on U.S. sales and indirect selling expenses incurred in the United States.

#### Currency Conversion

Pursuant to 19 CFR 353.60, we made currency conversions based on the official exchange rates in effect on the dates of the U.S. sales as certified by the Federal Reserve Bank.

#### Verification

As provided in section 776(b) of the Act, we will verify the information used in making our final determination.

### Suspension of Liquidation

In accordance with section 733(d)(1) of the Act (19 U.S.C. 1673(d)(1)), we are directing the Customs Service to suspend liquidation of all entries of OCTG from Austria, as defined in the "Scope of Investigation" section of this notice, that are entered, or withdrawn from warehouse, for consumption on or after the date of publication of this notice in the **Federal Register**.

The Customs Service shall require a cash deposit or posting of a bond equal to the estimated preliminary dumping margin, as shown below. The suspension of liquidation will remain in effect until further notice.

Producer/manufacturer/exporter	Margin percentage
Voest-Alpine Stahlrohr Kindberg GmbH All others	36.73 36.73

# ITC Notification

In accordance with section 733(f) of the Act, we have notified the ITC of our preliminary determination.

If our final determination is affirmative, the ITC will determine whether these imports are materially injuring, or threaten material injury to, the U.S. industry before the later of 120 days after the date of this preliminary determination or 45 days after our final determination.

# Postponement of Final Determination

January 25, 1995, in accordance with 19 CFR 353.20(b), Kindberg timely requested that, in the event of an affirmative determination, the Department postpone the final determination. We find no compelling reason to deny the request. Accordingly, we are postponing the date of the final determination until not later than 135 days after the date of publication of this notice.

#### Public Comment

In accordance with 19 CFR 353.38, case briefs or other written comments in