

costs consisted of cold rolled steel purchased from Thyssen.

Department's Position: The Budd Company, like TSAG and TINC, is wholly-owned by TAG. Thyssen reported sales in the U.S. by Budd after initially refusing to do so. However, Thyssen continued to refuse to provide the contemporaneous home market sales needed for matching to the earliest Budd sales. Because these Budd sales were made pursuant to requirements contracts, the necessary home market sales were dated in 1992. We disagreed with Thyssen's request that the Budd's 1992 U.S. sales be completely excluded from the analysis or, alternatively, assigned the weighted average margin for other Budd sales in this review. See *Preliminary Results*, 60 FR at 39356. The Department requires respondents to report contemporaneous home market sales. Thyssen failed to do so for the sales in question, which included some observations for which Thyssen had failed to report a shipment date from Germany. Consequently, an adverse BIA is appropriate for the 1992 Budd sales in question, and we have continued to apply the margin from the investigation. See *Id.*; the Department's June 16, 1995, Analysis Memo from Steve Bezirgianian to the File.

We disagree with petitioners' contention that the Department should assign BIA to all of those U.S. sales by Budd which Thyssen did report because of what petitioners contend was Thyssen's failure to provide sufficient answers to the Department's further manufacturing questionnaire. The Budd sale submission contained the variables needed for the Department's calculations, albeit in an unwieldy format. Moreover, the Department did not request more detailed information on Budd's sales, because they constituted a very small portion of Thyssen's total U.S. sales. For those Budd sales which were reported, the only information lacking was the contemporaneous home market sales data discussed previously.

The Department repeatedly requested that Thyssen report U.S. sales made by Budd. When Thyssen finally reported Budd sales, this reporting was incorrectly on shipments during the POR from TINC to Budd, rather than Budd sales to the first unrelated customer during the POR (or, in the case of requirements contracts between Budd and its customers, shipments from Germany during the POR). Petitioners are correct that this leaves open the possibility that Thyssen failed to report all sales by Budd.

We agree with petitioners' suggestion that the Department assume that some

percentage of Budd's sales during the POR were unreported, and that we should apply BIA to these "estimated unreported" sales. However, applying petitioners' methodology for estimating unreported sales by Budd would grossly overestimate this possibility. Therefore, we have determined that applying BIA in the manner suggested by petitioners would be unreasonable. Instead, we have adjusted petitioners' methodology to reflect our observation that very few of TINC's sales were to Budd. Therefore, for the final results, we have calculated a different estimate of the number of tons associated with these potentially unreported Budd sales, which we have added to the data base. As BIA, we have applied the rate from the original investigation to this estimated amount. See the Department's December 12, 1995, analysis memorandum.

Comment 32: Petitioners argue that the Department should account for unreported post-sale warehousing for certain U.S. spot sales. Spot sales were made from existing TINC inventories, and were normally shipped immediately after the sale took place. Thyssen conceded that, in certain limited instances, its U.S. spot sales were shipped ten days or more after the reported sale date. However, Thyssen argues that it advised the Department of this possibility in its November 22, 1994, questionnaire response. Thyssen argues that the Department verified that Thyssen reported all of its warehousing costs in the warehousing expense variable which the Department, as required by law, deducted from the sales price in calculating USP.

Department's Position: The post-sale expenses to which petitioners refer constitute a small portion of the overall amount reported by Thyssen in its pre-sale warehousing expense variable. Because this post-sale expense is being deducted from U.S. price, and because this expense is very small for most sales in question, even if the Department attempted to separate it into a separate variable and chose to reclassify it as a direct selling expense, the effect upon Thyssen's final calculated margin would be negligible. Consequently, we have chosen not to make any adjustments to Thyssen's pre-sale warehousing expense variable.

Final Results of Review

As a result of this review, we have determined that the following margin exists for the period August 18, 1993, through July 31, 1994:

Manufacturer/exporter	Margin (percent)
Thyssen	5.88

The Department shall determine, and the U.S. Customs Service shall assess, antidumping duties on all appropriate entries. The Department shall issue appraisement instructions directly to the Customs Service.

Furthermore, the following deposit requirements shall be effective, upon publication of this notice of final results of administrative review, for all shipments of the subject merchandise from Germany that are entered, or withdrawn from warehouse, for consumption on or after the publication date, as provided for by section 751(a)(1) of the Tariff Act: (1) The cash deposit rate for Thyssen will be the rate established above; (2) for previously 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, or the original 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 continue to be 19.03 percent, the all others rate established in the final results of the first administrative review (58 FR 44170, August 19, 1993).

The 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.

This notice serves as the only reminder to parties subject to administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with section 353.34(d) of the Department's regulations. Timely written notification of return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulation and the terms of an APO is a sanctionable violation.