

Moreover, in order to determine whether pre-sale movement expenses are direct, the Department will examine the respondent's pre-sale warehousing expenses, since the pre-sale movement charges incurred in positioning the merchandise at the warehouse are, for analytical purposes, inextricably linked to pre-sale warehousing expenses. If the pre-sale warehousing constitutes an indirect expense, the expense involved in getting the merchandise to the warehouse also must be indirect; conversely, a direct pre-sale warehousing expense necessarily implies a direct pre-sale movement expense.

When USP is based on ESP, the Department uses the COS adjustment in the same manner as in purchase price situations. Additionally, under the ESP offset provision set forth in 19 CFR 353.56(b) (1) and (2), we will adjust for any pre-sale movement charges which are treated as indirect selling expenses. Accordingly, because the Department has preliminarily determined that pre-sale warehousing costs are an indirect expense, the Department is also treating pre-sale movement costs as an indirect expense. Therefore, no COS adjustment has been made for these costs. For ESP sales, an adjustment for indirect costs has been made under the ESP offset provision.

For ESP comparisons, we also deducted indirect selling expenses from FMV in an amount not exceeding the indirect selling expenses and commissions incurred in the U.S. market. For purchase price comparisons, we added U.S. direct selling expenses including U.S. advertising, credit, warranties and royalties to FMV. Indirect selling expenses were deducted from FMV in an amount not exceeding the amount of commissions paid on U.S. purchase price sales in accordance with 19 CFR 353.56(b)(1).

We calculated constructed value for Samsung by adding material and fabrication costs, selling, general and administrative expenses (SG&A), profit, and U.S. packing in accordance with section 773(e) of the Tariff Act. Since, in both reviews, actual SG&A expenses were greater than the statutory minimum of 10 percent of the sum of materials and fabrication costs, we used Samsung's actual SG&A expenses. We used the statutory minimum of eight percent for profit in the sixth review in accordance with section 773(e) of the Tariff Act. In the seventh review, we used Samsung's actual profit experience since it was greater than eight percent of the cost of production.

No other adjustments were claimed or allowed.

#### Preliminary Results of the Reviews

As a result of our review, we preliminarily determine that the weighted-average dumping margins for the periods are:

Manufacturer/exporter	Margin percentage	
	04/01/88–3/31/89	04/01/89–3/31/90
Cosmos .....	2.24	2.24
Quantronics .....	Terminated	Terminated
Samsung .....	0.02	0.09
Samwon .....	16.57	16.57
Tongkook .....	16.57	16.57

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 no 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 no 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 at a hearing.

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

Furthermore, the following deposit requirements will be effective upon publication of the final results of this administrative review for all shipments of the subject merchandise from Korea entered, or withdrawn from warehouse, for consumption on or after the publication date, as provided by section 751(a)(1) of the Tariff Act: (1) The cash deposit rate for all companies will continue to be the company-specific rate published in the final determination covering the most recent period; (2) for merchandise exported by manufacturers or exporters not covered in this review but covered in previous reviews or the original LTFV investigation, the cash deposit rate will continue to be the company-specific rate published in the

final determination covering the most recent period; (3) if the exporter is not a firm covered in this review, previous reviews, 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; (4) the cash deposit rate for all other manufacturers or exporters will be 13.90 percent, the "all other" rate established in the original LTFV investigation by the Department (49 FR 7620, March 1, 1984), in accordance with the decisions of the Court of International Trade in *Floral Trade Council v. United States*, 822 F. Supp. 766 (CIT 1993), and *Federal-Mogul Corporation v. United States*, 822 F. Supp. 782 (CIT 1993).

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 and notice are in accordance with section 751(a)(1) of the Tariff Act, as amended (19 U.S.C. 1675(a)(1)) and 19 CFR 353.22.

Dated: February 8, 1995.

**Susan G. Esserman,**  
Assistant Secretary for Import  
Administration.

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[A-570-834]

#### Amendment to Preliminary Determination of Sales at Less Than Fair Value: Disposable Lighters From the People's Republic of China

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

EFFECTIVE DATE: February 16, 1995.

FOR FURTHER INFORMATION CONTACT: Julie Anne Osgood or Todd Hansen, Office of Countervailing Investigations, U.S. Department of Commerce, Room B099, 14th and Constitution Avenue, NW., Washington, DC 20230; telephone (202) 482-0167 and 482-1276, respectively.

#### Scope of Investigation

The products covered by this investigation are disposable pocket lighters, whether or not refillable, whose fuel is butane, isobutane, propane, or other liquefied hydrocarbon, or a