

*Antidumping Duty Order and Amended Final Determination of Sales at Less Than Fair Value: Large Newspaper Printing Presses and Components Thereof, Whether Assembled or Unassembled, from Germany*, 61 FR 46623 (September 4, 1996).

Following publication of the Department's antidumping duty order, the respondent MAN Roland and the petitioner Goss Graphic System, Inc., filed a lawsuit with the Court of International Trade (CIT) challenging various aspects of the Department's final determination of the LTFV investigation. In its first decision in this case on June 23, 1998, *Koenig & Bauer-Albert AG, et al., v. United States*, 15 F. Supp. 2d 834, 849–850, 854–855 (CIT 1998), Slip Op. 98–83 at 28–30, 40–43, the CIT issued an order remanding two issues to the Department. In its remand instructions, the Court ordered the Department to reconsider its decision not to combine certain production costs for MAN Roland and its affiliate MAN Plamag Druckmaschinen AG (MAN Plamag), and granted the Department's request to recalculate MAN Roland's selling, general and administrative (SG&A) expenses using an appropriate cost allocation ratio. In its final remand determination on September 17, 1998, the Department declined to compute a single, weighted-average cost for MAN Roland and Man Plamag because the companies failed to satisfy the fundamental condition for averaging costs -- that the products manufactured at their facilities be sufficiently similar in physical characteristics, such that they could be considered identical for product comparison purposes. However, the Department recalculated MAN Roland's SG&A expenses using an appropriate allocation ratio. See September 17, 1998, *Final Results of Redetermination Pursuant to Court Remand (Redetermination 1)* at 9–10, 13–14. As a result of our recalculations pursuant to Court remand, the antidumping margin for MAN Roland changed from 30.72 to 39.60 percent.

In a later decision on March 16, 1999, *Koenig & Bauer-Albert AG, et al., v. United States*, 44 F. Supp. 2d 280, 287–288 (CIT 1999), Slip Op. 99–25 at 16–18, the CIT affirmed the Department's

recalculation of MAN Roland's SG&A expenses, but did not affirm the Department's final remand results pertaining to the issue of combining certain production costs of MAN Roland and its affiliate. The CIT held that the Department did not address the threshold question of whether MAN Roland and MAN Plamag should be collapsed in order to properly determine whether their production costs should be averaged, and remanded the issue to the Department again for reconsideration and explanation consistent with its opinion. Upon remand, on August 10, 1999, the Department found that MAN Roland and MAN Plamag should have been collapsed as a single entity in performing its antidumping analysis in accordance with the Department's practice as it then existed and was later codified at 19 CFR 351.401(f). Moreover, the Department determined that treating these affiliated producers as a single entity necessitated that the inputs transferred between them be valued at the cost of producing the input, and adjusted its constructed value calculations accordingly. Furthermore, in light of the identical merchandise requirement for production cost averaging purposes, the Department maintained its previous remand determination not to weight-average the production costs of the two affiliated companies. In addition, because MAN Plamag made no sales of subject merchandise to the United States during the period of investigation, the Department's decision to collapse MAN Roland and MAN Plamag did not require any changes to the sales side of the Department's original final margin analysis. However, in contrast to its original final determination, the Department applied the same margin, as amended based on the above-described cost adjustments, to both MAN Roland and MAN Plamag. See August 10, 1999, *Final Results of Redetermination Pursuant to Court Remand (Redetermination 2)* at 5–8. As a result of the adjustments made in *Redetermination 2*, the revised antidumping margin for both MAN Roland and MAN Plamag changed from

39.60 percent (margin calculated based on *Redetermination 1*) to 39.53 percent.

In sum, as a result of the two remands in this case, the final dumping rate for MAN Roland and its affiliate MAN Plamag increased from 30.72 percent (the original final LTFV margin for MAN Roland) to 39.53 percent *ad valorem*. The rate for All Others (which was originally based on Man Roland's rate) changed accordingly.

On March 8, 2000, the CIT affirmed the Department's final remand results (see *Koenig & Bauer-Albert AG, et al., v. United States*, Slip Op. 00–25, 90 F. Supp. 2d 1284 (CIT 2000)). On April 7, 2000, we published a notice of court decision (see *Notice of Court Decision and Suspension of Liquidation: Large Newspaper Printing Presses and Components Thereof, Whether Assembled or Unassembled, from Germany*, 65 FR 18294).

On April 22, 2002, the antidumping duty order on large newspaper printing presses and components thereof, whether assembled or unassembled, from Germany was revoked effective September 1, 1999 (*Large Newspaper Printing Presses and Components Thereof, Whether Assembled or Unassembled, from Germany: Notice of Final Results of Changed Circumstances Review, Revocation of the Antidumping Duty Order, and Rescission of Administrative Reviews*, 67 FR 19551). On May 15, 2002, the CIT dismissed the litigation (*Koenig & Bauer-Albert AG v. U.S.*, Consol. No. 96–10–02298).

Therefore, in accordance with *Redetermination 2*, and because all litigation has concluded and the injunction has been lifted, we are amending our final LTFV determination in this matter and we will instruct the BCBP to liquidate entries, as appropriate, in accordance with our remand results.

#### Amendment to Final Determination

Pursuant to section 516A(e) of the Act, we are amending the final determination of LTFV investigation of LNPP from Germany. As a result of the remand determinations, we have assigned MAN Roland/MAN Plamag, and All Others final weighted-average margins as follows:

Manufacturer/Exporter	Weighted-average margin percentage
MAN Roland/MAN Plamag .....	39.53
All Others .....	39.53

LNPP imported from Germany, entered or withdrawn from warehouse, for consumption before

this date, and to release any bond or other security, and refund any cash deposit, posted to secure the

payment of estimated antidumping duties with respect to these entries.