

questionnaire to YUSCO and Ta Chen. On July 15, 2002, Ta Chen stated that it did not have any U.S. sales, shipments or entries of subject merchandise during the POR, and requested that it not be required to answer the Department's questionnaire. On July 18, 2002, YUSCO stated that it did not have any U.S. sales, shipments or entries of subject merchandise during the POR. On October 8, 2002, the Department sent an inquiry to the U.S. Customs and Border Protection ("Customs") to confirm that YUSCO and Ta Chen had no shipments of subject merchandise into the United States during the POR.

On June 4, 2003, the Department preliminarily rescinded the administrative review with respect to Ta Chen and YUSCO based on record evidence and the Customs inquiry, both of which it determined supported the conclusion that there were no entries of subject merchandise during the POR. *See Preliminary Rescission*. On August 15, 2003, Petitioners filed a case brief. Respondents did not file case briefs. On August 21, 2003, Respondent YUSCO filed a rebuttal brief. Respondent Ta Chen did not file a rebuttal brief. Neither Petitioners nor respondents requested a hearing in the instant review.

Scope of the Review

For purposes of this review, the product covered is certain stainless steel plate in coils. Stainless steel is an alloy steel containing, by weight, 1.2 percent or less of carbon and 10.5 percent or more of chromium, with or without other elements. The subject plate products are flat-rolled products, 254 mm or over in width and 4.75 mm or more in thickness, in coils, and annealed or otherwise heat treated and pickled or otherwise descaled. The subject plate may also be further processed (e.g., cold-rolled, polished, etc.) provided that it maintains the specified dimensions of plate following such processing. Excluded from the scope of this review are the following: (1) Plate not in coils, (2) plate that is not annealed or otherwise heat treated and pickled or otherwise descaled, (3) sheet and strip, and (4) flat bars. In addition, certain cold-rolled stainless steel plate in coils is also excluded from the scope of these orders. The excluded cold-rolled stainless steel plate in coils is defined as that merchandise which meets the physical characteristics described above that has undergone a cold-reduction process that reduced the thickness of the steel by 25 percent or more, and has been annealed and pickled after this cold reduction process. The merchandise subject to this

review is currently classifiable in the HTS at subheadings: 7219.11.00.30, 7219.11.00.60, 7219.12.00.05, 7219.12.00.20, 7219.12.00.25, 7219.12.00.50, 7219.12.00.55, 7219.12.00.65, 7219.12.00.70, 7219.12.00.80, 7219.31.00.10, 7219.90.00.10, 7219.90.00.20, 7219.90.00.25, 7219.90.00.60, 7219.90.00.80, 7220.11.00.00, 7220.20.10.10, 7220.20.10.15, 7220.20.10.60, 7220.20.10.80, 7220.20.60.05, 7220.20.60.10, 7220.20.60.15, 7220.20.60.60, 7220.20.60.80, 7220.90.00.10, 7220.90.00.15, 7220.90.00.60, and 7220.90.00.80.

Although the HTS subheadings are provided for convenience and Customs purposes, the written description of the merchandise under investigation is dispositive.

Period of Review

The POR is May 1, 2001 through April 30, 2002.

Analysis of Comments Received

All issues raised in the case brief and rebuttal brief by parties to this administrative review are addressed in the "Issues and Decision Memorandum" ("Decision Memorandum") from Joseph A. Spetrini, Deputy Assistant Secretary, Import Administration, Group III, to James J. Jochum, Assistant Secretary for Import Administration, dated November 3, 2003, which is hereby adopted by this notice. Petitioners argue that the administrative review should not be rescinded because the Department failed to examine the affiliates of YUSCO and did not require Ta Chen to link its POR sales to pre-suspension entries. Respondent YUSCO argues that the administrative review should be rescinded because evidence on the record supports the conclusion that YUSCO had no entries during the POR. We have determined to rescind this administrative review because the Department's interpretation of its statute and regulations, as affirmed by the Court of Appeals for the Federal Circuit, supports not conducting a administrative review when the evidence on the record indicates that respondents had no entries of subject merchandise during the POR. This interpretation is further supported by the fact that the Department has determined that there have been no entries of respondent's merchandise since before the suspension of liquidation, which leads the Department to determine that merchandise resold by respondents during the POR did not constitute subject merchandise.

A complete list of the issues which parties have raised and to which we have responded, are in the *Decision Memorandum* which is attached to this notice as an Appendix. Parties can find a complete discussion of all issues raised in this review and the corresponding recommendations in this public memorandum which is on file in the Central Records Unit, Room B-099 of the main Department building. In addition, a complete version of the *Decision Memorandum* can be accessed directly on the Web at <http://ia.ita.doc.gov/frn/summary/list.htm>. The paper copy and electronic version of the *Decision Memorandum* are identical in content.

Final Rescission of Review

Pursuant to 19 CFR 351.213(d)(3), the Department may rescind an administrative review, in whole or only with respect to a particular exporter or producer, if the Secretary concludes that, during the period covered by the review, there were no entries, exports, or sales of the subject merchandise, as the case may be. In this case the Department is satisfied, after a review of information on the record, that there were no entries of stainless steel plate in coils produced and exported from Ta Chen or YUSCO during the POR. Therefore, we are rescinding this review with respect to Ta Chen and YUSCO in accordance with 19 CFR 351.213(d)(3). The cash deposit rate for YUSCO will remain at 8.02 percent, for Ta Chen the cash deposit rate will remain at 10.20 percent, and for "all other" producers/exporters of the subject merchandise the cash deposit rate will remain at 7.39 percent, the rates established in the most recently completed segment of this proceeding. *See Notice of Final Results and Rescission in Part of Antidumping Duty Administrative Review: Stainless Steel Plate in Coils From Taiwan*, 67 FR 40914 (June 14, 2002). These deposit requirements shall remain in effect until publication of the final results of the next administrative review.

Changes Since the Preliminary Rescission

We have made no changes from the *Preliminary Rescission*.

Notification of Interested Parties

This notice serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f)(2) 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