

• We revised the calculation of net price in the United States to eliminate the double counting of billing adjustments. *See Comment 14.*

### Final Results of Review

We determine that the following percentage margin exists for the reviewed companies during the period July 1, 2000 through June 30, 2001:

#### STAINLESS STEEL SHEET AND STRIP IN COILS FROM KOREA

Manufacturer/exporter/ reseller	Margin (percent)
POSCO .....	0.98
DMC .....	5.44

The Department shall determine, and Customs shall assess, antidumping duties on all appropriate entries. In accordance with 19 CFR 351.212(b)(1), we have calculated exporter/importer (or customer)-specific assessment rate for merchandise subject to this review. The Department will issue appraisal instructions directly to the Customs Service within 15 days of publication of these final results of review. We will direct the Customs Service to assess the resulting assessment rates against the entered customs values for the subject merchandise on each of that importer's entries during the review period. For customer's duty-assessment purposes, we will calculate importer-specific assessment rates by dividing the dumping margins calculated for each importer by the total entered value of sales for each importer during the period of review.

### Cash Deposit Requirements

The following deposit requirements will be effective upon publication of this notice of final results of administrative review for all shipments of stainless steel sheet and strip in coils from the Republic of Korea entered, or withdrawn from warehouse, for consumption on or after the date of publication, as provided by section 751(a)(1) of the Act: (1) The cash deposit rates for POSCO and DMC will be the rates shown above; (2) for previously reviewed or 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, a prior review, or the original less-than-fair-value (LTFV) 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) if neither the

exporter nor the manufacturer is a firm covered in these or any previous reviews conducted by the Department, the cash deposit rate will be the "all others" rate, which is 2.49 percent.

These deposit requirements shall remain in effect until publication of the final results of the next administrative review.

### Notification of Interested Parties

This notice also 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 or countervailing 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 the antidumping duties or countervailing duties occurred and the subsequent assessment of double antidumping duties or countervailing duties.

This notice also serves as a reminder to parties subject to administrative protective orders ("APOs") of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305, which continues to govern business proprietary information in this segment of the proceeding. Timely written notification of the return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and terms of an APO is a violation which is subject to sanction.

We are issuing and publishing this determination and notice in accordance with sections 751(a)(1) and 771(i) of the Act.

Dated: February 3, 2003.

**Faryar Shirzad,**  
*Assistant Secretary for Import Administration.*

### Appendix 1—Issues in the Decision Memorandum

#### A. Issues with Respect to POSCO

- Comment 1: ISE ratio in the United States
- Comment 2: Imputed Credit Offset to Pohang Steel America's ("POSAM") Interest Expense Incurred in the United States
- Comment 3: Major Inputs From Affiliated Parties
- Comment 4: Housing Expenses in the United States
- Comment 5: Loss on Valuation of Inventory

- Comment 6: Short-term Financial Income Earned on Monetary Instruments
- Comment 7: Reversal of an Allowance for Bad Debt
- Comment 8: Unrealized Income Derived from Long-Term Trade Receivables
- Comment 9: Constructed Export Price ("CEP") Offset on CEP Sales
- Comment 10: Ministerial Errors in the Merging of the Cost Files
- Comment 11: Ministerial Error in the Calculation of L-Grade Adjustment

### B. Issues with Respect to DMC

- Comment 12: Adjustment for DMC's Net Financial Expenses Ratio in the Home Market
- Comment 13: Ocean Metal Corporation's ("OMC") Interest Expense Offset with Imputed Credit Expenses in the United States
- Comment 14: Deduction of Billing Adjustments from OMC's Gross Unit Price
- Comment 15: Inclusion of All Home Market Sales in the CEP Profit Calculation

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## DEPARTMENT OF COMMERCE

### International Trade Administration

[A-428-825]

### Stainless Steel Sheet and Strip in Coils From Germany; Notice of Final Results of Antidumping Duty Administrative Review

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

**ACTION:** Notice of final results of antidumping duty administrative review.

**SUMMARY:** On August 7, 2002, the Department of Commerce (the Department) published the preliminary results of administrative review of the antidumping order covering stainless steel sheet and strip in coils from Germany. *See Stainless Steel Sheet and Strip in Coils from Germany; Notice of Preliminary Results of Antidumping Duty Administrative Review*, 67 FR 51199 (August 7, 2002) (*Preliminary Results*). The merchandise covered by this order is stainless steel sheet and strip in coils as described in the "Scope of the Review" section of the **Federal Register** notice. The period of review (POR) is July 1, 2000, through June 30, 2001. We invited parties to comment on our *Preliminary Results*. The Department also notes that on