

Cash Deposit Rates

The following antidumping duty deposits will be required on all shipments of PSF from Korea entered, or withdrawn from warehouse, for consumption, effective on or after the publication date of the final results of this administrative review, as provided by section 751(a)(1) of the Act: (1) the cash deposit rates for the reviewed company will be the rate listed above (except no cash deposit will be required if a company's weighted-average margin is *de minimis*, i.e., less than 0.5 percent); (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, the previous 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) if neither the exporter nor the manufacturer is a firm covered in this or any previous reviews, the cash deposit rate will be 7.91 percent, the "all others" rate established in *Certain Polyester Staple Fiber from the Republic of Korea: Notice of Amended Final Determination and Amended Order Pursuant to Final Court Decision*, 68 FR 74552 (December 24, 2003). These cash deposit requirements shall remain in effect until publication of the final results of the next administrative review.

Notification to Importers

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 that reimbursement of antidumping duties occurred and the subsequent assessment of doubled antidumping duties.

Notification Regarding Administrative Protective Orders

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 these results and this notice in accordance with sections 751(a)(1) and 777(i)(1) of the Act.

Dated: December 5, 2005.

Joseph A. Spetrini,

Acting Assistant Secretary for Import Administration.

APPENDIX I

List of Comments in the Decision Memorandum

Comment 1: Huvis's Specialty Products

Comment 2: Antidumping Duty Reimbursement

Comment 3: Credit Period Recalculation

Comment 4: SG&A Expense Ratio Calculations

Comment 5: Interest Earned on Deposits [FR Doc. 05-23924 Filed 12-9-05; 8:45 am]

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-122-838]

Notice of Final Results of Antidumping Duty Administrative Review: Certain Softwood Lumber Products From Canada

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

EFFECTIVE DATE: December 12, 2005.

FOR FURTHER INFORMATION CONTACT:

Constance Handley or Salim Bhabhrawala, at (202) 482-0631 or (202) 482-1784, respectively; AD/CVD Operations, Office 1, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street & Constitution Avenue, NW., Washington, DC 20230.

SUMMARY: On June 7, 2005, the Department of Commerce (the Department) published the preliminary results of its second administrative review of the antidumping duty order on certain softwood lumber from Canada. The review covers the following producers of subject merchandise: Abitibi-Consolidated Inc. (Abitibi), Buchanan Lumber Sales, Inc. (Buchanan), Canfor Corporation (Canfor), Tembec Inc. (Tembec), Tolko Industries, Inc. (Tolko), Weldwood of Canada Limited (Weldwood), West Fraser Mills Ltd. (West Fraser), and Weyerhaeuser Company

(Weyerhaeuser). In addition, based on the preliminary results for these respondents selected for individual review, we have also determined a weighted-average margin for those companies that requested, but were not selected for, individual review. The period of review (POR) is May 1, 2003, through April 30, 2004. We have noted the changes made since the preliminary results below in the "Changes Since the Preliminary Results" section. The final results are listed below in the "Final Results of Review" section.

SUPPLEMENTARY INFORMATION:

Background

On June 7, 2005, the Department published in the **Federal Register** the preliminary results of the second administrative review of the antidumping duty order on certain softwood lumber from Canada. See *Notice of Preliminary Results of Antidumping Duty Administrative Review and Partial Resission: Certain Softwood Lumber from Canada*, 70 FR 33063 (June 7, 2005) (*Preliminary Results*).

We invited parties to comment on the *Preliminary Results*. On July 25, 2005, we received case briefs from the above-mentioned respondents, the Coalition for Fair Lumber Imports Executive Committee (the petitioner), and other interested parties.¹ The parties submitted rebuttal briefs on August 8, 2005. A public hearing was requested and held on September 7, 2005.

Scope of the Order

The products covered by this order are softwood lumber, flooring and siding (softwood lumber products). Softwood lumber products include all products classified under headings 4407.1000, 4409.1010, 4409.1090, and 4409.1020, respectively, of the Harmonized Tariff Schedule of the United States (HTSUS), and any softwood lumber, flooring and siding described below. These softwood lumber products include:

¹ Case briefs were also received from the British Columbia Lumber Trade Council, the Ontario Forest Industries Association, the Quebec Lumber Manufacturers Association, the Independent Lumber Remanufacturers Association, Leggett & Platt Ltd., Lignum Forest Products, Ltd., Millar Western Forest Products, Ltd., Riverside Forest Products, Ltd., TFL Forest Ltd., Central Cedar Ltd., Commonwealth Plywood Company, Ltd., Fontaine Inc., Olav Haavaldsrud Inc., Produits Forestiers P. Proulx Inc., Carrier Forest Products Ltd., Carrier Lumber Ltd., Cheslatta Forest Products Ltd., Galloway Lumber Co. Ltd., Pope & Talbot Inc., Sigurdson Bros. Logging Company Ltd., Stuart Lake Lumber Co. Ltd., Stuart Lake Marketing Corporation, Teal-Jones Group, Terminal Forest Products Ltd., West Chilcotin Forest Products Ltd., Wymndel Box & Lumber Co. Ltd., and the Maritimes Lumber Bureau and the Maritime Companies.

(1) Coniferous wood, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding six millimeters;

(2) Coniferous wood siding (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rabbeted, chamfered, v-jointed, beaded, molded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed;

(3) Other coniferous wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rabbeted, chamfered, v-jointed, beaded, molded, rounded or the like) along any of its edges or faces (other than wood moldings and wood dowel rods) whether or not planed, sanded or finger-jointed; and

(4) Coniferous wood flooring (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rabbeted, chamfered, v-jointed, beaded, molded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed.

Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the merchandise under investigation is dispositive. Preliminary scope exclusions and clarifications were published in three separate **Federal Register** notices.

Softwood lumber products excluded from the scope:

- Trusses and truss kits, properly classified under HTSUS 4418.90.
- I-joint beams.
- Assembled box spring frames.
- Pallets and pallet kits, properly classified under HTSUS 4415.20.
- Garage doors.
- Edge-glued wood, properly classified under HTSUS 4421.90.97.40 (formerly HTSUS 4421.90.98.40).
- Properly classified complete door frames.
- Properly classified complete window frames.
- Properly classified furniture.

Softwood lumber products excluded from the scope only if they meet certain requirements:

• *Stringers* (pallet components used for runners): If they have at least two notches on the side, positioned at equal distance from the center, to properly accommodate forklift blades, properly classified under HTSUS 4421.90.97.40 (formerly HTSUS 4421.90.98.40).

• *Box-spring frame kits*: If they contain the following wooden pieces—two side rails, two end (or top) rails and varying numbers of slats. The side rails and the end rails should be radius-cut

at both ends. The kits should be individually packaged, they should contain the exact number of wooden components needed to make a particular box spring frame, with no further processing required. None of the components exceeds 1" in actual thickness or 83" in length.

• *Radius-cut box-spring-frame components*, not exceeding 1" in actual thickness or 83" in length, ready for assembly without further processing. The radius cuts must be present on both ends of the boards and must be substantial cuts so as to completely round one corner.

• *Fence pickets* requiring no further processing and properly classified under HTSUS 4421.90.70, 1" or less in actual thickness, up to 8' wide, 6' or less in length, and have finials or decorative cuttings that clearly identify them as fence pickets. In the case of dog-eared fence pickets, the corners of the boards should be cut off so as to remove pieces of wood in the shape of isosceles right angle triangles with sides measuring $\frac{3}{4}$ inch or more.

• *U.S. origin lumber* shipped to Canada for minor processing and imported into the United States, is excluded from the scope of this order if the following conditions are met: (1) The processing occurring in Canada is limited to kiln-drying, planing to create smooth-to-size board, and sanding, and (2) the importer establishes to U.S. Customs and Border Protection's (CBP) satisfaction that the lumber is of U.S. origin.²

• *Softwood lumber products contained in single family home packages or kits*,³ regardless of tariff classification, are excluded from the scope of the orders if the following criteria are met:

1. The imported home package or kit constitutes a full package of the number of wooden pieces specified in the plan, design or blueprint necessary to produce a home of at least 700 square feet produced to a specified plan, design or blueprint;

2. The package or kit must contain all necessary internal and external doors and windows, nails, screws, glue, subfloor, sheathing, beams, posts, connectors and, if included in purchase contract, decking, trim, drywall and roof shingles specified in the plan, design or blueprint;

² For further clarification pertaining to this exclusion, see the additional language concluding the scope description below.

³ To ensure administrability, we clarified the language of this exclusion to require an importer certification and to permit single or multiple entries on multiple days, as well as instructing importers to retain and make available for inspection specific documentation in support of each entry.

3. Prior to importation, the package or kit must be sold to a retailer of complete home packages or kits pursuant to a valid purchase contract referencing the particular home design plan or blueprint, and signed by a customer not affiliated with the importer;

4. The whole package must be imported under a single consolidated entry when permitted by CBP, whether or not on a single or multiple trucks, rail cars or other vehicles, which shall be on the same day except when the home is over 2,000 square feet;

5. The following documentation must be included with the entry documents:

• A copy of the appropriate home design, plan, or blueprint matching the entry;

• A purchase contract from a retailer of home kits or packages signed by a customer not affiliated with the importer;

• A listing of inventory of all parts of the package or kit being entered that conforms to the home design package being entered;

• In the case of multiple shipments on the same contract, all items listed immediately above which are included in the present shipment shall be identified as well.

We have determined that the excluded products listed above are outside the scope of this order provided the specified conditions are met. Lumber products that CBP may classify as stringers, radius cut box-spring-frame components, and fence pickets, not conforming to the above requirements, as well as truss components, pallet components, and door and window frame parts, are covered under the scope of this order and may be classified under HTSUS subheadings 4418.90.40.90, 4421.90.70.40, and 4421.90.98.40. Due to changes in the 2002 HTSUS whereby subheading 4418.90.40.90 and 4421.90.98.40 were changed to 4418.90.45.90 and 4421.90.97.40, respectively, we are adding these subheadings as well.

In addition, this scope language has been further clarified to now specify that all softwood lumber products entered from Canada claiming non-subject status based on U.S. country of origin will be treated as non-subject U.S.-origin merchandise under the antidumping and countervailing duty orders, provided that these softwood lumber products meet the following condition: Upon entry, the importer, exporter, Canadian processor and/or original U.S. producer establish to CBP's satisfaction that the softwood lumber entered and documented as U.S.-origin softwood lumber was first produced in the United States as a lumber product

satisfying the physical parameters of the softwood lumber scope.⁴ The presumption of non-subject status can, however, be rebutted by evidence demonstrating that the merchandise was substantially transformed in Canada.

Analysis of Comments Received

The issues raised in the case briefs by parties to this administrative review are addressed in the *Issues and Decision Memorandum* from Stephen J. Claeys, Deputy Assistant Secretary, to Joseph A. Spetrini, Acting Assistant Secretary for Import Administration, (*Decision Memorandum*), dated December 5, 2005, which is hereby adopted by this notice. A list of the issues addressed in the *Decision Memorandum* is appended to this notice. The *Decision Memorandum* is on file in the Central Records Unit in Room B-099 of the main Commerce building, and can also be accessed directly on the Web at <http://www.ia.ita.doc.gov/frn>. The paper copy and electronic version of the *Decision Memorandum* are identical in content.

Changes Since the Preliminary Results

Based on our findings at verification, and analysis of comments received, we have made adjustments to the preliminary results calculation methodologies in calculating the final dumping margins in these proceedings. Brief descriptions of the company-specific changes are discussed below.

Abitibi

For the final results, we revised Abitibi's general and administrative expenses (G&A) to exclude legal fees associated with the AD/CVD proceedings and the fees associated with settlement negotiations. In addition, we have revised Abitibi's BC wood chip price and have ensured that the revised total cost of manufacturing is incorporated into the margin calculation. We have also added Produits Forestiers Saguenay Inc. (PFS) to the Abitibi Group and to all instructions to CBP.

Buchanan

The Department used the incorrect database in the calculation of Buchanan's cost of production in the preliminary margin calculation. Therefore, for the final results, we have used Buchanan's most up-to-date cost file on the record.

Canfor

We have corrected clerical errors identified by parties in Canfor's preliminary margin calculations as follows: (1) We have revised an aberrational entered value for one of Canfor's sales during the POR; (2) we have revised packing expenses to eliminate the double-counting of packing expenses associated with cost of manufacturing and made a packing cost correction as noted at verification for Slocan; (3) we have revised the profit rates for subperiod 1 and subperiod 2 of the POR; (4) we have revised the treatment of inventory carrying expenses denominated in U.S. dollars, in the comparison market programs, as they relate to the sales-below-cost test; (5) we have revised the treatment of certain Canadian rebates to correctly reflect an expense in the comparison market program and; (6) we have treated Slocan's futures profits as revenue and used them to offset indirect selling expenses (including inventory carrying cost) incurred in the United States, capped by the amount of those expenses. In addition, we revised Canfor's G&A expenses to exclude legal fees associated with the AD/CVD proceedings. We have adjusted Canfor's reported total cost of manufacturing to account for purchases of logs from affiliated parties at non-arm's length prices. For the Lakeland entity, we included other income items in G&A expenses, which Canfor did not appropriately report in the G&A expenses. In addition, we excluded sundry income from Lakeland's financial expenses, as we included the appropriate portion of that income in Lakeland's G&A expenses. For the Canfor entity, we added back an investment item to the reported G&A expenses. We also moved certain loan expenses from G&A expenses and included them in financial expenses. For the Slocan entity, we deducted AD/CVD fees which were erroneously included in the G&A expenses.

Tembec

We adjusted the total by-product revenue for certain mills as well as the variable wood cost for certain mills. We corrected clerical errors identified by parties and the Department in Tembec's preliminary margin calculations as follows: (1) We recalculated Tembec's domestic indirect selling expenses for U.S. random-length sales; (2) we adjusted Tembec's U.S. indirect and domestic indirect selling expenses using the appropriate mill codes; (3) we corrected our calculation of freight revenue, which we had incorrectly

converted to U.S. dollars; (4) we recalculated Tembec's U.S. direct selling expenses to include U.S. market advertising expenses; (5) we recalculated Tembec's variable cost of manufacturing to include Tembec's byproduct offset amounts, the company's purchase costs for green rough lumber, and the company's purchase costs for dry rough lumber; (6) we corrected an error in the recalculation of U.S. credit expenses; we noted that the fee for loading lumber onto trucks and rail cars had been erroneously double-counted in both movement and indirect selling expenses, we revised the program to correctly include this loading expense (in both U.S. and Canadian dollars) only in movement expenses; (7) we incorporated the variable for freight revenue in Canadian dollars into U.S. movement expenses; (8) we used Tembec's U.S. commission fields as reported (this field had erroneously been set to zero in the *Preliminary Results*).

Finally, we have included Tembec Industries Inc., Spruce Falls Inc. Marks Lumber Ltd., Produits Forestiers Temrex Limited Partnership, and Les Industries Davidson Inc. in the Tembec Group and in all instructions to CBP.

Tolko

For the final results, we used Tolko's reported G&A expenses which excludes legal fees associated with the AD/CVD proceedings which had been added to G&A expenses in the *Preliminary Results*.

In addition, we corrected three clerical errors found by parties in Tolko's preliminary margin calculation as follows: (1) We recalculated Tolko's credit expense for sales with price adjustments using payment and shipment fields correctly converted to SAS format; (2) we included Tolko's reported warranty expenses in direct selling expenses for CEP sales and; (3) we included Tolko's switching and diversion charges incurred in the U.S. market in Tolko's U.S. movement expenses.

Weldwood

For the *Preliminary Results*, the Department included an outdated program in the sequence of programs used to calculate the cost of production. For the final results, we incorporated the most recent cost file for Weldwood into the calculation.

West Fraser

We have recalculated West Fraser's G&A expenses to exclude association

⁴ See the scope clarification message (3034202), dated February 3, 2003, to CBP, regarding treatment of U.S.-origin lumber on file in the Central Records Unit, Room B-099 of the main Commerce Building.

fees paid by West Fraser to the British Columbia Lumber Trade Counsel.

Weyerhaeuser

We have recalculated the entered value of all Weyerhaeuser sales imported by unaffiliated parties based on our determination that the submitted entered values for these sales were incorrect. We used the recalculated entered values in the *de minimis* test and the calculation of review-specific average assessment rate. In addition, we removed sales made under temporary import bond from the margin calculation. In the *Preliminary Results*, we adjusted Weyerhaeuser's by-product offset. For the final results using the by-product offset amounts submitted by Weyerhaeuser. Finally, we recalculated Weyerhaeuser's G&A expenses for the final results as follows: (1) We excluded

association dues associated with the AD/CVD proceedings; (2) we included Weyerhaeuser's gain on the sale of minor timberlands, which had been excluded in the *Preliminary Results*, as an offset; (3) for our denominator in the G&A ratio calculation (cost of sales), we included research and development costs, which had been excluded in the *Preliminary Results*; and (4) we corrected a ministerial error in our calculation of the G&A expenses where integration costs were inadvertently double-counted in the *Preliminary Results*.

Review-Specific Average Rate

Due to the number of mandatory selected respondents, and complex circumstances unique to this review, the Department was not able to review all companies for which a review was

requested. Therefore, the Department has determined a review-specific weighted-average margin for those companies that requested, but were not selected for, individual review. The review-specific average rate for these companies can be found in the final results below. This is distinguished from the "All Others"⁵ rate, which is the weighted-average margin calculated in the investigation and which continues to apply to all exporters and producers which have not participated in a review.

Final Results of Review

As a result of our review, we determine that the following weighted-average margins exist for the period of May 1, 2003, through April 30, 2004:

Producer	Weighted-average margin (percentage)
Abitibi (and its affiliates Produits Forestiers Petit Paris Inc., Produits Forestiers La Tuque Inc., Produits Forestiers Sagenay Inc. and Societe En Commandite Scierie Opticivan)	2.52
Buchanan (and its affiliates Atikokan Forest Products Ltd., Long Lake Forest Products Inc., Nakina Forest Products Limited, ⁶ Buchanan Distribution Inc., Buchanan Forest Products Ltd., Great West Timber Ltd., Dubreuil Forest Products Ltd., Northern Sawmills Inc., McKenzie Forest Products Inc., Buchanan Northern Hardwoods Inc., Northern Wood, and Solid Wood Products Inc.)	2.86
Canfor ⁷ (and its affiliates Canfor Wood Products Marketing Ltd., Canadian Forest Products, Ltd., Bois Daaquam Inc. / Daaquam Lumber Inc., Lakeland Mills Ltd., The Pas Lumber Company Ltd. / Winton Sales, Howe Sound Pulp and Paper Limited Partnership, Winton Global Lumber Ltd., and Skeena Cellulose)	1.36
Tembec (and its affiliates Marks Lumber Ltd., Excel Forest Products, Les Industries Davidson Inc., Produits Forestiers Temrex Limited Partnership, Tembec Industries Inc., Spruce Falls Inc.)	4.02
Tolko (and its affiliates Gilbert Smith Forest Products Ltd., Compwood Products Ltd., and Pinnacle Wood Products Ltd.)	3.09
Weldwood	0.61
West Fraser (and its affiliates West Fraser Forest Products Inc. and Seehta Forest Products Ltd.)	0.51
Weyerhaeuser (and its affiliate Weyerhaeuser Saskatchewan Ltd.)	4.43

Review-Specific Average Rate Applicable to the Following Companies⁸

2 by 4 Lumber Sales Ltd.
605666 BC Ltd.
9027-7971 Quebec Inc. (Scierie Marcel Dumont)
9098-5573 Quebec Inc. (K.C.B. International)
A. L. Stuckless & Sons Limited
AJ Forest Products Ltd.
Alexandre Cote Ltee.

Allmac Lumber Sales Ltd.
Allmar International
Alpa Lumber Mills Inc.
American Bayridge Corporation
Apex Forest Products, Inc.
Apollo Forest Products Limited
Aquila Cedar Products Ltd.
Arbutus Manufacturing Limited
Ardeu Wood Products, Ltd.
Armand Duhamel & Fils Inc.
Ashley Colter (1961) Limited
Aspen Planers Ltd.

Atco Lumber
Atlantic Pressure Treating Ltd.
Atlantic Warehousing Limited/Atlantic Warehousing Ltd.
Atlas Lumber (Alberta) Ltd.
AWL Forest Products
B & L Forest Products Ltd.
Bakerview Forest Products Inc.
Bardeaux et Cedres St-Honore Inc. (Bardeaux et Cedres)
Barrett Lumber Company/Barrett Lumber Company Limited

⁵ See Notice of Determination Under Section 129 of the Uruguay Round Agreements Act: *Antidumping Measures on Certain Softwood Lumber Products from Canada*, 70 FR 22636 (May 2, 2005).

⁶ We note that Nakina Forest Products Limited is a division of Long Lake Forest Products, Inc., an affiliate of Buchanan Lumber Sales.

⁷ Canfor's weighted-average margin is based upon a weighted-average of Canfor's and Slocan's respective cash deposit rates prior to the merger. See Memorandum from Salim Bhabhrawala, International Trade Compliance Analyst to The File, Re: Analysis Memorandum For Canfor Corporation (December 5, 2005). We also note that,

during the POR, Sinclar Enterprises Ltd. (Sinclar) acted as an affiliated reseller for Lakeland, an affiliate of Canfor. In this review, we reviewed the sales of Canfor and its affiliates; therefore, Canfor's weighted-average margin applies to all sales of subject merchandise produced by any member of the Canfor Group and sold by Sinclar. As Sinclar also separately requested a review, any sales of subject merchandise produced by another manufacturer and sold by Sinclar will receive the "Review-Specific Average" rate. Finally, we note that Canadian Forest Products, Ltd. is a wholly owned subsidiary of Canfor and will receive Canfor's weighted-average margin.

⁸ In the *Preliminary Results*, we listed companies on the review-specific rate list that did not request

a review or have a review requested on them for the current review. Therefore, we have removed the following companies from the review specific-rate list for the final results: AFA Forest Products Inc., Associated Cedar Products, Ivis Wood Products, Lazy S Lumber, Mary's River Lumber, New West Lumber Ltd., Quadra Wood Products Ltd., Schols Cedar Products, Standard Building Products Ltd., Still Creek Forest Products Ltd., Taiga Forest Products, Western Cleanwood Preservers Ltd., and Western Wood Preservers Ltd. All of the above companies participated in the 1st Administrative Review and will continue to receive the review-specific average rate (3.78%) from that review.

- Barrette-Chapais Ltee.
 Barry Maedel Woods & Timber
 Bathurst Lumber (Division of UPM-
 Kymmene Miramichi Inc.)
 Beauvois Coaticook Inc.
 Blackville Lumber (Division of UPM-
 Kymmene Miramichi Inc.)
 Blanchette et Blanchette Inc.
 Bloomfield Lumber Limited
 Bois Cobodex (1995) Inc.
 Bois De L'Est F.B. Inc.
 Bois Granval G.D.S. Inc.
 Bois Kheops Inc.
 Bois Marsoui G.D.S. Inc.
 Bois Neos Inc.
 Bois Nor Que Wood Inc.
 Boisaco Inc.
 Boscus Canada Inc.
 Boucher Forest Products Ltd.
 Bowater Canadian Forest Products Inc.
 Bowater Incorporated
 Bridgeside Forest Industries, Ltd.
 Bridgeside Higa Forest Industries Ltd.
 Britannia Lumber Company Limited
 Brouwer Excavating Ltd.
 Brunswick Valley Lumber/Brunswick
 Valley Lumber Inc.
 Buchanan Lumber
 Busque & Laflamme Inc.
 BW Creative Wood
 Byrnexco Inc.
 C. E. Harrison & Son Ltd./C. E. Harrison
 & Son Limited
 Caledon Log Homes (FEWO)
 Caledonia Forest Products Ltd.
 Cambie Cedar Products Ltd.
 Canadian Lumber Company Ltd.
 Cando Contracting Ltd.
 Canex International Lumber Sales Ltd.
 CanWel Building Materials Ltd.
 CanWel Distribution Ltd.
 Canyon Lumber Company Ltd.
 Cape Cod Wood Siding Inc.
 Cardinal Lumber Manufacturing & Sales
 Inc.
 Careau Bois Inc.
 Carrier & Begin Inc
 Carrier Forest Products Ltd.
 Carrier Lumber Ltd.
 Carson Lake Lumber
 Cattermole Timber
 CDS Lumber Products
 Cedarland Forest Products Ltd.
 Cedrico Lumber Inc. (Bois d'Oeuvre
 Cedrico Inc.)
 Central Cedar Ltd.
 Centurion Lumber Manufacturing (1983)
 Ltd.
 Chaleur Sawmills
 Chasyn Wood Technologies Inc.
 Cheminis Lumber Inc.
 Cheslatta Forest Products Ltd.
 Chisholm's (Roslin) Ltd.
 Choicewood Products Inc.
 City Lumber Sales and Services Limited
 Clair Industrial Dev. Corp. Ltd./Clair
 Industrial Development Corp. Ltd.
 Clermond Hamel Ltee.
 Coast Clear Wood Ltd.
 Colonial Fence Mfg. Ltd.
 Columbia Mills Ltd.
 Comeau Lumber Limited
 Commonwealth Plywood Company Ltd.
 dba Bois Clo-Val (formerly Bois Clo-
 Val Inc.), and Les Entreprises Atlas
 (formerly Les Entreprises Atlas (1985)
 Inc.)
 Cooper Creek Cedar Ltd.
 Cottles Island Lumber Co. Ltd.
 Cowichan Lumber Ltd.
 Crystal Forest Industries Ltd.
 Curley Cedar Post & Rail
 Cushman Lumber Company Inc.
 D. S. McFall Holdings Ltd.
 Dakeryn Industries Ltd.
 Deep Cove Lumber
 Delco Forest Products/Delco Forest
 Products Ltd.
 Delta Cedar Products
 Devlin Timber Company (1992) Limited
 Devon Lumber Co. Ltd.
 Doman Forest Products Limited
 Doman Industries Limited
 Doman Western Lumber Ltd.
 Domexport Inc.
 Domtar Inc.
 Downie Timber Ltd.
 Dunkley Lumber Ltd.
 E. Tremblay Et. Fils Ltee.
 Eacan Timber Canada Ltd.
 Eacan Timber Limited/Eacan Timber
 Ltd.
 Eacan Timber USA Ltd.
 East Fraser Fiber Co. Ltd.
 Eastwood Forest Products Inc.
 Ed Bobocel Lumber 1993 Ltd.
 Edwin Blaikie Lumber Ltd.
 Elmira Wood Products Limited
 Elmsdale Lumber Company Ltd./
 Elmsdale Lumber Co., Ltd.
 ER Probyn Export Ltd.
 Errington Cedar Products
 Evergreen Empire Mills Incorporated
 EW Marketing
 F.L. Bodogh Lumber Co. Ltd.
 Falcon Lumber Limited
 Faulkner Wood Specialties Limited
 Federated Co-operatives Limited
 Fenclo Ltee
 Finmac Lumber Limited
 Fontaine Inc. (dba J. A. Fontaine et fils
 Incorporee), Bois Fontaine Inc.,
 Gestion Natanis Inc., and Les
 Placements Jean-Paul Fontaine Ltee.⁹
 Forex Log & Lumber
 Forstex Industries Inc.
 Forwest Wood Specialties Inc.
 Fraser Pacific Forest Products Inc.
 Fraser Pacific Lumber Company
 Fraser Papers Inc.
 Fraser Pulp Chips Ltd.
 Frasierview Cedar Products Ltd.
 Frontier Mills Inc.
 G.D.S. Valoribois Inc.
 Galloway Lumber Co. Ltd.
 Gerard Crete & Fils Inc.
 Gestofor Inc.
 Gogama Forest Products
 Goldwood Industries Ltd.
 Gorman Bros. Lumber Ltd.
 Great Lakes MSR Lumber Ltd.
 Greenwood Forest Products
 Groupe Lebel
 H. A. Fawcett & Son Limited
 H. J. Crabbe & Sons Ltd.
 Haida Forest Products Ltd.
 Hainesville Sawmill Ltd.
 Harrison's Home Building Centers
 Harry Freeman & Son Ltd./Harry
 Freeman & Son Limited
 Hefler Forest Products Ltd.
 Hi-Knoll Cedar Inc.
 Hilmoe Forest Products Ltd.
 Hoeg Brothers Lumber Ltd.
 Holdright Lumber Products Ltd.
 Hudson Mitchell & Sons Lumber Inc.
 Hughes Lumber Specialties Inc.
 Hyak Specialty Wood Products Ltd.
 Industrial Wood Specialties
 Industries G.D.S. Inc.
 Industries Perron Inc.
 Interior Joinery Ltd.
 International Forest Products Ltd.
 Isidore Roy Limited
 Ivor Forest Products Ltd.
 J & G Logworks
 J. A. Turner & Sons (1987) Limited
 J.D. Irving, Ltd.
 J.S. Jones Timber Ltd.
 Jackpine Engineered Wood Products
 Jackpine Forest Products Ltd.
 Jackpine Group of Companies
 Jamestown Lumber Company Limited/
 Jamestown Lumber Company Ltd.
 Jasco Forest Products Ltd.
 Jeffery Hanson
 Julimar Lumber Co. Limited
 Kenora Forest Products Ltd.
 Kent Trusses Ltd.
 Kenwood Lumber Ltd.
 Kispiox Forest Products
 Kitwanga Lumber Co. Ltd.
 Kruger, Inc.
 La Crete Sawmills Ltd.
 Lakeburn Lumber Limited
 Lamco Forest Products
 Landmark Structural Lumber
 Landmark Truss & Lumber Inc.
 Langely Timber Company Ltd.
 Langevin Forest Products, Inc.
 Lattes Waska Laths Inc.
 Lawsons Lumber Company Ltd.
 Lecours Lumber Co. Limited
 Ledwidge Lumber Co., Ltd.
 Leggett & Platt (B.C.) Ltd.
 Leggett & Platt Inc.
 Leggett & Platt Ltd.
 Les Bois d'Oeuvre Beaudoin & Gauthier
 Inc.
 Les Bois S & P Grondin Inc.
 Les Chantiers Chibougamau Ltee

⁹In the *Preliminary Results*, we incorrectly listed Les Placements Jean-Paul Fontaine Ltee., as Paul Fontaine Ltee., and also as Les Placements Jean-Paul Fontaine Ltee. To correct this error we have removed Paul Fontaine Ltee., from the review-specific average rate list.

- Les Produits Forestiers D. G. Ltee.
 Les Produits Forestiers Dube Inc.
 Les Produits Forestiers F.B.M. Inc.
 Les Produits Forestiers Maxibois Inc.
 Les Produits Forestiers Miradas Inc.
 (Miradas Forest Products Inc.)
 Les Scieries Du Lac St-Jean Inc.
 Les Scieries Jocelyn Lavoie Inc.
 Leslie Forest Products Ltd.
 Lignum Ltd.
 Lindsay Lumber Ltd.
 Liskeard Lumber Limited
 Littles Lumber Ltd.
 Lonestar Lumber Inc.
 Louisiana Pacific Corporation
 Louisiana Malakwa
 LP Canada Ltd.
 LP Engineered Wood Products Ltd.
 Lulumco Inc.
 Lyle Forest Products Ltd.
 M & G Higgins Lumber Ltd.
 M. L. Wilkins & Son Ltd.
 MacTara Limited
 Maibec Industries Inc. (Industries
 Maibec Inc.)
 Manitou Forest Products Ltd.
 Maple Creek Saw Mills Inc.
 Marcel Lauzon Inc.
 Marine Way
 Marwood Inc.
 Marwood Ltd.
 Materiaux Blanchet Inc.
 Max Meilleur et Fils Ltee.
 McCorquindale Holdings Ltd.
 McNutt Lumber Company Ltd.
 Mercury Manufacturing Inc.
 Meunier Lumber Company Ltd.
 MF Bernard Inc.
 Mid America Lumber
 Mid Valley Lumber Specialties Ltd.
 Midway Lumber Mills Ltd.
 Mill & Timber Products Ltd.
 Millar Western Forest Products Ltd.
 Millco Wood Products Ltd.
 Miramichi Lumber Products
 Mobilier Rustique (Beauce) Inc.
 Monterra Lumber Mills Limited
 Mountain View Specialty Reload Inc.
 Murray A Reeves Forestry Limited
 Murray Bros. Lumber Company Limited
 N. F. Douglas Lumber Limited/N. F.
 Douglas Lumber Ltd.
 Nechako Lumber Co., Ltd.
 Newcastle Lumber Co. Inc.
 New West Lumber
 Nexfor Inc.
 Nexfor Norbord
 Nicholson and Cates Limited
 Nickel Lake Lumber
 Norbord Industries Inc.
 Norbord Juniper and Norbord's
 sawmills at La Sarre Senneterre
 Quebec
 NorSask Forest Products Inc.
 North American Forest Products/North
 American Forest Products Ltd.
 North American Forest Products Ltd.
 (Division Belanger)
 North Atlantic Lumber Inc.
 North Enderby Distribution Ltd. (N.E.
 Distribution)
 North Enderby Timber Ltd.
 North Mitchell Lumber Co. Ltd., Saran
 Cedar
 North Shore Timber Ltd.
 North Star Wholesale Lumber Ltd.
 Northchip Ltd.
 Northland Forest Products Ltd.
 Olav Haavaldsrud Timber Company
 Limited
 Olympic Industries Inc.
 Optibois Inc.
 P.A. Lumber & Planning Limited
 Pacific Lumber Company
 Pacific Lumber Remanufacturing Inc.
 Pacific Northern Rail Contractors Corp.
 Pacific Specialty Wood Products Ltd.
 (formerly Clearwood Industries Ltd.)
 Pacific Wood Specialties
 Pallan Timber Products Ltd.
 Palliser Lumber Sales Ltd.
 Pan West Wood Products Ltd.
 Paragon Ventures Ltd. (Vernon Kiln and
 Millwork, Ltd. and 582912 BC, Ltd.)
 Parallel Wood Products Ltd.
 Pastway Planing Limited
 Pat Power Forest Products Corporation
 Patrick Lumber Company
 Paul Vallee Inc.
 Peak Forest Products Ltd.
 Pharlap Forest Products Inc.
 Pheonix Forest Products Inc.
 Pleasant Valley Remanufacturing Ltd.
 Pope & Talbot Inc./Pope & Talbot Ltd.
 Porcupine Wood Products Ltd.
 Portbec Forest Products Ltd. (Les
 Produits Forestiers Portbec Ltee.)
 Portelance Lumber Capreol Ltd.
 Power Wood Corp.
 Precibois Inc.
 Preparabois (2003) Inc.
 Prime Lumber Limited
 Pro Lumber Inc.
 P. Proulx Forest Products Inc. (aka
 Proulx, Proulx Forest Products Inc.
 and Produits Forestiers P. Proulx Inc.)
 Promobois G.D.S. Inc.
 R. Fryer Forest Products Limited
 Raintree Forest Products Inc.
 Raintree Lumber Specialties Ltd.
 Ramco Lumber Ltd.
 Redtree Cedar Products Ltd.
 Redwood Value Added Products Inc.
 Rembos Inc.
 Rene Bernard Inc.
 Ridgewood Forest Products Ltd./
 Ridgewood Forest Products Limited
 Rielly Industrial Lumber Inc.
 Riverside Forest Products Limited
 Rocam Lumber Inc. (Bois Rocam Inc.)
 Rojac Cedar Products Inc.
 Rojac Enterprises Inc.
 Roland Boulanger & Cie Ltee
 Russell White Lumber Limited
 Sauder Moldings, Inc. (Ferndale)
 Sauder Industries Limited
 Scierie A&M St-Pierre Inc.
 Scierie Adrien Arseneault Ltee
 Scierie Alexandre Lemay & Fils Inc.
 Scierie Chaleur/Scierie Chaleur
 Associes
 Scierie Dion et Fils Inc.
 Scierie Gallichan Inc.
 Scierie Gauthier Ltee.
 Scierie La Patrie, Inc.
 Scierie Landrienne Inc.
 Scierie Lapointe & Roy Ltee.
 Scierie Leduc, Division of Stadacona
 Inc.
 Scierie Nord-Sud Inc. (North-South
 Sawmill Inc.)
 Scierie P.S.E. Inc.
 Scierie St. Elzear Inc.
 Scierie Tech Inc.
 Scieries du Lac St. Jean Inc.
 Selkirk Specialty Wood Ltd.
 Sexton Lumber/Sexton Lumber Co.
 Limited
 Seycove Forest Products Limited
 Seymour Creek Cedar Products Ltd.
 Shawood Lumber Inc.
 Sigurdson Bros. Logging Company Ltd./
 Sigurdson Brothers Logging Company
 Ltd.
 Silvermere Forest Products Inc.
 Sinclair Enterprises Ltd.*
 South Beach Trading Inc.
 South River Planing Mills Inc.
 South-East Forest Products Ltd.
 Spray Lake Sawmills (1980) Ltd.
 Spruce Forest Products Ltd.
 Spruce Products Ltd.
 St. Anthony Lathing Ltd.
 Stag Timber
 Stuart Lake Lumber Co. Ltd.
 Stuart Lake Marketing Inc./Stuart Lake
 Marketing Corporation
 Sunbury Cedar Sales Ltd.
 Suncoast Lumber & Milling
 Sundance Forest Industries
 SWP Industries Inc.
 Sylvanex Lumber Products Inc.
 Taiga Forest Products
 Tall Tree Lumber Company
 Tarpin Lumber Incorporated
 Taylor Lumber Company Ltd.
 Teal Cedar Products Ltd.
 Teal-Jones Group
 Teeda Corp
 Terminal Forest Products Ltd.
 T.F. Specialty Sawmill
 TFL Forest Ltd./TimberWest Forest
 Corp. / Timber West Forest Company
 Timber Ridge Forest Products
 TimberWorld Forest Products Inc.
 T'loh Forest Products Limited
 Top Quality Lumber Ltd.
 T. P. Downey & Sons Ltd.
 Treeline Wood Products Ltd.
 Triad Forest Products
 Twin Rivers Cedar Products Ltd.
 Tyee Timber Products Ltd.
 Uneeda Wood Products
 Uniforet Inc.
 Uniforet Scierie-Pate
 Vancouver Specialty Cedar Products/
 Vancouver Specialty Cedar Products
 Ltd.

Vanderhoof Specialty Wood Products
 Vandermeer Forest Products (Canada) Ltd.
 Vanderwell Contractors (1971) Ltd.
 Vanport Canada, Co.
 Vernon Kiln and Millwork, Ltd.
 Visscher Lumber Inc.
 W. C. Edwards Lumber (formerly The W.C. Edwards Co. Ltd.)
 W. I. Woodtone Industries Inc.
 Welco Lumber Corporation
 Wentworth Lumber Ltd.
 Werenham Forest Products
 West Bay Forest Products & Manufacturing Ltd./West Bay Forest Products and Manufacturing Ltd./West Bay Forest Products & Mfg. Ltd.
 West Can Rail Ltd.
 West Chilcotin Forest Products Ltd.
 West Hastings Lumber Products
 Weston Forest Corp.
 West-Wood Industries/West-Wood Industries Ltd.
 White Spruce Forest Products Ltd.
 Wilfrid Paquet & Fils Ltee
 Wilkerson Forest Products Ltd.
 Williams Brothers Limited/Williams Brothers Ltd.
 Winnipeg Forest Products, Inc.
 Woodko Enterprises, Ltd.
 Woodland Forest Products Ltd.
 Woodline Forest Products Ltd.
 Woodtone Industries Inc.
 Woodwise Lumber Ltd.
 Wynndel Box & Lumber Co. Ltd.
 Zelensky Bros. Forest Products—2.11%

Assessment

The Department will determine, and CBP shall assess, antidumping duties on all appropriate entries, pursuant to 19 CFR 351.212(b). The Department calculated importer-specific duty assessment rates on the basis of the ratio of the total amount of antidumping duties calculated for the examined sales to the total entered value of the examined sales for that importer. Where the assessment rate is above *de minimis*, we will instruct CBP to assess duties on all entries of subject merchandise by that importer. For the companies requesting a review, but not selected for examination and calculation of individual rates, we will calculate a weighted-average assessment rate based on all importer-specific assessment rates excluding any which are *de minimis* or margins determined entirely on adverse facts available. Furthermore, the Department has calculated a unique importer-specific duty assessment rate for all producers/exporters of Maritimes Province origin lumber, which takes into account the exclusion of products from the Maritimes from the companion countervailing duty order.¹⁰ The

Department will issue appropriate assessment instructions directly to CBP not before the 41st day after the date of publication of these final results of review.

Cash Deposits

Furthermore, the following deposit requirements will be effective upon publication of the final results of this administrative review for all shipments of certain softwood lumber products from Canada entered, or withdrawn from warehouse, for consumption on or after the publication date of these final results, as provided by section 751(a) of the Tariff Act of 1930 (the Act), as amended: (1) For companies covered by this review, the cash deposit rate will be the rate listed 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 investigation, but the producer 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 producers or exporters will be 11.54 percent, the “All Others” rate calculated in the Department’s recent determination under section 129 of the Uruguay Round Agreement Act. *See Notice of Determination Under Section 129 of the Uruguay Round Agreements Act: Antidumping Measures on Certain Softwood Lumber Products from Canada*, 70 FR 22636 (May 2, 2005). These deposit requirements shall remain in effect until publication of the final results of the next administrative review.

This notice also serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f) 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 in the subsequent assessment of double antidumping duties.

This notice also is the only reminder to parties subject to administrative protective order (APO) of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305. 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 the terms of an APO is a sanctionable violation.

We are issuing and publishing these results and notice in accordance with sections 751(a)(1) and 777(i)(1) of the Act.

Dated: December 5, 2005.

Joseph A. Spetrini,

Acting Assistant Secretary for Import Administration.

I. General Issues

- Comment 1: Treatment of Sales Made on a Random-Lengths Basis.
- Comment 2: Assessment Rate for Companies in the Maritimes.
- Comment 3: Treatment of Non-Dumped Sales.
- Comment 4: Review Should Be Terminated Because of the NAFTA ITC Decision.
- Comment 5: Treatment of Countervailing Duties and Other Duty Deposits.
- Comment 6: Use of Length-Specific Prices.
- Comment 7: Name Changes.
- Comment 8: Gains and Losses on the Closure and Sale or Disposal of a Production Facility.
- Comment 9: Exchange Rate Gains and Losses.
- Comment 10: Value-Based Cost Methodology.
- Comment 11: Antidumping (AD) and Countervailing Duty (CVD) Defense Fees in General and Administrative (G&A) Expenses.
- Comment 12: Wood Chips Byproduct Revenue.

II. Company-Specific Issues

Issues Specific to Abitibi

- Comment 13: Specify that the Abitibi Group Deposit Rate in This Review Also Extends to Produits Forestiers Saguenay Inc.
- Comment 14: Clerical Error Allegation Specific to Abitibi.

Issues Specific to Buchanan

- Comment 15: Freight Expense Allocation Methodology.
- Comment 16: Buchanan’s Draft Liquidation Instructions.
- Comment 17: Clerical Error Allegation Specific to Buchanan.

Issues Specific to Canfor

- Comment 18: Deposit Rate for Canfor.
- Comment 19: Additional Company Names As Importers of Record.
- Comment 20: Canfor’s Cost Reconciliation.
- Comment 21: Canfor’s G&A Offsets.
- Comment 22: Inclusion of Purchase Costs for Commingled Lumber.

¹⁰ See *Decision Memorandum* at Comment 2.

- Comment 23: Logging Services from Affiliates.
 Comment 24: Lakeland's G&A Offsets.
 Comment 25: Lakeland's Interest Income.
 Comment 26: Clerical Error Allegations Specific to Canfor.

Issues Specific to Tembec

- Comment 27: Names of Tembec Companies.
 Comment 28: Byproduct Offset Adjustment Factor.
 Comment 29: Adjustment of Variable Wood Costs.
 Comment 30: G&A Expense Rate—Consolidated vs. Producer.
 Comment 31: Clerical Error Allegations Specific to Tembec.

Issues Specific to Tolko

- Comment 32: Log Purchases from Affiliated Parties.
 Comment 33: Clerical Error Allegations Specific to Tolko.

Issues Specific to Weldwood

- Comment 34: Allocation of Wood Costs.
 Comment 35: Clerical Error Allegation Specific to Weldwood.

Issues Specific to West Fraser

- Comment 36: Order is Not Valid for West Fraser and Should be Revoked.

Issues Specific to Weyerhaeuser

- Comment 37: Level of Trade for Weyerhaeuser's VMI sales.
 Comment 38: Assessment for Weyerhaeuser's Unaffiliated Importers of Record.
 Comment 39: Log Cost Allocation for British Columbia Coastal Operations.
 Comment 40: Calculation of Various G&A Expenses.
 Comment 41: Clerical Error Allegations Specific to Weyerhaeuser.

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-201-822]

Stainless Steel Sheet and Strip in Coils from Mexico; Final Results of Antidumping Duty Administrative Review

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

SUMMARY: On August 8, 2005, the Department of Commerce (the Department) published the preliminary results of the administrative review of the antidumping duty order on stainless

steel sheet and strip in coils from Mexico *See Stainless Steel Sheet and Strip in Coils from Mexico; Preliminary Results of Antidumping Duty Administrative Review*, 70 FR 45675 (August 8, 2005) (*Preliminary Results*). This review covers one manufacturer/exporter, ThyssenKrupp Mexinox S.A. de C.V. (Mexinox), of the subject merchandise to the United States during the period July 1, 2003 to June 30, 2004. Based on our analysis of the comments received, we have made changes in the margin calculation; therefore, the final results differ from the preliminary results. The final weighted-average dumping margin for the reviewed firm is listed below in the section entitled "Final Results of Review."

EFFECTIVE DATE: December 12, 2005.

FOR FURTHER INFORMATION CONTACT: Angela Strom, Maryanne Burke or Robert James, AD/CVD Operations, Office VII, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230; telephone: (202) 482-2704, (202) 482-5604 and (202) 482-0649 respectively.

SUPPLEMENTARY INFORMATION:

Background

On August 8, 2005, the Department published in the **Federal Register** the preliminary results of the administrative review of the antidumping duty order on stainless steel sheet and strip in coils from Mexico for the period July 1, 2003 to June 30, 2004. *See Preliminary Results*. In response to the Department's invitation to comment on the preliminary results of this review, Mexinox and Allegheny Ludlum Corporation, North American Stainless, United Auto Workers Local 3303, Zanesville Armco Independent Organization, Inc. and the United Steelworkers of America, AFL-CIO/CLC (collectively, petitioners) filed their case briefs on September 7, 2005. Mexinox and petitioners submitted their rebuttal briefs on September 14, 2005.

Period of Review

The period of review (POR) is July 1, 2003, to June 30, 2004.

Scope of the Order

For purposes of this administrative review, the products covered are certain stainless steel sheet and strip 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 sheet and strip is a flat-rolled product in coils that is

greater than 9.5 mm in width and less than 4.75 mm in thickness, and that is annealed or otherwise heat treated and pickled or otherwise descaled. The subject sheet and strip may also be further processed (e.g., cold-rolled, polished, aluminized, coated, etc.) provided that it maintains the specific dimensions of sheet and strip following such processing. The merchandise subject to this order is currently classifiable in the Harmonized Tariff Schedule of the United States (HTSUS) at subheadings: 7219.13.0031, 7219.13.0051, 7219.13.0071, 7219.1300.81, 7219.14.0030, 7219.14.0065, 7219.14.0090, 7219.32.0005, 7219.32.0020, 7219.32.0025, 7219.32.0035, 7219.32.0036, 7219.32.0038, 7219.32.0042, 7219.32.0044, 7219.33.0005, 7219.33.0020, 7219.33.0025, 7219.33.0035, 7219.33.0036, 7219.33.0038, 7219.33.0042, 7219.33.0044, 7219.34.0005, 7219.34.0020, 7219.34.0025, 7219.34.0030, 7219.34.0035, 7219.35.0005, 7219.35.0015, 7219.35.0030, 7219.35.0035, 7219.90.0010, 7219.90.0020, 7219.90.0025, 7219.90.0060, 7219.90.0080, 7220.12.1000, 7220.12.5000, 7220.20.1010, 7220.20.1015, 7220.20.1060, 7220.20.1080, 7220.20.6005, 7220.20.6010, 7220.20.6015, 7220.20.6060, 7220.20.6080, 7220.20.7005, 7220.20.7010, 7220.20.7015, 7220.20.7060, 7220.20.7080, 7220.20.8000, 7220.20.9030, 7220.20.9060, 7220.90.0010, 7220.90.0015, 7220.90.0060, and 7220.90.0080. Although the HTSUS subheadings are provided for convenience and customs purposes, the Department's written description of the merchandise under review is dispositive.

Excluded from the review of this order are the following: (1) sheet and strip that is not annealed or otherwise heat treated and pickled or otherwise descaled, (2) sheet and strip that is cut to length, (3) plate (*i.e.*, flat-rolled stainless steel products of a thickness of 4.75 mm or more), (4) flat wire (*i.e.*, cold-rolled sections, with a prepared edge, rectangular in shape, of a width of not more than 9.5 mm), and (5) razor blade steel. Razor blade steel is a flat-rolled product of stainless steel, not further worked than cold-rolled (cold-reduced), in coils, of a width of not more than 23 mm and a thickness of 0.266 mm or less, containing, by weight, 12.5 to 14.5 percent chromium, and certified at the time of entry to be used