

expenses. Specifically, we improperly valued SG&A expenses by inaccurately transcribing the data contained in the line items for "Bad Debts/Advances Written Off" and "Provision for Service Contract Expenses" as reflected in Godrej's financial report. For a further discussion of these changes, *see* also the December 13, 2004, memorandum to the file, titled Factors Valuation for the Final Results.

Final Results of Review

We determine that the following weighted-average margin percentages exist for the period December 3, 2001, through May 31, 2003:

Exporter	Final Margin (percent)
Dongguan Shichang Metals Factory Co., Ltd.	4.27
Wok & Pan Industry, Inc.	70.71
PRC-Wide Rate	70.71

Assessment Rates

The Department shall determine, and CBP shall assess, antidumping duties on all appropriate entries. The Department will issue appropriate appraisal instructions for the companies subject to these reviews directly to CBP within 15 days of publication of the final results of these reviews. For assessment purposes, we do not have the actual entered value for the respondent for which we calculated a margin because it is not the importer of record for the subject merchandise. Therefore, we have calculated individual importer- or customer-specific assessment rates by aggregating the dumping margins calculated for all of the U.S. sales examined and dividing that amount by the total quantity of the sales examined. To determine whether the duty assessment rates are *de minimis* (i.e., less than 0.50 percent), in accordance with the requirement set forth in 19 CFR 351.106(c)(2), we have calculated importer- or customer-specific *ad valorem* ratios based on export prices. We will instruct CBP to assess antidumping duties on all appropriate entries covered by this review if any importer or customer-specific assessment rate calculated in the final results of this review is above *de minimis*. For entries of the subject merchandise during the POR from companies not subject to this review, we will instruct CBP to liquidate them at the cash deposit in effect at the time of entry.

Cash Deposit Requirements

The following deposit rates shall be required for merchandise subject to the

order entered or withdrawn from warehouse, for consumption on or after the publication date of this final results, as provided by section 751(a)(1) and 751(a)(2)(B) of the Act: (1) The cash deposit rates for Dongguan Shichang Metals Factory Co., Ltd. and Wok & Pan will be the rates indicated above; (2) the cash deposit rate for PRC exporters for whom the Department has rescinded the review or for whom a review was not requested (e.g., Feili and New-Tec) will continue to be the rate assigned in an earlier segment of the proceeding or the PRC-wide rate of 70.71 percent, whichever applicable; (3) the cash deposit rate for the PRC NME entity (including Wok & Pan) will continue to be the PRC-wide rate of 70.71 percent; and (4) the cash deposit rate for non-PRC exporters of subject merchandise from the PRC will be the rate applicable to the PRC supplier of that exporter. 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)(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.

This notice also serves as the only reminder to parties subject to administrative protective orders ("APO") of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a). 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), 751(a)(2)(B), and 777(i) of the Act and 19 CFR 351.213 and 351.214.

Dated: December 13, 2004.

James J. Jochum,
Assistant Secretary for Import Administration.

Appendix--Issues in Decision Memo Comments

Issue 1: Use of the Actual Market Economy Prices Paid to Hong Kong

Suppliers To Value Shichang's Cold Rolled Steel Input

Issue 2: Correcting Certain Errors in the Draft Instructions of Cash Deposit Rates And Liquidation to the U.S. Customs and Border Protection

[FR Doc. E4-3743 Filed 12-17-04; 8:45 am]

BILLING CODE: 3510-DS-S

DEPARTMENT OF COMMERCE

International Trade Administration

[A-570-863]

Notice of Extension of Preliminary Results of New Shipper Antidumping Duty Review: Honey From the People's Republic of China

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

DATES: *Effective Dates:* December 20, 2004.

FOR FURTHER INFORMATION CONTACT:

Kristina Boughton at (202) 482-8173 or Bobby Wong at (202) 482-0409; AD/CVD Operations, Office 9, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230.

Background

The Department of Commerce (the Department) received a timely request from Foodworld International Club Limited (Foodworld), in accordance with 19 CFR 351.214(c), for a new shipper review of the antidumping duty order on honey from the PRC, which has a December annual anniversary month and a June semiannual anniversary month. See Notice of Amended Final Determination of Sales at Less Than Fair Value and Antidumping Duty Order; Honey from the People's Republic of China, 66 FR 63670 (December 10, 2001). On July 30, 2004, the Department found that the request for review with respect to Foodworld met all of the regulatory requirements set forth in 19 CFR 351.214(b) and initiated this new shipper antidumping duty review covering the period December 1, 2003, to March 31, 2004. See Honey From The People's Republic of China: Initiation of New Shipper Antidumping Duty Review, 69 FR 47407 (August 5, 2004).

Extension of Time Limits for Preliminary Results

Section 751(a)(2)(B)(iv) of the Tariff Act of 1930, as amended (the Act), and 19 CFR 351.214(i)(1) require the Department to issue the preliminary results of a new shipper review within

180 days after the date on which the new shipper review was initiated and final results of a review within 90 days after the date on which the preliminary results were issued. The Department may, however, extend the deadline for completion of the preliminary results of a new shipper review to 300 days if it determines that the case is extraordinarily complicated (19 CFR 351.214 (i)(2)). The Department has determined that this case is extraordinarily complicated, and the preliminary results of this new shipper review cannot be completed within the statutory time limit of 180 days. Specifically, the Department needs additional time because of the complexity of some of the issues, including valuing raw honey and several packaging inputs, as well as issuing supplemental questionnaires requesting additional information. Given the issues in this case, the Department finds that this case is extraordinarily complicated, and cannot be completed within the statutory time limit.

Accordingly, the Department is extending the time limit for the completion of the preliminary results by 90 days, from January 26, 2005, to April 26, 2005, in accordance with section 751(a)(2)(B)(iv) of the Act and 19 CFR 351.214(i)(2). The final results will, in turn, be due 90 days after the date of issuance of the preliminary results, unless extended.

Dated: December 10, 2004.

Barbara E. Tillman,

Acting Deputy Assistant Secretary for Import Administration.

[FR Doc. E4-3744 Filed 12-17-04; 8:45 am]

BILLING CODE 3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[A-351-826]

Notice of Extension of Time Limit for the Final Results of Antidumping Duty Administrative Review: Small Diameter Circular Seamless Carbon and Alloy Steel Standard, Line and Pressure Pipe From Brazil

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

DATES: *Effective Dates:* December 20, 2004.

FOR FURTHER INFORMATION CONTACT: Helen Kramer or Patrick Edwards, at (202) 482-0405 or (202) 482-8029, respectively, AD/CVD Operations, Office 7, Import Administration,

International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230.

SUPPLEMENTARY INFORMATION:

Background

On August 1, 2003, the Department of Commerce ("the Department") published the opportunity to request administrative review of, inter alia, small diameter circular seamless carbon and alloy steel standard, line and pressure pipe ("seamless line pipe") from Brazil for the period August 1, 2002, through July 31, 2003. See Antidumping or Countervailing Duty Order, Finding, or Suspended Investigation; Opportunity to Request Administrative Review, 68 FR 45218 (August 1, 2003).

In accordance with 19 CFR 351.213(b)(1), on August 12, 2003, V&M do Brasil, S.A., ("VMB"), respondent in this review, requested that we conduct an administrative review of its sales of the subject merchandise. On September 30, 2003, the Department published in the **Federal Register** a notice of initiation of this antidumping duty administrative review covering the period August 1, 2002, through July 31, 2003. See Initiation of Antidumping and Countervailing Duty Administrative Reviews, 68 FR 56262 (September 30, 2003). On April 23, 2004, the Department published a notice extending the preliminary results of this review by no more than 120 days. See Notice of Extension of Preliminary Results of Antidumping Duty Administrative Review: Small Diameter Circular Seamless Carbon and Alloy Steel Standard, Line and Pressure Pipe From Brazil, 69 FR 22005 (April 23, 2004). On September 7, 2004, the Department published in the **Federal Register** its affirmative preliminary results in this administrative review. See Notice of Preliminary Results of Antidumping Duty Administrative Review, 69 FR 54125 (September 7, 2004). Pursuant to section 751(a)(3)(A) of the Tariff Act of 1930, as amended ("the Act"), the final results are currently due on January 5, 2005.

Extension of Time Limit for Final Results

Pursuant to section 751(a)(3)(A) of the Act, as amended, the Department may extend the deadline for completion of the final results of an administrative review if it determines that it is not practicable to complete the final results within the statutory time limit of 120 days from the date on which the preliminary results were published. The Department has determined that due to

the complexity of the issues in this review, including (1) the evaluation of cost data, and (2) questions concerning appropriate model matching designations, it is not practicable to complete this review within the time limits mandated by section 751(a)(3)(A) of the Act and section 19 CFR 351.213(h)(1) of the Department's regulations. Therefore, the Department is extending the time limit for the completion of these final results by 30 days. Accordingly, the final results of this review will now be due on February 4, 2005.

This notice is published in accordance with section 751(a)(3)(A) of the Act and section 19 CFR 351.213(h)(2) of the Department's regulations.

Dated: December 14, 2004.

Barbara E. Tillman,

Acting Deputy Assistant Secretary for Import Administration.

[FR Doc. E4-3747 Filed 12-17-04; 8:45 am]

BILLING CODE 3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[A-122-838; C-122-839]

Amendment to Antidumping and Countervailing Duty Orders on Certain Softwood Lumber Products from Canada

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

EFFECTIVE DATE: December 20, 2004.

FOR FURTHER INFORMATION CONTACT: John Herrmann at (202) 482-1780, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Ave., NW., Washington, DC 20230, or Dean Pinkert at (202) 482-4339, Office of the Chief Counsel for Import Administration, Office of the General Counsel, U.S. Department of Commerce, 14th Street and Constitution Ave., NW., Washington, DC 20230.

SUPPLEMENTARY INFORMATION:

Background

On May 16, 2002, the International Trade Commission ("Commission") determined that an industry in the United States is threatened with material injury by reason of imports of softwood lumber from Canada found to be subsidized and sold in the United States at less than fair value. *Softwood Lumber from Canada*, Inv. Nos. 701-TA-414 and 731-TA-928 (Final), USITC Pub. 3509 (May 2002) ("Final