

FINAL RESULTS OF REDETERMINATION  
PURSUANT TO COURT REMAND

SHINYEI CORPORATION OF AMERICA V. UNITED STATES,  
Consol. Court No. 00-00130

SUMMARY

The Department of Commerce has prepared these final results of redetermination pursuant to the remand order from the U.S. Court of International Trade in Shinyei Corp. of Am. v. United States, Consol. Court No. 00-00130 (CIT September 2, 2008). In accordance with the remand order, we have prepared instructions to supplement liquidation instructions we sent previously to U.S. Customs and Border Protection with respect to certain producers of the merchandise at issue and have provided those instructions in the attachment to this redetermination.

BACKGROUND

On September 2, 2008, the U.S. Court of International Trade (the Court) issued an order in Shinyei Corp. of Am. v. United States, Consol. Court No. 00-00130, granting the motion for voluntary remand filed by the Department of Commerce (the Department). The Department sought the remand to prepare new liquidation instructions for subject merchandise produced by Fujino Iron Works Co., Ltd. (Fujino), and Nankai Seiko Co., Ltd. (Nankai Seiko), in accordance with the final results of the review covering the May 1, 1990, through April 30, 1991, period of review (POR). See Antifriction Bearings (Other Than Tapered Roller Bearings) and Parts Thereof From France; et al; Final Results of Antidumping Duty Administrative Reviews, 57 FR 28360 (June 24, 1992), and Antifriction Bearings (Other Than Tapered Roller Bearings) and Parts Thereof From

France, et al.; Amended Final Results of Antidumping Duty Administrative Reviews, 63 FR 8908 (February 23, 1998).

This action covers certain entries of ball bearings and parts thereof from Japan (ball bearings) which were made during the POR. The entries at issue involve ball bearings produced by Fujino or Nankai Seiko, exported by and/or sold by a certain intermediary, imported by or sold to certain importers or customers, and entered, or withdrawn from warehouse, for consumption during the POR.

The Department conducted an administrative review of sales made by Fujino and Nankai Seiko during the POR. The entries of subject merchandise entered during the POR at issue in this case are covered by the results of review of the sales that Fujino and Nankai Seiko reported in their questionnaire responses to the Department. The Department used the reported sales to determine the final results for Fujino and Nankai Seiko and issued liquidation instructions to U.S. Customs and Border Protection (CBP) for entries of subject merchandise produced by Fujino and Nankai Seiko. CBP liquidated entries of these sales of ball bearings pursuant to those liquidation instructions or the entries were otherwise deemed liquidated.

## DISCUSSION

We have reviewed the record developed during the administrative review and in litigation concerning the final results for Fujino and Nankai Seiko. We have concluded that certain information necessary for the accurate collection of antidumping duties was inadvertently omitted from the liquidation instructions. We neglected to identify the name of an intermediary that exported and/or sold ball bearings that were imported by or sold to specific importers and/or customers in the liquidation instructions both for Fujino

and for Nankai Seiko. Therefore, pursuant to the Court's order, we have prepared instructions to supplement the liquidation instructions at issue and these supplemental instructions are included as an attachment to this redetermination.

In the attached instructions supplementing the liquidation instructions for Fujino and for Nankai Seiko, we have identified an intermediary and importers and/or customers which imported or purchased the subject merchandise that the intermediary exported and/or sold during the POR, as indicated in the information Fujino and Nankai Seiko submitted during the conduct of the administrative review. If the Court affirms these final results, we will issue the attached instructions to CBP.

#### COMMENTS RECEIVED

Comment 1: Shinyei Corporation of America (Shinyei) requests that the Department modify the phrase in the draft instructions supplementing the liquidation instructions "imported by or sold to (as indicated on *the* commercial invoice or customs documentation)" (emphasis added) to "imported by or sold to (as indicated on *a* commercial invoice or *in the* customs documentation)" (emphases added) in order to allow CBP to use commercial invoices Shinyei issued to U.S. customers after subject merchandise entered the United States.

According to Shinyei, its Japanese parent company, [ ], purchased subject merchandise at issue from Japanese manufacturers and exported the merchandise to Shinyei. Shinyei states that the only commercial invoice available at the time of entry was the commercial invoice issued by [ ] for its exportation of subject merchandise to Shinyei. Shinyei claims that this invoice and accompanying customs

documentation do not identify U.S. customers that purchased subject merchandise from Shinyei. At the time of entry, Shinyei contends, Shinyei was the importer of record.

Shinyei explains that it issued invoices for its sales of subject merchandise to U.S. customers after the time of entry and that such invoices did not exist at the time of entry. Shinyei argues that the language in the draft instructions, “imported by or sold to (as indicated on the commercial invoice or customs documentation),” will direct CBP to use only the commercial invoice [ ] issued which identifies Shinyei as the importer of record and does not identify ultimate U.S. customers. Shinyei argues further that this language may prevent CBP from using the commercial invoices Shinyei issued for its sales to U.S. customers to identify U.S. customers.

Shinyei asserts that the codes of specific U.S. customers marked on the cartons of subject merchandise were the only indications of U.S. customers at the time of entry. Shinyei doubts that CBP might accept these carton-marking codes as indicating that ball bearings produced by Fujino and/or Nankai Seiko were sold to specific U.S. customers.

Citing Xerox Corp. v. United States, 289 F.3d 792, 794 (CAFC 2002), Shinyei states that the Department has the authority to determine antidumping duty assessment rates and to describe to CBP the subject merchandise to which the antidumping duty rates apply and that CBP has the ministerial duty to implement those instructions correctly and to decide whether particular subject merchandise falls within the Department’s descriptions. Shinyei argues that, even though Shinyei recalls no decided case that explores the boundary between the Department’s descriptive authority and CBP’s fact-finding authority in the context of liquidation instructions, the Department’s instruction to CBP to consider only “the commercial invoice or customs documentation” to identify

U.S. customers crosses the boundary between the Department’s descriptive authority and CBP’s fact-finding authority. Shinyei proposes a resolution to its concern by changing the language “(as indicated on *the* commercial invoice or customs documentation)” (emphasis added) to “(as indicated on *a* commercial invoice or *in the* customs documentation)” (emphases added) so that, for purposes of identifying U.S. customers, the Department’s instructions allow CBP to use the commercial invoices Shinyei issued for its sales to U.S. customers after subject merchandise entered the United States.

Department’s Position: We took into consideration the circumstances Shinyei described. We agree with Shinyei and have modified our standard language but in a slightly different manner than the language Shinyei proposed. We have modified our standard language of “imported by or sold to (as indicated on the commercial invoice or customs documentation)” to “imported by or sold to (as indicated on commercial invoices or customs documentation).”

Comment 2: Shinyei argues that Paragraph 4 of the draft instructions states that the instructions provide notice of the lifting of suspension of liquidation of the subject entries but the paragraph does not identify the subject entries. Shinyei explains that the subject entries were deemed liquidated under 19 USC 1504(d) on August 23, 1998, and then re-liquidated during late 2000 and early 2001 under message no. 0214204 dated August 1, 2000. Shinyei argues further that Paragraph 4 would induce CBP to look for suspended entries, which it will not find, to liquidate when, instead, CBP will need to identify liquidated entries to re-liquidate. Shinyei recommends that the Department revise Paragraph 4 of the draft instructions as follows:

4. These instructions apply to these liquidated entries of merchandise covered by Paragraph 3:

(INSERT separate entry lists for Fujino and Nankai Seiko instructions – see Exhibit 4)

The folders for these entries currently are located in the Court of International Trade Clerk’s Office, and will be returned to you in due course for application of these instructions. Further instructions regarding the treatment of other merchandise in the above-listed entries are provided in Paragraph 5 below. For all other shipments of ball bearings and parts thereof from Japan you shall, unless otherwise instructed, continue to collect cash deposits of estimated antidumping duties for the merchandise at the current rates.<sup>1</sup>

Department’s Position: In Paragraph 4 of the draft instructions we used the standard language that we use in liquidation instructions we transmit to CBP. Upon consideration of Shinyei’s comments, we find that, due to the circumstances, use of that standard language is not appropriate in this instance. With respect to Shinyei’s proposal, however, because CBP regulations govern re-liquidations and re-liquidation procedures, we do not have the authority to instruct CBP on the manner in which it is to identify subject entries. Therefore, while we have changed Paragraph 4 of the supplemental liquidation instructions, we have not changed it as Shinyei proposed.

The administrative record developed when the Department conducted the administrative review does not contain information related to the entries of merchandise into the customs territory of the United States. The information regarding U.S. sales was submitted by Fujino and Nankai Seiko, which are producers that sold merchandise to intermediaries with knowledge that the sales were destined for the United States. Fujino and Nankai Seiko did not report information on when those intermediaries shipped and entered subject merchandise into the United States. Accordingly, while Shinyei provides in its comments a list of entries of subject merchandise produced by Fujino and Nankai

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<sup>1</sup> Shinyei discusses the necessity of providing “further instructions regarding the treatment of other merchandise in the above-listed entries” as “provided in Paragraph 5” as described in Comment 3, below.

Seiko, that information was not before the Department when it made its final determination in the underlying administrative review.

To address Shinyei's concern, we have changed Paragraph 4 of the supplemental liquidation instructions for merchandise produced by Fujino as follows:

Message no. 8177112 dated 06/26/1998 and message no. 0214204 dated 08/01/2000 instructed U.S. Customs and Border Protection (CBP) to liquidate subject merchandise accordingly. These entries have already been either actually liquidated or deemed liquidated but an importer protested and challenged before the CIT liquidation of certain entries under message no. 0214204. On MM/DD/YYYY, the CIT issued a final decision in the case of Shinyei Corporation of America v. United States, Court No. 00-00130. These supplemental instructions implement the Court's decision.

In the supplemental liquidation instructions for merchandise produced by Nankai Seiko, we have used the same language except, in the first sentence, we have referred to the previously issued liquidation instructions messages as follows: "Message no. 8084113 dated 03/25/1998, message no. 8160111 dated 06/09/1998, message no. 9295111 dated 10/22/1998, and message no. 0214204 dated 08/01/2000 instructed U.S. Customs and Border Protection (CBP) to liquidate subject merchandise accordingly."

Comment 3: Shinyei comments that there were four other Japanese manufacturers that participated in the 1990-91 administrative review and received individual review results for which the Department issued antidumping duty liquidation instructions. Shinyei acknowledges that it has not challenged the Department's formulation of liquidation instructions for these four other manufacturers. Shinyei requests that the Department instruct CBP in the supplemental instructions for merchandise produced by Fujino and Nankai Seiko to apply the original liquidation instructions for these four other manufacturers whose merchandise may be commingled in the entries of subject merchandise produced by Fujino and Nankai Seiko.

Shinyei explains that normally, but not always, it consolidates ball bearings produced by different manufacturers and destined for a specific U.S. customer into a single shipment and, therefore, a commingled entry document. Shinyei argues that the Department's error in formulating the original liquidation instructions for Fujino and Nankai Seiko had the collateral effect of preventing CBP from applying the liquidation instructions on an entry that contains subject merchandise manufactured by Fujino and Nankai Seiko as well as any of the other four manufacturers. Shinyei contends that, because customs law allows CBP to liquidate a customs entry in its entirety but not in part, CBP left such entries unliquidated and therefore the entry is likely to be deemed liquidated "no-change." Shinyei comments that, due to the errors contained in liquidation instructions for Fujino and Nankai Seiko, the Department's "clean-up" liquidation instructions (message no. 0214204 dated August 1, 2000) directed CBP to liquidate at the deposit rate the entry that was not liquidated in its entirety.

Shinyei claims that, absent the Department's instructions for CBP to apply the correct liquidation instructions for the other four manufacturers, CBP can re-liquidate the entry to apply only the corrected instructions for Fujino and Nankai Seiko and only to ball bearings manufactured by Fujino and Nankai Seiko in the entry. Shinyei claims further that, absent clarifying instructions from the Department, CBP will have a perfect defense for re-liquidating ball bearings manufactured by Fujino and Nankai Seiko but not ball bearings manufactured by any of the other four manufacturers. Shinyei argues that a protest it claims to have filed with CBP under 19 USC 1514(a) because CBP did not re-liquidate ball bearings manufactured by the other four manufacturers is not adequate.

Shinyei requests that the Department provide further direction to CBP in order for Shinyei to have an adequate protest remedy.

Shinyei proposes a paragraph to address this issue as Paragraph 5 in the draft instructions for Fujino and Nankai Seiko. Shinyei proposes that the Department direct CBP to assess specified antidumping liabilities on the liquidated entries of ball bearings from Japan produced by specific manufacturers other than Fujino and Nankai Seiko.

Department's Position: We disagree with Shinyei. Litigation can affect some, but not all, line-items of a single entry. Such litigation should not prevent CBP from tracking the rates at which line-items should be liquidated or from liquidating each multi-line entry appropriately. Moreover, the Department is required to send instructions directing CBP to liquidate at certain rates the subject merchandise produced and/or exported by certain parties. See section 751(a)(2)(C) and (a)(3)(B) of the Tariff Act of 1930, as amended. The Department does not provide instructions to CBP on its administrative policy decisions of how to liquidate a multi-line entry that is affected by multiple liquidation instructions. It is solely within CBP's administrative purview to make such determinations. When the Department sends the final liquidation instructions related to Fujino and Nankai Seiko here, the Department will have sent all the necessary information regarding the rate at which antidumping duties should be collected finally for subject merchandise produced by different producers and will have exhausted what it is authorized to do.

Shinyei stated that it filed a CBP protest over this issue under 19 USC 1514(a). Therefore, this comment involves an issue between Shinyei and CBP. Because we find

that this is an issue governed by CBP regulations, we have not incorporated Paragraph 5 in the supplemental liquidation instructions as Shinyei suggested.

Comment 4: Shinyei states that the name of its Japanese parent company, [ ], is public information and does not need business-proprietary treatment. Shinyei states that the name [ ] and its business activities with Japanese manufacturers with regard to subject entries are information made publicly available through court papers and court decisions.

Department's Position: Japanese manufacturers identified [ ] as a customer in documents they submitted during our review for which they requested proprietary treatment on our record. Because the record information belongs to the Japanese manufacturers, we are continuing to treat this information as business-proprietary for purposes of this remand.

Comment 5: Shinyei requests that the Department correct the spelling of certain U.S. customer names. Shinyei requests that the Department change the spellings of “[ ]” in the draft instructions for Fujino and “[ ]” in the draft instructions for Nankai Seiko to “[ ].” Shinyei also requests that the Department change the spelling of “[ ]” in the draft instructions for Fujino and “[ ]” in the draft instructions for Nankai Seiko to “[ ].” Shinyei also requests that the Department change the name “[ ]” in the draft instructions for Nankai Seiko to “[ ] a.k.a. [ ]” because Shinyei used the name “[ ]” in its invoices.

Department's Position: For the draft instructions, we followed the spellings of the names of U.S. customers exactly as stated by the reviewed companies (Fujino and Nankai Seiko) in their submissions for our record. The spellings of U.S. customer names Shinyei suggests are not on the record of the administrative review. Therefore, we have continued to use the spellings of U.S. customers as reported by Fujino and Nankai Seiko on the record of the review.

#### FINAL RESULTS OF REDETERMINATION

If the Court approves these final results, we will issue the attached instructions to CBP.

We are issuing these final results of redetermination pursuant to the remand order of the Court in Shinyei Corp. of Am. v. United States, Consol. Court No. 00-00130 (CIT September 2, 2008).

/s/ David M. Spooner

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David M. Spooner  
Assistant Secretary  
for Import Administration

December 1, 2008

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(Date)

RE: SUPPLEMENTAL LIQUIDATION INSTRUCTIONS FOR BALL BEARINGS AND PARTS THEREOF FROM JAPAN PRODUCED BY FUJINO IRON WORKS CO., LTD., FOR THE PERIOD 05/01/1990 THROUGH 04/30/1991 (A-588-201)

THIS E-MAIL MESSAGE IS NOT TO BE DISCLOSED TO THE PUBLIC.

1. ON **MM/DD/YYYY**, THE U.S. COURT OF INTERNATIONAL TRADE (CIT) AFFIRMED IN **SHINYEI CORPORATION OF AMERICA V. UNITED STATES, CONSOL. COURT NO. 00-00130, SLIP OP. NO. XXXXXX**, THE DETERMINATION MADE BY THE DEPARTMENT OF COMMERCE PURSUANT TO A VOLUNTARY REMAND RELATING TO THE FINAL RESULTS OF THE ADMINISTRATIVE REVIEW OF THE ANTIDUMPING DUTY ORDER ON BALL BEARINGS AND PARTS THEREOF FROM JAPAN WITH RESPECT TO FUJINO IRON WORKS CO., LTD. (FUJINO), FOR THE PERIOD 05/01/1990 THROUGH 04/30/1991.

2. MESSAGE NO. 8177112, DATED 06/26/1998, OMITTED THE NAME OF AN EXPORTER OR SELLER THAT EXPORTED OR SOLD CERTAIN BALL BEARINGS AND PARTS THEREOF FROM JAPAN TO SPECIFIC IMPORTERS AND/OR CUSTOMERS WHICH WERE ENTERED, OR WITHDRAWN FROM WAREHOUSE, FOR CONSUMPTION DURING THE PERIOD 05/01/1990 THROUGH 04/30/1991. THESE INSTRUCTIONS SUPPLEMENT MESSAGE NO. 8177112.

3. FOR ALL SHIPMENTS OF BALL BEARINGS AND PARTS THEREOF FROM JAPAN PRODUCED BY FUJINO, EXPORTED BY AND/OR SOLD BY (AS INDICATED ON COMMERCIAL INVOICES OR CUSTOMS DOCUMENTATION) [ ], IMPORTED BY OR SOLD TO (AS INDICATED ON COMMERCIAL INVOICES OR CUSTOMS DOCUMENTATION) THE IMPORTERS OR CUSTOMERS LISTED BELOW, AND ENTERED, OR WITHDRAWN FROM WAREHOUSE, FOR CONSUMPTION DURING THE PERIOD 05/01/1990 THROUGH 04/30/1991, ASSESS ANTIDUMPING LIABILITIES EQUAL TO THE PER-UNIT AMOUNTS LISTED BELOW. FUJINO DID NOT HAVE ITS OWN CASE NUMBER DURING THE PERIOD. THEREFORE, ENTRIES MAY HAVE BEEN MADE UNDER A-588-201-000 OR OTHER COMPANY-SPECIFIC CASE NUMBERS.

PRODUCT: BALL BEARINGS AND PARTS THEREOF

PRODUCER: FUJINO IRON WORKS CO., LTD. (A-588-201)

EXPORTER OR SELLER: [ ]

IMPORTER OR CUSTOMER: [ ]  
\$ PER UNIT: [ ]

IMPORTER OR CUSTOMER: [ ]  
\$ PER UNIT: [ ]

IMPORTER OR CUSTOMER: [ ]  
\$ PER UNIT: [ ]

IMPORTER OR CUSTOMER: [ ]  
\$ PER UNIT: [ ]

IMPORTER OR CUSTOMER: [ ]  
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IMPORTER OR CUSTOMER: [ ]  
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IMPORTER OR CUSTOMER: [ ]  
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IMPORTER OR CUSTOMER: [ ]  
\$ PER UNIT: [ ]

IMPORTER OR CUSTOMER: [ ]  
\$ PER UNIT: [ ]

IMPORTER OR CUSTOMER: [ ]  
\$ PER UNIT: [ ]

IMPORTER OR CUSTOMER: [ ]  
\$ PER UNIT: [ ]

4. MESSAGE NO. 8177112 DATED 06/26/1998 AND MESSAGE NO. 0214204 DATED 08/01/2000 INSTRUCTED U.S. CUSTOMS AND BORDER PROTECTION (CBP) TO LIQUIDATE SUBJECT ENTRIES ACCORDINGLY. THESE ENTRIES HAVE ALREADY BEEN EITHER ACTUALLY LIQUIDATED OR DEEMED LIQUIDATED BUT AN IMPORTER PROTESTED AND CHALLENGED BEFORE THE CIT LIQUIDATION OF CERTAIN ENTRIES UNDER MESSAGE NO. 0214204. ON **MM/DD/YYYY**, THE CIT ISSUED A FINAL DECISION IN THE CASE OF SHINYEI CORPORATION OF AMERICA V. UNITED STATES, COURT NUMBER 00-00130. THESE SUPPLEMENTAL INSTRUCTIONS IMPLEMENT THE COURT'S DECISION.

5. **(TO BE INSERTED AT THE CONCLUSION OF THE LITIGATION)** THERE ARE NO INJUNCTIONS APPLICABLE TO THE ENTRIES COVERED BY THIS INSTRUCTON.

6. THE ASSESSMENT OF ANTIDUMPING DUTIES BY CBP ON ENTRIES OF THIS MERCHANDISE IS SUBJECT TO THE PROVISIONS OF SECTION 778 OF THE TARIFF ACT OF 1930. SECTION 778 REQUIRES THAT CBP PAY INTEREST ON OVERPAYMENTS AND ASSESS INTEREST ON UNDERPAYMENTS OF THE REQUIRED AMOUNTS DEPOSITED AS ESTIMATED ANTIDUMPING DUTIES. THE INTEREST PROVISIONS ARE NOT APPLICABLE TO CASH OR BONDS POSTED AS ESTIMATED ANTIDUMPING DUTIES BEFORE THE DATE OF PUBLICATION OF THE ANTIDUMPING DUTY ORDER WHICH IS 05/15/1989. INTEREST SHALL BE CALCULATED FROM THE DATE PAYMENT OF ESTIMATED ANTIDUMPING DUTIES IS REQUIRED THROUGH THE DATE OF LIQUIDATION PURSUANT TO THESE INSTRUCTIONS. THE RATE AT WHICH SUCH INTEREST IS PAYABLE IS THE RATE IN EFFECT UNDER SECTION 6621 OF THE INTERNAL REVENUE CODE OF 1954 FOR SUCH PERIOD.

7. UPON ASSESSMENT OF ANTIDUMPING DUTIES, CBP SHOULD REQUIRE THAT THE IMPORTER PROVIDE A REIMBURSEMENT STATEMENT AS DESCRIBED IN SECTION 351.402(f)(2) OF THE COMMERCE DEPARTMENT REGULATIONS. THE IMPORTER SHOULD PROVIDE THE REIMBURSEMENT STATEMENT PRIOR TO LIQUIDATION OF THE ENTRY. IF THE IMPORTER CERTIFIES THAT IT HAS AN AGREEMENT WITH THE MANUFACTURER, PRODUCER, SELLER, OR EXPORTER TO BE REIMBURSED ANTIDUMPING DUTIES, CBP SHOULD DOUBLE THE ANTIDUMPING DUTIES IN ACCORDANCE WITH THE ABOVE-REFERENCED REGULATION. ADDITIONALLY, IF THE IMPORTER DOES NOT PROVIDE THE REIMBURSEMENT STATEMENT PRIOR TO LIQUIDATION, CBP SHOULD PRESUME REIMBURSEMENT AND DOUBLE THE ANTIDUMPING DUTIES DUE.

8. IF THERE ARE ANY QUESTIONS REGARDING THIS MATTER BY CBP OFFICERS, PLEASE SEND AN E-MAIL TO THE OGA-ADCVD MAILBOX. IF THERE ARE ANY QUESTIONS REGARDING THIS MATTER BY THE IMPORTING PUBLIC OR INTERESTED PARTIES, PLEASE CONTACT DAVINA HASHMI OR RON TRENTHAM AT OFFICE OF AD/CVD ENFORCEMENT, IMPORT ADMINISTRATION, INTERNATIONAL TRADE ADMINISTRATION, U.S. DEPARTMENT OF COMMERCE, AT (202) 482-0984 OR (202) 482-3577 RESPECTIVELY (GENERATED BY 05:YJC).

DRAFT

~~CONTAINS BUSINESS PROPRIETARY INFORMATION~~  
PUBLIC VERSION

9. THIS E-MAIL MESSAGE IS NOT TO BE DISCLOSED TO THE PUBLIC.

DAVID M. GENOVESE

RE: SUPPLEMENTAL LIQUIDATION INSTRUCTIONS FOR BALL BEARINGS AND PARTS THEREOF FROM JAPAN PRODUCED BY NANKAI SEIKO CO., LTD., FOR THE PERIOD 05/01/1990 THROUGH 04/30/1991 (A-588-201)

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2. MESSAGE NO. 9295111, DATED 10/22/1998, OMITTED THE NAME OF AN EXPORTER OR SELLER THAT EXPORTED OR SOLD CERTAIN BALL BEARINGS AND PARTS THEREOF FROM JAPAN TO SPECIFIC IMPORTERS AND/OR CUSTOMERS WHICH WERE ENTERED, OR WITHDRAWN FROM WAREHOUSE, FOR CONSUPTION DURING THE PERIOD 05/01/1990 THROUGH 04/30/1991. THESE INSTRUCTIONS SUPPLEMENT MESSAGE NO. 9295111.

3. FOR ALL SHIPMENTS OF BALL BEARINGS AND PARTS THEREOF FROM JAPAN PRODUCED BY NANKAI SEIKO, EXPORTED BY AND/OR SOLD BY (AS INDICATED ON COMMERCIAL INVOICES OR CUSTOMS DOCUMENTATION) [ ], IMPORTED BY OR SOLD TO (AS INDICATED ON COMMERCIAL INVOICES OR CUSTOMS DOCUMENTATION) THE IMPORTERS OR CUSTOMERS LISTED BELOW, AND ENTERED, OR WITHDRAWN FROM WAREHOUSE, FOR CONSUMPTION DURING THE PERIOD 05/01/1990 THROUGH 04/30/1991, ASSESS ANTIDUMPING LIABILITIES EQUAL TO THE PER-UNIT AMOUNTS LISTED BELOW. NANKAI SEIKO DID NOT HAVE ITS OWN CASE NUMBER DURING THE PERIOD. THEREFORE, ENTRIES MAY HAVE BEEN MADE UNDER A-588-201-000 OR OTHER COMPANY-SPECIFIC CASE NUMBERS.

PRODUCT: BALL BEARINGS AND PARTS THEREOF

PRODUCER: NANKAI SEIKO CO., LTD. (A-588-201)

EXPORTER OR SELLER: [ ]

IMPORTER OR CUSTOMER: [ ]  
\$ PER UNIT: [ ]

IMPORTER OR CUSTOMER: [ ]  
\$ PER UNIT: [ ]

IMPORTER OR CUSTOMER: [ ]  
\$ PER UNIT: [ ]

IMPORTER OR CUSTOMER: [ ]  
\$ PER UNIT: [ ]

IMPORTER OR CUSTOMER: [ ]  
\$ PER UNIT: [ ]

IMPORTER OR CUSTOMER: [ ]  
\$ PER UNIT: [ ]

IMPORTER OR CUSTOMER: [ ]  
\$ PER UNIT: [ ]

IMPORTER OR CUSTOMER: [ ]  
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\$ PER UNIT: [ ]

4. MESSAGE NO. 8084113 DATED 03/25/1998, MESSAGE NO. 8160111 DATED 06/09/1998, MESSAGE NO. 9295111 DATED 10/22/1998, AND MESSAGE NO. 0214204 DATED 08/01/2000 INSTRUCTED U.S. CUSTOMS AND BORDER PROTECTION (CBP) TO LIQUIDATE SUBJECT ENTRIES ACCORDINGLY. THESE ENTRIES HAVE ALREADY BEEN EITHER ACTUALLY LIQUIDATED OR DEEMED LIQUIDATED BUT AN IMPORTER PROTESTED AND CHALLENGED BEFORE THE CIT LIQUIDATION OF CERTAIN ENTRIES UNDER MESSAGE NO. 0214204. ON **MM/DD/YYYY**, THE CIT ISSUED A FINAL DECISION IN THE CASE OF SHINYEI CORPORATION OF AMERICA V. UNITED STATES, COURT NUMBER 00-00130. THESE SUPPLEMENTAL INSTRUCTIONS IMPLEMENT THE COURT'S DECISION.

5. **(TO BE INSERTED AT THE CONCLUSION OF THE LITIGATION)** THERE ARE NO INJUNCTIONS APPLICABLE TO THE ENTRIES COVERED BY THIS INSTRUCTON.

6. THE ASSESSMENT OF ANTIDUMPING DUTIES BY CBP ON ENTRIES OF THIS MERCHANDISE IS SUBJECT TO THE PROVISIONS OF SECTION 778 OF THE TARIFF ACT OF 1930. SECTION 778 REQUIRES THAT CBP PAY INTEREST ON OVERPAYMENTS AND ASSESS INTEREST ON UNDERPAYMENTS OF THE REQUIRED AMOUNTS DEPOSITED AS ESTIMATED ANTIDUMPING DUTIES. THE INTEREST PROVISIONS ARE NOT APPLICABLE TO CASH OR BONDS POSTED AS ESTIMATED ANTIDUMPING DUTIES BEFORE THE DATE OF PUBLICATION OF THE ANTIDUMPING DUTY ORDER WHICH IS 05/15/1989. INTEREST SHALL BE CALCULATED FROM THE DATE PAYMENT OF ESTIMATED ANTIDUMPING DUTIES IS REQUIRED THROUGH THE DATE OF LIQUIDATION PURSUANT TO THESE INSTRUCTIONS. THE RATE AT WHICH SUCH INTEREST IS PAYABLE IS THE RATE IN EFFECT UNDER SECTION 6621 OF THE INTERNAL REVENUE CODE OF 1954 FOR SUCH PERIOD.

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