

715).¹ Based on the CAFC's decision, the Court remanded this matter to the United States Department of Commerce ("Commerce"). Commerce was instructed to allow INA Walzlager Schaeffler oHG and INA Bearing Company, Inc. (collectively "INA") an opportunity to demonstrate that their antidumping duty margins were incorrectly determined because Commerce's use of actual expenses did not account for United States credit and inventory carrying costs in the calculation of total expenses. See Order (July 7, 2005). Commerce filed its Final Results of Redetermination Pursuant to Court Remands ("Remand Results") on October 5, 2005. Pursuant to the Court's remand, Commerce invited INA to show that their dumping margins had been incorrectly determined. See Remand Results at 3. INA, however, failed to respond to Commerce's invitation. See id. at 3-4.

Commerce determined INA's antidumping duty margins, some which differed slightly from previously determined margins in response to earlier remands from the Court. See id. at 4-5. Accordingly, INA's weighted-average percentage margins for the period of May 1, 1994, through April 30, 1995, is 19.43 percent for ball bearings and parts thereof and 18.31 percent for cylindrical roller bearings and parts thereof. INA's weighted-average percentage margins for the period of May 1, 1995, through April 30, 1996, is 44.53 percent for ball bearings and parts thereof, 20.09 percent for cylindrical roller bearings and parts thereof and 28.62 percent for spherical roller bearings and parts thereof.

This Court, having received and reviewed Commerce's Remand Results, holds that Commerce duly complied with the Court's remand order and it is hereby

ORDERED that Commerce's Remand Results are reasonable, supported by substantial evidence, and is otherwise in accordance with law; and it is further

¹ The Torrington Company was acquired by the Timken Company in 2003, and is now known as Timken U.S. Corporation. INA Walzlager Schaeffler oHG is now known as INA Walzlager Schaeffler HG and INA Bearing Company, Inc. is now known as INA USA Corporation.

ORDERED that the Remand Results filed by Commerce on October 5, 2005, are affirmed in their entirety; and it is further

ORDERED that since all other issues have been decided, this case is dismissed.

/s/ Nicholas Tsoucalas

NICHOLAS TSOUCALAS
SENIOR JUDGE

Dated: October 28, 2005
New York, New York