

point in the case are detailed in *NEC Home Electronics, Ltd. v. United States*, 18 CIT 336 (1994), *NEC Home Electronics, Ltd. v. United States*, 54 F.3rd 736 (Fed. Cir. 1995), *NEC Home Electronics v. United States*, 19 C.I.T. 1283 (1995), and *NEC Home Electronics, Ltd. v. United States*, 22 CIT ___, 3 F.Supp.2nd 1451 (1998), the latest of which remanded to Commerce for recalculation of the foreign market value (“FMV”) of NEC television receivers based on “data that NEC provided in establishing a market price based upon its sales to related parties in home market plus the additions imposed by the Japanese government pursuant” to the Japanese Commodities Tax and in accordance with the “proper standard” set forth by the Court of Appeals for the Federal Circuit. 3 F.Supp.2nd at 1456.

The Court has now before it Commerce’s Final Results of Redetermination (“Final Results”), which will be sustained if it is supported by substantial evidence on the record and is otherwise in accordance with law. 19 U.S.C. §1516a(b)(1)(B) (1994). The Final Results evince the following duty margins for NEC television receivers, monochrome and color (at page 9):

Review Number	Period of Review	Margin (Percent)
5	4/1/83 - 3/31/84	2.20
6	4/1/84 - 2/28/85	1.75
7	3/1/85 - 2/28/86	2.55
8	3/1/86 - 2/28/87	25.83

The Final Results also state that a preliminary draft was circulated to all parties for comment on October 16, 1998. NEC submitted comments on November 18, 1998, and Commerce addressed these to NEC’s apparent satisfaction, since NEC’s only comments to the Court are that “Commerce has accepted substantially all of NEC’s proposed changes to the draft remand determination” and that “NEC has no objections to Commerce’s second remand determination.” Plaintiff’s Comments on the Department of Commerce’s Second Remand Determination at 2. The defendant and defendant-intervenor indicated no desire to comment upon or challenge the Redetermination results or methodology.

In view of the foregoing, the Court sustains Commerce's Final Results of Redetermination as supported by substantial record evidence. Judgment will enter accordingly.

Dated: July 21, 1999
New York, New York

R. KENTON MUSGRAVE, JUDGE