

7221.00.0075 of the *Harmonized Tariff Schedule of the United States* ("HTSUS"). Although the HTSUS subheadings are provided for convenience and customs purposes (as of March 1, 2003, renamed the U.S. Bureau of Customs and Border Protection), the written description of the merchandise under review is dispositive of whether or not the merchandise is covered by the review.

Ministerial Errors

A ministerial error is defined in § 351.224(f) of the Department's regulations as "an error in addition, subtraction, or other arithmetic function, clerical error resulting from inaccurate copying, duplication, or the like, and any other similar type of unintentional error which the Secretary considers ministerial." Section 351.224(e) of the Department's regulations provides that we "will analyze any comments received and, if appropriate * * * correct any ministerial error by amending the final results of review * * *." After reviewing interested parties' allegations, we have determined, in accordance with § 351.224 of the Department's regulations, that the *Final Results* includes the ministerial errors discussed below.

Mukand

Comment 1: Facts Available

Petitioner alleges that the Department understated the United States weighted-average price and entered value used to calculate the facts otherwise available rate that was applied to Mukand's constructed export price ("CEP") sales. Specifically, petitioner argues that the Department erroneously derived the U.S. price by dividing quantity by value. In addition, petitioner states that the Department erroneously used an amount for the entered value that differs from the weighted-average entered value calculated for Mukand's EP sales. As a result, petitioner contends that these errors understate the importer-specific assessment rate. To correct these errors, petitioner argues that the Department should use the actual calculated weighted-average U.S. price and entered value of Mukand's EP sales in determining the facts available rate applied to Mukand's CEP sales.

Mukand did not file rebuttal comments to this ministerial error.

Department's Position: For the *Final Results*, the Department applied facts otherwise available to Mukand's CEP sales in the United States. See *Final Results*, at Comment 2 and 3. As facts otherwise available, the Department

calculated a weighted-average U.S. price of Mukand's reported EP sales and substituted the weighted-average price for Mukand's reported CEP sales. See *Final Results*, at Comment 3. However, as the petitioner correctly contends, in calculating the facts otherwise available rate, the Department first calculated a weighted-average U.S. price, but then recalculated the U.S. price by dividing quantity by value. See *Analysis Memorandum for Mukand, Limited, for the Final Results of the 2000–2001 Administrative Review of Stainless Steel Wire Rods from India*, dated May 8, 2003 ("Mukand Final Analysis Memorandum"), at page 4. In addition, the Department erroneously calculated the entered value by using the entered value of Mukand's CEP sales, instead of the weighted-average entered value of Mukand's EP sales. See *Mukand Final Analysis Memorandum*. The result of these errors was to understate the total entered value to which facts otherwise available were to be applied, thus understating the importer-specific assessment rate.

To correct these errors, the Department has revised the final margin calculation program to apply the average net U.S. price of Mukand's EP sales to the weighted-average entered value of Mukand's EP sales. See *Analysis Memorandum for the Amended Final Results of the 2000–2001 Administrative Review of Stainless Steel Wire Rods from India: Mukand, Limited*, dated June 12, 2003 ("Amended Mukand Final Analysis Memorandum"), at page 1. Although these changes do not affect the overall weighted-average margin as published in the **Federal Register** notice for Mukand, they do adjust the adverse facts available applied to Mukand's CEP sales, and thus the importer-specific assessment rate.

The Viraj Group

Comment 2: Direct Material

The Viraj Group alleges that the Department double-counted subcontracting labor in the calculation of the Viraj Group's total cost of production ("TOTCOM") and constructed value ("CV") for United States sales. The Viraj Group argues that the Department should not have included sub-contracting labor charges in the build up of TOTCOM and CV.

Petitioner did not provide rebuttal comments.

Department's Position: We agree with the Viraj Group. Our examination of the Department's labor calculation reveals that the programming language is not in error, but reflects the sum of the

subcontracting expenses (DIRLABCV) and the direct labor expenses (DIRLABCO), as intended by the Department. However, further examination of our computer program for the *Final Results* reveals that the Department overstated the amount of total material cost required to produce a billet used in products sold in the United States. The Department inadvertently replaced the transfer price reported in the CV database with the total cost of manufacturing as reported in the Viraj Group's section D database. Rather, the Department intended to replace the transfer price reported by the Viraj Group in the CV database with the direct material cost of each respective model as it was reported in the section D database. See *Analysis for the Amended Final Results of the Antidumping Duty Administrative Review of Stainless Steel Wire Rods from India—the Viraj Group, Limited ("the Viraj Group") ("Viraj Group Final Amended Analysis Memorandum")* from Stephen Bailey to Robert Bolling dated June 12, 2003, at page 1. Therefore, for these amended final results of review, we have replaced the inappropriate value for material cost hard coded into our final model match and margin programs with the value of the total direct material cost found on the Viraj Group's section D database.

Comment 3: Interest Expense

The Viraj Group alleges that the Department incorrectly included interest expenses not related to the Viraj Group's actual interest cost in calculating the interest expense ratio for COP.

Petitioner argues that the Department correctly added all interest expenses when it re-calculated the Viraj Group's interest expense ratio. Petitioner maintains that in the *Final Results* the Department determined to include all interest expenses reported in the Viraj Group's financial statements in the calculation of credit expenses. See *Final Results*, at Comment 11. Petitioner further contends that the decision by the Department to include all interest expenses in calculating a revised interest expense ratio for the Viraj Group is methodological and not clerical.

Department's Position: We agree with the Viraj Group. In the *Final Results*, the Department inadvertently double-counted the Viraj Group's interest expenses in the total cost of manufacturing calculation. The Viraj Group reported on page 4 of its December 2, 2002 section D supplemental questionnaire response ("section D supplemental response")