

that it used two different methodologies to calculate its reported interest expenses in two separate interest fields, INTEX and INTEX2 for the cost database and INTEXCV and INTEXCV2 for the CV database. In the first methodology, the Viraj Group reported a reduced amount of interest expense based on its claims that it is not required to pay all of the interest owed on its bank loans due to its alleged bankruptcy protection and reorganization ("BIFR") rehabilitation status (INTEX and INTEXCV). The second methodology reported by the Viraj Group calculates the total interest expense of the Viraj Group based on all of the loans owed without regard to the Viraj Group's alleged BIFR status (INTEX2 and INTEXCV2) as instructed in the Original Questionnaire, dated January 29, 2002, at page D-17. For the *Final Results*, the Department added these two amounts of interest to obtain the total amount of

interest expense reported by the Viraj Group. See the model match and margin programs for the *Final Results* at lines 579 and 273, respectively. However, further examination of the record reveals that this calculation was in error because it added both the theoretical and actual interest expense amounts for the Viraj Group. The section D supplemental response demonstrates that the total amount of interest that the Viraj Group owes its banks, absent its alleged BIFR status (*i.e.*, the second methodology), is reflected in its financial statements. Therefore, for these amended final results of review, we have revised our calculation to take into account all of the interest expense that the Viraj Group owes its banks, as well as the adjustment explained in the *Preliminary Results*. See *Stainless Steel Wire Rods from India: Preliminary Results and Partial Rescission of Antidumping Duty Administrative*

Review, 68 FR 1040 (January 8, 2003) ("*Preliminary Results*") and accompanying *Analysis for the Preliminary Results of Review for Stainless Steel Wire Rod from India for 2000-2001: The Viraj Group, Limited*, at page 2. Accordingly, we did not take into account the Viraj Group's alleged BIFR status when calculating the Viraj Group's revised interest expense ratio. See *Viraj Group Final Amended Analysis Memorandum* from Stephen Bailey to Robert Bolling dated June 12, 2003, at page 2.

Amended Final Results

Pursuant to section 751(h) of the Act and in accordance with 19 CFR 351.224(e) of the Department's regulations, we are amending the *Final Results* to reflect the correction of the above-cited ministerial errors. The revised final weighted-average dumping margins are as follows:

Exporter/manufacturer	Original weighted average margin percent for final	Revised weighted average margin percent
Mukand	26.38	26.38
The Viraj Group	3.25	0.00

The revised cash deposit rates for Mukand and the Viraj Group shown above are effective on all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of this notice, and will remain in effect until publication of the final results of the next administrative review.

Accordingly, the Department will determine, and the U.S. Bureau of Customs and Border Protection ("BCBP") will assess, antidumping duties on all entries of subject merchandise from Mukand and the Viraj Group during the period December 1, 2000 through November 30, 2001, in accordance with these amended final results.

International Trade Commission Notification

These amended final results and notice are in accordance with sections 751(a)(1) of the Act and 19 CFR 351.221.

Dated: June 16, 2003.

Joseph Spetrini,

Acting Assistant Secretary for Import Administration.

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-588-054] [A-588-604]

Tapered Roller Bearings, Four Inches or Less in Outside Diameter, and Components Thereof, from Japan, and Tapered Roller Bearings and Parts Thereof, Finished and Unfinished, From Japan: Final Court Decisions and Amended Final Results of Antidumping Duty Administrative Reviews

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

ACTION: Notice of Final Court Decisions and Amended Final Results of Antidumping Duty Administrative Reviews.

SUMMARY: On April 27, 1998, the Department of Commerce (the Department) published the final results of its administrative reviews of the antidumping finding on TRBs, four inches or less in outside diameter, and components thereof, from Japan (A-588-054) and the antidumping duty order on tapered roller bearings (TRBs) and parts thereof, finished and unfinished, from Japan (A-588-604) for the period October 1, 1993 through September 30,

1994.¹ See *Tapered Roller Bearings and Parts Thereof, Finished and Unfinished, From Japan, and Tapered Roller Bearings, Four Inches or Less in Outside Diameter, and Components Thereof, From Japan; Final Results of Antidumping Duty Administrative Reviews and Termination in Part*, 63 FR 20585 (April 27, 1998) (1993-94 TRBs from Japan). Subsequent to our publication of these final results, parties to the proceedings challenged certain aspects of our final results before the United States Court of International Trade (the CIT) and, in certain instances, before the United States Court of Appeals for the Federal Circuit (the Federal Circuit).

The CIT recently affirmed our final remand results with respect to 1993-94 TRBs from Japan, and the time for appeal has lapsed. See *Koyo Seiko Co., Ltd. and Koyo Corporation of USA; NSK Ltd. and NSK Corporation; NTN Bearing Corporation of America, American NTN Bearing Manufacturing Corporation and NTN Corporation; The Timken Company v. United States*, Consol. Court No. 98-06-02274, Slip Op. 02-96 (CIT August 22, 2002) (*Koyo II*).

¹ These final results also covered the period October 1, 1992 through September 30, 1993 (1992-93 period of review) for one respondent, Koyo Seiko Co. Ltd.