

reported in the March 31, 2002 financial statements of Tata SSL Ltd. To calculate interest expense, the petitioners relied upon the March 31, 2002 financial statements of TISCO. Based upon a comparison of the price of the foreign like product in the home market to the calculated COP of the product, we found reasonable grounds to believe or suspect that sales of the foreign like product were made below the COP, within the meaning of section 773(b)(2)(A)(i) of the Act. Accordingly, the Department initiated a country-wide cost investigation. For initiation purposes and for the purposes of this preliminary determination, we recalculated the labor costs by first indexing the costs in the foreign denominated currency and then converting the costs to U.S. dollars based on the prevailing exchange rate for the comparison period. In addition, we adjusted the petitioners' COP and CV calculations to be based on the currency rates from the Import Administration website rather than on Federal Reserve Bank currency rates. Finally, we have recalculated G&A and interest to remove allocations of certain expenses between COM and SG&A. To be conservative, we have reclassified all amounts where allocations were made, as COM. See Initiation Checklist at 14 and Attachments II, III, IV, V and VI.

Pursuant to sections 773(a)(4), 773(b) and 773(e) of the Act, the petitioners based NV on CV. The petitioners calculated CV using the same COM, SG&A and interest expense figures used to compute the India home market costs. Consistent with 773(e)(2) of the Act, the petitioners included in CV an amount for profit. For profit, the petitioners relied upon amounts reported in Tata SSL Ltd.'s March 31, 2002 financial statements.

The implementing regulation for section 776 of the Act, at 19 CFR 351.308(d), states, "[t]he fact that corroboration may not be practicable in a given circumstance will not prevent the Secretary from applying an adverse inference as appropriate and using the secondary information in question." Additionally, we note that the SAA at 870 specifically states that, where "corroboration may not be practicable in a given circumstance," the Department need not "prove that the facts available are the best alternative." There are no independent sources for the cost data used to calculate the CV in the petition. Where relevant information was available from TISCO's audited financial statements, that information was used in the calculation of CV.

Therefore, based on our efforts, described above, to corroborate

information contained in the petition, and in accordance with section 776(c) of the Act, we consider the margins in the petition to be corroborated to the extent practicable for purposes of this preliminary determination.

Accordingly, in selecting AFA with respect to TISCO, we have applied the margin rate of 102.07 percent, which is the highest estimated dumping margin set forth in the notice of initiation. See *Initiation Notice*, 68 FR at 9052.

D. All Others Rate

Section 735(c)(5)(B) of the Act provides that, where the estimated weighted-averaged dumping margins established for all exporters and producers individually investigated are zero, *de minimis*, or are determined entirely under section 776 of the Act, the Department may use any reasonable method to establish the estimated all-others rate for exporters and producers not individually investigated. This provision contemplates that we weight-average margins other than zero, *de minimis*, and facts available margins to establish that "All Others" rate. Where the data do not permit weight-averaging such rates, the SAA provides that we use other reasonable methods. See SAA at 873. Because the petition contained five estimated dumping margins which we subsequently adjusted in our pre-initiation analysis, we have used these adjusted dumping margins to create an "All Others" rate. See, e.g., *Notice of Preliminary Determination of Sales at Less Than Fair Value: Polyvinyl Alcohol from Germany*, 68 FR 7980, 7983 (February 19, 2003). Specifically, in this case we have used the simple average of both the price-to-price margin and the price-to-constructed value margin from the initiation notice, which takes into account the Department's pre-initiation adjustments as described above under Normal Value. Therefore, we have calculated a margin of 83.65 percent as the "All Others" rate.

Suspension of Liquidation

In accordance with section 733(d)(2) of the Act, we are directing the BCBP to suspend liquidation of all entries of PC strand from India, that are entered, or withdrawn from warehouse, for consumption on or after the date of publication of this notice in the **Federal Register**. We are also instructing the BCBP to require a cash deposit or the posting of a bond equal to the dumping margin as indicated in the chart below, adjusted for export subsidies found in the preliminary determination of the companion countervailing duty investigation. Specifically, consistent with our longstanding practice, where

the product under investigation is also subject to a concurrent countervailing duty investigation, we instruct the BCBP to require a cash deposit or posting of a bond equal to the amount by which the normal value exceeds the CEP, as indicated below, less the amount of the countervailing duty determined to constitute an export subsidy. Accordingly, for cash deposit purposes, we are subtracting from TISCO's cash deposit rate that portion of the rate attributable to the export subsidies found in the affirmative countervailing duty determination for this respondent (*i.e.*, 34.99 percent). After the adjustment for the cash deposit rate attributed to export subsidies, the resulting cash deposit rate will be 67.08 for TISCO and 48.66 for "All Others." These instructions suspending liquidation will remain in effect until further notice.

The dumping margins are as follows:

Producer/exporter	Margin (percentage)
Tata Iron and Steel Co. Ltd	102.07
All Others	83.65

International Trade Commission Notification

In accordance with section 733(f) of the Act, we have notified the ITC of the Department's preliminary affirmative determination. If the final determination in this proceeding is affirmative, the ITC will determine before the later of 120 days after the date of this preliminary determination or 45 days after the final determination whether imports of PC strand from India are materially injuring, or threaten material injury, to the U.S. industry.

Public Comment

Interested parties are invited to comment on the preliminary determination. Interested parties may submit case briefs within 30 days of the date of publication of this notice. See 19 CFR 351.309(c)(1)(i). Rebuttal briefs, the content of which is limited to the issues raised in the case briefs, must be filed within five days after the deadline for the submission of case briefs. See 19 CFR 351.309(d). A list of authorities used, a table of contents, and an executive summary of issues should accompany any briefs submitted to the Department. Executive summaries should be limited to five pages total, including footnotes. Further, we request that parties submitting briefs and rebuttal briefs provide the Department with a copy of the public version of such briefs on diskette.