

## Scope of the Review

The merchandise subject to this administrative review is certain stainless steel butt-weld pipe fittings ("SSBWPF") whether finished or unfinished, under 14 inches inside diameter. Certain SSBWPF are used to connect pipe sections in piping systems where conditions require welded connections. The subject merchandise is used where one or more of the following conditions is a factor in designing the piping system: (1) Corrosion of the piping system will occur if material other than stainless steel is used; (2) contamination of the material in the system by the system itself must be prevented; (3) high temperatures are present; (4) extreme low temperatures are present; and (5) high pressures are contained within the system.

Pipe fittings come in a variety of shapes, with the following five shapes the most basic: "elbows", "tees", "reducers", "stub-ends", and "caps." The edges of finished pipe fittings are beveled. Threaded, grooved, and bolted fittings are excluded from this review. The pipe fittings subject to this review are classifiable under subheading 7307.23.00 of the Harmonized Tariff Schedule of the United States ("HTSUS").

Although the HTSUS subheading is provided for convenience and customs purposes, our written description of the scope of the review is dispositive. Pipe fittings manufactured to American Society of Testing and Materials specification A774 are included in the scope of this order.

On April 12, 2001, during this administrative review, the Department received a scope ruling request, in accordance with 19 CFR 351.225(c), from Allegheny Bradford Corporation d/b/a Top Line Process Equipment Company ( $\geq$ Top Line $\geq$ ), for a scope ruling on whether the stainless steel butt-weld tube fittings it plans to import are covered by the antidumping duty order on stainless steel butt-weld pipe fittings from Taiwan. On November 15, 2001, the Department issued its preliminary scope ruling. See *Memorandum from Edward C. Yang, Director, Enforcement, Group III, Office 9, to Joseph A. Spetrini, Deputy Assistant Secretary for Import Administration, Group III: Preliminary Scope Ruling on the Antidumping Duty Order on Stainless Steel Butt-Weld Pipe Fittings: Allegheny Bradford Corporation d/b/a Top Line Process Equipment* ("Preliminary Scope Ruling"), dated November 15, 2001, which is on file at the U.S. Department of Commerce, in the Central Records

Unit, in room B-099. We gave interested parties an opportunity to comment on our *Preliminary Scope Ruling*. Top Line and petitioners filed briefs on November 21, 2001. On November 26, 2001, Top Line and petitioners filed rebuttal briefs. On December 10, 2001, the Department issued its final scope ruling that Top Line's stainless steel butt-weld tube fittings are within the scope of the Order. See *Memorandum from Edward C. Yang, Director, Enforcement, Group III, Office 9, to Joseph A. Spetrini, Deputy Assistant Secretary for Import Administration, Group III: Final Scope Ruling on the Antidumping Duty Order on Stainless Steel Butt-Weld Pipe Fittings: Allegheny Bradford Corporation d/b/a Top Line Process Equipment*, dated December 10, 2001, which is also on file at the U.S. Department of Commerce, in the Central Records Unit, in room B-099.

## Amendment of the Final Results

On December 17, 2002, the Department of Commerce ("the Department") issued its final results for stainless steel butt-weld pipe fittings from Taiwan for the June 1, 2000 through May 31, 2001, period of review. See *Notice of Final Results and Final Rescission in Part of Antidumping Duty Administrative Review: Stainless Steel Sheet and Strip in Coils From France: Stainless Steel Butt-Weld Pipe Fittings From Taiwan* ("Final Results"), 67 FR 78417 (December 24, 2002).

In accordance with 19 C.F.R. §351.224(c), on December 20, 2002, the petitioners in this administrative review requested that the Department extend the deadline to file ministerial errors regarding the *Final Results* from December 20, 2002 to December 27, 2002. On December 20, 2002, the Department extended the deadline to file any ministerial error allegations on the *Final Results* from December 20, 2002 to December 27, 2002. Subsequently, on December 27, 2002, the petitioners timely filed an allegation pursuant to 19 CFR §351.224(c) that the Department made six ministerial errors in the **FINAL RESULTS**. Ta Chen Stainless Steel Pipe Co., ("Ta Chen"), the only respondent covered by the review, did not submit any ministerial error allegations or rebuttal comments in reply to petitioners' ministerial error allegations.

## Allegation 1: Improper Revision to General and Administrative Expense ("G&A") Ratio

The petitioners state that in the final results the Department erred in the method of applying the revised general and administrative expenses ("G&A") to

the total cost of manufacture when adding certain bonus payments to the reported G&A. According to the petitioners, the Department erroneously applied the revised G&A ratio to the reported G&A, instead of applying the revised G&A to the reported total cost of manufacture. The petitioners note that the same error of not applying the revised G&A to the total cost of manufacture was also made in the Margin Calculation Program.

**Department's Position:** We agree with the petitioners and have revised both the Model Match and Margin Calculation programs to apply the revised G&A correctly. See Analysis Memo.

## Allegation 2: Improper Use of Fiscal Year for U.S. Indirect Selling Expense Calculation

The petitioners argue that in the final results the Department erroneously did not rely on 2001 financial statements of Ta Chen International ("TCI") for the calculation of the U.S. indirect selling expense. The petitioners further argue that the Department has erred in its decision by finding that TCI had not been given the opportunity to adjust its 2001 financial data because record evidence shows that the relevant adjusted information was in fact on the record. Thus, the petitioners state that the Department should revise its final results by using TCI's adjusted 2001 indirect selling expense percentage of the gross unit price.

**Department's Position:** With regard to this allegation, we disagree that a change to the calculation would represent a ministerial error correction. At the outset, we note that petitioners are correct that this information is on the record. However, we note that reliance on that erroneous observation is only one of the two bases of our decision in the final results. The second basis of the Department's decision was that TCI's year 2000 data overlaps a longer portion of the POR than the year 2001 data. This fact is unchallenged by the petitioners. Therefore, petitioners' request that the Department overturn its decision to use the year 2000 TCI data is not ministerial in nature, but rather involves a methodological change. A ministerial error is defined under 19 CFR 351.224(f) 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." Accordingly, we have not made the requested change.