

Allegation 3: Improper Use of Short-term Borrowing Rate for U.S. Credit Expense Calculation

The petitioners argue that in the final results, the Department incorrectly based the U.S. credit expenses for certain "indent" sales on Ta Chen Taiwan's short-term borrowing rate, instead of its U.S. subsidiary TCI's short-term borrowing rate. The petitioners conclude the Department should revise U.S. credit expenses based TCI's short-term interest rate as opposed to that of Ta Chen.

Department's Position: We agree with the petitioners that the Department inadvertently used Ta Chen's short-term borrowing rate for calculation of imputed credit expense for the U.S. sales at issue, instead of correctly using TCI's short-term borrowing rate. We have corrected this error. See Analysis Memo.

Allegation 4: Improper Application of Average Margin to Unreported Sales

Petitioners note that in the preliminary results, the Department decided to impose partial facts available on two sets of Ta Chen's U.S. sales and assigned Ta Chen's average positive margin to those sales. The petitioners further note that in the final results, the Department changed from using the average positive margin to the average margin on the basis that use of the average positive margin was implicitly an unintended adverse margin. However, petitioners argue that using the average margin produces an incorrect result. See, *Memorandum For The File from Lilit Astvatsatrian through James Doyle*, dated January 20, 2003, for identification of the precise nature of the alleged incorrect result. Moreover, petitioners assert that the average positive margin is not adverse as the highest dumping margin calculated

would have been the proper adverse facts available margin. As a result of these considerations, petitioners conclude that the Department should apply the average positive margin to the two sets of Ta Chen's U.S. sales at issue.

Department's Position: We disagree with petitioners' assertion that the use of the average margin represents a ministerial error and accordingly will not adjust the final results. The final results computer program correctly calculated and applied the average margin to these sales, which was precisely the Department's intent as expressed in the final results. While the petitioners may disagree with the use of the calculated average margin, such disagreement regarding the figure does not represent identification of a ministerial error as described in 19 CFR 351.224(f).

Allegation 5: Omission of Negative Data Test in the Model Match Program

The petitioners maintain that in its Margin Calculation Program, the Department conducted a "negative data test" to find and remove a negative reported price or quantity from the calculation. Petitioners also note that the Department did not conduct a similar negative data test in the Model Match Program. Petitioners conclude that conducting the test in one program and not the other results in the incorrect use of different databases between the two programs.

Department's Position: We disagree with petitioners. As an initial matter, we note that petitioners did not comment on this standard Department calculation practice after the preliminary results, which was the correct time to raise this methodological consideration. Finally, as this is a methodological issue, it cannot be understood to be a ministerial error.

Allegation 6: Improper Admission of CEP Offset

Petitioners allege that the Department, in granting Ta Chen a CEP offset, failed: (1) to analyze the proper levels of trade for determining whether a CEP offset should be granted, and (2) to confirm the type and extent of the selling expenses offered by Ta Chen to the U.S. and home markets in the submitted record. Petitioners argue that after a proper analysis, the Department should find that the U.S. level of trade is at a higher level (or at a minimum, an equal level) of trade than home market sales and deny Ta Chen's request for a CEP offset and then correct the final results accordingly.

Department's Position: We disagree with the petitioners. Rather than requesting the Department to correct an unintentional error such as these listed at 19 CFR 351.224 (f), the petitioners are requesting the Department to review its analysis and subsequently reverse its decision at the final results. Accordingly, we cannot agree this represents a ministerial error.

We are amending the *Final Results* to reflect the correction of the above-cited two ministerial errors. All changes made to the model match and margin program can be found in the analysis memorandum. See *Memorandum to the File from Lilit Astvatsatrian, Case Analyst to James C. Doyle, Program Manager, Final Analysis for Ta Chen Stainless Steel Pipe Co. for the Amended Final Results of the Administrative Review of Stainless Steel Butt-Weld Pipe Fittings from Taiwan for the period June 1, 2000 through May 31, 2001*, dated January 20, 2003.

The revised weighted-average dumping margin is as follows:

Producer/Manufacturer/Exporter	Final Weighted-Average Margin (percent)	Amended Final Weighted Average Margin (percent)
Ta Chen	2.38	2.41

The Department will determine, and the Customs Service shall assess, antidumping duties on all appropriate entries. In accordance with 19 CFR 351.212(b), we have calculated importer-specific assessment rates. With respect to the constructed export price sales, we divided the total dumping margins for the reviewed sales by the total entered value of those reviewed sales for each importer. We will direct Customs to assess any resulting *non-de minimis* percentage margins against the

entered Customs values for the subject merchandise on each of that importer's entries during the review period. We will issue appropriate assessment instructions directly to the Customs Service within 15 days of publication of these amended final results of review.

We will also direct the Customs Service to collect cash deposits of estimated antidumping duties on all appropriate entries in accordance with the procedures discussed in the Final Results and at the rates amended by this determination. The amended deposit

requirements are effective for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the date of publication of this notice and shall remain until publication of the final results of the next administrative review.

We are issuing and publishing this determination and notice in accordance with sections 751(a)(1) and 777(i) of the Act and CFR 351.210(c).