

is no significant difference in the selling functions performed in the home market and the U.S. market for CEP sales. See *LOT Memorandum* at 6. Thus, we find that Mukand's NV and CEP sales were made at the same LOT, and no LOT adjustment or CEP offset need be granted.

Viraj

In accordance with the principles discussed above, we examined information regarding Viraj's distribution systems in both the United States and Indian markets, including selling functions, classes of customer, and selling expenses for Viraj.

Viraj claimed three levels of trade in the home market. See Viraj Section B and C Questionnaire Response, dated April 4, 2003 ("*Viraj Section B and C Response*") at B-13. Additionally, Viraj reported that it sold through one channel of distribution in the home market: directly to unaffiliated customers ("actual user", "trading company", and "distributors"). See *Viraj Section B and C Response* at B-6. For sales in the home market, Viraj reported that all of its sales are sold ex-works. See *Viraj Section B and C Response* at B-9. Viraj reported that it performs the following selling functions in the home market: price negotiations, order processing, and customer communication. See Viraj Section A Questionnaire Response, dated March 18, 2003, at A-12. Because there is only one channel of distribution in the home market and identical selling functions are performed for all home market sales, we preliminarily determine that there is one LOT in the home market.

Viraj claimed three levels of trade in the U.S. market. See *Viraj Section B and C Response* at C-13. Viraj reported that it sold through one channel of distribution in the U.S. market, directly from its mill to its U.S. affiliate (*i.e.*, VUI). See *Viraj Section B and C Response* at C-6. The Department examined the selling functions and services performed by Viraj to its U.S. affiliate, VUI. We found that the selling functions (*i.e.*, price negotiations, order processing, and customer communication) Viraj performs after the section 772(d) adjustment are the same for all of its U.S. sales. See Viraj Section A Questionnaire Response March 18, 2003 ("*Viraj March 18, 2003 Response*") at A-14. Therefore, we preliminarily determine that Viraj has one LOT in the U.S. market based on its selling functions to the United States.

In order to determine whether NV was established at a different LOT than CEP sales, we examined stages in the marketing process and selling functions

along the chains of distribution between (1) Viraj and its home market customers and (2) Viraj and its affiliated U.S. reseller, VUI, after deductions for expenses and profits. Specifically, we compared the selling functions performed for home market sales with those performed with respect to the CEP transaction, after deductions for economic activities occurring in the United States, pursuant to section 772(d) of the Act, to determine if the home market level of trade constituted a different level of trade than the CEP level of trade.

Viraj did not request a CEP offset. Nonetheless, in accordance with the principles discussed above, we examined information regarding the distribution systems in both the United States and Indian markets, including the selling functions, classes of customer, and selling expenses to determine whether a CEP offset was necessary. For CEP sales, we found that Viraj provided many of the same selling functions and expenses for its sale to its affiliated U.S. reseller VUI as it provided for its home market sales, including price negotiation, order processing, and customer communication. Based on our analysis of the channels of distribution and selling functions performed for sales in the home market and CEP sales in the U.S. market, we preliminarily find that there is no significant difference in the selling functions performed in the home market and the U.S. market for CEP sales. Thus, we find that Viraj's NV and CEP sales were made at the same LOT, and no LOT adjustment or CEP offset need be granted.

Currency Conversion

We made currency conversions into U.S. dollars based on the exchange rates in effect on the dates of the U.S. sales, as certified by the Federal Reserve Bank, in accordance with section 773A(a) of the Act.

Preliminary Results of Review

As a result of our review, we preliminarily determine that the following weighted-average dumping margin exists for Isibars, Mukand, and Viraj for the period December 1, 2001 through November 30, 2002:

Producer/Manufacturer/Exporter	Weighted-average margin (percent)
Isibars Steel	48.80
Mukand Limited	18.67
Viraj Group	17.16

The Department will disclose calculations performed for these preliminary results within five days of the date of publication of this notice to the parties of this proceeding in accordance with 19 CFR 351.224(b). Any interested party may request a hearing within 30 days of publication of these preliminary results. See 19 CFR 351.310(c). Any hearing, if requested, will be held 37 days after the date of publication, or the first working day thereafter. See 19 CFR 351.310(d). Interested parties may submit case briefs no later than 30 days after the date of publication of these preliminary results of review. See 19 CFR 351.309(c)(ii). Rebuttal briefs, limited to issues raised in such briefs or comments, may be filed no later than 35 days after the date of publication. See 19 CFR 351.309(d). Further, we would appreciate it if parties submitting written comments also provide the Department with an additional copy of those comments on diskette. The Department will issue the final results of this administrative review, which will include the results of its analysis of issues raised in any such comments, within 120 days of publication of these preliminary results, pursuant to section 751(a)(3)(A) of the Act.

Assessment

Upon issuance of the final results of this review, the Department shall determine, and the CBP shall assess, antidumping duties on all appropriate entries. Pursuant to 19 CFR 351.212(b), the Department has calculated an assessment rate applicable to all appropriate entries. We calculated importer-specific duty assessment rates on the basis of the ratio of the total amount of antidumping duties calculated for the examined sales to the total entered value, or entered quantity, as appropriate, of the examined sales for that importer. Upon completion of this review, where the assessment rate is above de minimis, we will instruct BCBP to assess duties on all entries of subject merchandise by that importer.

Cash Deposit

The following cash deposit requirements will be effective upon publication of the final results of this administrative review for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of this administrative review, as provided by section 751(a)(1) of the Act: (1) The cash deposit rate for each of the reviewed companies will be the rate listed in the final results of review (except that if the