

raised and to which we have responded, all of which are in the Decision Memo, is attached to this notice as an Appendix. Parties can find a complete discussion of all issues raised in this review and the corresponding recommendations in this public memorandum which is on file in the Central Records Unit, room B-099 of the main Department building. In addition, a complete version of the Decision Memo can be accessed directly on the Web at <http://ia.ita.doc.gov/>. The paper copy and electronic version of the Decision Memo are identical in content.

Changes From the Preliminary Results

Based on our analysis of comments received, we have made certain changes to the margin calculations, including:

- The application of adverse facts available to certain Agro Dutch sales;
- The revision of Agro Dutch's imputed credit expense calculation to include commissions Agro Dutch deducted from the gross price in the calculation;
- The change in the payment date used for calculating imputed credit expenses on unpaid sales made by Agro Dutch and Weikfield from the preliminary results date to the final results date; and
- The revision of the assessment rate calculation for Agro Dutch's and Weikfield's export price sales from a percentage to a per-unit basis.

For a discussion of these changes, see the "Margin Calculations" section of the Decision Memo.

Final Results of Review

We determine that the following weighted-average margin percentages exist:

Manufacturer/exporter	Margin (percent)
Agro Dutch Foods Ltd/Agro Dutch Industries Ltd	27.80
Himalya International Ltd	0.68
Saptarishi Agro Industries, Ltd	66.24
Weikfield Agro Products Ltd	0.00

The Department shall 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. We will direct the Customs Service to assess the resulting rates against the entered units or customs values of the subject merchandise on each importer's entries under the relevant order during the review period. In accordance with 19 CFR 351.106(c)(2), we will instruct the Customs Service to liquidate without regard to antidumping duties all entries

of subject merchandise for which the importer-specific assessment rate is zero or *de minimis* (i.e., less than 0.50 percent).

Cash Deposit Requirements

The following deposit requirements will be effective upon publication of this notice of final results of the administrative review for all shipments of certain preserved mushrooms from India entered, or withdrawn from warehouse, for consumption on or after the date of publication, as provided by section 751(a)(1) of the Act: (1) The cash deposit rates for Agro Dutch, Himalya, Saptarishi, and Weikfield will be the rates shown above; (2) for previously reviewed or investigated companies not listed above, the cash deposit rate will continue to be the company-specific rate published for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the original less-than-fair-value (LTFV) investigation, but the manufacturer is, the cash deposit rate will be the rate established for the most recent period for the manufacturer of the merchandise; and (4) the cash deposit rate for all other manufacturers or exporters will continue to be 11.30 percent. This rate is the "All Others" rate from the LTFV investigation.

These deposit requirements shall remain in effect until publication of the final results of the next administrative review.

This notice also serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of doubled antidumping duties.

This notice serves as the only reminder to parties subject to administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3). Timely written notification of return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation. We are issuing and publishing this determination and notice in accordance with sections section 751(a)(1) and 777(i) of the Act.

Dated: July 5, 2002.

Joseph A. Spetrini,

Acting Assistant Secretary for Import Administration.

Appendix—List of Issues

General Comment

Comment 1: Profit Rate for Constructed Value

Company-Specific Comments

Agro Dutch

Comment 2: Application of Facts Available for Certain U.S. Sales

Comment 3: Treatment of Rejected U.S. Sales

Comment 4: Classification of "Expenses Written Off"

Comment 5: Classification of Exchange Rate Losses for Notes Payable

Comment 6: Agro Dutch Name Change

Weikfield

Comment 7: Inclusion of Parent Company G&A Expenses in Weikfield's G&A Rate

Saptarishi

Comment 8: Selection of Facts Available Rate

[FR Doc. 02-17592 Filed 7-11-02; 8:45 am]

BILLING CODE 3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[A-570-851]

Certain Preserved Mushrooms From the People's Republic of China: Final Results of Third New Shipper Review and Final Results and Partial Rescission of Second Antidumping Duty Administrative Review

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

ACTION: Notice of final results of third new shipper review and final results and partial rescission of second antidumping duty administrative review.

SUMMARY: On March 6, 2002, the Department of Commerce published the preliminary results of the third new shipper review and second antidumping duty administrative review of the antidumping duty order on certain preserved mushrooms from the People's Republic of China. *See Certain Preserved Mushrooms from the People's Republic of China: Preliminary Results of New Shipper Review and Preliminary Results and Partial Rescission of Second Antidumping Duty Administrative Review*, 67 FR 10128 (March 6, 2002) (*Preliminary Results*). The new shipper review covers two respondents and the administrative review covers two respondents (*see* "Background" section below for further discussion). The

period of review is February 1, 2000, through January 31, 2001. We gave interested parties an opportunity to comment on our preliminary results.

Based on the additional publicly available information used in these final results and the comments received from the interested parties, we have made changes in the margin calculations for the respondents in these reviews. The final weighted-average dumping margins for the reviewed firms in these reviews are listed below in the section entitled "Final Results of Reviews."

EFFECTIVE DATE: July 12, 2002.

FOR FURTHER INFORMATION CONTACT: Brian Smith or Sophie Castro, Import Administration, International Trade Administration, U.S. Department of Commerce, Washington, DC 20230; telephone: (202) 482-1766 or (202) 482-0588, respectively.

SUPPLEMENTARY INFORMATION:

The Applicable Statute

Unless otherwise indicated, all citations to the Tariff Act of 1930, as amended ("the Act"), are references to the provisions effective January 1, 1995, the effective date of the amendments made to the Act by the Uruguay Round Agreements Act ("URAA"). In addition, unless otherwise indicated, all citations to the Department of Commerce's ("the Department's") regulations are to 19 CFR part 351 (2000).

Background

Of the 26 companies¹ for which the Department initiated reviews based on a

request made by the petitioners,² these reviews now cover only the following four exporters: (1) Gerber; (2) Raoping Xingyu; (3) Shantou Hongda; and (4) Shenxian Dongxing (see "Partial Rescission of Administrative Review" section below of this notice for further discussion).

On March 6, 2002, the Department published in the **Federal Register** the preliminary results of the third new shipper review and second antidumping duty administrative review of the antidumping duty order on certain preserved mushrooms from the People's Republic of China ("PRC") (see *Preliminary Results* at 67 FR 10128). On March 26, 2002, and in accordance with 19 CFR 351.301(c)(3)(ii), one of the four respondents, Gerber, submitted additional publicly available information for the Department's consideration in the final results. On April 5, 2002, another respondent, Raoping Xingyu submitted its case brief. On May 29, 2002, the parties withdrew their request for a hearing. The petitioners and Gerber submitted their case and rebuttal briefs on June 4, and June 10, 2002, respectively. Raoping Xingyu did not submit a rebuttal brief. The other two respondents, Shantou Hongda and Shenxian Dongxing, did not file case or rebuttal briefs.

On June 21, 2002, we informed the parties to this proceeding that we considered the data contained in three attachments to the petitioners' case brief to be new factual information pursuant to 19 CFR 351.301(c)(3)(ii). However, we also informed the parties that we considered this information to be relevant to this proceeding and had decided to consider it in these final results. Therefore, because it was filed in an untimely manner in this proceeding, we provided the respondents until June 26, 2002, to submit comments on that new factual information and the petitioners' arguments in reliance on that information. On June 26, 2002, Gerber submitted comments on the use of that information in this proceeding.

The Department has conducted these reviews in accordance with section 751 of the Act.

Scope of the Order

The products covered by this order are certain preserved mushrooms

whether imported whole, sliced, diced, or as stems and pieces. The preserved mushrooms covered under this order are the species *Agaricus bisporus* and *Agaricus bitorquis*. "Preserved mushrooms" refer to mushrooms that have been prepared or preserved by cleaning, blanching, and sometimes slicing or cutting. These mushrooms are then packed and heated in containers including, but not limited to, cans or glass jars in a suitable liquid medium, including, but not limited to, water, brine, butter or butter sauce. Preserved mushrooms may be imported whole, sliced, diced, or as stems and pieces. Included within the scope of this order are "brined" mushrooms, which are presalted and packed in a heavy salt solution to provisionally preserve them for further processing.

Excluded from the scope of this order are the following: (1) All other species of mushroom, including straw mushrooms; (2) all fresh and chilled mushrooms, including "refrigerated" or "quick blanched mushrooms"; (3) dried mushrooms; (4) frozen mushrooms; and (5) "marinated," "acidified" or "pickled" mushrooms, which are prepared or preserved by means of vinegar or acetic acid, but may contain oil or other additives.³

The merchandise subject to this order is currently classifiable under subheadings 2003.10.0027, 2003.10.0031, 2003.10.0037, 2003.10.0043, 2003.10.0047, 2003.10.0053, and 0711.90.4000 of the *Harmonized Tariff Schedule of the United States*⁴ ("HTSUS"). Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the scope of this order is dispositive.

Partial Rescission of Administrative Review

We have rescinded this review with respect to China Processed, Fujian Yu Xing, and Xiamen Jiahua pursuant to 19 CFR 351.213(d)(1), because the petitioners withdrew their request for review and no other interested party requested a review of these companies. We have also rescinded this review with

³ On June 19, 2000, the Department affirmed that "marinated," "acidified," or "pickled" mushrooms containing less than 0.5 percent acetic acid are within the scope of the antidumping duty order. See "Recommendation Memorandum—Final Ruling of Request by Tak Fat, *et al.* for Exclusion of Certain Marinated, Acidified Mushrooms from the Scope of the Antidumping Duty Order on Certain Preserved Mushrooms from the People's Republic of China," dated June 19, 2000.

⁴ As of January 1, 2002, the HTS codes are as follows: 2003.10.0127, 2003.10.0131, 2003.10.0137, 2003.10.0143, 2003.10.0147, 2003.10.0153, and 0711.51.0000.

¹ The petitioners' request included the following companies: (1) Tak Fat Trading Co. ("Tak Fat"); (2) Mei Wei Food Industry Co., Ltd. ("Mei Wei"); (3) China Processed Food Import & Export Company ("China Processed"); (4) Fujian Yu Xing Fruits and Vegetables Foodstuffs Co., Ltd. ("Fujian Yu Xing"); (5) Raoping Xingyu Foods, Co., Ltd. ("Raoping Xingyu"); (6) Raoping Yucun Canned Foods Factory ("Raoping Yucun"); (7) Shantou Hongda Industrial General Corporation ("Shantou Hongda"); (8) Shenxian Dongxing Foods Co., Ltd. ("Shenxian Dongxing"); (9) Gerber Food (Yunnan) Co., Ltd. ("Gerber"); (10) Green Fresh Foods (Zhangzhou) Co., Ltd. ("Green Fresh"); (11) Zhang Zhou Longhai Lubao Food Co., Ltd. ("Zhang Zhou Longhai"); (12) Citic Ningbo Import & Export Corp., Ltd. ("Citic Ningbo"); (13) Shanghai Foodstuffs Import & Export Corporation ("Shanghai Foodstuffs"); (14) Zhejiang Cereals, Oils & Foodstuffs Import & Export Co., Ltd. ("Zhejiang Cereals"); (15) China Ningbo Canned Food Factory ("China Ningbo"); (16) Longhai Senox Limited ("Longhai Senox"); (17) Beiliu Canned Food Factory ("Beiliu Canned"); (18) Fujian Cereals, Oils & Foodstuffs Import & Export (Group) Corp. ("Fujian Cereals"); (19) Putian Cannery ("Putian"); (20) General Canned Food Factory of Zhangzhou; (21) Jiangsu Cereals, Oils & Foodstuffs Import & Export Group Corp. ("Jiangsu Cereals"); (22) Canned Goods Company of Raoping; (23) Shenzhen Cofry Cereals, Oils & Foodstuffs, Co., Ltd. ("Shenzhen Cofry"); (24) Xiamen Gulong Import & Export Co., Ltd. ("Xiamen Gulong"); (25) Dongya Food Co., Ltd. ("Dongya"); and (26) Xiamen Jiahua Import & Export Trading Co., Ltd. ("Xiamen Jiahua").

² The petitioners are the Coalition for Fair Preserved Mushroom Trade which includes the American Mushroom Institute and the following domestic companies: L.K. Bowman, Inc., Modern Mushroom Farms, Inc., Monterey Mushrooms, Inc., Mount Laurel Canning Corp., Mushrooms Canning Company, Southwood Farms, Sunny Dell Foods, Inc., and United Canning Corp.

respect to Shanghai Foodstuffs, Fujian Cereals, and the Canned Goods Company of Raoping pursuant to 19 CFR 351.213(d)(3). Each of these companies reported that it made no shipments of subject merchandise during the period of review ("POR") in response to the Department's questionnaire. Based on the results of our examination of shipment data furnished by the Customs Service, we are satisfied that these respondents did not ship subject merchandise to the United States during the POR. Moreover, we have rescinded this review with respect to Tak Fat, Mei Wei, Zhang Zhou Longhai, Citic Ningbo, Zhejiang Cereals, China Ningbo, Longhai Senox, Beiliu Canned, Putian, General Canned Food Factory of Zhangzhou, Jiangsu Cereals, Shenzhen Cofry, Xiamen Gulong, and Dongya, because the shipment data furnished by the Customs Service also indicated that there were no U.S. entries of subject merchandise during the POR for these companies. *See Preliminary Results*, 67 FR at 10128.

With respect to Green Fresh, we erred in the preliminary determination by deeming Green Fresh to be an uncooperative respondent based on shipment data furnished by the Customs Service. After further examination and clarification of the response from Green Fresh, we have concluded that the shipment data furnished by the Customs Service reflects a U.S. entry of the subject merchandise which the Department reviewed in a prior new shipper review. *See Final Results of New Shipper Review: Certain Preserved Mushrooms from the People's Republic of China*, 66 FR 45006 (August 27, 2001). Therefore, this shipment is not a sale which the Department needs to consider in this administrative review. As result, pursuant to 19 CFR 351.213(d)(3), we are rescinding this review with respect to Green Fresh because we are satisfied that Green Fresh had no entries of the subject merchandise into the United States during this POR based on data furnished by the Customs Service.

Analysis of Comments Received

All issues raised in the case briefs are addressed in the Issues and Decision Memorandum ("Decision Memo") from Richard W. Moreland, Deputy Assistant Secretary for Import Administration, to Faryar Shirzad, Assistant Secretary for Import Administration, which is hereby adopted by this notice. A list of the issues raised, all of which are in the *Decision Memo*, is attached to this notice as an Appendix. Parties can find a complete discussion of all issues

raised in the briefs and the corresponding recommendations in this public memorandum which is on file in the Central Records Unit, room B-099 of the main Department building. In addition, a complete version of the *Decision Memo* can be accessed directly on the Web at <http://ia.ita.doc.gov>. The paper copy and electronic version of the *Decision Memo* are identical in content.

Changes Since the Preliminary Results

Based on the use of additional publicly available information and the comments received from the interested parties, we have made changes in the margin calculation for each respondent. For a discussion of these changes, see the "Margin Calculations" section of the *Decision Memo*.

For the final results, we calculated average surrogate percentages for factory overhead, selling, general and administrative expenses, and profit using the 2000–2001 financial reports of Agro Dutch Foods Ltd. ("Agro Dutch") and Flex Foods Ltd. ("Flex Foods"), and the 1999–2000 financial report of Himalya International Ltd. ("Himalya"). *See Decision Memo* at Comment 5.

We have corrected an error which affected the amount of miscellaneous fixed assets to include in the factory overhead percentage derived from data contained in Himalya's 1999–2000 financial report of an Indian producer of the subject merchandise.

To value fresh mushrooms, we calculated a simple average price based on data contained in the 2000–2001 financial report of Premier Explosives Ltd. ("Premier"), the 1999–2000 financial report of Agro Dutch, and February 2000–January 2001 price data contained in the *Economic Times of India*. *See Decision Memo* at Comment 1.

For Shantou Hongda and Gerber, we used price data contained in the 1999–2000 financial report, rather than in the 2000–2001 financial report of Agro Dutch to calculate an average POR price for a 68 ounce can since the 1999–2000 financial report contained specific price data in that report. For Raoping Xingyu, we used its reported market-economy prices to value this input. *See Decision Memo* at Comment 4.

To value spawn and cattle manure, we used data from the 2000–2001 financial reports of Agro Dutch and Flex Foods.

To value straw, we calculated an average price based on the wheat straw value from Agro Dutch's 2000–2001 financial report and the general straw value from Flex Foods' 2000–2001 financial report. *See Decision Memo* at Comment 3.

To value grain and super phosphate, we used data from Flex Foods' 2000–2001 financial report.

To value super potassium, we used a POR value from the publication *Chemical Weekly*.

Since the surrogate value for salt was not contemporaneous with the POR, we adjusted this value for inflation using wholesale price indices published in the International Monetary Fund's *International Financial Statistics*.

With respect to Gerber, we have corrected arithmetical errors which affected the calculation of electricity costs associated with its spawn production, the cost of the mushrooms it purchased for use in the brining stage of production, and the cost of cans it used in the processing stage of production.

We have removed language in the SAS program used for Raoping Xingyu which overwrote data for two control numbers and have assigned to each distinct product code the factors contained in Raoping Xingyu's May 9, 2002, supplemental response. In addition we have corrected the scrap value in Raoping Xingyu's margin program.

To account for different drained weight capacities of various sizes of cans used by one respondent (*i.e.*, Shantou Hongda) and purchased by another respondent (*i.e.*, Raoping Xingyu), we have calculated for each can size a price per drained weight based on the price per piece obtained from surrogate value data. Since Shenxian Dongxing produced its own cans and Gerber reported its can usage on a piece basis rather than on a kilogram basis, we did not need to make the above-noted adjustment for those companies. *See Decision Memo* at Comment 10.

Final Results of Reviews

We determine that the following weighted-average margin percentages exist for the period February 1, 2000, through January 31, 2001:

Exporter	Margin (percent)
Gerber Food (Yunnan) Co., Ltd. ..	14.79
Raoping Xingyu Foods, Co., Ltd.	161.57
Shantou Hongda Industrial General Corporation	0.00
Shenxian Dongxing Foods Co., Ltd.	0.00

Assessment Rates

The Department shall determine, and the Customs Service shall assess, antidumping duties on all appropriate entries. In accordance with 19 CFR

351.106(c)(2), we will instruct the Customs Service to liquidate without regard to antidumping duties all entries of subject merchandise during the POR from each respondent for which the import-specific assessment rate is zero or *de minimis* (i.e., less than 0.50 percent). In accordance with 19 CFR 351.212(b), we have calculated importer-specific ad valorem duty assessment rates. We will direct the Customs Service to assess the resulting percentage margin against the entered Customs values for the subject merchandise on each of that importer's entries under the relevant order during the review period.

Cash Deposit Requirements

The following deposit rates shall be required for merchandise subject to the order entered, or withdrawn from warehouse, for consumption on or after the publication date of these final results, as provided by section 751(a)(1) and 751(a)(2)(B) of the Act: (1) The cash deposit rates for Gerber, Raoping Xingyu, Shantou Hongda, and Shenxian Dongxing will be the rates indicated above; (2) the cash deposit rate for PRC exporters for whom the Department has rescinded the review or for whom a review was not requested for this POR (i.e., China Processed, Fujian Yu Xing, Xiamen Jiahua, Fujian Cereals, Shanghai Foodstuffs, the Canned Goods Company of Raoping, Tak Fat, Mei Wei, Zhang Zhou Longhai, Citic Ningbo, Zhejiang Cereals, China Ningbo, Longhai Senox, Beiliu Canned, Putian, General Canned Food Factory of Zhangzhou, Jiangsu Cereals, Shenzhen Cofry, Xiamen Gulong, and Dongya) will continue to be the rate assigned in an earlier segment of the proceeding or the PRC-wide rate of 198.63 percent; (3) the cash deposit rate for all other PRC exporters will continue to be 198.63 percent; and (4) the cash deposit rate for non-PRC exporters of subject merchandise from the PRC will be the rate applicable to the PRC supplier of that exporter. These deposit requirements shall remain in effect until publication of the final results of the next administrative review.

This notice also serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of doubled antidumping duties.

This notice also serves as the only reminder to parties subject to administrative protective orders (APO) of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a). Timely written notification of the return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and terms of an APO is a violation which is subject to sanction.

We are issuing and publishing this determination and notice in accordance with sections section 751(a)(1), 751(a)(2)(B), and 777(i) of the Act and 19 CFR 351.213 and 351.214.

Dated: July 5, 2002.

Joseph A. Spetrini,

Acting Assistant Secretary for Import Administration.

Appendix—Issues in Decision Memo Comments

1. Surrogate Value Selection for Fresh Mushrooms.
2. Surrogate Value Selection for Furnace Oil.
3. Surrogate Value Selection for Straw.
4. Surrogate Value Selection for Cans and Lids.
5. Whether to Use Data Contained in More Current Financial Reports Submitted for Two Indian Producers of the Subject Merchandise.
6. How to Treat Water Costs.
7. Whether to Use Domestic Rather than Import Surrogate Values.
8. Whether to Inflate Certain Surrogate Values Which Cover a Portion of the Period of Review.
9. Whether to Inflate U.S. Dollar-Denominated Surrogate Values to the POR.
10. Whether to Adjust Factors Reported by Raoping Xingyu for Certain Can Sizes.
11. Whether to Adjust Factors Reported by Shantou Hongda and Shenxian Dongxing.
12. The Use of Information Contained in the Petitioners' Case Brief.

[FR Doc. 02-17593 Filed 7-11-02; 8:45 am]

BILLING CODE 3510-DS-P

DEPARTMENT OF COMMERCE

International Trade Administration

[A-570-601]

Tapered Roller Bearings and Parts Thereof, Finished and Unfinished, From the People's Republic of China; Amended Final Results of Antidumping Duty Administrative Review

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

ACTION: Notice of final court decision and amended final results of administrative review.

SUMMARY: The United States Court of International Trade has affirmed the Department of Commerce's final remand results affecting the final weighted-average margins for the 1995/1996 administrative review of the antidumping duty order on tapered roller bearings and parts thereof, finished and unfinished, from the People's Republic of China. There was no appeal to the United States Court of Appeals for the Federal Circuit. As there is now a final and conclusive court decision in this case, we are amending the final results of review and we will instruct the Customs Service to liquidate entries subject to this review. The period of review is June 1, 1995, through May 31, 1996.

EFFECTIVE DATE: July 12, 2002.

FOR FURTHER INFORMATION CONTACT:

George Callen or Richard Rimlinger, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230; telephone (202) 482-0180 or (202) 482-4477, respectively.

SUPPLEMENTARY INFORMATION:

Applicable Statute

Unless otherwise indicated, all citations to the statute are references to the provisions effective January 1, 1995, the effective date of the amendments made to the Tariff Act of 1930 (the Act) by the Uruguay Round Agreements Act (URAA).

Background

On November 17, 1997, the Department published the final results of administrative review of the antidumping duty order on tapered roller bearings and parts thereof, finished and unfinished (TRBs), from the People's Republic of China covering the period June 1, 1995, through May 31, 1996. *See Tapered Roller Bearings and Parts Thereof, Finished and Unfinished, From the People's Republic of China, Final Results of Antidumping Duty Administrative Review*, 62 FR 61276 (November 17, 1997) (Final Results).

The Timken Company contested the Department's decision in the Final Results. In issuing its decision in this case, the United States Court of International Trade (CIT) instructed the Department to make the following changes to its margin calculations for the Final Results: (1) Determine direct labor costs without relying on labor hours and, if necessary, open the record;