Department's Position: We agree with INA. During our verification at INA's U.S. subsidiary, we examined numerous documents relating to INA's reported movement charges, and found no discrepancies between the source documents and the information reported in INA's questionnaire responses. Further, although there may be minor discrepancies between the source documents and the worksheets that INA prepared for us at verification, the worksheets are merely prepared for the verifier's convenience. As the actual source documents and the questionnaire responses were in agreement, errors in the worksheets are irrelevant to the adequate verification of INA's movement expenses. Further, regarding the differences in Deutsche mark values, we note that the difference is small and the result of rounding. Finally, with respect to the freight charge at issue, we verified that the difference was due to harbor maintenance and merchandise processing fees which were included in the verification exhibit. These fees were not included in the freight charges reported to the Department, but rather were broken out and reported separately. As a result, we have not made any adjustments to INA's reported freight charges for these final results.

16B. Database Problems

Comment 2: Nachi argues that in the Department's recalculation of its export selling expenses incurred in Japan on U.S. sales, the Department mistakenly treated all transfer prices as U.S. dollar values when certain transfer prices were reported in yen.

Torrington responds that before making a correction to Nachi's export selling expense calculation, the Department must determine which transfer prices were reported in dollars and which transfer prices were reported in ven

Department's Position: We agree with Nachi that some transfer prices were not properly treated. We have been able to determine which transfer prices were reported in dollars and which were reported in yen by using the codes reported in Nachi's currency variable field on the computer tape. We have made the appropriate corrections for these final results.

Comment 3: Koyo maintains that after reviewing the preliminary results of review, it found that it had made a clerical error in reporting the family name for one cylindrical roller bearing (CRB) transaction. The other seven transactions of this CRB model correctly list the family name.

Torrington argues that Koyo's proposal constitutes untimely, new

information, which should be rejected. The Department should not correct the alleged error unless it is apparent from the record that it existed prior to the preliminary results.

Department's Position: The Department agrees with Koyo. We reviewed the record and found that the typographical error was in the database at the time of its submission. Therefore, the error has been corrected for these final results.

Comment 4: FAG-Germany requests that the Department exclude from the final margin calculations U.S. sales to related customers which they inadvertently reported. FAG-Germany identified the sales in question and noted that information already on the record supports its position that these sales are to related U.S. customers and therefore should not be included in the Department's final margin calculations.

Torrington contends that such revisions are allowable only where the underlying data have been verified and the changes are small.

Department's Position: The customer codes already submitted on the record by FAG-Germany support the position that these sales were made to related U.S. customers. While the specific sales in question were not examined at verification, we did verify randomly chosen sales made by FAG-Germany and found no discrepancies which would undermine our confidence in the accuracy of the reported customer codes. We also note that FAG-Germany properly reported all subject resales made by related customers in the U.S. during the POR.

We note that the CIT has upheld the Department's authority to permit corrections to a respondent's submission where the error is obvious from the record, and the Department can determine that the new information is correct. See *NSK Ltd.* v. *United States*, 798 F. Supp. 721 (CIT 1992). Adopting Torrington's argument would amount to a rule that such corrections can never be made after verification. This is clearly inconsistent with our practice and the holdings of the CIT.

FAG-Germany's errors were obvious from the record once brought to our attention. It is in accordance with our longstanding practice to exclude U.S. sales to related customers in favor of resales by such customers to unrelated parties. Therefore, we have removed FAG-Germany's sales to related U.S. customers from the margin calculations for these final results.

Comment 5: Torrington argues that NSK's response indicates that "almost all" bearings that meet the ITA's definition of CRBs were produced by a

certain company related to NSK, and were not sold in the U.S. market during sample weeks. Torrington alleges the database used by the Department and the entries suspended by Customs may be unreliable if NSK identified something less than all CRBs. Also, Torrington claims NSK was required to report all sales of CRBs and to implement a reporting methodology that systematically identifies and tracks those entries.

Torrington contends that because of the alleged misreporting, the ITA should base its final determination on BIA. The best information should be the highest rate calculated for NSK in any prior review or the original LTFV determination.

NSK argues that Torrington has misquoted NSK's response. NSK's response actually states that almost all bearings classified as CRBs, but which NSK considers needle roller bearings, were produced by the related party in question. NSK asserts that it properly reported all U.S. sales of CRBs with a ratio of length to diameter of less than four to one.

Department's Position: We agree with NSK. NSK's response does not give any indication that its reporting of CRB sales in the United States was incomplete. Moreover, the Department verified the completeness of NSK's U.S. database, and is satisfied with the reliability and completeness of the database.

16C. Home Market Viability

Comment 6: Torrington states that the Department discovered at verification that NMB/Pelmec Singapore and NMB/Pelmec Thailand submitted sales in third countries rather than to third countries. For purposes of the final results, ITA should ensure that the HM is viable based on NMB's revised data.

NMB/Pelmec argues that it reported sales in third countries rather than to third countries due to the Department's instructions in prior reviews.

Department's Position: We determined at verification that both NMB/Pelmec Singapore and NMB/Pelmec Thailand reported sales in third countries rather than to third countries due to prior instructions from the Department. We verified that there was only a minor difference in the number of sales made to third countries versus in third countries and ensured that the HM was viable in both Singapore and Thailand based on the revised data.

Comment 7: Torrington alleges that NMB/Pelmec Thailand's questionnaire response reveals that the ratio of total HM sales quantity of AFBs to the total number of AFBs sold in third countries only shows a viable HM when sales of