the Department has ''good cause'' to verify a respondent's submission, it has a concomitant legal obligation to do so, citing *Smith Corona Corp.* v. *United States,* 771 F.Supp. 389 (CIT, 1991). TPA notes that it timely requested that the Department verify Teijin's questionnaire response in this review and that the circumstances establish ''good cause'' for verification.

TPA argues that this review raises significant factors and issues never before considered by the Department: cost data regarding adjustments for differences in merchandise where similar merchandise is used for comparison to U.S. sales; Teijin's radical restructuring of its U.S. operations; Teijin's failure to fully respond and its internally inconsistent responses; and the fact that the Department's prior verification revealed significant unreported expenses and other discrepancies in the data submitted by Teijin.

Teijin responds that the Department correctly declined to verify Teijin's response. Teijin argues that TPA has failed to show that the requisite ''good cause'' for verification exists in this review. Further, Teijin contends that the Department found that TPA did not demonstrate ''good cause'' for verification in large measure because the respondent had passed verification in the LTFV investigation and had furnished a ''substantial amount of detail and documentation'' in the administrative review questionnaire response (*see Small Business Telephone Systems,* 57 FR 8299). Similarly, Teijin argues that the ''new'' facts cited by TPA in support of the claim for verification are insufficient to establish the necessary good cause. In this regard, Teijin argues, this review is identical to that in *Antifriction Bearings (Other than Tapered Roller Bearings) and Parts Thereof from France, et al.* (58 FR 28360, June 24, 1992), in which the Department rejected the petitioner's basis for requesting that the Department conduct a more thorough verification of respondents' cost accounting system, on the basis of several factors, including the respondent's past verification history and the Department's evaluation of the credibility of the data submitted.

Department's Position: In accordance with 19 CFR 353.36(a)(1)(b), because we verified Teijin during the LTFV investigation, we were not required to verify in this administrative review unless good cause was shown. We agree with Teijin that no good cause was shown during this review to compel the Department to verify Teijin's response. The decision not to verify fully accords with past Department practice in this regard (*see Certain Small Business Telephone Systems and Subassemblies Thereof from Korea,* 57 FR 8298, March 9, 1992). Further, because we verified the overwhelming amount of the information submitted in the original investigation and because we have determined Teijin's response in this review to be complete and credible, we have also accepted the new cost data as submitted during the review.

Comment 10: The following clerical errors were noted by various parties:

(1) The petitioners comment that the Department's test for use of annual versus monthly weighted-average prices was mathematically incorrect due to misplaced parentheses. Toray comments that the error in the annual average test had no impact on the calculations. Teijin agrees that the Department should correct the clerical error in Teijin's POR-averaging program.

(2) The petitioners comment that the Department failed to convert yen-denominated sales and adjustments into dollar-denominated values in certain of Toray's U.S. sales. Toray agrees with the petitioners that the Department should ensure that all of its conversions of both currencies and units of measure are correct. Further, Toray suggests that the Department should ensure that it properly converts Toray's reported cost of production into dollars and that it properly converts all quantities to kilograms.

(3) The petitioners argue that certain U.S. sales by Toray were incorrectly excluded from the Department's analysis because these sales could not be matched with any such or similar home market sales, and the Department lacked the requisite cost data to construct values for those sales. Petitioners note that the Department is obligated to analyze all U.S. sales unless it can be shown that their inclusion distorts the Department's dumping calculation. Therefore, petitioners maintain that the Department should include these transactions in its analysis of Toray's U.S. sales using the highest margin for any reviewed U.S. sale by Toray as BIA.

Toray agrees with petitioners that the Department should include various U.S. sales that were excluded in the preliminary results as having no foreign market value (FMV), but argues that BIA need not be used because Toray's responses contain the information necessary for the Department to make the appropriate price comparisons.

(4) Teijin notes that the Department inadvertently included home market sales outside the POR in its preliminary margin calculation. Since this is contrary to the Department's stated intention to use only sales made during the POR, Teijin suggests that this clerical error should be corrected for the final results by eliminating the sales prior to November 30, 1990 and after May 31, 1992, from the home market sales database.

(5) TPA argues that Teijin's pre-sale foreign inland freight expense was subtracted twice from FMV. TPA contends that Teijin reported this expense twice, both separately and as part of its overall inland freight expense. TPA notes that the Department is double-counting an expense that should not be deducted at all, citing *Ad Hoc Committee of AZ–NM–TX–FL Producers of Gray Portland Cement* v. *United States,* 13 F.3d 398, 402 (Fed. Cir. 1994) (*Ad Hoc Committee*).

Teijin states that the Department should continue to deduct Teijin's freight costs from FMV for the final results, but should, however, correct its inadvertent subtraction of the pre-sale inland freight figure in calculating FMV.

(6) TPA argues that if the Department relies on a purchase price analysis for its final results of review, Teijin's U.S. and home market indirect expenses should not be deducted, as they were in the preliminary results of review.

(7) Teijin notes that the Department incorrectly read Teijin's U.S. credit insurance expense field, improperly increasing the U.S. credit expense by 1000 times the actual cost by inadvertently omitting the decimal point.

(8) Teijin argues that in the absence of an identical match in the home market data base, the Department should use the most similar match in calculating FMV, instead of second most similar as was inadvertently done for the preliminary results.

Department's Position: We agree with all eight comments and have recalculated our results accordingly. Specifically:

(1) We corrected the clerical error noted.

(2) We corrected the clerical error noted.

(3) We have included the Toray sales inadvertently omitted from the preliminary results of review. We were able to make appropriate matches and, therefore, did not need to resort to BIA.

(4) All Teijin's sales inadvertently excluded in the preliminary results of review have been included and matched with FMVs for these final results, with the exception of sales outside the POR.

(5) We agree with TPA that Teijin's pre-sale foreign freight was reported separately and also was included in an overall freight total and, therefore, was incorrectly deducted twice. Further, we