strip to meet a specific width requirement, width is extremely relevant when comparing one strip sale to another strip sale. However, because there are no additional costs associated with variations in the width of sheet, width is irrelevant when one sheet sale is compared to another sheet sale. As previously stated, based on our determination that all of OAB's U.S. sales were of sheet, only sheet sales were subject to our product comparisons. As a result, although we considered the width criterion in our methodology, it became irrelevant to our analysis and unnecessary for the model-match portion of our computer program.

After excluding all home market strip sales from our analysis we also excluded all home market sheet sales which were under 15 inches in width. In doing so we did not intend to create width groups (sheet over and under 15 inches in width), or distinguish between the widths of sheet sales. As OAB explained in its response, during the review period, it produced all subject merchandise in two different mills, one of which was a more modern, state-of-the-art mill. Because of the way OAB casts and rolls its sheet in the more modern mill, all sheet produced in this mill is always greater than 15 inches in width. As a result, due to the modern mill's production process, differentiation according to the width of the merchandise corresponds to differentiation of the merchandise according to form. Because all of OAB's U.S. sales (which OAB identified, based on form, as all sheet sales) and nearly all of OAB's home market sheet sales were produced in the more modern mill, all of OAB's U.S. sales and nearly all of its home market sheet sales also happen to be over 15 inches in width. Our preliminary results revealed 1) that the small quantity of home market sheet sales which were produced in OAB's older mill (under 15 inches in width) were all of the 1063 alloy, and 2) that when we compared OAB's U.S. sheet sales of alloy 1063 (which were all produced in the modern mill) to home market sheet sales for contemporaneous such or similar matches, every one of OAB's U.S. 1063 sheet sales matched to a contemporaneous such or similar home market sheet sale which was also produced in the modern mill. In other words, although OAB had home market sheet sales of the 1063 alloy produced in the older mill, none of these sales were contemporaneous to OAB's U.S. sheet sales of the 1063 alloy. As a result, we determined that it was unnecessary to include home market sheet sales produced in the older mill in our analysis. Because home market sheet sales produced in the older mill are under 15 inches in width, we used width to identify these sales and eliminate them from our analysis.

Based on our verification, we disagree with the petitioners that OAB based its determination of a sale as sheet or strip on width. We verified that OAB clearly relied on the form of the merchandise (*i.e.,* whether it was flat and cut-to-length or whether it was coiled or traverse-wound) when identifying its sales as either sheet or strip in its response. As noted above, because of the way OAB casts and rolls its sheet in the more modern mill, all sheet produced in this mill is always greater than 15 inches in width. As a result, due to the modern mill's production process, differentiation according to the width of the merchandise corresponds to differentiation of the merchandise according to form. Because all of OAB's U.S. sales (which OAB identified, based on form, as all sheet sales) and nearly all of OAB's home market sheet sales were produced in the more modern mill, all of OAB's U.S. sales and nearly all of its home market sheet sales also happen to be over 15 inches in width. Therefore, OAB did not use width as a means to define its merchandise, nor did it use width as a distinguishing characteristic. Rather, in this review, the width of nearly all of OAB's sheet sales correlates to the form of the merchandise.

We agree with petitioners that there is a discrepancy concerning one of OAB's U.S. sales. We re-examined the invoice for this sale contained in exhibit 2 of our verification report and the invoice describes the merchandise sold as brass strip, whereas OAB reported this sale as a sheet sale in its U.S. sales listing. For the purposes of this review, we have determined that this is a sheet sale and we have treated it accordingly in our analysis. Our determination that this sale is a sheet rather than a strip sale is based on the fact that the merchandise sold was over 20 inches in width. Although we have clearly stated that width is not a defining characteristic, the fact remains that, for Customs' purposes, brass sheet is subject merchandise over 20 inches in width while brass strip is subject merchandise under 20 inches. This is evident in the HTS where a distinction is made between subject merchandise over 500 mm in width and under 500 mm in width. As a result, due to the fact that the width of the merchandise sold, as reflected on the *pro forma* invoice for this sale, was over 20 inches, this merchandise was entered as sheet. Therefore, we have determined that because this sale was entered as a sheet sale, it should be treated as such in our analysis. For these final results of review, we have thus used the same methodology as in our preliminary results of review in that our analysis of OAB's U.S. sales is based on our determination that all of these sales were of brass sheet.

*Comment 6:* The petitioners argue that when the Department was unable to find an identical home market match for U.S. sales of alloy 1085, it correctly searched for contemporaneous home market sales of the most similar alloy 1080, but incorrectly also searched for contemporaneous home market sales of the less similar home market alloy 1070. Petitioners contend that because home market alloy 1090 is clearly more similar in copper content to the U.S. 1085 alloy than the home market 1070 alloy, the Department should use home market sales of alloy 1090 rather than alloy 1070 for the purpose of comparison. As a result, petitioners urge the Department to change its model-match methodology to ensure that when it is unable to find an identical home market match for a U.S. sale of alloy 1085, the U.S. sale of alloy 1085 should be matched to a contemporaneous home market sale of alloy 1080 or alloy 1090.

OAB argues that because its home market sales of alloy 1090 were of unique and very expensive merchandise and, therefore, wholly inappropriate candidates for price comparisons to U.S. sales, the Department, when unable to find an identical home market match to U.S. sales of alloy 1085, correctly searched for contemporaneous matches of home market alloy 1080 and alloy 1070 sales. Respondent further argues that the petitioners' contention that the Department should match U.S. sales of alloy 1085 to contemporaneous home market sales of alloy 1090 rather than alloy 1070 only reflects the petitioners' preference which is unsupported by any evidence on the record. Since the Department has broad discretion in designing its model-match methodology and has already developed an appropriate methodology for this review, OAB argues that the Department should not allow the petitioners to determine what constitutes most similar merchandise (*see NTN Bearing Corp. of America* v. *United States,* 747 F. Supp. 726, 736 (CIT 1990), *Ceramica Regiomontana S.A.* v. *United States,* 636 F. Supp. 961, 966 (CIT 1986), and *Timken Co.* v. *United States,* 630 F. Supp. 1338 (CIT 1986)). Rather, the Department should use the same methodology in its final results as it did in its preliminary results and match U.S. sales of alloy 1085 to