22, 1995, Thyssen submitted a revised tape which incorporated these corrections. Based on a review of all of Thyssen's submissions and the Department's findings at verification, the Department determined that the revised May 22, 1995, tape contains the following problems: (1) the identification and deletion of what Thyssen characterized as ''duplicate'' invoices in a manner inconsistent with the changes suggested by Thyssen at verification; (2) unexplained changes to unshipped balances for one order; (3) changes to quantity of U.S. sales from Richburg, a division of Thyssen, Inc. (TINC), other than those suggested by Thyssen at verification, and other inconsistencies in the changes which Thyssen did suggest; (4) unexplained quantity and price changes for four observations; and (5) errors in the discount field for one U.S. customer. Due to these discrepancies we are unable to perform an accurate calculation for certain sales. Counsel for petitioners has argued that the Department should use total BIA in this case due to the deficiencies in Thyssen's response. We have determined, however, that resorting to total best information available (''BIA'') is not warranted because Thyssen's U.S. database is not sufficiently flawed such that the response as a whole is unreliable. *See National Steel Corporation v. United States,* 870 F. Supp. 1130, 1135 (CIT 1994); *see also* the July 20, 1995, decision memorandum from Richard O. Weible to Roland L. MacDonald. Instead, we used a margin based upon BIA only for those sales of U.S. products where we did not have complete and accurate information.

The adversity of the information used as partial BIA depends upon the level of sufficiency of the information provided. When partial BIA is warranted, but the errors in the information submitted constitute a failure to provide the necessary data, the Department consistently applies adverse BIA. *Id.* (citing, *inter alia, Certain Corrosion-Resistant Carbon Steel Flat Products From Finland,* 58 Fed. Reg. 37,122, 37,124 (1993)). By contrast, when only a minor adjustment in the data is involved or there is an inadvertent gap in the record, we apply a less adverse or neutral surrogate. *Nat'l Steel* at 1136.

Thyssen's revised database did contain unauthorized changes and other unexplained problems. However, the sales affected are minimal in quantity, and the apparent inaccuracies consist mostly of data-entry problems rather than omissions or insufficiencies in Thyssen's reporting. For these reasons, we have not applied the most adverse partial BIA. We have chosen as BIA Thyssen's weighted-average margin from the original investigation.

We disallowed the exchange rate expense which Thyssen claimed due to unexplained changes in this expense in the May 22, 1995 submission. *(See Analysis Memorandum to the File,* June 16, 1995).

Also, due to inaccurate and deficient information provided during the verification of product characteristics for one U.S. sale, we are assigning to that sale a margin based on BIA, as previously described. Further, Thyssen failed to report contemporaneous home market sales for 1992 requirements contract sales by the Budd Company, a related parts manufacturer. We have assigned these sales a margin based on BIA, as previously described (*see Analysis Memorandum to the File,* June 16, 1995). Finally, Thyssen failed to include in its database a storage/warehouse expense incurred by TINC on certain U.S. sales. We adjusted U.S. price to account for this expense, where appropriate (*see Analysis Memorandum to the File,* June 16, 1995). Also, due to errors noted at verification, we adjusted warehousing expense for the automotive division for both fiscal years.

No other adjustments were claimed or allowed.

Foreign Market Value

Based on a comparison of the volume of home market and third country sales, we determined that the home market was viable. Therefore, in accordance with section 773(a)(1)(A) of the Tariff Act, we based FMV on the packed prices at which the merchandise was sold under various terms to related and unrelated purchasers in the home market.

Based on a review of Thyssen's submissions and findings at verification, the Department determined that Thyssen need not report the home market sales made by Thyssen's related parties to the first unrelated party (downstream sales). The vast majority of the products sold by these related parties in the home market possessed physical characteristics that made them less similar to those imported into the United States than those sold directly by Thyssen to its related and unrelated home market customers in transactions suitable for matching purposes. The Department determined that only a small portion of the downstream sales could provide potential matches to the company's U.S. sales. Considering the burden that would have been required to report these sales relative to the potential utility of the sales, we determined that they need not be reported (*see Analysis Memorandum to the File,* June 16, 1995).

Petitioners alleged that Thyssen sold cold-rolled carbon steel in the home market at prices below their cost of production (COP). Based on this allegation, the Department determined that it had reasonable grounds to believe or suspect that Thyssen had sold steel flat products in the home market at below cost prices. A cost investigation was therefore initiated in accordance with section 773(b) of the Tariff Act. As a result, we investigated whether Thyssen sold such or similar merchandise in the home market at prices below the COP. In accordance with 19 CFR 353.51(c), we calculated COP for Thyssen as the sum of reported materials, labor, factory overhead, and general expenses. We compared COP to home market prices, discounts, and movement expenses. Based on our verification of Thyssen's cost response, we made the following adjustments to its COP data:

1. We recalculated the allocation of the thirteenth month adjustment on the basis of costs reported in the unconsolidated Thyssen Stahl income statements for the respective fiscal years.
2. We reduced the claimed interest income offset by eliminating dividend income.
3. We recalculated net financing expense on a model-specific basis by applying the net financing expense ratio to the COM of each unique product.

After computing COP, we compared the VAT-neutral product-specific COP to the VAT-neutral reported prices net of movement charges and discounts. In accordance with section 773(b) of the Tariff Act, in determining whether to disregard home market sales made at prices below the COP, we examined whether such sales were made in substantial quantities over an extended period of time, and whether such sales were made at prices which permitted recovery of all costs within a reasonable period of time in the normal course of trade.

To satisfy the requirement of Section 773(b)(1) that below cost sales be disregarded only if made in substantial quantities, we applied the following methodology. For each model for which less than 10 percent, by quantity, of the home market sales during the POR were made at prices below COP, we included all sales of that model in the computation of FMV. For each model for which 10 percent or more, but less that 90 percent, of the home market sales during the POR were priced below COP, we excluded those sales priced