STATEMENT BY VALERIE OWENBY

I. PERSONAL QUALIFICATIONS AND EXPERIENCE

1. My name is Valerie Owenby. I have worked as an antidumping consultant, analyst, and computer programmer for 12 years. As detailed in my resume provided in JPN-1.A, I have extensive experience in U.S. antidumping proceedings and U.S. dumping margin calculation procedures. I have particular expertise in the technical aspects of dumping margin calculations as executed in the United States Department of Commerce (USDOC) antidumping computer programs and have presented numerous seminars and training sessions on this subject.

2. Since 2001, I have been employed by Capital Trade Incorporated (Capital Trade). Established in 1992 and located in Washington D.C., Capital Trade is an economic consulting firm that specializes in assisting companies and law firms in antidumping and countervailing duty proceedings. In my position as a Program Manager at Capital Trade, I provide expert antidumping analysis, consultation and technical assistance to international and domestic clients. One of the primary services I provide is the review of the USDOC antidumping computer programs used to calculate margins in my client's cases in order to identify programming, mathematical, and methodological errors or discrepancies.

3. From 1998-2001, I was a Senior Trade Specialist at the law firm of Willkie, Farr & Gallagher where I advised, prepared and assisted clients and trade attorneys with nearly every aspect of U.S. antidumping investigation and administrative review proceedings and dumping margin calculations. One of my major functions in this position was the examination of USDOC antidumping computer programs to identify errors and ensure accuracy for my clients.

4. From 1993-1998, I was a Senior Import Compliance Specialist/Import Compliance Specialist at the USDOC. While employed with the USDOC, I calculated antidumping margins and formulated Departmental dumping determinations, gaining particular expertise in the use of antidumping computer programs. I advised and briefed senior government officials on the technical aspects of antidumping calculations and trained new analysts. I also assisted in the development of new Departmental regulations in response to the Uruguay Round Agreements Act (URAA), and modified antidumping computer programs to incorporate changes in procedures as required by the URAA. I regularly acted as a "panel reviewer" where I examined the antidumping computer programs, calculations, and analysis of other USDOC analysts to ensure accurate margin calculations and determinations in cases other than my own.

5. In 1991 I received my M.A. in International Affairs, with Specializations in International Law, Economics, and Politics, from The George Washington University, Washington D.C. In 1989 I received my B.A. in Economics and International Relations (Double Major) from The American University, Washington, D.C., where I graduated Magna Cum Laude with University Honors with High Distinction.

6. Throughout my professional career, I have participated in numerous and varied antidumping cases before the USDOC and the International Trade Commission, and have represented the interests of the U.S. government, U.S. domestic industries, and foreign respondent companies and governments. As a USDOC analyst, I wrote antidumping computer programs and executed antidumping margin calculations in a variety of cases. As a consultant and USDOC "panel reviewer," I have revised, modified, reviewed and "de-bugged" several hundred antidumping computer programs. Thus, I am intimately familiar with the programming language used, and the procedures executed in these computer programs.

II. OVERVIEW OF THE STANDARD COMPUTER PROGRAMMING FOR ANTIDUMPING CASES

7. The USDOC requires respondents to provide extensive sales and cost information for the period under examination. Respondents must also compile transaction-specific databases that contain detailed per-unit cost and expense information for sales made in the U.S. and comparison markets. The USDOC has in place "standard" computer programs that manipulate these databases to execute the calculation procedures required in anti-dumping proceedings.

8. These computer programs are designed to execute every procedure and/or combination of procedures applicable to an antidumping proceeding. They are divided into specific "sections" of programming code, each of which executes a specific aspect of the antidumping margin calculations. Throughout my career the USDOC's standard computer programs have undergone various alterations, for example, in response to changes in the law or technology. Because of changes over time in PC memory and speed limitations, the USDOC has used anywhere from two to five separate standard programs to calculate a dumping margin.

9. Currently, the USDOC executes all calculations via two standard computer programs: the "Comparison Market" computer program and the "Margin Calculation" (a.k.a. "The U.S. Sales") computer program. The "Comparison Market" computer program is run first. It contains the programming language necessary to 1) conduct the arm's length test for sales to affiliated comparison market customers; 2) execute the cost test; 3) calculate profit and selling expense ratios for the constructed value (CV) calculation; 4) calculate the comparison market values for the derivation of constructed export price (CEP) profit; and 5) calculate ex-factory comparison market prices. The "Margin Calculation" program is run second. It contains the programming needed to 1) execute the model match; 2) calculate the per-unit CEP profit adjustment; 3) calculate ex-factory U.S. prices (CEP or export price (EP)); 4) calculate comparison-specific dumping margins; 6) calculate assessment rates in administrative and new shipper reviews; and 7) derive the overall weighted-average dumping margin.

10. All of the USDOC's computer programs have the same basic structure – that is, the manner in which the calculation procedures are organized in order to achieve the desired results in the most efficient manner possible. The sections executing the

different required procedures are all organized in the same manner such that certain of them execute before or after others.

11. Within each section a series of steps exists, organized in specific manner, designed to execute a calculation or procedure. The structure of the USDOC antidumping computer programs is purposeful and critical. The manner and order in which procedures and calculations are executed are intrinsically linked to the U.S. antidumping laws and policies. The USDOC cannot randomly alter the structure of key components of the calculation procedures in the standard computer programs without risking violating its laws or changing its policies.[1]

12. Most margin calculation procedures are not universal. That is, depending on the specifics of an individual antidumping case, a particular procedure may or may not apply in a specific case. For example, not all antidumping proceedings require execution of the arm's length test for comparison market sales to affiliated customers. The USDOC executes the comparisons and calculations required by this procedure only when required by a specific set of facts. Likewise, if a respondent made no U.S. CEP sales, there is no need for the USDOC to calculate and adjust for the profit incurred on these sales.

13. The current standard computer programs retain programming for all procedures. However, a set of "switches" is built into the programming code that permits the USDOC analyst to turn certain procedures "off" or "on" as required by the facts of a specific case. In developing a program for a specific case, USDOC case analysts do not alter the established structure of the standard computer program. They do not add new switches or delete existing switches; they do not write "new" computer programs for each case. Rather, the USDOC refines the established standard computer programs to meet the factual needs of the case and the respondent's databases.

14. A few procedures are executed in all dumping margin calculations. The standard computer programs do not provide any options for these procedures. There are no "switches" to "turn off" these portions of the computer programming as they are universal and executed in every margin calculation, regardless of the product, the country, or foreign respondent. One of these universal procedures is the calculation of the overall weighted-average dumping margin.

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[1] For example, before 1998, in accordance with its interpretation of U.S. antidumping law, the USDOC executed the model-match portion of its computer programming prior to the cost-test section of the program. It identified identical (or most similar) comparison market models prior to determining which, if any, of the sales of these models were below cost. If the selected match for a U.S. sale or model did not pass the cost test, the USDOC based the margin calculation for the U.S. sale or model on constructed value ("CV"). However, the U.S. Court of Appeals for the Federal Circuit in *CEMEX S.A. v. United States*, 133 F.3d 897, 904 (Fed. Cir. 1998), ruled that it was inappropriate to resort directly to CV, in lieu of foreign market sales, and that the USDOC should use sales of the next most similar models, if such sales exist. As a consequence of this ruling, the USDOC revised its procedure (USDOC Policy Bulletin 98-1). This required a major change to the logic of its computer programs. The cost test section was moved before the model-match section and extensive re-programming was needed to ensure the operation of both procedures in accordance with the Court's ruling.

15. The weighted-average dumping margin is a percentage that the USDOC calculates by dividing the aggregate dumping margins derived for a specific respondent (e.g., producer/exporter) by the aggregate export prices and constructed export prices of the respondent. This calculation is typically one of the last steps of the margin calculations, and the programming language to execute this calculation is found at the end of the Margin Calculation computer program in a section that the USDOC identifies as "Calculate Overall Margin." This section of the Margin Calculation program contains the "zeroing" line of programming language that I explain in greater detail below.

16. Indeed, throughout my career, the procedure for calculating the overall weighted-average percentage dumping margin has never changed. Every USDOC antidumping calculation program I have examined in the past, and as recently as today, including both standard and case-specific programs, has contained the same overall percentage dumping margin programming language, including the "zeroing" line, that is described below.

III. MODEL AND SIMPLE ZEROING

17. The USDOC uses two basic types of zeroing: model and simple.[2] The first, model zeroing, occurs when the USDOC applies an average-to-average margin calculation. That is, it determines the amount of dumping using a calculation that first compares weighted-average ex-factory comparison market prices to weighted-average ex-factory U.S. prices. Prices in both markets are normally weight-averaged across the period of investigation, by model, and where applicable, level of trade. The USDOC calculates the amount of dumping for each U.S. model by deducting the U.S. weighted-average price from the weighted-average price of the comparison market model it identified as identical or most similar to the U.S. product. Next, to derive a single overall weighted-average dumping margin, the USDOC sums the dumping amounts for only those U.S. models for which there was positive dumping,[3] and divides this by the total ex-factory value of all U.S. models. Although the USDOC includes the sales to which "negative" dumping amounts are attributable when calculating the total ex-factory value of all U.S. models, it includes only positive dumping values when summing the overall dumping amount for the product.

18. Simple zeroing occurs most commonly when the USDOC applies a transaction-to-average margin calculation. This is a slightly different process. The USDOC compares weighted-average ex-factory comparison market prices for a given time period (typically, monthly) to the ex-factory prices of individual U.S. sales. Prices in the comparison market are weight-averaged by month, model and, where applicable, level of trade. The USDOC calculates the amount of dumping for each U.S. sale by deducting the U.S. price from the monthly weighted-average price of the comparison market model it has identified as identical or most similar to the U.S. product sold in a

[2] These are not terms of U.S. law but are, as I understand, terms used in this dispute.

[3] Note that I use the term "dumping" in this declaration to refer to differences in prices on an individual U.S. model- and U.S. sale-specific basis, as well as with respect to the overall weighted-average dumping margin for the product as a whole.

month contemporaneous to the month of the U.S. sale. To derive a single overall weighted-average dumping margin, the USDOC sums the dumping amounts for only those U.S. sales for which there was positive dumping, and divides this by the total ex-factory value of all U.S. sales.

19. Simple zeroing also occurs when a transaction-to-transaction margin calculation is applied. Under this method, the ex-factory price of a single U.S. sale is compared to the ex-factory price of an individual comparison market sale. The USDOC calculates the amount of dumping for each U.S. sale by deducting the U.S. price from the price of the comparison market sale of a model it has identified as identical or most similar to the U.S. product sold contemporaneous to the day of the U.S. sale and, where applicable, at the same level of trade.[4] Again, to derive a single overall weighted-average dumping margin, the USDOC sums the dumping amounts for only those U.S. sales for which there was positive dumping, and divides this by the total ex-factory value of all U.S. sales.

IV. TYPES OF U.S. ANTI-DUMPING PROCEEDINGS IN WHICH ZEROING IS APPLIED

20. There are five types of U.S. antidumping proceedings: original investigations, administrative or periodic reviews, new shipper reviews, changed-circumstance reviews, and sunset reviews. In an original investigation, the USDOC's standard procedure is an average-to-average comparison, including model zeroing. To the best of my knowledge, the USDOC has never applied the transaction-to-average procedure in an original investigation since the enactment of the URAA. Likewise, it is my understanding that it has never applied the transaction-to-transaction method in an original investigation until only recently in its Preliminary Determination under Section 129 of the URAA in the Canadian softwood lumber case. In this case, the USDOC abandoned its preferred average-to-average procedure in favor of transaction-to-transaction comparisons, and replaced the model zeroing used for all previous margin calculations[5] in this original investigation with simple zeroing.

21. In U.S. antidumping administrative reviews the USDOC's standard procedure is a transaction-to-average comparison, including simple zeroing. I am unaware of any administrative reviews where the USDOC applied an average-to-average or transaction-to-transaction procedure.

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[4] As mentioned below, I am aware of only one instance where the USDOC applied a transaction-to-transaction comparison procedure. In that case, the USDOC applied the basic procedure described. However, because of a high instance of multiple identical and most similar comparison models being sold on the same day as the U.S. model, it considered other factors such as the quantity of the sales, customer categories, channels of distribution, and the size of certain per-unit expenses to break the "ties" and determine the final matching comparison market sale.

[5] Margin calculations occur at least twice in a single proceeding in a typical case (e.g., the original investigation or an administrative review): a preliminary margin calculation and a final margin calculation. There can be additional margin calculations if the USDOC amends its preliminary or final margin calculation, or if litigation necessitates changes to the final or amended final margin calculations (e.g., remands from the Court of International Trade, the U.S. Court of Appeals for the Federal Circuit, the NAFTA Bi-national Panel, etc.).

22. As a result of the U.S. retrospective system of assessment, in administrative reviews the USDOC calculates two types of margins: a duty deposit rate and importer-specific assessment rates. The duty deposit rate is the exporter-specific, overall weighted-average percentage dumping margin for the product for the period under review. The U.S. applies this rate to future entries by the exporter for the purpose of collecting estimated duties, until the conclusion of the next administrative review proceedings. Importer-specific assessment rates are the dumping margins by which the U.S. collects actual duties due for the period under review. There are no separate "importer" proceedings. The USDOC calculates importer-specific assessment rates within the context of administrative review proceedings. The calculation procedures of both the duty deposit rates and importer-specific assessment rates include simple zeroing. I provide a detailed explanation of the USDOC's importer-specific assessment rate calculations below.

23. Because new shipper reviews are a special type of administrative review under U.S. law, the USDOC's standard procedure follows the same transaction-to-average/simple zeroing used in other administrative reviews. I am unaware of any new shipper reviews where the DOC applied average-to-average or transaction-to-transaction comparisons.

24. I am unaware of a single changed circumstance or sunset review proceeding where the USDOC calculated a margin. Where applicable, the USDOC relies on the margins it calculated in earlier stages of the case as the basis for these determinations. Thus, changed circumstance and sunset determinations reflect the model or simple zeroing procedure used in the "earlier" margin calculations upon which the determinations are based.

V. THE ZEROING PROCEDURES IN THE STANDARD COMPUTER PROGRAMS

25. This section describes the standard USDOC computer programming procedures for executing the overall weighted-average dumping margin and, as appropriate, importer-specific assessment rate calculations. In particular, it explains the steps by which the USDOC calculates dumping margins, highlighting that the zeroing procedures are an integral element that always form part of the standard margin calculation program.

26. In order to understand the place of the zeroing procedures in the calculation, I also explain the meaning of the programming language in the procedural steps whereby the USDOC calculates the overall weighted-average margin of dumping and importer-specific assessment rates.

27. The USDOC computer programs are all written and executed using SAS, which is both a software application and a computer programming language. The SAS programming language works only in the SAS software application, and it is the tool by which the programmer communicates the calculations and procedures, he/she wants the SAS application to execute. Like any language, the SAS computer programming language has a set of rules and a particular configuration.

28. The structure and language of the computer programming the USDOC uses to derive the *overall weighted-average dumping margin* in an original investigation, administrative reviews, and new shipper reviews are basically the same, although minor differences in language occur. These differences do not, however, affect the zeroing language and procedures.

29. In administrative reviews the USDOC executes two margin calculation procedures for each exporter reviewed: the *overall weighted-average dumping margin* and *importer-specific assessment rates*. Because these are two different procedures, the structure and language of the programming the USDOC uses to calculate *importer-specific rates* differs from that used to derive the *overall weighted-average dumping margin*. There are also minor differences in the language the USDOC uses to calculate importer–specific assessment rates. These programming differences do not affect the zeroing language and procedures.

A. The Overall Weighted-Average Percentage Dumping Margin Using Model and Simple Zeroing: A Three-Step Process

(i) *Step 1: Deriving the Total Amount of Dumping for the U.S. Model or Sale*

30. As explained above, the overall weighted-average dumping margin calculation is usually one of the last steps in the computer programming. Before deriving the total amount of dumping for each U.S. model or sale, the USDOC must first execute numerous other procedures. That is, hundreds of line of programming, designed to execute many other procedures and calculations, must process before the USDOC has the data and information necessary to execute the overall weighted-average dumping margin procedure. The results of all these earlier procedures and calculations for each U.S. model or sale are stored in a single dataset the USDOC typically calls MARGIN.

31. In antidumping computer programs, the USDOC calculates a respondent's overall weighted-average percentage dumping margin using a three-step process. The first step of the process varies depending on whether the USDOC uses the model or simple zeroing procedure. As explained above, when model zeroing is used, in the first step the USDOC derives the total amount of dumping for each U.S. model. When simple zeroing is used, the USDOC derives the total amount of dumping for each U.S. sale.

32. Using the information in the MARGIN dataset, the USDOC compares U.S. ex-factory price (CEP or EP) to normal value (after conversion to U.S. dollars) on a U.S. model or U.S. sale basis. In both model and simple zeroing, the per-unit difference in these prices (i.e., the per-unit amount of dumping for the U.S. model or sale) is defined by the variable UMARGIN; and the total dumping amount for each U.S. model/sale is defined by the variable EMARGIN.[6] The UMARGIN and EMARGIN variables are also retained in the MARGIN dataset.

[6] The USDOC requires all respondents to provide per-unit price, expense and cost data. It first executes U.S. model/sale-specific dumping margin calculations on a per-unit basis, and captures the per-unit margin

33. EMARGIN and UMARGIN can reflect negative, positive, or zero amounts. If normal value is greater than U.S. price, EMARGIN and UMARGIN are a positive amount, and there is dumping for the U.S. model/sale. On the other hand, if the U.S. price exceeds normal value, EMARGIN and UMARGIN are negative and there is no dumping for the U.S. model/sale. In addition, if the prices are equal, EMARGIN and UMARGIN are 0 and there is no dumping for the U.S. model/sale.

(ii) *Step 2: Calculation of the Numerator and Denominator Needed to Derive the Overall Weighted-Average Percentage Margin*

34. The second step of the overall margin of dumping calculation is the derivation of the numerator and denominator needed to calculate an overall percentage margin. This step is the same for both the model and simple zeroing procedures. The USDOC uses the information in the MARGIN data set to first derive the denominator – the total value of all U.S. sales. It sums the total ex-factory value it calculated for all U.S. sales, and retains the overall total (TOTVAL) in a dataset called ALLVAL. The basic programming language appears in the "Calculate Overall Margin" section of the standard computer programs and is as follows:

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PROC MEANS NOPRINT DATA=MARGIN;
VAR VALUE QTYU;
OUTPUT OUT=ALLVAL(DROP=_FREQ_ _TYPE_)  SUM=TOTVAL TOTQTY;
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[7]

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of dumping under the variable UMARGIN. The USDOC then multiplies the per-unit amount of dumping (UMARGIN) by the total sales volume of the U.S. model/sale to derive the total amount of dumping for the U.S. model/sale, which it captures under the variable EMARGIN.

[7] The SAS language has two fundamental building blocks: the PROC step and the DATA step. Generally, PROC steps are used to execute calculation procedures or manipulations across an entire dataset, while DATA steps are used to create, rename and combine datasets, to make cosmetic changes within a dataset, or execute smaller-scale calculations.

In SAS, "MEANS" is one of the "words" used with a PROC step to let the application know that the programmer wants to execute a procedure to generate simple statistics for the dataset, to otherwise summarize the data, or to execute a dataset-wide calculation. PROC MEANS steps have a set construction, and there exists a series of options that one can apply to define the exact parameters and requirements of the programming procedure. The three lines of code quoted in the text above tell SAS to execute a large calculation across the dataset called MARGIN. (By default, SAS prints the results of such procedures automatically, so we instruct it not to do this using the NOPRINT option). We tell SAS which variables to use in the calculation using a VAR statement. In this case, SAS is being instructed to execute a calculation using the VALUE and QTYU variables in the dataset MARGIN (where VALUE is the total ex-factory value of a U.S. sale and QTYU is the total quantity of a U.S. sale). We instruct SAS to retain the results of the calculation in a new dataset called ALLVAL using the "OUTPUT OUT=" statement. In this case, the USDOC wants to execute a dataset-wide total. This is indicated via the SUM statement. SAS is to total or "SUM" the VALUE and QTYU for every U.S. sale in the dataset MARGIN, and output these results to a new dataset called ALLVAL, where the overall total ex-factory value for all U.S. sales is now captured under a variable TOTVAL within the new ALLVAL dataset, and the overall total quantity of all U.S. sales is captured under the variable TOTQTY in the new ALLVAL dataset. PROC MEANS procedures automatically create two default variables: _TYPE_ and _FREQ_. Because these variables are not relevant to the USDOC's calculations, the USDOC excludes them from the new ALLVAL dataset using a "DROP=" statement.

35. The USDOC next derives the numerator – the total amount of dumping generated by all U.S. models/sales. It again relies on the MARGIN data set. However, unlike the denominator calculation, the USDOC does not include in the total the results for every U.S. model/sale retained in the MARGIN dataset. Rather, it isolates and sums the results for only those models/sales that generated positive dumping amounts – i.e., wherever EMARGIN is a positive value. The resulting overall total (TOTPUDD – the total potential duties due) is retained in a data set called ALLPUDD. The basic programming language appears in the "Calculate Overall Margin" section of the standard computer programs and is as follows:

> *PROC MEANS NOPRINT DATA=MARGIN;*
> *WHERE EMARGIN GT 0;*
> *VAR EMARGIN;*
> *OUTPUT OUT=ALLPUDD(DROP=_FREQ_ _TYPE_) SUM=TOTPUDD;*[8]

36. The "zeroing" procedure consists in the isolation and inclusion of only positive EMARGIN values in the calculation of TOTPUDD, using the line "WHERE EMARGIN GT 0;".

37. It is commonly assumed that the USDOC executes zeroing by setting negative dumping amounts (e.g., where EMARGIN or UMARGIN is negative) to zero prior to calculating the total dumping due. Technically, this is not what the USDOC does and this is not how the standard programming operates. Negative dumping amounts are ignored. However, mathematically, the inclusion of only positive EMARGIN values in the calculation of TOTPUDD is the same thing as including all EMARGINs in the calculation of TOTPUDD after first setting negative EMARGINs to zero.

(iii) *Step 3: Deriving the Overall Weighted-Average Dumping Margin*

38. The third step of the percentage margin calculation is the derivation of the overall weighted-average dumping margin itself. Again, this step is the same under both the model and simple zeroing procedures. The USDOC merges the ALLVAL and ALLPUDD datasets to create a single dataset (ANSWER) containing all necessary

[8] These four lines of programming tell SAS to execute a large calculation across the dataset called MARGIN (but not to print results; "NOPRINT"). Using the VAR statement, we tell SAS to execute this calculation using the EMARGIN variable. The SUM statement indicates that SAS is to total or "SUM" the EMARGIN values in the MARGIN dataset. However, by including the WHERE statement, we further refine the calculation by instructing SAS to include in the calculation only those observations in the MARGIN dataset where the EMARGIN value is greater than zero. In SAS, the WHERE statement is equivalent to an "if." It is a conditional statement that instructs SAS to execute the procedure only if/where a certain condition is met. The line "WHERE EMARGIN GT 0" in this programming is the equivalent of saying "if the EMARGIN value for a given observation in the MARGIN dataset is greater than zero then include that observation in this calculation." The overall total for all EMARGIN values greater than zero is to be output to a dataset called ALLPUDD and reported under a new variable called TOTPUDD. PROC MEANS procedures automatically create two default variables: _TYPE_ and _FREQ_. Because these variables are not relevant to the USDOC's calculations, the USDOC excludes them from the new ALLPUDD dataset using a "DROP=" statement. Note that the USDOC usually calculates two additional variables in this step – MARGQTY and MARGVAL. These are descriptive variables the USDOC includes for informational purposes only. They have no impact on, and are not used in the overall weighted-average dumping margin calculation.

variables. Next, it divides TOTPUDD by TOTVAL and multiplies by 100 to express the overall total positive dumping amount as a percentage. The basic programming language appears in the "Calculate Overall Margin" section of the standard computer programs and is as follows:

DATA ANSWER;
MERGE ALLVAL ALLPUDD;
*WTAVGPCT=(TOTPUDD/TOTVAL)*100;*[9]

39. In Exhibit JPN-1.B, I provide a theoretical example demonstrating how the USDOC's overall weighted-average margin programming and calculations work using both the model and simple zeroing procedures. These examples use the same variable names as the USDOC uses in its programming and provide a mathematical representation of the discussion above.

40. Exhibit JPN-6 contains the USDOC standard "Margin Calculation" computer program for an original investigation that was submitted by Japan. The procedure to derive the overall weighted-average percentage margin is executed on pages 14 and 15. The USDOC's model zeroing procedure is executed on page 15 at the line I have identified with a "*."

41. Exhibit JPN-7 contains the USDOC standard "Margin Calculation" computer program for an administrative review that was submitted by Japan. The procedure to derive the overall weighted-average percentage dumping margin is on pages 16 and 17. The USDOC's zeroing procedure is executed on page 17 at the line I have identified with a "*."

B. Importer-Specific Assessment Rates Using Simple Zeroing: A Four-Step Process

42. As discussed above, in administrative reviews the USDOC always calculates two different types of margin for each exporter reviewed: an overall weighted-average dumping margin (i.e., the duty deposit rate) and importer-specific assessment rates. The overall weighted-average dumping margin uses simple zeroing and is executed as described above. It is applied to all future entries and is the rate at which estimated duties are collected.

43. The USDOC considers that the numerator in the overall weighted-average dumping margin calculation – the overall total "positive" amount of dumping for all

[9] In these three lines of programming we instruct SAS to create a new dataset called ANSWER, which is to be composed of, and include the information from the ALLVAL and ALLPUDD datasets created earlier. This new dataset is to contain a new variable called WTAVGPCT, the value of which is calculated by dividing the TOTPUDD value (from the ALLPUDD dataset) by the TOTVAL value (from the ALLVAL dataset), and multiplying the result by 100 to express total positive duties for all U.S. models/sales as a percentage of the total ex-factory value of all U.S. sales. Note that the USDOC usually includes in this merge a dataset called MINMAX (containing the variables MINMARG and MAXMARG), and calculates two additional variables called PCTMARQ and PCTMARV. These are descriptive datasets and variables that the USDOC includes for informational purposes only. They have no impact on the overall weighted-average dumping margin calculation.

U.S. sales – to be the total amount of duties owed for the period under review. For the purpose of assessment, the USDOC, in essence, splits this numerator into importer-specific totals, and expresses these importer-specific amounts on either a percentage or per-unit basis. As detailed below, the USDOC again includes only positive dumping values in its derivation of the total dumping amount due for each importer.

44. In order to calculate the importer-specific rates, the standard computer program for administrative reviews contains an extra section of programming called "Importer – Specific Duty Assessment" (a.k.a. "Calculate Importer Assessment Rates"), which immediately follows the "Calculate Overall Margin" section of programming described above. In that additional section, the USDOC derives importer-specific assessment rates using the following basic programming steps.

(i) *Step 1: Derivation of the Total Amount of Dumping for Each U.S. Sale*

45. Step 1 of the USDOC's derivation of importer-specific assessment rates is the same as step 1 of the overall weighted-average dumping margin calculation, when simple zeroing is used. That is, the USDOC first processes hundreds of line of programming designed to execute many other procedures and calculations. The data and information resulting from these procedures are stored in the dataset called MARGIN, and using this information, the USDOC derives the UMARGIN and EMARGIN values for each U.S. sale. The subsequent steps of the assessment rate calculations define this procedure as different from the overall weighted-average percentage margin procedure.

(ii) *Step 2: Calculation of Importer-Specific Numerators*

46. To derive the total positive dumping amount for each importer (i.e., to split the numerator from the overall weighted-average dumping margin calculation into importer specific amounts), the USDOC first sorts the MARGIN dataset by the IMPORTER variable. The sort often includes a second variable called SALEU (which identifies U.S. sales as CEP or EP) such that the MARGIN dataset is sorted according to the values of IMPORTER and SALEU simultaneously. As discussed below in footnote 10, the USDOC's standard procedure is to calculate percentage assessment rates. However, there are instances where per-unit assessment rates may be required. The USDOC typically includes SALEU in the assessment rate programming as a means to identify those instances where per-unit, rather than percentage assessment rates are appropriate.

47. The USDOC outputs the sorted MARGIN dataset to a new dataset called POSMARG. However, the USDOC includes in the programming that executes this sort a "WHERE UMARGIN GT 0;" statement that instructs SAS to sort and include in the new dataset POSMARG only those U.S. sales that had positive dumping amounts. To identify all U.S. sales with positive dumping in the assessment rate procedure, the USDOC commonly uses the UMARGIN variable, rather than the EMARGIN variable in the WHERE statement. However, as detailed above, a U.S. sale with a positive per-

unit amount of dumping (UMARGIN) always has a positive total amount of dumping (EMARGIN). Therefore, it makes no difference which variable is used, because the values of both equally serve to identify U.S. sales with positive dumping amounts. The programming code to execute the sort appears in the assessment rate section of the standard computer program and is as follows:

PROC SORT DATA=MARGIN OUT=POSMARG;
WHERE UMARGIN GT 0;
BY SALEU IMPORTER;[10]

48. The "zeroing" procedure consists in the isolation and inclusion of only positive UMARGIN values using the programming line "WHERE UMARGIN GT 0;" thereby ignoring all U.S. sales with "negative dumping."

49. Next, the USDOC calculates the total positive dumping amount due on an importer-specific basis and outputs the results to a dataset called RESULTS2. Because this calculation relies on the POSMARG dataset, only positive dumping amounts are included. In this way, the USDOC, in effect, splits the numerator used for the overall weighted-average percentage margin calculation into importer-specific amounts.[11] These importer-specific total dumping amounts are the numerators for the USDOC's importer-specific assessment rate calculations. The programming appears in the assessment rate section of the standard computer program and is as follows:

PROC MEANS DATA=POSMARG;
BY SALEU IMPORTER;
VAR UMARGIN;
WEIGHT QTY;
OUTPUT OUT=RESULTS2(DROP=_FREQ_ _TYPE_) SUM=AMTDUE
SUMWGT=MARGQTY ;
RUN;[12]

[10] In these lines of programming, we are instructing SAS to sort the MARGIN dataset by the IMPORTER and SALEU variable. SAS will re-organize the observations in the MARGIN dataset into groups according to the SALEU and IMPORTER values in an ascending alphanumeric order. The newly sorted dataset is to be output into a new dataset called POSMARG. However, when SAS executes this operation, by means of the WHERE statement, it is to include in the sort and the new dataset POSMARG only those observations in MARGIN where there is positive dumping.

As indicated above, the USDOC includes the variable SALEU in this sort. That is, it sorts the MARGIN dataset by IMPORTER and SALEU simultaneously. SALEU identifies each U.S. sale as EP or CEP. The USDOC includes SALEU in the sort and the subsequent assessment rate programming detailed in the paragraphs below in order to address those instances where per-unit assessment rates may be required. The USDOC prefers to calculate percentage assessment rates, but needs certain information to do so (i.e., entered value data, discussed below). If a responding company is unable to gather this data, the USDOC's procedure recognizes this, and calculates per-unit assessment rates where the data is missing. If per-unit assessment rates are not necessary, the USDOC programming ignores the SALEU identifier and derives percentage assessment rates for each importer.

[11] The sum of all importer-specific numerators is equal to the numerator used in the overall weighted-average dumping margin calculation in administrative reviews.

[12] In this programming SAS is to execute a dataset wide calculation on POSMARG using the UMARGIN variable. Because the USDOC uses UMARGIN, the per-unit amount of dumping, in order to derive the total amount of dumping for all U.S. sales in POSMARG, it must first derive the total amount of dumping

(iii) *Step 3: Calculation of Importer-Specific Denominators*

50. The USDOC typically calculates percentage assessment rates by dividing the total positive dumping amount due for the importer by the total entered value of all U.S. sales through the importer.[13] Depending on the product or other facts of the case, per-unit assessment rates may be required. If per-unit rates apply, the USDOC divides the total positive dumping amount due for the importer by the total volume of U.S. sales through the importer. The USDOC calculates the total entered value or total volume of all U.S. sales through the importer using the MARGIN dataset (renamed as "USSALES"). It sorts the database by importer, derives the appropriate denominators, and outputs the results to a dataset called CUSTVAL as follows:

```
PROC SORT DATA= MARGIN OUT=USSALES;
BY  SALEU IMPORTER;
RUN;

PROC MEANS DATA=USSALES NOPRINT;
BY SALEU IMPORTER;
VAR ENTVAL;
WEIGHT QTY;
OUTPUT OUT=CUSTVAL(DROP=_FREQ_ _TYPE_ ) SUM=ENTERVAL
SUMWGT=ENTERQTY;[14]
```

(iv) *Step 4: Calculation of Importer-Specific Assessment Rates*

51. Next, the USDOC merges the RESULTS2 and CUSTVAL datasets by importer, and determines where percentage and/or per-unit rates are applicable. Where entered value information is provided, the USDOC calculates importer-specific percentage assessment rates by dividing the total positive dumping amount for the importer by the

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for each individual observation in POSMARG. By adding a WEIGHT statement to the PROC step, we are in effect telling SAS to first multiply UMARGIN for the U.S. sale by the QTYU for the sale, and then total or SUM the resulting product. By including the BY IMPORTER statement, SAS executes the calculation specific to each unique IMPORTER value. The results are output to the dataset called RESULTS2 and the overall total positive dumping for each importer is captured under the new variable AMTDUE. MARGQTY is a descriptive variable/value the USDOC includes for informational purposes only. It has no impact on the USDOC's assessment rate calculations.

[13] In administrative reviews, the USDOC requires responding companies to provide the entered value for each U.S. sale. This is the value declared to U.S. Customs upon entry. It is typically not the same as the U.S. ex-factory value calculated by the USDOC. However, the only value available to U.S. Customs is entered value. To ensure that U.S. Customs collects the total amount of duties due for the period reviewed (i.e., the numerator for each importer) in full, the USDOC expresses the total amount of duties due on the basis of the value available to U.S. Customs – the entered value.

[14] In this programming the dataset MARGIN is sorted by IMPORTER and renamed as USSALES. Next, we instruct SAS to execute a dataset-wide calculation on USSALES using the ENTVAL variable. ENTVAL is the per-unit entered value. Because it reflects a per-unit amount for each U.S. sale rather than the total amount, we add a WEIGHT statement to first calculate the total entered value for each U.S. sale, and then SUM this total value for each U.S. sale to derive the overall total value for all U.S. sales having the same IMPORTER value. In a PROC MEANS step that includes a WEIGHT statement, the programmer can instruct SAS to also sum the weighting variable using the SUMWGT option. Thus, the new dataset CUSTVAL has two variables. ENTERVAL captures the total entered value and ENTERQTY captures the total volume of for all U.S. sales within each IMPORTER sub-set.

total entered value of all U.S. sales through that importer, and multiplies by 100 to express the ratio as a percentage. Where no entered value information was provided, the USDOC divides the total positive dumping amount for the importer by the total volume of U.S. sales through the importer. The programming code to identify and execute this aspect of the assessment rate procedure is somewhat complex. Rather than detail the code in full, I summarize the basic elements of the steps below.[15] The standard programming appears in the assessment rate section of the standard computer program and begins with the merge of the RESULTS2 and CUSTVAL datasets as follows:

DATA RESULTS2;
MERGE CUSTVAL (IN=IN_CUST) RESULTS2;
BY SALEU IMPORTER;
IF IN_CUST;

IF AMTDUE=. THE DO;
AMTDUE=0;
MARGQTY=0;
END;[16]

52. These lines are followed by programming code that identifies whether there are U.S. sales without entered value information. If the responding company reported

[15] See page 19 of the standard USDOC computer program for an administrative review in Exhibit JPN-7 for the detailed programming code.

[16] In these lines of programming we are re-defining the dataset RESULTS2 by merging the information currently in that dataset with the information in the CUSTVAL dataset. When merging two datasets containing more than one observation each, SAS requires specific instructions on how that merge should execute, and what to include in the new output dataset. In this programming, these instructions are communicated in the following programming language: (IN=IN_CUST), BY SALEU IMPORTER, and "IF IN_CUST". CUSTVAL is the "IN_CUST" database. SAS is to merge the data in RESULTS2 onto the IN_CUST dataset where the IMPORTER and SALEU values are the same in both datasets. The IMPORTER and SALEU variables are the hinge; they exist in both datasets and are the means by which we will connect the two datasets together. Where the IMPORTER and SALEU values are the same, the information in RESULTS2 is added onto the information in CUSTVAL to create a new line or observation that contains data from both databases. In this way we create a single "line" in the new dataset that has the overall total positive amount of dumping for the importer, the overall total entered value of all U.S. sales through the importer, and the total volume of all U.S. sales through the importer. The "IF IN_CUST" tells SAS to retain in the new RESULTS2 dataset all observations in the CUSTVAL dataset whether or not there is matching information in the current RESULTS2 dataset.

When CUSTVAL does not have a match (the identical IMPORTER and SALEU values) in the RESULTS2 dataset, a "DO" loop is opened where SAS finds all instances where this occurs and sets the values for the listed variables to 0. DO loops will remain open and continue to process unless specifically told to close and stop using an END statement. Where CUSTVAL has no match in RESULTS2, the importer did not have any U.S. sales with positive dumping margins. Recall that RESULTS2 was created using only those observations where UMARGIN was greater then 0. If an importer had none, there would be no value for it in RESULTS2. However, because CUSTVAL was derived using all U.S. sales, all importers exist and have total U.S. sales volumes and entered values in this dataset. While executing this merge, SAS would have automatically set AMTDUE, in these "no-match" instances, to a missing (.) value. However, the USDOC chose, in this step, to set all such values to zero (0). Zero or missing AMTDUE values both will produce the same end result – no assessment rate for importers where there was no positive dumping.

entered value for all U.S. sales, the USDOC ignores the SALEU variable, and calculates percentage assessment rates for all importers using the following line:

*PCTDUTY= AMTDUE / ENTERVAL * 100;*[17]

53. This line is immediately followed by programming code that addresses those instances where not all of the U.S. sales have entered value information. Using the SALEU variable, the USDOC first identifies which sales have entered value information, and calculates the assessment rate for these importers as follows:

*PCTDUTY=(AMTDUE / ENTERVAL) * 100;*
UNITDUTY= . ;[18]

54. Immediately following this code, and again using the SALEU variable, the USDOC identifies those U.S. sales that do not have entered value information and calculates the assessment rate for these importers as follows:

PCTDUTY= . ;
UNITDUTY= AMTDUE / ENTERQTY;[19]

55. This programming is followed by code that applies to those instances where no U.S. sales have entered value information. The USDOC calculates importer-specific per-unit assessment rates for all importers using the following line:

UNITDUTY=AMTDUE/ENTERQTY;[20]

56. In the standard "Margin Calculation" computer program for an administrative review, in Exhibit JPN-7, the importer-specific assessment rate calculation is shown on pages 17-19. The zeroing procedure in the calculation occurs on page 17 at the line I have identified with a "*"'.

[17] For each importer, SAS is to include in the new, re-defined RESULTS2 dataset a new variable called PCTDUTY, which is calculated by dividing the total positive dumping amount for the importer by the total entered value of all US sales through the importer and multiplying by 100. These are importer-specific percentage assessment rates. Where all U.S. sales have entered value information, only this line of programming executes. The programming detailed in the paragraphs below does not process.

[18] For each importer, SAS is to include in the new, re-defined RESULTS2 dataset two new variables called PCTDUTY and UNITDUTY. For the portion of U.S. sales where importer-specific percentage rates can be derived, the USDOC calculates PCTDUTY by dividing the positive dumping amount for the importer by the total entered value of U.S. sales through the importer and multiplies 100. The UNITDUTY variable is set to "missing." That is, it is not applicable and does not need to be calculated for those importers where percentage assessment rates are possible.

[19] As noted in footnote 18 above, for each importer, SAS is to include in the new, re-defined RESULTS2 dataset two new variables called PCTDUTY and UNITDUTY. For the portion of U.S. sales where percentage rates cannot be used, the USDOC sets PCTDUTY to missing (that is, it is not applicable and cannot be calculated for those importers where no entered value information was provided), and calculates per-unit assessment rates – UNITDUTY – by dividing the positive dumping amount for the importer by the total volume of U.S. sales through the importer.

[20] Where no U.S. sales have entered value information, SAS is to calculate, for all importers, a per-unit assessment rate – UNITDUTY – by dividing the total positive dumping amount for the importer by the total volume all U.S. sales though the importer.

57. In Exhibit JPN-1.C, I provide a theoretical example demonstrating how the USDOC's standard assessment rate programming and calculations work. Using the data presented in Exhibit JPN-1.B for the USDOC's standard transaction-to-average/simple zeroing procedures as the basis for my example, I include the additional variables the USDOC uses for assessment rate calculations and provide a mathematical representation of the discussion above.

VI. THE ZEROING PROCEDURES IN CASE-SPECIFIC COMPUTER PROGRAMS

58. This section provides and describes examples of the USDOC computer programming procedures for executing the overall weighted-average dumping margin and assessment rate calculations in specific cases. I identify the USDOC's specific use of the average-to-average/model zeroing procedure in an original investigation; the single instance of transaction-to-transaction/simple zeroing in an original investigation; the transaction-to-average/simple zeroing used in administrative and new shipper reviews; and, the zeroing procedure used in changed circumstance and sunset reviews.

59. In the chart attached as Exhibit JPN-1.D, for each of the 17 examples of cases/programs submitted by Japan, I highlight exactly where the USDOC calculated its overall dumping margin and, where applicable, importer-specific assessment rates. I also highlight for every example, where the zeroing procedures are found in the program, demonstrating that zeroing is an integral part of the USDOC's case-specific overall weighted-average dumping margin and assessment rate programming procedures and calculations.

A. Original Investigation

60. Exhibit JPN-10.A contains an excerpt from the computer program in a case where the USDOC used the average-to-average/model zeroing procedure in an original investigation (Certain Cut-To-Length Carbon Quality Plate from Japan: USDOC case number A-588-847). The overall weighted-average dumping margin computer programming in this case (on pages 2-3) is identical to that in the USDOC standard computer program for an original investigation (Exhibit JPN-6) that I described in detail above. The zeroing procedure is executed at the line "WHERE EMARGIN GT 0" that I identify with a "*".

61. To demonstrate the USDOC's only known use of transaction-to-transaction/ simple zeroing in an original investigation, I provide in Exhibit JPN-8 the relevant section of one of the margin calculation computer programs the USDOC used in its recent preliminary determination under Section 129 of the URAA in the Canadian Softwood Lumber case. Again, I identify the zeroing line, "WHERE EMARGIN GT 0", using a "*". The overall weighted-average dumping margin calculation and zeroing programming in this case is identical to that found in the standard computer programs. The USDOC executed the transaction-to-transaction aspect of the procedure in Step 1 -- that is, in the hundreds of lines of code preceding this programming.

B. Administrative Reviews

62. Exhibits JPN-11.A through JPN-21.C contain excerpts from computer programs used in several administrative reviews where the USDOC used transaction-to-average/simple zeroing procedures in its overall weighted-average dumping margin and importer-specific assessment rate calculations. I identify for each example the exact line where zeroing occurs using the line number or a "*". The zeroing language is identical to the language in the standard computer program for administrative reviews.

63. Some of these programs show how the USDOC sometimes adjusts programming to meet the needs of specific cases. For example, in the Antifriction Bearings (AFB) computer programming in Exhibits JPN 13.A through JPN-21.C, the USDOC uses different names for certain datasets and variables. These different names, nevertheless, reflect the same datasets and information found in the standard computer programs. For example, in the overall weighted-average dumping margin programming the USDOC uses the variable names WTDVAL and WTDQTY,[21] instead of VALUE and QTY.[22] Another example occurs in the assessment rate programming where the USDOC creates a dataset called IMPVAL with the variables ITENTVAL and ITOTQTY instead of naming the dataset CUSTVAL and the variables in it ENTERVAL and ENTERQTY.[23] The USDOC uses different names in other instances and also creates additional descriptive/informational variables. These are cosmetic differences that do not impact the operation of the zeroing procedures under discussion.

64. In the AFB programming, the USDOC also adds the &USCLASS variable to existing BY statements or includes new "BY &USCLASS" statements in the overall weighted-average dumping margin and assessment rate programming.[24] This is an efficiency operation that does not impact the nature of either calculation.

65. Generally, in the standard assessment rate programming, the USDOC executes zeroing by eliminating all negative dumping observations in the MARGIN dataset via the inclusion of the line "WHERE UMARGIN GT 0". However, in the AFB computer programs for the specific cases, the USDOC eliminates negative margins using the

[21] The USDOC applies a sampling procedure in the AFB cases, as a result of which the AFB databases submitted by the respondent companies did not include all U.S. sales. In order to derive the overall total ex-factory sales value, quantity, and the total positive dumping amount for all US sales, the USDOC multiplied the value, quantity, and dumping amount for each sample sale by a factor. These new "weighted amounts" are captured under "new" variable names that begin with "WTD."

[22] See, for example, Exhibit JPN-21.C at line 2858 of the ball bearings program for one of the respondent companies, NSK Ltd., for the 2002-2003 administrative review ("NSK 2002-2003").

[23] See lines 2794 and 2795 of NSK 2002-2003.

[24] See, for example, lines 2788, 2798, 2805, 2857, 2862, 2868, and 2875 of NSK 2002-2003. The USDOC's AFB orders cover three different "classes or kinds" of merchandise (ball bearings, cylindrical roller bearings, and spherical plan bearings), each of which requires calculation of separate overall dumping margins and assessment rates. For efficiency sake, rather than require AFB respondents to provide separate databases for each class of AFB, the USDOC instructed respondents to submit a single comparison market and a single U.S. sales database that contain all sales of all AFBs. These databases contained an extra variable, often named "CLASS," that identified the class of the AFB sold. The aggregation of all data into a single set of databases allowed the USDOC to run one, rather than several sets of computer programs. The USDOC needed only to modify its programming in certain key areas to execute each procedure or calculation separately for each class or kind of AFB. It achieved this by simply adding new BY &USCLASS statements and adding the &USCLASS variable to existing BY statements.

EMARGIN variable, instead of the UMARGIN variable.[25] Nevertheless, the operation of the assessment rate calculation is unchanged.[26]

66. Another example is the assessment rate programming for Koyo in exhibits JPN-11.A and JPN-12.A for the Tapered Roller Bearings cases. The programming is extremely simplified. There was only one importer for each respondent exporter in the case, so there was no reason for the USDOC to split the numerator for the overall weighted-average dumping margin into importer-specific amounts, and no reason for it to run all the detailed assessment rate programming discussed earlier. The USDOC consolidated the programming, and was able to execute the zeroing procedure for both the overall weighted-average dumping margin and the assessment rate calculations at the same line.[27] Although simplified, the zeroing procedures are the same as those in the standard computer programming.

C. **New Shipper Review**

67. Exhibit JPN-9 contains an excerpt from the computer program in a case where the USDOC used the transaction-to-average/simple zeroing procedure in a new shipper review (Structural Steel Beams From Japan: USDOC case number A-588-852). The USDOC's programming in this case for the overall weighted-average dumping margin, and the zeroing procedure within this calculation, are identical to that in the standard computer programs in Exhibits JPN-6 and JPN-7. Likewise, the programming the USDOC used for the assessment rates, and the zeroing procedure within this calculation, are identical to that in the USDOC standard computer program provided in Exhibit JPN-7. The zeroing procedure is executed at the lines that I identify with a "*".

D. **Changed Circumstance Review**

68. The margin calculation executed in the computer program in Exhibit JPN-9 is also the "earlier" calculation upon which the USDOC determined the antidumping duty margin to assign in a September 2004 changed circumstance review in the Structural Steel Beams from Japan case.[28] In the changed circumstance review, the USDOC applied the rate calculated in the new shipper review to the "successor-in-interest" and, therefore, used the exact zeroing procedures discussed above in paragraph 67.

E. **Sunset Reviews**

69. Exhibits JPN-22.A and JPN-22.B contain excerpts from the computer programs that execute the "earlier" margin calculations upon which the USDOC based its determination in its sunset review of AFBs from Japan. Both of the computer programs provided (for Koyo and NTN) are from the original investigation of AFBs from Japan, in which the USDOC applied a pre-URAA zeroing procedure. The zeroing procedure

[25] See line 2799 of NSK 2002-2003.
[26] As discussed in paragraph 47, it makes no difference which variable is used because both equally serve to identify U.S. sales with positive dumping amounts.
[27] See, for example, Exhibit JPN-12.A at page 43, line 1898, and page 44, lines 1921-1922.
[28] *Structural Steel Beams from Japan: Notice of Final Results of Changed Circumstances Antidumping Duty Administrative Review*, 69 Fed. Reg. 56039 (September 17, 2004).

is executed on page 2 of the Koyo program at line 39, and on page 4 of the NTN program at the line I identify with a "*". In both programs, in the same manner as described above for post-URAA proceedings, the USDOC used a single line of programming to exclude all negative EMARGIN values from the numerator in its overall weighted-average percentage dumping margin calculation.

VII. ELIMINATING ZEROING

70. In both the standard and the case-specific computer programs, the only thing that needs to be done to eliminate zeroing from the overall weighted-average dumping margin calculation is to eliminate the "WHERE EMARGIN GT 0" line. To remove zeroing from the calculation of importer-specific assessment rates, again, the only the step that need be taken is to remove the "WHERE UMARGIN GT 0" or the "WHERE EMARGIN GT 0" line. In all instances, the removal of the single line of programming has no impact on preceding or subsequent programming steps. The computer programs require no other revisions to preserve the existing programming flow and error-free processing. As mentioned above, these lines occur on page 15 of the standard computer program for an original investigation, and on pages 16 and 17 of the standard computer program for an administrative review. In the chart attached as Exhibit JPN-1.D, I indicate the exact lines where zeroing occurs in each of the specific cases. In each, removal of the lines indicated would eliminate the zeroing procedure.