entries during this review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of antidumping duties occurred, and in the subsequent assessment of double antidumping duties.

This notice also is the only reminder to parties subject to administrative protective order ("APO") of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305. Timely written notification of the return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

We are issuing and publishing these results and notice in accordance with sections 751(a)(1) and 777(i)(1) of the

Dated: February 3, 2006.

David M. Spooner,

Assistant Secretary for Import Administration

APPENDIX - Issues in Decision Memorandum

I. Programa de Integracao Social and Contribuicao do Financiamento Social Taxes

II. Per-Unit Cost Calculation III. General & Administrative Expense/

IV. Financial Expenses V. Depreciation of Deferred Charges for Restarting Idled Furnaces VI. Depreciation of Idled Assets VII. Taxes Included in Constructed

[FR Doc. E6-1987 Filed 2-10-06; 8:45 am] BILLING CODE 3510-DS-S

DEPARTMENT OF COMMERCE

International Trade Administration [A-583-831]

Stainless Steel Sheet and Strip in Coils From Taiwan; Final Results and Partial **Rescission of Antidumping Duty Administrative Review**

AGENCY: Import Administration, International Trade Administration, Department of Commerce. SUMMARY: On August 9, 2005, the Department of Commerce (the Department) published in the Federal **Register** the preliminary results and partial rescission of the administrative review of the antidumping duty order on stainless steel sheet and strip in coils

from Taiwan. This review covers 16 manufacturers/exporters. The period of review (POR) is July 1, 2003, through June 30, 2004.

We provided interested parties with an opportunity to comment on the preliminary results of review. After analyzing the comments received, we made changes to the margin calculations for two respondents, Chia Far Industrial Factory Co., Ltd. (Chia Far) and Yieh United Steel Corporation (YUSCO). Therefore, the final results of review differ from the preliminary results of review. The final weighted-average dumping margins for the reviewed firms are listed below in the section entitled "Final Results of Review."

EFFECTIVE DATE: February 13, 2006. FOR FURTHER INFORMATION CONTACT: Melissa Blackledge or Karine Gziryan, AD/CVD Operations, Office 4, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th and Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-3518 or (202) 482-4081, respectively.

SUPPLEMENTARY INFORMATION:

Background

The following events occurred after the Department published the preliminary results of the instant administrative review in the Federal Register. See Stainless Steel Sheet and Strip in Coils from Taiwan: Preliminary Results and Partial Rescission of Antidumping Duty Administrative Review, 70 FR 46137 (August 9, 2005) (Preliminary Results). In response to the Department's invitation to comment on the Preliminary Results, the petitioners¹ filed case briefs on September 8, 2005, and September 12, 2005. Chia Far filed case brief on September 12, 2005. YUSCO filed rebuttal brief on September 13, 2005, while the petitioners and Chia Far filed rebuttal brief on September 19, 2005. On November 16, 2005, the Department extended the time limit for completing the final results of review until February 5, 2006. See Stainless Steel Sheet and Strip in Coils From Taiwan: Extension of Time Limit for Final Results of Ántidumping Duty Administrative Review, 70 FR 69514 (November 16, 2005).

Period of Review

The POR is July 1, 2003, through June 30, 2004.

Scope of the Order

The products covered by the order are certain stainless steel sheet and strip in coils. Stainless steel is an alloy steel containing, by weight, 1.2 percent or less of carbon and 10.5 percent or more of chromium, with or without other elements. The subject sheet and strip is a flat-rolled product in coils that is greater than 9.5 mm in width and less than 4.75 mm in thickness, and that is annealed or otherwise heat treated and pickled or otherwise descaled. The subject sheet and strip may also be further processed (e.g., cold-rolled, polished, aluminized, coated, etc.) provided that it maintains the specific dimensions of sheet and strip following such processing.

The merchandise subject to the order is classified in the Harmonized Tariff Schedule of the United States (HTS) at subheadings: 7219.13.0031,

7219.13.0051, 7219.13.0071, 7219.1300.812, 7219.14.0030,

7219.14.0065, 7219.14.0090,

7219.32.0005, 7219.32.0020, 7219.32.0025, 7219.32.0035,

7219.32.0036, 7219.32.0038,

7219.32.0042, 7219.32.0044,

7219.33.0005, 7219.33.0020,

7219.33.0025, 7219.33.0035,

7219.33.0036, 7219.33.0038, 7219.33.0042, 7219.33.0044,

7219.34.0005, 7219.34.0020,

7219.34.0025, 7219.34.0030,

7219.34.0035, 7219.35.0005,

7219.35.0015, 7219.35.0030,

7219.35.0035, 7219.90.0010, 7219.90.0020, 7219.90.0025,

7219.90.0060, 7219.90.0080,

7220.12.1000, 7220.12.5000,

7220.20.1010, 7220.20.1015,

7220.20.1060, 7220.20.1080,

7220.20.6005, 7220.20.6010,

7220.20.6015, 7220.20.6060,

7220.20.6080, 7220.20.7005,

7220.20.7010, 7220.20.7015,

7220.20.7060, 7220.20.7080,

7220.20.8000, 7220.20.9030,

7220.20.9060, 7220.90.0010,

7220.90.0015, 7220.90.0060, and

7220.90.0080. Although the HTS subheadings are provided for

convenience and customs purposes, the Department's written description of the merchandise under the order is

dispositive.

Excluded from the scope of the order are the following: (1) sheet and strip that is not annealed or otherwise heat treated and pickled or otherwise descaled, (2) sheet and strip that is cut to length, (3) plate (i.e., flat-rolled stainless steel

¹ The petitioners are Allegheny Ludlum, AK Steel Corporation, Butler Armco Independent Union, J&L Specialty Steel, Inc., United Steelworks of America, AFL-CIO/CLC, and Zanesville Armco Independent Organization (collectively, "petitioners").

² Due to changes to the HTS numbers in 2001, 7219.13.0030, 7219.13.0050, 7219.13.0070, and 7219.13.0080 are now 7219.13.0031, 7219.13.0051, 7219.13.0071, and 7219.13.0081, respectively.

products of a thickness of 4.75 mm or more), (4) flat wire (i.e., cold-rolled sections, with a prepared edge, rectangular in shape, of a width of not more than 9.5 mm), and (5) razor blade steel. Razor blade steel is a flat-rolled product of stainless steel, not further worked than cold-rolled (coldreduced), in coils, of a width of not more than 23 mm and a thickness of 0.266 mm or less, containing, by weight, 12.5 to 14.5 percent chromium, and certified at the time of entry to be used in the manufacture of razor blades. See Chapter 72 of the HTS, "Additional U.S. Note" 1(d).

In response to comments by interested parties, the Department has determined that certain specialty stainless steel products are also excluded from the scope of the order. These excluded products are described below.

Flapper valve steel is defined as stainless steel strip in coils containing, by weight, between 0.37 and 0.43 percent carbon, between 1.15 and 1.35 percent molybdenum, and between 0.20 and 0.80 percent manganese. This steel also contains, by weight, phosphorus of 0.025 percent or less, silicon of between 0.20 and 0.50 percent, and sulfur of 0.020 percent or less. The product is manufactured by means of vacuum arc remelting, with inclusion controls for sulphide of no more than 0.04 percent and for oxide of no more than 0.05 percent. Flapper valve steel has a tensile strength of between 210 and 300 ksi, yield strength of between 170 and 270 ksi, plus or minus 8 ksi, and a hardness (Hv) of between 460 and 590. Flapper valve steel is most commonly used to produce specialty flapper valves in compressors.

Also excluded is a product referred to as suspension foil, a specialty steel product used in the manufacture of suspension assemblies for computer disk drives. Suspension foil is described as 302/304 grade or 202 grade stainless steel of a thickness between 14 and 127 microns, with a thickness tolerance of plus-or-minus 2.01 microns, and surface glossiness of 200 to 700 percent Gs. Suspension foil must be supplied in coil widths of not more than 407 mm, and with a mass of 225 kg or less. Roll marks may only be visible on one side, with no scratches of measurable depth. The material must exhibit residual stresses of 2 mm maximum deflection, and flatness of 1.6 mm over 685 mm length.

Certain stainless steel foil for automotive catalytic converters is also excluded from the scope of the order. This stainless steel strip in coils is a specialty foil with a thickness of between 20 and 110 microns used to produce a metallic substrate with a honeycomb structure for use in automotive catalytic converters. The steel contains, by weight, carbon of no more than 0.030 percent, silicon of no more than 1.0 percent, manganese of no more than 1.0 percent, chromium of between 19 and 22 percent, aluminum of no less than 5.0 percent, phosphorus of no more than 0.045 percent, sulfur of no more than 0.03 percent, lanthanum of less than 0.002 or greater than 0.05 percent, and total rare earth elements of more than 0.06 percent, with the balance iron.

Permanent magnet iron-chromiumcobalt alloy stainless strip is also excluded from the scope of the order. This ductile stainless steel strip contains, by weight, 26 to 30 percent chromium, and 7 to 10 percent cobalt, with the remainder of iron, in widths 228.6 mm or less, and a thickness between 0.127 and 1.270 mm. It exhibits magnetic remanence between 9,000 and 12,000 gauss, and a coercivity of between 50 and 300 oersteds. This product is most commonly used in electronic sensors and is currently available under proprietary trade names such as "Arnokrome III."3

Certain electrical resistance alloy steel is also excluded from the scope of the order. This product is defined as a nonmagnetic stainless steel manufactured to American Society of Testing and Materials (ASTM) specification B344 and containing, by weight, 36 percent nickel, 18 percent chromium, and 46 percent iron, and is most notable for its resistance to high temperature corrosion. It has a melting point of 1390 degrees Celsius and displays a creep rupture limit of 4 kilograms per square millimeter at 1000 degrees Celsius. This steel is most commonly used in the production of heating ribbons for circuit breakers and industrial furnaces, and in rheostats for railway locomotives. The product is currently available under proprietary trade names such as "Gilphy 36."4

Certain martensitic precipitation—hardenable stainless steel is also excluded from the scope of the order. This high—strength, ductile stainless steel product is designated under the Unified Numbering System (UNS) as S45500—grade steel, and contains, by weight, 11 to 13 percent chromium, and 7 to 10 percent nickel. Carbon, manganese, silicon and molybdenum each comprise, by weight, 0.05 percent or less, with phosphorus and sulfur each comprising, by weight, 0.03

percent or less. This steel has copper, niobium, and titanium added to achieve aging, and will exhibit yield strengths as high as 1700 Mpa and ultimate tensile strengths as high as 1750 Mpa after aging, with elongation percentages of 3 percent or less in 50 mm. It is generally provided in thicknesses between 0.635 and 0.787 mm, and in widths of 25.4 mm. This product is most commonly used in the manufacture of television tubes and is currently available under proprietary trade names such as "Durphynox 17."5

Finally, three specialty stainless steels typically used in certain industrial blades and surgical and medical instruments are also excluded from the scope of the order. These include stainless steel strip in coils used in the production of textile cutting tools (e.g., carpet knives).6 This steel is similar to AISI grade 420 but containing, by weight, 0.5 to 0.7 percent of molybdenum. The steel also contains, by weight, carbon of between 1.0 and 1.1 percent, sulfur of 0.020 percent or less, and includes between 0.20 and 0.30 percent copper and between 0.20 and 0.50 percent cobalt. This steel is sold under proprietary names such as "GIN4 Mo." The second excluded stainless steel strip in coils is similar to AISI 420-J2 and contains, by weight, carbon of between 0.62 and 0.70 percent, silicon of between 0.20 and 0.50 percent, manganese of between 0.45 and 0.80 percent, phosphorus of no more than 0.025 percent and sulfur of no more than 0.020 percent. This steel has a carbide density on average of 100 carbide particles per 100 square microns. An example of this product is "GIN5" steel. The third specialty steel has a chemical composition similar to AISI 420 F, with carbon of between 0.37 and 0.43 percent, molybdenum of between 1.15 and 1.35 percent, but lower manganese of between 0.20 and 0.80 percent, phosphorus of no more than 0.025 percent, silicon of between 0.20 and 0.50 percent, and sulfur of no more than 0.020 percent. This product is supplied with a hardness of more than Hv 500 guaranteed after customer processing, and is supplied as, for example, "GIN6."7

Partial Rescission of Review

In the *Preliminary Results* notice, we stated that we were preliminarily rescinding the instant review with respect to Ta Chen Stainless Pipe Co.,

³ "Arnokrome III" is a trademark of the Arnold Engineering Company.

^{4 &}quot;Gilphy 36" is a trademark of Imphy, S.A.

 $^{^{5}\,^{\}prime\prime}$ Durphynox 17" is a trademark of Imphy, S.A. $^{6}\,$ This list of uses is illustrative and provided for

descriptive purposes only.

7 "GIN4 Mo," "GIN5" and "GIN6" are the
proprietary grades of Hitachi Metals America, Ltd.

Ltd. (Ta Chen), Yieh Mau Corp. (Yieh Mau), Chain Chon Industrial Co., Ltd. (Chain Chon), Tung Mung Development Co. Ltd. (Tung Mung), Tang Eng Iron Works Company, Ltd. (Tang Eng), Yieh Loong Enterprise Company, Ltd. (Yieh Loong), and China Steel Corporation (China Steel), because record evidence supported their claims that they made no shipments of subject merchandise (for Tung Mung, no U.S. sales through Ta Chen) during the POR. The record evidence relied upon by the Department included U.S. Customs and Border Protection (CBP) data and customs entry documents which the Department placed on the record. Parties did not comment on this evidence. Because the record evidence does not call into question the parties' no shipments claims, we are rescinding this administrative review with respect to Ta Chen, Yieh Mau, Chain Chon, Tung Mung, Tang Eng, Yieh Loong, and China Steel. See Comment 21 of the accompanying Issues and Decision Memorandum. We have already rescinded this review with respect to Emerdex Stainless Flat-Rolled Products, Inc., Emerdex Stainless Steel, Inc., and the Emerdex Group. See Preliminary Results, 70 FR 46137, 46140 and Comment 22 of the accompanying Issues and Decision Memorandum.

Analysis of Comments Received

All issues raised in the parties' case and rebuttal briefs commenting on this administrative review are addressed in the Issues and Decision Memorandum from Stephen J. Claeys, Deputy Assistant Secretary for Import Administration, to David M. Spooner, Assistant Secretary for Import Administration, dated February 3, 2006, which is hereby adopted by this notice. A list of the issues that parties have raised and to which we have responded, all of which are in the Issues and Decision Memorandum, is attached to this notice as an Appendix. Parties can find a complete discussion of all issues raised in this review, and the corresponding recommendations, in the public Issues and Decision Memorandum that is on file in the Central Records Unit, Room B-099 of the main Department building. In addition, a complete version of the Issues and Decision Memorandum can be accessed directly on the Web at http://ia.ita.doc.gov/frn/index.html. The paper copy and electronic version of the Issues and Decision Memorandum are identical in content.

Use of Facts Available

In the preliminary results of review, we assigned a dumping margin based on

total adverse facts available (AFA) to the following companies because they failed to respond to the Department's questionnaire: PFP Taiwan Co., Ltd., Yieh Trading Corporation, Goang Jau Shing Enterprise Co., Ltd., and Chien Shing Stainless Steel Company Ltd. That margin, 21.10 percent, is the highest appropriate dumping margin from this or any prior segment of the instant proceeding. No parties commented on the Department's decision to apply total AFA to these companies. For the reasons noted in the Preliminary Results notice, we have continued to assign the abovementioned companies an AFA rate of 21.10 percent.

Changes Since the Preliminary Results

Based on our analysis of the comments received, we have made certain changes in calculating the dumping margins for two respondents, Chia Far and YUSCO. For additional information, see Analysis Memorandum for Chia Far Industrial Factory Co., Ltd. for the Final Results of the Administrative Review of the Antidumping Duty Order on Stainless Steel Sheet and Strip in Coils from Taiwan covering the period July 1, 2003, through June 30, 2004, dated February 3, 2006, and the Analysis Memorandum for Yieh United Steel Company Ltd. for the Final Results of the Administrative Review of the Antidumping Duty Order on Stainless Steel Sheet and Strip in Coils from Taiwan covering the period July 1, 2003, through June 30, 2004, dated February 3 2006.

Final Results of Review

We determine that the following weighted—average percentage margins exist for the period July 1, 2003, through June 30, 2004:

Manufacturer/Exporter/Reseller	Average Margin (percent- age)
Yieh United Steel Corporation	_
(YUSCO)	0.00
Chia Far Industrial Factory Co.,	
Ltd. (Chia Far)	1.36
Goang Jau Shing Enterprise	
Co., Ltd	21.10
PFP Taiwan Co., Ltd	21.10
Yieh Trading Corporation	21.10
Chien Shing Stainless Steel	
Company Ltd	21.10

Assessment

The Department has determined, and CBP shall assess, antidumping duties on all appropriate entries. In accordance with 19 C.F.R. § 351.212(b)(1), where

possible, the Department calculated importer-specific assessment rates for merchandise subject to this review. Where the importer-specific assessment rate is above de minimis, we will instruct CBP to assess the importerspecific rate uniformly on the entered customs value of all entries of subject merchandise made by the importer during the POR. Since YUSCO did not report the entered value of its sales, we calculated per–unit assessment rates for its merchandise by aggregating the dumping margins calculated for all U.S. sales to each importer and dividing this amount by the total quantity of those sales. To determine whether the perunit duty assessment rates were de minimis (i.e., less than 0.50 percent ad valorem), in accordance with the requirement set forth in 19 C.F.R. § 351.106(c)(2), we calculated importerspecific *ad valorem* ratios based on the export prices. For the respondents receiving dumping margins based upon AFA, the Department will instruct CBP to liquidate entries according to the AFA ad valorem rate. The Department will issue appropriate assessment instructions directly to CBP within 15 days of publication of the final results of review.

Cash Deposit Requirements

The following deposit requirements will be effective upon publication of this notice of final results of administrative review for all shipments of stainless steel sheet and strip in coils from Taiwan entered, or withdrawn from warehouse, for consumption on or after the date of publication, as provided by section 751(a)(1) of the Act: (1) the cash deposit rate for each of the reviewed companies will be the rate listed for the company in the "Final Results of Review" section above (except if the rate for a particular company is de minimis, i.e., less than 0.5 percent, no cash deposit will be required for that company); (2) for previously reviewed or investigated companies not listed above, the cash deposit rate will continue to be the company-specific rate published for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the less-than-fair-value investigation, but the manufacturer is, the cash deposit rate will be the rate established for the most recent period for the manufacturer of the merchandise; and (4) if neither the exporter nor the manufacturer is a firm covered in these or any previous reviews conducted by the Department, the cash deposit rate will be the "all others" rate, which is 12.61 percent.

These deposit requirements shall remain in effect until publication of the final results of the next administrative review.

Reimbursement of Duties

This notice also serves as a final reminder to importers of their responsibility under section 351.402(f)(2) of the Department's regulations to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of the antidumping duties occurred and the subsequent assessment of double antidumping duties.

Administrative Protective Orders

This notice also serves as a reminder to parties subject to administrative protective orders (APOs) of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with section 351.305 of the Department's regulations, which continues to govern business proprietary information in this segment of the proceeding. Timely written notification of the return/destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and terms of an APO is a violation that is subject to sanction.

We are issuing and publishing this results and notice in accordance with sections 751(a)(1) and 771(i) of the Act.

Dated: February 3, 2006.

David M. Spooner,

Assistant Secretary for Import Administration.

Appendix I—Issues in the Issues and Decision Memorandum

List of Issues Discussed

A. Issues with Respect to Chia Far

Comment 1: Home Market Discounts Comment 2: Home Market Credit Expenses

Comment 3: Export Sales Classified as Home Market Sales Comment 4: U.S. Date of Sale Comment 5: Home Market Warranty Expenses

Comment 6: Home Market Inventory Carrying Costs Comment 7: U.S. Indirect Selling Expenses Comment 8: Reimbursement of Dumping Duties Comment 9: Affiliation with Lucky Medsup, Inc. Comment 10: Identifying the Producer

B. Issues with Respect to YUSCO

Comment 11: Unreported Affiliates Comment 12: Unreliable Financial Statements

Comment 13: Misclassified Home Market Sales Comment 14: Use of Total Adverse Facts Available Comment 15: U.S. Direct Selling Expenses

Comment 16: Home Market Rebates Comment 17: Under—Reported Production Costs Comment 18: General and Administrative (G&A) Expenses Comment 19: Yieh Mau's Packing Expenses

Comment 20: Commercial Quantities

C. Issues with Respect to Other Respondents

Comment 21: Investigating No—Shipments Claims
Comment 22: Reviewing the Emerdex
Companies and Their Affiliates
[FR Doc. E6–1982 Filed 2–10–06; 8:45 am]
BILLING CODE 3510–DS–S

DEPARTMENT OF COMMERCE

International Trade Administration [A-588-845]

Stainless Steel Sheet and Strip in Coils from Japan: Preliminary Rescission of Antidumping Duty Administrative Review

AGENCY: AGENCY: Import Administration, International Trade Administration, Department of Commerce.

SUMMARY: On August 29, 2005, the Department of Commerce (the Department) published in the Federal **Register** a notice announcing the initiation of an administrative review of the antidumping duty order on stainless steel sheet and strip in coils (SSSSC) from Japan. See Initiation of Antidumping and Countervailing Duty Administrative Reviews and Requests for Revocation in Part, 70 FR 51009 (Initiation Notice). The period of review (POR) is July 1, 2004 to June 30, 2005. We are preliminarily rescinding this review because there were no entries of SSSSC for consumption in the United States during the POR that are subject to review.

EFFECTIVE DATE: February 13, 2006.

FOR FURTHER INFORMATION CONTACT:

Rebecca Trainor or Kate Johnson, Office of AD/CVD Operations, Office 2, Import Administration, International Trade Administration, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW., Washington, DC 20230, telephone: (202) 482–4007 or (202) 482–4929, respectively.

SCOPE OF THE ORDER:

For purposes of this order, the products covered are certain stainless steel sheet and strip in coils. Stainless steel is an alloy steel containing, by weight, 1.2 percent or less of carbon and 10.5 percent or more of chromium, with or without other elements. The subject sheet and strip is a flat-rolled product in coils that is greater than 9.5 mm in width and less than 4.75 mm in thickness, and that is annealed or otherwise heat treated and pickled or otherwise descaled. The subject sheet and strip may also be further processed (e.g., cold-rolled, polished, aluminized, coated, etc.) provided that it maintains the specific dimensions of sheet and strip following such processing.

The merchandise subject to this order is currently classifiable in the Harmonized Tariff Schedule of the United States (HTS) at subheadings: 7219.13.00.31, 7219.13.00.51, 7219.13.00.71, 7219.13.00.81, 7219.14.00.30, 7219.14.00.65, 7219.14.00.90, 7219.32.00.05, 7219.32.00.20, 7219.32.00.25, 7219.32.00.35, 7219.32.00.36, 7219.32.00.38, 7219.32.00.42, 7219.32.00.44, 7219.33.00.05, 7219.33.00.20, 7219.33.00.25, 7219.33.00.35, 7219.33.00.36, 7219.33.00.38, 7219.33.00.42, 7219.33.00.44, 7219.34.00.05, 7219.34.00.20, 7219.34.00.25, 7219.34.00.30, 7219.34.00.35, 7219.35.00.05, 7219.35.00.15, 7219.35.00.30, 7219.35.00.35, 7219.90.00.10, 7219.90.00.20, 7219.90.00.25, 7219.90.00.60, 7219.90.00.80, 7220.12.10.00, 7220.12.50.00, 7220.20.10.10, 7220.20.10.15, 7220.20.10.60, 7220.20.10.80, 7220.20.60.05, 7220.20.60.10, 7220.20.60.15, 7220.20.60.60, 7220.20.60.80, 7220.20.70.05, 7220.20.70.10, 7220.20.70.15, 7220.20.70.60, 7220.20.70.80, 7220.20.80.00, 7220.20.90.30, 7220.20.90.60, 7220.90.00.10, 7220.90.00.15, 7220.90.00.60, and 7220.90.00.80. Although the HTS subheadings are provided for convenience and customs purposes, the Department's written