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October 9, 2003

James J. Jochum
Assistant Secretary for Import Administration
U.S. Department of Commerce
Central Records Unit, Room 1870
14th Street & Constitution Avenue, N.W.
Washington, D.C. 20230

Attention: Section 201 Duties

Re: Antidumping Proceedings: Treatment of Section 201 Duties and Countervailing Duties

Dear Mr. Jochum:

On behalf of Micron Technology, Inc. (“Micron”), a domestic producer of semiconductors and a petitioner in prior antidumping and countervailing duty proceedings, we submit the following initial comments in response to the Department’s September 9, 2003 Federal Register notice (68 Fed. Reg. 53104), requesting comments on “the appropriateness of deducting section 201 and countervailing duties from gross unit price in order to determine the applicable export price or constructed export price used in antidumping duty calculations.”

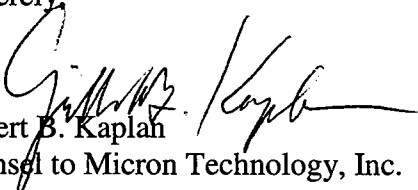
We submit that the statute requires that the Department deduct all costs incurred in selling subject merchandise in or to the United States, and that these deductions must include an appropriate amount for all import duties and expenses, including additional duties imposed pursuant to Section 201 or a countervailing duty order. As recognized in the Department’s notice, Section 772(c)(2)(A) of the Tariff Act of 1930, as amended, requires that the Department deduct U.S. import duties from the U.S. sales price, while Section 772(d) also requires the

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deduction of U.S. selling expenses from constructed export price ("CEP"). Only by deducting such import-related costs can the Department arrive at an adjusted U.S. price that excludes import duties and other expenses incurred by the respondent in making EP or CEP sales.

We appreciate this opportunity to submit comments on this issue, and anticipate we may have further comments in rebuttal to comments filed by other parties.

Sincerely



Gilbert B. Kaplan
Counsel to Micron Technology, Inc.

GBK:ba