wide variety of tangible products are described as articles and characterized as dutiable in the HTSUS, software and associated information technology services are not listed in the HTSUS. Such products are not the type of employment work products that Customs officials inspect and that the TAA program was generally designed to address.

A National Import Specialist was contacted at the U.S. Customs Service to address whether software could be described as an import commodity. The Import Specialist confirmed that electronically transferred material is not a tangible commodity for U.S. Customs purposes. In cases where software is encoded on a medium (such as a CD Rom or floppy diskette), the software is given no import value, but rather evaluated exclusively on the value of the carrier medium. This standard is based on Treasury Decision 85–124 as issued on July 8, 1985, by the U.S. Customs Service. In conclusion, this decision states that ''in determining the customs value of imported carrier media bearing data or instructions, only the cost or value of the carrier medium itself shall be taken into account. The customs value shall not, therefore, include the cost or value of the data or instructions, provided that this is distinguished from the cost or the value of the carrier medium.''

Finally, the North American Industry Classification System (NAICS), designates all manner of custom software applications and software systems, including analysis, development, programming, and integration as ''Services'' (see NAICS #541511 and #541512.)

Only in very limited instances are service workers certified for TAA, namely the worker separations must be caused by a reduced demand for their services from a parent or controlling firm or subdivision whose workers produce an article and who are currently under certification for TAA.

Conclusion

After review of the application and investigative findings, I conclude that there has been no error or misinterpretation of the law or of the facts which would justify reconsideration of the Department of Labor's prior decision. Accordingly, the application is denied.

Signed in Washington, DC, this 15th day of January, 2004.

Elliott S. Kushner,

Certifying Officer, Division of Trade Adjustment Assistance.

[FR Doc. 04–1522 Filed 1–23–04; 8:45 am]

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DEPARTMENT OF LABOR

Employment and Training Administration

[TA–W–39,458]

MacDonald Footwear, Inc.; Custom Shoes of Maine, American Shoe Corporation, Skowhegan, ME; Amended Certification Regarding Eligibility To Apply for Worker Adjustment Assistance

In accordance with section 223 of the Trade Act of 1974 (19 U.S.C. 2273) the Department of Labor issued a Certification of Eligibility to Apply for Worker Adjustment Assistance on March 18, 2002, applicable to workers of MacDonald Footwear, Skowhegan, Maine. The notice was published in the **Federal Register** on March 29, 2002 (67 FR 15226).

At the request of the State Agency, the Department reviewed the certification for workers of the subject firm. The workers were engaged in the production of hand-sewn shoes.

New information shows that that some workers separated from employment at the subject firm had their wages reported under two separate unemployment insurance (UI) tax accounts for Custom Shoes of Maine and American Shoe Corporation.

Accordingly, the Department is amending the certification to properly reflect this matter.

The intent of the Department's certification is to include all workers of MacDonald Footwear, Inc., Skowhegan, Maine who were adversely affected by increased imports.

The amended notice applicable to TA–W–39,458 is hereby issued as follows:

All workers of MacDonald Footwear, Custom Shoes of Maine, American Shoe Corporation, Skowhegan, Maine, who became totally or partially separated from employment on or after June 1, 2000, through March 18, 2004, are eligible to apply for adjustment assistance under section 223 of the Trade Act of 1974.

Signed at Washington, DC this 14th day of January 2004.

Linda G. Poole,

Certifying Officer, Division of Trade Adjustment Assistance.

[FR Doc. 04–1527 Filed 1–23–04; 8:45 am]

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DEPARTMENT OF LABOR

Employment and Training Administration

[TA–W–51,325]

Powerwave Technologies, Including Temporary Workers of Volt Services Group, Santa Ana, CA; Amended Certification Regarding Eligibility To Apply for Worker Adjustment Assistance

In accordance with section 223 of the Trade Act of 1974 (19 U.S.C. 2273) the Department of Labor issued a Certification of Eligibility to Apply for Worker Adjustment Assistance on April 17, 2003, applicable to workers of Powerwave Technologies, located in Santa Ana, California. The notice was published in the **Federal Register** on May 7, 2003 (68 FR 24503).

At the request of a petitioner, the Department reviewed the certification for workers of the subject firm. The workers of Powerwave Technologies, Santa Ana, California, produce power amplifiers for the telephone industry. New information shows that the subject firm utilized some workers of Volt Services Group to produce power amplifiers at the Santa Ana facility.

It is the Department's intent to include all workers of Powerwave Technologies, Santa Ana, California affected by increased imports. Therefore, the Department is amending the certification to include temporary workers of Volt Services Group producing power amplifiers at Powerwave Technologies, Santa Ana, California.

The amended notice applicable to TA-W–51,325 is hereby issued as follows:

''All workers of Powerwave Technologies, Santa Ana, California, and temporary workers of Volt Services Group producing power amplifiers at Powerwave Technologies, Santa Ana, California, who became totally or partially separated from employment on or after March 13, 2002, through April 17, 2005, are eligible to apply for adjustment assistance under section 223 of the Trade Act of 1974.''