

worker group are age fifty years or over. Competitive conditions within the industry are adverse.

Conclusion

After careful review of the additional facts obtained on reconsideration, I conclude that the requirements of Section 246 of the Trade Act of 1974, as amended, have been met for workers at the subject firm.

In accordance with the provisions of the Act, I make the following certification:

All workers at Amphenol RF, Severna Operations, Parsippany, New Jersey, who became totally or partially separated from employment on or after November 18, 2002 through January 15, 2006, are eligible to apply for adjustment assistance under section 223 of the Trade Act of 1974, and are also eligible to apply for alternative trade adjustment assistance under section 246 of the Trade Act of 1974.

Signed in Washington, DC this 4th day of February 2004.

Elliott S. Kushner,

Certifying Officer, Division of Trade Adjustment Assistance.

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of the law justified reconsideration of the decision.

The TAA petition, filed on behalf of workers at Aurora Acquisition Corp., formerly Clarksburg Casket Company, Hepzibah, West Virginia was denied because the "contributed importantly" group eligibility requirement of section 222 of the Trade Act of 1974 was not met. The "contributed importantly" test is generally demonstrated through a survey of customers of the workers' firm. The survey revealed that the customer of the subject firm did not increase its purchases of imported wood caskets. The subject firm also did not increase its imports of wood caskets, nor did the company shift production to a foreign source during the relevant period.

In the request for reconsideration, the petitioner alleged that the subject company formed a strategic alliance with a Canadian firm to deliver caskets from Canada. This alliance still exists and Aurora Casket Company is still purchasing caskets from Canada. As a result, the petitioner concludes that the closure of the subject firm is directly attributed to increased imports of Canadian imports of wood caskets.

A company official was contacted in regard to these allegations. It was revealed that, although the subject firm has two unaffiliated vendors in Canada, caskets produced by these vendors do not have the same style numbers and are considered to be not like or directly competitive with those produced by the subject firm. Furthermore, the company official was asked to provide company data on imports of wood caskets during the relevant period. The data review revealed that the total purchases of caskets from Canada decreased significantly in 2003 compared to the prior year, and thus could not have contributed importantly to layoffs at the subject firm.

The petitioner further alleges that a newly acquired facility in Bristol, Tennessee did not have capability of producing Orthodox caskets, and the petitioner is not aware of any domestic supplier that could provide Aurora Casket Company with the Orthodox caskets. The union believes that Canadian vendors could be the only suppliers of Orthodox caskets to the subject firm.

The company official clarified that Aurora Casket Company, a company related to the subject firm by common ownership, bought Cortrium Hardwood Parts Co., Bristol, Tennessee for the purpose of shifting production of wood caskets from the subject firm, as well as increasing production of Orthodox caskets at Cortrium facility. He further

stated that prior to and after the acquisition date, Cortrium's primary business in Bristol, Tennessee was making and selling these specialty Orthodox caskets. Consequently, production of caskets at Cortrium, Bristol, Tennessee increased substantially after the closure of the subject firm.

The official confirmed what had been established in the initial investigation, which was that the layoffs at Aurora Acquisition Corp., formerly Clarksburg Casket Company, Hepzibah, West Virginia are directly caused by a domestic shift in production.

Conclusion

After reconsideration, I affirm the original notice of negative determination of eligibility to apply for worker adjustment assistance for workers and former workers of Aurora Acquisition Corp., formerly Clarksburg Casket Company, Hepzibah, West Virginia.

Signed in Washington, DC, this 11th day of February, 2004.

Elliott S. Kushner,

Certifying Officer, Division of Trade Adjustment Assistance.

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DEPARTMENT OF LABOR

Employment and Training Administration

[TA-W-53,228]

Aurora Acquisition Corp., Formerly Clarksburg Casket Company, Hepzibah, West Virginia; Notice of Negative Determination on Reconsideration

By application of December 18, 2003, Teamsters Local Union No. 175 requested administrative reconsideration of the Department's negative determination regarding eligibility for workers and former workers of the subject firm to apply for Trade Adjustment Assistance (TAA). The denial notice was signed on November 17, 2003, and published in the **Federal Register** on December 29, 2003 (68 FR 74977).

Pursuant to 29 CFR 90.18(c) reconsideration may be granted under the following circumstances:

(1) If it appears on the basis of facts not previously considered that the determination complained of was erroneous;

(2) If it appears that the determination complained of was based on a mistake in the determination of facts not previously considered; or

(3) If in the opinion of the Certifying Officer, a mis-interpretation of facts or

DEPARTMENT OF LABOR

Employment and Training Administration

[TA-W-53,135]

Castle Rubber, LLC; East Butler, PA; Notice of Revised Determination on Reconsideration

By letter postmarked December 11, 2003, company officials and United Steelworkers of America, Local 116L requested administrative reconsideration regarding the Department's Negative Determination Regarding Eligibility to Apply for Worker Adjustment Assistance, applicable to the workers of the subject firm.

The initial investigation resulted in a negative determination issued on November 5, 2003, based on the finding that imports of molded and built-up rubber products did not contribute importantly to worker separations at the subject plant and no shift of production to a foreign source occurred. The denial notice was published in the **Federal Register** on November 28, 2003 (68 FR 66878).

To support the request for reconsideration, the company official supplied additional major declining

customers to supplement those that were surveyed during the initial investigation. The survey revealed that significant number of major declining customers contacted during the reconsideration, increased their imports of molded and built-up rubber products in the relevant period. The imports accounted for a meaningful portion of the subject plant's lost sales and production.

In accordance with Section 246 of the Trade Act of 1974 (26 U.S.C. 2813), as amended, the Department of Labor herein presents the results of its investigation regarding certification of eligibility to apply for alternative trade adjustment assistance (ATAA) for older workers.

In order for the Department to issue a certification of eligibility to apply for ATAA, the group eligibility requirements of Section 246 of the Trade Act must be met. The Department has determined in this case that the requirements of section 246 have been met.

A significant number of workers at the firm are age 50 or over and possess skills that are not easily transferable. Competitive conditions within the industry are adverse.

Conclusion

After careful review of the additional facts obtained on reconsideration, I conclude that increased imports of articles like or directly competitive with those produced at Castle Rubber, LLC, East Butler, Pennsylvania, contributed importantly to the declines in sales or production and to the total or partial separation of workers at the subject firm. In accordance with the provisions of the Act, I make the following certification:

All workers of Castle Rubber, LLC, East Butler, Pennsylvania, who became totally or partially separated from employment on or after October 2, 2002, through two years from the date of this certification, are eligible to apply for adjustment assistance under section 223 of the Trade Act of 1974, and are eligible to apply for alternative trade adjustment assistance under section 246 of the Trade Act of 1974.

Signed in Washington, DC, this 5th day of February 2004.

Elliott S. Kushner,
Certifying Officer, Division of Trade Adjustment Assistance.

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DEPARTMENT OF LABOR

Employment and Training Administration

[TA-W-53,209]

Computer Sciences Corporation Financial Services Group ("FSG"), East Hartford, Connecticut; Notice of Negative Determination on Reconsideration

On January 5, 2004, the Department issued an Affirmative Determination Regarding Application for Reconsideration for the workers and former workers of the subject firm. The notice was published in the **Federal Register** on January 23, 2004 (69 FR 3391-3392).

Pursuant to 29 CFR 90.18(c) reconsideration may be granted under the following circumstances:

(1) If it appears on the basis of facts not previously considered that the determination complained of was erroneous;

(2) If it appears that the determination complained of was based on a mistake in the determination of facts not previously considered; or

(3) If in the opinion of the Certifying Officer, a mis-interpretation of facts or of the law justified reconsideration of the decision.

The TAA petition was filed on behalf of workers at Computer Sciences Corporation, Financial Services Group ("FSG"), East Hartford, Connecticut. The petition was denied because the petitioning workers did not produce an article within the meaning of section 222 of the Act.

In the request for reconsideration, the petitioner alleged that the petitioning worker group produced a product and that production (in the form of design, coding, testing and delivery of software) shifted to India.

Further contact with the company during reconsideration revealed that the petitioning workers did produce widely marketed software components on CD Rom and tapes, and thus did produce an article within the meaning of the Trade Act.

However, although the company did report that some "source coding" did shift to India in the relevant period, the subject firm does not import completed software on physical media that is like or directly competitive with that which was produced at the subject facility. Business development, design, testing, and packaging remain in the United States.

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), published by the U.S. Department of Commerce, designates all manner of custom software applications and software systems, including analysis, development, programming, and integration as "Services" (see NAICS #541511 and #541512.)

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 3rd day of February, 2004.

Elliott S. Kushner,
Certifying Officer, Division of Trade Adjustment Assistance.

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DEPARTMENT OF LABOR

Employment and Training Administration

[TA-W-54,202]

Finishes First, Inc., Spruce Pine, North Carolina; Notice of Termination of Investigation

Pursuant to section 221 of the Trade Act of 1974, as amended, an investigation was initiated on February 9, 2004 in response to a worker petition filed by a company official on behalf of workers at Finishes First, Inc., Spruce Pine, North Carolina.