

Co. Ltd. (WPCL), under which WPCL paid Weikfield in advance for the shipment, less a fee, and WPCL assumed the financial risk of the sale. As the credit expense for these sales, Weikfield reported the amount of the fee paid to WPCL. However, as Weikfield and WPCL are affiliated parties, we believe it is appropriate to calculate imputed credit based on the period from shipment to the date that a member of the Weikfield Group first receives payment from an unaffiliated party (*i.e.*, the unaffiliated bank used by the Weikfield Group). Accordingly, we have recalculated imputed credit to reflect the period from shipment to bank payment, and made a further circumstance-of-sale adjustment for the bank fee paid by Weikfield or WPCL, based on the information in the December 4, 2002, submission.

Normal Value

In order to determine whether there was a sufficient volume of sales in the home market to serve as a viable basis for calculating NV, we compared the respondents' volume of home market sales of the foreign like product to the volume of U.S. sales of the subject merchandise, in accordance with section 773(a)(1)(C) of the Act.

With regard to Himalya and Weikfield, the aggregate volume of home market sales of the foreign like product was greater than five percent of the aggregate volume of U.S. sales of the subject merchandise. Therefore, we determined that the home market provides a viable basis for calculating NV for Himalya and Weikfield.

Agro Dutch reported that during the POR it made no home market or third country sales. Therefore, we determined that neither the home market nor any third country market was a viable basis for calculating NV for Agro Dutch. As a result, we used CV as the basis for calculating NV for this respondent, in accordance with section 773(a)(4) of the Act.

Level of Trade

Section 773(a)(1)(B)(i) of the Act states that, to the extent practicable, the Department will calculate NV based on sales at the same level of trade (LOT) as the EP or CEP. Sales are made at different marketing stages (or their equivalent). See 19 CFR 351.412(c)(2). Substantial differences in selling activities are a necessary, but not sufficient, condition for determining that there is a difference in the stages of marketing (*id.*); see also *Notice of Final Determination of Sales at Less Than Fair Value: Certain Cut-to-Length*

Carbon Steel Plate From South Africa, 62 FR 61731, 61732 (November 19, 1997). In order to determine whether the comparison sales were at different stages in the marketing process than the U.S. sales, we reviewed the distribution system in each market (*i.e.*, the "chain of distribution"), including selling functions, class of customer ("customer category"), and the level of selling expenses for each type of sale.

Pursuant to section 773(a)(1)(B)(i) of the Act, in identifying levels of trade for EP and comparison market sales (*i.e.*, NV based on either home market or third country prices³), we consider the starting prices before any adjustments. For CEP sales, we consider only the selling activities reflected in the price after the deduction of expenses and profit under section 772(d) of the Act. See *Micron Technology, Inc. v. United States*, 243 F. 3d 1301, 1314–1315 (Fed. Cir. 2001).

When the Department is unable to match U.S. sales to sales of the foreign like product in the comparison market at the same LOT as the EP or CEP, the Department may compare the U.S. sale to sales at a different LOT in the comparison market. In comparing EP or CEP sales at a different LOT in the comparison market, where available data make it practicable, we make a LOT adjustment under section 773(a)(7)(A) of the Act. Finally, for CEP sales only, if a NV LOT is more remote from the factory than the CEP LOT and there is no basis for determining whether the difference in LOTs between NV and CEP affects price comparability (*i.e.*, no LOT adjustment was practicable), the Department shall grant a CEP offset, as provided in section 773(a)(7)(B) of the Act. See *Notice of Final Determination of Sales at Less Than Fair Value: Certain Cut-to-Length Carbon Steel Plate from South Africa*, 62 FR 61731 (November 19, 1997).

We obtained information from the respondents regarding the marketing stages involved in making the reported home market and U.S. sales, including a description of the selling activities performed for each channel of distribution. Company-specific LOT findings are summarized below.

Agro Dutch

We compared all U.S. sales to CV, as noted above. Because Agro Dutch has no viable comparison market, we derived the selling expenses and profit from the above-cost home market sales of

³ Where NV is based on CV, we determine the NV LOT based on the LOT of the sales from which we derive selling expenses and profit for CV, where possible.

Himalya and Weikfield, as discussed below under "Calculation of Constructed Value." Consistent with our normal practice where NV is based on CV, we must consider the NV LOT based on the LOT of both sets of sales used to derive the weighted-average selling expenses and profit in this case. These sales (and the resulting weighted averages) are based on the different customer bases, channels of distribution, and selling functions of Himalya and Weikfield, as described below. As we cannot determine a specific LOT from the two sets of sales from which we derived the selling expenses and profit for CV, we cannot determine whether there is a difference in LOT between U.S. sales and CV. Therefore, we made no LOT adjustment to NV.

Himalya

Himalya sold directly to institutional customers/wholesalers/distributors, and consumers in the home market. We examined Himalya's home market distribution system, including selling functions, classes of customers, and selling expenses, and determined that Himalya offers the same support and assistance to all its home market customers. Accordingly, all of Himalya's home market sales are made through the same channel of distribution and constitute one LOT.

With regard to sales to the United States, Himalya had only CEP sales, through its affiliated importer, Him InfoTech dba Transatlantic Marketing, to wholesalers/distributors/trading companies. We examined Himalya's U.S. distribution system, including selling functions, classes of customers, and selling expenses, and determined that Himalya offers the same support and assistance to all its U.S. customers. Accordingly, all of Himalya's U.S. sales are made through the same channel of distribution and constitute one LOT.

To determine whether sales in the comparison market were at a different LOT than CEP sales, we examined the selling functions performed at the CEP level, after making the appropriate deductions under section 772(d) of the Act, and compared those selling functions to the selling functions performed in the home market LOT.

In the comparison market, Himalya sold subject merchandise directly to institutional customers/wholesalers/distributors and consumers. In the United States, Himalya sold subject merchandise to its affiliate, Him InfoTech dba Transatlantic Marketing, which then resold the subject merchandise directly to unaffiliated purchasers. Therefore, we compared the