

and selling functions along the chain of distribution between the producer and the unaffiliated customer. If the comparison-market sales are at a different LOT and the difference affects price comparability, as manifested in a pattern of consistent price differences between the sales on which NV is based and comparison-market sales at the LOT of the export transaction, we make an LOT adjustment under section 773(a)(7)(A) of the Act.

All respondents claimed that they made home market sales at only one LOT. We analyzed the information on the record for each company and found that two of these respondents, Colakoglu and Habas, performed essentially the same marketing functions in selling to all of their home market and U.S. customers, regardless of customer category (e.g., end user, distributor). Therefore, we determine that these sales are at the same LOT. We further determine that no LOT adjustment is warranted for these respondents.

Regarding ICDAS, however, we found that this company performs additional selling functions on certain home market sales. Specifically, we found that ICDAS performs an additional layer of selling functions on its sales through affiliated distributors which are not performed on its sales to unaffiliated customers. Because these additional selling functions are significant, we find that ICDAS's sales through affiliated distributors are at a different LOT than its direct sales to unaffiliated parties. We further find that the LOT for U.S. sales is the same as the home market LOT for ICDAS's direct sales to unaffiliated parties because the selling functions performed by ICDAS are essentially the same in both markets. Consequently, we compared ICDAS's EP sales to sales at the same LOT in the home market (i.e., ICDAS's direct home market sales), where possible. Where we could not compare EP sales to home market sales of the most similar product at the same LOT, we made an LOT adjustment in accordance with section 773(a)(7)(A) of the Act. For further discussion, see the memorandum entitled "Concurrence Memorandum," dated April 30, 2003.

E. Calculation of Normal Value

1. Colakoglu

We based NV on the starting prices to home market customers. For those home market sales which were negotiated in U.S. dollars, we used the U.S.-dollar price, rather than the Turkish lira (TL) price adjusted for *kur farki* (i.e., an adjustment to the TL invoice price to account for the difference between the

estimated and actual TL value on the date of payment), because the only price agreed upon was a U.S.-dollar price, and this price remained unchanged; the buyer merely paid the TL-equivalent amount at the time of payment. This treatment is consistent with our treatment of these transactions in the most recently completed segment of this proceeding. See *Rebar 2000–2001 Review Prelim*, 67 FR at 21637 (unchanged in the final results). Where appropriate, we made deductions from the starting price for foreign inland freight expenses, in accordance with section 773(a)(6)(B) of the Act.

Pursuant to section 773(a)(6)(C)(iii) of the Act and 19 CFR 351.410(c), we made circumstance-of-sale adjustments for credit expenses (offset by interest revenue), bank charges, and exporter association fees.

We deducted home market packing costs and added U.S. packing costs, in accordance with section 773(a)(6) of the Act.

Where appropriate, we made adjustments to NV to account for differences in physical characteristics of the merchandise, in accordance with section 773(a)(6)(C)(ii) of the Act and 19 CFR 351.411. We based this adjustment on the difference in the variable costs of manufacturing for the foreign like product and subject merchandise, using POR-average costs as adjusted for inflation for each month of the POR, as described above.

2. Habas

We based NV on the starting prices to home market customers. Pursuant to section 773(a)(6)(C)(iii) of the Act and 19 CFR 351.410(c), we made circumstance-of-sale adjustments for credit expenses and exporter association fees.

We deducted home market packing costs and added U.S. packing costs, in accordance with section 773(a)(6) of the Act.

Where appropriate, we made adjustments to NV to account for differences in physical characteristics of the merchandise, in accordance with section 773(a)(6)(C)(ii) of the Act and 19 CFR 351.411. We based this adjustment on the difference in the variable costs of manufacturing for the foreign like product and subject merchandise, using period-average costs as adjusted for inflation for each month of the reporting period, as described above.

3. ICDAS

We based NV on the starting prices to home market customers. For those home market sales which were negotiated in U.S. dollars, we used the U.S.-dollar

price, rather than the TL price adjusted for *kur farki*, because the only price agreed upon was a U.S.-dollar price, and this price remained unchanged. For further discussion, see above.

Pursuant to section 773(a)(6)(C)(iii) of the Act and 19 CFR 351.410(c), we made circumstance-of-sale adjustments for credit expenses, exporter association fees, and bank charges. Regarding the home market credit expenses reported for certain of ICDAS's downstream sales, ICDAS based the credit period for these transactions on the average age of each affiliate's accounts receivable (rather than transaction-specific periods); however, we found at verification that payments for individual transactions could reasonably be tied to the corresponding invoices. See the memorandum from Irina Itkin and Elizabeth Eastwood to Louis Apple entitled "Verification of the Sales Questionnaire Responses of the Affiliated Resellers of Icdas Celik Enerji Tersane ve Ulasim Sanayi A.S. in the Antidumping Duty Administrative Review on Certain Steel Concrete Reinforcing Bars from Turkey," dated December 6, 2002, at page 4.

Consequently, because we requested that ICDAS report these expenses on a transaction-specific basis and it did not do so, we have based the amount of credit expenses for the sales in question on facts available, in accordance with section 776(a)(2)(D) of the Act. That provision requires the use of facts available when an interested party provides information that cannot be verified. Furthermore, section 776(b) of the Act provides that in selecting from the facts available, the Department may use an inference that is adverse to the interested party if that party has failed to cooperate to the best of its ability. Because ICDAS had the ability to provide accurate transaction-specific information to the Department but failed to do so, we find that ICDAS failed to cooperate by not acting to the best of its ability, in accordance with section 776(b) of the Act, and thus we find that an adverse inference is appropriate. As adverse facts available, we have disallowed home market credit expenses for these transactions. For further discussion, see the ICDAS Sales Calculation Memorandum.

We deducted home market packing costs and added U.S. packing costs, in accordance with section 773(a)(6) of the Act.

Where appropriate, we made adjustments to NV to account for differences in physical characteristics of the merchandise, in accordance with section 773(a)(6)(C)(ii) of the Act and 19 CFR 351.411. We based this adjustment