

packed prices charged to the first unaffiliated customer in the United States.

In accordance with section 772(c)(2) of the Act, we calculated the EP and CEP by deducting movement expenses and export taxes and duties from the starting price, where appropriate. Section 772(d)(1) of the Act provides for additional adjustments to CEP.

Accordingly, for CEP sales we also reduced the starting price by direct and indirect selling expenses incurred in the United States and an amount for profit.

We determined the EP or CEP for each company as follows:

TIPCO

For TIPCO's U.S. sales, the merchandise was sold either directly by TIPCO or indirectly through its U.S. affiliate, TIPCO Marketing Co. (TMC), to the first unaffiliated purchaser in the United States prior to importation. We calculated an EP for all of TIPCO's sales because CEP was not otherwise warranted based on the facts of record. Although TMC is a company legally incorporated in the United States, the company does not have either business premises or employees in the United States. TIPCO employees based in Bangkok conduct all of TMC's activities out of TIPCO's Bangkok headquarters, including invoicing, paperwork processing, receipt of payment, and arranging for customs and brokerage. Accordingly, as the merchandise was sold before importation by TMC outside the United States, we have determined these sales to be EP transactions. *See Circular Welded Non-Alloy Steel Pipe from Mexico: Final Results of Antidumping Duty Administrative Review*, 65 FR 37518 (June 15, 2000) and accompanying Decision Memorandum at Hylsa Comment 3.

We calculated EP based on the packed free on board (FOB) or cost, insurance, and freight (CIF) price to unaffiliated purchasers in the United States. In accordance with section 772(c)(2)(A) of the Act, we made deductions from the starting price for foreign movement expenses (including brokerage and handling, port charges, stuffing expenses, and inland freight), international freight, U.S. customs duties, and U.S. brokerage and handling. *See Analysis Memorandum for The Thai Pineapple Public Co., Ltd.*, dated June 20, 2003 (TIPCO Analysis Memorandum).

Vita

We calculated an EP for all of Vita's sales because the merchandise was sold directly by Vita outside the United States to the first unaffiliated purchaser

in the United States prior to importation, and CEP was not otherwise indicated. We calculated EP based on the packed FOB price to unaffiliated purchasers in the United States. In accordance with section 772(c)(2)(A) of the Act, we made deductions from the starting price for foreign movement expenses (including brokerage and handling, terminal handling charge, bill of lading fee, customs clearance (shipping) charge, port charges, document legalization fee, stuffing expenses, inland freight and other miscellaneous charges). *See Analysis Memorandum for Vita Food Factory (1989) Co., Ltd.*, dated June 20, 2003 (Vita Analysis Memorandum).

Kuiburi

We calculated an EP for all of Kuiburi's sales because the merchandise was sold directly by Kuiburi outside the United States to the first unaffiliated purchaser in the United States prior to importation, and CEP was not otherwise indicated. We calculated EP based on the packed FOB or Cost and Freight (CFR) price to unaffiliated purchasers in the United States. In accordance with section 772(c)(2)(A) of the Act, we made deductions from the starting price for foreign movement expenses and international freight. *See Analysis Memorandum for Kuiburi Fruit Canning Company Limited*, dated June 20, 2003 (Kuiburi Analysis Memorandum).

SIFCO

We calculated an EP for all of SIFCO's sales because the merchandise was sold directly by SIFCO outside the United States to the first unaffiliated purchaser in the United States prior to importation, and CEP was not otherwise indicated. We calculated EP based on the packed, FOB or CFR price to unaffiliated purchasers in the United States. In accordance with section 772(c)(2)(A) of the Act, we made deductions from the starting price for foreign movement expenses including inland freight (which consisted of handling charges, port/gate charges, stuffing charges, document charges, truck costs, and U.S. brokerage and handling) and international freight. *See Analysis Memorandum for Siam Fruit Canning (1988) Co., Ltd.*, dated June 20, 2003 (SIFCO Analysis Memorandum).

Malee

For Malee's U.S. sales, the merchandise was sold indirectly through a U.S. affiliate to the first unaffiliated purchaser in the United States prior to importation. We calculated an EP for all of Malee's sales because CEP was not otherwise

warranted based on the facts of record. Although Malee's U.S. affiliate is a company legally incorporated in the United States, the company merely acts as a processor of documents, including arranging for merchandise clearance in the United States and contacting the customer for pick up. Malee negotiates U.S. sales through its Thailand headquarters and issues the U.S. affiliate's invoices to the U.S. customer. Accordingly, as the merchandise was sold before importation by Malee outside the United States, we have determined these sales to be EP transactions. *See Canned Pineapple Fruit from Thailand: Final Results of Antidumping Duty Administrative Review*, 66 FR 52744 (October 17, 2001) and accompanying Decision Memo at TIPCO Comment 16. *See also Circular Welded Non-Alloy Steel Pipe from Mexico: Final Results of Antidumping Duty Administrative Review*, 65 FR 37518 (June 15, 2000) and accompanying Decision Memo at Hylsa Comment 3.

We calculated EP based on the packed CIF ex-dock price to unaffiliated purchasers in the United States. We made deductions for foreign inland movement expenses, insurance and international freight in accordance with section 772(c)(2)(A) of the Act. These include inland freight from plant to port of exportation, foreign brokerage and handling, other miscellaneous foreign port charges, international freight, marine insurance, U.S. customs brokerage, U.S. customs duty, harbor maintenance fees and merchandise processing fees. *See Analysis Memorandum for Malee Sampran Public Co., Ltd.*, dated June 20, 2003 (Malee Analysis Memorandum).

Dole

For this POR, the Department found that all of Dole's U.S. sales were properly classified as CEP transactions because these sales were made in the United States by Dole Packaged Foods (DPF), a division of Dole.

CEP was based on DPF's price to unaffiliated purchasers in the United States. We made deductions from the starting price for discounts in accordance with section 351.401(c) of the Department's regulations. We also made deductions for foreign inland movement expenses, insurance and international freight in accordance with section 772(c)(2)(A) of the Act. Because all of Dole's sales were CEP, in accordance with section 772(d)(1) of the Act, we deducted from the starting price those selling expenses associated with selling the subject merchandise in the United States, including direct and