

unusable for the purposes of the dumping analysis. Both methodologies used by Kuiburi were based solely on revenue; that is, they did not factor in separable costs in determining the NRV for each product. Moreover, for Kuiburi's historical NRV methodology, it was unable to provide separable cost information; Kuiburi's joint cost allocation methodology did not comport with the Department's established NRV methodology. Kuiburi's NRV methodology based on a floating five-year period beginning in 1997 and ending in 2001 was unusable for dumping purposes because it was based on prices from a time period when the Department had determined that CPF was being sold at LTFV. *See* Notice of Final Results of Antidumping Duty Administrative Review: Canned Pineapple from Thailand, 63 FR 7392 (February 13, 1998). Because Kuiburi's reported NRV methodologies are unusable, we have, pursuant to section 776(a)(1) of the Act, determined to apply FA. As a facts available for Kuiburi's NRV methodology, we averaged Dole, TIPCO, SIFCO, and Vita's historical NRVs and utilized it for Kuiburi's applicable costs. *See* Kuiburi Analysis Memorandum.

2. Test of Comparison Market Sales Prices

As required under section 773(b) of the Act, we compared the adjusted weighted-average COP for each respondent to the comparison market sales of the foreign like product, in order to determine whether these sales had been made at prices below the COP within an extended period of time in substantial quantities, and whether such prices were sufficient to permit the recovery of all costs within a reasonable period of time. On a product-specific basis, we compared the revised COP to the comparison market prices, less any applicable movement charges, taxes, rebates, commissions and other direct and indirect selling expenses.

3. Results of the COP Test

Pursuant to section 773(b)(2)(C) of the Act, where less than 20 percent of a respondent's sales of a given product were made at prices below the COP, we do not disregard any below-cost sales of that product because the below-cost sales were not made in "substantial quantities." Where (1) 20 percent or more of a respondent's sales of a given product were made at prices below the COP and such sales were made over an extended period of time in substantial quantities in accordance with sections 773(b)(2)(B) and (C) of the Act; and, (2) based on comparisons of price to

weighted-average COPs for the POR, we determine that the below-cost sales of the product were at prices which would not permit recovery of all costs within a reasonable time period, in accordance with section 773(b)(2)(D) of the Act, we disregard the below-cost sales.

We found that for certain CPF products, Dole, Kuiburi, TIPCO, Malee, SIFCO, and Vita made comparison-market sales at prices below the COP within an extended period of time in substantial quantities. Further, we found that these sales prices did not permit the recovery of costs within a reasonable period of time. We therefore excluded these sales from our analysis in accordance with section 773(b)(1) of the Act.

C. Calculation of Normal Value Based on Comparison Market Prices

We determined price-based NVs for each company as follows. For all respondents, we made adjustments for differences in packing in accordance with sections 773(a)(6)(A) and 773(a)(6)(B)(i) of the Act, and we deducted movement expenses consistent with section 773(a)(6)(B)(ii) of the Act. In addition, where applicable, we made adjustments for differences in cost attributable to differences in physical characteristics of the merchandise pursuant to section 773(a)(6)(C)(ii) of the Act, as well as for differences in circumstances of sale (COS) in accordance with section 773(a)(6)(C)(iii) of the Act and section 351.410 of the Department's regulations. We also made adjustments, in accordance with section 351.410(e) of the Department's regulations, for indirect selling expenses incurred on comparison market or U.S. sales where commissions were granted on sales in one market but not in the other (the "commission offset"). Specifically, where commissions were granted in the U.S. market but not in the comparison market, we made a downward adjustment to NV for the lesser of (1) the amount of the commission paid in the U.S. market, or (2) the amount of indirect selling expenses incurred in the comparison market. If commissions were granted in the comparison market but not in the U.S. market, we made an upward adjustment to NV following the same methodology. Company-specific adjustments are described below.

TIPCO

We based third-country market prices on the packed, FOB prices to unaffiliated purchasers in Germany. We adjusted for the following movement expenses: Brokerage and handling, port charges, stuffing expenses, liner

expenses and foreign inland freight. We made COS adjustments by deducting direct selling expenses incurred for third-country market sales (commissions, credit expenses, and bank charges) and adding U.S. direct selling expenses (commissions, credit expenses, and bank charges).

Vita

We based third-country market prices on the packed, FOB and CFR prices to unaffiliated purchasers in Germany. We adjusted for the following movement expenses: international freight, inland freight, terminal handling charges, container stuffing charges, bill of lading fees, customs clearance charges, port charges, document legalization fees and other miscellaneous charges. We made COS adjustments by deducting direct selling expenses incurred for third-country market sales (credit expenses, commissions, and bank charges) and adding U.S. direct selling expenses (credit expenses, commissions, and bank charges).

SIFCO

We based third-country market prices on the packed, FOB or CFR prices to unaffiliated purchasers in France. We adjusted for foreign movement expenses and international freight. We made COS adjustments by deducting direct selling expenses incurred for third-country market sales (credit expenses, bank charges, and commissions) and adding U.S. direct selling expenses (credit expenses, bank charges, and commissions).

Kuiburi

We based third-country market prices on the packed, FOB and CFR prices to unaffiliated purchasers in Canada. We adjusted for foreign movement and international freight expenses. We made COS adjustments by deducting direct selling expenses incurred for third-country market sales (credit expenses, bank charges, and commissions) and adding U.S. direct selling expenses (credit expenses, bank charges, and commissions).

Malee

We based home market prices on the packed, delivered prices to unaffiliated purchasers in Thailand. We adjusted for foreign inland freight and warehousing. We made COS adjustments by deducting direct selling expenses incurred for home market sales (credit expenses, advertising expenses, and commissions) and adding U.S. direct selling expenses (credit expenses, advertising expenses, and commissions). We also made a level of