charged to the U.S. customers. Therefore, because Dole's U.S. sales office acts as more than a processor of sales-related documentation, we consider these U.S. sales to be ESP transactions. (See Final Determination of Sales at Less Than Fair Value: New Minivans From Japan, 57 FR 21937, 21945 (May 26, 1992).

Malee

For Malee, we calculated PP based on FOB and C&F prices charged to unrelated customers in the United States. We made deductions in accordance with section 772(d)(2)(A) of the Act (1994), where appropriate, for foreign brokerage and handling, foreign inland freight, and ocean freight. We also made deductions in accordance with section 773(a)(4)(B) of the Act (1994), where appropriate, for bank charges.

SAICO

For SAICO, we calculated PP based on FOB prices charged to unrelated customers in the United States. We made deductions in accordance with section 772(d)(2)(A) of the Act (1994), where appropriate, for foreign inland freight, foreign inland insurance, and foreign brokerage and handling. We also made deductions in accordance with section 773(a)(4)(B) of the Act (1994), where appropriate, for bank charges.

TIPCO

For TIPCO, we calculated PP based on FOB and C&F prices charged to unrelated customers in the United States. We made deductions in accordance with section 773(a)(4)(B) of the Act (1994), where appropriate, for rebates. In addition, we made deductions for the following movement expenses in accordance with section 772(d)(2)(A) of the Act (1994): foreign brokerage and handling, port charges, foreign inland freight, and ocean freight. We also made deductions in accordance with section 773(a)(4)(B) of the Act (1994), where appropriate, for bank charges and warranty expenses.

Dole

We calculated Dole's ESP sales based on packed, FOB Dole's warehouse and delivered prices to unrelated customers in the United States. We made deductions in accordance with 19 CFR 353.56(a)(2)(1994), where appropriate, for discounts, rebates, and direct selling expenses including unrelated commissions, credit and warranty expenses. We also made deductions in accordance with 19 CFR 353.41(d)(2)(i) (1994), where appropriate, for foreign brokerage and handling, freight

expenses, U.S. brokerage and handling, U.S. duty and harbor fees. For purposes of this preliminary determination, we considered certain advertising expenses to be direct selling expenses and have deducted them in accordance with 19 CFR 353.56(a)(2)(1994). In addition, we deducted indirect selling expenses, including inventory carrying expenses, market development and warehousing expenses in accordance with 19 CFR 353.56(a)(2)(1994). The "in and out" warehousing expense claimed by Dole as a direct selling expense was reclassified as an indirect selling expense because, based on information on the record, it was not possible to determine that this expense directly applies to the sales under investigation. An amount for revenue Dole earned on certain sales where it charged its customers for special delivery terms was added to USP in order to offset the additional expenses incurred by Dole on the delivery of these sales.

We recalculated Dole's reported credit expenses in instances where Dole had not reported a shipment and/or payment date because the merchandise had not yet been shipped and/or paid for at the time of the filing of this response. For those sales missing both a shipment and payment date, we used the average credit days of all transactions with a reported shipment and payment date. For those sales with a missing payment date only, we inserted the date of the preliminary determination.

We excluded from our analysis Dole's U.S. sales of distressed merchandise because the quantity involved was insignificant and Dole made no comparable third country sales of distressed merchandise during the POI (see Concurrence Memorandum, dated January 4, 1995).

Foreign Market Value

In order to determine whether there were sufficient sales of CPF in the home market to serve as a viable basis for calculating FMV, we compared each respondents' volume of home market sales of subject merchandise to the volume of third country sales in accordance with section 773(a)(1)(B) of the Act (1994). As noted in the "Case History" section above, we found that the home market was not viable for any of the respondents. We selected Germany as the appropriate third country market for all four respondents in accordance with 19 CFR 353.49(b) (1994)

For each of the respondents, we made adjustments, where appropriate, for physical differences in the merchandise, in accordance with 19 CFR 353.57 (1994). In addition, in accordance with

section 773(a)(1) of the Act (1994), we deducted third country packing costs and added U.S. packing costs for all respondents.

For TIPCO, SAICO, and Malee, we adjusted for differences in commissions in accordance with 19 CFR 353.56(a)(2) (1994) as follows: Where commissions were paid on some third country sales used to calculate FMV, we deducted from FMV both (1) indirect selling expenses attributable to those sales on which commissions were not paid; and (2) commissions. The total deduction was capped by the amount of the commission paid on the U.S. sales in accordance with 19 CFR 353.56(b)(1) (1994). Where no commissions were paid on third country sales used to calculate FMV, in accordance with 19 CFR 353.56(b)(1) (1994), we deducted the lesser of either 1) the amount of the commission paid on the U.S. sale; or 2) the sum of the weighted average indirect selling expenses paid on the third country sales. Finally, the amount of the commission paid on the U.S. sale was added to FMV in accordance with 19 CFR 353.56(a)(2) (1994).

Malee

For Malee, we calculated FMV based on FOB and C&F prices charged to unrelated customers in Germany. In light of the decision of the Court of Appeals for the Federal Circuit (CAFC) in Ad Hoc Committee of AS-NM-TX-FL Producers of Gray Portland Cement v. United States, 13 F.3d 398 (Fed. Cir. 1994), the Department no longer deducts third country movement charges from FMV pursuant to its inherent power to fill in "gaps" in the antidumping statute. Instead, we adjust for those expenses under the circumstance-of-sale provision of 19 CFR 353.56(a) (1994). Accordingly, in the present case, we deducted post-sale third country market movement charges from FMV under the circumstance-ofsale provision. This adjustment included foreign brokerage and handling, foreign inland freight, and ocean freight. We also made deductions in accordance with section 773(a)(4)(B) of the Act (1994), where appropriate, for bank charges.

We made a circumstance-of-sale adjustment for differences in credit expenses, pursuant to section 773(a)(4)(B) of the Act (1994) and 19 CFR 353.56(a)(2) (1994).

SAICO

We based FMV on FOB prices charged to unrelated customers in Germany. We deducted post-sale movement charges from FMV under the circumstance-ofsale provision of 19 CFR 353.56(a)