4. Grupo Bojaca

For CV to purchase price comparisons, we made circumstance of sale adjustments, where appropriate, for direct selling expenses.

For CV to ESP comparisons, we made deductions, where appropriate, for direct selling expenses. We deducted the indirect selling expenses, including, where appropriate, inventory carrying costs, up to the sum of the indirect selling expenses incurred on U.S. sales and commissions to unrelated parties, in accordance with 19 CFR 353.56(b)(2).

5. Caicedo Group

For CV to purchase price comparisons, we made circumstance of sale adjustments, where appropriate, for credit expenses and other direct selling expenses.

For CV to ESP comparisons, we made deductions, where appropriate, for credit expenses. We also deducted from CV the indirect selling expenses, including inventory carrying costs, up to the amount of indirect selling expenses incurred on U.S. sales, in accordance with 19 CFR 353.56(b)(2). We revised reported U.S.-incurred indirect selling expense to include sales to local vendors in the calculation of the indirect selling expense ratio. We recalculated U.S. credit expenses to reflect data examined at verification.

6. Grupo Floramerica

For CV to ESP comparisons, we made deductions, where appropriate, for credit expenses. We also deducted from CV the indirect selling expenses up to the amount of indirect selling expenses incurred on U.S. sales, in accordance with 19 CFR 353.56(b)(2).

7. Grupo Intercontinental

For CV to purchase price comparisons, we made circumstance of sale adjustments for direct selling expenses, including credit expenses. We recalculated U.S. direct selling expenses to reflect data examined at verification. We also deducted from CV indirect selling expenses, including inventory carrying costs, up to the U.S. unrelated party commissions, and added U.S. commissions.

For CV to ESP comparisons, we made deductions, where appropriate, for direct selling expenses, including credit expenses. We recalculated U.S. direct selling expenses to reflect data examined at verification. We also deducted from CV indirect selling expenses, including inventory carrying costs, up to the sum of U.S. unrelated party commissions and indirect selling expenses 19 CFR 353.56(b)(2).

8. Grupo Papagayo

For CV to purchase price comparisons, we made circumstances of sales adjustment for direct selling expenses.

For CV to ESP comparisons, we made deductions, where appropriate, for direct selling expenses. We also deducted from CV the indirect selling expenses up to the amount of U.S. indirect selling expenses and unrelated party commissions, in accordance with 19 CFR 353.56(b)(2).

9. Grupo Prisma

For CV to purchase price comparisons, we made circumstances of sales adjustment for credit expenses and other direct selling expenses.

For CV to ESP comparisons, we made deductions, where appropriate, for direct selling expenses. We also deducted from CV the indirect selling expenses up to the amount of U.S. indirect selling expenses and unrelated party commissions, in accordance with 19 CFR 353.56(b)(2).

10. Grupo Sagaro

For CV to purchase price comparisons, we made circumstance of sale adjustments, where appropriate, for credit expenses.

For CV to ESP comparisons, we made deductions, where appropriate, for credit expenses. We also deducted from CV the indirect selling expenses up to the amount of indirect selling expenses and commissions paid to unrelated parties incurred on U.S. sales, in accordance with 19 CFR 353.56(b)(2).

Constructed Value: Companies Without Viable Home Markets and Companies Without Adequate Sales in Any Foreign Market

The Department has determined that, in the case of those respondents for which the home market was not viable, FMV should be based on CV rather than a comparison to third country prices. (For a full discussion of this issue, see Comment 6 of this notice.) These three companies were: Clavecol, Sabana, and Tropicales.

Additionally, for three other respondents, we calculated FMV based directly on CV, in accordance with section 773(e) of the Act, because these respondents did not have adequate sales in either the home market or in any third country markets during the POI. These three companies were: Agrorosas, Mocari, and Rosex.

· Constructed Value Revisions

We made specific revisions to each respondents' CV data as described below:

1. Agrorosas S.A.

For Agrorosas, we: (1) Adjusted amortization and depreciation expenses to account for the effect of Colombian inflation; (2) adjusted G&A to reflect the actual cost of secretarial salaries and to include a portion of the cost of maintaining the office in Bogota.

2. Flores Mocari S.A.

For Mocari, we: (1) Increased preproduction amortization expense to account for an understatement of capitalized costs; (2) adjusted amortization and depreciation expenses to account for the effect of Colombian inflation; and (3) increased financial expense for foreign exchange loss on debt.

3. Grupo Clavecol

For Clavecol, we; (1) Adjusted amortization and depreciation expenses to account for the effect of Colombian inflation; and (2) allocated companywide net financial expense to rose production and nonsubject merchandise based on cost of sales.

Grupo Sabana

For Sabana, we; (1) Adjusted amortization and depreciation expenses to account for the effect of Colombian inflation; (2) allocated company-wide net financial expenses to rose production and non-subject merchandise based on the ratio of cultivated area by flower type; and (3) adjusted cull revenue to reflect the amount verified by the sales analyst.

5. Grupo Tropicales

For Tropicales, we adjusted amortization and depreciation expenses to account for the effect of Colombian inflation.

6. Rosex Group

For Rosex, we: (1) Reclassified certain expenses from G&A expense to cost of manufacturing; (2) disallowed interest income earned on investments of working capital not deemed to be short-term; and (3) adjusted amortization and depreciation expenses to account for the effect of Colombian inflation.

Constructed Value Adjustments

In order to calculate FMV, we made company-specific adjustments as described below:

1. Agrorosas S.A.

For CV to purchase price comparisons, we made circumstances of sale adjustments, where appropriate, for direct selling expenses.

For CV to ESP comparisons, we made deductions, where appropriate, for