

the Department can use the verified figures and calculate a simple monthly foreign inland freight expense.

DOC Position

We agree with the petitioner that the respondent's methodology did not account for roses which were shipped but not sold for certain customers. At verification, we found that when customers did not sell the same amount of roses which were shipped in a given month, the allocation of foreign inland freight expenses were either overstated or understated. However, we agree that the respondent attempted to provide the most specific inland freight expenses possible and that the total yearly amount of inland freight was verified. Since the Department decided to average USP by all roses combined, we have recalculated the respondent's foreign inland freight expenses for all customers with this expense using a yearly allocation without regard to stem length or rose type.

Comment 115

The petitioner states that, according to the sales verification report, the methodology the respondent used to report air freight for one of its customers is flawed. Therefore, the petitioner argues that, as BIA, the Department should deduct the highest per stem air freight charge calculated for any sale to that customer.

The respondent contends that the Department should correct the minor discrepancy in its air freight calculation and use the verified figures. The respondent argues that a discrepancy of this limited magnitude should not result in BIA as the petitioner argues.

DOC Position

We agree with the respondent that air freight expenses for those months that we verified (i.e., May and October) should be applied because this discrepancy was limited to one customer. Because we found that the respondent overstated and understated this expense in the months reviewed at verification we have added the aggregated amount of the understated air freight expenses for this customer for the verified months and applied that amount to all other months during the POI for this customer.

Comment 116

The petitioner maintains that the respondent offset interest expenses with "other" financial income. Since the Department found that the respondent had no short-term interest income, the petitioner argues the "other" financial income should be disregarded and that

the interest expense cannot be offset for purposes of the final determination.

The respondent argues that the absence of short-term interest income has no relevance as to whether the respondent had other financial income relating to production that should be included in CV. The respondent maintains that the Department verified its financial income and noted no discrepancies. Additionally, respondent states that other financial income, not short-term interest income, was used as an offset to interest expense and the fact that it was not short-term interest income is not relevant.

DOC Position

We agree with the petitioner. We disregarded other financial income as an offset to interest expense because it is Department practice to only allow an offset to interest expense for interest income generated from short-term investments of working capital. Since the other financial income was not generated from short-term investments of working capital, the offset was disallowed.

Comment 117

The respondent argues that the Department should use credit periods based on actual payment data which was verified by the Department with only minor discrepancies.

DOC Position

We agree with the respondent and have used the verified information.

Comment 118

The respondent argues that the Department should use its verified indirect selling expense information for purposes of the final determination.

DOC Position

We agree with the respondent and have used the verified information.

Suspension of Liquidation

In accordance with section 735(c)(4)(A) of the Act, we are directing the U.S. Customs Service to continue to suspend liquidation of all entries of fresh cut roses from Colombia, as defined in the "Scope of Investigation" section of this notice, that are entered, or withdrawn from warehouse, for consumption on or after the date of publication of this notice in the **Federal Register**. The U.S. Customs Service shall require a cash deposit or the posting of a bond equal to the estimated margins amount by which the FMV of the subject merchandise exceeds the USP, as shown below. The weighted-average dumping margins are as follows:

| Manufacturer/Producer/Exporter | Margin percent |
|--|----------------|
| Agrorosas | 0.00 |
| Grupo Papagayo (and its related farms Agricola Papagayo, Inversiones Calypso S.A., Omni Flora Farms Inc., and Perci S.A.) | 3.02 |
| Flores Mocari S.A. (and its related farms Cultivos Miramonte and Devor Colombia) | 3.26 |
| Grupo Sabana (and its related farms Flore de la Sabana S.A. and Roselandia S.A.) | 5.80 |
| Flores la Frangancia | 3.31 |
| Grupo Benilda (and its related farms Agricola La Maria S.A., Agricola La Celestina Ltda., and Agricola Benilda Ltda.) | 5.07 |
| Grupo Clavecol (and its related farms Claveles Colombianos Ltda., Sun Flowers Ltda., Fantasia Flowers Ltda., Splendid Flowers Ltda.) | 1.56 |
| Floramérica Group (and its related farms Floramerica S.A. (Santa Lucia and Santa Barbara Farms), Jardines de Colombia Ltda., Flores Las Palmas Ltda., Cultivos del Caribe Ltda., Jardines del Valle Ltda., and Cultivos San Nicolas Ltda.) | 4.95 |
| Rosex (and its related farms Rosex Ltda. (La Esquina and Paraiso Farms), Induflores Ltda., and Rosas Sausalito Ltda.) | 3.06 |
| Grupo Sagaro (and its related farms Flores Sagaro S.A. and Las Flores S.A.) | 0.00 |
| Grupo Tropicales (and its related farms Rosas Colombianas Ltda., Happy Candy Ltda., Mercedes Ltda., and Flores Tropicales Ltda.) | 0.00 |
| Grupo Prisma (and its related farms Flores del Campo Ltda., Flores Prisma S.A., Flores Acuarela S.A., Flores el Pincel S.A., Rosas del Colombia Ltda., Agropecuaria Cuernavaca Ltda.) | 1.29 |
| Grupo Bojaca (and its related farms Agricola Bojaca Ltda., Universal Flowers, and Plantas y Flores Tropicales Ltda. (Tropiflora)) | 22.14 |
| Andes Group (and its related farms Flores Horizonte, Cultivos Buenavista, Flores de los Andes, and Inversiones Penasblancas) .. | 0.00 |
| Caicedo Group (and its related farms Agrobosque, Productos el Rosal S.A., Productos el Zorro S.A., Exportaciones Bochía S.A.—Flora Ltda., Flores del Cauca, Aranjuez S.A., Andalucía S.A., Inverfloral S.A., and Great America Bouquet) | 36.04 |
| Grupo Intercontinental (and its related farms Flora Intercontinental and Flores Aguablanca) | 11.94 |
| All Others | 6.41 |

ITC Notification

In accordance with section 735(d) of the Act, we have notified the ITC of our