

File re: Calculation Memorandum for the Preliminary Results.)

Based on our verification findings at Green Fresh, we also revised the following data in Green Fresh's response: (1) The reported per-unit fresh mushroom, coal (used for growing mushrooms), salt, and processing labor amounts for all can sizes; (2) the per-unit amounts for four materials reported for one canned mushroom product code; and (3) the per-unit amounts for two materials reported for another canned mushroom product code. (See Green Fresh Verification Report at 3, 20, and 23, and February 28, 2003, Memorandum from Case Analyst to the File re: Calculation Memorandum for the Preliminary Results.)

Based on our verification findings at Shantou Hongda, we also revised the following data in Shantou Hongda's response: (1) The salt, straw, and labor factors used to preserve the mushrooms at the farm; (2) the reported per-unit coal amount for 4, 8, and 16-ounce cans; (3) the reported per-unit label and can/lid amounts for 16-ounce cans; and (4) the distances from Shantou Hongda's supplier, Lixi, to its suppliers for coal, spawn, citric acid, and labels. (See Shantou Hongda Verification Report at 7–13, and February 28, 2003, Memorandum from Case Analyst to the File re: Calculation Memorandum for the Preliminary Results.)

Based on our verification findings at Guangxi Yulin, we revised the following data in Guangxi Yulin's response: (1) The reported per-unit factor amounts for all material, energy, and labor inputs based on revisions to the total POR mushroom production quantity figure;⁵ and (2) the distances from Guangxi Yulin to its coal, tin plate, citric acid, salt, label suppliers. (See Guangxi Yulin Verification Report at 1, 11, and 26, and February 28, 2003, Memorandum from Case Analyst to the File re: Calculation Memorandum for the Preliminary Results.)

Based on our verification findings at Shenxian Dongxing, we also revised the following data in Shenxian Dongxing's response: (1) The reported per-unit potassium super, calcium carbonate, electricity, direct and packing labor amounts for all can sizes; (2) the reported per-unit copper wire amounts for 4- and 16-ounce cans; (3) the reported per-unit tin plate amount for 8-ounce cans; (4) the reported per-unit copper wire, tin plate, and glue amounts for 62- and 68-ounce cans; (5) the

reported per-unit label amounts for 4- and 68-ounce cans; (6) the distances from Shenxian Dongxing to 10 of its suppliers situated in three locations. (See Shenxian Dongxing Verification Report at 21–23 and 25–26, and February 28, 2003, Memorandum from Case Analyst to the File re: Calculation Memorandum for the Preliminary Results.)

The Department's selection of the surrogate values applied in this determination was based on the quality, specificity, and contemporaneity of the data. As appropriate, we adjusted input prices to make them delivered prices. For those values not contemporaneous with the POR and quoted in a foreign currency or in U.S. dollars, we adjusted for inflation using wholesale price indices ("WPIs") published in the International Monetary Fund's *International Financial Statistics*.

To value fresh mushrooms, we used an average price based on data contained in the 2000–2001 financial report of Premier Explosives Ltd. ("Premier"). For those respondents which purchased brined mushrooms, we also used the fresh mushroom price to value brined mushrooms because we were unable to obtain publicly available information which contained a price for brined mushrooms.

To value manure, spawn, and straw, we used an average price based on data contained in the 2000–2001 financial report of Flex Foods Ltd. ("Flex Foods") and the 2001–2002 financial report of Agro Dutch Foods, Ltd. ("Agro Dutch") (i.e., two Indian producers of the subject merchandise). For those respondents which used mother spawn, we also used the average spawn price to value mother spawn because we were unable to obtain publicly available information which contained a price for mother spawn. To value grain and super phosphate, we used price data contained in Flex Foods' 2000–2001 financial report because no such data was available from the other financial reports on the record. To value tin cans and lids, we used price data from the May 21, 2001, public version response submitted by Agro Dutch in the 2nd antidumping duty administrative review of certain preserved mushrooms from India, and derived per-unit can-size-specific prices using the petitioner's methodology contained in its September 6, 2002, PAI submission. To value salt, we used price data contained in the 1998–1999 financial report of Weikfield Agro Products Ltd. (i.e., another Indian producer of the subject merchandise) because no such data was available from the other financial reports on the record. To value citric acid, boric acid,

magnesium sulfate, calcium carbonate, and formaldehyde, we used an average price based on April 2001–December 2001 data contained in *Monthly Statistics of the Foreign Trade of India* ("Monthly Statistics") and February 2001–January 2002 data contained in *Chemical Weekly*. For those prices obtained from *Chemical Weekly*, where appropriate, we also deducted an amount for excise taxes based on the methodology applied to values from the same source in a prior review involving the subject merchandise from the PRC. (See page 4 of the May 31, 2001, *Preliminary Results Valuation Memorandum for the Preliminary Results of New Shipper Review: Certain Preserved Mushrooms from the People's Republic of China*, 66 FR 30695 (June 7, 2001) which has been placed on the record of this proceeding.) To value calcium phosphate, we used a December 1999 value from *Chemical Market Reporter*. Although the value from *Chemical Market Reporter* was in U.S. dollars, it was not contemporaneous with the POR. Therefore, we inflated this value to the POR using WPIs.

To value gypsum, we used an average price based on April 2001–December 2001 data contained in *Monthly Statistics* and data contained in Flex Foods' 2000–2001 financial report. To value potassium super, we used an average price based on February 2001–January 2002 data contained in *Chemical Weekly*. To value carbamide (i.e., urea), we used an average price based on February 2001–January 2002 data contained in *Chemical Weekly* and data contained in Flex Foods' 2000–2001 financial report. To value cotton, tin plate scrap, copper conducting wire, and copper wire scrap, can and lid scrap, and coal, we used April 2001–December 2001 average import values from *Monthly Statistics*. We also added an amount for loading and additional transportation charges associated with delivering coal to the factory based on June 1999 Indian price data contained in the periodical *Business Line*. To value tin plate, we used an average price based on April 2001–December 2001 data contained in *Monthly Statistics* and data contained in Agro Dutch's 2001–2002 financial report.

We did not value water separately because, consistent with our methodology used in prior reviews of the subject merchandise, we believe that the costs for water are included as factory overhead in the Indian financial statements used to calculate factory overhead, selling, general, and administrative ("SG&A") expenses, and profit. (See *Certain Preserved Mushrooms from the People's Republic*

⁵ In order to derive the per-unit consumption amount for each factor of production as reported in the Section D response, the respondent divided the total POR factor consumption of that input over the total POR production weight.