

calculated the financial expense ratio based on the highest level of audited fiscal year financial statements prepared by Weikfield.

- As Agro Dutch had no comparison market during the POR, and its constructed value selling expenses and profit rate were based on the weighted-average selling and profit amounts incurred on home market sales by Himalya and Weikfield, we revised the selling expenses and profit used to calculate Agro Dutch's constructed value to account for the revisions to the Weikfield margin calculation outlined above. For a discussion of these changes, see the "Margin Calculations" section of the Decision Memo and the various comments discussed in the Decision Memo.

Final Results of Review

We determine that the following weighted-average margin percentages exist:

Manufacturer/Exporter	Margin (percent)
Agro Dutch Foods Ltd/Agro Dutch Industries Ltd	1.02
Himalya International Ltd (<i>de minimis</i>)	0.08
Weikfield Agro Products Ltd	34.66

Assessment

The Department shall determine, and the U.S. Bureau of Customs and Border Protection (BCBP) shall assess, antidumping duties on all appropriate entries. The Department will issue appropriate assessment instructions directly to BCBP within 15 days of publication of these final results of review. In accordance with 19 CFR 351.106(c)(1), we will instruct BCBP to assess antidumping duties on all appropriate entries covered by this review if any importer-specific assessment rate calculated in the final results of this review is above *de minimis* (i.e., less than 0.50 percent). For assessment purposes, we do not have the actual entered value for Agro Dutch and Weikfield because these respondents are not the importers of record for the subject merchandise. Accordingly, we have calculated customer-specific assessment rates by aggregating the dumping margins calculated for all of Agro Dutch's and Weikfield's U.S. sales examined and dividing the respective amounts by the total quantity of the sales examined for each producer. With respect to Himalya, we calculated importer-specific assessment rates for the subject merchandise from Himalya by aggregating the dumping margins

calculated for all of Himalya's U.S. sales examined and dividing this amount by the total entered value of the sales examined. To determine whether the duty assessment rates were *de minimis*, in accordance with the requirement set forth in 19 CFR 351.106(c)(2), we calculated customer-or importer-specific *ad valorem* ratios based on export prices.

Cash Deposit Requirements

The following cash deposit requirements will be effective for all shipments of the subject merchandise entered, or withdrawn from warehouse, for consumption on or after the publication date of the final results of this administrative review, as provided by section 751(a)(1) of the Act: (1) The cash deposit rates for the reviewed companies will be those established in the final results of this review, except if the rate is less than 0.50 percent, and therefore, *de minimis* within the meaning of 19 CFR 351.106(c)(1), in which case the cash deposit rate will be zero; (2) for previously reviewed or investigated companies not listed above, the cash deposit rate will continue to be the company-specific rate published for the most recent period; (3) if the exporter is not a firm covered in this review, a prior review, or the original less-than-fair-value (LTFV) investigation, but the manufacturer is, the cash deposit rate will be the rate established for the most recent period for the manufacturer of the merchandise; and (4) the cash deposit rate for all other manufacturers or exporters will continue to be 11.30 percent. This rate is the "All Others" rate from the LTFV investigation. These deposit requirements shall remain in effect until publication of the final results of the next administrative review.

This notice also serves as a final reminder to importers of their responsibility under 19 CFR 351.402(f) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in the Secretary's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of doubled antidumping duties.

This notice serves as the only reminder to parties subject to administrative protective order (APO) of their responsibility concerning the disposition of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3). Timely written notification of return/

destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation. We are issuing and publishing this determination and notice in accordance with sections 751(a)(1) and 777(i) of the Act.

Dated: July 7, 2003.

Jeffrey May,

Acting Assistant Secretary for Grant Aldonas, Under Secretary.

Appendix—List of Issues

Company-Specific Comments:

Agro Dutch

Comment 1: Calculation of the Work-in-Process Offset

Comment 2: Application of Adverse Facts Available

Weikfield

Comment 3: Home Market Quantity Discounts

Comment 4: Affiliated Party Commissions

Comment 5: Home Market Indirect Selling Expenses

Comment 6: U.S. Indirect Selling Expenses for Commission Offset

Comment 7: Calculation of U.S. Credit Expense

Comment 8: CESS for Observation 33

Comment 9: Offset to Direct Materials Cost

Comment 10: Depreciation of Idle Assets

Comment 11: Addition of WPCL General and Administrative Expenses

Comment 12: Weikfield General and Administrative Expense Calculation

Comment 13: Gain on Debt Restructuring as Offset to Financial Expenses

Comment 14: Interest Expenses from ICICI Loan

Comment 15: Cost of Goods Sold for the Financial Expense Ratio

Comment 16: Offsetting Positive Margins with Negative Margins

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DEPARTMENT OF COMMERCE

International Trade Administration

[A-570-851]

Certain Preserved Mushrooms From the People's Republic of China: Final Results and Partial Rescission of the New Shipper Review and Final Results and Partial Rescission of the Third Antidumping Duty Administrative Review

AGENCY: Import Administration, International Trade Administration, Department of Commerce.

ACTION: Notice of final results and partial rescission of the new shipper review and final results and partial