

when compared to the amount reported by Guangxi Yulin and verified by the Department. With respect to Shenxian Dongxing, because originally we did not consider its reported water consumption factor to be necessary for valuation purposes, we did not examine its water consumption data at verification. In the case of Shantou Hongda, we examined its water consumption at verification but it contained errors which rendered this data unreliable (see exhibit 12 of the Department's February 14, 2002, verification report for Shantou Hongda).

Because Shantou Hongda and Shenxian Dongxing provided the Department with incomplete and/or unreliable information which could not be verified, use of facts available is appropriate pursuant to section 776(a)(2)(D) of the Act. We believe that Shantou Hongda and Shenxian Dongxing were unaware at the time the Department requested this information that it would be necessary to use the water consumption data in its margin calculation because the Department had not separately valued this input in any prior segment of this proceeding. Thus, in order to account for water consumption usage by each of these respondents in the final results, as non-adverse facts available, we have used the water factor reported by Guangxi Yulin, the only other respondent under review (for which we are calculating a margin in the final results) which reported a correct and complete water factor (as verified by the Department), and valued water for the other respondents using Guangxi Yulin's reported water factor. See *Decision Memo* at Comment 5.

Analysis of Comments Received

All issues raised in the case briefs are addressed in the *Decision Memo*, which is hereby adopted by this notice. A list of the issues raised, all of which are in the *Decision Memo*, is attached to this notice as an Appendix. Parties can find a complete discussion of all issues raised in the briefs and the corresponding recommendations in this public memorandum which is on file in the Central Records Unit, room B-099 of the main Department building. In addition, a complete version of the *Decision Memo* can be accessed directly on the Web at <http://ia.ita.doc.gov>. The paper copy and electronic version of the *Decision Memo* are identical in content.

Changes Since the Preliminary Results

Based on the use of additional publicly available information and the comments received from the interested parties, we have made changes in the margin calculation for each respondent.

For a discussion of these changes, see the "Margin Calculations" section of the *Decision Memo*.

For the final results, we calculated average surrogate percentages for factory overhead, SG&A expenses, and profit using the 2001–2002 financial reports of Agro Dutch Foods Ltd. ("Agro Dutch") and Flex Foods Ltd. ("Flex Foods"). See *Decision Memo* at Comment 4.

We used freight rates published in the February 2002–June 2002 issues of *Chemical Weekly* and obtained distances between cities from the following Web sites: <http://www.infreight.com> and <http://www.sitaindia.com/Packages/CityDistance.php>.

We treated water as a separate factor of production. To value water, we used 1995–1996 and 1996–1997 data from the *Second Water Utilities Data Book*. Since this value was not contemporaneous with the POR, we adjusted this value for inflation based on wholesale price indices published in the International Monetary Fund's *International Financial Statistics*. As discussed above, two respondents (*i.e.*, Shantou Hongda and Shenxian Dongxing) did not provide the Department with complete and/or reliable water consumption information which could be verified. Therefore, as facts available, we have used the amount reported by Guangxi Yulin, the only respondent under review which reported a correct and complete water factor (as verified by the Department), and applied it to the surrogate value for water for the two respondents at issue. See "Non-Adverse Facts Available" section above and *Decision Memo* at Comment 5.

To value tin can sets (*i.e.*, the can with the lid) for the respondents which produced their cans during the POR (*i.e.*, Guangxi Yulin and Shenxian Dongxing), we used 2001–2002 actual can-size-specific price data submitted by Agro Dutch in the 3rd antidumping duty administrative review of certain preserved mushrooms from India. However, for the respondents which only purchased their cans during the POR (*i.e.*, Shantou Hongda), we continued to use 2000–2001 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 relied on the petitioners' methodology contained in its September 6, 2002, publicly available information submission for purposes of deriving per-unit, can-size-specific prices. See *Decision Memo* at Comment 6.

To value urea (carbamide), we used data in the 2001–2002 financial report

of Flex Foods and February 2001–January 2002 data in *Chemical Weekly*.

To value super phosphate and grain, we used data in the 2001–2002 financial report of Flex Foods.

To value spawn, cow manure and straw, we used price data contained in the 2001–2002 financial reports of Flex Foods and Agro Dutch.

To value gypsum, we used the 2001–2002 financial report of Flex Foods and April 2001–December 2001 data from *Monthly Statistics of the Foreign Trade of India* ("Monthly Statistics").

To value copper wire scrap, we used April 2001–December 2001 data from *Monthly Statistics* because this value is more specific to the product than the value used in the preliminary results. See *Decision Memo* at Comment 8.

We corrected a programming error by including Guangxi Yulin's tape cost only in its total packing costs (and not in its material costs).

We corrected a calculation error by including the total surrogate cost for seal glue in Guangxi Yulin's total material costs.

Final Results of Reviews

We determine that the following weighted-average margin percentages exist for the period February 1, 2001, through January 31, 2002:

Exporter	Margin (percent)
Gerber Food (Yunnan) Co., Ltd	198.63
Green Fresh Foods (Zhangzhou) Co., Ltd	198.63
Guangxi Yulin Oriental Food Co., Ltd. ("Guangxi Yulin") ...	0.00
Guangxi Yulin/All Others	198.63
Shantou Hongda Industrial General Corporation	122.07
Shenxian Dongxing Foods Co., Ltd	61.37
PRC-Wide Rate	198.63

Assessment Rates

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 appraisement instructions for the companies subject to these reviews directly to the BCBP within 15 days of publication of the final results of these reviews. For assessment purposes, we do not have the actual entered value for any of the respondents for which we calculated a margin because it is not the importer of record for the subject merchandise. Therefore, we have calculated individual importer- or customer-specific assessment rates by aggregating the dumping margins calculated for all of the U.S. sales