

by not acting to the best of its ability to comply with a request for information," an adverse inference may be used in determining the facts otherwise available. In the instant case, cost respondent 2 did not cooperate to the best of its ability by failing to provide any of the information requested in the section D cost questionnaire with no rationale for why it could not provide such information when other producers could. Therefore, as adverse facts available for the final determination on HRS wheat for this cost respondent, we have continued to use the higher of the COP from the petition for the same province and soil type or the highest reported cost of other cost respondents within the same stratum. Based on our comparison of the amounts, we found that the reported cost of one of the other cost respondents within the same stratum was higher. As a result, we used the other respondent's COP within the same stratum as the surrogate cost for cost respondent 2.

Both cost respondents 10 and 27 did not respond to the Department's cost questionnaire based on extenuating circumstances. With respect to cost respondent 10, the CWB explained that this farmer had deliveries of HRS wheat to the CWB during the POI, but did not produce HRS wheat during the 2001 growing season. However, cost respondent 10 did have an affiliated party that produced HRS wheat during the cost reporting period. Therefore, as a surrogate, cost respondent 10 reported its affiliate's COP for the cost reporting period. We note that this affiliate was not considered a cost respondent in the sample selection and, as such, we determined it would not be appropriate to include the affiliate's COP in our overall calculation of COP.

Similar to cost respondent 10, cost respondent 27 did not provide cost data for the 2001 growing season because the information was not available. Specifically, cost respondent 27 sold its farming operations and ceased farming. Because neither cost respondent 10 nor 27 had information available that would enable them to respond to the Department's cost questionnaire and in the case of cost respondent 10 they attempted to provide some cost information, we applied neutral facts

available for the HRS wheat preliminary determination pursuant to sections 776(a)(2)(A) and (B) of the Act. As neutral facts available, we have relied on the cost data submitted by the other cost respondents within the same stratum. Therefore, we have not included an amount for these cost respondents in the simple average calculation within their respective strata.

Fair Value Comparisons

We calculated export price and normal value based on the same methodology used in the Preliminary Determinations with the following exceptions:

- We based our calculations on the CWB's updated and verified sales data. We used the revised sales data submitted by the CWB on June 20, 2003, and the revisions stated in the CWB's July 9, 2003, submission.
- We revised the level of trade ("LOT") classification to include only producer direct sales in LOTH/U2.
- We corrected a clerical error in the calculation of the LOT adjustment.
- We revised the cost of production calculation for HRS wheat to include certain changes noted in the August 28, 2003 *Cost of Production and Constructed Value Adjustments for the Final Determinations Canadian Wheat Board Cost Respondents Memorandum* ("Final Determination Cost Calculation Memorandum")

For a complete discussion of these changes, see the August 28, 2003, *Issues and Decision Memorandum for the Final Determinations of the Antidumping Duty Investigations of Certain Durum Wheat and Hard Red Spring Wheat from Canada* ("Decision Memorandum"), *Durum Wheat Final Determination Calculation Memorandum for the Canadian Wheat Board, Hard Red Spring Wheat Final Determination Calculation Memorandum for the Canadian Wheat Board, and the Final Determination Cost Calculation Memorandum*.

Currency Conversions

We made currency conversions in accordance with section 773A of the Act in the same manner as in the preliminary determinations.

Verifications

As provided in section 782(i)(1) of the Act, we verified the information submitted by the CWB and selected farmers during May and June 2003. We used standard verification procedures, including examination of relevant accounting and production records, as well as original source documents provided by the CWB and certain individual cost respondents (*i.e.*, farmers).

Analysis of Comments Received

All issues raised in the petitioners' and the CWB's case briefs are addressed in the *Decision Memorandum* which is hereby adopted by this notice. Attached to this notice as an appendix is a list of the issues which the petitioners and the CWB have raised and to which we have responded in the *Decision Memorandum*. Parties can find a complete discussion of all issues raised in these investigations and the corresponding recommendations in this public memorandum which is on file in the Department's CRU. In addition, a complete version of the *Decision Memorandum* can be accessed directly on the Web at <http://ia.ita.doc.gov/frn/summary/list.htm>. The paper copy and electronic version of the Decision Memorandum are identical in content.

Continuation of Suspension of Liquidation

In accordance with section 733(d)(2) of the Act, we are directing the U.S. Bureau of Customs and Border Protection ("BCBP") to continue to suspend liquidation of all imports of subject merchandise from Canada that are entered, or withdrawn from warehouse, for consumption on or after May 8, 2003, the date of publication of the *Preliminary Determinations* in the **Federal Register**. The BCBP shall continue to require a cash deposit or the posting of a bond equal to the weighted-average amount by which the NV exceeds the EP, as indicated in the chart below. These suspension-of-liquidation instructions will remain in effect until further notice. The weighted-average dumping margins are as follows:

DURUM WHEAT

Exporter/Manufacturer	Weighted-Average Margin Percentage
Canadian Wheat Board	8.26
All Others	8.26