

HARD RED SPRING WHEAT

Exporter/Manufacturer	Weighted-Average Margin Percentage
Canadian Wheat Board	8.87
All Others	8.87

ITC Notification

In accordance with section 735(d) of the Act, we have notified the International Trade Commission ("ITC") of our determinations. As our final determinations are affirmative, the ITC will, within 45 days, determine whether these imports are materially injuring, or threaten material injury to, the U.S. industry. If the ITC determines that material injury, or threat of material injury, does not exist, the proceeding will be terminated and all securities posted will be refunded or canceled. If the ITC determines that such injury does exist, the Department will issue antidumping duty orders.

This notice also serves as a 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. Timely notification of return or 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.

These determinations are issued and published in accordance with sections 735(d) and 777(i)(1) of the Act.

Dated: August 28, 2003.

James J. Jochum,

Assistant Secretary for Import Administration.

APPENDIX**List of Comments in the Issues and Decision Memorandum Sales Issues**

Comment 1: Particular Market Situation
Comment 2: Inclusion of Certain Product Characteristics in Model Match Criteria

Comment 3: Date of Sale
Comment 4: Exclusion of Channel 6 Sales from LOTH 1
Comment 5: Treatment of Sales Made Above Normal Value
Comment 6: Clerical Error in the Calculation of the LOT Adjustment

Common Cost Issues

Comment 7: Farmer Estimates and Representations
Comment 8: Representative COPs
Comment 9: Eliminate Outliers in Calculating the Average COP
Comment 10: Collapsing

Comment 11: Seed Costs
Comment 12: Imputed Labor Costs
Comment 13: Personal Expenses
Comment 14: Overhead Allocation Basis
Comment 15: Financial Statement Depreciation
Comment 16: Affiliated Party Transactions Received Methodology
Comment 17: Costs of Services Provided to Outside Parties
Comment 18: Land Use
Comment 19: Crop Insurance Proceeds
Comment 20: Straw By-Product Offset
Comment 21: G&A and Interest Expense Denominators
Comment 22: Value of Bookkeeping Services

Farmer Specific Issues**Farmer 1**

Comment 23: Production Quantities
Comment 24: Well Expenses
Comment 25: Over-Excluded Livestock Costs

Farmer 3

Comment 26: Imputed Seed Costs
Comment 27: Actual Labor Costs
Comment 28: Chemical Costs
Comment 29: Revenue from Green Barley
Comment 30: Country Elevator Charges

Farmer 4

Comment 31: Imputed Interest Expense
Comment 32: Short-Term Interest Income
Comment 33: Overhead Expenses Allocation Between Crops
Comment 34: Custom Work Costs
Comment 35: Land Use Cost
Comment 36: Machinery Repair Expenses

Farmer 5

Comment 37: Depreciation Expense of the Omitted Asset
Comment 38: Labor Cost for Non-Crop Activity

Farmer 6

Comment 39: Trucking Expense

Farmer 7

Comment 40: Unsupported Corrections to Normal Records
Comment 41: Reallocate Fertilizer Costs
Comment 42: Interest Expense Offset
Comment 43: Capitalization of Costs

Farmer 8

Comment 44: Imputed Seed

Comment 45: Production Quantity
Comment 46: Offset to Fertilizer Costs

Farmer 9

Comment 47: Depreciation Expense

Farmer 11

Comment 48: Fixed Assets
Comment 49: Land Use Costs

Farmer 12

Comment 50: Seed Cleaning Costs
Comment 51: Production Quantity
Comment 52: Custom Work Costs
Comment 53: Interest Charge on a Trade Payable Account

Farmer 14

Comment 54: Overstatement of Other Crop Costs
Comment 55: Understatement of Fertilizer Costs
Comment 56: Overhead Adjustment
Comment 57: Interest Expense
Comment 58: G&A Expense

Farmer 15

Comment 59: Tax Return Errors
Comment 60: Omitted Expenses
Comment 61: Livestock Costs

Farmer 16

Comment 62: Input Values for Seed, Fertilizer, and Chemicals
Comment 63: Cost Allocation Basis

Farmer 17

Comment 64: Omitted Actual Labor Cost

Farmer 19

Comment 65: Imputed Seed Costs
Comment 66: Depreciation Should be Included in Fixed Overhead
Comment 67: Revised Cash Ticket Analysis is Correctly Reported
Comment 68: Crop Insurance Profit Factor and Recoveries Should be Recalculated

Farmer 21

Comment 69: Fertilizer and Chemical Costs

Comment 70: Capitalization of Costs
Comment 71: Costs Not Associated With the Farmers' Livestock Operations

Farmer 22

Comment 72: Overhead Allocations, New Factual Information

Farmer 23

Comment 73: G&A Expenses