Exhibit 16A

Reason for Exhibit 16A: Exhibit 16 had switched the inshell and shelled prices per ton.

Table 1. Calculations using corrected prices

	Inshell	Shelled	Industry	Definition
Share of sales (%)	42%	58%	100%	A
Volume (tons)	329,070	454,430	783,500	B=A*total volume
Cost/ton ($)	$ 6.09	$ 8.87	$ 7.70	C
Total cost ($)	$ 2,004,036	$ 4,030,794	$ 6,032,950	D=B*C

The costs per ton for inshell and shell integrate information from industry and from the DFA. It is derived using a cost conversion factor. This factor is the ratio of the shelled cost to the inshell cost obtained from industry interviews conducted by CWB. The inshell price is computed using the cost conversion factor and the DFA's average cost of $7.70 as follows:

*Inshell price = DFA price/(inshell share of sales + conversion factor * shelled share of sales)*

Table 2. Comparison of exhibits 16 and 16A

	Exhibit 16	Exhibit 16A
Total inspection cost	$6,033,577	$ 6,032,950
Inshell inspection cost	$2,007,327	$ 2,004,036
Shelled inspection cost	$4,026,250	$ 4,030,794