- Exhibit BRA-43 67 Federal Register, N° 203, 21 October 2002
- Exhibit BRA-44 "Direct Payment and CCP Enrolment Report", USDA, 19 June 2003
- Exhibit BRA-45 "Fact Sheet: Upland Cotton", USDA, June 2001
- Exhibit BRA-46 "Cotton: Background and Issues for Farm Legislation", USDA, July 2001
- Exhibit BRA-47 G/AG/N/USA/43
- Exhibit BRA-48 "Counter-Cyclical Payments under the 2002 Farm Bill", National Cotton Council, June 2003
- Exhibit BRA-49 Brazil's Questions for the purposes of Annex V Procedure, March 2003
- Exhibit BRA-50 "Farm Services Agency Background Information: Non-recourse Marketing Assistance Loans and Loan Deficiency Payments", USDA, March 1998
- Exhibit BRA-51 Cotton Outlook, 1 February 2002: US Price Mechanism
- Exhibit BRA-52 "Fact Sheet: Commodity Certificates", USDA, July 2000
- Exhibit BRA-53 "NCC Delegates Focus on Farm Program Specifics", National Cotton Council, 31 January 2001
- Exhibit BRA-54 "Farm Subsidy Limit Loophole Cost taxpayer Billions in Payments to Biggest Farmers", Environmental Working Group, 1 May 2002
- Exhibit BRA-55 Loan Deficiency Payment and Price Support Cumulative Activity as of 6/11/2003, USDA, 13 June 2003.
- Exhibit BRA-56 Bruce Gardner, "American Agriculture in the Twentieth Century", Cambridge: Harvard University Press, 2002
- Exhibit BRA-57 "Crop Year Statistics", Federal Crop Insurance Corporation
- Exhibit BRA-58 "US Crop Insurance: Premiums, Subsidies & Participation", USDA, Agricultural Outlook, December 2001
- Exhibit BRA-59 "Briefing Room: Farm and Commodity Policy: Crop Yield and Revenue Insurance", USDA
- Exhibit BRA-60 RMA Online, Crop Policies, 23 March 2003
- Exhibit BRA-61 "NCC Summary of Key Provisions of Crop Insurance Reform Legislation", NCC.
- Exhibit BRA-62 RMA Online Crops Covered under the 2002 Crop insurance Program
- Exhibit BRA-63 "Production and Price Impacts of US Crop insurance Subsidies: Some Preliminary Results"

WT/DS267/R

- Exhibit BRA-145 US and State Farm Income Data, (United States and States 1997-2001), USDA
- Exhibit BRA-146 Acreage, NASS, 28 June 2002
- Exhibit BRA-147 Estimate of Support Granted by Commodity via Counter-

Exhibit BRA-159	US General Accounting Office, Report to Congressional Requesters, "Loan Guarantees: Export Credit Guarantees Programs' Costs are High", GAO/GGD-93-45, December 1992
Exhibit BRA-160	US Department of Agriculture, Office of the Chief Financial Officer, Credit, Travel, and Accounting Division, "Agriculture Financial Standards Manual (May 2003)
Exhibit BRA-161	US Federal Accounting Standards Advisory Board, Federal Financial Accounting and Auditing Technical Release 3, "Preparing and Auditing Direct Loan and Loan Guarantee Subsidies under the Federal Credit Reform Act", 31 July 1999.
Exhibit BRA-162	Government – Wide Audited Financial Statements Task Force on Credit Reform, "Issue Paper, Model Credit Program Methods and Documentation for Estimating Subsidy Rates and the Model Information Store", 96-CR-7, 1 May 1996
Exhibit BRA-163	Office of Management and Budget Annual Training, Introduction to Federal Credit Budgeting, 24 June 2002
Exhibit BRA-164	US Department of Agriculture, Foreign Agricultural Service, "Revised FY 2001 and FY 2002 Annual Performance Plan".
Exhibit BRA-165	US Department of Agriculture, Foreign Agricultural Service, "Revised FY 2000 and FY 2001 Annual Performance Plan".
Exhibit BRA-166	US Department of Agriculture Foreign Agricultural Service, News Releases regarding extension of GSM 102 and GSM 103 guarantees to Dominican Republic, Morocco, Ghana, South Korea, Vietnam and Algeria
Exhibit BRA-167	12 Steps to Participating in the USDA Supplier Credit Guarantee Program, Step 5.
Exhibit BRA-168	US Department of Agriculture Foreign Agricultural Service, News Releases regarding extension of SCGP guarantees to Tunisia, Azerbaijan, Vietnam, South Korea, Japan and Nigeria
Exhibit BRA-169	Market Revenue and US Government Payments to US Upland Cotton Producers
Exhibit BRA-170	PFC, MLA, DP and CCP Payments per Base Acre of Covered Cro2Tc 68
Exhibit BRA-167	

Exhibit BRA-174	"Income Protection – Cotton Crop Provisions," USDA Federal Crop Insurance Corporation, 2000-321
Exhibit BRA-175	"Cotton Crop Provisions," USDA Federal Crop Insurance Corporation, 99-021
Exhibit BRA-176	"Course Grain Crop Provisions," USDA Federal Crop Insurance Corporation, 98-041
Exhibit BRA-177	"ERS Briefing Room: Farm Income and Costs: Farm Income Forecasts"
Exhibit BRA-178	"Facts About Texas and Agriculture," Texas Cooperative Extension, The Texas A&M University System
Exhibit BRA-179	JunJie Wu, "Crop Insurance, Acreage Decisions, and Nonpoint-Source Pollution," American Journal of Agricultural Economics 81, May 1999
Exhibit BRA-180	Keith J. Collins and Joseph W. Glauber "Will Policy Changes Usher in a New Era of Increased Agricultural Market Variability?," Second Quarter 1998.
Exhibit BRA-181	

Exhibit BRA-192	Reestimated Guaranteed Loan Subsidy based on Original Budget Year Estimate.
Exhibit BRA-193	Net Lifetime Reestimates of Guaranteed Loan Subsidy by Cohort.
Exhibit BRA-194	US Department of Agriculture Office of Inspector General Great Plains Region Audit Report, Commodity Credit Corporation's Financial Statements for Fi

- Exhibit BRA-211 "The Current State of the Farm Economy and the Economic Impact of Federal Policy on Agriculture," Hearing before the House of Representatives Committee on Agriculture, 14 February 2001.
- Exhibit BRA-212 "United States Dumping on Agricultural Markets," Institute for Agriculture and Trade Policy
- Exhibit BRA-213 "The Impact of Exchange Rates on the US Cotton Industry," National Cotton Council, 10 September 2001.
- Exhibit BRA-214 "Exchange Rate Indexes & US Ag. Trade," USDA Agricultural Outlook, January-February 2001.
- Exhibit BRA-215 Cotton Outlook, 29 August 2003
- Exhibit BRA-216 US Exports of Cotton, USDA, 5 September 2003
- Exhibit BRA-217 Brazilian Exports in Calendar Year 2002
- Exhibit BRA-218 "Cotton's Three Step Competitiveness Plan," National Cotton Council, 10 September 2001
- Exhibit BRA-219 Cotton Outlook, 4 June 1999
- Exhibit BRA-220 Cotton Outlook, (26 January 2001, 8 March 2002, 21 February 2003)
- Exhibit BRA-221 Calcot Cotton Capsules, 26 April 2002
- Exhibit BRA-222 "Analysis of the US Commodity Loan Program with Marketing Loan Provisions," USDA, AER 801
- Exhibit BRA-223 "The US Commodity Loan Program," Paul C. Westcott, Economic Research Service, USDA/ A.L. (Roy) Frederick (University of Nebraska)
- Exhibit BRA-224 "Factors Affecting the US Farm Price of Upland Cotton," USDA, Cotton and Wool Situation Outlook, Special Edition, November 1998
- Exhibit BRA-225 Statement of Bruce Gardner before the US House of Representatives Committee on Agriculture, 14 February 2001
- Exhibit BRA-226 Price Effect of the US Marketing Loan Program (Gardner)
- Exhibit BRA-227 "The House and Senate Farm Bills: A Comparative Study," Food and Agriculture Policy Research Institute, March 2002
- Exhibit BRA-228 FAPRI Analysis of Stricter Payment Limitations, FAPRI, 17 June 2003; FAPRI Analysis of Stricter Payment Limitations, FAPRI, 24 June 2003

Exhibit BRA-229

Exhibit BRA-230	"Weekly Step 2 Certificates Values," National Cotton Council, 29 August 2003
Exhibit BRA-231	"Elimination of Cotton's Step 2 Threshold," National Cotton Council, 10 September 2001
Exhibit BRA-232	Summary of Export Credit Guarantee Program Activity, FY 2003, GSM 102 Summary, 1 August 2003
Exhibit BRA-233	"Production and Trade Policies Affecting the Cotton Industry," ICAC, September 2001
Exhibit BRA-234	"Rethinking US Agricultural Policy: Changing Course to Secure Farmer Livelihoods Worldwide," Daryll E. Ray, Daniel G. De La Torre Ugarte, Kelly J. Tiller, Agricultural Policy Analysis Center, The University of Tennessee
Exhibit BRA-235	"What is the Impact of Removing Agricultural Support," IMF World Economic Outlook 2002," Chapter II
Exhibit BRA-236	"Market Access for Developing Country Exports – Selected Issues," IMF and the World Bank, 26 September 2002
Exhibit BRA-237	"Rich Countries Should Show the Way to Trade: World Bank Urges Action to Further Open Markets to Developing Countries," World Bank, press release 2003/094/S, 27 September 2002.
Exhibit BRA-238	"Trade Distortions and Cotton Markets: Implications for Australian Cotton Producers," Cotton Research and Development Corporation, -2 TD9-0.15142 T4 D.0380 HTW (BxH384 BRAEX) 57t TSRA ITJ 0.003560 University of Tennessee
	Exhibit BRACBAIV22345y THTelfomessee

Exhibit BRÆxhibit BRA

- Exhibit BRA-250 Total Cost and Return in Various Countries
- Exhibit BRA-251 Market Reports
- Exhibit BRA-252 "Counter-Cyclical Payments under the 2002 Farm Bill," National Cotton Council, September 2003
- Exhibit BRA-253 Cotton and Wool Outlook USDA, 9 February 2001
- Exhibit BRA-254 Monthly US Spot Market Prices
- Exhibit BRA-255 "Farm Commodity Programs: A Short Primer," Congressional Research Service
- Exhibit BRA-256 "Agriculture Policy and Farm Bill Briefing Book," Congressional Research Service
- Exhibit BRA-257 "Cost of Farm Production Up in 2003," USDA, 6 May 2003
- Exhibit BRA-258 "Loan Deficiency Payments and Price Support Cumulative Activity As of 8/27/2003," USDA, 1 September2003.
- Exhibit BRA-259 Newspaper Articles
- Exhibit BRA-260"2002 US Farm Bill: An Australian Perspective on Its Impact,"
ABARE, Australian Commodities, Vol.9 N°2, June 2002
- Exhibit BRA-261 "Lower US Cotton Consumption May Undermine Cotton Subsidies," 2002 Ag Perspectives, John Baize, 23 January 2003.
- Exhibit BRA-262 "The Future of Brazil's Agricultural Sector," USDA, Agricultural Outlook, May 1998
- Exhibit BRA-263 "Argentina & Brazil Sharpen Their Competitive Edge," USDA, Agricultural Outlook, September 2001
- Exhibit BRA-264 "Prejudice Caused by Industrialized Countries Subsidies to Cotton Sectors in Western and Central Africa," Louis Goreux
- Exhibit BRA-265 "Cotton Sector Strategies in West and Central Africa," World Bank Policy Research Working Paper 2867, July 2002.
- Exhibit BRA-266 TN/AG/GEN/4
- Exhibit BRA-267 TN/AG/GEN/6
- Exhibit BRA-268 WT/GC/W/511
- Exhibit BRA-269 "Gross Domestic Product by Industry for 1999-2001," Robert J. McCahill and Brian C. Moyer; November 2002

Exhibit BRA-270	Statement to Commission on the Application of Payment Limits to Agriculture, Mark Lange, National Cotton Council, 17 June 2003
Exhibit BRA-271	Analysis of the Market Value of Livestock in Adjusted Gross Revenue Insurance Pilot States and Counties.
Exhibit BRA-272	Fact Sheet: Adjusted Gross Revenue, Risk Management Agency, USDA, February 2003
Exhibit BRA-273	Data on US Price vs Planted Acreage
Exhibit BRA-274	Data on World Price, Production & Consumption
Exhibit BRA-275	"US Cotton Supply Response under the 2002 Farm Act," Paul Westcott and Leslie Meyer, USDA, 21 February 2003
Exhibit BRA-276	Report of the Commission on the Application of Payment Limitations for Agriculture, August 2003.
Exhibit BRA-277	World Market Share Documents
Exhibit BRA-278	O.A. Cleveland's Newsletter, 26 September 2003
Exhibit BRA-279	Statement by Professor Daniel Sumner
Exhibit BRA-280	"Brief Review of Empirical Assessments of Production Impacts of US Upland Cotton Subsidies" by Professor Daniel Sumner.
Exhibit BRA-281	Statement by Andrew Macdonald
Exhibit BRA-282	"About the Liverpool Cotton Association," The Liverpool Cotton Association Ltd.
Exhibit BRA-283	Statement by Christopher Ward
Exhibit BRA-284	"Production and Trade Policies Affecting the Cotton Industry," ICAC, September 2003
Exhibit BRA-285	"Agriculture Fact Book 2001-2002," Chapter 3 – American Farms.
Exhibit BRA-286	Direct and Counter-Cyclical Program Contract, Form CCC-509, USDA, Commodity Credit Corporation
Exhibit BRA-287	Market Revenue and US Government Payments to US Upland Cotton

- Exhibit BRA-291 "Direct and Counter-Cyclical Payment Program," Farm Service Agency, USDA, April 2003.
- Exhibit BRA-292 7 CFR 718.102, 2002 Edition
- Exhibit BRA-293 Data for Acreage Chart
- Exhibit BRA-294 "The World Fact Book Benin," CIA.
- Exhibit BRA-295 2004 US Budget, Federal Credit Supplement, Introduction and Table 2
- Exhibit BRA-296 "USDA Announces \$2.8 Billion in Export Credit Guarantees," FAS Press Release, 30 September 2003
- Exhibit BRA-297 7 U.S.C § 5641(b)(1); 7 U.S.C. § 5622(a), (b)
- Exhibit BRA-298 "USDA Amends Commodity Eligibility under Credit Guarantee Programs," FAS Press Release, 24 September 2002.
- Exhibit BRA-299 "Summary of FY 2003 Export Credit Guarantee Program Activity," USDA, Covering GSM-102, GSM 103 and SCGP
- Exhibit BRA-300 Calculation on US Rice Exports Benefiting from GSM-102, GSM-103 and SCGP.
- Exhibit BRA-301 Additional Results from Professor Sumner's Model.
- Exhibit BRA-302 Revised and Extended Data on Article 6.3(d) Claim.
- Exhibit BRA-303 John C. Beghin and Holger Matthey. "Modelling World Peanut Product Markets: A Tool for Agricultural Trade Policy Analysis." Center for Agricultural and Rural Development (CARD), May 2003.
- Exhibit BRA-304 John C. Beghin, Barbara El Osta, Jay R. Cherlow, and Samarendu Mohanty. "The Cost of the US Sugar Program Revisited," Center for Agricultural and Rural Development (CARD), March 2001.
- Exhibit BRA-305 Larry Salathe, J. Michael Price and David Banker. "An Analysis of the Farmer Owned Reserve Program 1977-82. American Journal of Agricultural Economics, February 1984.
- Exhibit BRA-306 "Supply Response under the 1996 Farm Act and Implications for the US Field Crops Sector," Lin et al., USDA, July 2000.
- Exhibit BRA-307 Change in US and World Exports in Percent.
- Exhibit BRA-308"Decoupled Payments: Household Income Transfers in Contemporary
US Agriculture," ERS, Agriculture Economic Report N° 822.
- Exhibit BRA-309 Barnard C., Nehring, R., Ryan, J., Collender, R. "Higher Cropland Values from Farm Program Payments: Who Gains?" Economic Research Service. USDA, Agricultural Outlook November 2001.

Exhibit BRA-310	"The Incidence of Government Payments on Agricultural Land Rents: The Challenges of Identification," Roberts, Kirwan and Hopkins, August 2003, American Journal of Agricultural Economics.
Exhibit BRA-311	Side by Side Chart of the Weekly US Adjusted World Price, the A Index, the nearby New York Futures Price, the Average US Spot Market Price and Prices Received by US Producers from January 1996 to the present.
Exhibit BRA-312	Cotton Outlook Reports dated 7 June 2002, 27 September 2002 and 4 October 2002.
Exhibit BRA-313	Analysis of Counterfactual Retrospective Scenarios and Prospective Scenarios of Elimination of Upland Cotton Subsidies in the United States using an elaboration of the FAPRI/CARD Modeling Framework

- Exhibit BRA-331 "Description of Methodology Comparing the Analysis of US Upland Cotton Subsidies Under the January 2003 Baseline to Analysis under the November 2002 FAPRI Baseline," Daniel A. Sumner, November 2003.
- Exhibit BRA-332 Newspaper Articles on the Step 2 Program
- Exhibit BRA-333 Cotton: World Markets and Trade, USDA, October 2003
- Exhibit BRA-334 "Additionality of Credit Guarantees for US Wheat Exports," M. Diersen et al., Agricultural Economics Report N° 377-S, July 1997
- Exhibit BRA-335 Canada, Gross Domestic Product by Industry 1997-2001
- Exhibit BRA-336 Section 523(b)(10), Federal Crop Insurance Act.
- Exhibit BRA-337 "Crop Year Statistics," Federal Crop Insurance Corporation, As of 11 November 2003.
- Exhibit BRA-338 "Adjusted Gross Revenue-Lite (AGR-Lite)," A Risk Management Agency Fact Sheet, USDA, February 2003.
- Exhibit BRA-339 "Livestock Gross Margin Insurance Policy Questions and Answers," 03-LGM-Question and Answers, RMA/USDA
- Exhibit BRA-340 "USDA Announces First Partial 2003-Crop Counter-Cyclical Payments," USDA Press Release, 17 October 2003
- Exhibit BRA-341 "Riceland's Bell Urges Maximum Rice CCP," Delta Farm Press, 16 September 2003.
- Exhibit BRA-342 Statement of Professor Daniel Sumner 2 December 2003
- Exhibit BRA-343 Response to US Statements about Access to Background Information about my US Cotton Policy Simulation Results
- Exhibit BRA-344 Discussion of the US Critique of Third Party Studies of the Economic Effects of US Cotton Subsidies
- Exhibit BRA-345 Response to Further US Criticisms of the Ann

- Exhibit BRA-351 BICO Export Commodity Aggregations (Values), USDA, FSA dated 21 November 2003
- Exhibit BRA-352 Value of US. Upland Cotton Exports under GSM 102 by Country and Year
- Exhibit BRA-353 Cumulative Loss from Upland Cotton Production MY 1997-2002 Without US Contract Payments
- Exhibit BRA-354 "Brazilian Soybeans Can Iowa Farmers Compete?" Iowa State University, December 2000
- Exhibit BRA-355 US Acreage Response to Futures Prices at Planting Time
- Exhibit BRA-356 January March Quotes of the December Futures Contract, Expected and Actual AWP and Cash Price
- Exhibit BRA-357 Expected and Actual Adjusted World Price and Corresponding December Futures Price
- Exhibit BRA-358 Expected Adjusted World Price and Marketing Loan Payments
- Exhibit BRA-359 30 October and 25 November Cotton Futures Quotes
- Exhibit BRA-360 Adjusted World Price v Nearby Futures Price (1996-present)
- Exhibit BRA-361 Cotton Pricing Guide, July 2001
- Exhibit BRA-362 Suspension of Anti-Dumping Duty Investigation: Cold-Rolled Flat Rolled Carbon-Quality Steel Products from the Russian Federation, Department of Commerce, 4 February 2000
- Exhibit BRA-363 Global Steel Trade, Chapter 7: Avoiding Future Crises, Department of Commerce
- Exhibit BRA-364 2003 US Budget, Federal Credit Supplement, Table 8
- Exhibit BRA-365 2002 US Budget, Federal Credit Supplement, Table 8
- Exhibit BRA-366 7 U.S.C. § 5622
- Exhibit BRA-367 Section 3203 of the 2002 FSRI Act
- Exhibit BRA-368 Second Statement of Christopher Campbell Environmental Working Group, 1 December 2003
- Exhibit BRA-369 Brazil's Request to the United States for Farm Specific Planting and Base Acreage Data, 3 December 2003
- Exhibit BRA-370 The Difference between the Average World Price and the Nearby December Futures Contract Price
- Exhibit BRA-371 Simple Example of the Calculations of Marketing Lon Benefits (Probability Distribution)
- Exhibit BRA-372 Negotiating History of Articles 6.3(c) and 6.5 of the SCM Agreement

- Exhibit BRA-373 Loan Deficiency Payment and Price Support Activity as of 12/3/2003
- Exhibit BRA-374 "Crop Year Statistics MY 2002" Federal Crop Insurance Corporation
- Exhibit BRA-375 Information Provided by Gerald Estur, ICAC.
- Exhibit BRA-376 "About FAPRI," Center for Agricultural and Rural Development, Iowa State University
- Exhibit BRA-377 "About FAPRI," Food and Agricultural Policy Research Institute at the University of Missouri.
- Exhibit BRA-378 "About FAPRI," Food and Agricultural Policy Research Institute.
- Exhibit BRA-379 CARD Report, 40 Anniversary Commemorative Issue
- Exhibit BRA-380 "Food and Agriculture Policy Research Institute Receives USDA's Highest Honor," CARD Press Release, 9 July 2002.
- Exhibit BRA-381 Jeffrey D. McDonald and Daniel A. Sumner. "The Influence of Commodity Programs on Acreage Responses to Market Price: With and Illustration concerning Rice Policy in the United States." American Journal of Agricultural Economics, (85) 4 November 2003.
- Exhibit BRA-382 Cotton and Wool Outlook, USDA, 12 December 2003.
- Exhibit BRA-383 Brazil and US Export Data on Export Quantities and Values by Country
- Exhibit BRA-384 Import Prices from Various Countries
- Exhibit BRA-385 Domestic Prices from Various Countries
- Exhibit BRA-386 Brazil and US Export Prices by Country
- Exhibit BRA-387 Brazil Export Prices v A-Index Prices by Country
- Exhibit BRA-388 US Export Prices v A-Index Prices by Country
- Exhibit BRA-389 Brazilian Domestic Price Data
- Exhibit BRA-390 "Glickman Proposes Cottonseed Payment Program," USDA News Release, 29 February 2000.
- Exhibit BRA-391 Cost of Ginning and Value of Cottonseed per pound of Cotton Lint
- Exhibit BRA-392 "William Duvanant Says: Overproduction Thwarts Cotton price Upturn," Western Farm Press.
- Exhibit BRA-393 Futures Prices as of 19 December 2003

Exhibit BRA-394	Agricultural Outlook Tables, USDA, November 2003, Table 19
Exhibit BRA-395	"Trade Issues Facing the US Cotton Industry," Speech by Dr. Mark Lange, President and CEO, National Cotton Council, 6 January 2004.
Exhibit BRA-396	"Farm Groups Shocked at UC Economist's Testimony in WTO Dispute," Western Farm Press, 2 September 2003.
Exhibit BRA-397	"Report of the Commission on the Application of Payment Limitations for Agriculture," August 2003.
Exhibit BRA-398	Western Farm Press, 7 January 2003
Exhibit BRA-399	Acreage Discrepancies.xls
Exhibit BRA-400	List of Publications of Professors Babcock and Beghin
Exhibit BRA-401	Second Declaration of Andrew Macdonald, 27 January 2004.
Exhibit BRA-402	"Genetically Engineered Cotton Suffering from Production Problems," Organic Consumers Organization, 11 January 2002.
Exhibit BRA-403	"NCC will Intensify Emphasis for Quality, Yield Answers," Western Farm Press, 3 March 2001.
Exhibit BRA-404	"Benefits - BT Cotton," Monsanto Imagine.
Exhibit BRA-405	"Sample Costs to Produce Cotton Transgenic Herbicide- Resistant Acala Variety," San Joaquin Valley, University of California Cooperative Extension, 2003.
Exhibit BRA-406	"Cotton Cost-Return Budget in Southwest Kansas," Kansas State University Agricultural Experiment Station and Cooperative Extensive Service, October 2003.
Exhibit BRA-407	Documents on Cost of Production Insurance Plan for Cotton.
Exhibit BRA-408	Export – Import Bank of the United States, Standard Repayment Terms.
Exhibit BRA-409	Ex-Im Bank Fee Schedule.
Exhibit BRA-410	Export Insurance Services.
Exhibit BRA-411	"The Federal Scoop: US Government Financing for Service Exports," Export America, May 2003.
Exhibit BRA-412	Cotton and Wool Situation Outlook and Outlook Yearbook, USDA, November 2003, Table 16.
Exhibit BRA-413	"Agricultural Cash Rents," USDA, NASS, July 1999.

- Exhibit BRA-414 "Agricultural Land Values and Cash Rents," USDA, NASS, August 2003.
- Exhibit BRA-415 "Agricultural Land Values," USDA, NASS, April 1999.

- Exhibit BRA-416 "What is a Farm Bill?," Congressional Research Service, Report for Congress, 5 May 2001.
- Exhibit BRA-417 "Commodity Program Entitlements: Deficiency Payments," USDA, May 1993.
- Exhibit BRA-418 Washington Post v. United States Department of Agriculture, 943 F. Supp. 31 (D.D.C. 1996).
- Exhibit BRA-419 Allocation Calculations Based on Brazil's Methodology and US Summary Data.
- Exhibit BRA-420 Agricultural Outlook Tables, November 2003, Table 17.
- Exhibit BRA-421 ERS Briefing Room: Farm Income and Costs: US Farm Sector Cash Receipts from Sales of Agricultural Commodities, USDA.
- Exhibit BRA-422 Fruits and Tree Nuts Yearbook, USDA, October 2003, Table A-2.
- Exhibit BRA-423 Vegetables and Melons Yearbook, USDA, July 2003, Table 3.
- Exhibit BRA-424 Allocation Calculations Based on US Methodology and US Summary Data.
- Exhibit BRA-425 Dresser Industries v United States, 596 F.2d 1231 (5th Cir. 1979)
- Exhibit BRA-426 Center for Auto Safety v National Highway Traffic Safety Administration, 244 F.3d 144 (DC Cir 2001)
- Exhibit BRA-427 CNA Financial Corporation v Donovan, 830 F.2d 1132 (DC Cir 1987)
- Exhibit BRA-428 United States Department of Justice at al. v Reporters Committee for the Freedom of the Press et al., 489 US 749 (1989)
- Exhibit BRA-429 Metadure Croporation v United States, 490 F. Supp. 1368 (S.D.N.Y. 1990)
- Exhibit BRA-430 Campaign for Family Farms v Glickman, 200 F.3d 1180 (8th Cir. 2000)
- Exhibit BRA-431 Comparison of US and Brazil's Cash-Basis Accounting Methodologies for Purposes of the Item (j) Analysis
- Exhibit BRA-432 Congressional Budget Office, Fact Sheet, row titled "Export Credit Guarantee Program, Subsidy Account"
- Exhibit BRA-433 'Calculations Acreage Based Methodologies.xls' provided in electronic format
- Exhibit BRA-434 'Calculations Value Based Methodologies.xls' provided in electronic format

ANNEX O-2

LIST OF EXHIBITS OF THE UNITED STATES

- US-1 2002 Farm Security and Rural Investment Act, Public Law 107-171, 116 Stat. 134 (13 May 2002) (Title I)
- US-2 57 Federal Register 14,326 (20 April 1992)
- US-3 7 C.F.R. Part 1413 (1 January 1993)
- US-4 7 C.F.R. 1413.6 (1991 ed.)
- US-5 7 U.S.C. § 1444-2 (1992 supp.)
- US-6 7 C.F.R. Part 1493 (2003) (excerpts)
- US-7 Organization for Economic Co-operation and Development, *The Chairman's Revised Proposal for a Sector Understanding on Export Credits for Agricultural Products*, TD/CONSENSUS(2000)25/REV4 (9 July 2002)
- US-8 Cairns Group, *Negotiating Proposal on Export Competition*, JOB(02)/186 (20 November 2002)
- US-9 Negotiations on Agriculture: First Draft of Modalities for the Further Commitments, TN/AG/W/1/Rev.1 (18 March 2003)
- US-10 MERCOSUR et al., Export Credits for Agricultural Products, G/AG/NG/W/139, G/AG/W/50 (21 March 2001)
- US-11 2 U.S.C. §§ 661 *et seq.* (2003)
- US-12 Examples of export credit guarantee program announcements issued pursuant to applicable program regulations (7 C.F.R. §§ 1493.10(d), 1493.400(d))
- US-13 Schedule XX United States of America, Part IV, Section II: Export subsidy reduction commitments
- US-14 2002 Crop Cottonseed Regulations, 68 *Federal Register* 20,331 (25 April 2003)
- US-15 Regulations to disburse the 2000 crop cottonseed payment, 65 *Federal Register* 65,718 (2 November 2000)
- US-16 1999 Crop Cottonseed Program Regulations, 65 *Federal Register* 36,563 (8 June 2000)
- US-17 US Department of Agriculture, Upland Cotton Fact Sheet (September 1992)
- US-18 USDA budget data (MY1999 & MY2000 marketing loan payments) (www.fsa.usda.gov/dam/BUD/estimatesbook.htm)

- US-19 Marketing Year 2002 Loan Deficiency Payment and Price Support Cumulative Activity As of 3/12/2003
- US-20 Schedule of current fees paid by an exporter participating in either the GSM-102 or GSM-103 program
- US-21 Recently updated program documents for the Step 2 program
- US-22 The Agricultural Market Transition Act, Title I of the Federal Agriculture Improvement Act of 1996, Public Law No. 104-127 (4 April 1996)
- US-23 The Production Effects of Decoupled Payments, by Dr. Joseph W. Glauber, Deputy Chief Economist, US Department of Agriculture
- US-24 Calculating the Per-Unit Rate of Support, by Dr. Joseph W. Glauber, Deputy Chief Economist, US Department of Agriculture (22 August 2003)
- US-25 MTN.GNG/NG5/W/170 (11 July 1990)
- US-26 MTN.GNG/AG/W/1 (24 June 1991)
- US-27 MTN.GNG/AG/W/1/Add.1 to Add.11 (2 August 1991)
- US-28 Uruguay Round Agriculture Negotiations, Discussion Paper, Draft Text on Agriculture (12 December 1991)
- US-29 Agriculture text of the Draft Final Act, MTN.TNC/W/FA (20 December 1991)
- US-30 Articles 1 3 and the Illustrative List of Export Subsidies within the Draft SCM Agreement of the Draft Final Act, MTN.TNC/W/FA
- US-31 Budget Summary GSM-102, 103 and Supplier Credit; Subsidy Estimates and Reestimates by Fiscal Year; Fiscal Years 1992 through 2004
- US-32 United States Department of Agriculture, Advice of Allotment, Allotment Numbers 01-CCC-47; 02-CCC-28; 02-CCC-27; 03-CCC-26
- US-33 Status of Reschedulings for CCC Export Credit Guarantee Program activity for fiscal years 1992-2002
- US-34 World Trade (December 1998)
- US-35 "Financial Know-How Pays Off," Journal of Commerce (14 June 1995)
- US-36 Financial Times (27 January 1994)
- US-37 Latin Finance, 1 June 1999, "Brazil Bounces Back," pg. S16; Trade Finance, 1 October 2002. "Forfaiters Seek Eastern Promise," No. 8, vol. 5, pg. SS7
- US-38 US Department of Agriculture, Fiscal Year Actual Budgetary Expenditures by Crop Year (http://www.fsa.usda.gov/dam/BUD/bud1.htm)

US-39	US Department of Agriculture, Compliance Report for 1992 Acreage Reduction Program
US-40	US Department of Agriculture, Understanding Factors Driving World Cotton Markets is Crucial for Explaining What Affected World Cotton Prices and US Production and Exports between 1995-2002 (2003)
US-41	Foreign Agricultural Service, US Department of Agriculture, Export Credits Sales Registration Data
US-42	OMB Circular No. A-a); 2TD (f), pucts 2T.5 0 6 0.0038 Tc 0 Tw (-) Tj 3.75 0 TD -0.2993 Tc62.32

epartmecular No. A-US-42

OMB Cirtt Afloan DateTj -34.5 0 87TD 0.3112 Tc (-) Tj -US-42 U-S US-42 US-42 -**B**J

35

_

-

- US-56 Sumner, D.A. "Implications of the US Farm Bill of 2002 for Agricultural Trade Negotiations," Australian Journal of Agricultural and Resource Economics 47(2003): 99-123, at 114.
- US-57 Young, C.E., M. Vandeveer, and R. Schnepf. "Production and Price Impacts of US Crop Insurance Programs," American Journal of Agricultural Economics 83(2001): 1196-1203.
- US-58 Smith, V. and B. Goodwin. "Crop Insurance, Moral Hazard and Agricultural Chemical Use," American Journal of Agricultural Economics 78(1996):428-38.
- US-59 Babcock, B. and D. Hennessy. "Input Demand Under Yield and Revenue Insurance," American Journal of Agricultural Economics 78(1996):416-27.
- US-60 Goodwin, B. and V. Smith. "An Ex Post Evaluation of the Conservation Reserve, Federal Crop Insurance, and other Government Programs: Program Participation and Soil Erosion," Journal of Agriculture and Resource Economics 28(2003):201-216.
- US-61 Food and Agricultural Policy Research Institute, Step 2 Analysis Presented to US Senate Committee on Agriculture, Nutrition and Forestry (1999).
- US-62 Tokarick, S. "Measuring the Impact of Distortions in Agricultural Trade in Partial and General Equilibrium," IMF Working Paper, WP/03/110 (May 2003).
- US-63 MY1996-2002 Upland Cotton Harvested Area, US and Rest of World (percent change from previous marketing year).
- US-64 Lin, W., et al.. Supply Response Under the 1996 Farm Act and Implications for the US Field Crops Sector. US Department of Agriculture, Economic Research Service, Technical Bulletin No. 1888, Appendix table 21
- US-65 Amount and percentage of upland cotton acreage coverage by crop insurance policy
- US-66 Premiums paid by upland cotton producers
- US-67 Insurance indemnity payments to upland cotton producers
- US-68 New York Cotton Futures, Average Daily Closing Prices for December 2003 Contract (chart and data)

0y5mu

US-69

US Department of Agriculture, Economic Research Service, Cost of Production D19c Estimates; Contract (735Fuffure6,0 TWeighted 956chailge) If jated Jint@LTj 110.c4 TD -0Vp -BD Tc -134.20.4ricultur8Exchange -0.4.20.18No4 TD -01D -0. Co10.c4 TD -0Vp 0

US-74	National Agricultural Statistics Service, Planted Acreage of Selected Crops by Region and State
US-75	Chart and Table of US and Brazilian Unit Value Prices to Various Third-Country Markets
US-76	Dr. Joseph W. Glauber, US Department of Agriculture, Estimating Cotton Price Volatility
US-77	

WT/DS267/R/Add.3

- US-112 Description of electronic file "Dcpplac.txt"
- US-113 Graphical representation of scope and disclosure of Brazil's modeling system
- US-114 Letter from Dr. Bruce Babcock (10 December 2003)
- US-115 Electronic version of spreadsheets referenced in US Comments Concerning Brazil's Econometric Model
- US-116 Electronic version of spreadsheet referenced in US Comments Concerning Brazil's Econometric Model
- US-117 7 CFR §§ 1427.13 and 1427.19 (2000 ed.)
- US-118 7 CFR §§ 1427.13 and 1427.19 (2003 ed.)
- US-119 USDA Office of the Chief Economist, *World Agricultural Supply and Demand Estimates* (11 December 2003)
- US-120 USDA, Economic Research Service, Fibers Yearbook, Appendix Table 2, Upland Cotton Supply and Use
- US-121 US General Accounting Office. *Agriculture in Transition: Farmers' Use of Risk Management Strategies.* GAO/RCED-99-90. April 1999.
- US-122 Total open interest for all cotton futures contracts on the New York Board of Trade for 18 December 2003
- US-123 Total open interest for all cotton options contracts on the New York Board of Trade for 18 December 2003
- US-124 Daily December Futures Closing Prices (\$/lb) (New York Board of Trade)
- US-125 Statement of Federal Financial Accounting Standards No. 18: Amendments To Accounting Standards for Direct Loans and Loan Guarantees In Statement of Federal Financial Accounting Standards No. 2, Appendix B: Schedule B, entitled "Schedule for Reconciling Loan Guarantee Liability Balances."
- US-126 Calculations of "additional marketing loan facilitated revenue" realized per pound of cotton, MY 1998-2003 (partial year)
- US-127 Statement of Federal Financial Accounting Standards No. 2: Accounting for Direct Loans and Loan Guarantees, issued 23 August 1993, pp. 187-267
- US-128 Chart of data from 1992 to 2003 (as of 30 November 2003) for GSM 102, 103 and SCGP with respect to: (i) cumulative outstanding guarantees; (ii) claims paid; (iii) recoveries made; (iv) revenue from premiums; (v) other current revenue, including interest earned; (vi) interest charges paid; and (vii) administrative costs of running the programmes
- US-129 Commodity Credit Corporation Consolidated Statement of Net Cost (Note 13) for the Fiscal Year Ended 30 September 2002

- US-130 Statement of Federal Financial Accounting Concepts and Standards (May 2002), Appendix E, pages 1140-1141
- US-131 Inae Riveras, Brazil's Mato Grosso to triple winter cotton area (Reuters 2004-01-20)
- US-132 Chart, US Crops Cotton supply and utilization, and Baseline
- US-133 O.A. Cleveland, Cotton Market Weekly, 1/16/04
- US-134 Charts of US and Brazilian Export Unit Values to 7 Destinations
- US-135 Production, Yield, Trade, and Stocks Data, MY99-02
- US-136 USDA/FAS US trade data, MY99-03
- US-137 World Trade Atlas official Brazilian trade data, MY99-03
- US-138 Statement of the United States at the Dispute Settlement Body (9 January 2004) on adoption of the reports in *United States – Sunset Review of Anti-Dumping Duties on Corrosion-Resistant Carbon Steel Flat Products for Japan*
- US-139 USDA Weekly Cotton Market Review 1/9/04

US-140

WT/DS267/R Page O-32

US