



Australian Government
Australian Customs Service

**ALLEGED DUMPING OF CERTAIN HOLLOW STRUCTURAL
SECTIONS (HSS) EXPORTED FROM THE PEOPLE'S
REPUBLIC OF CHINA (CHINA), THE REPUBLIC OF KOREA
(KOREA), MALAYSIA, TAIWAN AND THE KINGDOM OF
THAILAND (THAILAND)**

AND

**ALLEGED SUBSIDISATION OF HSS EXPORTED FROM
CHINA**

IMPORTER VISIT REPORT

GP MARKETING INTERNATIONAL PTY LTD

(Pedruco Family Trust (No. 2))

**THIS REPORT AND VIEWS OR RECOMMENDATIONS CONTAINED THEREIN WILL BE REVIEWED
BY THE CASE MANAGEMENT TEAM AND MAY NOT REFLECT CUSTOMS' FINAL POSITION.**

January 2012

1 BACKGROUND AND PURPOSE

1.1 Background

On 12 August 2011, OneSteel Australian Tube Mills Pty Ltd (ATM, the applicant) on behalf of the Australian industry manufacturing HSS, lodged an application requesting that the Minister for Home Affairs (the Minister) publish a dumping duty notice in respect of HSS exported to Australia from The People's Republic of China (China), The Republic of Korea (Korea), Malaysia, Taiwan and Thailand and a countervailing duty notice in respect of HSS exported to Australia from China.

The application alleges that HSS has been exported to Australia from China, Korea, Malaysia, Taiwan and Thailand at prices lower than its normal value, that HSS exported to Australia from China has received countervailable subsidies, and that this dumping and subsidisation has caused material injury to the Australian industry producing HSS.

Following consideration of the application, the Australian Customs and Border Protection Service (Customs and Border Protection) decided not to reject the application. Public notification of initiation of the investigation was made in The Australian newspaper on 19 September 2011.

Australian Customs Dumping Notice (ACDN) No. 2011/43 provides further details of this investigation and is available at www.customs.gov.au.

The investigation period is 1 July 2010 to 30 June 2011. Customs and Border Protection will examine exports to Australia of the goods during that period to determine whether dumping has occurred. Customs and Border Protection will examine details of the Australian market from 1 July 2007 for injury analysis.

Prior to initiation of the investigation,

[REDACTED] was identified as a potential large importer of HSS from China, Korea, Malaysia and Taiwan in the investigation period in Customs and Border Protection's commercial database. Consequently, GP was invited to participate in the investigation, and was provided with an Importer Questionnaire to complete.

1.2 Purpose of visit

The purpose of the visit to GP Marketing International Pty Ltd (GP) was to:


- confirm that GP was an importer of HSS in the investigation period and to assist in establishing the identity of the exporter(s) of this HSS;
- verify export prices for HSS exported to Australia in the investigation period that was imported by GP;
- establish whether the purchases of HSS by GP was in arms length transactions;
- establish post-exportation costs incurred by GP in importing HSS;

- identify GP's sales and customers and verify sales volume, selling prices and selling costs;
- recommend how export price for importations of HSS by GP may be determined under s. 269TAB of the *Customs Act 1901* (the Act)¹; and
- provide the company with an opportunity to discuss any issues it believed relevant to the investigation.

GP has been involved in a previous investigation into the alleged dumping of HSS and was visited and undergone verification of data submitted to Customs and Border Protection (most recently in January 2006).

1.3 Meeting details

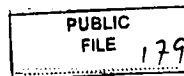
The company and meeting attendee details are shown below:

Company	
Address	Lvl 4/160 Pacific Highway North Sydney NSW 2060
Company representative	Gabriel Pedruco Mark Pedruco
Telephone	02 9925 0755
Fax	02 9925 0909
Customs and Border Protection representatives	Geoff Gleeson - Director, Operations Group 1 Tom O'Connor – Manager, Operations Group 3 Jason Farr – Supervisor, Operations Group 3

Prior to the meeting, Customs and Border Protection forwarded an importer visit questionnaire and import transactions worksheet to complete. This was returned prior to the meeting together with a draft importer transactions worksheet and a list of HSS sales that covered the investigation period an agenda to GP. **Confidential Attachment 1.**

GP fully co-operated with the visit, making relevant staff available and providing copies of all requested documents.

¹ All references to legislative provisions within this report refer to the Act, unless specified otherwise.



1.4 Investigation process and timeframes

GP was advised of the following:

- we would prepare a confidential report on the visit (this report), and before finalisation of the report, GP would be given an opportunity to review the report for accuracy;
- Customs and Border Protection is required to maintain a Public Record of the investigation containing non-confidential copies of all reports, submissions, correspondence and other documents relevant to the case - we advised that the Public Record is available to interested parties; and
- a non-confidential version of this visit report would be prepared in consultation with GP and placed on the Public Record.
- all information provided to Customs and Border Protection as part of its verification visit would be treated as confidential unless we were advised that the information was not confidential.

We informed GP of the following Key dates;

- The investigation period is 1 July 2010 to 30 June 2011.
- The injury analysis period is from 1 July 2007 for the purpose of analysing the condition of the Australian industry.
- A preliminary affirmative determination (PAD) may be made no earlier than day 60 of the investigation (18 November 2011) and provisional securities may be imposed at the time of the PAD or at any time after the PAD has been made.

Customs and Border Protection will not make a PAD until (and if) it becomes satisfied that there appears to be, or that it appears there will be, sufficient grounds for the publication of a dumping duty notice and/or a countervailing duty notice.

- The Statement of Essential Facts (SEF) for the investigation is due to be placed on the public record by 9 January 2012, or such later date as the Minister allows under s.269ZHI of the *Customs Act 1901* (the Act).

The SEF will set out the material findings of fact on which Customs and Border Protection intends to base its recommendations to the Minister, and will invite interested parties to respond, within 20 days, to the issues raised therein. Following receipt and consideration of submissions made in response to the SEF, Customs and Border Protection will provide its final report and recommendations to the Minister.

- This final report is due no later than 21 February 2012, unless an extension to the SEF is approved by the Minister.

We explained to GP that, given the size and complexity of this investigation, and the need for a selection exercise in relation to exporters, there is a likelihood that the Minister will be asked for an extension.

We advised GP that in view of the potentially large number of exporters who may provide information in relation to the application, it may not be practicable to determine the existence of dumping and to work out individual dumping margins for each exporter. We advised that Customs and Border Protection may select certain exporters for full verification and that a number of factors would influence the selection process, but factors such as volume and product coverage would be important.

2 THE GOODS

2.1 Description

The goods the subject of the application (the goods) include:

certain electric resistance welded pipe and tube made of carbon steel, comprising circular and non-circular hollow sections in galvanised and non-galvanised finishes, painted and or oiled. The goods are normally referred to as either CHS (circular hollow sections) or RHS (rectangular or square hollow sections). The goods are collectively referred to as HSS (hollow structural sections). Finish types for the goods include in-line galvanised (ILG), pre-galvanised, hot-dipped galvanised (HDG) and non-galvanised HSS.

Sizes of the goods are, for circular products, those exceeding 21mm up to and including 165.1mm in outside diameter and, for oval, square and rectangular products those with a perimeter up to and including 1277.3mm.

Categories of HSS excluded from the goods are conveyor tube; precision RHS with a nominal thickness of less than 1.6mm and air heater tubes to Australian Standard (AS) 2556.

2.2 Tariff classification

The goods are classified to the following tariff subheadings to Schedule 3 of the *Customs Tariff Act 1995*:

- 7306.30.00 (statistical codes 31, 32, 33, 34, 35, 36 and 37);
- 7306.61.00 (statistical codes 21, 22 and 23); and
- 7306.69.00 (statistical codes 26, 27 and 28).

The goods exported to Australia:

- from Korea and Taiwan are subject to a 5% rate of duty;
- from China and Malaysia are subject to a 4% rate of duty; and
- from Thailand using Thailand Free Trade Agreement rates are free from duty as of 1 January 2010.

We explained to GP that Customs and Border Protection would be treating all HSS as a single product group, but that it would recognise sub-groups (at least by finish) in its analysis.

3 COMPANY BACKGROUND

3.1.1 Organisational Structure of the company

GP is a family owned Australian private company. It was established approximately 30 years ago and employs [REDACTED] at its sole office in North Sydney.

GP considers itself to be medium size importer and wholesaler in the Australian market for HSS.

3.1.2 Functions of the company

GP advised that its principal business is the importation of steel products and that the HSS represents [REDACTED] of turnover. GP explained that [REDACTED] of its imports are on the back of confirmed sales orders [REDACTED] brought into Australia as [REDACTED] items.

GP imports a range of HSS thicknesses with a range of coatings. These coatings include pre galvanised, hot dipped galvanised, painted, and oiled.

3.1.3 Like goods

GP considered that the Australian made HSS are like to the imported goods. It indicated that the Australian industry released a new standard AS1450, and it marketed "Oztube" as an import replacement using this standard, which in GP's opinion increased the comparability of the imported HSS and the domestically produced [REDACTED] goods.

GP indicated that most of the imported HSS is made to BS1387 standards which it considers to be similar standard to the AS1450 Australian made HSS.

GP remarked that HSS below 1.6mm should not be considered like goods to the GUC.

GP emphasised that Australian industry has the ability to produce hot dipped galvanised product (HDG) but no longer does so or does so in such a minimal capacity that it would not be able to meet the requirements of the entire market, and it considers that anti-dumping measures on HDG product would be unwarranted.

3.1.4 Accounting

GP's financial year is July to June. The company runs a computerised accounting system [REDACTED].

3.1.5 Relationship with suppliers of HSS

GP purchased the HSS from several companies located in [REDACTED] during the investigation period – details of shipments during the investigation period, including suppliers, are at **Confidential Attachment**

2. We were informed that GP is not commercially related, or associated to any one mill or supplier

Throughout the verification visit we did not find any evidence to the contrary.

3.1.6 Relationship with Customers

In response to the importer questionnaire, GP listed [redacted] customers. It also identified the level of trade that it considers its customers operates to. GP identified [redacted] levels of trade;

We were informed GP was not related to any of its customers. GP identified a number of customers that were either common customers to itself and the Australian industry or were directly related to the Australian industry or independent.

4 AUSTRALIAN MARKET

4.1 General

GP claimed that the Australian market has two supply channels for HSS. The first supply channel is through the local producers and their franchised distributors, who have the right to distribute the locally produced goods.

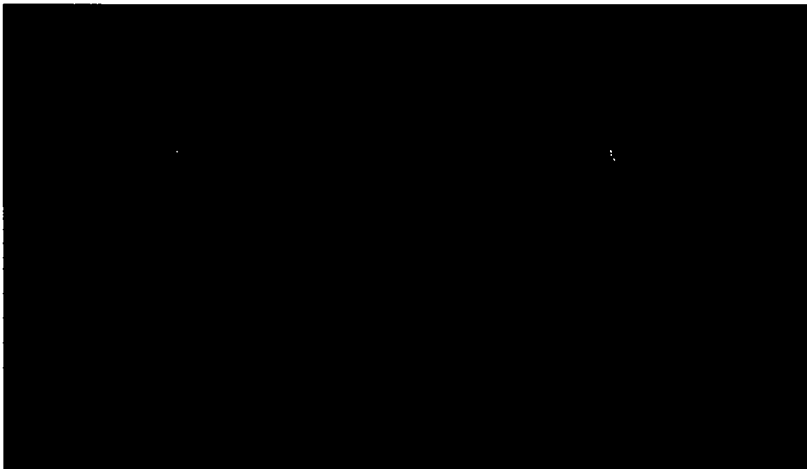
GP explained the second supply channel is through imports, which are sold to 'independents'. GP considers that the 'independents' cannot purchase the goods directly from the Australian industry at competitive prices and therefore rely on, or must buy imported HSS.

GP expressed concern that ATM was sourcing HSS from other countries not subject to the investigation.

GP noted that the Australian Industry also offers an 'import replacement product', called Oztube, which as discussed earlier is of a [REDACTED], ie AS1450 instead of AS1163.

4.2 Distribution and selling system

Below is a table that has been developed with GP that broadly identifies the supply and distribution system for HSS within Australia.



(GP's view of the Australian HSS distribution system)

4.3 GP's sales

From the sales list, part C, returned with the importer questionnaire, total sales value of the GUC during the investigation period [REDACTED]. GP informed us

that certain products are sold by [REDACTED]. The report had a sub heading "quantity" however GP informed us that this quantity heading included sales [REDACTED]. Therefore we cannot accurately calculate the total quantity. From the Customs and Border Protection commercial database, [REDACTED] tonnes was imported during the investigation period. GP commented that this figure seemed reasonably correct basing it on empirical monthly ordering volumes. We were informed however this volume included, excluded goods namely, HSS with wall thicknesses below 1.6mm. We were informed that this volume would [REDACTED] % of total volume.

4.4 Ordering, invoicing, delivery and payment

GP informed us that ordering and price negotiation of the imported HSS varies between country and mill.

[REDACTED]
(GP's order pricing)

With regard to the Chinese suppliers, GP contacts the mills monthly and negotiates prices

[REDACTED]

(GP's negotiation with its customer) An order is then confirmed with the mill and their customer and contracts are entered into with the mill and the customer.

In relation to ordering pre-galvanised HSS from [REDACTED] with the mill sending price lists monthly. Again an order is taken on the basis of a customer seeking the goods.

In relation to [REDACTED] imports, GP advised that price lists are again sent monthly from the mills for painted and black HSS.

GP advised that all sales are in USD with FOB being the preferred shipping term (we noted FOB delivery terms for all but one which was CNF).

[REDACTED]. Payment terms [REDACTED] for each order with the delivery of the goods taking approximately 2 to 3 months from the time of order to delivery into store in Australia.

GP operates a USD dollar account buying foreign currency at various times

[REDACTED]
(GP's into store purchase arrangements)

The HSS is shipped in bulk or in sometimes sent in containers with the biggest issue being the standard lengths of the goods being over twenty feet. Hence, 'break-bulk' carriage is preferred over containerisation.

4.5 Australian sales

GP indicated they sell the GUC to a number of customers. These customers are located across the country in different states. GP classified its customers as [REDACTED]. GP advised that sales of the imported HSS [REDACTED] the total company turnover.

GP informed us that its sales [REDACTED] terms. GP explained that it offers credit terms [REDACTED]

[REDACTED] and it offers no rebates or discounts to customers.

GP stated that it has no supply contracts or arrangements with its customers. Selling prices in Australia are based on cost, plus a mark-up to account for selling general and administration costs (SG&A) and profit.

[REDACTED] (GP's sales to ATM)

4.6 Date of Sale

We asked GP to provide an opinion of what it considered to be the most appropriate date for establishing all the material terms of the export sales. GP indicated that the most appropriate date was the purchase order contract date. This is the date the mill locks in the order and commits to fulfilling the order. GP explained that the price in the invoice always reflects that price in the purchase order, and there is no capacity to change the purchase order price.

GP advised that purchase price is a reflection of the cost to make and accordingly this varies for numerous reasons. GP considered that comparing export and domestic prices with time differences (as per invoice dates) of weeks and maybe months ignores the relationship of the cost to make and price setting.

We noted that with respect to the twelve shipments selected for verification, the order date and invoice date was approximately one month apart.

4.7 Stock holding

GP provided a print out from its system to indicate the volume of into store sales for the year ending June 2011. We calculated that into store sales [REDACTED] % Confidential Attachment 3 of their HSS sales. We were informed that [REDACTED] turnover is [REDACTED] weeks.

4.8 Sales verification

We selected seven sales invoices and one credit note **Confidential Attachment Dom 1** and asked to see the relevant invoices. GP provided these and the details in these documents matched the details in the sales listing Part C provided with the importer questionnaire.

We were informed the accounting structure does not have profit centres on a model by model basis. GP explained that the accounting structure is such that each new purchase order becomes a profit centre and costs are recorded against that order. Therefore it became an impossible task to verify the GUC sales to the financial statements with any precision in this manner.

We did however view the electronic accounting package to interrogate various scenarios to improve our level of confidence. We also noted that the sales volume was reasonably consistent with the import volume for the year (having regard to stock movements and timing differences). We were reasonably satisfied that the sales listing provided was complete, relevant and accurate.

4.9 Selling General and Administrative (SG&A) costs

Using its profit and loss statement to 30 June 2011 at **confidential attachment 4**, GP calculated the selling general and administrative expenses percentage by dividing its total expenses by total revenue which resulted in an SG&A [REDACTED]. The cost of sales was excluded from this calculation. Within the cost of sales was delivery and other into store costs. All cost of sales items were accounted for specifically and directly for each of the selected shipments in GP's "Cost to import and sell" spreadsheet.

4.10 Profitability of Sales

GP explained that it tries to sell all goods at a profit and the statement of earnings **Confidential Attachment 4** [REDACTED]

We explained to GP that in order to test the profitability of its HSS sales, we needed to establish the fully absorbed cost of importing and selling the goods. This required an allocation of the company's total SG&A expenses to the imported goods.

At the visit, GP had prepared a second draft of the importer transaction worksheet. The worksheet was completed with the detailed information of the twelve shipments selected by Customs and Border Protection to confirm profitability. On this basis the goods purchased and sold on a back to back basis were [REDACTED].

For goods purchased for [REDACTED] purposes and [REDACTED] we selected a sale from the sales listing, part C of the importer questionnaire, at approximately one month after entry for home consumption for the same good as imported. The customer chosen was at the wholesale level. We used the unit selling price to compare to the unit to cost to import and sell figure. Again the goods were [REDACTED]. We calculated a profit [REDACTED] % on the sales of the selected shipments.

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5 IMPORTS

5.1 Verification of imports

Prior to the visit, Customs and Border Protection contacted GP and identified twelve shipments for further verification. GP provided copies of documentation for each of these shipments, by shipment, that generally included:

- invoice to Australian customer; (back to back sales)
- invoice from supplier;
- bill of lading;
- packing list from supplier;
- ocean freight invoice;
- inspection certificates identifying HSS grade;
- port and broker charges; and
- inland freight evidence.
- Commissions

These documents are at **confidential attachment 5**.

The applicant identified the costs on a per shipment basis. We found that the details on the source documents matched that extracted from Customs and Border Protection import database.

We also asked for evidence of payment in relation to the selected shipments. GP provided copies of the letter of credit opened for the importation and bank advice stating the transfer of funds. Evidence of payment matched the invoiced amounts.

5.2 Forward orders

We discussed forward orders with GP and were advised that orders are placed monthly, however forward orders may stretch out to three months to coincide with the mills' production schedule.

5.3 Importation costs

GP provided costs per shipment identified in confidential attachment 5 by the entry number. We identified and verified the costs to source documents and calculated the following weighted average overseas freight, insurance, port, clearance and into-store costs.

	AUD wt ave / mt
Ocean freight	████████
Marine insurance	████████
Entry charges plus duty	████████
Port costs	████████

Domestic freight	████████
Commission paid	████████
Bank fees	████████

GP explained that the commission paid is an amount payable to a ██████████ and other miscellaneous duties with order procurement. GP advised that the commission is set at ██████████ value.

Since all sales are FIS, the freight charge represents the delivery to all locations in Australia which in some instances is quite considerable. GP advised that it does try and ship to the nearest port however domestic delivery can still result in long distances.

5.4 Export Prices for selected Shipments

Based on the twelve selected shipments, the prices below reflect the weighted average export prices in AUD for each type of finish (refer to **Confidential Appendix 2**) and overall (refer to **Confidential Appendix 3**). One shipment was CNF but has been adjusted to FOB.

	FOB AUD mt
Pre gal RHS	████████
Hot dipped RHS	████████
Black pipe	████████
Blue RHS	████████
Oval	████████
Weighted ave. for 12 shipments	████████

6 WHO IS THE IMPORTER AND EXPORTER?

6.1 Who is the importer?

Having regard to the definition of importer at s 269T(1) of the Act, we consider GP to be the importer of the goods as it:

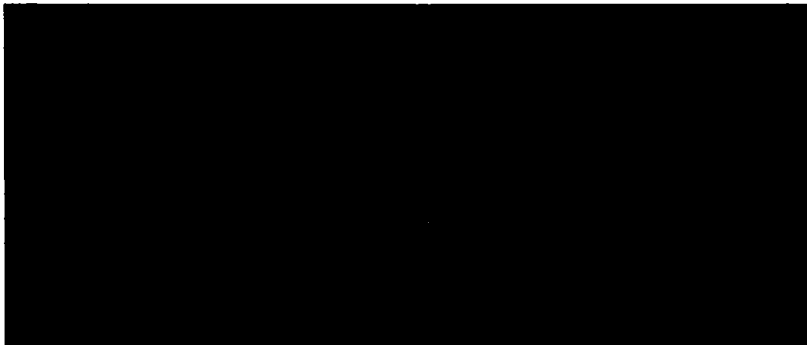
- Arranges the purchase of the goods;
- Arranges delivery of the goods from the place of export to the Australian customer's store, including arranging customs clearance;
- Pays the exporter for those goods and has control of it until delivery to the customer's premises; and therefore,

is the beneficial owner of the goods at the time of importation.

We are therefore satisfied that GP is the importer of the GUC for the purposes of establishing export price under s.269TAB of the Act.

6.2 Who is the exporter?

It appears that in relation to each of these companies:



(List of exporters)

- they negotiated the price and quantity and set the price; and
- arranged and paid for the goods to be transported to the wharf, and loaded onto the ship.

Subject to further enquiries, we are satisfied that, where the above-listed companies are manufacturers of the HSS exported to Australia, then these companies can be considered the exporters. However, Customs and Border Protection will generally identify the exporter as:

- a principal in the transaction located in the country of export from where the goods were shipped who gave up responsibility by knowingly placing the

goods in the hands of a carrier, courier, forwarding company, or their own vehicle for delivery to Australia; or

- a principal will be a person in the country of export who owns, or who has previously owned, the goods but need not be the owner at the time the goods were shipped.

It is common for traders and other intermediaries to play a role in the exportation of the goods. These parties will typically provide services such as arranging transportation, conducting price negotiations, arrange contacts with the producer, etc.

In such cases, the trader typically acts as an intermediary who, although one of the principals, is essentially a facilitator in the sale and shipment of the goods on behalf of the manufacturer. Typically the manufacturer as a principal who knowingly sent the goods for export to any destination will be the exporter.

Therefore, depending on the facts, Customs and Border Protection considers that only in rare circumstances would an intermediary be found to be the exporter. Typically this will occur where the manufacturer has no knowledge that the goods are destined for export to any country and the essential role of the intermediary is that of a distributor rather than a trader.

7 ARMS LENGTH TRANSACTIONS

GP stated that it does not receive any reimbursement, rebates or other support from its suppliers in respect of the goods. GP advised that the invoice price was the price paid.

We did not find any evidence, in respect of the purchase of GUC, that:

- there is any consideration payable other than price;
- the price was influenced by the commercial relationship between GP and its suppliers; and
- subsequent to the purchase, GP received or will receive a benefit in respect of any part of the price.

We found no evidence to indicate that transactions between GP and its suppliers of the HSS are not arms length.

We were able to conduct a sales route exercise to determine if transactions between GP and its customers were profitable.

GP stated that it has no relationship with its customers other than being buyer and seller in arms length transactions. We are satisfied that transactions between GP and its customers are arms length.

8 GENERAL COMMENTS

GP provided comments on aspects of the market and investigation.

Use of billets

GP understood that the Australian industry considers that Chinese steel mills no longer use skelp (or narrow strip) and billets as feedstock for HSS production. The Australian industry considers it is all hot roll coil as the main source for HSS. GP was adamant that such comments are not accurate. GP indicated that many Chinese mills do use skelp or billets as raw metal inputs due to the cost advantages; namely in the reduced capital expenditure needed to manage the smaller weights rather than slabs. To support this view GP provided a copy of an electronic news service bulletin (SBB) dated 11 November 2011 which noted "...the price reduction mainly followed the decline in narrow strip prices" **Confidential Attachment Gen 1**

Injury to Australian industry

GP indicated that one of the causes for injury to the Australian industry is from the growing importation of fabricated metal components, for example, pool fences that were typically made in Australia from HSS. GP's view is that fabricators are under a lot of pressure from the growing volume of such goods, and at very competitive prices. Hence the domestic demand for HSS has decreased.

GP also indicated that they think the injury to the Australian industry is a function of their distribution system. It considers that the structure and exclusive distributorships have an impact on their margins.

Down stream injury

Following from the injury to the Australian industry, GP indicated that the broader metal industry needs to be considered; in particular metal fabricators. GP considers that any government involvement to maintain a higher price will lead to increasing volumes of pre-fabricated metal articles being imported. Maintaining a competitive environment for raw material inputs will help Australian steel fabricators to compete with such imported goods. As it stands already, apart from the raw material inputs, the cost structures of the imported goods appear to be significantly cheaper. Any government intervention in the raw material prices will only add to the difficult trading environment that metal fabricators already face.

Impacts since GFC.

Since the GFC GP indicated that the Australian demand for the GUC and like goods has not recovered to pre GFC levels. GP indicated that its sales value has improved in the last twelve months but it has not surpassed pre GFC levels. GP indicated this is generally the view of other traders as well.

Australian Dollar

The appreciation of the Australian dollar is also another factor to consider. With the Australian dollar moving by more than 10% against the USD in some months this has a dramatic impact on downstream buying patterns. It is of note that many bigger

wholesalers etc cannot hold off purchases for more than four to six weeks, but they will however, hold back trying to optimise their margins on the back of currency movements. The appreciation of the Australian dollar over the last few years is also going to have a major impact given that most export contracts are set in USD.

9 UNSUPPRESSED SELLING PRICE

We explained the concepts of an USP and NIP to GP, focusing on the fact that these are mechanisms to give effect to a lesser duty rule, should measures be imposed. We asked GP to give consideration to the most appropriate method to calculate a USP and NIP. We were advised that representations concerning USP and NIP would probably come through the Australian Steel Association.

10 RECOMMENDATIONS

Having regard to the information verified in the visit to GP, it appears that the following entities (where they were the manufacturers of the HSS exported to Australia) were exporters of HSS to GP in the investigation period:



(List of exporters)

We consider that:

- the goods have been exported to Australia otherwise than by the importer, GP;
- the goods have been purchased by the importer from the exporters; and
- the purchases of the goods by the importer were arms length transactions.

Subject to further inquiries with these exporters, we recommend that the export price for HSS imported by GP from the above exporters be established under s.269TAB(1)(a) of the Act, using the invoiced price, less deductions to the FOB level as required.

We note that where any of the suppliers listed above are found not to be the exporter (for example of the supplier is a trader and not the manufacturer), then it is likely that another provision of s. 269TAB will be used to determine exporter prices.

Geoff Gleeson

Tom O'Connor

Jason Farr

Director

Manager

Supervisor

Operations 1

Operations 3

Operations 3

11 LIST OF ATTACHMENTS

ATTACHMENT	DETAILS
Confidential Attachment 1	Importer questionnaire response
Confidential Attachment 2	Volume of Imports over investigation period
Confidential Attachment 3	Statement of into store sales
Confidential Attachment 4	Profit and loss statement
Confidential Attachment 5 a - 1	Shipment verification documents
Confidential Appendix 1	Importer sales transaction form
Confidential Appendix 2	FOB prices per type
Confidential Appendix 3	Wt. Ave. FOB prices all types
Confidential Attachment Gen 1	Electronic news service bulletin
Confidential Attachment Dom 1	Sales invoices and credit note