



# Grant Thornton

An instinct for growth™

Ben Merlin  
Anti-Dumping Commission  
Level 35, 55 Collins Street  
Melbourne VIC 3000

25 May 2015

**BY EMAIL: [operations1@adcommission.gov.au](mailto:operations1@adcommission.gov.au)**

Dear Mr Merlin

**WINDSOR FARM FOODS PTY LIMITED (IN LIQUIDATION)  
ACN 003 054 199 (THE COMPANY)**

As you are aware Said Jahani, Paul Billingham and I were appointed Joint and Several Liquidators of the Company on 23 April 2013.

Further to your attached letter dated 12 May 2015, below are my responses to your queries:

1. Subsequent to our appointment the Company sold stock on hand including finished goods, bright stock and raw materials. This included the sale of preserved mushrooms. The Company's operations ceased in June 2013.
2. As per above the Company ceased operations in June 2013.
3. The Company's dry goods business was sold in May 2013. The Company's canning business was not sold as a going concern – these assets were sold via an online auction to various parties.
4. I am not aware of any other manufacturers of preserved mushrooms in Australia.
5. I am not aware of any entities seeking to commence manufacturing of preserved mushrooms in Australia.

All of this information can be deemed “non-confidential” and can be placed on public record.

Should you have any queries in relation to the above, please contact Andre Lakomy of our office on (02) 8297 2450 or [andre.lakomy@au.gt.com](mailto:andre.lakomy@au.gt.com).

Yours faithfully

Trevor Pogroske  
Joint and Several Liquidator

Level 17  
383 Kent Street  
Sydney NSW 2000

Correspondence to:  
Locked Bag Q800  
QVB Post Office  
Sydney NSW 1230

T +61 2 8297 2400  
F +61 2 9299 4533  
E [info.nsw@au.gt.com](mailto:info.nsw@au.gt.com)  
W [www.grantthornton.com.au](http://www.grantthornton.com.au)

'Grant Thornton' refers to the brand under which the Grant Thornton member firms provide assurance, tax and advisory services to their clients and/or refers to one or more member firms, as the context requires. Grant Thornton Australia Limited is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. GTIL and each member firm is a separate legal entity. Services are delivered by the member firms. GTIL does not provide services to clients. GTIL and its member firms are not agents of, and do not obligate one another and are not liable for one another's acts or omissions. In the Australian context only, the use of the term 'Grant Thornton' may refer to Grant Thornton Australia Limited ABN 41 127 556 389 and its Australian subsidiaries and related entities. GTIL is not an Australian related entity to Grant Thornton Australia Limited.

Liability limited by a scheme approved under Professional Standards Legislation. Liability is limited in those States where a current scheme applies

Our Ref: \Svd\File\_Au\_Gt\Local\Data\Clients\RRR\RRCLIENTS\Windsor Farm Foods Pty Ltd\MASTER\01 File Control\L -Mushrooms.Docx



**Australian Government**  
**Anti-Dumping Commission**

---

Anti-Dumping Commission  
GPO Box 1632  
Melbourne VIC 3001  
Level 35, 55 Collins Street  
Melbourne VIC 3000

12 May 2015

Said Jahani, Paul Billingham and Trevor Pogroske  
Joint & Several Liquidators  
Windsor Farm Foods Pty Ltd  
C/- Grant Thornton Australia Limited  
Locked Bag Q800, QVB Post Office  
Sydney NSW 1230

By email: [paul.billingham@au.gt.com](mailto:paul.billingham@au.gt.com); [trevor.pogroske@au.gt.com](mailto:trevor.pogroske@au.gt.com)

Dear Sirs

**REVOCATION REVIEW IN RESPECT OF ANTI-DUMPING MEASURES APPLYING TO  
PRESERVED MUSHROOMS EXPORTED TO AUSTRALIA FROM THE PEOPLE'S  
REPUBLIC OF CHINA**

As you may be aware, anti-dumping measures have applied to preserved mushrooms exported to Australia from the People's Republic of China since 12 January 2006. Dumping duties were imposed after an investigation was initiated upon application by Windsor Farm Foods Pty Ltd (Windsor Farm).

I can advise that the Commissioner of the Anti-Dumping Commission (the Commissioner) has decided to initiate a revocation review to determine whether these anti-dumping measures should continue. The Commissioner decided to initiate the review after considering an application from Global Procurement Pty Ltd (GlobalCo). GlobalCo has claimed that there is no longer an Australian industry manufacturing preserved mushrooms within Australia.

A notice, in accordance with subsection 269ZHD of the *Customs Act 1901*, was published in *The Australian* on 4 May 2015. Anti-Dumping Notice (ADN) 2015/52, which outlines the review process, along with Consideration Report No. 288 is available on the Commission's website ([www.adcommission.gov.au](http://www.adcommission.gov.au)). These documents also contain a full description of the goods presently subject to anti-dumping measures.

In considering whether the anti-dumping measures should continue, it is important that the Commission establish whether Windsor Farm or any other entity is presently producing preserved mushrooms in Australia, or has intentions to do so in the foreseeable future. Therefore, I would like to take this opportunity to ask some questions along these lines. It would be greatly appreciated if you could provide answers to the following questions:



1. Has Windsor Farm ceased production of preserved mushrooms, and if so on what date did this take effect?
2. Has Windsor Farm stopped taking orders for supply of preserved mushrooms that it manufactured in Australia, and has it exhausted all remaining stock of such goods? Please provide dates for these events.
3. Can you please confirm that Windsor Farm has not been, and will not be, sold as a going concern? If this is not the case, please provide an explanation of the intentions of Windsor Farm with respect to future production and sales of preserved mushrooms.
4. Are you aware of any other manufacturers of preserved mushrooms in Australia? If so, please provide the entity name and contact details.
5. Are you aware of any entities seeking to commence manufacturing preserved mushrooms in Australia in the foreseeable future? If so, please provide the entity name and contact details.

In addition to answering the questions above, please consider making any other submission that you consider may be relevant to the Commissioner's consideration of whether to revoke the anti-dumping measures.

Throughout the review, the Commission will maintain a Public Record to provide stakeholders with access to all relevant non-confidential information held in relation to the review. This is accessible at:

<http://www.adcommission.gov.au/cases/Pages/CurrentCases/EPR-288.aspx>

In your response to the above questions, please provide a confidential version and a non-confidential version of your response. In the event that your response contains any commercially sensitive or confidential information, please ensure that this is redacted from the non-confidential version of your response. The non-confidential version of your response will be placed on the public record for this review.

To ensure a timely completion of this review, can you please provide your response to the above queries by 26 May 2015, to:

Director Operations 1  
Anti-Dumping Commission  
Level 35, 55 Collins Street  
Melbourne VIC 3000

or by email at [operations1@adcommission.gov.au](mailto:operations1@adcommission.gov.au)

If you would like to discuss any of the matters raised in this letter, or discuss the review in more detail, please do not hesitate to contact me on (03) 8539 2408 or email [operations1@adcommission.gov.au](mailto:operations1@adcommission.gov.au).

Yours sincerely



Ben Merlin  
Operations 1  
Anti-Dumping Commission