



SHINTECH

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March 30, 2012

The Director Operations I
International Trade Remedies Branch
Australian Customs and Border Protection Service
Customs House
5 Constitution Avenue
Canberra ACT 2601

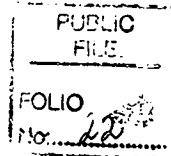
Attn: Rod Jones, Manager Operations I

**Re: Initiation of a review polyvinyl chloride
exported to Australia from the USA**

Dear Sir:

This is a response on behalf of Shintech Incorporated ("Shintech") to your letter of 24 February 2012 concerning the referenced subject matter. As indicated in your letter, the period to examine normal values and non-injurious free on board prices for polyvinyl chloride homopolymer resin (PVC) is from 1 January 2011 to 31 December 2011. Please be advised that Shintech did not export any quantity of polyvinyl chloride homopolymer resin (PVC) to Australia during the period to be investigated. Accordingly, Shintech respectfully declines to file a formal response to the questionnaire included with your letter.

Appendix A of the GATT, Part I, Article 1 provides: "The cornerstone of the General Agreement is the principle of nondiscrimination. The most-favored nation (MFN) clause states that a contracting party's trade policies must treat all GATT members equally. The article applies to all tariffs -- whether or not they have been subject to negotiations between GATT members -- as well as to all policy measures affecting imports and exports."




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Shintech anticipates that Australia, as a GATT signatory along with the United States of America, will abide by the forgoing provision and not discriminate against any future exports of PVC by Shintech to Australia absent proof of dumping. Since Shintech made no sales to Australian customers during the investigation period, no such proof is possible.

Further, it appears that Australia imported 64,000 MT of PVC in 2011 and clearly has needs which exceed current domestic production capacity. The exceedance is met by imports mainly from Asian producers. We understand that those Asian producers are not subject to the anti-dumping charges. In such a situation, Shintech respectfully suggests that Japanese and U.S. exporters should not be treated unequally vis-à-vis other Asian exporters. To do so would probably injure Australian consumers of PVC resin, and it would not help the domestic PVC producer.

Shintech thanks you for this opportunity to clarify the situation. Should you wish to communicate further on this matter, please contact Mr. Taizo Sakamoto at this office.

Very sincerely,



Y. Saitoh, President

Cc: James A. Carmody, Esq.