



13 September 2013

Carl Halpin
Investigator – Operations Team 3
Anti-Dumping Commission
1010 Latrobe Street
Melbourne Docklands VIC 3008

Dear Mr Halpin

Accelerated Review 214—Unsuppressed selling price

I am writing on behalf of Capral Ltd in relation to your request for information, dated 2 July 2013, to calculate unsuppressed selling prices for the purposes of Accelerated Review 214.

Unsuppressed selling prices in the original investigation were based on Capral's cost to make and sell (CTMS).¹ There is nothing on the public record of this review to indicate the Commission intends to change this approach. I therefore submit updated CTMS information for the period 1 June 2012 to 31 May 2013 in the attached commercially confidential spreadsheet.

I note that no amount for profit was included in the USP in the original investigation, however in Review 186 Customs included a rate of profit of 3.5% calculated from Australian Bureau of Statistics (ABS) data.² While Capral maintains that this is not our preferred method for calculating an appropriate rate of profit, we expect that profit will at least be included again in this review, and accept that it will most likely again be based on ABS data. However we will continue to pursue alternate methodology in any future reviews.

Yours sincerely

Justin Wickes
Director

¹ Trade Measures Report 148, at 11.3

² Trade Measures Report 186, at 7.4