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To whom it may concern

Subject: submission to Statement of Essential Facts no. 373

Ref to Statement of Essential Facts no. 373, we would like to submit our comment according to section 5.5.2 Selling, general and administrative costs (page 16), and section 5.5.3 Profit (page 17) because the cost to sale that provided in our CTMS as shown below

Cost to sale (Baht/Kg)

Qtr 3/2015	Qtr 4/2015	Qtr 1/2016	Qtr 2/2016

After assessment, Natural Fruit have the dumping margin at but we still found some figure in our CTMS that still not corrected and it can improve our dumping margin if it was revised, then we gave explanation for the revision but it was rejected for the season that all information was already verified since the verify team visit.

After that, 10th January 2017, we had been informed that our CTMS need to be revised by add the Weighted average domestic SG&A and domestic profit sourced from other verified Thai exporters to calculate in our CTMS instead of above cost, so that the cost to sale in our CTMS was change as the following

Domestic SG&A and profit from other exporters

Qtr 4/2015	Qtr 1/2016	Qtr 2/2016
	Qtr 4/2015	Qtr 4/2015 Qtr 1/2016

From the fact that we are small family size company that have low managing cost, it may unlikely to be accurate to take the average cost from others to calculate in our CTMS, as the cost should be varied and selling price also different depended to the cost from each period. Then to applied average cost from other exporters which is higher and fixed in each period, will impact to Natural Fruit to lose our advantage of lower sale and administrative costs, and also bring our dumping margin higher significantly at 11.8%.

However, we are respected to the decision of the Commission, and hope to be reconsidered for the fairness of all parties.

Miss Rungporn Suttantiverakul Romarketing Manager AL FRUIT CO., Ltd.