

NON-CONFIDENTIAL

This form of timing adjustment is accepted practice in the US dumping system where they also commonly rely on the date of invoice as the date of sale. It is recognised that where a temporal issue arises due to a prolonged lag between manufacturing and sale, prior period costs will be carried forward for the lagging period. This form of adjustment would adequately address the distortion in the preliminary dumping margin caused by the Commission's reliance on the invoice date, which occurs many months after prices are agreed and production takes place.

Yours sincerely

Hsu, Keng-Hao

Vice President