



**Australian Government**  
**Australian Customs and**  
**Border Protection Service**

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Mr John Cosgrave  
Consultant  
Representing Nippon Steel & Sumitomo Metal Corporation  
Sent via email: john.cosgrave@minterellison.com

Customs House  
5 Constitution Avenue  
Canberra ACT 2601

Dear Mr Cosgrave,

**INVESTIGATION INTO THE ALLEGED DUMPING OF  
HOT ROLLED PLATE STEEL  
EXPORTED TO AUSTRALIA  
FROM THE PEOPLES REPUBLIC OF CHINA, INDONESIA, JAPAN, THE  
REPUBLIC OF KOREA AND TAIWAN**

The Australian Customs and Border Protection Service (Customs and Border Protection) has received confidential and non-confidential versions of the exporter questionnaire response you submitted on behalf of Nippon Steel & Sumitomo Metal Corporation (NSSMC).

The questionnaire response provided is incomplete because no information has been provided in several key sections. Notably, no accounting information has been provided, including income statements or turnover spreadsheets. These documents are essential to reconcile the sales spreadsheets upwards to higher level company accounts. Other significant omissions include; domestic sales data and production costs, export production costs, third country sales and information to compare export and domestic sales.

I am therefore satisfied that sufficient information has not been furnished to enable export prices and normal values to be determined, and regard NSSMC to be a non-cooperative exporter in the investigation. As a result I will rely on all other relevant information available to me in making my findings and recommendations.

NSSMC can still participate in the investigation by providing Customs and Border Protection with submissions relating to injury and causation and providing comment in relation to the findings and recommendations in the statement of essential facts.

Yours sincerely

A handwritten signature in dark ink, appearing to read 'Joanne Reid', is written over the typed name.

Joanne Reid  
Director Operations 2  
International Trade Remedies Branch  
Australian Customs and Border Protection Service

18 April 2013