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FILE

NON-CONFIDENTIAL

Trade Measures Branch

Exporter Questionnaire

Product: Silicone emulsion concrete admixtures (SECA)

From: The United States of America

Period of Investigation: 1 July 2008 to 30 June 2009

Response due by: 28 September 2009

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Australian Customs and Border Protection website:
www.customs.gov.au

**Return completed
questionnaire to:**

Trade Measures Branch
Australian Customs and Border
Protection Service
5 Constitution Avenue
Canberra ACT 2601
AUSTRALIA

Attention: Director Operations 1

GOODS UNDER CONSIDERATION

The goods under consideration (the goods) is the goods exported to Australia, allegedly at dumped prices, are silicon emulsion admixtures for concrete.

The following additional information was provided by the applicant to assist in understanding the goods:

"(The imported goods) contains n-octyltriethoxysilane as the key active component. N-octyltriethoxysilane is part of the alkylalkoxysilane group or one of the organic silicone family including alkylalkoxysilanes with linear or branched alkyl carbon chain length from C1 to C20 or with a phenyl group. Such silicones also include alkylalkoxysiloxanes (siloxanes), polysiloxanes, silicone resins and functional silicones also including materials which contain silicones. The (imported goods) may also contain the above mentioned silicones as the key active or co-active ingredients. The product also contains non-silicone ingredients such as ionic or nonionic surfactants or stabilisation agents or additives including silicone additives which not only help to stabilise the emulsion but also contribute to the performance of the final product.

This silicone emulsion admixture is...used for water-repellency and efflorescence control applications for concrete or similar cementitious products including concrete block, concrete paving, retaining wall units, concrete roof tiles and pre-cast or pre-stressed concrete. (T)his product also enables increased production rates and better visual appeal of the manufactured concrete products. The product also helps to increase strength and improve colour vibrancy of concrete and provides excellent wind-driven rain resistance...

Silicone emulsion admixtures are claimed to be higher value products than those of traditional concrete admixtures such as fatty acid types of concrete admixtures..."

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APPENDIX GLOSSARY OF TERMS 51**Instructions****Why you have been asked to fill out this questionnaire?**

The Australian Customs and Border Protection Service (Customs and Border Protection) is responsible for investigating the allegation that silicone emulsion concrete admixtures (SECA) have been exported to Australia from the United States of America (USA) at dumped prices and is causing, or are threatening to cause, material injury to an Australian industry producing like goods.

Customs and Border Protection will use the information you provide to determine normal values and export prices over the investigation period. This information will determine whether SECA is dumped. You may make separate submissions concerning any other matter, for example injury.

Customs and Border Protection investigation will be carried out under the provisions of the Part XVB of the *Customs Act 1901*.

What happens if you do not respond to this questionnaire?

You do not have to complete the questionnaire. However, if you do not respond, Customs and Border Protection may be required to rely on information supplied by other parties (possibly information supplied by the Australian industry).

If you do not provide all of the information sought, or if you do not allow Customs and Border Protection to verify the information, we may deem that you did not cooperate with the investigation. In that case we may assess a dumping margin for your company based upon normal values that may be the highest determined in your country during the investigation period.

It is in your interest, therefore, to provide a complete submission.

Due date for response

Manufacturers and exporters are requested to respond to this questionnaire and return it to Customs and Border Protection within the time specified on the cover page. There is a statutory time limit imposed for the investigation. Customs and Border Protection may not be able to consider submissions received after the due date.

If you cannot lodge your submission by the due date please advise the investigation case manager as soon as possible.

Confidential and non-confidential submissions

You are required to lodge one confidential and two non-confidential versions of your submission by the due date.

Please ensure that *each page* of information you provide is clearly marked either "IN-CONFIDENCE" or "NON-CONFIDENTIAL".

All information provided to Customs and Border Protection in confidence will be treated accordingly. The non-confidential version of your submission will be placed on the public record.

Please note, Australia's anti-dumping and countervailing legislation requires that to the extent that information given to Customs and Border Protection is claimed to be confidential or whose publication would adversely affect a business or commercial interest, the person giving the information must ensure that a summary of that information contains sufficient detail to allow a reasonable understanding of the substance of the information, but does not breach confidentiality nor adversely affect those interests.

The legislation allows that a person is not required to provide a summary for the public record if Customs and Border Protection can be satisfied that no such summary can be given that would allow a reasonable understanding of the substance of the information. However, such a summary would add considerably to an interested party's understanding of information contained in a document.

As provided for in Australia's anti-dumping and countervailing legislation, all submissions are required to have a bracketed explanation of deleted or blacked out information for the non-confidential version of the submission. Note that if such an explanation is not provided, Customs and Border Protection may disregard the information in the submission. An example of a statement to accompany deleted/blacked out text is:

[explanation of cost allocation through the divisions].

If, for some reason, you cannot produce a non-confidential summary, please contact the investigation case manager.

Exporter's declaration

At section H, you are required to make a declaration that the information contained in your submission is complete and correct. Alternatively, if you did not export the goods during the period of investigation, you may make a declaration to that effect.

You must return a signed declaration with your response to the questionnaire.

Verification of the information that you supply

Customs and Border Protection will seek to verify the information provided in your submission. Where there is a large number of exporters, Customs and Border Protection may have to verify information from selected exporters only. The purpose of the visit is to verify the information submitted in response to this questionnaire. It is not meant to be a chance for you to provide new or additional information. Customs and Border Protection expects your response to the questionnaire to be complete and accurate.

Verification visits may take several days. We will want to examine in detail your company's records in respect of the goods and will ask for copies of documents relating to the manufacture and sale of the goods. We will need to consult with your staff, particularly your financial controller (or accountant) and your domestic and export sales people. We may also need to see your factory, in which case we will need to consult with your operational managers.

After gathering the information we will remain in your country to prepare a report of the visit. We will provide you with a draft of the report and then revisit you to discuss the report and to respond to any questions that you may want to ask. We will also ask you to prepare a non-confidential copy of the report for the public record.

If you do not manufacture the goods

You may export but not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods).

In such cases it is important that you forward a copy of this questionnaire to the relevant manufacturers immediately. You should also inform the investigation case officer of the contact details for these manufacturers.

You should complete those sections of the questionnaire that you are reasonably able to complete. If, for example, you are unable to supply details of production costs, you should clearly explain why the section does not apply to your company.

If you do not export the goods

Depending on the arrangement for sale of the goods to Australia through an intermediary, Customs and Border Protection will have to determine who is the exporter of the goods for the purpose of this investigation.

In any case, information (such as cost of production data) supplied by the manufacturer will be relevant to establishing the normal value of the goods. In the absence of verified information, Customs and Border Protection may use other available information. This information may result in a decision less favourable to your company.

Outline of information required by this questionnaire

- Section A** General information relating to your company including financial reports.
- Section B** A complete list of your company's exports to Australia over the investigation period.
- Section C** A list of goods sold on the domestic market of the country of export (like goods) that may be compared to the goods under consideration (the goods).
- Section D** A detailed list of all of your company's sales of like goods in your domestic market.
- Section E** Information to allow a fair comparison between export and domestic prices.
- Section F** Information in relation to your company's exports of like goods to countries other than Australia.
- Section G** Costs to make and sell, for exports to Australia and for the domestic market.
- Section H** Your declaration.
- Section I** A checklist.

Appendix 1 A glossary of terms used in this questionnaire

Some general instructions for preparing your response

- When answering the questionnaire please carefully read all instructions. Customs and Border Protection requires a response to *all* sections of this questionnaire. Please provide an explanation if a question is not relevant to your situation.
- Answer questions in the order presented in the questionnaire. Please ensure that information submitted conforms to the requested format and is clearly labelled. Please repeat the question to which you are responding and place your answer below it.
- Identify source documents and advise where they are kept. During on-site verification you should be prepared to substantiate all the information you have submitted. Every part of the response should be traceable to company documents that are used in the ordinary course of business.
- We recommend that you retain all work sheets used in answering the questionnaire, in particular those linking the information supplied with management and accounting records. This will help us to verify the information.
- Clearly identify all units of measurement and currencies used. Apply the same measurement consistently throughout your response to the questionnaire.

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Instructions on providing electronic data

- It is important that information is submitted in electronic format.
- Electronic data should be emailed or submitted on a CD-ROM, in IBM/MS-DOS format, or another operating system whose disk format is compatible with this MS-DOS version.
- The data must be created as spreadsheet files, preferably in Microsoft Excel, or alternatively in an Excel compatible format (for example, Excel can normally access data in Dbase or as an ASCII file).
- The Excel files must be compatible to the USA version.
- If you cannot present electronic data in the requested format contact the investigation case officer as soon as possible.

Further information

Before you respond to the questionnaire you should read all the documentation enclosed with this application including the applicant's non-confidential submission, the booklet *Australia's Anti-Dumping and Countervailing Administration* and the Australian Customs Dumping Notice notifying the initiation of the investigation. We also advise that you read the attached glossary of terms.

If you require further assistance, or you are having difficulties completing your submission, please contact the investigation case manager. Customs and Border Protection will need to know the reasons.

SECTION A

COMPANY STRUCTURE AND OPERATIONS

This section requests information relating to company details and financial reports.

A-1 Identity and communication

Please nominate a person within your company who can be contacted for the purposes of this investigation:

<i>Head Office:</i>	BASF CONSTRUCTION CHEMICALS, LLC
Name:	DONALD A. KEHR
Company Position:	VICE PRESIDENT AND CHIEF FINANCIAL OFFICER
Address:	23700 CHAGRIN BOULEVARD BEACHWOOD, OH 44122 USA
Telephone:	216-831-5500
Facsimile number:	216-839-8811
E-mail address of contact person:	Don.Kehr@BASF.com
Factory:	RICHARD A. KUREY, DIRECTOR OF OPERATIONS
Address:	ROUTE 13 at BEAVER DAM ROAD, P.O. BOX 1228 BRISTOL, PENNSYLVANIA 19007 USA
Telephone:	216-831-5500
Facsimile Number:	216-839-8811
E-mail address of contact person:	Rich.Kurey@BASF.com

A-2 Representative of the company for the purpose of investigation

If you wish to appoint a representative to assist you in this investigation, provide the following details:

Name:	STEVEN J. GOLDBERG, VICE PRESIDENT, ASSOCIATE GENERAL COUNSEL, REGULATORY LAW/GOVERNMENT AFFAIRS
Address:	100 CAMPUS DRIVE FLORHAM PARK, NJ 07932 USA
Telephone:	973-245-6057
Facsimile/Telex number:	973-245-6706
E-mail address of contact person:	Steven.Goldberg@BASF.com

Note that in nominating a representative, Customs and Border Protection will assume that confidential material relating to your company in this investigation may be freely released to, or discussed with, that representative.

A-3 Company Information

1. What is the legal name of your business? What kind of entity is it (eg. company, partnership, sole trader)? Please provide details of any other business names that you use to export and/or sell goods.

The legal name of the business is BASF Construction Chemicals, LLC, a Delaware limited liability company. There are no other legal names used on export and/or sell of goods.

2. Who are the owners and/or principal shareholders? Provide details of shareholding percentages for joint owners and/or principal shareholders. (List all shareholders able to cast, or control the casting of, 5% or more of the maximum amount of votes that could be cast at a general meeting of your company).

BASF Construction Chemicals, LLC is a Delaware limited liability company. BASF Corporation, a Delaware corporation, is the sole member of BASF Construction Chemicals, LLC.

3. If your company is a subsidiary of another company, list the principal shareholders of that company.

BASF Americas Corporation, a Delaware corporation, is the sole shareholder of BASF Corporation

4. If your parent company is a subsidiary of another company, list the principal shareholders of that company.

BASFIn Corporation, a Delaware corporation, is the sole shareholder of BASF Americas Corporation.

5. Provide a diagram showing all associated or affiliated companies and your company's place within that corporate structure.

See "Attachment to A-3 (5) – Organizational Chart".

6. Are any management fees/corporate allocations charged to your company by your parent or related company?

The parent company, BASF Corporation, charges BASF Construction Chemicals LLC for management services that are provided and costs incurred on behalf of BASF Construction Chemicals LLC through the various regional (North America) platform centers.

7. Describe the nature of your company's business. Explain whether you are a producer or manufacturer, distributor, trading company, etc.

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BASF Construction Chemicals, LLC provides services related to the manufacture, sale, marketing and distribution of construction chemicals used for the improvement, protection and repair of concrete.

8. If your business does not perform all of the following functions in relation to the goods under consideration, then please provide names and addresses of the companies which perform each function:

- produce or manufacture
- sell in the domestic market
- export to Australia, and
- export to countries other than Australia.

BASF Construction Chemicals, LLC performs all of the listed activities for Rheopel Plus. During the Period of Investigation, BASF Construction Chemicals, LLC did not export the goods to other countries except for Australia.

Provide your company's internal organisation chart. Describe the functions performed by each group within the organisation.

See "Attachment to A-3 (8) – Functional Diagrams"

9. Provide a copy of your most recent annual report together with any relevant brochures or pamphlets on your business activities.

See "Attachment to A-3 (9) – BASF SE 2008 Annual Report".

Note: The 2008 Annual Report for BASF SE is also available via the internet at the following address:

http://www.bericht.basf.com/2008/en/servicepages/downloads/files/BASF_Report_2008.pdf

A-4 General accounting/administration information

1. Indicate your accounting period.

Calendar Year (January 1 through December 31).

2. Indicate the address where the company's financial records are held.

23700 Chagrin Boulevard, Beachwood, OH 44122 USA

3. Please provide the following financial documents for the two most recently completed financial years plus all subsequent monthly, quarterly or half yearly statements:

- chart of accounts;

See "Attachment to A-4 (3) – Chart of Accounts"

- audited consolidated and unconsolidated financial statements (including all footnotes and the auditor's opinion);

BASF Construction Chemicals, LLC is a disregarded entity and for legal and tax reporting, it is consolidated into BASF Corporation's financial statements.

- Internal financial statements, income statements (profit and loss reports), or management accounts, that are prepared and maintained in the normal course of business for the goods under consideration.

Refer to "Attachment to A-5 – Income Statement"

These documents should relate to:

- the division or section/s of your business responsible for the production and sale of the goods under consideration, and
- the company.

4. If you are not required to have the accounts audited, provide the unaudited financial statements for the two most recently completed financial years, together with your taxation returns. Any subsequent monthly, quarterly or half yearly statements should also be provided.

BASF Construction Chemicals, LLC is a disregarded entity and for legal and tax reporting, it is consolidated into BASF Corporation's financial statements.

Refer to "Attachment to A-5 – Income Statement" and "Attachment to A-6 – Turnover"

5. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If so, provide details.

BASF Construction Chemicals, LLC's accounting practices are per International Financial Reporting Standards (IFRS).

6. Describe:

The significant accounting policies that govern your system of accounting, in particular:

- the method of valuation for raw material, work-in-process, and finished goods inventories (e.g., last in first out – LIFO, first in first out- FIFO, weighted average);

[Explanation of the method of valuation for raw material, work-in-process and finished goods inventories]

- costing methods, including the method (eg by tonnes, units, revenue, direct costs etc) of allocating costs shared with other goods or processes (such as front office cost, infrastructure cost etc);

A standard cost accounting system is utilized with bill of materials that provide for raw material and associated direct production costs. Other process costs are assigned based on drivers that reflect effort.

- valuation methods for damaged or sub-standard goods generated at the various stages of production;

Inventory is valued at net realizable value at the time it is identified as damaged or sub-standard.

- valuation methods for scrap, by products, or joint products;

There are no by products or joint products. A policy is maintained on scrap that is periodically reviewed for adequacy.

- valuation and revaluation methods for fixed assets;

[Explanation of valuation and revaluation for fixed assets]

- average useful life for each class of production equipment and depreciation method and rate used for each;

[Explanation of the average useful life for class of production equipment and depreciation method and rate used for each]

- treatment of foreign exchange gains and losses arising from transactions;

Foreign exchange gains and losses arising from transactions are recognized in the period incurred (e.g. realized gain or loss).

- treatment of foreign exchange gains/losses arising from the translation of balance sheet items;

Foreign exchange gains/losses arising from the translation of balance sheet items are recognized in the period incurred (e.g. unrealized gain or loss).

- inclusion of general expenses and/or interest;

[Internal operating statement]

- provisions for bad or doubtful debts;

The determination of bad debt reserve is based upon the review of all delinquent Accounts Receivable each month. If an account is deemed to be in a

position of uncertainty of collection due to a lack of payment, a bad debt reserve will be recorded. Additionally, the following may initiate an establishment of a bad debt reserve:

- a. Bankruptcy
- b. Adverse changes in financial condition
- c. Default on bank covenants
- d. Drop in debt rating (Moody's, S & P)

- expenses for idle equipment and/or plant shut-downs;

Costs associated with idle equipment and/or shut-downs are expensed in the period and considered for impairment after a one year timeframe.

- costs of plant closure;

Costs of plant closures were segregated and not considered as part of the basis for determination of inter company transfer prices.

- restructuring costs;

Restructuring costs for the period under consideration were segregated and not considered part of the basis for determination of inter company transfer prices.

- by-products and scrap materials resulting from your company's production process; and

By products and scrap materials are valued at net realizable value.

- effects of inflation on financial statement information.

The functional currency of BASF Construction Chemicals, LLC is the USD and the company does not meet the criteria on hyperinflation. Inflation for the period under review did not have a material impact on the presentation of financial information.

7. In the event that any of the accounting methods used by your company have changed over the last two years provide an explanation of the changes, the date of change, and the reasons for it.

No changes have been made in the accounting methods used by the company in the last two years.

A-5 Income statement

Please fill in the following table. It requires information concerning all products produced and for the goods under consideration ('goods under consideration' (the goods) is defined in the Glossary of Terms in the appendix to this form). You should explain how costs have been allocated.

See "Attachment to A-5 – Income Statement"

	Most recent completed financial year (specify)		1 July 2008 to 30 June 2009	
	All products	Goods Under Consideration	All products	Goods Under Consideration
Gross Sales (1)				
Sales returns, rebates and discounts (2)				
Net Sales (3=1-2)				
Raw materials (4)				
Direct Labour (5)				
Depreciation (6)				
Manufacturing overheads (7)				
Other operating expenses (8)				
Total cost to make (9=4+5+6+7+8)				
OPERATING INCOME (10=3-9)				
Selling expenses (11)				
Administrative & general expenses (12)				
Financial expenses (13)				
SG&A expenses (14)=(11+12+13)				
INCOME FROM NORMAL ACTIVITIES (15)=(10-14)				
Interest Income (16)				
Interest expense (enter as negative) (17)				
Extraordinary gains and Losses – enter losses as negative (18)				

Abnormal gains and losses – enter losses as negative (19)				
PROFIT BEFORE TAX (20)=(15+16+17+18+19)				
Tax (21)				
NET PROFIT (22)=(20-21)				

Note: if your financial information does not permit you to present information in accordance with this table please present the information in a form that closely matches the table.

Prepare this information on a spreadsheet named "Income statement".

This information will be used to verify the completeness of cost data that you provide in Section G. If, because of your company's structure, the allocations would not be helpful in this process, please explain why this is the case.

A-6 Sales

State your company's net turnover (after returns and all discounts), and free of duties and taxes. Use the currency in which your accounts are kept, in the following format:

See "Attachment to A-6 – Turnover"

	Most recent completed financial year (specify)		1 July 2008 to 30 June 2009	
	Volume	Value	Volume	Value
Total company turnover (all products)				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the nearest business unit, for which financial statements are prepared, which includes the goods under consideration				
Domestic market				
Exports to Australia				
Exports to Other Countries				
Turnover of the goods under consideration				
Domestic market				
Exports to Australia				

Exports to Other Countries				
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Prepare this information in a spreadsheet named "TURNOVER".

This information will be used to verify the cost allocations to the goods under consideration in Section G.

Also, you should be prepared to demonstrate that sales data shown for the goods is a complete record by linking total sales of these goods to relevant financial statements.

SECTION B SALES TO AUSTRALIA (EXPORT PRICE)

This section requests information concerning your export practices and prices to Australia. You should include costs incurred beyond ex-factory. Export prices are usually assessed at FOB point, but Customs and Border Protection may also compare prices at the ex factory level.

You should report prices of all Goods Under Consideration (the goods) shipped to Australia during the investigation period.

The invoice date will normally be taken to be the date of sale. If you consider:

the sale date is not the invoice date (see 'date of sale' column in question B4 below) and;

an alternative date should be used when comparing export and domestic prices

you must provide information in section D on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the investigation period.

B-1 For each customer in Australia to whom you shipped goods in the investigation period list:

name: BASF Construction Chemicals Australia Pty. Ltd.
address: 11 Stanton Road, Seven Hills, NSW 2147, Australia
contact name: Leo van den Heuvel
phone/fax number: Phone: +61 2 8811 4200; Fax: +61 2 8811 3299
trade level: Distributor

B-2 For each customer identified in B1 please provide the following information.

(a) Describe how the goods are sent to each customer in Australia, including a diagram if required.

Goods are sent from BASF's plant in the United States via ocean cargo. Product is packaged in 275 GA Totes. Product is loaded into 20 to 40 foot containers at the plant. Shipping company picks up the container at the plant and transports it to the port for loading onto the ocean vessel.

(b) Identify each party in the distribution chain and describe the functions performed by them. Where commissions are paid indicate whether it is a pre or post exportation expense having regard to the date of sale.

Customer Service Representative - receives the purchase from the customer and enters the order in the business system.

Manufacturing Plant - receives the order and produces the product and prepares it for shipment.

Freight Forwarder - contracted by BASF Corporation to do all of the exportation paperwork for the order.

Logistics Center – part of BASF Corporation that arranges for the carrier/ship that will be used to make the delivery of the goods.

- (c) Explain who retains ownership of the goods at each stage of the distribution chain. In the case of DDP sales, explain who retains ownership when the goods enter Australia.

Ownership of the goods is determined by the incoterms on each order. Of the orders in question to Australia, the two (2) orders in 2008 were sent FCA Free Carrier, meaning the ownership changed hands when the goods left the dock of the plant in the United States. For the two (2) orders shipped in 2009, the incoterms were CIF. Ownership of the goods was retained by the United States until the goods physically arrived at the port in Australia. At that point, ownership transferred to BASF Construction Chemicals Australia Pty. Ltd.

- (d) Describe any agency or distributor agreements or other contracts entered into in relation to the Australian market (supply copy of the agreement if possible).

There are no agency or distributor agreements or other contracts in relation to the Australian market.

- (e) Explain in detail the process by which you negotiate price, receive orders, deliver, invoice and receive payment. If export prices are based on price lists supply copies of those lists.

Price is based upon an upcharge of [amount]% of the current standard cost to manufacture the product at the time the order is received. The order is received via a purchase order from the customer. Delivery is always made via ocean cargo. After shipping, an invoice is generated by the business system and mailed to the customer. Customer wires funds to a bank account at BASF Construction Chemicals, LLC's direction and payment is applied to the invoice.

- (f) State whether your firm is related to any of its Australian customers. Give details of any financial or other arrangements (eg free goods, rebates, or promotional subsidies) with the customers in Australia (including parties representing either your firm or the customers).

BASF Construction Chemicals, LLC and its customer in Australia are both affiliated companies whose eventual parent is BASF SE in Ludwigshaven, Germany. See "Attachment to A-3 (5) – Organizational Chart".

- (g) Details of the forward orders of the goods under consideration (include quantities, values and scheduled shipping dates).

None.

- B-3** Do your export selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

BASF Construction Chemicals, LLC does not export the goods to any other customer other than Australia. All domestic customers are End Users while our affiliate company in Australia is a Distributor. Prices for affiliate companies who are Distributors do differ from domestic sales to End Users.

- B-4** Prepare a spreadsheet named "Australian sales" listing all shipments (i.e. transaction by transaction) to Australia of the goods under consideration in the investigation period. You must provide this list in electronic format. Include the following export related information:

See "Attachment to B-4 – Australian Sales".

Column heading	Explanation
Customer name	names of your customers
Level of trade	the level of trade of your customers in Australia
Model/grade/type	commercial model/grade or type
Product code	code used in your records for the model/grade/type identified. Explain the product codes in your submission.
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale, report that date. For example, order confirmation, contract, or purchase order date.
Order number	if applicable, show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Shipping terms	Delivery terms eg. CIF, C&F, FOB, DDP (in accordance with Incoterms)
Payment terms	agreed payment terms eg. 60 days=60 etc
Quantity	Quantity in units shown on the invoice. Show basis eg kg.
Gross invoice value	gross invoice value shown on invoice in the currency of sale, excluding taxes.
Discounts on the invoice	If applicable, the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Other charges	any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide a description.
Invoice currency	the currency used on the invoice
Exchange rate	Indicate the exchange rate used to convert the currency of the sale to the currency used in your accounting system
Net invoice value in the currency of the exporting country	the net invoice value expressed in your domestic currency as it is entered in your accounting system
Rebates or other allowances	the amount of any deferred rebates or allowances paid to the importer in the currency of sale
Quantity discounts	the actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
Ocean freight**	the actual amount of ocean freight incurred on each export shipment listed.

Marine Insurance	Amount of marine insurance
FOB export price**	the free on board price at the port of shipment.
Packing*	Packing expenses
Inland transportation costs*	Inland transportation costs included in the selling price. For export sales this is the inland freight from factory to port in the country of export.
Handling, loading & ancillary expenses*	handling, loading & ancillary expenses. For example, terminal handling, export inspection, wharfage & other port charges, container tax, document fees & customs brokers fees, clearance fees, bank charges, letter of credit fees, & other ancillary charges incurred in the exporting country.
Warranty & guarantee expenses*	warranty & guarantee expenses
Technical assistance & other services*	expenses for after sale services, such as technical assistance or installation costs.
Commissions*	Commissions paid. If more than one type is paid insert additional columns of data. Indicate in your response to question B2 whether the commission is a pre or post exportation expense having regard to the date of sale.
Other factors*	any other costs, charges or expenses incurred in relation to the exports to Australia (include additional columns as required). See question B5.

** FOB export price and Ocean Freight:

FOB export price: An FOB export price must be calculated for each shipment - regardless of the shipping terms. FOB price includes inland transportation to the port of exportation, inland insurance, handling, and loading charges. It excludes post exportation expenses such as ocean freight and insurance. Use a formula to show the method of the calculation on each line of the export sales spreadsheet.

Ocean freight: as ocean freight is a significant cost it is important that the actual amount of ocean freight incurred on each exportation be reported. If estimates must be made you must explain the reasons and set out the basis - estimates must reflect changes in freight rates over the investigation period. Freight allocations must be checked for consistency.

* All of these costs are further explained in section E-1.

- B-5** If there are any other costs, charges or expenses incurred in respect of the exports listed above which have not been identified in the table above, add a column (see "other factors" in question B-4) for each item, and provide a description of each item. For example, other selling expenses (direct or indirect) incurred in relation to the export sales to Australia.

See "Attachment to B-4 - Australian Sales".

- B-6** For each type of discount, rebate, allowance offered on export sales to Australia:

- provide a description; and
- explain the terms and conditions that must be met by the importer to obtain the discount.

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Where the amounts of these discounts, rebates etc are not identified on the sales invoice, explain how you calculated the amount shown in your response to question B4. If they vary by customer or level provide an explanation.

No discounts, rebates or allowances are offered on export sales to Australia.

- B-7** If you have issued credit notes (directly or indirectly) to the customers in Australia, in relation to the invoices listed in the detailed transaction by transaction listing in response to question B4, provide details of each credit note if the credited amount has not been reported as a discount or rebate.

No credit notes have been issued to customers in Australia.

- B-8** If the delivery terms make you responsible for arrival of the goods at an agreed point within Australia (eg. delivered duty paid), insert additional columns in the spreadsheet for all other costs incurred. For example:

The company is not responsible for the arrival of goods. See response to question B-2 (c).

Import duties	Amount of import duty paid in Australia
Inland transport	Amount of inland transportation expenses within Australia included in the selling price
Other costs	Customs brokers, port and other costs incurred (itemise)

- B-9** Select two shipments, in different quarters of the investigation period, and provide a complete set of all of the documentation related to the export sale. For example:

the importer's purchase order, order confirmation, and contract of sale;

- commercial invoice;
- bill of lading, export permit;
- freight invoices in relation to movement of the goods from factory to Australia, including inland freight contract;
- marine insurance expenses; and
- letter of credit, and bank documentation, proving payment.

Customs and Border Protection will select additional shipments for payment verification at the time of the visit.

See "Attachments to B-9 – Shipments for Export"

SECTION C EXPORTED GOODS & LIKE GOODS

- C-1** Fully describe all of the goods you have exported to Australia during the investigation period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the exported goods.

Rheopel Plus in 275 GA metal reinforced totes.

- C-2** List each type of goods exported to Australia (these types should cover all types listed in spreadsheet "Australian sales" – see section B of this questionnaire).

Rheopel Plus in 275 GA metal reinforced totes.

- C-3** If you sell like goods on the domestic market, for each type that your company has exported to Australia during the investigation period, list the most comparable model(s) sold domestically;

The product Rheopel Plus is the only goods that have been exported to Australia by BASF Construction Chemicals, LLC during the Period of Investigation and is identical to the Rheopel Plus product sold in the domestic market.

and provide a detailed explanation of the differences where those goods sold domestically (ie. the like goods – see explanation in glossary) are not identical to goods exported to Australia.

EXPORTED TYPE	DOMESTIC TYPE	IDENTICAL?	DIFFERENCES
Product code of each model of the goods exported to Australia	Product code of comparable model sold on the domestic market of the country of export	If goods are identical indicate "YES". Otherwise "NO"	Where the good exported to Australia is not identical to the like goods, describe the specification differences. If it is impractical to detail specification differences in this table refer to documents which outline differences

- C-4** Please provide any technical and illustrative material that may be helpful in identifying or classifying the goods that your company sells on the domestic market.

See "Attachments to C-4 – Goods Sold on the Domestic Market"

SECTION D DOMESTIC SALES

This section seeks information about the sales arrangements and prices in the domestic market of the country of export.

All domestic sales made during the investigation period must be listed transaction by transaction. If there is an extraordinarily large volume of sales data and you are unable to provide the complete listing electronically you must contact the case officer before completing the questionnaire. If the case officer agrees that it is not possible to obtain a complete listing he or she will consider a method for sampling that meets Customs and Border Protection requirements. If agreement cannot be reached as to the appropriate method Customs and Border Protection may not visit your company.

Customs and Border Protection will normally take the invoice date as being the date of sale in order to determine which sales fall within the investigation period.

If, in response to question B4 (Sales to Australia, Export Price), you have reported that the date of sale is not the invoice date and you consider that this alternative date should be used when comparing domestic and export prices –

you must provide information on domestic selling prices for a matching period - even if doing so means that such domestic sales data predates the commencement of the investigation period.

If you do not have any domestic sales of like goods you must contact the case officer who will explain the information Customs and Border Protection requires for determining a normal value using alternative methods.

D-1 Provide:

a detailed description of your distribution channels to domestic customers, including a diagram if appropriate;

The Rheopel Plus admixture is an integral water repellent for the use in dry cast and precast concrete production processes. The Rheopel Plus admixture is manufactured at a BASF production facility in Bristol, Pennsylvania USA. BASF Construction Chemicals, LLC, Admixture Systems in North America sells directly to concrete producers of dry cast and precast products. The Rheopel Plus material is sold directly to the concrete producers in 275 gallon (1041 liter) totes. The Rheopel Plus admixture is shipped directly to the customer from one of the BASF admixture facilities where it is inventoried prior to the customer order processing.

See "Attachment 1 of 3 to D-1 – Rheopel Plus Product Data";
"Attachment 2 of 3 to D-1 – Rheopel Architectural Specifications"; and
"Attachment 3 of 3 to D-1 - Rheopel Plus Safety Data Sheet".
These specifications are distributed to specifiers.

- information concerning the functions/activities performed by each party in the distribution chain; and

BASF Construction Chemicals, LLC sells Rheopel Plus admixture directly to the End User. The BASF Construction Chemicals, LLC Commercial team demonstrates the value of the product in concrete, conducts technical testing, industrial trials, and installs dispensing equipment. There are no intermediaries / distributors / agents used in the sale of Rheopel Plus in the USA.

- a copy of any agency or distributor agreements, or contracts entered into.

There are no such contracts.

If any of the customers listed are associated with your business, provide details of that association. Describe the effect, if any, that association has upon the price.

Domestic customers are 3rd party concrete producers who consume the product in their process.

- D-2** Do your domestic selling prices vary according to the distribution channel identified? If so, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

The domestic selling price does not vary according to the distribution channel. Rheopel Plus is only sold directly to the 3rd party concrete producers who consume the product in their process.

Pricing may vary by the size of the account as well as by the specific market area that it is sold in. The attached data sheet will provide the detail on the price band as a function of account size and market location. The price listed in the attached chart is for one US gallon or one liter.

See "Attachment to D-2 - Rheopel Plus Tote"

- D-3** Explain in detail the sales process, including:

- the way in which you set the price, receive orders, make delivery, invoice and finally receive payment; and the terms of the sales; and

The price of the product is determined by the value offered to the concrete producer, relative to the current BASF product offering, as well as to competitive product offering positioning.

The Rheopel Plus is sold to the concrete producer, dry cast or precast, directly by BASF sales representatives and sales specialists.

The dry cast or precast concrete producers may place an order with the BASF sales representatives or by calling the BASF customer service department.

- whether price includes the cost of delivery to customer.

The customer pays for freight in addition to the material price.

If sales are in accordance with price lists, provide copies of the price lists.

See "Attachment to D-2 - Rheopel Plus Tote"

D-4 Prepare a spreadsheet named "domestic sales" listing all sales of like goods made during the investigation period. The listing must be provided on a CD-ROM. Include all of the following information.

See "Attachment to D-4 - Domestic Sales".

As instructed, a copy of Attachment D-4 is being provided on a CD-ROM.

Column heading	Explanation
Customer name	names of your customers. If an English version of the name is not easily produced from your automated systems show a customer code number and in a separate table list each code and name.
Level of trade	the level of trade of your domestic customer
Model/grade/type	commercial model/grade or type of the goods
Product code	code used in your records for the model/grade/type of the goods identified. Explain the product codes in your submission.
Invoice number	invoice number
Invoice date	invoice date
Date of sale	refer to the explanation at the beginning of this section. If you consider that a date <i>other than</i> the invoice date best establishes the material terms of sale and should be used, report that date. For example, order confirmation, contract, or purchase order date.
Order number	show order confirmation, contract or purchase order number if you have shown a date other than invoice date as being the date of sale.
Delivery terms	eg ex factory, free on truck, delivered into store
Payment terms	payment terms agreed with the customer eg. 60 days=60 etc
Quantity	quantity in units shown on the invoice eg kg.
Gross invoice value	gross value shown on invoice <i>in the currency of sale</i> , net of taxes.
Discounts on the invoice	the amount of any discount deducted on the invoice on each transaction. If a % discount applies show that % discount applying in another column.
Other charges	any other charges, or price reductions, that affect the net invoice value. Insert additional columns and provide description.
Net invoice value in the currency of the exporting country	the net invoice value expressed in your domestic currency as recorded in your accounting system
Rebates or other Allowances	the actual amount of any deferred rebates or allowances in the currency of sale

Quantity discounts	the actual amount of quantity discounts not deducted from the invoice. Show a separate column for each type of quantity discount.
Packing*	packing expenses
Inland transportation Costs*	amount of inland transportation costs included in the selling price.
Handling, loading And ancillary Expenses*	handling, loading & ancillary expenses.
Warranty & Guarantee expenses*	warranty & guarantee expenses
Technical assistance & other services*	expenses for after sale services such as technical assistance or installation costs.
Commissions*	commissions paid. If more than one type is paid insert additional columns of data.
Other factors*	any other costs, charges or expenses incurred in relation to the domestic sales (include additional columns as required). See question D5.

Costs marked with * are explained in section E-2.

- D-5** If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-4 above add a column for each item (see "other factors"). For example, certain other selling expenses incurred.

The Rheopel Plus admixture is sold to the dry cast and or precast concrete producer in the 275 US gallon (1041 liter) totes and dispensed into the concrete via a liquid dispenser/metering system that is provided by, installed, calibrated and maintained by BASF dispenser service technicians.

- D-6** For each type of commission, discount, rebate, allowance offered on domestic sales of like goods:

- provide a description; and
- explain the terms and conditions that must be met by the customer to qualify for payment.

The Volume Incentive Rebate Plan ("VIP") is designed to motivate current and prospective customers to purchase our products in such a manner that achieving particular volume thresholds results in additional percentages rebated. The strategic intent is to incentivize customers into larger volume purchases while being able to maintain market prices. Although each individual rebate plan is on an annual basis and follows the basic guidelines of the program there is a competitive negotiating process that can supersede those basic guidelines and provide uniqueness to an individual plan.

Plans are administered on an annual basis. Each agreement is a rebate program such that final payouts are provided to accounts only after specific calculations are computed and the appropriate approvals are given. Though there are individual product lines that can vary the percentage payout, the agreements are comprehensive in that they encompass an account's entire product portfolio. Based

on the particular agreement, parameters are set annually within our business system so that accruals are made on an individual invoice basis to fund the annual payout. These accrual amounts are not included on the individual invoice but they are booked to the appropriate liability account and fed to sales analysis tables to be monitored throughout the year to assure accurate payouts. Since the payout is based on a complete annual sales volume there is an ultimate reconciliation process with the accrued balances and a final adjustment made for accurate accounting.

The only recognized discount or rebate that MAY be applied to the sales price of Rheopel Plus admixture is in the form of a VIP rebate structure

The VIP rebate is based on the actual sales volume ordered on an annual basis.

[Rebate Schedule]

This may be offered as an incentive to purchase more of the Rheopel Plus admixture and is contracted for an individual account for a set period of time.

Only a small percentage of Rheopel Plus admixture customers are ever offered a VIP rebate program due to the volumes required to qualify for the program.

Where the amounts of these discounts, rebates etc are not identified on the sales invoice, explain how you calculated the amounts shown in your response to question D4.

The amounts are accrued based on the best estimated percentage that can be determined as invoices are processed throughout the year. These can only be estimates due to the fact that the exact percentage payout can not be determined until sales are final for the fiscal year. These accrual amounts are not used to provide a rebate on an individual invoice basis but rather to make sure that the overall funding of the liability account is accurate for the fiscal year and funds are thus available to be distributed once that fiscal year has come to a close. Additionally, these accrual amounts are incorporated in sales analysis information so that they can be included and analyzed at both a summary level and individual invoice level. This is what is included in the D4 response.

If you have issued credit notes, directly or indirectly to the customers, provide details if the credited amount has not been reported as a discount or rebate.

All credits issued to customer were listed in response to D-4. Reasons for credit notes would include product returns, pricing corrections, and correction of freight costs.

- D-7** Select two domestic sales, in different quarters of the investigation period, that are at the same level of trade as the export sales. Provide a complete set of documentation for those two sales. (Include, for example, purchase order, order acceptance, commercial invoice, discounts or rebates applicable, credit/debit notes, long or short

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term contract of sale, inland freight contract, bank documentation showing proof of payment.)

There are no domestic sales that are at the same level of trade as the export sales. All sales to Australia are to a Distributor. All domestic sales are to End Users.

Customs and Border Protection will select additional sales for verification at the time of our visit.

SECTION E FAIR COMPARISON

Section B sought information about the export prices to Australia and Section D sought information about prices on your domestic market for like goods (ie. the normal value).

Where the normal value and the export price are not comparable adjustments may be made. This section informs you of the fair comparison principle and asks you to quantify the amount of any adjustment.

As prices are being compared, the purpose of the adjustments is to eliminate factors that have unequally modified the prices to be compared.

To be able to quantify the level of any adjustment it will usually be necessary to examine cost differences between sales in different markets. Customs and Border Protection must be satisfied that those costs are likely to have influenced price. In practice, this means that the expense item for which an adjustment is claimed should have a close nexus to the sale. For example, the cost is incurred because of the sale, or because the cost is related to the sale terms and conditions.

Conversely, where there is not a direct relationship between the expense item and the sale a greater burden is placed upon the claimant to demonstrate that prices have been affected, or are likely to have been affected, by the expense item. In the absence of such evidence Customs and Border Protection may disallow the adjustment.

Where possible, the adjustment should be based upon actual costs incurred when making the relevant sales. However, if such specific expense information is unavailable cost allocations may be considered. In this case, the party making the adjustment claim must demonstrate that the allocation method reasonably estimates costs incurred.

A party seeking an adjustment has the obligation to substantiate the claim by relevant evidence that would allow a full analysis of the circumstances, and the accounting data, relating to the claim.

The investigation must be completed within strict time limits therefore you must supply information concerning claims for adjustments in a timely manner. Where an exporter has knowledge of the material substantiating an adjustment claim that material is to be available at the time of the verification visit. Customs and Border Protection will not consider new claims made after the verification visit.

E-1 Costs associated with export sales.

(These cost adjustments will relate to your responses made at question B-4, 'Australian sales')

1. Transportation

Explain how you have quantified the amount of inland transportation associated with the export sale ("Inland transportation costs"). Identify the general ledger account where the expense is located. If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

The inland costs associated with the export sales come directly from BASF Corporation's Logistics Center that arranges the transportation of the goods. It directly enters these costs on the order based on their quotation with carriers.

2. Handling, loading and ancillary expenses

List all charges that are included in the export price and explain how they have been quantified ("Handling, loading & ancillary expenses"). Identify the general ledger account where the expenses are located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

The various export related ancillary costs are identified in the table at question B4, for example:

- terminal handling;
- wharfage and other port charges;
- container taxes;
- document fees and customs brokers fees;
- clearance fees;
- bank charges, letter of credit fees
- other ancillary charges.

None.

3. Credit

The cost of extending credit on export sales is not included in the amounts quantified at question B4. However, Customs and Border Protection will examine whether a credit adjustment is warranted and determine the amount. Provide applicable interest rates over each month of the investigation period. Explain the nature of the interest rates most applicable to these export sales e.g., short term borrowing in the currency concerned.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, *and if* export prices are influenced by this longer or shorter period, calculate the average number of collection days. See also item 4 in section E-2 below.

Export prices are not influenced by the number of collection days vs. invoice terms of sale.

4. Packing costs

List material and labour costs associated with packing the export product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed 'Packing'.

None.

5. Commissions

For any commissions paid in relation to the export sales to Australia:

- provide a description; and
- explain the terms and conditions that must be met.

Report the amount in the sales listing in question B-4 under the column headed "Commissions". Identify the general ledger account where the expense is located.

None.

6. Warranties, guarantees, and after sales services

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses ("Warranty & guarantee expenses" and "Technical assistance & other services"), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair, or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

None.

7. Other factors

There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed "Other factors". For example, other variable or fixed selling expenses, including salesmen's salaries, salesmen's travel expenses, advertising and promotion, samples and entertainment expenses. Your consideration of questions asked at Section G, concerning domestic and export costs, would have alerted you to such other factors.

Other factors for Export sales include the cost of Customer Service who takes and processes the order, and the Administrative cost of the company that all orders, regardless of destination, help to offset.

8. Currency conversions

In comparing export and domestic prices a currency conversion is required. Fluctuations in exchange rates can only be taken into account when there has been a 'sustained' movement during the period of investigation (see article 2.4.1 of the WTO Agreement). The purpose is to allow exporters 60 days to adjust export prices to reflect 'sustained' movements. Such a claim requires detailed information on exchange movements in your country over a long period that includes the investigation period.

All orders to Australia were quoted in USD's. The first two orders were billed in USD but last two orders were billed in AUD in accordance to BASF's policy that requires billings to foreign countries be made in local currency.

E-2 Costs associated with domestic sales

(These cost adjustments will relate to your responses made at question D-4, "domestic sales")

The following items are not separately identified in the amounts quantified at question D-4. However you should consider whether any are applicable.

1. Physical characteristics

The adjustment recognises that differences such as quality, chemical composition, structure or design, mean that goods are not identical and the differences can be quantified in order to ensure fair comparison.

The amount of the adjustment shall be based upon the market value of the difference, but where this is not possible the adjustment shall be based upon the difference in cost plus the gross profit mark-up (i.e. an amount for selling general and administrative costs (S G & A) plus profit).

The adjustment is based upon actual physical differences in the goods being compared and upon the manufacturing cost data. Identify the physical differences between each model. State the source of your data.

The products sold domestically have the exact same characteristics of products sold for export.

2. Import charges and indirect taxes

If exports to Australia:

- are partially or fully exempt from internal taxes and duties that are borne by the like goods in domestic sales (or on the materials and components physically incorporated in the goods), or
- if such internal taxes and duties have been paid and are later remitted upon exportation to Australia;

the price of like goods must be adjusted downwards by the amount of the taxes and duties.

The taxes and duties include sales, excise, turnover, value added, franchise, stamp, transfer, border, and excise taxes. Direct taxes such as corporate income tax are not included as such taxes do not apply to the transactions.

Adjustment for drawback is not made in every situation where drawback has been received. Where an adjustment for drawback is appropriate you must provide information showing the import duty borne by the domestic sales. (That is, it is not sufficient to show the drawback amount and the export sales quantity to Australia. For example, you may calculate the duty borne on domestic sales by quantifying the total amount of import duty paid and subtracting the duty refunded on exports to all countries. The difference, when divided by the domestic sales volume, is the amount of the adjustment).

In substantiating the drawback claim the following information is required:

- a copy of the relevant statutes/regulations authorising duty exemption or remission, translated into English;
- the amount of the duties and taxes refunded upon *exportation* and an explanation how the amounts were calculated and apportioned to the exported goods;
- an explanation as to how you calculated the amount of duty payable on imported materials is borne by the goods sold *domestically* but is not borne by the exports to Australia.

Substitution drawback systems

Annex 3 of the WTO Agreement on Subsidies provides: *"Drawback systems can allow for the refund or drawback of import duties on inputs which are consumed in the production process of another product and where the export of this latter product contains domestic inputs having the same quality and characteristics as those substituted for the imported inputs"*

If such a scheme operates in the country of export adjustments can also be made for the drawback payable on the substituted domestic materials, provided the total amount of the drawback does not exceed the total duty paid.

No adjustments.

3. Level of trade

Question D-4 asks you to indicate the level of trade to the domestic customer. To claim an adjustment for level of trade differences you will need to quantify the amount by which level of trade influences price.

Trade level is the level a company occupies in the distribution chain. The trade level to which that company in turn sells the goods and the functions carried out distinguish a level of trade. Examples are producer, national distributor, regional distributor, wholesaler, retailer, end user, and original equipment.

It may not be possible to compare export prices and domestic prices at the same level of trade. Where relevant sales of like goods at the next level of trade must be used to determine normal values an adjustment for the difference in level of trade may be required where it is shown that the difference affects price comparability.

The information needs to establish that there are real trade level differences, not merely nominal differences. Real trade level differences are characterised by a consistent pattern of price differences between the levels and by a difference in functions performed. If there is no real trade level differences all sales are treated as being at the same level of trade.

A real difference in level of trade (may be adjusted for using either of the following methods:

- (a) *costs arising from different functions*: the amount of the costs, expenses etc incurred by the seller in domestic sales of the like goods resulting from activities that would not be performed were the domestic sales made at the same level as that of the importer.

This requires the following information:

- a detailed description of each sales activity performed in selling to your domestic customers (for example sales personnel, travel, advertising, entertainment etc);
- the cost of carrying out these activities in respect of like goods;
- for each activity, whether your firm carries out the same activity when selling to importers in Australia;
- an explanation as to why you consider that you are entitled to a level of trade adjustment.

or

- (b) *level discount*: the amount of the discount granted to purchasers who are at the same level of trade as the importer in Australia. This is determined by an examination of price differences between the two levels of trade in the exporter's domestic market, for example sales of like goods by other vendors or sales of the same general category of goods by the exporter. For this method to be used it is important that a clear pattern of pricing be established for the differing trade levels. Such pattern is demonstrated by a general availability of the discounts to the level - isolated instances would not establish a pattern of availability.

There are differences in the level of trade between the Domestic sales and Export Sales of the goods. Domestic Sales are made to End Users of the goods while the Export sales are made to a Distributor in Australia. The difference in level of trade leads to a significant change in costs associated to the sales effort. Domestic Sales to End Users requires the company to hire and maintain an active Sales Force, Dispenser Equipment and Dispenser Service Technicians, Marketing Services, Administrative Costs, Royalty Expenses, Bad Debt Expenses and Financial Costs related to our Cost of Capital. Dispensing equipment is equipment that BASF owns and maintains at End Users locations. This equipment is integrated into the customers' production system to accurately dispense the required amount of product in the customers' production of concrete. Most of these costs are not incurred by the Export sales due to the fact that there is no active Sales Force, no Marketing Service provided, no Dispenser Equipment or Technicians provided or Bad Debt Expenses. Since the Distributor is a subsidiary of BASF SE, payment terms are dictated by corporate policy and payment of invoices is never in question. Also, since sales to the Distributor are made to an affiliate company, no Royalties are due to be paid on the amount of the affiliate sales. All cost differences are reported in the section "Other Factors" in sections B-4 and D-4, respectively.

4. **Credit**

The cost of extending credit on domestic sales is not included in the amounts quantified at question D-4. However, Customs and Border Protection will examine whether a credit adjustment is warranted and determine the amount. An adjustment for credit is to be made even if funds are not borrowed to finance the accounts receivable.

The interest rate on domestic sales in order of preference is:

- the rate, or average of rates, applying on actual short term borrowings by the company; or
The average rate of cost of capital is [amount]% annually.
- the prime interest rate prevailing for commercial loans in the country for credit terms that most closely approximate the credit terms on which the sales were made; or
- such other rate considered appropriate in the circumstances.

Provide the applicable interest rate over each month of the investigation period.

The applicable interest rate over each month of the investigation period is [amount]%.

If your accounts receivable shows that the average number of collection days differs from the payment terms shown in the sales listing, and if domestic prices are influenced by this longer or shorter period, calculate the average number of collection days.

Domestic prices are not influenced by the days to collect a sales invoice vs. invoice terms of sale.

Where there is no fixed credit period agreed at the time of sale the period of credit is determined on the facts available. For example, where payment is made using an open account system¹, the average credit period may be determined as follows:

There is a fixed credit period determined by the terms reflected on each invoice billed.

1. *Calculate an accounts receivable turnover ratio*

This ratio equals the total credit sales divided by average accounts receivable. (It is a measure of how many times the average receivables balance is converted into cash during the year).

In calculating the accounts receivable turnover ratio, credit sales should be used in the numerator whenever the amount is available from the financial statements. Otherwise net sales revenue may be used in the numerator.

An average accounts receivable over the year is used in the denominator. This may be calculated by:

- using opening accounts receivable at beginning of period plus closing accounts receivable at end of period divided by 2, or
- total monthly receivables divided by 12.

For the period July 1, 2008 – June 30, 2009:
Net Sales = [Dollar Value]; Average Receivable, [Dollar Value],
[Dollar Value] / [Dollar Value] = [Figure]

2. *Calculate the average credit period*

The average credit period equals 365 divided by the accounts receivable turnover ratio determined above at 1.

The resulting average credit period should be tested against randomly selected transactions to support the approximation.

$365 / [\text{Figure}] = [\text{number}] \text{ days}$. This approximates our DSO for 2008 of [average days outstanding] and 2009 YTD-June of [average days outstanding].

¹ Under an open account system, following payment the balance of the amount owing is carried into the next period. Payment amounts may vary from one period to the next, with the result that the amount owing varies.

The following items are identified in the amounts quantified at question D-4:

5. Transportation

Explain how you have quantified the amount of inland transportation associated with the domestic sales ("Inland transportation Costs"). Identify the general ledger account where the expense is located. If the amount has been determined from contractual arrangements, not from an account item, provide details and evidence of payment.

Inland transportation costs are included in manufacturing "Other Cost" – Refer to G-4 (2) – Domestic CTMS.

6. Handling, loading and ancillary expenses

List all charges that are included in the domestic price and explain how they have been quantified ("Handling, loading and ancillary Expenses"). Identify the general ledger account where the expense is located. If the amounts have been determined using actual observations, not from a relevant account item, provide details.

None.

7. Packing

List material and labour costs associated with packing the domestically sold product. Describe how the packing method differs from sales on the domestic market, for each model. Report the amount in the listing in the column headed "Packing".

None.

8. Commissions

For any commissions paid in relation to the domestic sales:

- provide a description
- explain the terms and conditions that must be met.

Report the amount in the sales listing under the column headed "Commissions". Identify the general ledger account where the expense is located.

None.

9. Warranties, guarantees, and after sales services

List the costs incurred. Show relevant sales contracts. Show how you calculated the expenses ("Warranty & Guarantee expenses" and "Technical assistance & other services"), including the basis of any allocations. Include a record of expenses incurred. Technical services include costs for the service, repair, or consultation. Where these expenses are closely related to the sales in question, an adjustment will be considered. Identify the ledger account where the expense is located.

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None.

10. Other factors

There may be other factors for which an adjustment is required if the costs affect price comparability – these are identified in the column headed "Other factors". List the factors and show how each has been quantified in per unit terms. For example:

- *inventory carrying cost*: describe how the products are stored prior to sale and show data relating to the average length of time in inventory. Indicate the interest rate used;
- *warehousing expense*: an expense incurred at the distribution point;
- *royalty and patent fees*: describe each payment as a result of production or sale, including the key terms of the agreement;
- *advertising*; and
- *bad debt*.

Other Factors include:

Selling Costs (including Sales Force, Sales Force Incentive Compensation, Customer Service, Dispenser Equipment and Services, and Marketing Services). Selling Costs as a % of 3rd Party Sales was established for the business during the investigation period. The amount of sales of the Goods was then multiplied by the total % of Selling costs of the company.

Administrative Costs as a % of 3rd Party Sales was established for the business during the investigation period. The amount of sales of the Goods was then multiplied by the total % of Administrative costs of the company.

Bad Debt Expenses as a % of 3rd Party Sales was established for the business during the investigation period. The amount of sales of the Good was then multiplied by the total % of Bad Debt Expenses of the company.

Royalty Expenses are incurred at a rate of [amount] % of the 3rd Party Sales value based upon a contractual agreement with the Licensor.

Cost of Capital Expenses (Financial Costs) as a % of 3rd Party Sales was established for the business during the investigation period. The amount of sales of the Goods was then multiplied by the total % of Cost of Capital Expenses of the company.

E-3 Duplication

In calculating the amount of the adjustments you must ensure that there is no duplication.

For example:

- adjustments for level of trade, quantity or other discounts may overlap, or

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- calculation of the amount of the difference for level of trade may be based upon selling expenses such as salesperson's salaries, promotion expenses, commissions, and travel expenses.

Separate adjustment items must avoid duplication.

An adjustment for quantities may not be granted unless the effect on prices for quantity differences is identified and separated from the effect on prices for level of trade differences.

SECTION F

EXPORT SALES TO COUNTRIES OTHER THAN AUSTRALIA (THIRD COUNTRY SALES)

Your response to this part of the questionnaire may be used by Customs and Border Protection to select sales to a third country that may be suitable for comparison with exports to Australia.

Sales to third countries may be used as the basis for normal value in certain circumstances. Customs and Border Protection may seek more detailed information on particular third country sales where such sales are likely to be used as the basis for determining normal value.

F-1 Using the column names and column descriptions below provide a summary of your export sales to countries other than Australia.

Column heading	Explanation
Country	Name of the country that you exported like goods to over the investigation period.
Number of customers	The number of different customers that your company has sold like goods to in the third country over the investigation period.
Level of trade	The level of trade that you export like goods to in the third country.
Quantity	Indicate quantity, in units, exported to the third country over the investigation period.
Unit of quantity	Show unit of quantity eg kg
Value of sales	Show net sales value to all customers in third country over the investigation period
Currency	Currency in which you have expressed data in column SALES
Payment terms	Typical payment terms with customer(s) in the country eg. 60 days=60 etc
Shipment terms	Typical shipment terms to customers in the third country eg CIF, FOB, ex-factory, DDP etc.

Supply this information in spreadsheet file named "Third country"

THERE ARE NO SALES TO ANY OTHER COUNTRIES OUTSIDE OF THE DOMESTIC MARKET OTHER THAN AUSTRALIA.

F-2 Please identify any differences in sales to third countries which may affect their comparison to export sales to Australia.

THERE ARE NO SALES TO ANY OTHER COUNTRIES OUTSIDE OF THE DOMESTIC MARKET OTHER THAN AUSTRALIA.

SECTION G

COSTING INFORMATION AND CONSTRUCTED VALUE

The information that you supply in response to this section of the questionnaire will be used for various purposes including:

- *testing the profitability of sales of like goods on the domestic market;*
- *determining a constructed normal value of the Goods Under Consideration (the goods) - ie of the goods exported to Australia; and*
- *making certain adjustments to the normal value.*

You will need to provide the cost of production of both the exported goods (the goods) and for the like goods sold on the domestic market. You will also need to provide the selling, general, and administration costs relating to goods sold on the domestic market; the finance expenses; and any other expenses (eg. non-operating expenses not included elsewhere) associated with the goods.

In your response please include a worksheet showing how the selling, general, and administration expenses; the finance expenses; and any other expenses have been calculated.

If, in response to question B4 (Sales to Australia, Export Price) you:

- *reported that the date of sale is not the invoice date and consider that this alternative date should be used when comparing domestic and export prices, and*
- *provided information on domestic selling prices for a matching period as required in the introduction to Section D (Domestic Sales)*

you must provide cost data over the same period as these sales even if doing so means that such cost data predates the commencement of the investigation period.

At any verification meeting you must be prepared to reconcile the costs shown to the accounting records used to prepare the financial statements.

G-1. Production process and capacity

1. Describe the production process for the goods. Provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for the goods. Also specify all scrap or by-products that result from producing the goods.

[Description of the production process]

[Flowchart of the manufacturing process flow]

G-2. Provide information about your company's total production in the following table:

	PREVIOUS FINANCIAL YEAR	MOST RECENT FINANCIAL YEAR	1 July 2008 to 30 June 2009
A – Production capacity (eg kg, tonnes)*	[Quantities]	[Quantities]	[Quantities]
B – Actual production in volume (eg kg, tonnes)	[Quantities]	[Quantities]	[Quantities]
C – Capacity utilisation (%) (B/A x 100)	[Percentages]	[Percentages]	[Percentages]

* rather than showing a 'name-plate' optimal capacity it is more meaningful to show the maximum level of production that may reasonably be attained under normal operating conditions. For example assuming: normal levels of maintenance and repair; a number of shifts and hours of operation that is not abnormally high; and a typical production mix.

Provide this information on a spreadsheet named "Production".

G-3. Cost accounting practices

1. Outline the management accounting system that you maintain and explain how that cost accounting information is reconciled to your audited financial statements.

A standard cost system is in use. Items sold are valued at the item standard costs and production variances flow to the P&L as period costs. An integrated ERP system is used so all sales and production transactions are automatically posted from the sub-ledger to the general ledger. All transactions are posted to the ledger, therefore at all times it is in sync with the financial statements.

2. Is your company's cost accounting system based on standard (budgeted) costs? State whether standard costs were used in your responses to this questionnaire. If they were state whether all variances (ie differences between standard and actual production costs) have been allocated to the goods - and describe how those variances have been allocated.

The cost accounting system is based on standard costs. Raw material standards are updated periodically to the latest price paid. Standard labor and overhead rates are revised annually at practical capacity. The related variances both for material and overheads (cost of idle capacity) were not allocated to Australia sales in question.

3. Provide details of any significant or unusual cost variances that occurred during the investigation period.

Volume variances were not allocated to the goods in question.

- 4 Describe the profit/cost centres in your company's cost accounting system.

Manufacturing locations have various production and administration cost centers. The administrative cost centers are allocated to the production cost centers based on predetermined percentages. The manufacturing locations will also receive corporate allocations for plant related items.

- 5 For each profit/cost centre describe in detail the methods that your company normally uses to allocate costs to the goods under consideration. In particular specify how, and over what period, expenses are amortised or depreciated, and how allowances are made for capital expenditures and other development costs.

Labor and overhead costs are charged to individual products based on a rate per machine hour. The machine hour rate is calculated annually during the budget process. It is based on practical capacity production volumes and the commensurate amount of plant spending by location. The rate for a production cost center is made up of direct costs, such as labor, maintenance, supplies etc., and allocated cost from plant administration and Corporate cost centers. The percentage allocated is based on an estimate of effort to support the production areas. Depreciation on capital items is booked both directly to production and administrative cost centers. Depreciation for production buildings is over [number] years while machinery & equipment is depreciated over [number] years.

- 6 Describe the level of product specificity (models, grades etc) that your company's cost accounting system records production costs.

Cost collectors are established by plant and by chemistry. The assignment of these costs to individual units of production is a function of the specific machine rates for each production line.

- 7 List and explain all production costs incurred by your company which are valued differently for cost accounting purposes than for financial accounting purposes.

None. The cost accounting system is in sync with the financial accounting system.

- 8 State whether your company engaged in any start-up operations in relation to the goods under consideration. Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.

None.

- 9 State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.

None.

G-4 Cost to make and sell on domestic market

This information is relevant to testing whether domestic sales are in the ordinary course of trade.²

1. Please provide (in the format shown in the table below) the actual unit cost to make and sell each model/type (identified in section C) of the like goods sold on the domestic market. Provide this cost data for each quarter over the investigation period. If your company calculates costs monthly, provide monthly costs.
2. Indicate the source of cost information (account numbers etc) and/or methods used to allocate cost to the goods. Provide documentation and worksheets supporting your calculations.

Costing system for the unit number in question.

	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Like Domestic Model/Type -- from spreadsheet LIKEGOOD				
Material Costs ¹				
Direct Labour				
Manufacturing Overheads	See attached worksheet			
Other Costs ²				
Total Cost to Make				
Selling Costs				
Administration Costs				
Financial Costs				
Delivery Expenses ³				
Other Costs ³				
Unit Cost to Make and Sell				

¹ Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.

² Relating to costs of production only; identify each cost separately.

³ Identify each cost separately. Please ensure non-operating expenses that relate to the goods under consideration are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

² Customs applies the tests set out in s.269TAA of the Customs Act 1901 to determine whether goods are in ordinary course of trade. These provisions reflect the WTO anti-dumping agreement – see Article 2.2.1.

Provide this information for each quarter (or month if your company calculates costs on a monthly basis) over the period of the investigation.

Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs.

If you are unable to supply this information in this format, please contact the case officer for this investigation at the address shown on the cover of this questionnaire.

Please specify unit of currency.

See "Attachment to G-4 (2) – Domestic CTMS"

G-5 Cost to make and sell goods under consideration (goods exported to Australia)

The information is relevant to calculating the normal values based on costs. It is also relevant to calculating certain adjustments to the normal value.

	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Model/Type exported to Australia – from spreadsheet LIKEGOOD				
Material Costs ¹				
Direct Labour				
Manufacturing Overheads	See attached worksheet			
Other Costs ²				
Total Cost to Make				
Selling Costs				
Administration Costs				
Financial Costs				
Delivery Expenses ³				
Other Costs ³				
Unit Cost to Make and Sell				

Prepare this information in a spreadsheet named "Australian CTMS".

¹ Identify each cost separately. Include indirect material costs as a separate item only if not included in manufacturing overheads.

² Relating to costs of production only; identify each cost separately.

³ Identify each cost separately. Please ensure non-operating expenses that relate to the goods are included. Where gains/losses due to foreign currency exchange are incurred, please provide detail of the amounts separately for transaction and translation gains/losses.

Provide this information for each quarter (or month if your company calculates costs on a monthly basis) over the period of the investigation.

Provide the information broken down into fixed and variable costs, and indicate the % total cost represented by fixed costs.

If you are unable to supply this information in this format, please contact the case officer for this investigation at the address shown on the cover of this questionnaire.

Please specify unit of currency.

See "Attachment to G-5 -- Australian CTMS"

- 1 Where there are cost differences between goods sold to the domestic market and those sold for export, give reasons and supporting evidence for these differences.

Inter-plant freight, distribution network and sales force costs are all differences compared to the cost to export.

While the goods under consideration are produced at only one location they are distributed from multiple locations to the domestic market. These distribution points are meant to cover a wide area of geography so they are positioned all over the country. The cost to position the goods at these locations and then the additional cost to ultimately deliver the goods to the customers are not in the cost structure of exports.

Sales to the domestic market are solicited through a network of sales professionals that are located throughout the country. These professionals are also supported by a technical service and marketing organization specific to the business. Collectively these groups are meant to secure sales and provide post sales services to the domestic market. All of these costs are unique to the domestic market because export sales are unsolicited orders which are filled upon the receipt of a purchase order.

The costs explained above are from the financial records for the period in question. Some would be specifically identified to the goods under consideration while others are an allocation of effort over a range of products and sales.

- 2 Give details and an explanation of any significant differences between the costs shown, and the costs as normally determined in accordance with your general accounting system. Reference should be made to any differences arising from movements in inventory levels and variances arising under standard costing methods.

Standard costs are developed at practical capacity. The related volume and spending variances are not in the product cost as shown in the attachments. These manufacturing variances are treated the same in the costing system and in the financial statements.

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- 3 In calculating the unit cost to make and sell, provide an explanation if the allocation method used (eg number, or weight etc) to determine the unit cost differs from the prior practice of your company.

None.

G-6 Major raw material costs

List major raw material costs, which individually account for 10% or more of the total production cost.

[Product Name]

For these major inputs:

- Identify materials sourced in-house and from associated entities;
None in-house -- All are purchased from an external supplier.
- identify the supplier; and
[Supplier]
- show the basis of valuing the major raw materials in the costs of production you have shown for the goods (eg market prices, transfer prices, or actual cost of production).
Repriced on a regular basis therefore approximate actual cost

Where the major input is produced by an associate of your company Customs and Border Protection will compare your purchase price to a normal market price. If the associate provides information on the cost of production for that input such cost data may also be considered.

Normal market price is taken to be the price normally available in the market (having regard to market size, whether the input is normally purchased at 'spot prices' or under long term contracts etc).

The term associate is defined in section 269TAA of the Customs Act. Included in that definition are companies controlled by the same parent company (a company that controls 5% or more of the shares of another is taken to be an associated company); companies controlled by the other company; and companies having the same person in the board of directors.

If the major input is purchased from an integrated production process you should provide detailed information on the full costs of production of that input.

The identified Major Input is supplied by a 3rd party vendor at market pricing.

SECTION H
EXPORTER'S DECLARATION

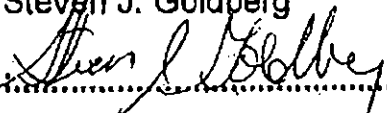


I hereby declare that BASF Construction Chemicals, LLC (company) did, during the period of investigation, export the goods under consideration and have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.



I hereby declare that.....(company) did not, during the period of investigation, export the goods under consideration and therefore have not completed the attached questionnaire.

Name: Steven J. Goldberg

Signature: 

Position in

Company: Vice President, Associate General Counsel,
Regulatory Law/Government Affairs

Date: October 10, 2009

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SECTION H
EXPORTER'S DECLARATION



I hereby declare that BASF Construction Chemicals, LLC (company) did, during the period of investigation, export the goods under consideration and have completed the attached questionnaire and, having made due inquiry, certify that the information contained in this submission is complete and correct to the best of my knowledge and belief.



I hereby declare that.....(company) did not, during the period of investigation, export the goods under consideration and therefore have not completed the attached questionnaire.

Name: Steven J. Goldberg

Signature: *Steven J. Goldberg*

Position in

Company: Vice President, Associate General Counsel,
Regulatory Law/Government Affairs

Date: October 10, 2009

SECTION I CHECKLIST

This section is an aid to ensure that you have completed all sections of this questionnaire.

Section	Please tick if you have responded to all questions
Section A – general information	☐
Section B – export price	☐
Section C – like goods	☐
Section D – domestic price	☐
Section E – fair comparison	☐
Section F – exports to third countries	☐
Section G – costing information	☐
Section H – declaration	☐

Electronic Data	Please tick if you have provided spreadsheet
INCOME STATEMENT	☐
TURNOVER – sales summary	☐
AUSTRALIAN SALES – list of sales to Australia	☐
DOMESTIC SALES – list of all domestic sales of like goods	☐
THIRD COUNTRY – third country sales	☐
PRODUCTION – production figures	☐
DOMESTIC COSTS – costs of goods sold domestically	☐
AUSTRALIAN COSTS – costs of goods sold to Australia	☐

APPENDIX GLOSSARY OF TERMS

This glossary is intended to provide you with a basic understanding of technical terms that appear in the questionnaire.

Adjustments

To enable a fair comparison between the export price and the normal value Australian legislation provides for the adjustment of the domestic price paid for like goods. Adjustments are made to account for sales occurring at different times, specification differences, and differences in the terms or circumstances of the sales. The adjustment to the normal value may be upward or downward. Areas where you believe an adjustment is necessary should be identified. Section E of the questionnaire refers.

Examples of adjustments that may be made include: *sales occurring at different times* (It is sometimes necessary to compare domestic and export sales made at different times - in these circumstances an adjustment may be made to reflect price movements during that time); *specification differences; packaging; taxes; level of trade; advertising; servicing/warranty; inland freight; warehousing; export charges; credit terms; duty drawback; commissions.*

Adjustments may also be required where the normal value is based upon costs to make and sell.

Arms length

Sales are not considered to be at "arms length" on your domestic market if there is any consideration payable for the goods other than their price, or there is an association between the buyer and the seller which affects the price, or there will be a reimbursement, compensation or benefit for, or in respect of, the price.

Constructed value

In cases where domestic prices paid for the goods under consideration in the country of export cannot be used for the determination of normal value, i.e. when there are no or insufficient sales or where such sales were not made in the ordinary course of trade, normal value may be based on a constructed value. Constructed value is calculated on the basis of the cost of production of the goods under consideration plus a reasonable amount for selling, general and administration costs, and for profits, that are associated with sales on the domestic market of the country of export.

Cost of production/manufacturing

The cost of production or manufacture consists of all manufacturing costs associated with the goods. It is the sum of direct materials, direct labour and factory overheads.

Cost to make and sell

The cost to make and sell is the sum of the cost of production or manufacture, and the selling, general and administration costs associated with the sale of those goods.

Country of origin

The country in which the last significant process in the manufacture or production of the goods was performed.

Date of sale

Customs and Border Protection will normally use the invoice date as recorded in the exporter or producer's records. Another date may be used if this better reflects the material terms of sale. The questionnaire directs attention to matching data sets of domestic and export sales where some other date is used, as well as matching cost information.

Direct labour cost

Direct labour is categorised as a variable cost, ie. the value varies with the level of production.

Dumping

Dumping occurs when the products of one country are exported to another country at a price less than their normal value.

Dumping margin

Where the export price is less than the normal value the dumping margin is the amount of the difference. It can be expressed as a value or as a percentage of the export price.

Export price

The export price of the goods is usually the price paid or payable to the exporter in arms length transactions, in most instances calculated at the Free on Board (FOB) level.

Exporting country

The country of export is normally the country of origin from which the goods are shipped. The country of export may be an intermediate country, except where the products are merely transhipped through that country, or the products concerned are not produced in that country, and there is no comparable price in that country.

Factory overheads

Factory overheads consist of variable costs eg. power, supplies, indirect labour and fixed costs eg. factory rent, factory insurance, factory depreciation etc.

Goods under consideration (the goods)

The goods to which the application for anti-dumping action relates. That is, the goods that you have exported to Australia allegedly at dumped prices.

Incoterms

The following abbreviations are commonly used (comment is provided concerning costs that are normally borne by the seller):

EXW	ex works (the seller's minimum obligation as costs relate to goods being made available at the seller's premises)
FCA	free carrier (main carriage not paid by seller. Pay costs until such time that the goods have been delivered at the named point into custody of a carrier named by the seller. Customs formalities, taxes etc paid if required)
FAS	free alongside ship (main carriage not paid by seller. Deliver the goods alongside the ship)
FOB	free on board (main carriage not paid by seller. Deliver the goods on board, provide export clearance if required, pay loading costs to the point the goods have passed the ship's rail, pay customs formalities, taxes etc payable upon exportation)
CFR	cost and freight (main carriage paid by seller. Pay all costs until delivered as well as freight, loading and unloading, pay customs formalities, taxes etc payable upon exportation)
CIF	cost, insurance and freight (main carriage paid by seller. Pay all costs as under CFR as well as marine insurance) the terms CFR and CIF are only used where goods are carried by sea or waterway transport
CPT	carriage paid to
CIP	carriage and insurance paid to the terms CPT and CIP are used as alternatives to CFR and CIF where the goods are carried by air, road, rail etc
DAF	delivered at frontier (goods carried by rail or road and cleared for export at the named place at the frontier. Pay costs until delivered at the frontier plus any discharge costs incurred to place the goods at the customer's disposal)
DES	delivered ex ship (goods made available to the buyer on board the ship uncleared for import at the named port of destination. Pay all costs incurred in placed at the disposal of the buyer, pay customs formalities, taxes etc payable upon exportation, and where necessary for transit through another country)
DDU	delivered duty unpaid (Pay all costs for carriage to the agreed point, pay customs formalities, taxes etc payable upon exportation, and where necessary for transit through another country)

DDP delivered duty paid (goods made available at the named place in the country of importation – all risks and costs being incurred by the seller including duties, taxes etc incurred upon importation)

Investigation period

A period defined by Customs and Border Protection over which importations of the goods are examined.

Like goods

Like goods are goods sold on the domestic market of the country of export (or to a third country) that are identical in all respects to the goods under consideration or that, although not alike in all respects have characteristics closely resembling those of the goods under consideration. The term 'like goods' also refers to the goods produced by the Australian industry allegedly being injured by dumped imports.

Normal value

Australian legislation sets out several ways to assess "normal value".

The preferred method is to use the price paid for like goods sold for domestic consumption in the country of export. Usually, these sales are made by you, but there may be circumstances where it is appropriate to use sales made by other sellers on the domestic market.

Sale prices must be at arms length and in the ordinary course of trade. In the absence of relevant or suitable domestic sales, the normal value may be determined by constructing a price based upon all costs to make and sell the goods. Profit may also be included if the sales on the domestic market are profitable. Alternatively the normal value may be ascertained using the price paid for like goods sold in the ordinary course of trade at arms length to customers in a country other than Australia, however this option is rarely used.

Finally, when a normal value cannot be ascertained by any of the above methods, or if no information is provided, Customs and Border Protection will determine the normal value by considering all the relevant information, including the applicant's information. This allows the applicant's information to be used where sufficient information has not been furnished or is not available.

Where domestic price generally, and the trade of the exporting country are determined or substantially influenced by the government of the exporting country, an alternative/surrogate market economy is selected by Customs and Border Protection and the normal value is determined as if the surrogate country were the export source.

Ordinary course of trade

Testing for "ordinary course of trade" includes a comparison of the selling price and the unit cost to make and sell for the same period. If sales in respect of a substantial quantity of goods over an extended period of time, usually 12 months, do not recover all costs and these losses are not likely to be recovered within a reasonable period of time, (again usually 12 months) then the sales are regarded as being not in the ordinary course of trade.

There may be circumstances where it is appropriate to use a period other than 12 months in assessing whether sales are in the ordinary course of trade.

Unprofitable sales are to be taken to have occurred in substantial quantities during an extended period where the unprofitable sales amount to 20% or more of the total volume of sales of the goods by the exporter over the period. An extended period of time is usually taken to be a period not less than 12 months. Where unprofitable sales are rejected, normal value is based upon remaining profitable sales provided they occur in sufficient number. Where all sales have been made at a loss, or profitable sales are insufficient, the normal value may be constructed from costs to make and sell.

Selling, general and administration expenses (SG&A)

The selling, general and administration expenses includes all selling, distribution, general and administration expenses including finance costs that would be incurred if the goods were sold for domestic consumption in the country of export. The amounts are determined in each case using all the available information and may include expenses incurred in:

- . domestic sales of like goods;
- . sale of goods of the same general category by the exporter; or
- . sales in the industry in the country of export.

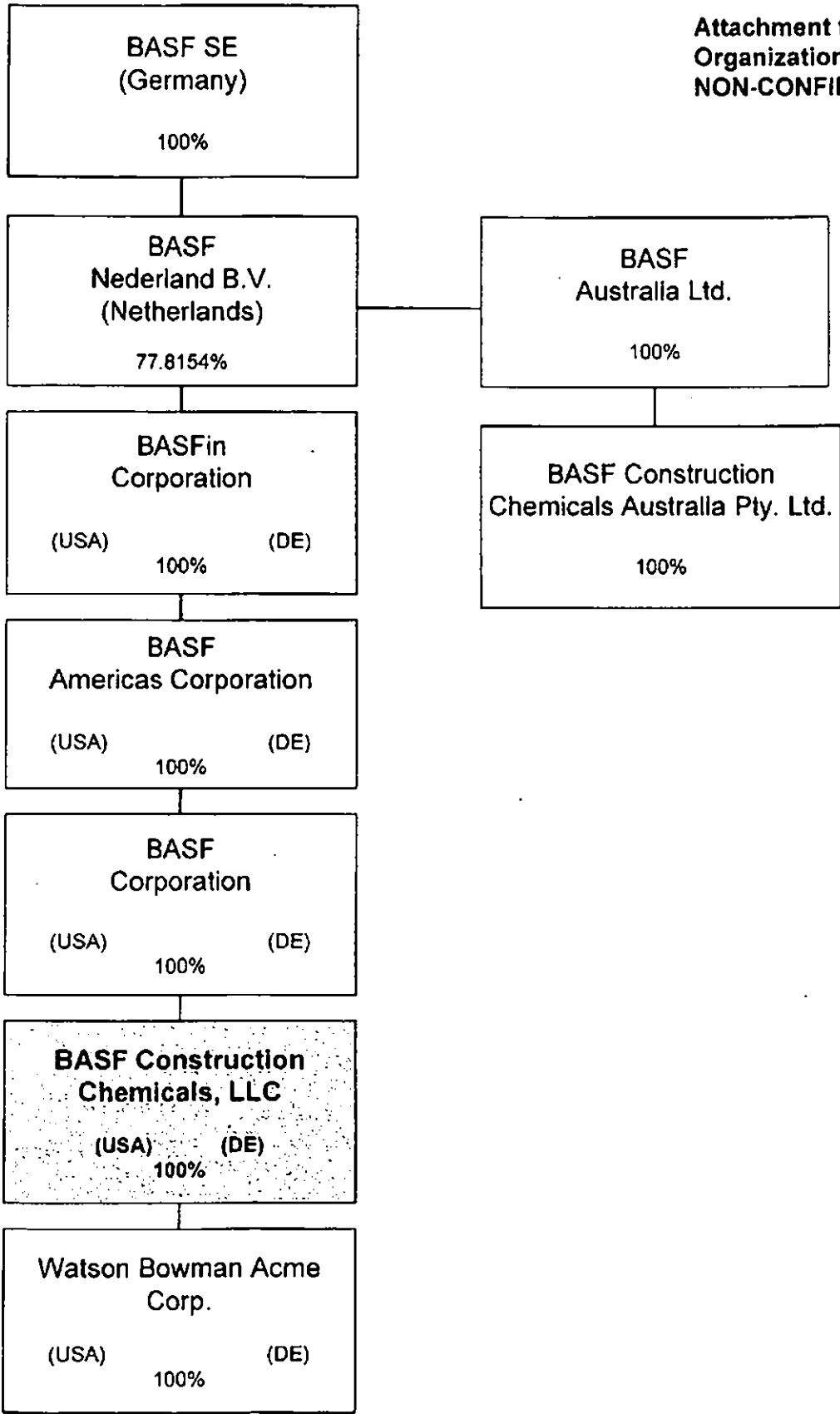
The expenses must, however, reflect the selling, general and administration costs of the goods. Administrative and selling expenses include: director's fees, management salaries and benefits, office salaries and benefits, office supplies, insurance, promotion, entertainment, depreciation and corporate overheads.

ATTACHMENTS TO

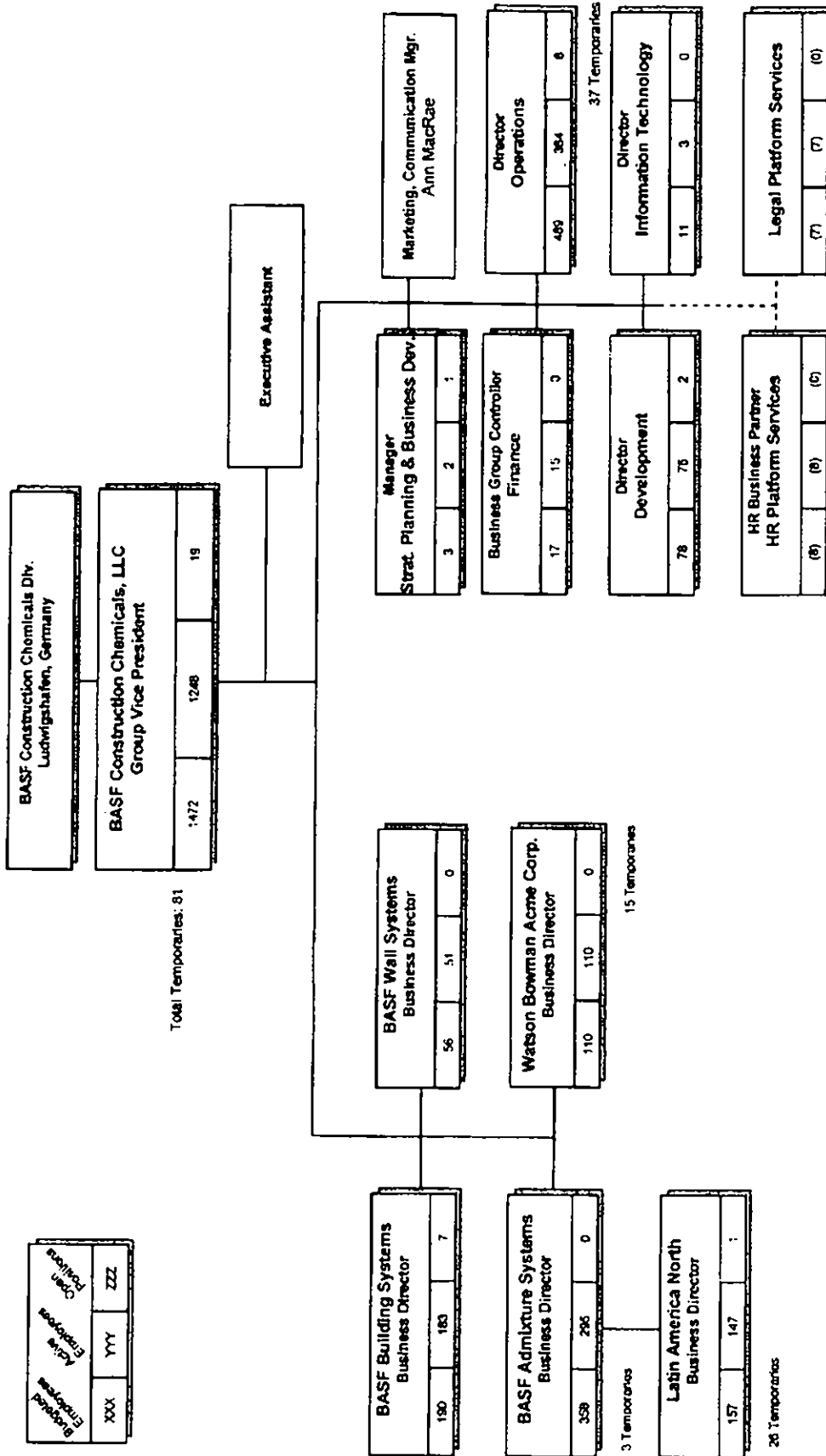
SECTION A

COMPANY STRUCTURE AND OPERATIONS

Attachment to A-3 (5)
Organizational Chart
NON-CONFIDENTIAL



BASF Construction Chemicals, LLC



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ATTACHMENT TO A-3 (9)
BASF SE 2008 Annual Report
NON-CONFIDENTIAL

The 2008 Annual Report for BASF SE is available via the internet at the following address:

http://www.bericht.basf.com/2008/en/servicepages/downloads/files/BASF_Report_2008.pdf

Attachment to A-4 (3)
Chart of Accounts
NON-CONFIDENTIAL

Chart of Accounts

[Listing of Account Numbers and Account Names]

BASF Construction Chemicals, LLC

INCOME STATEMENT

(USD in thousands)

Gross Sales

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[Formulas, Calculations, and Amounts]

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4

4

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5

1

Net profit

Financial Year	Most recent completed financial year	Investigation period: 1/7/2008 to 30/6/2009
2007 All products	2008 All products	All products
	2008 The goods	The goods
Total	Total	Total

COMMERCIAL NON-CONFIDENTIAL

**ATTACHMENT A.5 -
INCOME STATEMENT
NON-CONFIDENTIAL**

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COMMERCIAL NON-CONFIDENTIAL

ATTACHMENT A.6 - TURNOVER
NON-CONFIDENTIAL

BASF Construction Chemicals, LLC

SALES SUMMARY

(USD in thousands)

(volume (kg) in thousands)

[Sales Summary Figures]

	Most recent completed financial year		Investigation period: 17/2008 to 30/6/2009	
	Volume	Value	Volume	Value
Total company turnover (all products)				
domestic market				
exports to Australia				
exports to other countries				
Turnover of the sector including the goods				
domestic market				
exports to Australia				
exports to other countries				
Turnover of the goods				
domestic market				
exports to Australia				
exports to other countries				

Non-Confidential

ATTACHMENTS TO

SECTION B

SALES TO AUSTRALIA (EXPORT PRICE)

Section B-4 Australian Sales
July 2008 through June 2009

Attachment to B-4 - Australian Sales
NON-CONFIDENTIAL

Customer P.O.	Customer Name	Level of Trade	Model/Grade/Type	Product Code	Invoice Number	Invoice Date	Date of Sale	Order Number	Shipping Terms	Payment Terms	Quantity	Gross Invoice Value	Discounts on the Invoice	Other Charges	Invoice Currency	Exchange Rate	Net Invoice Value in the Currency of the Exporting Country
4599001682	BASF Construction Chemicals Australia PTY Ltd	National Distributor	RHEOPEL PL 1040,98L	57298394	3093498194	8/11/2008	8/11/2008	1393181888	FCA Free Carrier	(payment terms)	(quantity)	(value)	(value)	(value)	(currency)	(value)	(value)
4599001683	BASF Construction Chemicals Australia PTY Ltd	National Distributor	RHEOPEL PL 1040,98L	57298394	3093620222	8/4/2008	8/4/2008	1393181716	FCA Free Carrier	(payment terms)	(quantity)	(value)	(value)	(value)	(currency)	(value)	(value)
4599003324	BASF Construction Chemicals Australia PTY Ltd	National Distributor	RHEOPEL PL 1040,98L	57298394	3093889880	4/30/2009	4/30/2009	1393558080	CIF	(payment terms)	(quantity)	(value)	(value)	(value)	(currency)	(value)	(value)
4599003323	BASF Construction Chemicals Australia PTY Ltd	National Distributor	RHEOPEL PL 1040,98L	57298394	3093889881	4/30/2009	4/30/2009	1393558062	CIF	(payment terms)	(quantity)	(value)	(value)	(value)	(currency)	(value)	(value)

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Attachment to B-4 - Australian Sales
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Section B-4 Australian Sales
July 2008 through June 2009

Customer P.O.	Rebates or Other Allowances	Quantity Discounts	Ocean Freight**	Marine Insurance	FOB Export Price**	Packing*	Inland Transportation Costs	Handling, Loading & Ancillary Expenses	Warranty & Technical Guarantee Expenses	Technical Assistance & Other Services	Commissions	Other Factors - Admin Exp.	Other Factors - Cust. Serv.
4599001682	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
4599001683	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
4599003324	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
4599003323	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)

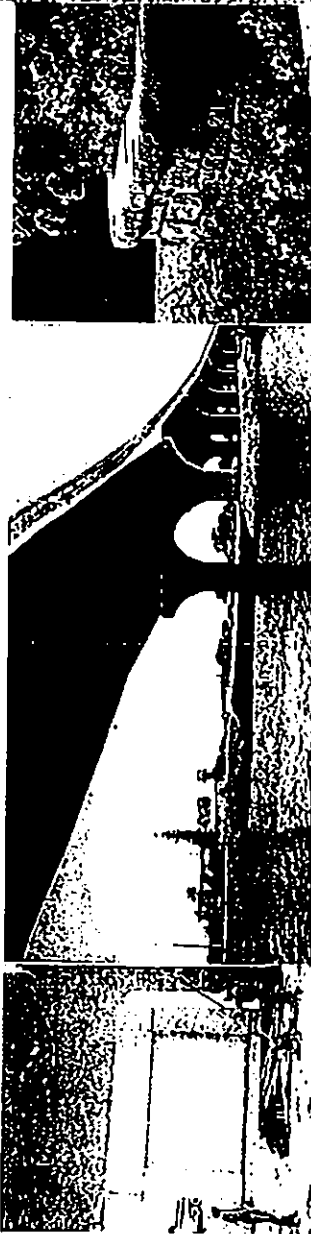
PUBLIC
FILE
97

Attachment to B-9
Shipments for Export
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[Copies of Actual Invoices and Purchase Orders]

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FILE 95



Admixture Solutions

BASF offers the Master Builders brand of Rheomix®, Rheopel® and Glenium® admixture product lines to help producers of concrete masonry products (block, pavers and segmental retaining wall units) and precast/prestressed concrete (architectural precast, utility vaults, manholes, septic tanks, median barriers, hollow-core plank, double tees, prestressed beams, etc.) achieve improved production efficiencies and product performance, reduced mix cost and increased profitability.

Other Admixtures & Products

BASF also offers a broad range of other beneficial admixtures including accelerators, water-reducers, mid-range water-reducers, high-range water-reducers, corrosion inhibitors, silica fume mineral admixtures, shrinkage-reducing admixtures, viscosity modifiers and more.

More Information

For additional information on developing concrete mixtures with special performance characteristics, contact your local sales representative.

The Admixture Systems business of BASF Construction Chemicals is a leading provider of innovative admixtures for specialty concrete used in the ready mix, precast, manufactured concrete products, underground construction and paving markets throughout the North American region. The Company's respected Master Builders brand products are used to improve the placing, pumping, finishing, appearance and performance characteristics of concrete.

BASF Construction Chemicals, LLC
Admixture Systems

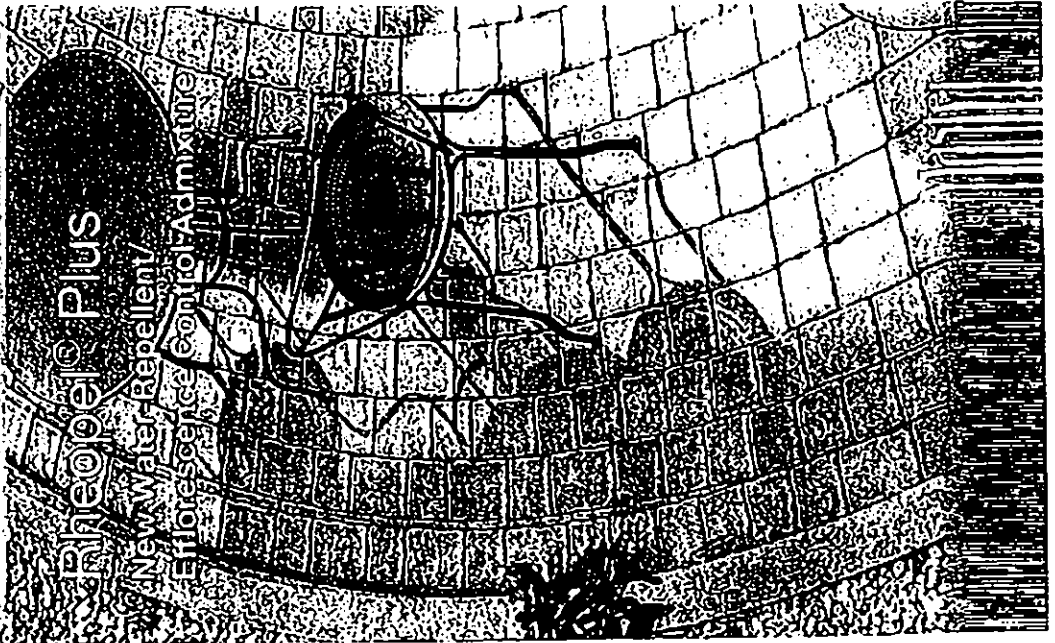
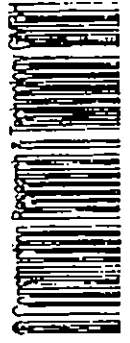
www.masterbuilders.com

United States: 23700 Chagrin Boulevard, Cleveland, Ohio 44122-6544

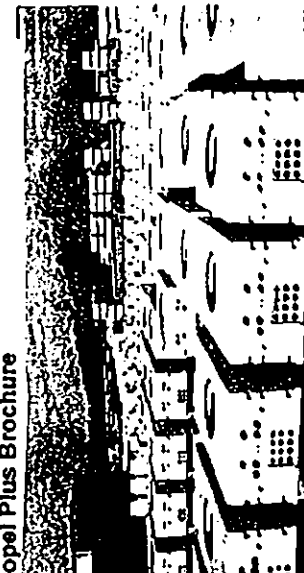
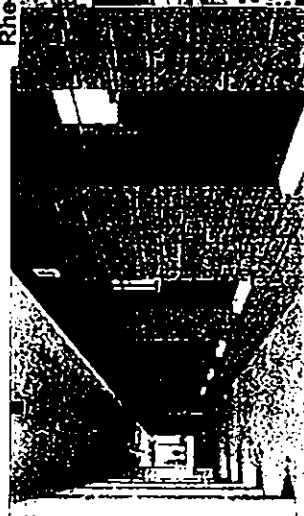
Tel: 800 828-0900 □ Fax: 216 838-8821

Canada: 1800 Clark Boulevard, Brampton, Ontario L6T 4M7

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Challenging Concrete Problems

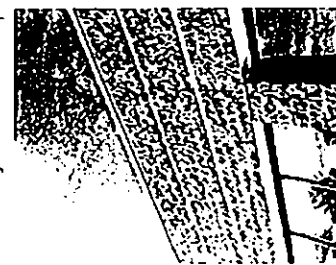
Water repellency and efflorescence control (WR/EC) are two recurring problems in the concrete industry. Affecting product performance and aesthetic qualities, WR/EC problems are costly for concrete producers.

Two Types of Efflorescence

- ☐ *Primary efflorescence* generally occurs during production and initial curing of the concrete
- ☐ *Secondary efflorescence* generally occurs when water from an outside source (such as rain) is absorbed into the concrete

Admixture Solution

Rheopel® Plus new water-repellent/efflorescence control admixture is the solution for producers of concrete masonry products and precast/prestressed concrete. Rheopel Plus admixture is a significant breakthrough in WR/EC admixture technology. This unique formula is based on a chemistry that offers superior water repellency and significantly reduces secondary efflorescence, enabling superior concrete performance.



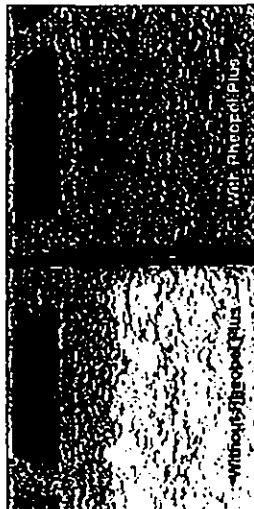
Applications

Rheopel Plus admixture is recommended for use in a variety of applications including:

- ☐ Architectural block
- ☐ Single-wythe masonry construction
- ☐ Paving stones
- ☐ Segmental retaining wall units
- ☐ Concrete roof tile
- ☐ Precast/prestressed concrete

Benefits for MCP and Precast/Prestressed Concrete Producers

- ☐ Unique formulation
- ☐ Contains components that enhance color and reduce efflorescence potential
- ☐ Provides improved material flow and extrusion characteristics
- ☐ Superior water repellency versus conventional water-repellent admixtures
- ☐ Significantly reduces secondary efflorescence
- ☐ Improves primary efflorescence control, color vibrancy and pigment efficiency
- ☐ Increases compressive and flexural strengths and production rate



Water-Repellent Admixture Certification Program

The Water-Repellent Admixture Certification Program developed by the Admixture Systems business of BASF Construction Chemicals certifies block producers using Rheopel high performance admixtures. The water-repellent certification and documentation are valuable tools for producers to acquire specified water-repellent projects. The program will also assist architects in confidently specifying consistent, high performance water-repellent concrete masonry units (CMU's).

Attachment to C-4 (2 of 4, Page 1 of 2)
Goods Sold on the Domestic Market
Rheopel Plus – Product Information

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Product Information

Rheopel® Plus Water-Repellent/Efflorescence Control Admixture

How It Works

Breakthrough Admixture Technology

Rheopel® Plus water repellent/efflorescence control admixture is a revolutionary technology for manufactured concrete products (MCP) and precast/prestressed concrete that provides unprecedented water repellency.

Why Is Water Repellency Important?

Water-repellent admixtures in concrete masonry units reduce the rate at which water enters the concrete. When water contacts concrete masonry units (CMUs), which inherently have a high surface energy, the natural tendency of the liquid is to spread and penetrate into the block. Rheopel Plus admixture both reduces the surface energy of the CMU, forcing water to bead, and substantially reduces the spreading and penetration of water into the concrete.

The concrete sample in Fig. 1 illustrates what happens when water is applied to concrete containing no water-repellent admixture. The CMU's high surface energy causes water to quickly absorb and penetrate widely.

The concrete in Fig. 2 contains a conventional water-repellent admixture, which slightly reduces surface energy. The water is still absorbed into the CMU, but at a slower rate.

The sample in Fig. 3 contains Rheopel Plus admixture, which substantially decreases the surface energy of the CMU, reducing the rate at which water enters the concrete.

This high level of repellency will help the producer consistently manufacture high-quality products.

What Is Efflorescence?

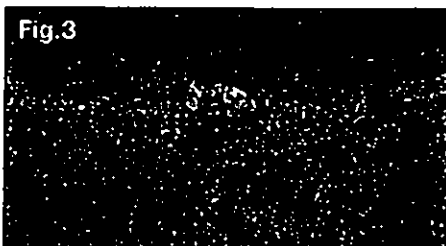
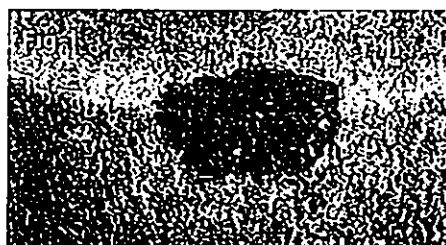
Efflorescence is a white deposit that appears on concrete surfaces. It is a costly problem for manufactured block producers, affecting the overall appearance of the CMU.

In order for efflorescence to occur in manufactured concrete products, all of the following three conditions must exist:

1. Soluble salts must be available
2. Water must be available and come in contact with the salts, forming a salt solution
3. A pathway must be present to allow the salt solution to migrate to the surface

How the Technology Works

All CMUs contain a network of interconnected pores that allow water to leave and enter the concrete. Cement and aggregates used in the manufacture of the concrete masonry units contain salts that may be transported by water to the CMU surface. Once on the surface, these salts can remain and produce efflorescence.



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Attachment to C-4 (2 of 4, Page 2 of 2)
Goods Sold on the Domestic Market
Rheopel Plus – Product Information

Product Information: Rheopel® Plus WR/EC Admixture

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Rheopel Plus admixture bonds to the capillary pores and concrete surfaces. The unique chemistry reduces the rate at which water moves both into and out of the CMU, thus retarding the transport of salts and ultimately reducing the formation of efflorescence deposits.

Illustration 1

A magnified view of a CMU. Interconnected pores allow water to penetrate the concrete and come into contact with the naturally-present calcium salts.

Illustration 2

The low surface energy provided by Rheopel Plus admixture is shown by the shape of surface water droplets. In practice, this reduces the rate of water penetration (increased water repellency).

Illustration 3

After transport to the surface, calcium salts may remain as a white deposit known as efflorescence. Rheopel Plus admixture limits the transport of calcium salts to the surface, which reduces efflorescence.

Rheopel Plus Benefits

Rheopel Plus admixture provides several benefits for MCP and precast/prestressed concrete producers:

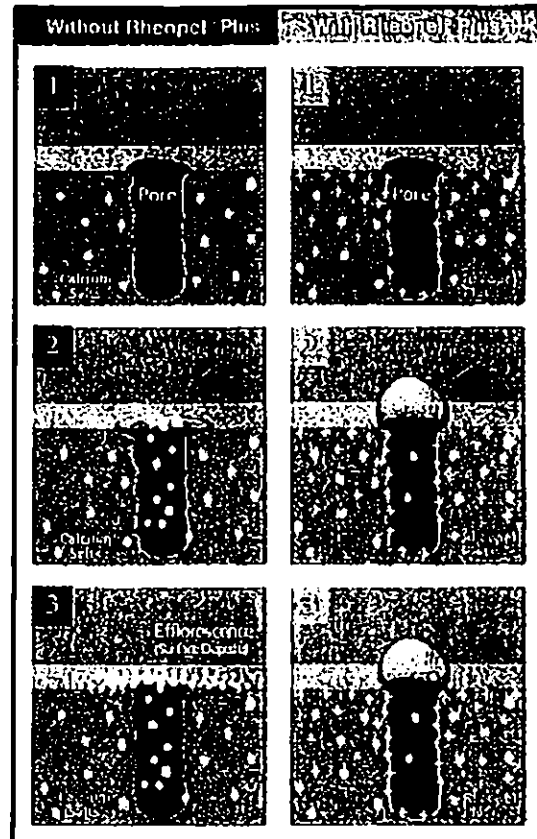
- Superior water repellency versus conventional water-repellent admixtures
- Significantly reduces secondary efflorescence
- Improves primary efflorescence control
- Improves color vibrancy and pigment efficiency
- Increases compressive and flexural strengths
- Increases production rate

Water-Repellent Certification Program

Rheopel Plus admixture is an important part of the BASF Water-Repellent Admixture Certification Program for concrete masonry producers. This program offers producers an opportunity to qualify their mix designs and dosage rates to meet the requirements of specified water-repellent concrete masonry projects.

The program uses stringent guidelines and testing methods to help the producer consistently manufacture quality water-repellent CMUs.

For architects, the certification program provides confidence when specifying water-repellent CMUs for their projects.



More Information

For further information or assistance, contact your local sales representative.

The Admixture Systems business of BASF Construction Chemicals is a leading provider of innovative additives for specialty concrete used in the ready-mixed, precast, manufactured concrete products, underground construction and paving markets throughout the North American region. The Company's respected Master Builders brand products are used to improve the placing, pumping, finishing, appearance and performance characteristics of concrete.

BASF Construction Chemicals
Admixture Systems

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Delivering Value

Discover how BASF can help you meet your production goals and improve your profitability. Our local sales representatives to learn how new, advanced products and technologies can be leveraged in your operation to deliver value.

More Information

For further information or assistance, contact your local sales representative.

The Admixture Systems business of BASF Construction Chemicals is a leading provider of innovative solutions for specialty concrete used in the ready mix, precast, manufactured concrete products, underground construction and jointing markets throughout the NAFTA region. The Company's respected Master Builders brand products are used to improve the physics, strength, durability, appearance and performance characteristics of concrete.

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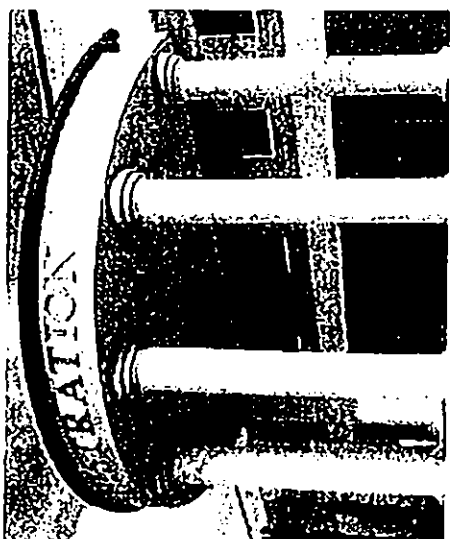
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Admixture Performance Guide For Producers of Concrete Masonry Products

- Value-Added Customer Programs
- Aggregate Gradation Analysis
- Mix Design Analysis
- Water-Repellent Admixture Certification
- Architect Specification Support
- Control-Click License Support
- Customized Educational Seminars

This guide shows the relative performance of various admixture products in comparison to a reference mixture. Depending on the local concrete materials and mixture proportions used, the performance obtained may be different than the performance shown in this guide. Contact your local sales representative for additional information on our value-added programs or the performance of Master Builders brand admixtures with the concrete materials and mixture proportions in your area.

- Best Performance
- Better Performance
- Good Performance
- Swirly Texture

Concrete Texture Properties
No Swirly Texture
Light to Moderate Swirly Texture
Moderate to Heavy Swirly Texture

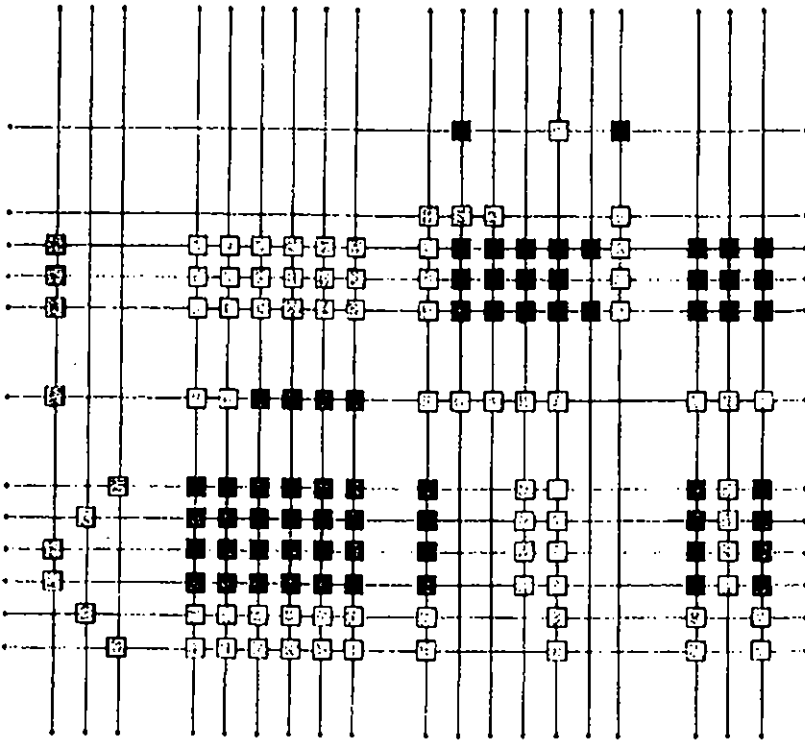
Production Improvement Properties
Enhanced Consistent Dispersion
Enhanced Pigment Dispersion
Improved Material Flow and Compaction
Reduced Cycle Time / Faster Production
Reduced Product Defects During Curing
Extended Life of Product Molds

Performance Improvement Properties
Increased Strength
Reduced Water Absorption
Reduced Efflorescence
Improved Color Vibrancy
Added Visual Appeal

Increased Freeze/Thaw Durability
ASTM E-814 Wind Driven Rain Test

Profitability Improvement Properties
Potential Cement Reduction
Potential Pigment Reduction
Lower Per Cost Unit

Product Family /
PRODUCT NAME
RHEOMAX® 800 ES
RHEOMAX® 800 B
RHEOMAX® 700
RHEOMAX® 70S
RHEOMAX® 730 B
RHEOMAX® 750 B
Prestating / Water-Repellent
Admixtures
RHEOMAX® 82S
Water-Repellent / Efflorescence
Control Admixtures
RHEOPET® PLUS
RHEOPET® WB
RHEOPET® XD
RHEOPET® MORTAR ADMIXTURE
Water-Leakage Prevention System
CONTROL-BLOCK® SYSTEM



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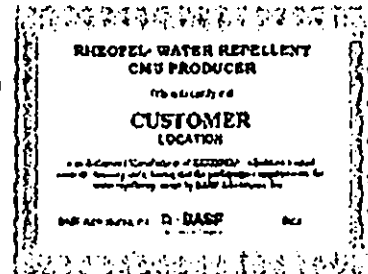
Product Information

Water-Repellent Admixture Certification Program

Performance Optimization, Evaluation and Quality Control

Summary

The Water-Repellent Admixture Certification Program from the Admixture Systems business of BASF Construction Chemicals certifies block producers using Rheopel® high performance admixtures. BASF evaluates the water-repellency properties of block specimens supplied by the producer and, if necessary, makes recommendations for improvements. Once the block specimens meet established stringent water-repellency requirements the mix design, including admixture dosage, is certified. The water-repellency certification and documentation are valuable tools for producers to acquire specified water-repellent projects. The program will also assist architects in confidently specifying consistent, high performance, water repellent concrete masonry units (CMUs) for specified projects.



Background

CMU-making practices, and materials in particular, can vary from one production facility to the next. Many of these variances are due to aggregate characteristics, including particle size distribution (gradation), particle shape, and absorptivity. As a result, water-repellency is perhaps more affected than any other area of performance. Close attention must be given to each unique set of conditions. Conditions should be optimized prior to the use of the water-repellent admixture. Performance is determined through both ASTM and CSA standards as well as other non-standard testing methods (as described in more detail later in this paper). Once the parameters are determined for a specific mix design, the target criteria for future quality control of CMUs is established. Unfortunately, no practical ASTM standards exist today for identifying the water leakage potential of a masonry unit. Therefore, BASF developed the Water-Repellent Admixture Certification Program.

Overview

The BASF Water-Repellent Admixture Certification Program, which helps standardize a measurable system for controlling water-repellency, is outlined in five steps:

- Step 1. BASF uses computer generated models to help producers optimize mix designs, aggregate gradations, and develop proper admixture dosages
- Step 2. BASF works with the producer to develop trial mixes based on the results of Step 1. These trial mixes help determine optimum water-repellency properties
- Step 3. Block specimens are evaluated by BASF laboratories for absorption, puddle retention, wicking resistance, and water permeation properties
- Step 4. Upon confirmation that the block specimens meet stringent water-repellency requirements, BASF will certify the mix design and admixture dosage and maintain test report documentation. This certification and documentation is a valuable tool for producers to acquire specified water-repellent projects
- Step 5. BASF will offer assistance for ongoing quality control support to CMU producers

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Attachment to C-4 (4 of 4, Page 2 of 4)
Goods Sold on the Domestic Market - Water -
Repellent Admixture Certification Program**Product Information: Water-Repellent Admixture Certification Program****Step 1: Mix Design and Material Analysis**

BASF first obtains all required background information including aggregate gradations and other physical characteristics, material samples (if needed), mix designs, and equipment information. The aggregate proportions are further optimized, if needed, using computer modeling techniques. Next, the ratio of aggregate to cement is evaluated and a water-repellent admixture dosage range is established.

Step 2: Trial Mixing

After recommendations are determined, trial mixes are batched and tested with the assistance of a BASF technical representative. Typically, two or three water-repellent admixture dosages are tried during this process noting their effect on the water-repellent properties, manufacturing process, and overall appearance.

Step 3: Testing/Procedures/Observations

After CMU test batches are fully cured and aged for 7 days, randomly selected blocks are used for water-repellency evaluation at BASF laboratories. The following tests are administered in addition to the standard ASTM C 140 absorption test procedure (Figure 1).

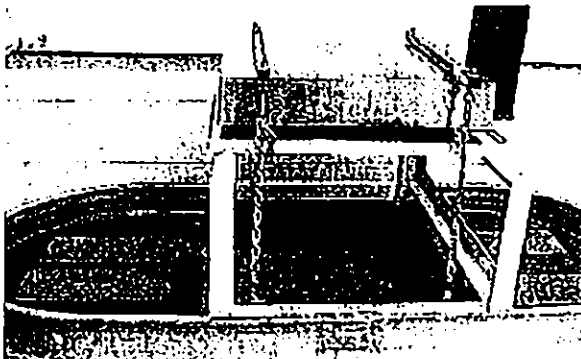


Figure 1: A standard ASTM C 140 test of the water absorption of CMUs.

Puddle Retention

Three blocks are arranged face-up on a level surface and approximately 0.5 fluid ounces (15 mL) of water is placed in three different areas. The water should remain visibly beaded on the block for at least one hour (evaporation is prevented during this period). While this simple procedure does not simulate any natural service conditions, it does provide a quick indication of whether a CMU is sufficiently dense and adequately dosed with the water-repellent admixture.

Note: this simple test can be quickly administered in the field to determine whether or not CMUs contain a water-repellent admixture (Figure 2).

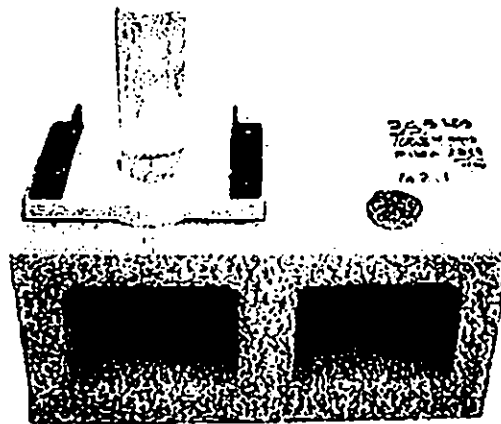


Figure 2: A low-pressure permeability and puddle retention test. See Chart 1 for equivalent wind-driven rain resistance based on water height reading.

Wicking Resistance

A block from each batch that successfully met the puddle retention criteria is randomly selected. The block, with core holes up, is placed in a shallow pan of water, and partially submerged 1-2 in. (2.5-5 cm) for 24 hours (Figure 3). The average height of capillary rise (distance between water surface and the dampened area on block) is measured to the nearest 1 mm (avg. 6-8 readings, except for split face surfaces). For normal weight CMUs, this is typically under 1 in. (2.5 cm). This test is critical in determining moisture transmitting potential of the concrete when treated with a water-repellent admixture.

Water Permeability Testing**A. BASF Low-Pressure Permeation Test: (alternate method for RILEM II.4)**

Results of low-pressure permeability testing is a function of flow vs. time and a calculated pressure which is translated into an estimated wind-driven rain resistance equivalent (Figure 2 and Chart 1). This is a revealing test, although it has no specific pass/fail criteria. It is a practical tool for determining the optimal performance attainable for a given set of materials.

A representative sample CMU is faced horizontally (up) in a pan. The graduated cylinder (open at both ends with the "0" mark of the graduation on bottom) is positioned over the core area. A rolled strand of soft putty is positioned around the base of the cylinder with finger pressure to seal the perimeter. The hold-down plate is then slid over the cylinder until it contacts the putty. Uniform hand-pressure is applied to create a final seal (use brackets or "C" clamps if necessary). Water is poured into the cylinder, filled to the 5 in. (13 cm) mark and time is immediately recorded. Water level is then recorded at 15, 30, 45, and 60 minutes. A water height of 5 in. (13 cm) is equivalent to a calculated wind-

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Attachment to C-4 (4 of 4, Page 3 of 4)
Goods Sold on the Domestic Market – Water -
Repellent Admixture Certification Program

Product Information: Water-Repellent Admixture Certification Program

driven rain force of nearly 100 mph (160 kph). While the hydrostatic pressure levels of the RILEM II.4 or low-pressure permeability test procedures can estimate the sustained wind-driven rain conditions of ASTM E 514, there is no direct correlation between the measured results due to substantial variations in the methods themselves. Rheopel® admixtures for concrete block and mortar achieved E-Rated (excellent) performance when tested in accordance with ASTM E 514, with a 72-hour test duration and 0% dampness on interior wall surface. *National Concrete Masonry Association (NCMA), Rheopel® Reports #97-227 & #09-365.*

B. BASF Spray-Bar, Water Permeation Test

This method simulates a steady rain over the face of a CMU. A representative sample is placed over a pan of water and a spray-bar apparatus is set atop the specimen (Figure 4). This spray bar is a 1/2 in. (12.5 mm) diameter tubing that is 12 in. (300 mm) in length with end caps and has 1/8 in. (3 mm) drilled holes. Water is sprayed on a block face at a rate of 120 gallons per hour (454 Lph). The block is inspected at 1, 2, 3, and 4 hours for any dampness penetrating the block face.

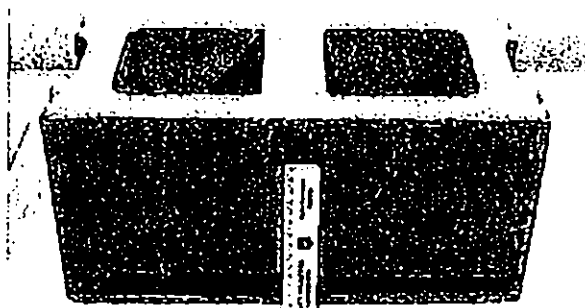


Figure 3: A wicking resistance test measures the moisture transmitted through a CMU.

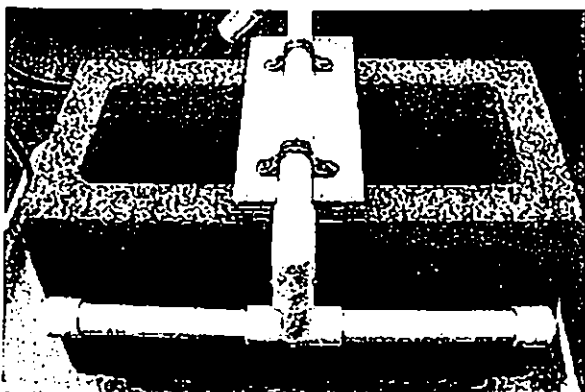


Figure 4: A spray-bar water permeation test simulates a constant rainfall over a CMU surface and measures water penetration.

Step 4: Documentation/Certification

All test data is reviewed and documented at the BASF laboratories in Cleveland, Ohio. Once successful results are obtained, qualified admixture dosage(s), performance data, quality control recommendations, and certification(s) are then issued to the block producer per mix design. This information may be used for quality assurance purposes where required for specification submittals.

Step 5: Ongoing Quality Control

The Water-Repellent Admixture Certification Program is an important tool in a producer's ongoing quality control process to consistently produce high performance water-repellent CMUs. It is the producer's responsibility to verify that certification criteria are controlled on each batch run. Therefore, after certification of a given mix and dosage, producers should conduct similar tests to those outlined in this program on an on-going basis to verify CMU certification compliance. Water permeability, puddle retention, and wicking resistance tests can usually be performed right at the plant. Testing is especially important whenever there are changes to the manufacturing process, materials, etc.

Final Notes

Equivalent Wind-Driven Rain Resistance

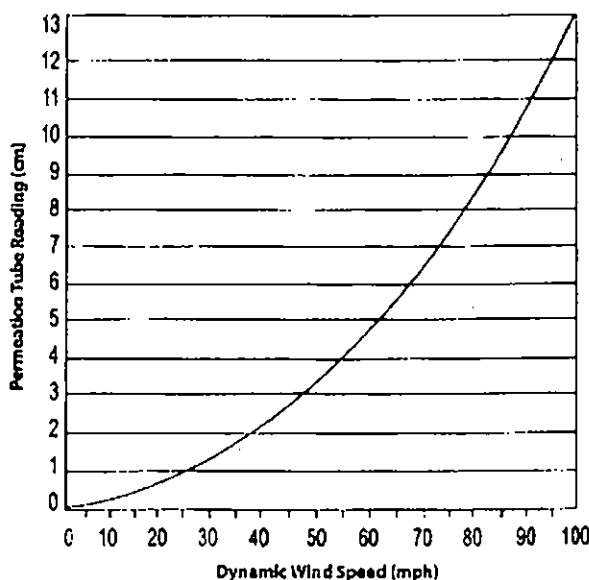


Chart 1: ASTM E 514 Equivalent Wind-Driven Rain Resistance (based on calculated pressures)

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Attachment to C-4 (4 of 4, Page 4 of 4)
Goods Sold on the Domestic Market - Water -
Repellent Admixture Certification Program**Product Information: Water-Repellent Admixture Certification Program**

Because of many production variables outside BASF's control, BASF makes no warranty or guarantee regarding the performance of any producers' CMUs.

Water-repeliency test kits with detailed instructions are available through your local sales representative. These kits are a great quality control tool to help measure water-repeliency consistency.

BASF also recommends that producers acquire recertification on a regular basis.

More Information

For further information or assistance, contact your local sales representative.

The Admixture Systems business of BASF Construction Chemicals is a leading provider of innovative additives for specialty concrete used in the ready mix, precast, manufactured concrete products, underground construction and paving markets throughout the NAFTA region. The Company's respected Master Builders brand products are used to improve the placing, pumping, finishing, appearance and performance characteristics of concrete.

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Admixture Systems

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Canada: 1800 Clark Boulevard, Brampton, Ontario L6T 4M7 T1 Tel: 800 387-5682 T1 Fax: 905 792-0651

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Attachment 1 of 3 to D-1
Rheopel Plus Product Data**Description**

Rheopel Plus multi-purpose admixture is used in a variety of water-repellent and efflorescence control applications. This unique formula is based on a novel chemistry that is different from that of every conventional water-repellent admixture in the concrete industry.

With its flexible dosage range, Rheopel Plus admixture enables increased production rates of visually appealing manufactured concrete products and precast concrete products that have superior water repellency and secondary efflorescence control properties, increased strength performance, and improved color vibrancy. Rheopel Plus admixture also exhibits excellent wind-driven rain resistance and has achieved the highest rating per ASTM E 514.

Applications

Recommended for use in:

- Architectural block
- Single-wythe masonry construction
- Paving stones
- Segmental retaining wall units
- Concrete roof tile
- Precast/prestressed concrete

RHEOPEL® PLUS**Water-Repellent and Efflorescence Control Admixture****Features**

- Unique formulation
- Part of block producer water-repellency certification program
- Contains components that enhance color and reduce efflorescence potential
- Provides improved material flow and extrusion characteristics

Benefits

- Superior water repellency versus conventional water-repellent admixtures
- Significantly reduces secondary efflorescence (improves primary efflorescence control)
- Improves color vibrancy and pigment efficiency
- Increases compressive and flexural strengths
- Increases production rate
- Adds visual appeal

Guidelines for Use

Dosage: Use Rheopel Plus admixture at a dosage in the range of 1-5 fl oz/cwt (65-325 mL/100 kg) of cementitious material depending on the desired benefits.

- Efflorescence Control: Typically 1-5 fl oz/cwt (65-325 mL/100 kg) of cementitious material.
- Water Repellency: Typically 2-5 fl oz/cwt (130-325 mL/100 kg) of cementitious material. Optimum water-repellency dosage rates are determined through mix evaluation and testing procedures.

Please consult with your local BASF Construction Chemicals representative if dosages outside of the listed ranges are being considered.

To further improve the color efficiency and strength performance, the addition of a Rheomix® high-performance plasticizing admixture is recommended.

Mixing: For maximum efficiency, add Rheopel Plus admixture after wetting of aggregates and cement, and after at least 75% of the final mix water has been added. Allow at least 90 seconds of additional mix time after Rheopel Plus admixture has been dispensed.

Product Notes

Design and Construction Considerations: Design and construction details must observe all applicable design codes, incorporating the recommendations of NCMA TEK 10-1A: Crack Control in Concrete Masonry Walls; TEK 19-1: Water Repellents for Concrete Masonry Walls; TEK 19-2A: Design for Dry-Single-Wythe Concrete Masonry Walls; TEK 19-4A: Flashing Strategies for Concrete Masonry Walls; TEK 19-5A: Flashing Details for Concrete Masonry Walls.

Note: Rheopel Mortar Admixture must be used in the masonry mortar in order to produce a moisture penetration-resistant wall system. Failure to do so will result in compromised water repellency of the masonry structure. Consult your local BASF Construction Chemicals representative for applicable design details and specifications.

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Product Data: RHEOPEL® PLUS

Rheopel Plus admixture will not compensate for flaws in building design, materials, mix proportions, improper production procedures or improper construction methods. BASF Construction Chemicals is not responsible for inappropriate use of Rheopel Plus admixture.

Proper block manufacturing methods, proper masonry mortar proportioning and mixing and proper use of Rheopel Plus admixture must be followed. Raked joints should not be permitted for water-repellent admixture system masonry projects. Remove excess mortar promptly and clean any residue using procedures recommended in NCMA TEK 8-2: Removal of Stains from Concrete Masonry.

Storage and Handling

Storage Temperature: Rheopel Plus admixture must be protected from hot and freezing temperatures. Rheopel Plus admixture must be stored at a material temperature between 40 °F (4 °C) and 105 °F (40 °C). Rheopel Plus admixture is not useable after it freezes.

Shelf Life: Rheopel Plus admixture has a minimum shelf life of 6 months. Depending on storage conditions, the shelf life may be greater than stated. Please contact your local BASF Construction Chemicals representative regarding suitability for use and dosage recommendations if the shelf life of Rheopel Plus admixture has been exceeded.

Packaging

Rheopel Plus admixture is available in 55 gal (208 L) drums and 275 gal (1040 L) totes.

Related Documents

Material Safety Data Sheets: Rheopel Plus admixture.

Packaging

For additional information on Rheopel Plus admixture, consult your local BASF Construction Chemicals representative.

The Admixture Systems business of BASF Construction Chemicals is a leading provider of innovative additives for specialty concrete used in the ready mix, precast, manufactured concrete products, underground construction and paving markets throughout the NAFTA region. The Company's respected Master Builders brand products are used to improve the placing, pumping, finishing, appearance and performance characteristics of concrete.

BASF Construction Chemicals, LLC
Admixture Systems

www.masterbuilders.com

United States 23700 Chagrin Boulevard, Cleveland, Ohio 44122-5544 ☎ Tel: 800 628-9990 ☎ Fax: 216 839-8821
Canada 1800 Clark Boulevard, Brampton, Ontario L6T 4A7 ☎ Tel: 600 387-5882 ☎ Fax: 905 792-0651

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Attachment 2 of 3 to D-1
Rheopel Architectural Specifications

08/2007



The Chemical Company

ARCHITECTURAL SPECIFICATIONS**Note to Specifier:**

BASF Construction Chemicals, LLC previously conducted business as **BASF Admixtures, Inc.** and prior to that as **Degussa Admixtures, Inc.** and **Master Builders, Inc.**

The Master Builders brand of innovative chemical admixtures and solutions that have been used in concrete for decades are now offered by **BASF – The Chemical Company**, the largest chemical company in the world.

The name change to **BASF Construction Chemicals, LLC** took effect on January 1, 2007. Please update your Master Specifications to reflect the company name change.

For a MS Word version of this specification, please send an email to admixtures@basf.com

Rheopel® Admixture System

Polymeric, Water-Repellent Admixture System for Concrete Masonry Units and Masonry Mortar

Division 04 - Masonry

THESE SPECIFICATIONS ARE INTENDED TO ASSIST DESIGN PROFESSIONALS IN MODIFYING STANDARD 3-PART DIVISION 04 SPECIFICATIONS TO INCLUDE THE RHEOPEL POLYMERIC, WATER-REPELLENT ADMIXTURE SYSTEM. A PRODUCT FROM THE RHEOPEL ADMIXTURE SERIES IS INCORPORATED INTO CONCRETE MASONRY UNITS DURING THE MANUFACTURING PROCESS AND RHEOPEL MORTAR ADMIXTURE IS ADDED TO MASONRY MORTAR DURING MIXING.

PROPER MASONRY DESIGN, DETAILING AND CONSTRUCTION PRACTICES SHOULD ALWAYS BE FOLLOWED WHEN USING THE RHEOPEL ADMIXTURE SYSTEM TO PROVIDE INCREASED RESISTANCE TO WATER PERMEATION.

THE FOLLOWING PARAGRAPHS ARE ADAPTABLE TO SPECIFICATION SECTIONS FOR BASIC MASONRY MATERIALS AND METHODS, CONCRETE MASONRY UNITS, AND MASONRY MORTAR, AS WELL AS SECTIONS WHICH INCLUDE BOTH MASONRY UNITS AND MORTAR. THE OUTLINE NUMBERING SYSTEM USED HEREIN IS NOT INTENDED TO COORDINATE WITH ANY PARTICULAR GUIDE SPECIFICATION SYSTEM. NUMBERS AND OUTLINE LEVELS SHOULD BE EDITED TO MATCH THE SPECIFICATIONS BEING USED.

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08/2007

Concrete Masonry Units (CMU)

INCLUDE THE FOLLOWING SUBPARAGRAPHS UNDER THE PART 1 QUALITY ASSURANCE ARTICLE SPECIFYING QUALIFICATIONS OF THE CMU PRODUCER.

A. Qualifications:

1. CMU Producer: Rheopel Water-Repellent Admixture-Certified CMU Producer as approved by BASF Construction Chemicals, LLC; 800-628-9990 or 216-839-7500.

INCLUDE THE FOLLOWING SUBPARAGRAPHS UNDER THE PART 2 ARTICLE SPECIFYING BASIC CONCRETE MASONRY UNITS: IF SPECIFICATION INCLUDES A REFERENCES SECTION IN PART 1, VERIFY THAT "ASTM E 514 STANDARD TEST METHOD FOR WATER PENETRATION AND LEAKAGE THROUGH MASONRY" IS INCLUDED IN THE REFERENCES LIST.

1. Provide integral water-repellent admixture in CMU exposed to exterior weather conditions:
 - a. *Integral Polymeric Water-Repellent Admixture:* A Rheopel Admixture Series product as manufactured by BASF Construction Chemicals, LLC; 800-628-9990 or 216-839-7500.
 - b. *Required ASTM E 514 Test Results:* No visible dampness on backs of two wall specimens after 72 hours of testing.

Masonry Mortar

INCLUDE THE FOLLOWING SUBPARAGRAPH UNDER THE ARTICLE OR PARAGRAPH SPECIFYING MORTAR MATERIALS OR MORTAR ADMIXTURES:

1. *Integral Polymeric Water-Repellent Admixture:* Rheopel Mortar Admixture as manufactured by BASF Construction Chemicals, LLC; 800-628-9990 or 216-839-7500.

INCLUDE THE FOLLOWING SUBPARAGRAPHS UNDER THE ARTICLE OR PARAGRAPH SPECIFYING MORTAR MIXES:

1. Integral Polymeric Water-Repellent Admixture for Portland Cement/Lime Mixtures for Type M, S, or N Mortar – Exterior Exposed Condition: 16 fluid ounces per cubic foot (17 L/m³) of cementitious material mixed in accordance with ASTM C 270 and admixture label instructions.
2. Integral Polymeric Water-Repellent Admixture for Pre-Blended Type M, S, or N Masonry Cement – Exterior Exposed Condition: 16 fluid ounces (475 mL) per bag of cement mixed in accordance with ASTM C 270 and admixture label instructions.

– End –

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United States 23700 Chagrin Boulevard, Cleveland, OH 44122-5554 Tel: 800-628-9990 Fax: 216-839-8821
Canada 1800 Clark Boulevard, Brampton, Ontario L6T 4M7 Tel: 800-387-5852 Fax: 905-792-0651

Attachment 3 of 3 to D-1
Rhoepel Safety Data Sheet

The Chemical Company

Safety data sheet
RHEOPEL PLUSRevision date : 2009/04/02
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(30367763/SDS_GEN_US/EN)**1. Substance/preparation and company identification**

Company
BASF Construction Chemicals
100 Campus Drive
Florham Park, NJ 07932

24 Hour Emergency Response Information
CHEMTREC: 1-800-424-9300
BASF HOTLINE: 1-800-832-HELP

2. Composition/Information on Ingredients

<u>CAS Number</u>	<u>Content (W/W)</u>	<u>Chemical name</u>
2943-75-1	$\geq 30.0 - \leq 60.0 \%$	Triethoxycaprylsilane
64-17-5	$\geq 0.1 - \leq 1.0 \%$	Ethanol

3. Hazard IdentificationEmergency overview

WARNING: MAY CAUSE EYE, SKIN AND RESPIRATORY TRACT IRRITATION.
Ingestion may cause irritation to mucous membranes.
Avoid contact with the skin, eyes and clothing.
Wash thoroughly after handling.
Keep container tightly closed.

Potential health effectsPrimary routes of exposure

Routes of entry for solids and liquids include eye and skin contact, ingestion and inhalation. Routes of entry for gases include inhalation and eye contact. Skin contact may be a route of entry for liquified gases.

Acute toxicity:

No data available.

Information on: Ethanol

Virtually nontoxic after a single ingestion.
Virtually nontoxic by inhalation.
High concentrations in the air may cause narcosis.

Irritation:

The product has not been tested. The statement has been derived from the properties of the individual components.

Information on: Ethanol

Not irritating to the skin. May cause slight irritation to the eyes.

Potential environmental effectsAquatic toxicity:

At the present state of knowledge, no negative ecological effects are expected.

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There is a high probability that the product is not acutely harmful to aquatic organisms.
The product has not been tested. The statement has been derived from products of a similar structure and composition.

4. First-aid measures

General advice:

First aid personnel should pay attention to their own safety. Remove contaminated clothing.

If inhaled:

If difficulties occur after vapour/aerosol has been inhaled, remove to fresh air and seek medical attention.

If on skin:

After contact with skin, wash immediately with plenty of water and soap. Under no circumstances should organic solvent be used. If irritation develops, seek medical attention.

If in eyes:

In case of contact with eyes, rinse immediately with plenty of water and seek medical advice.

If swallowed:

Rinse mouth immediately and then drink plenty of water, seek medical attention. Do not induce vomiting unless told to by a poison control center or doctor.

Note to physician

Treatment: Treat according to symptoms (decontamination, vital functions), no known specific antidote.

5. Fire-fighting measures

Flash point: 100 °C
201 °F

Lower explosion limit: No data available.

Upper explosion limit: No data available.

Suitable extinguishing media:
carbon dioxide, dry extinguishing media, water fog

Hazards during fire-fighting:
carbon monoxide, carbon dioxide, harmful vapours, nitrogen oxides, fumes/smoke, carbon black

Protective equipment for fire-fighting:
Wear a self-contained breathing apparatus.

Further information:
Product itself is non-combustible; fire extinguishing method of surrounding areas must be considered. The degree of risk is governed by the burning substance and the fire conditions. Contaminated extinguishing water must be disposed of in accordance with official regulations.

6. Accidental release measures

Personal precautions:

Use personal protective clothing. Do not breathe vapour/aerosol/spray mists. Sources of ignition should be kept well clear. Handle in accordance with good building materials hygiene and safety practice.

Environmental precautions:

Contain contaminated water/firefighting water. Do not discharge into drains/surface waters/groundwater.

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Cleanup:

For small amounts: Pick up with inert absorbent material (e.g. sand, earth etc.). Dispose of contaminated material as prescribed.
For large amounts: Pump off product.

7. Handling and storage

Handling

General advice:

Avoid aerosol formation. Avoid inhalation of mists/vapours. Avoid skin contact. No special measures necessary provided product is used correctly.

Protection against fire and explosion:

The substance/product is non-combustible. The product does not contribute to the spreading of flames, nor is it self combustible, not explosive. Take precautionary measures against static discharges.

Storage

General advice:

Keep container tightly closed.

Temperature tolerance

Protect from temperatures below: 32 °F

The packed product must be protected from temperatures below the indicated one.

8. Exposure controls and personal protection

Components with workplace control parameters

Ethanol	OSHA	PEL 1,000 ppm 1,900 mg/m3 ;
	ACGIH	TWA value 1,000 ppm ;

Personal protective equipment

Respiratory protection:

When workers are facing concentrations above the occupational exposure limits they must use appropriate certified respirators.

Hand protection:

Wear chemical resistant protective gloves.

Eye protection:

Safety glasses with side-shields.

Body protection:

Impermeable protective clothing

General safety and hygiene measures:

Avoid contact with the skin, eyes and clothing. In order to prevent contamination while handling, closed working clothes and working gloves should be used. Handle in accordance with good building materials hygiene and safety practice. When using, do not eat, drink or smoke. Hands and/or face should be washed before breaks and at the end of the shift. At the end of the shift the skin should be cleaned and skin-care agents applied. Gloves must be inspected regularly and prior to each use. Replace if necessary (e.g. pinhole leaks).

9. Physical and chemical properties

Form: liquid

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Odour:	mild, alcohol-like	
Colour:	off-white	
pH value:	7 - 8	
Vapour pressure:		No data available.
Relative density:	0.99	
Vapour density:		Heavier than air.
Partitioning coefficient n-octanol/water (log Pow):		No data available.
Viscosity, dynamic:		No data available.
Solubility in other solvents:		soluble

10. Stability and reactivity

Conditions to avoid:
Avoid extreme temperatures.

Substances to avoid:
oxidizing agents

Hazardous reactions:
The product is stable if stored and handled as prescribed/indicated.

Decomposition products:
Irritant gases/vapours, carbon oxides, nitrogen oxides

Thermal decomposition:
No decomposition if stored and handled as prescribed/indicated.

11. Toxicological information

Acute toxicity

Inhalation:
Inhalation may cause central nervous system depression (effects include headache, weakness, drowsiness, lightheadedness, vertigo, loss of consciousness), respiratory tract irritation, asphyxiation, cardiac stress and coma.

Chronic toxicity

Repeated dose toxicity:
Overexposure may cause liver and kidney toxicity.

Reproductive toxicity:
Information on: Ethanol
The potential to impair fertility cannot be excluded when given at high doses.
Significant overexposure during pregnancy may cause birth defects.

Developmental toxicity/teratogenicity:
Information on: Ethanol
The potential to cause toxicity to development cannot be excluded when given in high doses.
A teratogenic potential cannot be excluded.

Other information:
Based on our experience and the information available, no adverse health effects are expected if handled as recommended with suitable precautions for designated uses.
The product has not been tested. The statements on toxicology have been derived from products of a similar structure and composition.

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12. Ecological information

Environmental toxicity

Other ecotoxicological advice:
Ecological data are not available.

13. Disposal considerations

Waste disposal of substance:

Recommendations: Use excess product in an alternate beneficial application.
Do not discharge into drains/surface waters/groundwater.
Dispose of in accordance with local authority regulations.

Container disposal:

Contaminated packaging should be emptied as far as possible; then it can be passed on for recycling after being thoroughly cleaned.

14. Transport information

Land transport USDOT

Not classified as a dangerous good under transport regulations

Sea transport IMDG

Not classified as a dangerous good under transport regulations

Air transport IATA/CAO

Not classified as a dangerous good under transport regulations

15. Regulatory information

Federal Regulations

Registration status:

TSCA, US released / listed

OSHA hazard category: effects reported

IARC 1, 2A or 2B carcinogen, NTP listed cardiogen, Chronic target organ

SARA hazard categories (EPCRA 311/312): Acute

State regulations

Safety data sheet
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State RTK

CAS Number
64-17-5Chemical name
EthanolState RTK
MA, NJ, PA

CA Prop. 65:

THIS PRODUCT CONTAINS A CHEMICAL(S) KNOWN TO THE STATE OF CALIFORNIA TO CAUSE
CANCER AND BIRTH DEFECTS OR OTHER REPRODUCTIVE HARM.**16. Other Information**

HMIS III rating

Health: 2^a Flammability: 1 Physical hazard: 0

HMIS uses a numbering scale ranging from 0 to 4 to indicate the degree of hazard. A value of zero means that the substance possesses essentially no hazard; a rating of four indicates high hazard.

END OF DATA SHEET

Customer Name	Level of Trade	Model/Grade/Type	Product Code	Invoice Number	Invoice Date	Order Number	Delivery Terms	Payment Terms	Quantity	Gross Invoice Value	Discounts On the Invoice	Other Charges	Net Invoice Value in the currency of the exporting country	Rebates or Other Allowances	Quantity Discounts	Packing	Inland Transportation Costs
(name)	End User	RHEOPEL PL 10.764KG	57185789	3093426305	16.07.2008	1393189262	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	3093462328	04.08.2008	1393216468	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	3093469084	25.08.2008	1393252347	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	3093469065	25.08.2008	1393252347	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	30935619700	05.09.2008	1393289888	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	30935622304	08.09.2008	1393287400	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	3093534884	15.08.2008	1393282318	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	3093537061	16.08.2008	1393287085	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57186789	3093565048	25.09.2008	1393307080	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	30935697830	17.10.2008	1393332517	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	30936033008	21.10.2008	1393337885	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	30936033623	21.10.2008	13933347084	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	3093670863	02.12.2008	1393381856	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	3093677224	06.12.2008	13934027842	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	3093705187	31.12.2008	1393427238	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	3093780650	12.02.2009	1393477892	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	3093787113	17.02.2009	1393480562	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	3093788245	24.02.2009	13934841172	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	3093785084	02.03.2009	1393486552	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	3093797148	10.03.2009	1393510822	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	3093807418	17.03.2009	13935617383	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	3093820170	25.03.2009	1393530901	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	30938303580	01.04.2009	1393541801	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	3093885894	07.05.2009	1393591181	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	3093888954	11.05.2009	1393592471	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	3093898476	18.05.2009	1393604697	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	30939368958	12.06.2009	1393639186	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	3093944404	16.06.2009	1393645423	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	3093965278	30.06.2009	1393682564	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	3093965278	30.06.2009	1393682564	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	3390057307	25.08.2008	1393252504	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 10.764KG	57185789	3390057307	25.08.2008	1393252504	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290888	3093403340	02.07.2008	1393168872	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290888	3093403340	02.07.2008	1393168872	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290888	3093403426	02.07.2008	1393169224	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290888	3093404055	03.07.2008	1393172871	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290888	3093408257	07.07.2008	1393176005	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290888	3093408908	07.07.2008	1393174010	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290888	3093426452	16.07.2008	1393175216	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290888	3093440844	23.07.2008	1393206165	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290888	3093459783	01.08.2008	1393217421	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290888	3093459859	01.08.2008	1393216792	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290888	3093459889	01.08.2008	1393219801	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290888	3093464963	05.08.2008	1393221978	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290888	30933468742	06.08.2008	1393225423	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290888	3093486908	18.08.2008	1393242786	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290888	3093482476	20.08.2008	1393248259	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290888	3093498010	25.08.2008	1393250870	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290888	3093488730	25.08.2008	1393254686	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290888	3093496880	25.08.2008	1393250670	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290888	3093502150	26.08.2008	1393254686	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)

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**Attachment to D-4 - Domestic Sales
NON-CONFIDENTIAL**

Customer Name	Level of Trade	Model/Grade/Type	Product Code	Invoice Number	Invoice Date	Date of Sale	Order Number	Delivery Terms	Payment Terms	Quantity	Gross Invoice Value	Discounts On the Invoice	Other Charges	Net Invoice Value in the currency of the exporting country	Rebates or Other Allowances	Quantity Discounts	Packing	Intland Transportation Costs
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093507312	28.08.2008	28.08.2008	1393259984	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093509422	29.08.2008	28.08.2008	1393261736	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093517170	04.08.2008	04.09.2008	1393289221	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093518481	04.08.2008	04.06.2008	1393068449	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093518518	04.08.2008	04.09.2008	1393261736	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093519775	05.09.2008	05.09.2008	1393261723	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093519783	05.08.2008	05.06.2008	1393270927	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093525035	09.08.2008	09.09.2008	1393272181	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093534902	15.09.2008	15.09.2008	1393281520	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093539420	17.08.2008	17.08.2008	1393286079	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093557531	26.08.2008	26.09.2008	1393302785	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093568895	02.10.2008	02.10.2008	1393314365	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093572275	03.10.2008	03.10.2008	1393314031	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093581473	08.10.2008	08.10.2008	1393321780	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093582575	09.10.2008	09.10.2008	1393322142	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093590217	14.10.2008	14.10.2008	1393332221	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093590220	21.10.2008	14.10.2008	1393332511	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093603751	21.10.2008	21.10.2008	1393334199	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093635206	07.11.2008	07.11.2008	1393345325	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093654338	19.11.2008	19.11.2008	1393383465	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093863221	25.11.2008	25.11.2008	1393398871	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093863316	25.11.2008	25.11.2008	1393391619	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093868107	01.12.2008	01.12.2008	1393390656	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093876903	08.12.2008	06.12.2008	1393404602	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093881703	09.12.2008	09.12.2008	1393406060	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093707021	05.01.2009	05.01.2009	1393425305	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093710354	07.01.2009	07.01.2009	1393431234	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093710412	07.01.2009	07.01.2009	1393431488	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093712259	08.01.2009	08.01.2009	1393425145	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093730019	21.01.2009	21.01.2009	1393451312	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093751043	05.02.2009	05.02.2009	1393468328	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093756928	17.02.2009	17.02.2009	1393453367	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093767107	17.02.2009	17.02.2009	1393485338	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093769477	19.02.2009	19.02.2009	1393494034	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093769490	19.02.2009	19.02.2009	1393484880	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093765078	02.03.2009	02.03.2009	1393498292	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093786313	09.03.2009	09.03.2009	1393510895	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093789050	11.03.2009	11.03.2009	1393509605	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093801926	17.03.2009	17.03.2009	1393519308	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093807418	17.03.2009	17.03.2009	1393518919	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093818433	25.03.2009	25.03.2009	1393531579	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093838421	07.04.2009	07.04.2009	1393547812	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093840744	08.04.2009	08.04.2009	1393537911	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093848508	14.04.2009	14.04.2009	1393558636	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093851732	16.04.2009	16.04.2009	1393553985	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093851733	16.04.2008	16.04.2009	1393556648	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093851734	16.04.2009	16.04.2009	1393551131	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093853426	17.04.2009	17.04.2009	1393550681	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208 2L 1H	57290068	3093853919	17.04.2009	17.04.2009	1393560590	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)

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Attachment to D-4 - Domestic Sales
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Customer Name	Level of Trade	Model/Grade/Type	Product Code	Invoice Number	Invoice Date	Date of Sale	Order Number	Delivery Terms	Payment Terms	Quantity	Gross Invoice Value	Discounts On the Invoice	Other Charges	Net Invoice Value in the currency of the exporting country	Rebates or Other Allowances	Quantity Discounts	Packing	Inland Transportation Costs
(name)	End User	RHEOPEL PL 208.2L 1H	57280868	3093854012	17.04.2009	17.04.2009	1393561561	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57280868	3093856290	20.04.2009	20.04.2009	1393563215	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3093862693	23.04.2009	23.04.2009	13935969472	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3093864004	24.04.2009	24.04.2009	1393571445	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3093866976	27.04.2009	27.04.2009	1393574351	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3093867691	06.05.2009	06.05.2009	1393585557	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3093869473	07.05.2009	07.05.2009	1393589506	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3093869812	11.05.2009	11.05.2009	1393594640	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3093869810	11.05.2009	11.05.2009	1393595760	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3093890181	19.05.2009	19.05.2009	13935530431	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3093905677	21.05.2009	21.05.2009	1393814017	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3093908108	22.05.2009	22.05.2009	1393810424	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3093908113	22.05.2009	22.05.2009	1393812749	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3093910582	26.05.2009	26.05.2009	1393813945	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3093917218	28.05.2009	28.05.2009	1393819721	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3093922177	02.06.2009	02.06.2009	1393824471	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3093924021	03.06.2009	03.06.2009	1393825110	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3093926808	04.06.2009	04.06.2009	1393828932	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3093939819	12.06.2009	12.06.2009	1393834929	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3093939830	12.06.2009	12.06.2009	1393838452	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3093939658	12.06.2009	12.06.2009	1393841284	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	30939444014	16.06.2009	16.06.2009	1393843228	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3093945696	24.06.2009	24.06.2009	13938564160	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3093958818	25.06.2009	25.06.2009	13938657168	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3093960603	26.06.2009	26.06.2009	1393856208	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	18003135893	15.10.2008	15.10.2008	1760313759	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3190363740	14.05.2008	14.05.2008	1760343173	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3360057503	25.06.2008	25.06.2008	1393250970	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3390055047	25.06.2008	25.06.2008	1393254686	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3390059846	04.09.2008	04.09.2008	1393098449	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 208.2L 1H	57290868	3396058447	04.09.2008	04.09.2008	1393261736	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040.98L	57298394	3093402284	01.07.2008	01.07.2008	1393170888	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040.98L	57298394	3093403275	02.07.2008	02.07.2008	1393189910	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040.98L	57298394	3093405497	03.07.2008	03.07.2008	1393170259	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040.98L	57298394	3093405548	03.07.2008	03.07.2008	1393173807	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040.98L	57298394	3093405559	03.07.2008	03.07.2008	1393172399	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040.98L	57298394	3093408042	03.07.2008	03.07.2008	1393172742	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040.98L	57298394	3093408749	03.07.2008	03.07.2008	1393173706	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040.98L	57298394	3093408239	07.07.2008	07.07.2008	1393173788	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040.98L	57298394	309341002	08.07.2008	08.07.2008	1393175761	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040.98L	57298394	3093413568	09.07.2008	09.07.2008	1393177368	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040.98L	57298394	3093415830	10.07.2008	10.07.2008	1393183008	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040.98L	57298394	3093416162	11.07.2008	11.07.2008	1393178917	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040.98L	57298394	3093418516	11.07.2008	11.07.2008	1393184641	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040.98L	57298394	3093418529	11.07.2008	11.07.2008	1393185847	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040.98L	57298394	3093419287	11.07.2008	11.07.2008	1393184969	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040.98L	57298394	3093421214	14.07.2008	14.07.2008	1393185057	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040.98L	57298394	3093421217	14.07.2008	14.07.2008	1393185057	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)

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Customer Name	Level of Trade	Model/Grade/Type	Product Code	Invoice Number	Invoice Date	Date of Sale	Order Number	Delivery Terms	Payment Terms	Quantity	Gross Invoice Value	Discounts On the Invoice	Other Charges	Net Invoice Value in the currency of the exporting country	Rebates or Other Allowances	Quantity Discount %	Packing	Inland Transportation Costs
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093885954	07 05 2009	07 05 2009	1393592483	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093886658	08 05 2009	08 05 2009	1393592716	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093888843	11 05 2009	11 05 2009	1393593218	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093888844	11 05 2009	11 05 2009	1393593220	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093889058	12 05 2009	12 05 2009	1393593697	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093890702	12 05 2009	12 05 2009	1393593546	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093890723	12 05 2009	12 05 2009	1393593546	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093890726	12 05 2009	12 05 2009	1393593776	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093895022	14 05 2009	14 05 2009	1393593802	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093895027	14 05 2009	14 05 2009	1393593949	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093895046	14 05 2009	14 05 2009	1393600736	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093908092	22 05 2009	22 05 2009	1393608515	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093908093	22 05 2009	22 05 2009	1393608133	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093909084	22 05 2009	22 05 2009	1393608140	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093910568	26 05 2009	26 05 2009	1393614625	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093910571	26 05 2009	26 05 2009	1393614631	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093913154	27 05 2009	27 05 2009	1393612850	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093914922	28 05 2009	28 05 2009	1393617876	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093914932	28 05 2009	28 05 2009	1393618395	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093917188	28 05 2009	28 05 2009	1393615425	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093917220	28 05 2009	28 05 2009	1393620928	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093917222	28 05 2009	28 05 2009	1393620728	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093920373	01 06 2009	01 06 2009	1393621756	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093920385	01 06 2009	01 06 2009	1393622248	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093920988	01 06 2009	01 06 2009	1393622591	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093922155	02 06 2009	02 06 2009	1393622810	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093924044	03 06 2009	03 06 2009	1393628573	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	30939276881	04 06 2009	04 06 2009	1393627480	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093928787	04 06 2009	04 06 2009	1393628165	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093928794	04 06 2009	04 06 2009	1393627359	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093928806	04 06 2009	04 06 2009	1393628687	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093928816	04 06 2009	04 06 2009	1393628660	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093928724	05 06 2009	05 06 2009	1393627388	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093928733	05 06 2009	05 06 2009	1393630680	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093928735	05 06 2009	05 06 2009	1393628951	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093931180	06 06 2009	06 06 2009	1393632874	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093931166	06 06 2009	06 06 2009	1393633166	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093933278	06 06 2009	06 06 2009	1393632948	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093935391	10 06 2009	10 06 2009	1393635001	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093935398	10 06 2009	10 06 2009	1393631077	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093937531	11 06 2009	11 06 2009	1393637518	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093939640	12 06 2009	12 06 2009	1393639542	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093941823	15 06 2009	15 06 2009	1393641500	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093941831	15 06 2009	15 06 2009	1393942842	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093946139	17 06 2009	17 06 2009	1393646293	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093946142	17 06 2009	17 06 2009	1393639451	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)
(name)	End User	RHEOPEL PL 1040 98L	57288394	3093946144	17 06 2009	17 06 2009	1393646220	(terms)	(terms)	(quantity)	(value)	(value)	(value)	(value)	(value)	(value)	(value)	(value)

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NON-CONFIDENTIAL

ATTACHMENTS TO

SECTION G

COSTING INFORMATION AND CONSTRUCTED
VALUE

Non-Confidential

Australian CTMS

Section G-5

57298394 Rheopel PL 1040.98L 11A

[AMOUNTS]

	7/1/08	8/1/08	9/1/08	10/1/08	11/1/08	12/1/08	1/1/09	2/1/09	3/1/09	4/1/09	5/1/09	6/1/09
Model/Type exported to Australia - from spreadsheet LIKEGOOD												
Material Costs												
Direct Labour												
Manufacturing Overheads												
Other Costs												
Total Cost to Make												
Selling Costs												
Administration Costs												
Financial Costs												
Delivery Expenses												
Other Costs												
Unit Cost to Make and Sell												

PUBLIC
FILE

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Attachment to G-4 (2) - Domestic CTMS

Domestic CTMS

Section G-4 (2)

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[Amounts]

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	7/1/08	8/1/08	9/1/08	10/1/08	11/1/08	12/1/08	1/1/09	2/1/09	3/1/09	4/1/09	5/1/09	6/1/09
Like Domestic Model/Type - from spreadsheet LIKEGOOD												
Material Costs												
Direct Labour												
Manufacturing Overheads												
Other Costs												
Total Cost to Make												
Selling Costs												
Administration Costs												
Financial Costs												
Delivery Expenses												
Other Costs												
Unit Cost to Make and Sell												

PUBLIC
FILE

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