



Australian Government
Australian Customs and
Border Protection Service

PUBLIC RECORD

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**INVESTIGATION INTO THE ALLEGED DUMPING AND
SUBSIDISATION OF
ALUMINIUM ROAD WHEELS**

EXPORTED FROM

THE PEOPLE'S REPUBLIC OF CHINA

IMPORTER VISIT REPORT

YHI AUSTRALIA PTY LTD

**THIS REPORT AND THE VIEWS OR RECOMMENDATIONS CONTAINED THEREIN WILL BE
REVIEWED BY THE CASE MANAGEMENT TEAM AND MAY NOT REFLECT THE FINAL
POSITION OF CUSTOMS AND BORDER PROTECTION**

March 2012

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2 BACKGROUND AND PURPOSE

2.1 Background to the current investigation

On 12 August 2011, Arrowcrest Group Pty Ltd (Arrowcrest) on behalf of the Australian industry manufacturing Aluminium Road Wheels (ARWs), lodged an application requesting that the Minister for Home Affairs (the Minister) publish a dumping duty notice and a countervailing duty notice in respect of ARWs exported to Australia from The People's Republic of China (China).

The application alleges that ARWs have been exported to Australia from China at prices lower than their normal value, that ARWs exported to Australia from China have received countervailable subsidies, and that this dumping and subsidisation has caused material injury to the Australian industry producing ARWs.

Following consideration of the application, the Australian Customs and Border Protection Service (Customs and Border Protection) decided not to reject the application. Public notification of initiation of the investigation was made in *The Australian* newspaper on **7 November 2011**.

Australian Customs Dumping Notice (ACDN) No. **2011/54** provides further details of this investigation and is available at www.customs.gov.au.

The investigation period is 1 July 2010 to 30 June 2011. Customs and Border Protection will examine exports to Australia of ARWs during that period to determine whether dumping and/or subsidisation has occurred. Customs and Border Protection will examine details of the Australian market from 1 July 2006 for the purpose of injury analysis.

2.2 Purpose of meeting

Prior to initiation of the investigation, YHI Australia was identified in the Customs and Border Protection import database (import database) as an importer of ARWs from China in the investigation period. Consequently, YHI Australia was invited to participate in the investigation, and was provided with an Importer Questionnaire to complete.

YHI completed the Importer Questionnaire, providing details regarding the company, overseas supplier information, imports and expenses. YHI was unable to provide a transaction by transaction listing of its sales, however provided a summary by product code of all sales during the investigation period. A copy of Part A (company and supplier details) of YHI Australia's questionnaire response is at **confidential attachment 1**.

YHI is related to its supplier in China through its parent company in Singapore. The supplier was selected for a desktop verification of its exporter questionnaire response. To assist in ascertaining an export price, Customs and Border Protection suggested that the YHI cooperate with an import verification visit.

Thus, the purpose of this visit was to:

- confirm that YHI Australia is the importer of ARWs as identified within the import database;
- verify information on YHI's imports of ARWs to assist in the determination of export price;
- establish whether the purchases of ARWs by YHI were arms length transactions, and if not determine the first arms length transaction in the sale of the goods;
- establish post-exportation costs incurred by YHI in importing ARWs;
- recommend how export price for exporters of ARWs that supply YHI may be determined¹; and,
- provide the company with an opportunity to discuss any issues it believed relevant to the investigation.

2.3 Meeting

2.3.1 Introduction

At the meeting, we provided an outline of the investigation process and key dates, including that the Statement of Essential Facts (SEF) had been extended and was now due on 27th April 2012.

We advised that a Preliminary Affirmative Determination (PAD) may be made at any time from 6 January 2012. We advised that the implementation of a PAD would enable Customs and Border Protection to implement provisional anti-dumping and/or countervailing measures (in the form of securities) for the remainder of the investigation and until the Minister had made a decision on whether to impose definitive measures.

We advised that:

- we would prepare a confidential report on the visit (this report), and before finalisation of the report, YHI would be given the opportunity to review the report for accuracy;
- Customs and Border Protection is required to maintain a Public Record of the investigation containing non-confidential copies of all reports, submissions, correspondence and other documents relevant to the case;
- A non-confidential version of this visit report would be prepared in consultation with YHI and placed on the Public Record, and;
- That YHI is able to access the Public Record online through Customs and Border Protection's Electronic Public Record (EPR).

¹ under s. 269TAB of the *Customs Act 1901*

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2.3.2 Meeting Details

COMPANY	YHI Australia Pty Ltd
ADDRESS	11A Grand Ave Camellia NSW
TEL NO	[REDACTED]
DATE	28 March 2012
PRESENT	
YHI Australia Pty Ltd	Tony Suhan, General Manager Andrew Tabacchi, Senior Product Coordinator
Customs and Border Protection	Bill Walsh, Manager Operations Support Carl Halpin, Supervisor, Operations 2

Prior to the meeting, Customs and Border Protection forwarded an agenda to YHI. A copy of the agenda is at **confidential attachment 2**.

YHI was co-operative during the visit and made relevant staff available and provided copies of requested documents as necessary.

2.4 Documents provided by YHI

To assist YHI complete Part B of the Importer Questionnaire, Customs and Border Protection provided the company with a report from the import database (import list) of its imports during the investigation period. Customs and Border Protection selected 12 shipments from this report for further examination and verification (**confidential attachment 3**).

As its response to Part B of the Importer Questionnaire, YHI completed an importer transaction form for all selected shipments. The importer transaction form includes information on the purchase, shipment and Australian importation costs for each selected shipment (**confidential attachment 4**).

As part of the visit agenda, we requested that YHI provide packages of source documents for each of the selected shipments. YHI supplied these documents during the verification visit (**confidential attachment 5**).

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3 THE GOODS

3.1 Description

The goods the subject of the application are ARW for passenger motor vehicles, including wheels used for caravans and trailers, in diameters ranging from 13 inches to 22 inches.

For clarification, the goods include finished or semi-finished ARWs whether unpainted, painted, chrome plated, forged or with tyres and exclude aluminium wheels for go-carts and All-Terrain Vehicles.

For further detailed information about the goods, interested parties should refer to ACDN 2011/54.

3.2 Tariff classification

The Tariff Policy Section of Customs and Border Protection confirmed that the goods are classified to tariff subheading 8708.70.91 (statistical code 78) in Schedule 3 to the Customs Tariff Act 1995.

Tariff subheading 8708.70.91/78 covers "road wheels for passenger motor vehicles including wheels used for caravans and trailers, unfinished wheels and wheels with tyres".

This sub-heading therefore includes steel wheels, which are outside the scope of the application, but does not include parts of wheels.

The goods exported to Australia from China qualify for a 4% rate of reduced duty under the Developing Countries preferential provisions.

There are no Tariff Concession Orders applicable to the relevant tariff subheadings.

4 COMPANY DETAILS**4.1 Company Functions**

YHI Australia described itself as an importer and wholesaler of road wheels and tyres for sale to retailers and distributors within Australia. YHI estimated that █% of its business related to the importation and distribution of tyres with the remainder relating to wheels which also included steel wheels. The majority of its sales of wheels are in the after market segment of the market, with a smaller proportion of sales into the OEM market.

4.2 Organisational Structure

YHI began its involvement in the wheels market in approximately █, with YHI Australia being █% owned by its parent company, █, and █% owned by its █. Recently the parent company was publicly listed in Singapore.

4.3 Product range

YHI Australia describes itself as a wheel and tyres importer. YHI advised that tyres represent approximately █% of its total volume of sales. For its wheel business YHI stated that they offer a variety of wheel styles and sizes and distribute these goods to tyre retailers and distributors.

4.4 Like goods

YHI Australia did not dispute that the ARWs manufactured in Australia by ROH are like goods to the ARWs it imports from China. They did contest that the style and fashion desirability of the goods produced by ROH differed to the style and fashion produced by YHI Australia.

4.5 Relationship with suppliers of the goods

YHI Australia's parent company fully owns the manufacturing facilities in which the goods are manufactured. During the visit YHI Australia stated that they pay █% management fee on all sales to their parent company, YHI Singapore. █

[Payment Arrangements]

As discussed in section 8 of this report, we do not consider the relationship between YHI Australia and their suppliers to be an unrelated, arms length relationship.

5 IMPORTS**5.1 Introduction**

As part of the investigation YHI was invited to complete an importer questionnaire regarding its imports of Aluminium Road Wheels from China. The purpose of the visit was to verify the information provided in this questionnaire and the information declared to Customs and Border Protection as stored in the Customs import database.

5.2 Volume of trade

The following table summarises the export volumes for YHI from China during the investigation period, based on the import database.

Supplier	Quantity
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
Grand Total	[REDACTED]

Note: As discussed during the verification section of this report, we do not have confidence that the volumes marked with an asterisk (*) in the above table are all Aluminium Road Wheels exported from China. This represents [REDACTED]% of the total volume declared to Customs and Border Protection.

5.3 Verification of imports

Prior to the visit we sent YHI Australia a list of 12 importations of Aluminium Road Wheels, representing [REDACTED]% of all import declarations made by YHI Australia. These were selected from the Customs and Border Protection import database for verification to source documents. We asked YHI to provide documents to verify the information submitted to Customs was accurate. For 11 of the transactions YHI provided the following documentation:

- Commercial Invoice
- Packing List
- Landed Cost Calculation Sheet
- YHI Stock Receipt Report
- Customs Brokers / Freight Forwarders Invoice
- Customs Declaration

5.4 Importer Transaction Form

During the verification we compared the documentation provided to the data presented in the importer transaction form to determine the accuracy of the importer transaction spreadsheet. Our analysis identified the following that affect the reliability of the data presented:

5.4.1 Steel Wheels.

YHI identified that two of the transactions selected in the sample were for steel wheels and not aluminium road wheels. YHI advised that these were identified as steel wheels because the supplier, "[REDACTED]" only supplied YHI Australia with steel wheels. The goods description on the Customs declaration was listed as "alloy wheels". YHI stated that the broker must have entered all wheels as "alloy wheels" and that this may apply to other importations not covered in the sample. Thus, we consider that these importations may not be the goods.

5.4.2 Accessories / Promotional Materials

Of the 9 importations of Aluminium Road Wheels for which documents were provided, we found that on 3 of the invoices promotional materials, nuts, fasteners and other items that were not the goods were itemised on the invoice. The invoice values entered on the importer transaction spreadsheet included these items, and thus was not solely the price paid for the aluminium road wheels.

We calculated that these items accounted for approximately [REDACTED]% of the invoice values for each invoice, and in total accounted for [REDACTED]% of the sample invoices for alloy wheels provided.

We then compared the Customs declarations to determine if these goods were included on the same line as the aluminium road wheels. On one of the associated import declarations the value of these items was included in the cost "alloy wheels", and classified incorrectly. YHI advised that as the applicable duty (5%) was being paid the correct classification of these items was not required. We advised that these items should have been entered on a separate line in the Customs declaration.

5.4.3 Global Pricing / Specification Differences

YHI provided a global price list from [REDACTED] from which we attempted to link to the invoiced prices. Across a sample of selected wheel size/finishes we found the invoice prices to be approximately \$[REDACTED] less than the price list.

Each invoice included multiple wheels of various finishes and sizes and some wheels that were listed as Free of Charge (FOC). The prices between the various wheel diameters differ significantly as does the price according to various finishes.

The invoice total (as show on the importer transaction spreadsheet) includes the sum across all sizes and finishes, includes promotion and other products that are not "the goods" and includes the quantity of wheels that were sold at no cost.

Given these size and specification differences we do not consider that a weighted average price can be determined.

5.4.4 Importer Transaction Form Conclusion

Given the inclusion of steel wheels in the sample, promotion materials, and other goods being included in the invoice price, the inclusion of goods at no cost, and the differential in pricing between wheel sizes, we are not satisfied that we can rely on the data in the importer transaction form for constructing an export price.

5.5 Customs Import Declarations

As we were not satisfied that we can rely on the data contained in the importer transaction spreadsheet, we then sought to verify that the information in the Customs Import Declarations was accurate in relation to the selected shipments. We identified concerns in the following areas:

5.5.1 Goods Description

The sample selected for the importer transaction form identified two transactions that were entered with a good description of "alloy wheels" which were found to be steel wheels. We compared all importations by YHI of any goods during the investigation period, and found that the goods descriptions used for wheel importations were "wheels", "alloy wheels" and "steel wheels".

YHI advised at all wheels produced by YHI were Aluminium Wheels, and that the YHI group did not produce steel wheels. We noted that 8 importations from 4 other suppliers were imported under the relevant tariff code with a goods description of "Alloy Wheels". YHI advised that all importations from [REDACTED] were of steel wheels, however this was not obvious on the commercial invoices. We were unable to verify what kind of wheels the other suppliers provided.

On the information provided in the import declarations, importations from suppliers other than YHI accounted for approximately [REDACTED]% of the total volume of imports. As we are unable to verify that these suppliers have supplied aluminium road wheels to YHI Australia during the investigation, we suggest that these suppliers be excluded from volume and or price analysis.

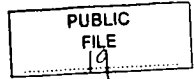
5.5.2 Invoice Price & Volumes

We then selected invoices from the sample to compare with the data provided on the Customs Import Declaration. We found that when we excluded invoiced items that were not the goods, that the invoice values matched the amounts entered in the Customs Declaration.

We found that the volumes listed on the invoice reconciled with the volumes on the import declaration. We noted that goods with nil value were included in these totals.

Although we are satisfied that the total volume and values listed in CRE for the selected shipments reflect the invoice prices shown on the sample invoices, the level of detail required on the import declaration does not allow comparison of price at the wheel size or finish level.

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5.5.3 Country of Origin

We identified 4 importations where the supplier was listed as "[REDACTED]". The invoices for these shipments were made by YHI Singapore and the port of loading for these shipments was declared as Port Kelang, a port in Malaysia. During the visit YHI Australia informed us that the YHI Manufacturing Group had a plant in Malaysia, which on further analysis we determined to be within 100km of Port Kelang. YHI Australia was unable to provide Bills of Lading for these consignments.

Although the origin of these goods was declared as China on the import declaration, we believe that there is reasonable doubt as to the origin of these goods.

5.5.4 Import Database Conclusion

We do not have confidence that the data submitted to Customs in the import declarations is reliable for the purposes of determining an export price for aluminium road wheels exported from China due to:

- Inclusion of Steel wheels under the goods description "alloy wheels",
- Inclusion of Wheels with a unit price of zero,
- Inability to differentiate the goods between sizes from the declarations, and;
- Concerns over the origin of the goods.

5.6 Proof of Payment

We requested YHI provide proof of payment for its importations. Of the sample selected for verification, none of the invoices had been paid and the outstanding balance as at Jan 2012 to YHI Singapore was approximately \$[REDACTED]. YHI advised that they were not charged interest on outstanding amounts as it was owed to its parent company.

We discussed how payment was made and were informed that [REDACTED]

[REDACTED]. The credit terms on the invoices were [REDACTED] however we observed that payment was generally made up to [REDACTED] later.

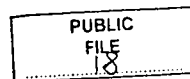
We do not consider that these credit arrangements would apply in a normal arms length relationship.

5.7 Average post exportation costs

Below are the Australian dollar weighted average import costs per piece during the investigation period based on the broker invoices provided for the selected shipments:

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Exportation costs	AUD/pce
Shipment costs (freight)	■
Australian importation costs	■

5.8 Export prices for selected shipments

As we did not have confidence that the data presented in the importer transaction form and import declarations was related to Aluminium Road Wheels exported from China we have not calculated a weighted average export price. We recommend that the information provided in the import database be disregarded under section 269TAB(4), as we consider the information to be unreliable.

5.9 Export prices from Price Lists

During the visit YHI provided a price list issued by YHI head office that outlines the prices for all wheel sizes and finishes supplied to all YHI Group companies at FOB level. YHI suggested that these prices be used to calculate an export price for the group.

Should these prices be used as an export price, a credit terms adjustment to the normal value would be required, as during the verification we found that the sample of invoices remained unpaid up to a year after invoicing. As interest is not charged by YHI Singapore, a market interest rate would need to be determined.

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6 AUSTRALIAN MARKET SALES**6.1 General**

YHI Australia stated that it operated at what it described as the high end, fashionable sector of the Aluminium Road Wheels market. It stated that it invested considerable funds into the development of new wheel styles and marketing activities across Australia. It stated that its focus was on high quality, upmarket wheels and not on volume sales. It supplies wheels to major wheel retailers.

6.2 Sales Verification

In the importer questionnaire we requested that YHI Australia provide a transaction by transaction listing of all sales of imported wheels into the Australian market to enable us to determine if the sales of the wheels were profitable. YHI was unable to provide a transactional summary however provided a summary that indicated sales of all models across the period at **confidential attachment 6**.

During the visit we selected a wheel type from this spreadsheet and requested further information to support this data for the [REDACTED] YHI provided a list of sales of that particular wheel type to its customers at **confidential attachment 7**. YHI were unable to provide copies of the invoices or proof of payment to these customers as the documents were still in storage after relocation to new premises. On the data available the transaction appeared to be profitable.

6.3 SG&A Expenses

In the importer questionnaire we requested that YHI Australia provide an estimate of the SG&A costs involved in the sale of Aluminium Road Wheels. YHI Australia stated that its SG&A expenses were higher for wheels than for tyre sales and thus it considered calculating SG&A from the profit and loss statement inappropriate.

YHI provided a copy of its most recent financial statement and we calculated the SG&A expenses for wheel sales to be [REDACTED]%. YHI had estimated in its response that it was approximately [REDACTED]%.

7 WHO IS THE IMPORTER AND EXPORTER**7.1 Who is the importer?**

We have reviewed the documents provided by YHI in respect of the selected shipments. We note that YHI:

- negotiates directly with the suppliers;
- is named as the consignee on the bill of lading provided;
- is named as the buyer on supplier invoices;
- generally arranges and pays for ocean freight and marine insurance; and
- arranges Customs clearance, logistics and storage of the goods after they delivered to the Australian port.

We consider YHI to be the beneficial owner of the goods at the time of importation, and therefore the importer.

7.2 Who is the exporter?

Customs and Border Protection will generally identify the exporter as:

- a principal in the transaction located in the country of export from where the goods were shipped who gave up responsibility by knowingly placing the goods in the hands of a carrier, courier, forwarding company, or their own vehicle for delivery to Australia; or
- a principal will be a person in the country of export who owns, or who has previously owned, the goods but need not be the owner at the time the goods were shipped.

It is common for traders and other intermediaries to play a role in the exportation of the goods. These parties will typically provide services such as arranging transportation, conducting price negotiations, arrange contacts with the producer, etc.

In such cases, the trader typically acts as an intermediary who, although one of the principals, is essentially a facilitator in the sale and shipment of the goods on behalf of the manufacturer. Typically the manufacturer as a principal who knowingly sent the goods for export to any destination will be the exporter.

Therefore, depending on the facts, Customs and Border Protection considers that only in rare circumstances would an intermediary be found to be the exporter. Typically this will occur where the manufacturer has no knowledge that the goods are destined for export to any country and the essential role of the intermediary is that of a distributor rather than a trader.

YHI Australia provided a purchase order that listed the factory as YHI Manufacturing Shanghai Co Ltd. Although all sales are made via the parent company, YHI Singapore, for the YHI group of companies, we consider YHI Shanghai Co Ltd to be the exporter of the goods. For the other suppliers, we consider the supplier to be the exporter of the goods.

8 ARMS LENGTH

In determining export prices under s. 269TAB(1)(a) and normal values under s. 269TAC(1), the Act requires that the relevant sales are arms length transactions.

S.269TAA outlines the circumstances in which the price paid or payable shall not be treated as arms length. These are where:

- there is any consideration payable for in respect of the goods other than price;
- the price is influenced by a commercial or other relationship between the buyer, or an associate of the buyer, and the seller, or an associate of the seller; and
- in the opinion of the Minister, the buyer, or an associate of the buyer, will, directly or indirectly, be reimbursed, be compensated or otherwise receive a benefit for, or in respect of, the whole or any part of the price.

In assessing arms length, Customs considers that Section 269TAA sets out conditions where, if any one of them exists, a transaction will not be at arms length. The section is *not* taken to be *exhaustively* setting out criteria for determining whether a transaction is, or is not, arms length. Customs considers that there are a range of identified factors that are relevant when assessing whether a transaction is the result of real bargaining, and these can vary between case circumstances. Relevant factors can include:

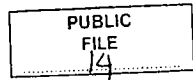
- whether or not negotiation has taken place between the buyer and seller;
- the manner in which the prices were determined as a result of that negotiation;
- whether those prices are comparable to those arrived at by parties that are at arms length;
- whether the margins made by the parties to the transaction are comparable to those made by parties that are at arms length

During the visit, YHI stated that it does not receive any reimbursement, rebates or other support from its suppliers in respect of the goods. YHI advised that the invoice price was the price actually paid, and that this price was based on the [REDACTED] that was issued from head office in Singapore to all YHI group companies globally. During the visit we did not find evidence to suggest that this price was the result of negotiations within the YHI group, as the price list appears to be issued to and applies to, all YHI Group members.

[REDACTED]

Of the sample selected for verification, none of the invoices had been paid and the outstanding balance as at Jan 2012 to YHI Singapore was approximately \$[REDACTED]. YHI advised that they were not charged interest on outstanding amounts as it was owed to its parent company. We do not consider that these credit arrangements would apply in a normal arms length relationship.

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Although YHI stated that it was able to purchase Aluminium Road Wheels from suppliers other than the YHI group, we did not observe any significant quantities of such purchases and thus were unable to benchmark the price or profitability on such non related transactions to the YHI group transactions.

It is because of the extended credit terms and the lack of evidence of price negotiation which suggests that the price may be influenced by the relationship between the buyer and seller, and the inability to benchmark the intra group transactions to unrelated transactions that we consider arise because of the association between the importer and exporter that we consider that the transactions between YHI and its related suppliers of Aluminium Road Wheels are at not at arms length in terms of s. 269TAA.

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9 RECOMMENDATIONS

9.1 Export prices

We are of the opinion that the goods imported by YHI are:

- exported to Australia otherwise than by the importer;
- purchased by the importer, and;
- were not sold in arms length transactions.

We recommend that the export price for ARWs imported by YHI cannot be established under s.269TAB(1)(b) of the Act, using the price sold by the importer, less deductions to the FOB level as required.

Thus we recommend that export prices be established under s269TAB(3), having regard to all relevant information.

However we consider that the information supplied by YHI Australia in its import declarations and sales of the imported goods to be unreliable for the purposes of export price calculations, and thus suggest disregarding it under s269TAB(4) when determining an export price.

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10 ATTACHMENTS AND APPENDICES

Attachments	
Confidential Attachment 1	Importer Questionnaire Response Part A
Confidential Attachment 2	Meeting Agenda
Confidential Attachment 3	Sample of Import Transactions
Confidential Attachment 4	Importer Questionnaire Response Part B
Confidential Attachment 5	Source Documentation provided at visit for importations.
Confidential Attachment 6	Sales summary by model
Confidential attachment 7	Sales details of one model sold

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