

ARROWCREST
GROUP

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31 May 2012

Ms. Joanne Reid
Director, Operations 2
International Trade Remedies Branch
Australian Customs and Border Protection Service
Customs House
5 Constitution Avenue
CANBERRA ACT 2601

Dear Joanne,

Reference : Arrowcrest reply to Roger D. Simpson & Associates submission dated 28 May 2012.

I refer to the further SEF181 response from Roger D. Simpson & Associates (Simpson) dated 28 May 2012.

Arrowcrest does not agree with Simpson's suggestion that Customs did not take the effect of non-price factors into consideration in its causation decision per SEF181.

Customs clearly addresses the effect of non-price factors at section 9.8 of SEF181 and Arrowcrest agrees with Customs' determination (at 9.9) that *"other possible causes of injury do not detract from the assessment that dumping and subsidization, of itself, has caused material injury to the Australian industry."*

Arrowcrest notes that it has previously replied to the contentions repeated in Simpson's 28 May 2012 submission, including in Arrowcrest's more recent response dated 24 May 2012 addressing materiality of injury and causation. Simpson's repeated assertions that Customs has not addressed the materiality of injury and other possible causes of injury are incorrect and must be rejected.

Yours sincerely,

Bill Davidson
General Manager