

**AUSTRALIAN CUSTOMS SERVICE
TRADE MEASURES BRANCH
EXPORTER QUESTIONNAIRE**

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**SECTION A
COMPANY STRUCTURE AND OPERATIONS**

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A-1 Identity and communication

Head Office	
Name	1) Ms. Law Sook Teng
Position in the company	Executive Director
	2) Mr. Kenneth Teo
	Commercial & Admin Manager
Address	Lot 6085, Jalan Haji Abdul Manan, Batu 5½, Jalan Meru, 41050 Klang, Selangor Darul Ehsan, Malaysia
Telephone	603-33927678 ext 8693
Facsimile number	603-333929776
E-mail address of contact person	kennethteo@htgrp.com.my
Factory	Same as above

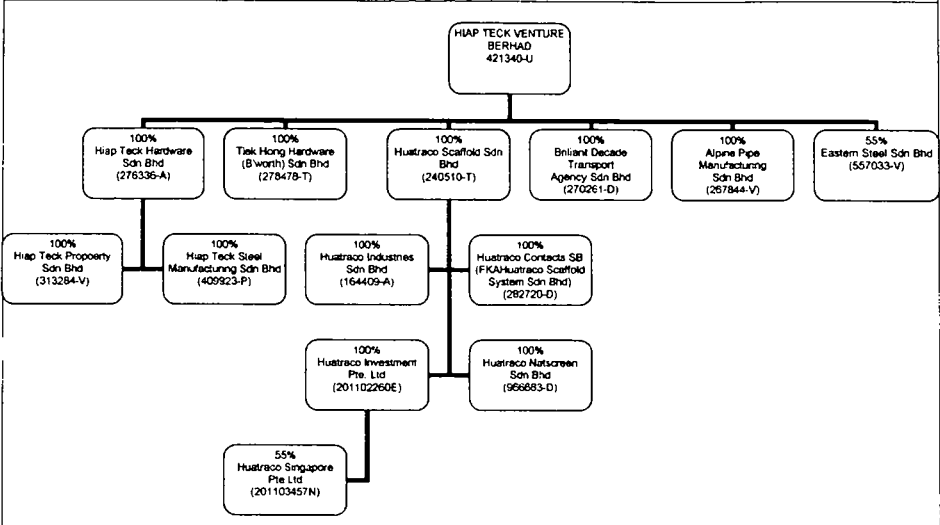
A-2 Representative of the company for the purpose of investigation

Name	M J Howard
Organisation	Howard Consulting
Address	PO Box 4303, Geelong Retail Geelong Vic. 3220 AUSTRALIA
	Level 1, 27 Myers Street Geelong Vic.3220 AUSTRALIA
Telephone	+61 3 53 694 310
Facsimile number	+61 3 53 694 253
E-mail address of contact person	mjh@howardconsulting.com.au

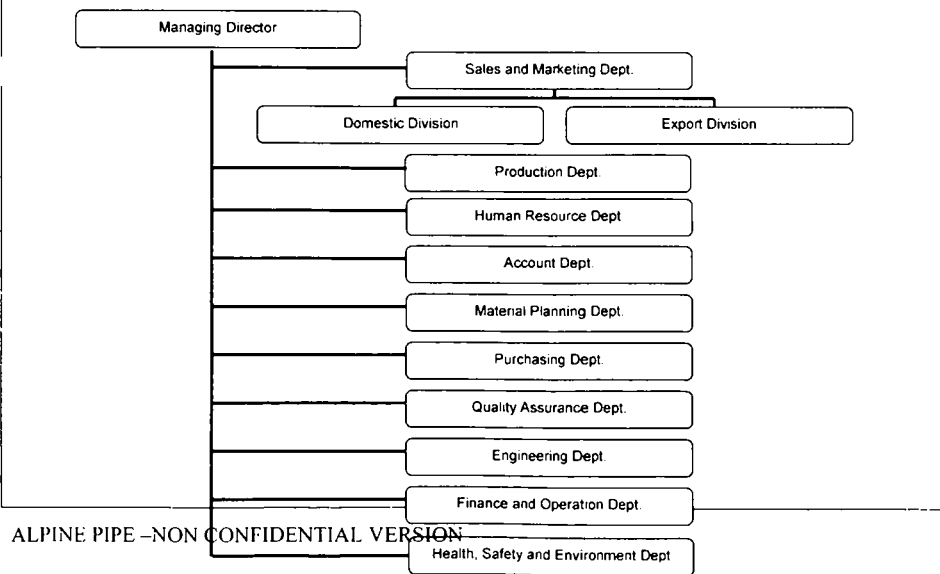
A-3 Company information

Legal	Alpine Pipe Manufacturing Sdn Bhd
Kind of entity	A private limited company that wholly-owned by a public listed company
Owner	100% owned by Hiap Teck Venture Berhad
Principal shareholder of Hiap Teck Venture Berhad	Public Listed Company
A-3-12	Conf Attachment A-3-12 refers to associated dealings, transactions

Corporate structure As below



Management fee	RM..... per month is payable (amount stated)
Nature of business	Manufacturer of steel pipe, hollow sections, lipped channel and steel plate
Functions in relation to GUC	Manufacturer and exporter
Internal organization chart	As below



Function of each departments	Managing Director	To oversee the overall performance of the company and formulate company's policy, directions and guidelines.
	Sales and Marketing Dept.	There are two divisions : a) Primary focus is on domestic customer base comprising Alpine distributors. Salesman to provide customer service, marketing strategy, products promotion, review payment & collection and resolve customer complaints for domestic sales. b) Minor focus on export sales as Australian wholesaler customers assume Alpine's home market functions.
	Human Resources Dept.	To recruit and train staffs and workers and prepare payroll
	Account Dept.	In charge of keeping daily transactions, taxation and management account.
	Material Planning Dept.	In charge of production planning and ensuring optimal stock level.
	Purchasing Dept.	To purchase raw materials and other consumable goods.
	Engineering Dept.	To modify and improve machines capacity
	Finance and Operation Dept.	Verify all payment to suppliers
	Quality Assurance Dept.	To assure quality of material and finished goods comply to the respective standard.
	Production Dept.	To produce finished goods and minimize wastage and in charge of overall factories operation
	Health, Safety and Environment Dept.	Health, Safety and Security of staff and workers. Compliance with industrial work regulatory, best practices, environmental and statutory requirements.
Board of Directors	Ms. Law Sook Teng Mr. Low Choong Sing Mr. Phang Chin Khiong	
Audit report and brochures	Supplied as Conf Attachments No 2-y/e 2009 & 2010 and product catalog supplied	

A-4 General accounting/administration information

Accounting period	From 1 st August to 31 st July
Address of financial records	Lot 6096, Jalan Haji Abdul Manan, Batu 5½, Jalan Meru, 41050 Klang, Selangor Darul Ehsan, MALAYSIA
Chart of accounts	Conf Attachment No 1 supplied
Audited financial statements	Audited accounts FY 2009 and 2010 (supplied as Confidential attachments) Management accounts @ 31 July 2009 & 2010 (supplied as Conf Attachments)
Accounting practice	Accordance to Malaysian Accounting Standard Board

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Accounting policies	Method of valuation – based on weighted average
	Costing method – production cost by tonnes, operating cost by unit, transportation cost by direct cost, financial cost by credit period.
	Valuation method – cost for damaged, sub-standard goods and scraps are absorbed by finished goods.

	Valuation and revaluation method of fixed assets – Net realized value or fair value.
	Useful life of equipment is based 10 years using straight line basis at the annual rate of % on equipment cost.
	Forex gain or loss from transactions is only realized upon payment received and forex difference is recognized in Income Statement. Any forex difference from balance sheet items will be treated as unrealized gain or loss at year end.
	Inclusion of general expenses and/or interest – Taken to Income Statement as and when they are incurred.
	Provision of bad or doubtful debt – mostly for local sales as payment in days credit, only specific provision is made when the situation warrant it.
	Idle equipment and/or plan shut down – No occurrences
	Cost of plant closure – No occurrences
	Restructuring costs – No restructuring costs
	By products and scrap materials – Disposed and proceeds are taken into Income Statement.
	Effect of inflation – Immaterial as the country overall rate of inflation is well under control.
Change in accounting method	No changes

A-5 Income statement

	Please refer Conf Attachment A-5
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A-6 Sales

	Please refer Conf Attachment A-6
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Statement of Explanation.

The 2011 Annual Audited Report is not available for inclusion with this submission.

This representative of Alpine Pipe Manufacturing is advised that in terms of credits provisionally accrued in respect of one of its major raw material suppliers in previous years { –and which had never been certified by the supplier in question-) the balance of such provision at the year ended July 2010 –being MR - has for the year ended July 2011 been written off .

For the years ended July 2010, and July 2011, no such provisions were made in that the July 2010 amount was the provision brought forward. (MR)

Whilst every investigation of this type is a “new investigation” the issue concerning such provisions in Alpine Pipe’s parent company’s report for year ended 2008 resulted in what the Company and this representative regarded as AC&BPS determining the Company’s prior involvement with the previous investigation being non co-operative and the information provided as being unreliable.

Both the Company and this representative reject those "findings".

The AC & BPS policy on this issue is that if a Company has substantially complied with the required process it is not considered to have been non co-operative and the Alpine accounting, costs and sales information was substantiated by relevant source documentation.

Alpine Pipe substantially complied in respect to that previous investigation.

The issue of rebates / credits was viewed , in our collective perspectives, as AC & BPS treating the provisional accrual as being evidence of a two tiered pricing system that affected the Export price-it did not.

In any event, our claim is that such an adjustment –a two tiered pricing system-must affect the actual money price paid for the exported GUC. It did not.

The fact is Alpine Pipe never claimed an adjustment for such an allowance, and for the period under investigation, this representative was satisfied that no such allowances were ever paid to Alpine Pipe . The indisputable facts were that Alpine Pipe paid the raw material supplier the full invoiced price for its HRC purchases.

That full HRC price was fully absorbed in the cost to make the GUC for both the Domestic and Australian export sales.

It was clearly demonstrated that the importer paid the actual invoiced money Export price. The export price was the actual money price paid.

The Australian importer received no rebate or other allowance from Alpine Pipe.

It was clearly demonstrated that the Domestic purchasers of the GUC paid the actual invoice price. No domestic purchaser of the GUC received any rebate or other allowance.

This explanation concludes with a statement from the Company's representative.

The previous AC &BPS finding on Alpine Pipe's dumping margin was not challenged at the time as the imports of GUC, regardless of their being at "dumped" prices, were found by AC &BPS to be non injurious.

SECTION B
SALES TO AUSTRALIA (EXPORT PRICE)

B-1 Details of each customers in Australia

Customer in Australia	Trade Level: Wholesaler Details provided
	Trade Level: Wholesaler Details provided
	Trade Level: Wholesaler Details Provided
	Trade Level: Wholesale Details provided
	Trade Level: Wholesale Details provided
	Trade Level: Wholesaler Details provided
	Trade Level: Wholesaler Details provided
	Trade Level: Wholesaler Details provided

B-2 Information for each customers identified in B-1

a) Goods sent to customers	Goods are sent by sea freight
b) Distribution chain and function	Alpine supplies the above parties on F.O.B. basis. These parties handle the sale in Australia to their distributor customers which compete in the relevant competitive market, the distributor market.
c) Owner of the goods	Under the shipment term with our Australian customers, ownership of the goods is transferred to the buyer at the time when the goods are loaded on board the vessel.
d) Agency or distributor agreements or other contracts	Not applicable, Alpine does not have any agency or distributor agreements or other contract with our Australia customers.
e) Detail of the process	<p>Explanatory outline provided in Confidential version but basically Alpine sells to Australian Wholesalers at the FOB level based on Free into Store orders received from their Australian Distributor customers.</p> <p>Alpine's Export sales are at the Wholesale level of trade and the landed duty paid delivered price is equivalent to the applicant's 3 month order delivery price level from its customers.</p> <p>The applicant's dominant market footprint at the Distributor market clearly demonstrates their market power they set the market price.</p>

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	<p>Alpine negotiated F.O.B. prices do not need to include many expenses necessary to secure Alpine's home market distributor customer.</p> <p>Having agreed on F.O.B. price Australian Wholesaler customers place purchase order which Alpine confirms acceptance by email.</p> <p>Alpine then creates production order for pipe mill and communicates scheduled date of production to Australian customers in order that their shipping agents are informed of scheduled delivery date to local port for export.</p>	

	<p>Australian customers assume ownership once the HSS is placed in container and placed on board the exporting vessel.</p> <p>Commercial invoices, packing lists and bill of lading are presented accordingly for payment at time of export.</p>
f) Relationship with Australian customers	Not applicable. Strictly business oriented relationship and the company is certainly not related to any of its Australia customers means of financial or other agreement.
g) Detail of forward orders	<u>Details provided –commercial in confidence</u>

B-3 Variation in export selling price

	Alpine sells only to the wholesaler level of sales in Australia.
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B-4 List of all shipments to Australia in the investigation period

	Please refer to spreadsheet
Customer name	Include in the file
Level of trade	All customers are at Wholesaler level
Model/grade/type	Included in the file.
Finish	Details provided on finish of exported GUC.
Product code	Included in the Conf file.
Invoice number	Included in the Conf file.
Invoice date	Included in the Conf file.
Date of sale	Included in the Conf file.
Order number	Order no is shown on invoice
Shipping terms	All Australia sales are on FOB basis.
Payment terms	Included in the Conf file.
Quantity	Included in the Conf file.
Gross invoice value	Invoiced value is the amount payable
Discounts on the invoice	Only earlier payment discount is given.
Other charges	Painting costs on applicable to HSS (HR).
Invoice currency	Included in the Conf file. All Australia sales trade in USD or Australian

	Dollar.
Exchange rate	Included in the Conf file.
Net invoice value in the currency of the exporting country	Included in the Conf file.
Rebates or other allowances	No rebates or allowances are provided
Quantity discounts	Not discount provided
Ocean freight**	Not applicable. Shipping term on FOB basis, ocean freight borne by customers.

Marine insurance	Not applicable. Shipping term on FOB basis, ocean freight borne by customers.
FOB export price**	The invoice price is FOB export price.
Packing*	Amount of packing costs included in the selling price.
Inland transportation costs*	Amount of inland transportation costs included in the selling price.
Handling, loading & ancillary expenses*	Amount of handling, loading & ancillary costs included in the selling price.
Warranty & guarantee expenses*	Not applicable. No such expense incurred.
Technical assistance & other services*	Not applicable. No technical assistance & other services cost incurred for export sales.
Commissions*	There is no commission payable to the Australian customers.
Other factors*	Australian sales quantities are higher than domestic sales and do not incur the same SG& A expenses.

B-5 Other costs, charges or expenses

	There are no other costs, charges or expenses incurred for sales to Australia that have not been identified in the table above.
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B-6 Discount / rebate on export sales

	There is discount given to our Australian customers for earlier payment.
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B-7 Credit notes

	The number and amount of credit notes issued are negligible as efforts are made to ensure full compliance with purchase orders which covers selling price, product specification, quality, quantity shipped, packing standard, etc. therefore, disputes on major issues have been minimized.
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B-8 Other costs incurred within Australia

	Other costs incurred post exportation and/or within Australia in relation to the clearance of cargoes, import duties (if any), inland transport and other costs are to be borne by respective Australian customers.
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B-9 2 complete shipments documentation to Australian customers

	<p>Provided by Conf Attachment B-9-1 and Conf Attachment B-9-2</p> <p>Documents included :</p> <ul style="list-style-type: none"> Australian customers purchase order Alpine's Sales Contract Proforma invoice, packing list, bill of lading and Malaysia custom declaration form (Custom form No. 2) Alpine's delivery order and invoice Bank statement and credit advice
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SECTION C
EXPORTED GOODS & LIKE GOODS

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C-1 Description of goods exported to Australia

Description of goods exported to Australia	All goods exported to Australia are electric resistance welded HSS of various finishes produced to AS/NZ 1163
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C-2 File of each model / type of goods exported Australia

Model / type of goods exported to Australia	All HSS mentioned in C-1 are filed in the Conf spreadsheet "Australian sales" of Section B
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C-3 Like goods sold domestically

Exported model	Domestic model	Identical	Differences
Non-galvanized AS1163	Non-galvanized ATSM A500 BS EN 10219 (equivalent to AS1163) BS1387 JIS G 3452 SGP ASTM A53	Not identical The exported model is equivalent to domestic models.	Exported model is painted as compare to domestic model is only oiled finished
Pre-galvanized AS1163	Not sold domestically		

C-4 Technical and illustrative material to identify goods sold on the domestic market

Technical and illustrative material	All goods on the domestic market are classify in grade namely, hot rolled, cold rolled, pre-zinc / pre-galvanized, pickled & oiled and etc. The goods are then further classified by shape / form, sizes and thickness. Product Catalogue/Brochure supplied with In Confidence version
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**SECTION D
DOMESTIC SALES****D-1 Description and function of distribution channel to domestic customers**

Distribution channel to domestic customers	<p>All the domestic sales are direct to stockists, fabricators and end-users. Normally, all common size goods are produced and stored as ex-stocks.(inventory) While any special size and length is produced to order.</p> <p>Type of domestic sales term includes cash sales, and credit term of ... days, ... days, .. days and .. days. Other term such as DA, LC and DP.</p> <p>Team of sales personnel assign according to their geographical zone. They are responsible for liaising with customers from receiving customers' orders, price negotiations, arrangement of goods delivery, collection of payment, customer complaint and goods return.</p> <p>Invoices and delivery orders are sent to customers for payment.</p>
Function of each parties	<p>Unlike Export sales to Australia no domestic sales to Wholesalers. Our sales people receive orders form retailers / stockists in their region. Domestic sales, unlike the Australian export sales, are by the piece (length) and not by "tonnes".</p> <p>Stockist – Mainly are hardware dealer and reseller dealing with all steel related products and on sell it to smaller stockists and contractors.</p> <p>Fabricators – use steel goods to fabricate into other products</p> <p>End-users – use steel goods to manufacture into furniture and cabinets</p>
Agency agreements / contract	No AGENCY or contract agreements apply

D-2 Domestic selling price vary according to distribution channel

Selling price variation	Yes. Selling price is set accordingly to the trade level of each customers, customer payment method, availability from ex-stocks, number of pieces, non standard sizes etc.
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D-3 Detail of sales process

Set selling price	Selling price is set based on cost fully absorbed cost to make plus margin, factoring in customer volume,loyalty, consistency, payment method and availability from ex-stock.
Receive order	Customers faxed purchase order.
Delivery	Delivery is arranged by sales coordinators.
Invoice	Invoice is produced after goods delivered.
Receive payment	Salesman will collect the due payment from customers according to their term of sales.
Term of sales	Term of sales is based on customer financial credibility and background. It is review from time to time.
Price includes the cost of delivery to customer	Yes. Selling price is inclusive of cost of delivery to customer.

	Conf spreadsheet provided
Customer name	Include in the Conf file.
Level of trade	There is no domestic customer classified at Wholesaler level. Engineering and Fabricator, Construction, Manufacturer and Furniture maker are all under the trade level classified as end-user level. Hardware Dealer, Trading Services and Water related customer (WRC) and mixture (MIX) are classified as stockiest-reseller level.
Model/grade/type	Include in the Conf file.
Finish	Details provided in Conf file on relevant finishes.
Product code	Included in the Conf file.
Invoice number	Included in the Conf file.
Invoice date	Included in the Conf file.
Date of sale	Included in the Conf file.
Order number	Not required
Delivery terms	All domestic sales are deliver to customer's stores or site, except for sales to Sabah & Sarawak are CIF basis.
Payments terms	Included in the Conf file.
Quantity	Included in the file, all HSS sold by the piece (length) except for scrap and down grade which are sold in MT (weight).
Gross Invoice value	Invoiced price is price payable
Discounts on the Invoice	Only discounts apply are for early ,prompt payment
Other charges	No other charges apply
Net invoice value in the currency of the exporting country	Included in the Conf file.
Rebates or other allowances	No REBATES or OTHER ALLOWANCES apply
Quantity discounts	Quantity discount have been factored in the selling price.
Packing*	Amount of packing costs included in the selling price.
Inland transportation costs*	Amount of inland transportation costs included in the selling price.
Handling, loading and ancillary expenses*	Amount of handling, loading and ancillary costs include in the selling price
Warranty & guarantee expenses*	Not applicable. No such expense incurred.
Technical assistance & other services*	Not applicable. No technical assistance & other services cost incurred for domestic sales.
Commissions*	There is no commission payable for domestic sales except commission payable to our salesman effective from 1 st August 2005 onward.
Other factors*	Warehouse expense and inventory carrying cost for ex stock items.

D-5 Other costs relation to domestic sales

	. All the costs relating to domestic sales have been factored in the table D-4.Conf Attachment
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D-6 Commission, discount, rebate, allowance offered

Earlier payment discount	Customer paid withindays is entitled to discount of ...% - ..% on the selling price.
Goods returned	Goods are returned if goods are wrongly loaded and delivered to customer
Defective goods	Quality Assurance department will perform the inspection and advise domestic sale division to make proper compensation to customers.

D-7 2 complete domestic sale documentation

	<p>Trade level of domestic and export sales is not comparable as we do not sell to wholesaler domestically.</p> <p>Conf Attachment D-7-1 and Attachment D-7-2 comprise: Domestic customer's purchase order Alpine's delivery order and invoice Bank statement and bank in slip</p>
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**SECTION E
FAIR COMPARISON****E-1 Costs associated with export sales**

1) Transportation	The inland transportation costs from our warehouse to port of loading are quantified in the carriage outwards-export general ledger account of the income statement.
2) Handling, loading and ancillary expenses	Handling, loading and ancillary expenses in Malaysia port of loading are also quantified in the carriage outwards-export, general ledger account of the income statement. All handling, loading and ancillary expenses in Australia is borne by our customers.
3) Credit	Earlier payment within ... days is given ... % discount. Short term borrowing on local currency (Ringgit Malaysia):- Jul10 ~ Apr11 = % May11 onwards = % Accounts receivable turnover ratio is and average credit period is ... days
4) Packing costs	Goods are pack at the end of the production line by the production workers. Metal strip is used to pack the goods for both export and domestic market. Standard packing is applied to CHS in hexagon and RHS in square / rectangular.
5) Commission	There is no commission payable to Australian Wholesaler sales.
6) Warranties, guarantees and after sales services	No such expenses are incurred on export sales
7) Other factors	Number of staffs: In export division consists of a small team as compared to large number of staff in domestic division which also has Quality Assurance Department support. Australian Wholesaler customers undertake the normal home market expenses incurred by Alpine
8) Currency conversion	The currency conversion between Ringgit Malaysia (RM) against US dollar (USD) ranging from - (Conf Attachment 6 refers)

E-2 Costs associated with domestic sales

1) Physical characteristics	As mentioned in section Conf C-3 of exporter questionnaire. There is no difference between domestic and export goods in term of quality, chemical composition, structure or design. Painted HSS is not sold on home market. Painting cost is charged base on HSS thickness, on average it cost RM /MT
2) Import charges and indirect taxes	There is no partially or fully exempt of internal taxes and duties for goods exported to Australia. There is no import duty paid or drawback claim for raw material used to produce HSS.
3) Level of trade	Domestic Sales spreadsheet – Conf Section D-4 RESPONSE APPLIES
4) Credit	Interest rate of short borrowing as per stated in section E-1 No.3 Accounts receivable turnover ratio is ... and average credit period is days

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

F-1 Export sales to countries other than Australia

	PROVIDED ELECTRONICALLY-Conf Spreadsheet
Country	Included in the Conf file.
Numbers of customers	Included in the Conf file.
Level of trade	Included in the Conf file
Quantity	Included in the file, all HSS sold in the length being by the piece.
Unit of quantity	Included in the Conf file.
Value of sales	Included in the file. Net Value of sales.
Currency	Included in the file. Singapore customers are traded in Singapore dollar and other countries are in USD currency.
Payment terms	Included in the Conf file.
Shipment terms	Included in the Conf file.

F-2 Differences in sales to third countries compare to Australia

	<ol style="list-style-type: none"> 1) The shipping term for countries such as Singapore and UAE vary from Australian sales. 2) The trade level for Singapore is at -stated level of trade
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SECTION G PRODUCTION COST DATA

G-1-1 PRODUCTION PROCESS	<p>Alpine Pipe's ERW Steel manufacturing process is typical of that used by other manufacturers of like goods, namely, Quality control requirements, accountability, the slitting of HRC mother coil, Forming and Testing, Production of bare (black-NOPC) pipe, and a paint finish.</p> <p>An outline is provided on Conf Attachment G-1-1.</p>
G-1-2 PRODUCTION CAPACITY	<p>Details of capacity and capacity utilization is provided on Conf Attachment G-1-2</p>
G-2-1 COST ACCOUNTING PRACTICES	<p>Alpine's Accounting system is comprised of:</p> <ul style="list-style-type: none"> -General Accounting -Finance Accounting -Cost Accounting <p>The Accounting system is based on Actual costs for tonnes produced or sold and allocation of actual costs based on apportionment of sales or production.</p> <p>Detailed Accounting Management reports outlining the Alpine Pipe Cost accounting system are provided as Conf Attachments G-7-1 & 2 & 3 & 4 & 5</p> <p>Alpine Pipe captures all of the required and detailed cost information and this is the basis for the cost accounting system.</p>
G-2-2-Costing System	<p>Cost accounting system is based on ACTUAL costing.</p>
G-2-3-Any significant variations during the Investigation Period	<p>There were no significant cost variations during the investigation period and Alpine's system is based on ACTUAL costing.</p>
G-2-4-Describe the Separate Profit/Cost Centers used in cost accounting system.	<p>Alpine Pipe maintains monthly/quarterly accounting records based on what we term is a process cost accounting system.</p> <p>Conf Attachments G-7 #1-5 provide an outline of the detail recorded for direct and indirect cost centers.</p> <p>The cost difference between the domestic GUC and the Australian Exported GUC is essentially the cost of painting which is identified in the accounting system and the workings of which are provided on Conf Attachment G-5.</p> <p>The other cost difference comprises movement and selling expenses which are identified.</p>
G-2-5 For each profit center describe in detail the methods that your company normally uses to allocate costs to the GUC. In particular specify how, and over what period expenses are ammortised or depreciated and how allowances are made for capital expenditures and other development costs.	<p>The methods in terms of the GUC are demonstrated in the management accounts provided in that the major input cost is the HRC and the paint cost. Capital expenditure is accounted for in the manufacturing overhead by way of accepted depreciation expenses and development costs are considered to be an essential part of the core business activity.</p> <p>Manufacturing overhead incurred can be identified for each process by way of hours employed and number of employees etc.</p> <p>GUC in question is produced from the same production facilities used for Alpine's domestic sales.</p>

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<p>G-2-6 Describe the level of product specificity</p>	<p>For the purpose of this investigation the product specificity is described as being GUC in bare finish and painted finish Overall however, Alpine Pipe does not actually record production costs by the different grade/model</p>
<p>G-2-7 List and Explain all production costs which are valued differently for cost accounting purposes</p>	<p>There are no known differences.</p>
<p>G-2-8 Detail any Start Up on GUC during the Investigation period</p>	<p>There were no start ups on GUC during the investigation period.</p>
<p>G-2-9 Detail any start up costs on GUC during Investigation period</p>	<p>There were no start up costs</p>
<p>G-3 Cost to make and sell domestic GUC</p>	<p>Details as requested are provided in Conf Attachment G-3</p>
<p>G-4 Cost to make and sell Australian exports of GUC</p>	<p>Details as requested are provided in Conf Attachment G-4</p>
<p>G-5 Cost differences between the domestic and export GUC.</p>	<p>Cost difference is essentially the cost to paint for Australian exports of GUC which is detailed in management accounts and the working details are provided on Conf Attachment G-5</p>
<p>G-6-Give details and explanation of any significant differences in the costs shown and the costs as normally determined etc.</p>	<p>There is no significant difference requiring an explanation</p>
<p>G-7 Indicate the unit cost to make and sell etc.</p>	<p><u>The unit cost to make and sell is provided in metric tonnes.</u> <u>Domestic sales are by the piece/length which is measured in metres but the equivalent measure /quantity in tonnes is shown.</u> <u>Export sales to Australia , because of the greater quantity are shown and sold by the tonne.</u></p>
<p>G-8. Major Raw material costs</p>	<p>As with all manufacturers of the GUC the major raw material cost is the steel feed material which is HRC purchased in coil form. Conf Attachment G-8 lists the HRC suppliers.</p> <p>HRC was purchased from both local and imported sources.</p>
	<p>Details of HRC purchases are recorded .</p>
	<p>Alpine Pipe has no association with its HRC suppliers other than as a customer /supplier relationship</p>