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14 May 2021

Mr Hayden Grigg  
Case Manager  
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Anti-Dumping Commission  
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**Public File Copy**

Dear Mr Grigg

**Investigation No. 557 – Copper tube exported to Australia from China and Korea –**

I refer to MM Kembla's recent discussions with you and your colleagues involving exporter briefings for the forthcoming verification of exporter financial data in Investigation 557.

MM Kembla's costs associated with capping can be summarized as follows for the top 10 capped products (MCC = RBUCSP):

	<b>Weighted Average Total Conversion Cost/Tonne</b>	<b>Weighted Average Total Capping Cost/Tonne</b>	<b>Weighted Average Total Capping Cost/Piece</b>
Top 10 Capped Products	\$xxxx	\$xxxx	\$xxxx

The capping cost represents approximately xxxx per cent of the conversion cost on a per tonne basis and is therefore material.

It is MM Kembla's experience that this cost will most likely be included as a packaging cost. This is not the correct treatment for the capping cost and is a material component of the conversion cost. The capping cost is a direct cost associated with refrigeration copper tube to comply with AS/NZ1571 and should be correctly assigned to this product.

If you have any further questions in relation to capping costs, please advise me.

Kind Regards

Tony Bova  
Executive General Manager

