EXHIBIT 3

Here the Bureau's people assume that the existence of differences in cost of branding ipso facto resulted in a difference in market value, or that the difference in price between home market and export sales of the merchandise is due cent for cent to the alleged difference in branding cost. The procedure being followed in this respect is not only opposed to the applicable provision of the law; it is also contrary to the letter and spirit of the regulations which purportedly guide Customs personnel in their investigation of dumping. Furthermore, no effort is being made to require the submission of information from the importer as to the manner in which, and the considerations relating to which the price was set for unbranded merchandise, or if such were indeed imported on a regular basis.

Adjustments To Reflect Differences in The Cost of Technical Services

Here, again, we understand that the Bureau of Customs makes an adjustment in the home market price to reflect differences in the cost of technical services in reliance upon a claim by the foreign manufacturer that he renders technical services in connection with his sales of merchandise in the home market which he does not extend to purchasers of exported merchandise.

Even though such an uncorroborated claim were found to be valid, it would still be necessary for the Bureau to be in possession of evidence which establishes that the difference in price