EXHIBIT 3

Apart from these fundamental deficiencies, it is not enough merely to take note of the selling commission. The Customs Regulations at Sec. 14.7(b)(2)(ii) state that -

> "reasonable allowances for selling expenses generally will be made in cases where a reasonable allowance is made for commissions in one of the markets under consideration and no commission is paid in the other market under consideration, the amount of such allowance being limited to the actual selling expense incurred in the one market or the total amount of the commission allowed in such other market, whichever is less."

These words mean that if the selling commission is deducted from home market price, the amount of the selling expense or commission, whichever is less, must be deducted from the export price. This, we understand, is not done by the Bureau.

The Practice of the Bureau of Customs in Averaging Prices Over an Extended Period of Time in Such a Manner as to Lower the Home Market Price in Effect at or About the Time the Merchandise Under Investigation was Exported to the United States so as to Eliminate or Reduce the Margin of Dumping is Clearly Improper.

The Bureau of Customs appears to have adopted a practice of averaging prices over an extended period of time in such a manner as to lower the home market price in effect at or about the time the merchandise under investigation was exported to the United States so as to eliminate or reduce the margin of dumping which may be found to exist after all of the adjustments to the home market price described above have been made.