

**Response to Anti-Dumping Questionnaire for Overseas Exporter
Transition anti-dumping review concerning Ceramic Tiles
exported from the People's Republic of China (PRC)
Case No.: TD0027**

NON-CONFIDENTIAL VERSION

Exhibit B-5.1

Exchange Rates Used During POI

Non-Confidential Summary:

The following is a non-confidential summary of the confidential attachment. The confidential attachment consists of the exchange rates used by the Company; its public dissemination or release would cause significant business prejudice to the respondent. The confidential version of this exhibit contains 1 Excel document.

Guangdong Overland Ceramics Co., Ltd.