

**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 C-2.10**

**Circular on Adjusting Export Tax Refund Rates for Some Goods**

Non-Confidential Summary:

The following is a non-confidential summary of the confidential attachment. The confidential attachment consists of the tax refund rate applied to the Company; its public dissemination or release would cause significant business prejudice to the respondent. The confidential version of this exhibit contains 1 PDF document.

**Guangdong Overland Ceramics Co., Ltd.**