



**CBSA DUMPING INVESTIGATION – REQUEST FOR INFORMATION  
EXPORTER OR FOREIGN PRODUCER**

Information requested under the *Special Import Measures Act*  
for the Canada Border Services Agency's investigation respecting

**THE DUMPING OF CERTAIN COPPER PIPE FITTINGS ORIGINATING IN OR  
EXPORTED FROM THE SOCIALIST REPUBLIC OF VIETNAM**

**AUTHORITY** On October 27, 2017, the Canadian Border Services Agency (CBSA), pursuant to subsection 31(1) of the *Special Import Measures Act* (SIMA), initiated an investigation of certain copper pipe fittings (CPF) originating in or exported from the Socialist Republic of Vietnam (Vietnam).

**PURPOSE** In conducting the dumping investigation, the CBSA requires information as outlined in this questionnaire. Information is required from your company if your company exported to Canada CPF originating in or exported from Vietnam during the period of investigation.

**PERIOD OF INVESTIGATION** The period of investigation is **September 1, 2016 to August 31, 2017**.

**DUE DATE FOR RESPONSE** Your complete response to this questionnaire must be received at the CBSA's address below by **December 4, 2017**.

**RETURN YOUR RESPONSE TO** Canada Border Services Agency  
Trade and Anti-dumping Programs Directorate  
SIMA Registry and Disclosure Unit  
100 Metcalfe St., 11<sup>th</sup> Floor  
Ottawa, Ontario K1A 0L8  
Tel. (for courier reference only): 613-948-4605  
Fax: 613-948-4844  
E-Mail: [simaregistry-depotlmsi@cbsa-asfc.gc.ca](mailto:simaregistry-depotlmsi@cbsa-asfc.gc.ca)

**FOR FURTHER INFORMATION** Contact one of the following CBSA Officers:

Nalong Manivong	613-954-7268	<a href="mailto:Nalong.Manivong@cbsa-asfc.gc.ca">Nalong.Manivong@cbsa-asfc.gc.ca</a>
Ben Bigio	613-952-8665	<a href="mailto:Benjamin.Bigio@cbsa-asfc.gc.ca">Benjamin.Bigio@cbsa-asfc.gc.ca</a>
Dana Diab	613-960-6096	<a href="mailto:Dana.Diab@cbsa-asfc.gc.ca">Dana.Diab@cbsa-asfc.gc.ca</a>

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## INFORMATION

### Who Must Complete the Attached Questionnaire

If your company exported subject goods to Canada (defined below), or if your company produced the subject goods which were exported to Canada by another party, during the period of investigation (POI) of September 1, 2016 to August 31, 2017, your company is required to complete the following items and provide them to the CBSA at the address on the cover page by December 4, 2017:

- (a) the attached questionnaire
- (b) the attached Non-confidential Statement
- (c) the attached Certificate of Veracity, Accuracy and Completeness

If your company is not the producer of the goods, please immediately forward a copy of this Request for Information (RFI) to each of the producers of the subject goods that your company exported, and answer all questions in the attached questionnaire that apply to your company.

Late responses will not be considered for purposes of this investigation. Therefore, the CBSA must receive complete responses no later than the due date of December 4, 2017.

Failure to submit all required information and documentation, including non-confidential versions, or failure to permit verification of any information, will result in the normal values of the subject goods exported by your company being based on the information available. Such a decision will be less favourable to your company than if full and verifiable information is made available.

If your company did not export subject goods to Canada nor produce such goods which were exported to Canada by another party during the period of investigation, please send by December 4, 2017 a message with that information to one of the Officers listed on the cover page of this document.

### Purpose of the Attached Questionnaire

This RFI specifies the information and documents required from your company for the purposes of this investigation. The CBSA will use the information to determine whether or not subject goods exported to Canada by your company during the POI of September 1, 2016 to August 31, 2017 were dumped. Dumping occurs where the export price to Canada is lower than the normal value. Accordingly, the RFI is intended to elicit the information required for purposes of determining normal values and export prices of subject goods in accordance with the provisions of the *Special Import Measures Act* (SIMA). If you fully respond to the RFI, any provisional duties applicable as a result of a preliminary determination of dumping will be based on an estimated margin of dumping calculated for your company. If you decide not to provide the information or submit an incomplete response, provisional duty will be based on the highest estimated margin of dumping found during the investigation.

In order to determine the normal values of the goods, the CBSA requires detailed sales and costing information concerning your sales of like goods made in your domestic market during the period of September 1, 2016 to August 31, 2017. The sales and costing information is required to permit a detailed profitability analysis of your domestic sales. The results of the analysis will determine which sales may be used in the determination of normal values for subject goods exported to Canada during the POI.

### Product Definition

The subject goods referred to as “certain copper pipe fittings” (CPF) are defined as:

Pressure pipe fittings and drainage, waste and vent pipe fittings, made of cast copper alloy, wrought (or “wrot”) copper alloy or wrought copper for use in heating, plumbing, air

conditioning and refrigeration applications originating in or exported from the Socialist Republic of Vietnam, restricted to the products enumerated below.

Products Covered by the Investigation:

The following information is to be taken into consideration in identifying copper pipe fittings (subject goods) being investigated by the Canada Border Services Agency (CBSA):

1. The subject goods are identified in terms of imperial measurement, i.e. inches. The CBSA is also investigating subject goods that encompass the metric equivalents of the imperial measurement. The term metric equivalent refers to those fittings that are soft converted equivalents of the imperial sized fittings and does not include fittings made specifically in metric dimensions.
2. The subject goods are identified either as a wrought product or as a cast product. Where a subject good contains an asterisk ("\*") the CBSA is investigating both the wrought product and the cast product.
3. The subject goods are identified in terms of nominal size. Plumbing and heating fittings are marked according to nominal sizes that correspond to the inside diameters, while fittings for air conditioning and refrigeration are based on actual outer diameter sizes. The CBSA is also investigating subject goods that are described in terms of their outside diameter size. To determine the nominal size of a fitting that is measured in terms of its outside diameter size, always subtract from the outside diameter size.
4. The subject goods are identified using abbreviated terms. The following is a list of the terms:

Abbreviation Chart			
C	Copper Tube Cupped End or Sweat End	LT	Long Turn
M	Male NPT Thread	MJ	Mechanical Joint
FE	Female NPT Thread	DWV	Drainage, Waste, Vent
SJ	Slip Joint End	TY	90° Drainage Tee
FTG	Fitting End (Street End)	Y	45° Drainage Tee

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
3 X 4 CLOSET FLANGE	*	1 X 5/8 CXC WROT COUPLING	*
4 X 4 CLOSET FLANGE	*	1 X 3/4 CXC WROT COUPLING	*
3 X 1-1/2 FITXC CAST DWV BUSH	*	1-1/4 CXC WROT P COUPLING	*
4 X 1-1/2 CXC CAST DWV CPLGS	*	1-1/4 X 1/2 CXC WROT COUPLING	*
4 X 3 CXC CAST DWV COUPLING	*	1-1/4 X 3/4 CXC WROT COUPLING	*
1-1/4 CXCXC 45 Y'S	*	1-1/4 X 1 CXC WROT COUPLING	*
1-1/2 CXCXC 45 DWV Y'S	*	3/8 X 1/8 FTGXC WROT BUSHING	*
1-1/2CX 1-1/4CX 1-1/4C 45 Y'S	*	3/8 X 1/4 FITXC WROT BUSHING	*
1-1/2CX 1-1/4CX 1-1/2C 45 Y'S	*	1/2 X 1/4 FITXC WROT BUSHING	*
1-1/2CX 1-1/2CX 1-1/4C 45 Y'S	*	1/2 X 3/8 FITXC WROT BUSHING	*
2 CXCXC 45 DWV Y'S	*	5/8 X 1/4 WROT P BUSHING	*
2CX 1-1/4CX 1-1/4C 45 Y'S	*	5/8 X 3/8 FITXC WROT BUSHING	*
2CX 1-1/4CX 1-1/2C 45 Y'S	*	5/8 X 1/2 FITXC WROT BUSHING	*
2CX 1-1/4CX 2C 45 Y'S	*	3/4 X 1/4 FITXC WROT BUSHING	*
2CX 1-1/2CX 1-1/4C 45 Y'S	*	3/4 X 3/8 FITXC WROT BUSHING	*



Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
2CX 1-1/2CX 1-1/2C 45 Y'S	*	3/4 X 1/2 FITXC WROT BUSHING	*
2CX 1-1/2CX 2C 45 Y'S	*	3/4 X 5/8 FITXC WROT BUSHING	*
2CX 2CX 1-1/4C 45 Y'S	*	1 X 3/8 FITXC WROT BUSHING	*
2CX 2CX 1-1/2C 45 Y'S	*	1 X 1/2 FITXC WROT BUSHING	*
3 CXCXC 45 DWV Y'S	*	1 X 5/8 FITXC WROT BUSHING	*
3C X 2C X 2C DWV 45 Y'S	*	1 X 3/4 FITXC WROT BUSHING	*
3CX 3CX 1-1/4C 45 Y'S	*	1-1/4 X 1/2 FITXC WROT BUSHING	*
3CX 3CX 1-1/2C 45 Y'S	*	1-1/4 X 3/4 FITXC WROT BUSHING	*
3CX 3CX 2C 45 Y'S	*	1-1/4 X 1 FITXC WROT BUSHING	*
4 CXCXC 45 Y'S	*	1-1/2 X 1/2 FITXC WROT BUSHING	*
4CX 4CX 2C 45 Y'S	*	1-1/2 X 3/4 FITXC WROT BUSHING	*
4CX 4CX 3C 45 Y'S	*	1-1/2 X 1 FITXC WROT BUSHING	*
1-1/4 DWV TY'S	*	1-1/2 X 1-1/4 FITXC WROT P BUSH	*
1-1/2 DWV TY'S	*	2 X 1/2 FITXC WROT BUSHING	*
1-1/2 X 1-1/4 X 1-1/4 DWV TY'S	*	2 X 3/4 FITXC WROT BUSHING	*
1-1/2 X 1-1/4 X 1-1/2 DWV TY'S	*	2 X 1 FITXC WROT BUSHING	*
1-1/2 X 1-1/2 X 1-1/4 DWV TY'S	*	2 X 1-1/4 FITXC WROT P BUSHING	*
3 FTG X C X C DWV TY'S	*	2 X 1-1/2 FITXC WROT P BUSHING	*
3 X 3 X 1-1/4 FITXCXC DWV TY'S	*	1-1/2 CXC WROT P COUPLING	*
3 X 3 X 1-1/2 FITXCXC DWV TY	*	2-1/2 X 1 FITXC WROT BUSHING	*
3 X 3 X 2 FITXCXC DWV TYS	*	2-1/2 X 1-1/4 FITXC WROT BUSH	*
2 DWV TY'S	*	2-1/2 X 1-1/2 FITXC WROT BUSH	*
2 X 1-1/4 X 1-1/4 DWV TY'S	*	2-1/2 X 2 FITXC WROT BUSHING	*
2 X 1-1/4 X 1-1/2 DWV TY'S	*	1-1/2 X 1/2 CXC WROT COUPLING	*
2 X 1-1/4 X 2 DWV TY'S	*	1-1/2 X 3/4 CXC WROT COUPLING	*
2 X 1-1/2 X 1-1/4 DWV TY'S	*	1-1/2 X 1 CXC WROT COUPLING	*
2 X 1-1/2 X 1-1/2 DWV TY'S	*	1-1/2 X 1-1/4 CXC WROT P CPLG	*
2 X 1-1/2 X 2 DWV TY'S	*	3 X 1/2 FITXC WROT P BUSHING	*
2 X 2 X 1-1/4 DWV TY'S	*	3 X 3/4 FITXC WROT P BUSHING	*
2 X 2 X 1-1/2 DWV TY'S	*	3 X 1 FITXC WROT P BUSHING	*
1-1/2 CXCXFE CAST DWV TY	*	3 X 1-1/4 FITXC WROT P BUSHING	*
2 CXCXFE CAST DWV TY	*	3 X 1-1/2 FITXC WROT P BUSHING	*
2 X 1-1/2 X 1-1/2 CCF DWV TYS	*	3 X 2 FITXC WROT P BUSHING	*
3 DWV TY'S	*	3 X 2-1/2 FITXC WROT BUSHING	*
3 X 1-1/2 X 1-1/4 DWV TY'S	*	3-1/2 X 2 FITXC WROT P BUSHING	*
3 X 2 X 1-1/2 CXCXC DWV TY'S	*	3-1/2 X 2-1/2 FITXC WROT BUSH	*
3 X 3 X 1-1/4 DWV TY'S	*	3-1/2 X 3 FITXC WROT BUSHING	*
3 X 3 X 1-1/2 DWV TY'S	*	4 X 1-1/4 FITXC WROT BUSHING	*
3 X 3 X 2 DWV TY'S	*	4 X 1-1/2 FITXC WROT BUSHING	*
4 DWV TY'S	*	4 X 2 FITXC WROT P BUSHING	*
4 X 4 X 1-1/2 DWV TY'S	*	4 X 2-1/2 FITXC WROT BUSHING	*
4 X 4 X 2 DWV TY'S	*	4 X 3 FITXC WROT P BUSHING	*
4 X 4 X 3 DWV TY'S	*	4 X 3-1/2 FITXC WROT BUSHING	*
1-1/4 CXFE CAST DWV ADAPTER	*	2 CXC WROT P COUPLING	*
1-1/2 FITXFE CAST DWV ADAPTER	*	2 X 1/2 CXC WROT COUPLING	*
1-1/2 CXFE CAST DWV ADAPTER	*	2 X 3/4 CXC WROT COUPLING	*
1-1/2 X 1-1/4 CXFE CAST ADAPT	*	2 X 1 CXC WROT COUPLING	*
3 FITXFE CAST DWV ADAPTER	*	2 X 1-1/4 CXC WROT P COUPLING	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
2 CXFE CAST DWV ADAPTER	*	2 X 1-1/2 CXC WROT P COUPLING	*
3 CXFE CAST DWV ADAPTER	*	2-1/2 CXC WROT P COUPLING	*
4 CXFE CAST DWV ADAPTER	*	2-1/2 X 3/4 CXC WROT COUPLING	*
1-1/4 CXM CAST DWV ADAPTER	*	2-1/2 X 1 CXC WROT P CPLGS	*
1-1/4X1-1/2 CXM CAST DWV ADAPT	*	2-1/2 X 1-1/4 CXC WROT CPLG	*
1-1/2 FTGXM CAST DWV ADAPTER	*	2-1/2 X 1-1/2 CXC WROT CPLG	*
1-1/2 CXM CAST DWV ADAPTER	*	2-1/2 X 2 CXC WROT COUPLING	*
1-1/2X1-1/4 CXM CAST DWV ADAPT	*	3 CXC WROT P COUPLING	*
2 CXM CAST DWV ADAPTER	*	3 X 3/4 CXC WROT P COUPLING	*
2 X 1-1/2 CXM CAST DWV ADAPT	*	3 X 1 CXC WROT P COUPLING	*
3 CXM CAST DWV ADAPTER	*	3 X 1-1/4 CXC WROT P COUPLING	*
4 CXM CAST DWV ADAPTER	*	3 X 1-1/2 CXC WROT P COUPLING	*
1-1/4 X 2 CXSP CAST FERRULES	*	3 X 2 CXC WROT P COUPLING	*
1-1/2 X 2 CXSP CAST FERRULES	*	3 X 2-1/2 CXC WROT P COUPLING	*
1-1/2 X 3 CXSP CAST FERRULE	*	3-1/2 CXC WROT P COUPLING	*
2 CXSP CAST FERRULES	*	3-1/2 X 3 CXC WROT COUPLING	*
2 X 3 CXSP CAST FERRULE	*	4 CXC WROT P COUPLING	*
2 X 4 CXSP CAST FERRULES	*	4 X 1-1/2 CXC WROT P COUPLING	*
3 CXSP CAST FERRULES	*	4 X 2 CXC WROT P COUPLING	*
3 X 4 CXSP CAST FERRULES	*	4 X 2-1/2 CXC WROT COUPLING	*
4 CXSP CAST FERRULES	*	4 X 3 CXC WROT P COUPLING	*
3 X 4 CXSP CAST ECC FERRULES	*	4 X 3-1/2 CXC WROT COUPLING	*
1-1/4 X 2 CXMJ CAST ADAPTER	*	5 CXC WROT PRESS COUPLING	*
1-1/4 X 3 CXMJ DWV ADAPTER	*	6 CXC WROT PRESS COUPLING	*
1-1/2 X 2 CXMJ CAST ADAPTER	*	6 X 2-1/2 WROT COUPLINGS	*
1-1/2 X 3 CXMJ CAST ADAPTER	*	1-1/4 X 3/4 CXC WROT ECC CPLG	*
1-1/2 X 4 CXMJ CAST ADAPTER	*	1-1/4 X 1 CXC WROT ECC CPLG	*
2 X 3 CXMJ CAST ADAPTER	*	1/8 CXC WROT CPLGS NO STOP	*
2 X 4 CXMJ CAST ADAPTER	*	1/4 CXC NSTOP WROT CPLGS	*
3 CXMJ CAST ADAPTER	*	3/8 CXC WROT CPLGS NO STOP	*
3 X 4 CXMJ CAST ADAPTER	*	1/2 CXC WROT CPLGS NO STOP	*
4 CXMJ CAST ADAPTER	*	5/8 CXC WROT CPLGS NO STOP	*
6 C X M J CAST DWV ADAPTER	*	3/4 CXC WROT CPLGS NO STOP	*
1-1/4 CXC 11-1/4 CAST ELBOW	*	1 CXC WROT CPLGS NO STOP	*
1-1/2 CXC 11-1/4 CAST ELBOW	*	1-1/4 CXC WROT CPLGS NO STOP	*
2 CXC 11-1/4 CAST ELBOW	*	1-1/2 CXC WROT CPLGS NO STOP	*
3 CXC 11-1/4 CAST ELBOW	*	2 CXC WROT CPLGS NO STOP	*
4 C X C 11-1/4 CAST ELBOW	*	2-1/2 CXC WROT CPLG NO STOP	*
1-1/4 CXC 22-1/2 CAST ELBOW	*	3 CXC WROT CPLGS NO STOP	*
1-1/2 CXC 22-1/2 CAST ELBOW	*	4 CXC WROT CPLGS NO STOP	*
2 CXC 22-1/2 CAST ELBOW	*	5 CXC WROT CPLGS NO STOP	*
3 CXC 22-1/2 CAST ELBOW	*	6 CXC WROT CPLGS NO STOP	*
4 CXC 22-1/2 CAST ELBOW	*	1/2 X 3 CXC REPAIR COUPLING	
3 FITXC 45 CAST DWV ELBOW	*	1/2 X 6 CXC REPAIR COUPLING	
4 FITXC 45 CAST DWV ELBOW	*	3/4 X 3 CXC REPAIR COUPLING	
2 CXM CAST DWV 45 ELBOW	*	1/8 CXC P RING COUPLING	*
1-1/4 CXC 45 CAST DWV ELBOW	*	1/4 CXC RING COUPLINGS	*
1-1/2 CXC 45 CAST DWV ELBOW	*	3/8 CXC P RING COUPLING	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
2 CXC 45 CAST DWV ELBOW	*	1/2 CXC RING COUPLINGS	*
3 CXC 45 CAST DWV ELBOW	*	5/8 CXC P RING COUPLING	*
4 CXC 45 CAST DWV ELBOW	*	3/4 CXC RING COUPLINGS	*
1-1/4 CXC 60 CAST ELBOW	*	1 CXC P RING COUPLING	*
1-1/2 CXC 60 CAST ELBOW	*	1-1/4 CXC P RING COUPLING	*
2 CXC 60 CAST ELBOW	*	1-1/2 CXC P RING COUPLING	*
3 CXC 60 CAST ELBOW	*	2 CXC P RING COUPLING	*
1-1/4 CXC 90 CAST DWV ELBOW	*	2-1/2 CXC RING COUPLINGS	*
1-1/4 FITXC 90 CAST DWV ELBOW	*	3 CXC P RING COUPLING	*
1-1/2 FITXC 90 CAST DWV ELBOW	*	4 CXC P RING COUPLING	*
2 FITXC 90 CAST DWV ELBOW	*	1/2 X 3-1/4 FTGXC SLIDE CPLG	
1-1/2 CXC 90 CAST DWV ELBOW	*	3/4 X 5 FTGXC SLIDE COUPLING	
1-1/2 X 1-1/4 CXC DWV 90 ELBOW	*	1/4 C X FE WROT ADAPTERS	*
3 CAST DWV FTGXC 90 ELBOW	*	3/8 C X FE WROT ADAPTERS	*
4 FITXC 90 CAST DWV ELBOW	*	3/8 X 1/4 CXFE WROT ADAPTERS	*
2 CXC 90 CAST DWV ELBOW	*	3/8 X 1/2 CXFE WROT ADAPTERS	*
2X 1-1/4 CXC 90 CAST DWV ELBOW	*	1/2 C X FE WROT ADAPTERS	*
2 X 1-1/2 CXC 90 CAST DWV ELB	*	1/2 X 1/4 CXFE WROT ADAPTER	*
1-1/2 CXFE 90 CAST DWV ELBOW	*	1/2 X 3/8 CXFE WROT ADAPTER	*
2 CXFE 90 CAST DWV ELBOW	*	1/2 X 3/4 CXFE WROT ADAPTER	*
1-1/2 CXM 90 CAST DWV ELBOW		1/2 X 1 CXFE WROT ADAPTER	*
2 CXM 90 CAST DWV ELBOW		5/8 X 1/2 CXFE WROT ADAPTER	*
3 CXC 90 CAST DWV ELBOW		5/8 X 3/4 CXFE WROT ADAPTER	*
4 CXC 90 CAST DWV ELBOW		3/4 C X FE WROT ADAPTERS	*
1-1/2 TUBE END CLEANOUTS	*	3/4 X 1/2 CXFE WROT ADAPTER	*
3 TUBE END CLEANOUTS	*	3/4 X 1 CXFE WROT ADAPTER	*
3 FTG CLEANOUT - FLUSH TYPE	*	3/4 X 1-1/4 CXFE WROT ADAPTER	*
4 FTG CLEANOUT - FLUSH TYPE	*	3/4 X 1-1/2 CXFE WROT ADAPTER	*
1-1/4 FTG CLEANOUT - FULL PLUG	*	1 C X FE WROT ADAPTER	*
1-1/2 FTG CLEANOUT - FULL PLUG	*	1 X 1/2 CXFE WROT ADAPTER	*
2 FTG CLEANOUT - FULL PLUG	*	1 X 3/4 CXFE WROT ADAPTER	*
3 FTG CLEANOUT - FULL PLUG	*	1 X 1-1/4 CXFE WROT ADAPTER	*
4 FTG CLEANOUT - FULL PLUG	*	1 X 1-1/2 CXFE WROT ADAPTER	*
1-1/4 FITXSJ CAST ADAPTER	*	1-1/4 C X FE WROT ADAPTER	*
4 ACT(3S)X1-1/2C-30 ROOF ADAPT	*	1-1/4 C X 3/4 FEMALE WROT ADAP	*
4 ACT(3S) X 2C-30 ROOF ADAPTER	*	1-1/4 X 1 CXFE WROT ADAPTERS	*
4 SOIL(5A)X 1-1/2 C ROOF ADAPT	*	1-1/4 X 1-1/2 CXFE WROT ADAPTR	*
2 C X SJ DWV COUPLING	*	1-1/4 X 2 CXFE WROT PRESS ADAP	*
3/4 CXC CAST COUPLINGS	*	1/4 FITXFE WROT ADAPTER	*
1-1/4 CXC CAST P COUPLINGS	*	3/8 FITXFE WROT ADAPTER	*
1/2 CXCXFE CAST TEE		3/8 X 1/4 FTG X FE WROT ADAPT	*
1/2 X 1/2 X 1/4 CXCXFE C TEE		1/2 FITXFE WROT ADAPTER	*
1/2C X 1/2C X 3/8FE CAST TEE		1/2 X 1/4 FTGXFE WROT ADAPTER	*
1/2 X 1/2 X 3/4 CXCXF CAST TEE		1/2 X 3/8 FITT X FE ADAPTER	*
3/4 CXCXFE CAST TEE		1/2 FTG X 3/4 FE WROT ADAPTER	*
3/4C X 1/2C X 1/2FE CAST TEE		3/4 FITXFE WROT ADAPTER	*
3/4 X 1/2 X 3/4 CXCXF CAST TEE		3/4 FTG X 1/2 FEMALE WROT ADAP	*
3/4 X 3/4 X 3/8 CCFE CAST TEE		1 FITXFE WROT ADAPTER	*



Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
3/4C X 3/4C X 1/2FE CAST TEE		1 FTG X 3/4 FEMALE WROT ADAPTE	*
3/4 X 3/4 X 1 CXCXFE CAST TEE		1-1/4 FITXFE WROT ADAPTER	*
1 CXCXFE CAST TEE		1-1/2 FITXFE WROT ADAPTER	*
1 X 1 X 1/2 CXCXFE CAST TEE		2 FITXFE WROT ADAPTERS	*
1 X 1 X 3/4 CXCXFE CAST TEE		1-1/2 C X FE WROT ADAPTER	*
1-1/4 CXCXFE CAST TEE		2-1/2 FITXFE WROT ADAPTER	*
1-1/4 X 1-1/4 X 1/2 CCFE TEE		1-1/2 C X 1 FEMALE ADAPTER	*
1-1/4 X 1-1/4 X 3/4 CCFE TEE		1-1/2 X 1-1/4 CXFE WROT ADAPT	*
1-1/4X1-1/4X1 CCFE TEE		1-1/2 X 2 CXFE WROT ADAPTER	*
1-1/2 CXCXFE CAST TEE		3 FITXFE WROT ADAPTER	*
1-1/2X1-1/2X1/2 CCFE TEE		3/4 CXC WROT UNION	*
1-1/2 X 1-1/2 X 3/4 CCFE TEE		1 CXC WROT UNION	*
1-1/2 X 1-1/2 X 1 CCFE TEE		2 C X FE WROT ADAPTER	*
1/2 CXFEXFE CAST TEE		1-1/4 CXC WROT UNION	*
1/2C X 3/4F X 1/2F CAST TEE		2 X 1 C X FE WROT ADAPTER	*
3/4 C X FE X FE CAST TEE		2 X 1-1/4 CXFE WROT ADAPTER	*
3/4 C X 3/4 FE X 1/2 FE TEE		2 X 1-1/2 CXFE WROT ADAPTER	*
2 CXCXFE CAST TEE		1-1/2 C X C WROT UNION	*
2 X 2 X 1/2 CXCXFE CAST TEE		1/2 C X FE WROT UNION	*
2 X 2 X 3/4 CXCXFE CAST TEE		3/4 C X FE WROT UNION	*
2 X 2 X 1 CXCXFE CAST TEE		1 C X FE WROT UNION	*
5 X 4 FITXC CAST BUSHING	*	2 CXC WROT UNIONS	*
6 X 2 FITXC CAST BUSHING	*	1-1/4 C X FE WROT UNION	*
6 X 3 FITXC CAST BUSHING	*	1-1/2 C X FE WROT UNION	*
6 X 4 FITXC CAST BUSHING	*	2 C X FE WROT UNION	*
6 X 5 FTGXC CAST P BUSHING	*	1/2 C X M WROT UNION	*
3/8 C X FE X C CAST TEE		3/4 C X M WROT UNIONS	*
1/2 CXFEXC CAST TEE		1 C X M WROT UNION	*
1/2C X 1/2FE X 3/4C CAST TEE		1-1/4 C X M WROT UNION	*
1/2C X 3/4FE X 1/2C CAST TEE		1-1/2 C X M WROT UNION	*
3/4 CXFEXC CAST TEE		2 C X M WROT UNION	*
3/4 X 1/2 X 1/2 CXFEXC TEE		2-1/2 C X FE WROT ADAPTER	*
3/4C X 1/2FE X 3/4C CAST TEE		3 C X FE WROT ADAPTERS	*
3/4C X 3/4FE X 1/2C CAST TEE		1/2 CXC WROT CROSSOVER CPLG	*
1 CXFEXC CAST TEE		3/4 CXC WROT CROSSOVER CPLG	*
1C X 1/2F X 1C CAST TEE		1/4 CXM WROT ADAPTER	*
1 X 3/4 X 1 CXFXC CAST TEE		1/4 X 3/8 CXM WROT ADAPT	*
1-1/4 CXFEXC CAST TEE		1/4 X 1/2 CXM WROT ADAPTER	*
1-1/4 X 1/2 X 1-1/4 CXFEXC TEE		3/8 CXM WROT ADAPTER	*
1-1/4 X 3/4 X 1-1/4 CXFEXC TEE		3/8 X 1/4 CXM WROT ADAPTER	*
1-1/2 C X FE X C CAST TEE		3/8 X 1/2 CXM WROT ADAPTER	*
1-1/2X1/2X1-1/2 CXFXC CAST TEE		1/2 CXM WROT ADAPTER	*
1-1/2X3/4X1-1/2 CXFEXC TEE		1/2 X 1/4 CXM WROT ADAPTER	*
1/2 FEXFEXC CAST TEE		1/2 X 3/8 CXM WROT ADAPTER	*
3/4 FEXFEXC CAST TEE		1/2 X 3/4 CXM WROT ADAPTER	*
3/4FE X 1/2FE X 1/2C CAST TEE		1/2 X 1 CXM WROT ADAPTER	*
3/4FE X 1/2FE X 3/4C CAST TEE		5/8 X 1/2 CXM WROT ADAPTER	*
3/4FE X 3/4FE X 1/2C CAST TEE		5/8 X 3/4 CXM WROT ADAPTER	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
2 C X FE X C CAST TEE		3/4 CXM WROT ADAPTER	*
2 X 1/2 X 2 CXFEXC TEE		3/4 C X 3/8 WROT MALE ADAPTER	*
2 X 3/4 X 2 CXFXC CAST TEE		3/4 X 1/2 CXM WROT ADAPTER	*
4 CXC CAST P COUPLINGS	*	3/4 X 1 CXM WROT ADAPTER	*
5 X 3 CXC CAST COUPLING	*	3/4 X 1-1/4 CXM WROT ADAPTER	*
5 X 4 CXC CAST COUPLING	*	3/4 X 1-1/2 CXM WROT ADAPTER	*
6 X 2 CXC CAST PRESS COUPLING	*	1 CXM WROT ADAPTER	*
6 X 3 CXC CAST P COUPLINGS	*	1 X 1/2 CXM WROT ADAPTER	*
6 X 4 CXC CAST P COUPLINGS	*	1 X 3/4 CXM WROT ADAPTER	*
6 X 5 CXC CAST COUPLING	*	1 X 1-1/4 CXM WROT ADAPTER	*
3/4 X 1/2 CXC CAST ECC COUPL	*	1 X 1-1/2 CXM WROT ADAPTER	*
1 X 1/2 CAST ECC COUPLING	*	1 X 2 CXMALE PRESSURE ADAPTER	*
1 X 3/4 CXC CAST ECC COUPLING	*	1-1/4 CXM WROT ADAPTER	*
1-1/4 X 1/2 CAST ECC COUPLING	*	1-1/4 X 3/4 CXM WROT ADAPTER	*
1-1/2 X 1 CXC CAST ECC COUPLIN	*	1-1/4 X 1 CXM WROT ADAPTER	*
1-1/2 X 1-1/4 CXC ECC CPLGS	*	1-1/4 X 1-1/2 CXM WROT ADAPT	*
2 X 1-1/4 CXC CAST ECC CPLGS	*	1-1/4 X 2 CXMALE PRESSURE ADAP	*
2 X 1-1/2 CXC CAST ECC CPLGS	*	1/4 FITXM WROT ADAPTER	*
3 X 2 CXC CAST ECC COUPLING	*	3/8 FITXM WROT ADAPTERS	*
1/2 CXFE CAST ADAPTER	*	1/2 FITXM WROT ADAPTER	*
1/2 X 3/8 CXFE CAST ADAPTER	*	1/2 X 3/8 FITXM WROT ADAPTER	*
1/2 X 3/4 CXFE CAST ADAPTER	*	1/2 X 3/4 FITXM WROT ADAPTER	*
3/4 CXFE CAST ADAPTER	*	3/4 FITXM WROT ADAPTER	*
3/4 X 1/2 CXFE CAST ADAPTER	*	3/4 X 1/2 FITTXM WROT ADAPTER	*
3/4 X 1 CXFE CAST ADAPTER	*	1 FITXM WROT ADAPTER	*
3/4 X 1-1/4 CXFE CAST ADAPTER	*	1 X 3/4 FITTXM WROT ADAPTER	*
3/4 X 1-1/2 CXFE CAST ADAPTER	*	1-1/4 FITXM WROT ADAPTER	*
1 C X FE CAST ADAPTER	*	1-1/2 FITXM WROT ADAPTER	*
1 X 1/2 CXFE CAST ADAPTER	*	2 FITXM WROT ADAPTER	*
1 X 3/4 C X FE CAST ADAPTER	*	1-1/2 CXM WROT ADAPTER	*
1 X 1-1/4 CXFE CAST ADAPTER	*	2-1/2 FITXM WROT ADAPTER	*
1-1/4 CXFE CAST P ADAPTER	*	1-1/2 X 1 CXM WROT ADAPTER	*
1-1/4 X 1/2 CXFE CAST ADAPTERS	*	1-1/2 X 1-1/4 CXM WROT ADAPT	*
1-1/4 X 3/4 CXFE CAST ADAPTER	*	1-1/2 X 2 CXM WROT ADAPTER	*
1-1/4 X 1 CXFE CAST P ADAPTER	*	3 FTG X M WROT ADAPTER	*
3/4 X 1/2 FITXFE CAST ADAPTER	*	2 CXM WROT ADAPTER	*
1 FTGXFE CAST ADAPTER	*	2 X 1-1/4 CXM WROT ADAPTER	*
1-1/2 CXFE CAST P ADAPTER	*	2 X 1-1/2 CXM WROT ADAPTER	*
1-1/2 X 3/4 CXFE CAST P ADAPT	*	2 X 2-1/2 C X M WROT ADAPTER	*
1-1/2 X 1 CXFE CAST ADAPTER	*	2-1/2 CXM WROT ADAPTER	*
1-1/2 X 2 CXFE CAST ADAPTER	*	2-1/2 X 2 CXM WROT ADAPTER	*
2 CXFE CAST P ADAPTER	*	3 CXM WROT ADAPTER	*
2-1/2 CXFE CAST UNION	*	4 CXM WROT ADAPTER	*
2-1/2 CXC CAST UNION	*	1/2 X 3/4 C X HOSE ADAPTER	*
2 CXM CAST UNION	*	1/4 CXC WROT 45 ELBOW	*
2-1/2 C X M CAST UNION	*	3/8 CXC WROT 45 ELBOW	*
3 CXC CAST UNION	*	1/2 CXC WROT 45 ELBOW	*
2-1/2 C X FE CAST ADAPTER	*	5/8 CXC WROT P 45 ELBOW	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
3 CXFE CAST P ADAPTER	*	3/4 CXC WROT 45 ELBOW	*
1/2 CXCXCXC CAST CROSSES	*	1 CXC WROT 45 ELBOW	*
3/4 CXCXCXC CAST CROSSES	*	1-1/4 CXC WROT P 45 ELBOW	*
1 CXCXCXC CAST CROSSES	*	1/4 FTG X C WROT 45 ELBOW	*
1-1/2 CXCXCXC CAST CROSSES	*	3/8 FITXC WROT 45 ELBOW	*
2 CXCXCXC CAST CROSS	*	1/2 FITXC WROT 45 ELBOW	*
3/4 CXC CAST CROSSOVER CPLG	*	5/8 FITXC WROT 45 ELBOW	*
1/2 CXM CAST ADAPTER	*	3/4 FITXC WROT 45 ELBOW	*
1/2 X 3/4 CXM CAST ADAPTER	*	1 FITXC WROT 45 ELBOW	*
1/2 CAST COMP FLANGE - 125#		1-1/4 FITXC WROT P 45 ELBOW	*
3/4 CAST COMP FLANGE - 125#		1-1/2 FITXC WROT P 45 ELBOW	*
1 CAST COMP FLANGE - 125#		2 FITXC WROT P 45 ELBOW	*
1-1/4 CAST COMP FLANGE - 125#		1-1/2 CXC WROT P 45 ELBOW	*
1-1/2 CAST COMP FLANGE - 125#		2-1/2 FITXC WROT 45 ELBOW	*
2 CAST COMP FLANGE - 125#		2 CXC WROT P 45 ELBOW	*
2-1/2 CAST COMP FLANGE - 125#		2-1/2 CXC WROT P 45 ELBOW	*
3 CAST COMP FLANGE - 125#		3 CXC WROT P 45 ELBOW	*
3-1/2 COMP FLANGE #125		4 CXC WROT P 45 ELBOW	*
4 CAST COMP FLANGE - 125#		1/4 CXC WROT 90 ELBOW	*
5 CAST COMP FLANGE - 125#		3/8 CXC WROT 90 ELBOW	*
6 CAST COMP FLANGE - 125#		1/2 CXC WROT 90 ELBOW	*
8 CAST COMP FLANGE - 125#		5/8 CXC WROT 90 ELBOWS	*
1/2 CAST COMP FLANGE - 150#		3/4 CXC WROT 90 ELBOW	*
3/4 CAST COMP FLANGE - 150#		3/4 X 1/2 CXC WROT 90 ELBOW	*
1 CAST COMP FLANGE - 150#		1 CXC WROT 90 ELBOW	*
1-1/4 CAST COMP FLANGE - 150#		1 X 1/2 CXC WROT 90 ELBOW	*
1-1/2 CAST COMP FLANGE - 150#		1 X 3/4 CXC WROT 90 ELBOW	*
2 CAST COMP FLANGE - 150#		1-1/4 CXC WROT P 90 ELBOW	*
2-1/2 CAST COMP FLANGE - 150#		1-1/4 X 1 CXC WROT 90 ELBOW	*
3 CAST COMP FLANGE - 150#		1/4 FITXC WROT 90 ELBOW	*
3-1/2 CAST COMP FLANGE #150		3/8 FITXC WROT 90 ELBOW	*
4 X 9 CAST COMP FLANGE - 150#		1/2 FITXC WROT 90 ELBOW	*
5 CAST COMP FLANGE - 150#		5/8 FITXC WROT 90 ELBOW	*
6 CAST COMP FLANGE -150#		3/4 FITXC WROT 90 ELBOW	*
8 CAST COMP FLANGE - 150#		1 FITXC WROT 90 ELBOW	*
3/4 CXM CAST ADAPTER	*	1-1/4 FITXC WROT 90 ELBOW	*
3/4 X 1/2 CXM CAST ADAPTER	*	1/2 FTGXFTG WROT 90 ELBOW	*
3/4 X 1-1/4 CXM CAST ADAPTER	*	3/4 FTG X FTG WROT 90 ELBOWS	*
1/2 COMP FLANGES - 300#		1-1/2 FITXC WROT 90 ELBOW	*
1 X 5 COMP FLANGES - 300#		2 FITXC WROT 90 ELBOW	*
1-1/4 COMP FLANGES - 300#		1-1/2 CXC WROT P 90 ELBOW	*
1-1/2 X 6-1/2 COMP FLANGE-300#		2-1/2 FITXC WROT 90 ELBOW	*
2 COMP FLANGE - 300#		1-1/2CX 1-1/4C WROT P 90 ELBOW	*
2-1/2 CAST COMP FLANGE - 300#		2 CXC WROT P 90 ELBOW	*
3 X 8-1/4 COMP FLANGE - 300#		2-1/2 CXC WROT 90 ELBOW	*
4 COMP FLANGE - 300#		3 CXC WROT P 90 ELBOW	*
1 CXM CAST ADAPTER	*	4 CXC WROT P 90 ELBOW	*
1 X 1/2 CXM CAST ADAPTER	*	1/2 CXC WROT 90 VENT ELBOW	*



Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
1 X 1-1/4 CXM CAST ADAPTER	*	3/4 CXC WROT 90 VENT ELBOW	*
1 X 1-1/2 CXM CAST ADAPTER	*	1 CXC WROT 90 VENT ELBOW	*
1-1/2 BLIND COMPANION FLANGE		1/4 CXC (LT) WROT 90 ELBOWS	
2 X 6 BLIND COMPANION FLANGE		3/8 CXC (LT) WROT 90 ELBOW	
3 X 7-1/2 BLIND COMP FLANGE		1/2 CXC (LT) WROT 90 ELBOW	
13-1/2 X 8 BLIND COMPANION FLG		5/8 CXC LT 90 ELBOW	
8 COMP FLANGE 125# SILVER BRZD		3/4 CXC (LT) WROT 90 ELBOW	
3 COMP FLANGE 150# SILVER BRZD		1 CXC (LT) WROT 90 ELBOW	
8 COMP FLANGE 150# SILVER BRZD		1-1/4 CXC (LT) WROT 90 ELBOW	
1-1/4 CXM CAST P ADAPTER	*	1/4 CXFIT LT 90 ELBOW	
1-1/4 X 1/2 CXM CAST ADAPTER	*	3/8 C X FTG LT 90 ELBOWS	
1-1/4 X 1 CXM CAST ADAPT	*	1/2 C X FTG LT 90 ELBOWS	
1-1/2 CXM CAST P ADAPTER	*	5/8 CXFTG LT 90 ELBOW	
1-1/2 X 3/4 CXM CAST ADAPTER	*	3/4 CXFTG LT 90 ELBOW	
2 CXM CAST P ADAPTER	*	1 CXFTG LT 90 ELBOW	
2 X 1-1/2 C X M CAST P ADAPT	*	1-1/4 CXFTG LT 90 ELBOW	
2-1/2 CXM CAST ADAPTER	*	1-1/2 CXFTG LT 90 ELBOW	
3 CXM CAST P ADAPTER	*	2 CXFTG LT 90 ELBOW	
1/2C X 1M X 1/2 FE BOILER CPLG		1-1/2 CXC (LT) WROT 90 ELBOWS	
4 CXM CAST ADAPTER	*	2 CXC (LT) WROT 90 ELBOW	
1/2 X 1 X 1/2 CXMXFE CAST BOIL		3/4 X 1/8 FE X 3/4 W BASE TEE	*
1/2 C X M CAST 45 ELBOWS		1/2 X 1/4 FTGXC FL BUSHING	*
3/4 C X M CAST 45 ELBOWS		1/2 X 3/8 FITXC FLUSH BUSHING	*
1-1/4 C X M CAST 45 ELBOWS		5/8 X 3/8 FTGXC FL BUSHING	*
4 CXC CAST 45 ELBOW		3/4 X 1/2 FITXC FLUSH BUSHING	*
6 CXC CAST P 45 ELBOW		1 X 1/2 FITXC FL BUSHING	*
1/2 C X C 90 ELBOW CAST		1 X 3/4 FITXC FLUSH BUSHING	*
1-1/4 CXC CAST P 90 ELBOW		1-1/4X3/4 FTTXC W FL BUSHING	*
1-1/4 X 1/2 CXC CAST 90 ELBOW		1-1/4 X 1 FITXC FLUSH BUSHING	*
1-1/4 X 3/4 CAST 90 ELBOWS		1-1/2 X 1 FTGXC FL BUSHING	*
1-1/4 X 1 CAST 90 ELBOWS		1-1/2 X 1-1/4 FL BUSH FITXC	*
1-1/2 X 1/2 CAST 90 ELBOWS		2 X 1-1/2 FITXC FLUSH BUSHING	*
1-1/2 X 3/4 CXC 90 CAST ELBOW		1 X 1/2 FLUSH FEMALE BUSHING	*
1-1/2 X 1 CXC 90 CAST ELBOW		1-1/4 X 3/4 FLUSH FEMALE BUSHI	*
1/2 CXFE CAST 90 ELBOW		1-1/4 X 1 FITXFE FLUSH FE BUSH	*
1/2 X 3/4 CXFE CAST 90 ELBOW		1-1/2 X 1 FTGXFE FLUSH FE BUSH	*
1/2 X 1 CXFE CAST 90 ELBOW		1/2 CXM FLUSH VALVE WROT ADAPT	*
3/4 CXFE CAST 90 ELBOW		3/4 CXM FLUSH VALVE WROT ADAPT	*
3/4 X 1/2 CXFE CAST 90 ELBOW		1/8 CXCXC WROT TEE	*
3/4 X 1 CXFE CAST 90 ELBOW		1/4 CXCXC WROT TEE	*
1 CXFE CAST 90 ELBOW		3/8 CXCXC WROT TEE	*
1 X 1/2 C X FE 90 ELL CAST		1/2 CXCXC WROT TEE	*
1 X 3/4 CXFE CAST 90 ELBOW		1/2 X 1/2 X 3/4 CXCXC WROT TEE	*
1-1/4 CXFE CAST P 90 ELBOW		3/4 CXCXC WROT TEE	*
1-1/4 X 3/4 CXFE CAST 90 ELBOW		3/4 X 1/2 X 1/2 CXCXC WROT TEE	*
1-1/4 X 1 CXFE CAST 90 ELBOW		3/4 X 1/2 X 3/4 CXCXC WROT TEE	*
1-1/2 CXFE CAST P 90 ELBOW		3/4 X 3/4 X 1/4 WROT P TEE	*
1-1/2 X 1 C X FE CP 90 ELBOWS		3/4C X 3/4C X 3/8C WROT P TEE	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
2 CXFE CAST P 90 ELBOW		3/4 X 3/4 X 1/2 CXCXC WROT TEE	*
3 C X FE CAST 90 ELBOW		1 CXCXC WROT TEE	*
1/2 CXM CAST 90 ELBOW		1 X 1/2 X 1/2 CXCXC WROT TEE	*
1/2 X 3/8 CXM CAST 90 ELBOW		1 X 1/2 X 3/4 CXCXC WROT TEE	*
1/2 X 3/4 CXM CAST 90 ELBOW		1 X 1/2 X 1 CXCXC WROT TEE	*
3/4 CXM CAST 90 ELBOW		1 X 3/4 X 1/2 CXCXC WROT TEE	*
3/4 X 1/2 CXM CAST 90 ELBOW		1 X 3/4 X 3/4 CXCXC WROT TEE	*
3/4 C X 1 M 90 CAST ELBOWS		1 X 3/4 X 1 CXCXC WROT TEE	*
1 CXM CAST 90 ELBOWS		1 X 1 X 3/8 CXCXC WROT TEE	*
1 X 3/4 CXM CAST 90 ELBOW		1 X 1 X 1/2 CXCXC WROT TEE	*
1-1/4 CXM CAST P 90 ELBOW		1 X 1 X 3/4 CXCXC WROT TEE	*
1-1/4 X 1 CXM CAST 90 ELBOWS		1-1/4 CXCXC WROT TEE	*
1-1/2 CXM CAST P 90 ELBOW		1-1/4 X 1/2 X 1/2 WROT TEE	*
2 CXM CAST 90 ELBOW		1-1/4 X 1/2 X 3/4 WROT TEE	*
6 CXC CAST 90 ELBOW		1-1/4 X 1/2 X 1 WROT TEE	*
1/2C X 1/8FE X 1/2C BASE TEE	*	1-1/4 X 1/2 X 1-1/4 WROT TEE	*
1/2C X 1/8FE X 3/4C BASE TEE	*	1-1/4 X 3/4 X 1/2 WROT TEE	*
3/4C X 1/8FE X 3/4C BASE TEE	*	1-1/4 X 3/4 X 3/4 WROT TEE	*
1C X 1/8FE X 1 C BASE TEE	*	1-1/4 X 3/4 X 1 WROT TEE	*
1-1/4C X 1/8FEX1-1/4C BASE TEE	*	1-1/4 X 3/4 X 1-1/4 WROT TEE	*
1 X 1/2 FITXFE FL BUSHING	*	1-1/4 X 1 X 1/2 WROT TEE	*
1-1/4 X 1 FITXFE FLUSH ADAPTER	*	1-1/4 X 1 X 3/4 WROT TEE	*
1 1/2 FITT X 1 FE C FLUSH BUSH	*	1-1/4 X 1 X 1 WROT TEE	*
3/4 CXFTGXC CAST TEE	*	1-1/4 X 1 X 1-1/4 WROT TEE	*
2 X 2 X 3 CXCXC CAST TEE	*	1-1/4 X 1-1/4 X 1/2 WROT TEE	*
2-1/2 X 1/2 X 2-1/2 CAST TEE	*	1-1/4 X 1-1/4 X 3/4 WROT TEE	*
2-1/2 X 1-1/2 X 1-1/2 CAST TEE	*	1-1/4C X 1-1/4C X 1C WROT TEE	*
5 CXCXC CAST TEE	*	1-1/2 CXCXC WROT TEE	*
5 X 5 X 3 CXCXC CAST TEE	*	1-1/2 X 1/2 X 1/2 WROT TEE	*
6 CXCXC CAST TEE	*	1-1/2 X 1/2 X 3/4 WROT TEE	*
1-1/4 CXC WROT DWV COUPLING	*	1-1/2 X 1/2 X 1 CXCXC WROT TEE	*
1-1/2X1-1/4 FITXC W DWV BUSH	*	1-1/2 X 1/2 X 1-1/4 WROT TEES	*
2 X 1-1/4 FITXC WROT DWV BUSH	*	1-1/2 X 1/2 X 1-1/2 WROT TEE	*
2 X 1-1/2 FITXC W DWV BUSH	*	1-1/2 X 3/4 X 1/2 WROT TEE	*
1-1/2 CXC WROT DWV COUPLING	*	1-1/2 X 3/4 X 3/4 WROT TEE	*
1-1/2X 1-1/4 CXC WROT DWV CPLG	*	1-1/2 X 3/4 X 1 WROT TEE	*
3 X 1-1/4 FITXC WROT DWV BUSH	*	1-1/2 X 3/4 X 1-1/4 WROT TEE	*
3 X 1-1/2 FITXC WROT DWV BUSH	*	1-1/2 X 3/4 X 1-1/2 WROT TEE	*
3 X 2 FITXC WROT DWV BUSH	*	1-1/2 X 1 X 1/2 WROT TEE	*
4 X 2 FTGXC DWV BUSHINGS	*	1-1/2 X 1 X 3/4 WROT TEE	*
4 X 3 FTGXC WROT DWV BUSHING	*	1-1/2 X 1 X 1 WROT TEE	*
2 CXC WROT DWV COUPLING	*	1-1/2 X 1 X 1-1/4 WROT TEE	*
2 X 1-1/4 CXC WROT DWV CPLG	*	1-1/2 X 1 X 1-1/2 WROT TEE	*
2 X 1-1/2 CXC WROT DWV CPLG	*	1-1/2 X 1-1/4 X 1/2 WROT TEE	*
3 CXC WROT DWV COUPLING	*	1-1/2 X 1-1/4 X 3/4 WROT TEE	*
3 X 1-1/4 CXC WROT DWV CPLG	*	1-1/2 X 1-1/4 X 1 WROT TEE	*
3 X 1-1/2 CXC WROT DWV CPLG	*	1-1/2 X 1-1/4 X 1-1/4 WROT TEE	*
3 X 2 CXC WROT DWV COUPLING	*	1-1/2 X 1-1/4 X 1-1/2 WROT TEE	*



Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
4 CXC WROT DWV COUPLING	*	1-1/2 X 1-1/2 X 1/2 WROT TEE	*
4 X 1-1/2 CXC WROT DWV CPLGS	*	1-1/2 X 1-1/2 X 3/4 WROT TEE	*
4 X 2 CXC WROT DWV COUPLING	*	1-1/2 X 1-1/2 X 1 WROT TEE	*
4 X 3 CXC WROT DWV COUPLING	*	1-1/2 X 1-1/2 X 1-1/4 WROT TEE	*
6 CXC WROT DWV COUPLING	*	2 CXCXC WROT TEE	*
1-1/4 CXC W DWV CPLGS NO STOP	*	2 X 1/2 X 2 WROT TEE	*
1-1/2 CXC W DWV CPLGS NO STOP	*	2 X 3/4 X 2 WROT TEE	*
2 CXC WROT DWV CPLGS NO STOP	*	2 X 1 X 3/4 WROT TEE	*
3 CXC WROT DWV CPLGS NO STOP	*	2 X 1 X 1 WROT TEE	*
4 CXC WROT DWV CPLGS NO STOP	*	2C X 1C X 1-1/4C WROT TEE	*
1-1/4 CXM WROT DWV TRAP BUSHIN	*	2 X 1 X 1-1/2 WROT PRESS TEE	*
1-1/2 CXM WROT DWV TRAP BUSH	*	2 X 1 X 2 WROT TEE	*
2 CXM WROT DWV TRAP BUSHING	*	2 X 1-1/4 X 1/2 WROT TEE	*
1-1/4 CXFE WROT DWV ADAPTER	*	2 X 1-1/4 X 3/4 WROT TEE	*
1-1/4 X 1-1/2 CXFE WRT DWV ADA	*	2 X 1-1/4 X 1 WROT TEE	*
1-1/4 FTGXFEMALE DWV ADAPTER	*	2 X 1-1/4 X 1-1/4 WROT TEE	*
1-1/2 FTGXFE WROT DWV ADAPTER	*	2 X 1-1/4 X 1-1/2 WROT TEE	*
2 FTGXFEMALE DWV ADAPTER	*	2 X 1-1/4 X 2 WROT TEE	*
1-1/2 CXFE WROT DWV ADAPTER	*	2 X 1-1/2 X 1/2 WROT TEE	*
1-1/2 X 1-1/4 CXFE WROT ADAPT	*	2 X 1-1/2 X 3/4 WROT TEE	*
1-1/2 X 2 CXFE WROT DWV ADAPTER	*	2 X 1-1/2 X 1 WROT TEE	*
3 FITXFE WROT DWV ADAPTER	*	2 X 1-1/2 X 1-1/4 WROT TEE	*
2 C X FE WROT DWV ADAPTER	*	2 X 1-1/2 X 1-1/2 WROT TEE	*
2 X 1-1/2 CXFE WROT DWV ADAPTER	*	2 X 1-1/2 X 2 WROT TEE	*
3 C X FE DWV ADAPTER	*	2 X 2 X 1/2 WROT TEE	*
1-1/2 MALE X 1-1/2 OD DWV ADAPTER	*	2 X 2 X 3/4 WROT TEE	*
1-1/4 CXM WROT DWV ADAPTER	*	2 X 2 X 1 WROT TEE	*
1-1/4X1-1/2 CXM WROT DWV ADAPTER	*	2 X 2 X 1-1/4 WROT TEE	*
1-1/2 FTGXM WROT DWV ADAPTER	*	2 X 2 X 1-1/2 WROT TEE	*
2 FTGXM WROT DWV ADAPTER	*	2-1/2 CXCXC WROT TEE	*
1-1/2 CXM WROT DWV ADAPTER	*	2-1/2 X 1/2 X 2-1/2 WROT TEE	*
1-1/2 X 1-1/4 CXM DWV WROT ADAPTER	*	2-1/2 X 3/4 X 1-1/2 WROT TEE	*
1-1/2 X 2 CXM WROT DWV ADAPTER	*	2-1/2 X 3/4 X 2-1/2 WROT TEE	*
2 CXM WROT DWV ADAPTER	*	2-1/2 X 1 X 1-1/4 WROT TEE	*
2 X 1-1/2 CXM WROT DWV ADAPTER	*	2-1/2 X 1 X 1-1/2 WROT TEE	*
3 CXM WROT DWV ADAPTER	*	2-1/2 X 1 X 2 WROT TEE	*
4 CXM WROT DWV ADPTER	*	2-1/2 X 1 X 2-1/2 WROT TEE	*
1-1/4 CXM DWV FL TRAP ADAPTER	*	2-1/2 X 1-1/4 X 1-1/4CXCXC TEE	*
1-1/2 CXM DWV FL TRAP ADAPTER	*	2-1/2 X 1-1/4 X 1-1/2 WROT TEE	*
2 CXM DWV FL TRAP ADAPTER	*	2-1/2 X 1-1/4 X 2 WROT TEE	*
1-1/2 CXMALE DWV SCULLY BUSHIN	*	2-1/2 X 1-1/4 X 2-1/2 WROT TEE	*
2 CXMALE DWV SCULLY BUSHING	*	2-1/2 X 1-1/2 X 1 WROT TEE	*
2 C X MJ WROT DWV ADAPTER	*	2-1/2 X 1-1/2 X 1-1/4 WROT TEE	*
1-1/4 WROT DWV CXFTG 45 ELBOW	*	2-1/2 X 1-1/2 X 1-1/2 WROT TEE	*
1-1/2 FTGXC WROT DWV 45 ELBOW	*	2-1/2 X 1-1/2 X 2 WROT TEE	*
2 FTGXC WROT DWV 45 ELBOW	*	2-1/2 X 1-1/2 X 2-1/2 WROT TEE	*
3 C X FTG WROT DWV 45 ELBOW	*	2-1/2 X 2 X 1/2 WROT TEE	*
1-1/4 CXC 45 WROT DWV ELBOW	*	2-1/2 X 2 X 3/4 WROT TEE	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
1-1/2 CXC 45 WROT DWV ELBOW	*	2-1/2 X 2 X 1 WROT TEE	*
2 CXC 45 WROT DWV ELBOW	*	2-1/2 X 2 X 1-1/4 WROT TEE	*
3 CXC 45 WROT DWV ELBOW	*	2-1/2 X 2 X 1-1/2 WROT TEE	*
1-1/4 CXC 90 WROT DWV ELBOW	*	2-1/2 X 2 X 2 WROT TEE	*
1-1/4 FITXC 90 WROT DWV ELBOW	*	2-1/2 X 2 X 2-1/2 WROT TEE	*
1-1/2 FITXC 90 WROT DWV ELBOW	*	2-1/2 X 2-1/2 X 1/2 WROT TEE	*
2 FITXC 90 WROT DWV ELBOW	*	2-1/2 X 2-1/2 X 3/4 WROT TEE	*
1-1/2 CXC 90 WROT DWV ELBOW	*	2-1/2 X 2-1/2 X 1 WROT TEE	*
2 CXC 90 WROT DWV ELBOW	*	2-1/2 X 2-1/2 X 1-1/4 WROT TEE	*
3 CXC 90 WROT DWV ELBOW	*	2-1/2 X 2-1/2 X 1-1/2 WROT TEE	*
1-1/2 CXC 90 LT WROT DWV ELBOW	*	2-1/2 X 2-1/2 X 2 WROT TEE	*
2 CXC 90 LT WROT DWV ELBOW	*	3 CXCXC WROT TEE	*
1-1/4 WROT TUBE END CLEANOUTS	*	3 X 3/4 X 3 WROT TEE	*
1-1/2 WROT TUBE END CLEANOUTS	*	3 X 1 X 3 WROT TEE	*
2 WROT TUBE END CLEANOUTS	*	3 X 1-1/4 X 3 WROT TEE	*
3 WROT TUBE END CLEANOUTS	*	3 X 1-1/2 X 1-1/4 WROT TEE	*
1-1/4 FLUSH FTG CLEANOUT	*	3 X 1-1/2 X 1-1/2 WROT TEE	*
1-1/2 FTG CLEANOUT-FLUSH TYPE	*	3 X 1-1/2 X 2-1/2 WROT TEE	*
1-1/2 X 1 FTG CLEANOUT - FLUSH	*	3 X 1-1/2 X 3 WROT TEE	*
2 FTG CLEANOUT-FLUSH TYPE	*	3 X 2 X 1/2 CXCXC WROT TEE	*
1-1/4 FTG CLEANOUT FULL PLUG	*	3 X 2 X 1 WROT TEE	*
1-1/2 FTG CLEANOUT FULL PLUG	*	3 X 2 X 1-1/4 WROT TEE	*
2 FTG CLEANOUT FULL PLUG	*	3 X 2 X 1-1/2 WROT TEE	*
1-1/4 FE X SJ WROT DWV ADAPTER	*	3 X 2 X 2 WROT TEE	*
1-1/2 FE X SJ WROT DWV ADAPTER	*	3 X 2 X 2-1/2 WROT TEE	*
1-1/2 X1-1/4 FE X SJ DWV ADAPT	*	3 X 2 X 3 WROT TEE	*
1-1/4 FTG X SJ WROT ADAPTER	*	3 X 2-1/2 X 3/4 WROT TEE	*
1-1/2 FTG X SJ WROT ADAPTER	*	3 X 2-1/2 X 1 WROT TEE	*
1-1/2 X 1-1/4 FTG X SJ ADAPTER	*	3 X 2-1/2 X 1-1/4 WROT TEE	*
1-1/4 M X SJ DWV ADAPTER	*	3 X 2-1/2 X 1-1/2 WROT TEE	*
1-1/2 M X SJ DWV WROT ADAPTER	*	3 X 2-1/2 X 2 WROT TEE	*
1-1/2 X 1-1/4 M X SJ DWV ADAPT	*	3 X 2-1/2 X 2-1/2 WROT TEE	*
1-1/4 C X SJ WROT ADAPTER	*	3 X 2-1/2 X 3 WROT TEE	*
1-1/4 X 1-1/2 CXSJ WROT CPLG	*	3 X 3 X 1/2 WROT TEE	*
1-1/2 C X SJ WROT ADAPTER	*	3 X 3 X 3/4 WROT TEE	*
1-1/2 X 1-1/4 CXSJ WROT ADAPTE	*	3 X 3 X 1 WROT TEE	*
2 C X SJ WROT ADAPTER	*	3 X 3 X 1-1/4 WROT TEE	*
1/8 CXC WROT PRESS COUPLINGS	*	3 X 3 X 1-1/2 WROT TEE	*
1/4 CXC WROT PRESS COUPLINGS	*	3 X 3 X 2 WROT TEE	*
1/4 X 1/8 CXC WROT COUPLING	*	3 X 3 X 2-1/2 WROT TEE	*
3/8 CXC WROT PRESS COUPLING	*	4 CXCXC WROT TEE	*
3/8 X 1/4 CXC WROT COUPLING	*	4 X 1-1/2 X 3 WROT TEE	*
1/2 CXC WROT COUPLING	*	4 X 2 X 2 WROT TEE	*
1/2 X 1/8 CXC WROT COUPLING	*	4 X 2 X 3 WROT TEE	*
1/2 X 1/4 CXC WROT COUPLING	*	4 X 2-1/2 X 2-1/2 WROT TEE	*
1/2 X 3/8 CXC WROT COUPLING	*	4 X 2-1/2 X 3 WROT TEE	*
5/8 CXC WROT COUPLING	*	4 X 3 X 2 WROT TEE	*
5/8 X 1/4 CXC WROT COUPLING	*	4 X 3 X 2-1/2 WROT TEE	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
5/8 X 3/8 CXC WROT CPLGS	*	4 X 3 X 3 WROT TEE	*
5/8 X 1/2 CXC WROT COUPLING	*	4 X 4 X 1/2 WROT TEE	*
3/4 CXC WROT COUPLING	*	4 X 4 X 3/4 WROT TEE	*
3/4 X 1/4 CXC WROT COUPLING	*	4 X 4 X 1 WROT TEE	*
3/4 X 3/8 CXC WROT COUPLING	*	4 X 4 X 1-1/4 WROT TEE	*
3/4 X 1/2 CXC WROT COUPLING	*	4 X 4 X 1-1/2 WROT TEE	*
3/4 X 5/8 CXC WROT COUPLING	*	4 X 4 X 2 WROT TEE	*
1 CXC WROT COUPLING	*	4 X 4 X 2-1/2 WROT TEE	*
1 X 3/8 CXC WROT COUPLINGS	*	4 X 4 X 3 WROT TEE	*
1 X 1/2 CXC WROT COUPLING	*	5 X 5 X 2 CXCXC WROT TEE	*

### Like Goods and Product Characteristics

Like goods are goods that are identical or similar to the subject goods and are sold in the exporter's domestic market. For goods to be considered identical, all seven of the model characteristics listed below must be the same. For goods to be considered similar, generally all seven of the model characteristics listed below must be the same. However, there may be some other characteristic, such as the thickness of the fitting, which may be different. If your company considers certain products sold domestically, which are not identical to subject goods exported to Canada, to be similar, please identify the exported product, the similar domestic product, the physical differences between the two.

All copper pipe fittings models must be identified with the following characteristics for this investigation:

#### 1. Type

Indicate model name in terms of one of the following:

- Adapter (Male, Female, Other)
- Bushing
- Coupling
- Elbow
- Flange
- Pressure Tee
- Union
- DWV TY (90°)
- DWV Y (45°)
- Cap and Cleanout
- Crosses

#### 2. Additional Information for Type

Where applicable, provide additional product description for each product. For example, identify female adapters that are female street, female drop ear and female hi ear.

#### 3. Configuration or Connection

Indicate each configuration or connection (e.g., C, M, FE, FTG identified in Abbreviation Chart). For example, a female street adapter has a connection consisting of FTG X FE.

#### 4. Nominal Size

Indicate the **nominal** size(s) of the fitting. The nominal size of each connection is to be shown in "inches". If the size of the fitting is identified in "metric" but not made specifically to metric dimensions, indicate the equivalent measurement in inches.

**5. Application**

Indicate WP for Wrought Pressure; WD for Wrought Drainage; CP for Cast Pressure; CD for Cast Drainage.

**6. Additional Information for Application**

Indicate “PH” if this product was sold for a plumbing and heating application. Indicate “ACR” if this product was sold for an air-conditioning and refrigeration application. Indicate “ALL” if you are not aware of the application.

**7. Lead Content**

Indicate the percentage of lead.

Additional Product Information

Solder joint copper pipe fittings are used to connect copper pipes, tubes or other fittings to one another. The methods of joining copper fittings include soldering, silver brazing and epoxy or similar gluing techniques. The connections are made by fitting two pieces together and heating the ends of the tubing and fitting, and filling the gap between the two with melted solder which solidifies on cooling to form a strong, leak proof connection. The fittings can also be used to connect copper tubing to other metal systems by use of threaded fittings. However, at least one end of a fitting is always soldered. Finally, the connection can also be made using epoxy or similar gluing methods.

Solder joint copper pipe pressure fittings may be used in conveying liquids (e.g. potable water), gases and air under pressure in residential, industrial, commercial and institutional buildings. Copper pipe pressure fittings are also used in a variety of air-conditioning and refrigeration (ACR) applications. The types of fittings used in air conditioning applications are typically identified by reference to their outside diameters, whereas the same fittings used in non-air conditioning applications such as plumbing and heating are typically identified by reference to their inside or “nominal” diameters. Apart from the reference to diameter, a fitting for an air conditioning application is the same as a fitting for a non-air conditioning application.

Solder joint copper pipe drainage, waste and vent (DWV) fittings are used primarily to convey waste from buildings to sewers and for venting purposes under low-pressure conditions.

Female and male adaptors are used to connect a copper tube to an iron pipe or a water heater. Other adaptors include ferrules that are used to join a copper tube to a cast-iron pipe in older installations. Bushings are used to reduce the diameter of other fittings. Couplings are used to join tubes of either the same size or two different sizes to make longer runs through buildings. Elbows are used to change the direction of a copper tube. Flanges and unions are used to provide a connection that can be either unscrewed or unbolted for maintenance or repairs. Tees are used to allow a copper line to be split into two separate lines. There are pressure tees and drainage tees; TY’s (90°) and Y’s (45°). Cleanouts are used to provide access to drainage systems in case of blockage; and caps are removable plugs used to permit inspection and access for the purpose of clearing an obstruction. Crosses are used to connect fittings, tubes, or pipe. Crosses are known as four-way fittings or cross branch lines and have one inlet and three outlets (or vice versa), and often have solvent-welded socket or female-threaded ends.

Classification of Imports

Subject goods are normally imported under the following classification numbers:

7412.10.00.11  
7412.10.00.19

7412.20.00.11  
7412.20.00.12

7412.20.00.90

The listing of HS classification numbers is for convenience of reference only. The HS classification numbers include non-subject goods. Also, subject goods may fall under HS classification numbers that are not listed. Refer to the product definition for authoritative details regarding the subject goods.

For your reference, the following specifications are applicable to solder copper and copper alloy joint fittings:

- ASME/ANSI Std. B16.22 – 2001 (Wrought Copper and Copper Alloy Solder Joint Pressure Fittings)
- ASME/ANSI Std. B16.50 – 2001 (Wrought Copper and Copper Alloy Braze – Joint Pressure Fittings)
- ASME/ANSI Std. B16.29 – 2001 (Wrought Copper and Wrought Copper Alloy Solder Joint Drainage Fittings –DWV)
- MSS SP-104 – 1990 (Wrought Copper LW Solder Joint Pressure Fittings)
- ASME/ANSI Std. B16.18 – 2001 (Cast Copper Alloy Solder Joint Pressure Fittings)
- ASME/ANSI Std. B16.24 – 2001 (Bronze Pipe Flanges and Flanged Fittings)
- MSS SP-106 -- 1990 (Cast Copper Alloy Flanges and Flanged Fittings Class 125, 150 300)
- ASME/ANSI Std. B16.23 – 2002 (Cast Copper Alloy Solder Joint Drainage Fittings)

### Parts of the Questionnaire

<b>Title</b>	<b>Description</b>
Information	Information on the goods covered by the expiry review and information explaining this document.
Instructions	Instructions explaining how to reply to the attached questionnaire, Non-Confidential Statement, and Certificate of Veracity, Accuracy and Completeness.
Glossary of Terms	Definition of certain terms used in this document.
Questionnaire	Requests information required by the CBSA to determine if the subject goods exported to Canada during the period of investigation were dumped.
Non-Confidential Statement	A non-confidential statement to be signed by your company and pertaining to the nature of information deleted in the non-confidential version and reasons for designating information as confidential.
Request for Information Checklist	A checklist to help ensure your response is complete.
Certificate of Veracity, Accuracy and Completeness	Pertains to certification of the responses to this questionnaire and submitted to the CBSA.
Column Descriptions for Appendices	Descriptions for columns in Appendices that are embedded in the questionnaire.

### Request for Additional Information

The CBSA may contact you to discuss your response to this questionnaire and to request additional information.

### Verification Meetings

The CBSA may wish to verify the information submitted by meeting with officials from your company at your premises. Officers of the CBSA may wish to visit any location that has relevant data, such as your

head office, or sales office, mill locations, warehouses and any other location considered necessary by the CBSA.

You will be contacted to make arrangements as to the time and place of the verification meeting. The CBSA may require additional information at that time.

A complete response to the attached questionnaire, including all of the documentation requested, must be submitted to the CBSA before a verification meeting will be considered.

If the verification meeting is delayed or cancelled due to the unavailability of company officials to meet with CBSA officers, normal values of the subject goods exported by your company may be based on the information available.

The purpose of the verification meeting is to verify information already provided to the CBSA in your submission prior to the meeting. It is not intended to be a second opportunity for your company to provide new or additional information. Accordingly, the original response should be complete and accurate.

During any verification meeting with the CBSA, each company official who prepared any part of the response and who has knowledge of the source documentation and the information contained therein must be available to meet with CBSA officers and to provide additional clarification and explanations, as required.

To satisfy itself as to the integrity, completeness and accuracy of the information supplied, the CBSA may examine sales, costing and other information in respect of other goods not specifically included in the product definition for this investigation. For example, the CBSA may require information on a product not covered by this investigation in order to validate costing allocations that were made in respect of the goods being reviewed.

Although the information requested largely relates to the time periods specified in the RFI, it should be noted that the CBSA is not limited to the examination of information within these time frames. Information may be requested for periods outside the POI or the PAP in order for the CBSA to satisfy itself as to the accuracy of the data presented for the periods of time that have been specified in the RFI.

During the verification meeting, your company should be in a position to promptly retrieve requested documents and to provide photocopies of such documents when requested by the officers. During the meeting, your company will also be required to provide a non-confidential version of each document requested by CBSA officers.

Source documents and working papers used to prepare replies to this RFI should be kept available for examination during any verification meetings. Copies of certain documents, as selected by the investigating officers, may be required.

### Results of Investigation

The results of the investigation, including an explanation of the methodologies for determining the normal values and export prices will be provided to your company upon completion of the investigation. Should you wish to discuss the results and the decisions taken, CBSA officers will be available to meet with you or your representatives in Ottawa, Canada.



## INSTRUCTIONS

### Format of Submissions

Your response must be in either English or French. Any source material that you provide must be in the document's original language and must be accompanied by a translation in either English or French.

Your response must state each question from the attached questionnaire, including the number and text of the question, number followed by a complete response. If a question does not apply to your company or requests information in a format that is different than that in which it is maintained, an explanation as to why the question does not apply or how the information was adjusted to respond to the question is required.

All monetary values, such as costs, charges, prices, etc., must be expressed in the currency in which the transactions occurred with the applicable currency clearly identified. In many instances, "Not Applicable" or an answer that only refers to an exhibit or an attachment will not provide the CBSA with a clear explanation of the existing situation and will be considered an incomplete response.

If the information requested is not readily available from your records in the exact form requested, please furnish estimates, with an explanation of the methodology used to prepare these estimates.

A complete copy of your submission must be maintained at your company's premises should an on-site verification of your submission be conducted.

You may submit your entire response to the questionnaire to the CBSA electronically on CD or DVD. Due to CBSA e-mail size restrictions, e-mailed submissions cannot be accepted. Please label all CDs or DVDs as follows: confidential or non-confidential, company name, date, and the words "CPF2 2017 IN". The confidential submission and your non-confidential version must be provided on separate CDs or DVDs.

Narrative or text responses must be provided electronically in Microsoft Word compatible format. Spreadsheets or data responses must be provided electronically in Microsoft Excel compatible format and must retain any formulas used in calculations. Copies of supporting documentation may be provided in Adobe PDF format. Files may be submitted in a compressed ZIP format, but not RAR. If you send us information in a compressed format, provide a list of all of the electronic files you are submitting. Include the file name, file type, number of records and the RFI request number that the file answers.

Electronic documents must be numbered consecutively by page from start to finish, including appendices and attachments.

Except where otherwise noted, all information is requested on a calendar year basis. Where adjustments are required to comply with our request, please identify the adjustments and give a full explanation of how they were made.

### Treatment of Confidential and Non-Confidential Information

**Part F** of the questionnaire describes the treatment of confidential and non-confidential information submitted to the CBSA in connection with proceedings under SIMA. A submission without a non-confidential version is considered an incomplete response.

### Due Date for Response

Late responses may not be considered for purposes of this investigation. Therefore, the CBSA must receive your response no later than December 4, 2017. If your company does not fully respond to this RFI, normal values will be determined by Ministerial Specification, as is explained in the covering letter accompanying this RFI.

#### Failure to Cooperate

Failure to submit all required information and documentation, including non-confidential versions, or failure to permit verification of any information, may result in the normal values of the subject goods exported by your company being based on the information available. Such a decision will be less favourable to your company than if full and verifiable information is made available.

#### Establishing Contact with the CBSA

You are requested to contact a CBSA officer indicated on the covering page of this RFI as soon as possible following the receipt of this request, by telephone, by fax or via e-mail, to indicate whether your company will be responding to the RFI and if so, your company's contact person. If applicable, indicate the name and telephone number of the counsel that will be representing your company during this investigation. At the same time, you are encouraged to raise any questions you may have and seek any explanations necessary to assist you in completing your submission.

#### Counsel

If your company has retained counsel to represent you in this matter before the CBSA, a letter of authorization must be provided. When such letter of authorization is provided, the CBSA will, upon request, undertake to provide copies of all outgoing correspondence with your company to designated counsel. Furthermore, if it is your wish that confidential materials relating to your company be released to or discussed with your counsel, the letter should specifically authorize the CBSA to do so. In such circumstances, the letter of authorization will serve as the CBSA's authority to release confidential materials to your counsel such as calculation spreadsheets, or to discuss the particulars of your file. Please note that the CBSA is not in a position to either discuss the particulars of your file or to provide copies of any materials contained in the file to designated counsel unless the letter of authorization has been provided.



## **PART A – GENERAL INFORMATION**

The information requested in this part will provide the CBSA with an overview of your corporate organization, the goods you may produce and/or sell, and your domestic and export markets. It will also facilitate planning, scheduling and conducting the verification meeting at your company.

- A1.** Provide your company's complete legal name, mailing address, street address (if different from mailing address), telephone and fax numbers, and email address.
- A2.** Provide the name and position of the officer in your company responsible for your response to the RFI along with this person's telephone number, fax number and email address.
- A3.** Describe the nature of your company's business. Explain whether you are a manufacturer, a trading/sales organization, a distributor, etc. and provide a brief history of your company.
- A4.** Identify the company responsible for shipping the subject goods to Canada.
- A5.** Indicate whether you are replying to the RFI as a Category 1, 2 or 3 respondent (refer to #22 in the Instructions). Explain why you have classified yourself in the category selected.
- A6.** Indicate if your company is a sole proprietorship, a partnership, a limited liability company, or another type of corporate organization and provide information on whether it is privately held, a public corporation, a government agency, etc.
- A7.** Provide a chart showing all associated companies in order to provide an understanding of your company's place in the larger corporate structure.
- A8.** Provide a list of all associated companies (associates) with addresses, telephone numbers, telefax numbers and contact names. Clearly indicate the relationship between your company and each of its associates and the percentage of ownership held by your company and/or its associates. For each company, explain the nature of the business performed and, if applicable, the responsibilities or functions carried out by each associated company in respect of the goods shipped to Canada.
- A9.** Describe your company's internal organization and provide a complete internal organization chart. For each functional, divisional, or other grouping depending on your particular circumstances, provide a description of the grouping and the activities performed within the grouping.
- A10.** Provide a list, including the names and addresses of your company's 15 largest shareholders and the percentage of shares that each of them holds. If not already covered, identify the names and addresses of any shareholder that owns more than five per cent of the shares of your company.
- A11.** If your company is a subsidiary of another company, list the 15 largest shareholders of your parent company, including their names and addresses. If not already covered, identify the name and address of any shareholder that owns more than five per cent of the shares of your parent company.
- A12.** Provide the details of any changes in the majority ownership structure of your company during the last two fiscal years (2015 and 2016) and the current fiscal year-to-date. Include details of any

ownership change that has affected your costing, selling, pricing, and/or and distribution practices during the same period.

- A13.** For the last two years, indicate if your company has been in receivership, has operated under any bankruptcy proceedings, has received protection from creditors, or in any other manner has been involved with bankruptcy proceedings as provided for in your domestic legislation. Provide full details of any such occurrences, including any proceedings that might currently be underway.
- A14.** For the last two years, indicate if your company has been involved in any significant legal proceedings. Provide full details of any such occurrences, including any proceedings that are expected or are currently underway.
- A15.** Identify and provide a street address for each of your production facilities or factories where the subject goods shipped to Canada during the POI were produced.
- A16.** Indicate the location where the relevant sales data and costing data are kept in respect of your domestic sales and your shipments to Canada.
- A17.** In addition to each production facility from which subject goods were shipped to Canada as identified in response to A15 above, provide the address of each of your other production facilities or factories that are capable of producing the subject goods.
- A18.** (a) Provide a list of all product lines produced by your company (i.e., all goods produced including all goods that match the description of the goods under investigation).
- (b) For all goods produced by your company that match the description of the goods under investigation, complete the following chart, on a factory basis, for the POI and the PAP.

<b>Market</b>	<b>Total Quantity in Kilogram (KG)</b>	<b>Total Value (indicate currency)</b>
<b>Domestic Sales</b>		
<b>Exports to Canada</b>		
<b>All Other Exports</b>		
<b>Total</b>		

- (c) Do your domestic sales of goods that match the description of the goods under investigation include any products your company imported from another country? If yes, provide the quantity and value.
- A19.** With respect to subject goods sold to Canada and like goods sold in your domestic market, provide details of the terms of sale that apply and explain fully how each term is defined by your company:
  - (a) Delivery (e.g., F.O.B., ex-factory, C.I.F., delivered, etc.);
  - (b) Payment (e.g., 2% 10 net 30 days, 60 days after bill of lading, etc.); and
  - (c) Method of payment (e.g., cash or money order, letter of credit, bank transfer, etc.).
- A20.** With respect to subject goods sold to Canada and like goods sold in your domestic market, is it your corporate practice to discount your accounts receivable? If it is, identify the methods of discounting used, the cost to your company and the timing associated with the discounting of the payment instrument.

- A21.** Provide a copy of the latest brochures, corporate publications, or any other such general literature concerning your company, its associates and products sold or manufactured both in your domestic market and in export markets.

## **PART B – EXPORT INFORMATION**

This part of the RFI requests information concerning your exports to Canada. This information is required to determine your export practices and the export price of the subject goods shipped to Canada during the period of investigation of September 1, 2016 to August 31, 2017.

- B1.** For each of your customers in Canada that imported subject goods during the POI, provide the following:
- (a) name;
  - (b) customer code;
  - (c) address;
  - (d) telephone number;
  - (e) fax number;
  - (f) name of the contact person and e-mail address;
  - (g) trade level;
  - (h) total quantity of each model of subject goods shipped to that importer (provide unit of measure); and
  - (i) total transaction value of each product shipped to that importer.
- B2.** For each importer identified in response to question B1, indicate:
- (a) the activities which the importer undertakes in respect of the subject goods before and after importation;
  - (b) the sales activities that your company or any associate performs on sales to the importer in Canada;
  - (c) the sales activities that your company or any associate performs on behalf of the importer in Canada;
  - (d) the relationship between your company and your Canadian customer. If your company is related to the importer, elaborate; and
  - (e) the details of any arrangements, financial or otherwise, in existence between your company and the importer in Canada of the subject goods.
- B3.** Provide a detailed explanation of your company's channels of distribution to importers in Canada. Include a flow chart explaining the movement of the goods from the manufacturing plant to the delivery of the goods to the importer in Canada. At each step of the process, describe the functions or activities performed by the respective parties (i.e. manufacturer, agents, vendors, distributors, exporter, importer, consignee, or other).
- B4.** Indicate who owns the goods (i.e. manufacturer, agents, vendors, distributors, exporter, importer, consignee, or other) at each stage of their movement described in response to B3.
- B5.** Explain in detail the order process used by your company with respect to your exports to Canada from the point of receiving an order, through to delivery and payment for the goods. Identify and describe fully the documentation used in each step of the process.
- B6.** Indicate the terms and conditions of sale, including the payment and shipping terms.
- B7.** Explain in detail any agency or distributor agreements that exist between your company and any agents or distributors and provide copies of each agreement.
- B8.** Identify any party that received a commission on subject goods sold to importers in Canada during the POI and provide the following:

- (a) explain the relationship between your company and the party receiving the commission
- (b) activities performed for which the commission was paid
- (c) nature of the commission;
- (d) amount of the commission;
- (e) basis for calculating the commission;
- (f) method of payment;
- (g) currency of payment;
- (h) timing of payment; and
- (i) other relevant details.

**B9.** The CBSA considers the date of sale to be the date that the parties establish the material aspects of the sale. The date of the order confirmation is usually considered the date of sale although the date of sale could be the contract, purchase order or invoice date, or such other date which establishes the material terms of sale. If any of the terms of sale are subsequently revised, the date that the revision was made is usually considered the date of sale.

- (a) For your export sales to Canada, at what stage in the process (e.g. contract date, purchase order date) are the material terms of the sale established? In other words, what do you consider is the date of sale? Explain.
- (b) If different methods are used to identify the dates of sale for different transactions, (e.g. spot sales and short term and long-term contracts), explain what you consider to be the date of sale for each type of transaction and explain why different methods are used.
- (c) For your export sales to Canada, under what circumstances can terms of sale change?

**B10.** **Appendix 1 – Export to Canada** provides the table to be used when responding to this question. Please refer to the electronic Excel® file “CPF2 2017 IN RFI Exporter Dumping - Appendices.xlsx” included with this RFI for completion of this Appendix. This information must be provided in electronic format.

Provide a list of all shipments of subject goods that were exported to Canada during the POI of September 1, 2016 to August 31, 2017. For each shipment, provide a separate line on the spreadsheet for every individual product (based on model number and the characteristics as outlined in Appendix 1) included in that shipment. For each line, provide the information required for each column indicated in Appendix 1.

Product descriptions and product numbers must be consistent when describing the same model in all appendices.

Refer to the instructions section of this RFI for guidelines respecting the submission of information.

**B11.** In Appendix 1, there is a column titled “Other Discounts”. For each type of ‘Other Discount’ you offer, add an extra column to your response to question B10 and indicate the type of discount in the space for the column name. Insert, line-by-line, the amount of the discount granted on each individual product in each shipment to Canada.

Describe each type of discount you offer, including the terminology associated with the discount and the terms and conditions that must be met by the importer in order to receive the discount.

**B12.** In Appendix 1, there is a column titled “Rebates”. For each type of rebate and/or allowance you offer, add an extra column to your response to question B10 and indicate the type of rebate or

allowance in the space for the column name. Insert, line-by-line, the amount of the rebate granted on each individual product in each shipment to Canada.

Describe each type of rebate or allowance you offer, including the terminology associated with the rebate or allowance and the terms and conditions that must be met by the importer to receive the rebate or allowance.

- B13.** If rebates and/or allowances are owed but have not yet been paid on shipments to Canada, provide the total amount and explain how you determined the amount of the rebate or allowance reported in your response to B10.
- B14.** If your company has any agreements with the importer respecting the payment of rebates and/or allowances, provide a copy of each agreement.
- B15.** For each line listed in response to question B10, if there are any costs, charges or expenses incurred in respect of the goods by or on behalf of your company which are not already identified in a separate column heading in Appendix 1, add a column to your response for each item and indicate the amount of the item for each individual product in the shipment. The column names should clearly identify the nature of the cost, charge or expense. These costs, charges or expenses should relate to:
- (a) preparing the goods for shipment that are additional to those costs, charges or expenses incurred on domestic sales of like goods in the country of export, including additional packing costs for export;
  - (b) the payment or future payment by you (or on your behalf) of any Canadian regular or special duties and taxes; and
  - (c) all other costs, charges and expenses resulting from the exportation of the goods, or arising from their shipment to Canada.
- B16.** Provide a description of the cost, charge or expense for each column you add to Appendix 1 as a result of the requirements of question B15.
- B17.** If the goods listed in response to question B10 conform to any government, association, international or other standard or specification, provide copies of the relevant standards or specifications.
- B18.**
- (a) If any applicable domestic commodity tax, value-added tax (VAT) or any other domestic tax is included in the export selling price, and the amount of tax is not fully refundable upon export, the amount of the tax should be indicated in the Column titled Taxes in Appendix 1.
  - (b) Indicate the manner of payment and method of calculation of each tax identified in response to B18(a).
  - (c) If any export tax is included in the export price, a column should be added to Appendix 1 for "Export Tax" and the amount for the export tax should be included in that column.
  - (d) Indicate the manner of payment and method of calculation of each export tax identified in response to B18(c).

- B19.** From the shipments listed in your Appendix 1, compile and submit a copy of the following set of documents for four (4) shipments, to different importers if possible:
- (a) the importer's purchase order and your acknowledgment or acceptance of the order, or the contract of sale;
  - (b) commercial invoice and credit/debit notes issued in respect of the sale;
  - (c) CBSA invoice / Canada Customs import form (if available);
  - (d) bill of lading;
  - (e) freight invoices covering any expenses incurred by or on behalf of your company for the movement of the goods from the factory to the final destination in Canada;
  - (f) letter of credit (if applicable); and
  - (g) proof of payment (bank advice statement).
- B20.** Explain any product codes or other codes used by your company on any documents submitted so as to permit a full understanding by the CBSA.
- B21.** With respect to your export shipments to Canada listed in response to B10, provide details of any foreign currency buying and selling decisions (hedging) made by your company to minimize the effects of exchange rate movements on your Canadian sales revenue, such as forward contracts, futures contracts or options.
- B22.** With respect to your export shipments to Canada listed in response to B10, did your company adjust the selling price to Canada in order to account for currency fluctuations or any other reason? Explain.
- B23.** Are there any goods, services, rebates, warranties or guarantees provided directly or indirectly to persons who purchase the goods from the importer or from any person on any subsequent resale? If so, provide details concerning the nature and value of such benefits.
- B24.** Indicate if any agreement exists, either oral or written, regarding the payment or reimbursement in whole or in part of any anti-dumping and/or countervailing duty. Provide a copy of the agreement where such an agreement exists in writing, or in the case of an oral agreement, provide the details of the agreement.
- B25.** Provide a listing by importer for the POI indicating the average number of collection days for your accounts receivable.
- B26.** If your company is not the manufacturer of the goods shipped to Canada:
- (a) provide the name, address, phone number and contact person of each manufacturer and/or supplier;
  - (b) indicate if each supplier knew or had reason to believe that the merchandise you were purchasing was ultimately destined for the Canadian market;
  - (c) indicate if there was any understanding giving permission to or responsibility for exporting to Canada;

- (d) indicate if there was any understanding restricting, discouraging or prohibiting sales in the Canadian market or any other export market;
- (e) indicate if the supplier had the right to review your export sales records; and
- (f) indicate if the supplier provided after-sales service in Canada, participated in Canadian sales calls, sales activities, and/or provided sales incentives to your export customers; and
- (g) forward this questionnaire to each company identified in (a), above.

**B27.** Provide copies of any catalogues, brochures, price lists, discount schedules, etc., relative to your shipments to Canada.

**B28.** Identify all source documents on which you relied in preparing your response to this part, and indicate the business location where the documents are maintained.



## **PART C – DOMESTIC SALES INFORMATION**

The information requested in this part is required to determine the normal values of the subject goods. Generally, where there are a sufficient number of profitable domestic sales of like goods to more than one unrelated customer, normal values are based on your company's domestic selling prices of the like goods. Some factors which may be taken into account and for which adjustments may be made include the trade level of the importer in Canada compared to the trade level of your domestic customers, the quantities of goods sold to importers in Canada compared with the quantities of like goods sold to your domestic customers, qualitative differences, taxation differences and other differences in terms and conditions of sale.

However, if there are insufficient or no domestic sales of like goods, if domestic sales of like goods are sold to only one customer or if domestic sales of like goods are not profitable, normal values will be based on your company's total cost of the goods plus an amount for profit. Questions on your costs are found in Part D of this RFI. The domestic sales of like goods that will be reviewed are those sales made in the PAP, from September 1, 2016 to August 31, 2017.

Like goods are goods that are identical in all respects to the subject goods exported to Canada, or in their absence, are goods that closely resemble the goods exported to Canada (similar goods). Some of the following questions require the identification of sales of identical or similar goods. Specifically, for purposes of this investigation, each product must be examined in order to determine if there are domestic sales of like goods that match the subject goods that were imported into Canada. In addition, to be considered like goods, goods must have been produced at the same production facility/factory as the subject goods exported to Canada. For certain copper pipe fittings, identical goods should have all seven (7) of the same characteristics as those identified at the beginning of the RFI.

- C1.**
- (a) Provide a detailed explanation of your company's channels of distribution to your domestic customers. Include a flow chart depicting the movement of the goods. Explain in detail any agency or distributor agreements and provide copies of each. At each step of the process, describe the functions or activities performed.
  - (b) Do the selling prices of the like goods sold in your domestic market vary depending on the channel of distribution through which you sell? If yes, explain how and why the prices vary.
- C2.** Explain in detail the steps in the order-taking and filling process and the commercial documentation used by your company with respect to domestic sales from the point of receiving an order through to delivery and receipt of payment for the goods. Sample documentation (e.g., purchase order, commercial invoice, shipping manifest, credit/debit note) should be provided to illustrate the complete documentation process. If you sell by short-term or long-term contracts, include sample copies. Explain any terms on the documentation that are specific to the industry or are of a technical nature.
- C3.**
- (a) Provide catalogues and/or brochures relating to the like goods.
  - (b) Provide the current price list and all price lists for the like goods in effect during the PAP (September 1, 2016 to August 31, 2017). Include any discount or rebate schedules used with each price list. Also provide copies of any internal price guidelines used by your salespeople during the PAP.
  - (c) If your company does not use price lists, describe how prices are determined. If price lists are not used, provide a detailed schedule showing each price change for each product during the PAP, and the effective dates of the price changes.

- (d) Have there been price changes in your domestic market since the end of the PAP? If so, provide the percentage change in price for each product line within the subject goods definition and indicate the reasons for the price changes.
- (e) Are price increases or decreases scheduled for the coming months? If so, provide the scheduled percentage change in price for each product line within the subject goods definition and indicate the reasons for the scheduled price changes.

**C4.** The CBSA considers the date of sale to be the date that the parties establish the material terms of sale. The date of the order confirmation is usually considered the date of sale although the date of sale could be the contract, purchase order or invoice date, whichever establishes the terms of sale. If any of the material terms of sale are subsequently revised, the date that the revision was made is usually considered the date of sale. In respect of your company's domestic sales:

- (a) At what stage in the process (e.g., contract date, purchase order date) are the terms of sale established? In other words, what do you consider the date of sale and explain why;
- (b) If different methods are used to identify the dates of sale for different transactions, such as spot sales and short-term and long-term contracts, explain what you consider to be the date of sale for each type of transaction and explain why different methods are used; and
- (c) Explain under what circumstances the terms of sale can be changed.

**C5.** For each domestic customer to whom your company sold the like goods during the PAP, provide a list with the following information:

- (a) full name of customer;
- (b) full address;
- (c) customer code;
- (d) relationship between your company and this customer (associated or not);
- (e) if known, indicate if customer is associated to any other domestic customer;
- (f) trade level of customer;
- (g) total quantity and value of all goods purchased (both subject and non-subject goods), for the last fiscal year and the current fiscal year-to-date; and
- (h) indicate if the domestic customer is considered to be at the same trade level as your Canadian customer(s).

**C6.** **Appendix 2 – Selection of Like Goods** provides the table to be used when responding to this question. This information must be provided as a Microsoft Excel file. The information to be provided in answer to this question will be for purposes of identifying the like goods sold in your domestic market and comparing them to the subject goods exported to Canada. Like goods are goods sold in your country that are identical goods or similar goods to the goods exported to Canada. While like goods are generally goods that are “identical” to the goods exported to Canada, in the absence of identical goods, like goods are the most comparable domestic goods that closely resemble or are similar goods to the goods exported to Canada. As previously explained, for CPF, identical goods would have all seven same characteristics as those indicated in Appendix 2 – Selection of Like Goods (i.e. type, additional information for type, configuration or connection, size, application, additional information for application, and lead content).

Provide a list of all domestic sales of goods that meet the description of like goods (see the information section for a description of like goods) sold in your domestic market during the period of September 1, 2016 to August 31, 2017. For each shipment, provide a separate line on

the spreadsheet for every individual product (based on model number and the characteristics type) included in that shipment. For each line, provide the information required for each column indicated in Appendix 2.

The domestic sales contained in this listing should be for ultimate consumption in your domestic market.

Product descriptions and product numbers must be consistent when describing the same model in all appendices.

Refer to the Instructions section of this RFI for guidelines respecting the submission of information.

- C7. Appendix 3A – Domestic Sales of Goods of the Same Description** provides the table to be used when responding to this question. This information must be provided as a Microsoft Excel file. The information to be provided in answer to this question will be for purposes of identifying a detailed listing of all domestic sales of goods of the same description sold during the PAP, whether or not you listed the product as a like good in Appendix 2. Please refer to the product definition at the beginning of this RFI. The domestic sales contained in this listing should be for ultimate consumption in your domestic market.

Sales in this database must be adjusted for any credit notes issued respecting these sales, i.e., selling prices are to be net of credits. All remaining credits are to be removed from the database.

The listing should be sorted in the following order:

- (a) production facility or factory at which the goods were produced;
- (b) product; and
- (c) date of sale.

- C8. Appendix 3B – Sales of Selected Like Goods** provides the table to be used when responding to this question. This information must be provided as a Microsoft Excel file. The information to be provided in answer to this question will be for purposes of identifying a second listing of selected domestic sales of like goods sold during the PAP, whether or not you listed the product as a like good in Appendix 2.

There are certain legislative requirements in SIMA that must be taken into account in selecting like sales for the determination of normal values. In accordance with these legislative requirements, you are requested in this question to provide a second listing of selected domestic sales of like goods using the attached Appendix 3B. The domestic sales contained in this listing should be for ultimate consumption in your domestic market.

Specifically, beginning with the database of sales of all goods of the same description prepared in response to question C7, please identify and list those sales of like goods that are:

- (a) sold to more than 1 unrelated<sup>1</sup> domestic customer;
- (b) which are sold to the same trade level<sup>2</sup> as the importer in Canada; and

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<sup>1</sup> Refer to the definitions of "associated persons" and "related" listed in Part E (Glossary). Note that where two or more purchasers are associated with each other, they are regarded as a single purchaser.

<sup>2</sup> Refer to the definition of "trade level" listed in Part E (Glossary).

- (c) which are sold in the same or substantially the same quantities<sup>3</sup> as the quantities sold to the importer in Canada.

If you have no sales of a like good which meet all three of the above conditions, then you should examine sales of the like good which were sold at the trade level nearest and subsequent<sup>4</sup> to the importer in Canada.

Sales of the like good at this subsequent trade level may be substituted in your sales listing only in the absence of sales which meet the three conditions listed above. However, in order to be given consideration, the sales of the like good at this subsequent trade level must also be made to more than one unrelated domestic customer and must be sold in the same or substantially the same quantities as the quantities purchased by the importer in Canada.

- C9.** Please explain the rationale used in the selection of like goods in Appendix 2 if similar goods were identified. Explain which product characteristics your company has used to select comparable similar product goods of domestic sales and why those product characteristics were chosen. Also, please explain any deficiencies or difficulties in selecting comparable products of similar goods that might preclude the CBSA from conducting a proper comparison between sales of subject goods and like goods.
- C10.** Provide a worksheet that reconciles the total extended selling prices (total of column 21) for both Appendix 3 listings of domestic sales as per C7 and C8 to your financial statements. The reconciliation should start with the C8 listing to the C7 listing then to your financial accounting system (general ledger or trial balance) up to your financial statements. If it is not possible to reconcile to audited financial statements, reconcile to interim financial statements. Provide a narrative explanation of the procedures followed to complete the accounting reconciliation.
- C11.** Describe each type of discount, rebate, or allowance offered on domestic sales of like goods, including the terminology used and the terms and conditions that must be met in order to receive each one. For each type of discount, rebate and allowance you offer, add a column, with an appropriate column heading, to your responses to questions C7 and C8 and indicate the amount of the discount, rebate or allowance granted on each sale, including those owing but not yet paid. In addition, provide details of the methodology you have used to allocate each discount, rebate or allowance to the like goods.
- C12.** For each type of discount, rebate, or allowance listed in response to Appendix 2, indicate the percentage of domestic sales of like goods that were granted the discount. The percentage must be calculated on a quantity basis, i.e. the quantity of like goods on which the discount was granted.
- C13.** With regard to the sales listed in response to C8, provide a complete documentation package for one sales transaction per month, up to a maximum of 12 sales transactions. The package should include sales contracts, purchase orders, bills of lading, commercial invoices, credit/debit notes, certificate of analysis, letter of no objection (or equivalent document), and proofs of payment.
- C14.** Explain any product codes or other codes used by your company to enable a correlation between price lists, invoices, brochures, etc. and the listings of domestic sales.

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<sup>3</sup> When the domestic sales are not sold in the same or substantially the same quantities as the sale of the goods to the importer in Canada, you should use those sales that are closest in quantity to the quantity of goods sold to the importer in Canada.

<sup>4</sup> Refer to the definition of "subsequent trade level" listed in Part E (Glossary).

- C15.** With respect to each cost, charge or expense, e.g., freight, warehousing expense, etc., included in the gross domestic selling prices of the like goods listed in Appendix 3A and Appendix 3B, provide details of the methodology you have employed to allocate each cost, charge or expense to the like goods.
- C16.** For each customer identified in response to C7, provide a listing indicating the average number of collection days for your accounts receivable during the PAP. Indicate which dates are used in calculating this information.
- C17.** For each level of trade identified in response to C7, provide the following information:
- (a) a detailed description of each direct sales activity you perform in selling to your domestic customers (for example, sales representatives, travel, entertainment, advertising);
  - (b) for each activity described in (a) above, indicate the cost of carrying out such activity in respect of the like goods;
  - (c) for each activity described in (a) above, indicate whether the same activity is performed at all by your company in selling to importers in Canada; and
  - (d) if any of the like goods identified in response to question C7 were sold to customers at the trade level nearest and subsequent to the trade level of the importer in Canada, a trade level adjustment may be allowed. If you think that you are entitled to a trade level adjustment, explain why (refer to the definitions of trade level and subsequent trade level in Part E - Glossary).
- C18.** If applicable, indicate the amount of any royalties or patent fees paid or payable for all goods of the same description listed in response to question C7. A breakdown of the amount of payment to each company is required. If applicable, explain why any such fees are not payable, or not payable in the same amounts, on products exported to Canada.
- C19.** If any applicable domestic commodity tax, value-added tax (VAT) or any other domestic tax is included in the domestic selling price, the amount of the tax should be indicated in the Column titled "Taxes" (see Appendix 3A and 3B). Indicate the manner of payment and method of calculation of the tax.
- C20.** If exports to Canada are partially or fully exempt from the payment of internal taxes and duties that are levied on sales for home consumption, or on the materials and components physically incorporated into the goods, or if such internal taxes and duties previously paid are remitted on export of the goods, provide:
- (a) an explanation of the legislation covering such exemption or remission, as well as a copy of the relevant regulations, with translation into English or French if required;
  - (b) the amount of duties and taxes refunded on the exportation of the goods and an explanation of how such amounts were calculated or apportioned to the exported goods;
  - (c) a record of the payment of the internal taxes and duties that were paid on goods sold domestically or on the material and components physically incorporated into the goods sold domestically but which were not levied on goods exported to Canada or other countries; and
  - (d) the calculated amount of such taxes and duties on a per unit basis. The allocation to each product must reflect the basis on which the taxes or duties are calculated.

- C21.** Are there any goods, services, rebates, warranties or guarantees provided directly or indirectly to persons who purchase the goods from your company or from any person on any subsequent resale? If so, provide details concerning the nature and value of such benefits. Include an explanation of the associated terminology, and any terms and conditions that must be met in order to receive the goods, services, rebates, warranties or guarantees.
- C22.** Provide an explanation of any sales listed in response to C7 that were not made under conditions where price was established by the forces of supply and demand. Describe any price and/or wage controls or restrictions imposed by government organizations or regulations that may limit the price you charge your domestic customers.
- C23.** If your company is not the manufacturer of the goods sold domestically:
- (a) provide the name, address, telephone number, fax number and contact person for the manufacturer(s) and/or your supplier(s);
  - (b) indicate if there was any understanding which restricted, discouraged or prohibited sales by your company, in your domestic market;
  - (c) indicate if the supplier had the right to review your domestic sales records; and
  - (d) indicate if the supplier provided after-sales service to your customers, participated in sales calls, sales activities, and/or provided sales incentives to your customers.
- C24.** Identify all source documents you have relied on in preparing your response to this Part and indicate the business location where the documents are maintained.

## **PART D – FINANCIAL DATA AND COSTING INFORMATION**

The information gathered in this section will be used to determine whether your domestic sales are profitable. For products where normal values cannot be determined on the basis of domestic selling prices, the information that is to be provided in this section may facilitate the determination of normal values based on the total cost of the goods.

For this part, appropriate footnotes should be provided to explain (1) accounting treatment of any item(s) that deviate from established practices and (2) all corporate allocations. The information provided should enable the CBSA to follow the audit trail from the product unit cost to financial accounting records (such as subsidiary and general ledgers) and to corporate financial statements.

### **Source Documents, Accounting Records and Reports**

- D1.** Provide a list of all source documents used to prepare your responses to this part and indicate the location where the documents are kept.
- D2.** Provide a list of your general ledger chart of accounts. If your chart of accounts is in a language other than English or French, provide the original language version and a translation in either English or French. The chart of accounts must be accompanied by explanatory notes which would enable the reader to identify the major groups and subgroups of account classifications, e.g., major group may be Assets, with a sub-group under Current Assets.
- D3.** Provide a complete list, in either English or French, of all your accounting and financial ledgers used for recording all your accounting, cost accounting (if applicable) and financial activities that lead to the preparation of your company's financial statements. Your list should include the following information:
- (a) the title;
  - (b) a brief description of each ledger;
  - (c) a computer report reference number, if applicable; and
  - (d) the name of the department providing the information.
- D4.** (a) Provide a list of all reports prepared on a periodic basis for senior management, for example, Aging of Accounts Receivable, Variance Analysis Reports, Fourth Quarter Results, Five Year Operational Plan, etc. The list should include:
- (i) the title and date of the report;
  - (ii) a brief description of the information contained in each report;
  - (iii) the reason for the report;
  - (iv) a computer report reference number, if applicable;
  - (v) the name of the department providing the information; and
  - (vi) the identity and position of the person(s) for whom the report was generated.
- (b) Provide a flowchart illustrating your company's financial accounting books and record keeping system. Show in your flowchart all subsidiary ledgers and reports generated by your company's financial accounting system (e.g., subsidiary ledgers maintained for raw materials purchases, inventories, sales, accounts receivable, etc.).

### **Financial Data**

- D5.** Indicate the date of your company's fiscal year-end.

- D6.** Provide your corporate annual report for the last fiscal year. If you do not publish annual reports, provide a copy of the final report on the operational results of the company, prepared for senior management, the board of directors and/or the shareholders.
- D7.** Provide your corporate annual report, filed with the government agency that regulates public companies in your country, for the last fiscal year and all year-to-date reports. For example, in the United States of America, these reports are filed with the United States Securities and Exchange Commission. If you do not file such reports, provide a copy of your company's income tax return and income tax reconciliation report for the last taxation year.
- D8.** Provide the following information for both for your company and each subsidiary or division of your company that produces the goods sold to the importers in Canada and the goods sold domestically:
- (a) audited financial statements for the last fiscal year;
  - (b) monthly financial statements for the last fiscal year;
  - (c) financial statements for the current fiscal year-to-date; and
  - (d) monthly financial statements for the current fiscal year-to-date.

If your company does not have divisional financial statements, provide any reports generated by the division, such as management reports, performance reports, production cost statements, operating reports or interim reports.

Include all the financial statements prepared for the fiscal year end, the accompanying notes, the auditors' opinion and supplementary reports.

Where audited financial statements do not exist, provide copies of the final unaudited financial statements approved by senior management. Include all accompanying notes and final reports. Explain why the company's financial statements are not audited.

- D9.** Provide any summary financial report used to reconcile all companies' financial data to the corporate annual report, for the last fiscal year.
- D10.** Provide any summary financial report used to reconcile all subsidiary or divisional financial data to the company financial statements, for the last fiscal year.
- D11.** For each production facility that produces CPF shipped to importers in Canada and CPF sold domestically, provide the following:
- (a) income or profit and loss statements for the last fiscal year;
  - (b) monthly income or profit and loss statements for the last fiscal year;
  - (c) income or profit and loss statements for the current fiscal year-to-date; and
  - (d) monthly income or profit and loss statements for the current fiscal year-to-date

#### Accounting Practices



**D12.** What accounting standards (such as the generally accepted accounting standards in your country) were followed by your company for the preparation of the financial statements provided in answer to question D8? Do these accounting standards comply with standards set by the International Accounting Standards Board (IASB) such as the International Financial Reporting Standards (IFRS)? If there are any standards that do not comply, please list the differences between the reporting standards followed by your company and IFRS.

**D13.** For each item listed in (a) to (k) below, explain your accounting practices for the goods sold domestically and the goods sold to importers in Canada.

Your explanation should include any differences in your accounting practices for: (i) cost accounting purposes; (ii) financial accounting purposes; and (iii) income tax purposes.

Where there are differences, explain the impact on the cost of goods sold, the income statements and any other general ledger accounts:

- (a) inventory valuation for raw materials, work-in-process and finished goods;
- (b) write-off and write-down methods for raw materials and finished goods;
- (c) value and disposal of by-products and scrap materials from the production process;
- (d) fixed asset valuation (separate by group, for example buildings, capital equipment, etc.), revaluation, depreciation method, and treatment of idled assets;
- (e) plant start-up, plant closure, shut-down or restructuring;
- (f) interest expense as part of inventory or fixed asset valuation;
- (g) conversion of year-end asset and liability balances;
- (h) capitalization of general and administrative expenses;
- (i) income and expense accounts requiring year-end accruals and adjustments;
- (j) treatment of exchange gains and losses resulting from foreign currency transactions; and
- (k) explain how your company's cost accounting system accounts for unfinished units (i.e., work-in-process) within each cost centre at the end of an accounting period. If special calculations are involved (e.g., calculation of equivalent units of production), provide an explanation of the calculation methodology.

Product Line/Model Information

**D14.** For each production facility or factory, provide the following information for the product line/model that includes the goods subject to this investigation:

	<b>Indicate the product line/model that includes the goods subject to this investigation</b>					
	<b>2016</b>		<b>YTD 2017</b>		<b>PAP</b>	
	<b>KGs</b>	<b>Pieces / Units</b>	<b>KGs</b>	<b>Pieces / Units</b>	<b>KGs</b>	<b>Pieces / Units</b>
<b>Plant (identify)</b>						

Production Capacity						
(a) Beginning inventory						
(b) Quantity produced						
(c) Quantity purchased from other suppliers or producers						
(d) Quantity sold						
(e) Quantity and value of goods transferred internally to other operations or divisions within the company for use in downstream operations						
(f) Quantity and value of goods sold or transferred to affiliated or associated persons						
(g) Ending inventory						

Production Information

**D15.** For each production facility or factory producing the goods sold domestically and/or the goods exported to importers in Canada, for each stage of production provide:

- (a) a flow chart of the production process;
- (b) a description of each stage in the production process;
- (c) the type of machinery used during each stage and its standard useful life;
- (d) a list of material inputs used in each stage;
- (e) the production time, expressed in the industry standard;
- (f) a list of by-products;
- (g) details of waste material and/or scrap material; and
- (h) an explanation of how overhead is allocated.

**D16.** Explain in detail how you cost the goods sold domestically and the goods sold to importers in Canada. Provide this explanation for each production facility or factory. Provide an example and describe how your product costing system captures all production costs of the goods.

**D17.** If using standard or budgeted costs, identify:

- (a) the types of variances;
- (b) how they are recorded in the cost accounting system;
- (c) how they are assigned to the goods;
- (d) when the variances are recorded, for example monthly, quarterly, etc.;
- (e) how often the standard costs are revised; and

(f) the date of the latest revision.

- D18.** Describe how the company's cost accounting system reconciles to the financial accounting system. List and describe any production costs that you value differently for cost accounting purposes than for financial accounting purposes and reconcile these differences.
- D19.** A start-up period of production is applicable when there is a new production facility, or a new or substantially different product that requires new or different technology or production equipment. A start-up period of production affects costs and the level of production.
- (a) If you had a start-up period, for the goods sold domestically and the goods sold to importers in Canada during the PAP (September 1, 2016 to August 31, 2017), describe the particulars of the start-up period. Specify the beginning and the end of the start-up period.
- (b) Explain the effect the start-up had on the cost of the goods.
- D20.** Indicate whether any of your production facilities were shut down, closed or restructured during the PAP, and whether you incurred any expenses during the period as a result.

#### Acquisition Cost

- D21.** If your company is not the manufacturer of the goods, provide the following on a product-by-product basis and then proceed to the section titled "Administrative, Selling and All Other Costs":
- (a) the purchase price paid to your supplier for the goods;
- (b) the freight cost, charges or expenses incurred between yourself and your supplier;
- (c) rebates between yourself and your supplier;
- (d) the commission between yourself and your supplier;
- (e) any other costs, charges or expenses incurred in acquiring the goods; and
- (f) the total per unit processing costs that your company incurs.

#### Cost of Production

For the cost information requested in D22, provide costs for each production facility or factory, for all products of CPF exported to Canada as listed in Appendix 1, as well as for all products sold to your domestic customers as listed in Appendix 3A whether considered as a like good or not (i.e., goods of the same description). If the cost of production of the subject goods exported to Canada differs from the cost of production of the like goods, provide separate cost of production statements for like and subject goods.

The costs of production for the like goods sold domestically will form the basis for conducting the profitability analysis. The costs of production for the subject goods exported to Canada will be used, if required, as the basis for determining a cost-based normal value.

Actual costs are preferred. These costs should be calculated on a monthly basis or, alternatively, on an order basis. There should be one cost of production calculated for each unique product of CPF for each month or, alternatively, for each order, to recognize fluctuating costs. If standard or budgeted costs are used, identify the variances that are recorded in the cost accounting system as requested in Question D17. For example, if variances are recorded monthly, the appropriate monthly variances should be provided. Indicate the frequency with which the standard costs are revised and the date of the latest revision. Explain how favourable or unfavourable variances resulting from production are assigned to the goods during each accounting period.

Where costs, charges, or expenses are allocated,<sup>5</sup> explain how these are allocated to the goods in question and provide the supporting worksheets in your response. If they are also allocated to goods other than those in question, explain the method of allocation and explain why the method of allocation is appropriate.

Provide costs for the PAP. If costs changed over the period, provide: all of the various costs; the time period each cost was in effect; and explain the changes.

In responding to question D22, where there was a start-up period (refer to question D19), do not provide costs incurred during the start-up period. Provide costs from the end of the start-up period. If the start-up period extended beyond August 31, 2017, provide the costs that were in effect on August 31, 2017.

In presenting your company's full cost of production, the CBSA recognizes that individual companies may not account for their costs in a manner that allows for the presentation of costs for each of the listed cost components that follow in question D22. Provided the costs presented are complete and represent the full cost of production, you may present your costs in a manner consistent with your own cost accounting reporting practices.

**D22.** The following cost components should be provided on a per unit and KG basis for each product exported to Canada during the POI as well as for each product sold domestically during the PAP. Again, please note that cost components may be presented differently as long as all costs of production are captured and their presentation facilitates the reconciliation of costs of production with your accounting records.

(a) Direct Materials

List the raw materials or major components. Provide the quantities of the direct materials utilized and the full cost, for each product.

Note that materials or components that are obtained from another division, production facility/factory, or associated company should be identified. The value of these materials should be the actual costs to the division, production facility/factory or associated company that produced or acquired the materials plus an amount for any corporate allocations, overheads, and financial charges. In addition, the cost of engineering or design work incurred by another division, production facility/factory or associated company that is attributable or in any manner related to the production of the materials or components should be identified and included in the cost thereof.

(b) By-Products

If applicable, list each by-product that results from the production process of the goods. Describe how you dispose of by-product and provide the value of each by-product, expressed on a per product basis of finished product.

(c) Direct Labour

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<sup>5</sup> Allocation of costs, charges and expenses to subject goods should reflect the normal or standard method of allocation used by your company in assigning costs to product lines. Where the basis of allocation is deemed inappropriate, the CBSA may re-allocate these costs, charges and expenses to the subject goods in accordance with Generally Accepted Accounting Principles (GAAP).

Provide the labour cost per product. Labour cost includes overtime pay, all fringe benefits, and payments for social programs. Explain how you determine direct labour cost and provide the details of your unit of production labour cost calculation.

(d) Factory Overhead

Provide factory overhead expenses per product. Factory overhead expenses include shop supplies, tools and dies, utilities, indirect labour, supervision, maintenance, rent, depreciation, etc. Explain how you allocate these expenses and identify the general ledger accounts involved.

(e) Scrap Recovery Value

If applicable, identify the total scrap recovery value per unit.

(f) Other Costs of Production

List any other costs applicable to the production of the goods, for example, research and development. Provide these costs on a per product basis. Explain how you allocate these expenses and identify the general ledger accounts involved.

Administrative, Selling and All Other Costs

- Questions D23 to D28 relate to the administrative and selling expenses (including corporate overhead), interest expenses and all other costs that are directly or indirectly attributable to the sale and production of the goods sold domestically and the subject goods sold to importers in Canada.
- Normally, administrative and selling expenses and all other costs are allocated to the goods sold to importers in Canada on the same basis as the expenses attributed to the sale and production of the goods sold domestically.<sup>6</sup> Please note that for the purposes of this investigation, the allocation of these expenses on the basis of selling prices is not acceptable. An allocation based on annual cost data is preferable to one that will be skewed in periods of high or low production.
- You must fully explain each step in the allocation process in allocating administrative, selling and all other costs to the goods, referring to the starting amount to be allocated, the ledger accounts and/or source documents, and the rationale and basis for allocation to the subject goods.
- In the event there are no like goods sold domestically, the expenses to attribute to the goods sold to importers in Canada are the amounts directly or indirectly incurred for the sale and production of the goods sold to importers in Canada.

**D23.** Provide an explanation of your company's normal accounting and reporting practices for administrative, selling and other costs.

**D24.** For your company's administrative and selling costs, including corporate overhead costs:

- (a) list each administrative, selling and corporate overhead cost and identify the associated general ledger account;

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<sup>6</sup> An adjustment may be allowed if there are direct sales activities which the exporter performs in the domestic market, which the exporter does not perform at all in selling to the importer in Canada, because it is the importer's role (i.e., a function of the importer's trade level) to perform these activities in Canada. Refer to the definition of trade level in the Glossary, Part E of this RFI.

- (b) calculate the total amount of these costs;
- (c) determine the amount of the administrative, selling and corporate overhead costs to be allocated to the goods sold domestically and calculate these expenses on a per unit basis, preferably as a percentage of cost of goods sold;
- (d) determine the amount of the administrative, selling and corporate overhead costs to be allocated to the goods sold to importers in Canada and calculate these expenses on a per unit basis (preferably as a percentage of cost of goods sold); and
- (e) explain your method(s) of allocating the costs in (c) and (d).

**D25.** For your company's net interest costs:

- (a) list each source of interest income earned on short-term investments or operational bank accounts and identify the associated general ledger accounts;
- (b) list each interest cost incurred on all forms of liability and identify the associated general ledger accounts;
- (c) calculate total net interest cost by deducting the amount of interest income in (a) from the interest cost in (b). Interest income may not offset interest cost beyond a zero net balance;
- (d) determine the amount of net interest costs to be allocated to the goods sold domestically and calculate these expenses on a per unit basis, preferably as a percentage of cost of goods sold;
- (e) determine the amount of net interest costs to be allocated to the goods sold to importers in Canada and calculate these expenses on a per unit basis, preferably as a percentage of cost of goods sold; and
- (f) explain your method(s) of allocating the costs in (d) and (e).

**D26.** Determine your company's other costs, charges and expenses, including those incurred at the corporate level, that are directly or indirectly attributable to the production and sale of your company's goods. These costs may include such items as losses or gains from foreign exchange transactions. For these other costs, charges and expenses:

- (a) list each item separately and identify the associated general ledger accounts;
- (b) calculate total net cost (the net cost may not offset gains beyond a zero net balance);
- (c) determine the amount of net costs to be allocated to the goods sold domestically and calculate these expenses on a per unit basis, preferably as a percentage of cost of goods sold;
- (d) determine the amount of net costs to be allocated to the goods sold to importers in Canada and calculate these expenses on a per unit basis (preferably as a percentage of cost of goods sold); and
- (e) explain your method(s) of allocating the costs in (c) and (d).

**D27.** Determine the cost of sales or production royalties or patent fees paid or payable on your company's goods. If applicable, explain why any such fees are not payable, or not payable in the same amounts, on goods exported to Canada. For a breakdown of the cost of royalties and patent fees:

- (a) list each separately and identify the associated general ledger accounts;
- (b) calculate the total amount for each;
- (c) determine the amount of the royalty or patent fee to be allocated to the goods sold domestically and calculate these expenses on a per unit basis, preferably as a percentage of cost of goods sold;
- (d) determine the amount of the royalty or patent fee to be allocated to the goods sold to importers in Canada and calculate these expenses on a per unit basis, preferably as a percentage of cost of goods sold; and

(e) explain your method of allocating the fees in (c) and (d).

**D28.** Provide information on all expected year-end adjustments that will have a material impact on the operating results of your company. These adjustments may be because of: legislation; other government actions; a change in accounting methods, standards or practices; or any contingency, expected liability or extraordinary or unusual item that will be recognized during the current accounting period. For year-end adjustments:

- (a) list each item separately and identify the associated general ledger accounts;
- (b) calculate the total amount of these costs;
- (c) determine the amount of the adjustment to be allocated to the goods sold domestically and calculate these expenses on a per unit basis, preferably as a percentage of cost of goods sold;
- (d) determine the amount of the adjustment to be allocated to the goods sold to importers in Canada and calculate these expenses on a per unit basis (preferably as a percentage of cost of goods sold); and
- (e) explain your method of allocating the adjustments in (c) and (d).

**D29.** Provide information on expenses (up the highest corporate level) that were not allocated to the goods sold domestically and the goods sold to importers in Canada. Identify and indicate the amounts of these expenses. Provide an explanation on the nature of these expenses and why they were not allocated.

#### Total Cost of Goods

- Use the information in questions D22 to D29, to compile total cost databases. The product per unit total cost is the sum of the costs from the “Cost of Production” section and the costs from the “Administrative, Selling and All Other Costs” section.
- If you used standard costs to calculate costs of production, ensure that variances are included in the total cost of production.

**D30.** **Appendix 4A and Appendix 4B** provides the tables to be used when responding to this question. Compile on a product basis, for the POI and the PAP, the unit total cost for:

- (a) Use Appendix 4A – Total Cost of Goods Exported to Canada to illustrate all products of subject goods sold to importers in Canada, as listed in Appendix 1; and
- (b) Use Appendix 4B – Total Cost of Goods Sold Domestically to illustrate all products of domestic goods sold to your domestic customers during the PAP, as listed in Appendix 3A.

**D31.** Provide a copy of the cost summary sheets as they appear in your product costing system for 10 randomly selected products listed in Appendix 4A for sales to Canada as well as another 10 randomly selected products for goods listed in Appendix 4B for domestic sales. This must be accompanied by a full explanation of the cost sheet and its contents, including a legend for any codes used. Cost of production data from the selected cost summary sheets should be reconcilable with Appendix 4A and 4B.

**D32.** Provide a worksheet that includes a reconciliation of the product per unit total cost of production for two of the randomly selected products from Appendix 4A and 4B (one from each) to the cost accounting system (if applicable) and the financial accounting system (general ledger) and then to your financial statements (audited or interim). Provide a narrative explanation of the procedures followed to complete the accounting reconciliation.

## **PART E – GLOSSARY**

<b>Additional Info for Type</b>	Additional product description for each product. For example, female adapters that are female street, female drop ear and female hi ear.
<b>Additional Info for Application</b>	The purpose of use for the product. Indicate “PH” if this product was sold for a plumbing and heating application. Indicate “ACR” if this product was sold for an air-conditioning and refrigeration application. Indicate “ALL” if you are not aware of the application.
<b>Administrative and Selling Expenses</b>	While the following list is not exhaustive, administrative and selling expenses include: directors' fees, management salaries and benefits, office salaries and benefits, office supplies, insurance, promotion, entertainment and depreciation expenses. Administrative and selling expenses also include corporate overhead.
<b>Allocation</b>	Allocation of expenses such as overhead, administrative, selling and all other costs; for example as a percentage of sales, percentage of direct costs, or a constant amount per unit.
<b>Application</b>	WP for Wrought Pressure; WD for Wrought Drainage; CP for Cast Pressure; CD for Cast Drainage.
<b>Associated Persons and/or Companies</b>	Persons or companies that are related to each other or do not deal with each other at arm's length. For example, individuals related by blood, marriage or adoption or companies that are directly or indirectly controlled by the same person or by the same company. See "related".
<b>Associated Purchasers</b>	Where two or more purchasers are associated persons and/or companies, they will be regarded as a single purchaser.
<b>Average Number of Collection Days/Aging of Accounts Receivable</b>	The average number of days between the invoice date and the date of receipt of payment for goods sold. Aging reports provide details regarding the amounts due and those past due based on various predetermined time frames.
<b>Bank Charges</b>	Any charge incurred as a result of services rendered by a bank or other financial institution in respect of the sale, shipment, financing, payment, etc. of the goods sold.
<b>Brokerage Fees</b>	The amount paid to a custom's broker for import/export services rendered.
<b>By-products</b>	A marketable product of lesser importance produced as an incident to the production of a major product.
<b>Canadian Duty and Taxes</b>	The amount included in the selling price for Canadian customs duties and Canadian taxes.



<b>Cash Discount</b>	This is a discount to the selling price of the goods that may be granted to customers by the vendor for the early payment of invoices. Sometimes called a prompt payment discount. Example: 2% 10, net 30 days.
<b>Company Product Number</b>	The unique product identifier or product code/number assigned by your company.
<b>Configuration/Connection</b>	The configuration or connection (e.g., C, M, FE, FTG identified in Abbreviation Chart). For example, a female street adapter has a connection consisting of FTG X FE.
<b>Container Charges</b>	The charges normally associated with leasing or renting of a container and may include charges for packing or unpacking.
<b>Cost of Goods Sold</b>	Cost of goods sold is generally calculated by totalling the opening inventory and production costs and deducting there from the amount of closing inventory.
<b>Customer Number</b>	A unique code that identifies the customer.
<b>Currency</b>	The currency of settlement for the sale.
<b>Date of Receipt of Payment</b>	The date your company received payment for the product from the customer in YEAR-MM-DD.
<b>Date of Sale</b>	The date of sale is considered to be the date that the parties establish the terms of sale. The date of the order confirmation is usually considered as the date of sale, although the date of sale could be the contract, purchase order or invoice date. If any of the terms of sale are changed substantially, (i.e., significant change in price or quantity ordered), the date that the revision was made may be considered to be the date of sale.
<b>Date of Shipment</b>	The date of shipment is the date the goods began their continuous journey to the customer.
<b>Delivery Terms</b>	The delivery terms offered to the customer (e.g. FOB, CPT, FCA, etc.).
<b>Discounting or Factoring of Accounts Receivable</b>	Discounting of accounts receivable is the sale, usually at a discount, of a company's accounts receivable.
<b>Dock Charges</b>	Any levy paid as a result of using dock or port facilities for movement of goods.
<b>Domestic Inland Freight Charges</b>	The amount of inland freight charges included in the Total Selling Price of the goods that you incurred. These are generally the charges from the factory to the port of shipment.
<b>Domestic Taxes</b>	The amount of applicable domestic commodity tax, value-added tax (VAT), or any other domestic tax included in the export selling price that is not fully refundable upon export.

<b>Dumped</b>	Dumped, in relation to any goods, means that the normal value of the goods exceeds the export price.
<b>Equivalent ACR Dimensions</b>	The equivalent dimensions of the fitting, if applicable, for ACR and non-ACR uses. For example, a 1/2" 90° elbow is designated as such when used in PH, and in ACR it is called a 5/8" 90° elbow. The dimensions are to be shown in "inches". If the size of the fitting is identified in "metric" but not made specifically to metric dimensions, indicate the equivalent measurement in inches.
<b>Export Price</b>	Export price is usually the lesser of the exporter's adjusted selling price for the goods or the importer's adjusted purchase price. Where there is no exporter's sale price or no price at which the importer in Canada has purchased or agreed to purchase the goods, or where the price is considered to be unreliable because the sale is between associated persons or there exists a compensatory arrangement, the export price is based on the price at which the goods are sold by the importer in Canada to unrelated purchasers in Canada, less related expenses and an amount for profit.
<b>Export Taxes</b>	Indicate the amount for export taxes if incurred by your company.
<b>Extended Selling Price</b>	The full invoice value of the product.
<b>Factory / Production Facility</b>	The name and location of the factory or production facility where the product was produced.
<b>Factory Overhead</b>	All production costs other than direct material and direct labour costs. Factory overhead includes all costs necessary to the operation and maintenance of the production facility/factory and is frequently divided into two categories namely, variable and fixed. Factory overhead does not include administrative and selling expenses but includes depreciation expense.
<b>Forward Sale/Contract</b>	A forward sale is a contract that commits the user to buying or selling an asset, such as a treasury bill or dollars, at a specific price on a specific date in the future.
<b>Freight Charges</b>	The amount of freight charges included in the Total Selling Price for freight charges incurred moving the goods.
<b>Futures Contract</b>	A forward contract that is traded on an exchange.
<b>Goods in Question</b>	May be either subject goods (goods sold to Canada which match the product definition) or like goods (goods sold domestically that are identical or similar to the subject goods).
<b>Goods of the Same Description</b>	All subject goods produced and sold in the exporter's domestic market.
<b>Hedging/Covering</b>	Hedging is the purchase and holding of foreign currency for a length of time. Its purpose is to eliminate risks involved in dealing with foreign currencies. Also called covering and swap deposits.

<b>Identical Goods</b>	Identical goods are goods that are identical in all respects to the subject goods exported to Canada. For goods to be considered identical, all seven of the model characteristics must be the same. Refer to the definition of subject goods at the start of the questionnaire.
<b>Importer Name</b>	The name of the importer in Canada.
<b>Inland Freight in Canada</b>	The amount of inland freight included in the Total Selling Price for freight charges incurred moving the goods within Canada.
<b>Insurance</b>	The amount included in the Total Selling Price for insuring the goods while being shipped to the purchaser's premises.
<b>Invoice Date</b>	The date of the invoice issued by your company (e.g. YEAR-MM-DD).
<b>Invoice Number</b>	The invoice number containing details as to the purchase and amount paid (or to be paid).
<b>Lead Content</b>	The percentage of lead in the product.
<b>Like Goods</b>	Like goods are goods that are identical in all respects to the subject goods exported to Canada, or in the absence of identical goods, goods the uses and other characteristics of which closely resemble those of the exported goods (similar goods).
<b>Ministerial Specification</b>	A Ministerial specification is used to determine the normal values, export prices or the amounts of subsidy when the regular methods for making the calculations cannot be applied. It may also be used to cover new products or new exporters not covered by previous rulings.
<b>Model</b>	Model is the generic term used throughout this RFI to identify individual models with various distinct characteristics.
<b>Name of Manufacturer</b>	The name of the manufacturer of the product.
<b>Net Export Price</b>	The extended selling price (column 20) less the amounts reported in columns 22 to 38.
<b>Net Unit Export Price</b>	The unit export price is determined by dividing the net export price (amount in column 39) by the quantity in column 18b.
<b>Net Unit Selling Price</b>	The unit selling price is determined by dividing the net selling price (column 30) by the quantity recorded in column 18b.
<b>Net Selling Price</b>	The net selling price of the product. This should be the amount in column 20 less the amounts reported in columns 22 to 29.
<b>Nominal Size</b>	The nominal size(s) of the fitting. The nominal size of each connection is to be shown in "inches". If the size of the fitting is identified in "metric" but not made specifically to metric dimensions, indicate the equivalent measurement in inches.

<b>Normal Value</b>	Normal value is usually based on the price at which an exporter sells like goods for domestic consumption in the ordinary course of trade to unrelated purchasers. Where normal values cannot be determined based on domestic selling prices, normal values will be determined based on the aggregate of the cost of production, an amount for administrative, selling and all other costs and an amount for profit. In the absence of the required information, the normal value is based on a Ministerial specification.
<b>Ocean Freight Charges</b>	The amount of ocean freight charges included in the Total Selling Price.
<b>Other Discounts</b>	The amount for any other discounts granted to the customer. Please add and use a separate column for each type of discount and be sure to specify the name of the discount (e.g. cash discount, volume discount, quarterly discount, annual discount, etc.)
<b>Other Charges / Benefits</b>	Any other charges or benefits (price reductions). Each charge or benefit should be given its own column and labelled accordingly. Specify the amount, and provide a separate, narrative description of each item to permit a thorough understanding by CBSA officials.
<b>Other Export Charges</b>	Specify separate and distinct export charges that were incurred and that is included in the extended selling price (column 20) of the product insert additional columns, number them 31(a), 31(b), etc. and label them with the appropriate export charge.
<b>Packaging</b>	The charges normally associated with leasing or renting of a container and may include charges for packing or unpacking.
<b>Payment Terms</b>	The terms of payment offered to the customer/importer (e.g., 2% 10 net 30 days).
<b>Period of Investigation (POI)</b>	The POI represents the time frame selected at the time of initiation to identify the <u>importations</u> into Canada for which information is required and that will be investigated. The POI for this investigation is from <b>September 1, 2016 to August 31, 2017.</b>
<b>Person</b>	Includes a partnership, corporation or an association.
<b>Place of Direct Shipment</b>	The place from where the product was directly shipped to its destination in Vietnam.
<b>Port Charges</b>	Indicate the amount of port charges and harbour taxes included in the Total Selling Price.
<b>Product</b>	Product is the generic term used throughout this RFI to denote an individual product based on the characteristics used to establish identical goods.
<b>Product Number</b>	Indicate the unique product identifier or product code/number assigned by your company to the product.
<b>Prompt Payment Discount</b>	The amount of the discount for prompt payment granted to the customer.

<b>Profitability Analysis Period (PAP)</b>	The PAP is the length of time during which the profitability of domestic market sales is tested. The PAP for this investigation is from <b>September 1, 2016 to August 31, 2017.</b>
<b>Purchase Order Date</b>	The date of your customer's purchase order number (e.g. YEAR-MM-DD).
<b>Purchase Order Number</b>	The purchase order number.
<b>Quantity (KG)</b>	The quantity of the product shipped in kilogram (KG).
<b>Quantity (PC)</b>	The quantity of the product shipped in pieces (PC) / units.
<b>Rebates and Allowances</b>	The amount of any rebates and/or allowances granted to the customer. Please add and use a separate column for each type of rebate or allowance (e.g. quarterly rebate, annual rebate, volume rebate, freight allowance, rail allowance, advertising allowance, etc.).
<b>Related</b>	For the purposes of defining “associated persons”, persons are considered to be related if <ul style="list-style-type: none"> <li>• they are connected by blood relationship;</li> <li>• one is an officer or director of the other;</li> <li>• each such person is an officer or director of the same two corporations, associations, partnerships or other organizations;</li> <li>• they are partners;</li> <li>• one is the employer of the other;</li> <li>• they directly or indirectly control or are controlled by the same person;</li> <li>• one directly or indirectly controls or is controlled by the other;</li> <li>• any other person directly or indirectly owns, holds or controls 5% or more of the outstanding voting stock or shares of each such person; or</li> <li>• one directly or indirectly owns, holds or controls 5% or more of the outstanding voting stock or shares of the other.</li> </ul>
<b>Sale</b>	Includes leasing and renting, an agreement to sell, lease or rent and an irrevocable tender.
<b>Scrap Material</b>	Scrap material is material left over from certain production processes. Scrap typically has some measurable but relatively minor recovery value.
<b>Similar Goods</b>	Similar goods are goods, the uses and characteristics of which, closely resemble those of the exported goods. Generally, all seven of the model characteristics must be the same. However, there may be some other feature, such as the thickness of the fitting, which may be different.
<b>Standard Cost</b>	Standard costs are predetermined or budgeted (estimated) costs per unit of a product or process, comprising labour, materials and overhead. Standard costs are typically based on historical data and are the base against which actual costs are compared and variances measured and analyzed.

<b>Subject Goods</b>	The definition of the subject goods for this investigation is contained at the start of the questionnaire.
<b>Subject Product Name</b>	The equivalent subject product name assigned by the CBSA, exactly as appears in the list of subject goods, if applicable. Refer to the list of subject goods.
<b>Subsequent Trade Level</b>	Refers to the next lowest trade level, subsequent to the trade level of the importer in Canada, to which you sell in your domestic market. In this context, the producer is considered to be at the highest trade level and the end-user at the lowest trade level. In determining the normal value of the goods, adjustments may be made to your domestic selling price to account for differences in trade level between the importer in Canada and your domestic customers. See "trade level".
<b>Taxes</b>	The amount of taxes included in the selling price. If more than one type of tax, please use a separate column for each tax. (e.g. State, Federal, sales tax, VAT, etc.)
<b>Total Extended Cost</b>	The total extended cost of product is determined by multiplying the unit cost of the product by the quantity in column 18b.
<b>Total Cost</b>	Total cost is the cost of producing the good plus administrative, selling and all other costs.
<b>Trade Level</b>	The level that a company occupies in the distribution chain for a product. The predominant determining factor in establishing the trade level of an entity is the trade level to which that entity in turn sells the goods. The activities that the entity carries out may also help in distinguishing the trade level. Examples of typical trade levels are, in descending order: producer, national distributor, regional distributor, wholesaler, and retailer. See "subsequent trade level".
<b>Type</b>	The model name in terms of one of the following: Adapter (Male, Female, Other), Bushing, Coupling, Elbow, Flange, Pressure Tee, Union (DWV TY, DWV Y, Cap and Cleanout, Crosses).
<b>Unit Cost of Product</b>	The total unit cost for the subject goods. The total unit cost should reconcile with the data provided in other Appendices for the relevant product produced in the specific month and year of production.
<b>Unit Selling Price</b>	The unit selling price of the product specified in the invoice. Specify if this is per UNIT or per KG.
<b>Variance</b>	A variance is the difference between actual cost and standard cost of a cost element, e.g., material price variance, material usage variance, labour rate variance, etc.
<b>Warehouse Charges/Warehousing Cost</b>	All costs, charges and expenses associated with storing goods <u>while on route to Canada</u> , such as bonded warehouse fees. This should be the amount included in the Total Selling Price for expenses incurred in warehousing the goods at any point after they leave the factory / manufacturing facility in Vietnam.

**Waste Material**

Waste material is material that is lost, evaporates or shrinks during certain production processes and typically has no measurable recovery value but does have added cost.

**Year and Month of Production**

The year and month when the product was made (e.g. 2017-03).

## **PART F – TREATMENT OF CONFIDENTIAL AND NON-CONFIDENTIAL INFORMATION**

### **Submitted to the CBSA for all Proceedings under SIMA**

#### **Why Provide Confidential and Non-Confidential Information?**

The *Special Import Measures Act* (SIMA) requires that confidential information submitted to the CBSA be accompanied by a non-confidential (public) version of the information. The following explains how non-confidential and confidential information will be handled and how to prepare both a confidential and non-confidential submission of your information.

#### **Treatment of Your Non-Confidential Information**

Your non-confidential information will be given to any party that asks for this information for the purposes of the proceeding.

#### **Treatment of Your Confidential Information**

There are certain times when the CBSA will release your confidential information: first, to independent counsel for a party to the proceeding; and second, to Canadian courts, tribunals and panels.

1. Confidential information will be provided to independent counsel for a party to the proceeding. Counsel includes any *person* who represents another party in the proceeding and includes legal counsel. A party is a person, or business, that participates in and has a direct interest in the proceeding.

Counsel must ask for the confidential information in writing and must provide a written guarantee to the CBSA stating that they will:

- only use the information in relation to this proceeding;
- not give out the information;
- protect the information;
- not copy the information without the CBSA's permission;
- destroy the information when they are done;
- provide the CBSA with a written notice that the information is destroyed; and
- report any violations or possible violations to the CBSA.

The CBSA will not give your confidential information to independent counsel if the CBSA believes that it might cause harm to you or your business.

2. Confidential information will be given to the Canadian International Trade Tribunal, any Court in Canada, a Binational or World Trade Organization (WTO) Panel, to act on appeals. These organizations will use your information to fulfill their responsibilities under Canadian law, NAFTA or WTO Agreements. The confidential information is subject to the rules of procedure of the Court or Panel to which it is provided.

#### **Providing Only Non-Confidential Information?**

If you decide that your reply to this RFI does not contain confidential information, every page of your reply should be marked "NON CONFIDENTIAL". You must make a statement, in a covering letter, that you do not consider any information in your submission to be confidential.



## Providing Confidential Information?

If your reply to this RFI contains confidential information, this reply, along with all of the attachments and supporting documents, will be your confidential submission. You must:

1. Clearly indicate, by either enclosing all confidential information within square brackets or by shading all confidential information contained in the confidential version. An sample of each method is provided in the “Non-confidential Edited Version” section below, and
2. Clearly mark "CONFIDENTIAL" on every page of the confidential submission, including all attachments.

If you have a submission with confidential information, for the CBSA to be able to use your information, **you must provide a non-confidential version**. It is important that your non-confidential version is complete, as it will be provided to other parties involved in this investigations if they request it.

Your non-confidential version may be in the form of:

- a non-confidential edited version; or
- a non-confidential summary version, where the edited version would not contain enough information to convey a reasonable understanding of the information submitted in the confidential version

## Non-confidential Edited Version

An edited version has the confidential information removed, to create a non-confidential version. You must leave enough detail to provide an understanding of the confidential information removed.

In the document called “**Non-Confidential Statement**” attached to this section, which must be attached with your non-confidential version, you must:

- A) explain briefly the nature of the confidential information removed in your non-confidential version; and
- B) give the reasons why you request that the information be treated confidential, as explained in this part of the **RFI**.

In the following example, the text indicates the nature of the bracketed [**confidential information**] that has been deleted in the non-confidential version.

The confidential response to a request may be: The selling price of product ABC to our Canadian distributor was US\$[**25.99**] per unit.

The non-confidential edited version of this response may be: The selling price of product ABC to our Canadian distributor was US\$[ ] per unit. In this example, the nature of the information removed in the non-confidential version relates to “selling price information.”

**NOTE: the spacing between the brackets [ ] should reflect the same spacing as in the confidential version.**

As a further example, the following would represent an acceptable non-confidential edited version of an export sales listing. A sample page for a multi-page listing could look like this:

1	2	3	4	5	6	7
IMPTR	DATSHIP	INVNUM	INVDATE	QUANTITY	EXTSP	NETSP
[ ]	2016-02-16	14064555	2016-02-16	[ ]	[ ]	[ ]
[ ]	2016-03-14	14179020	2016-03-12	[ ]	[ ]	[ ]
[ ]	2016-04-14	14253018	2016-04-16	[ ]	[ ]	[ ]
[ ]	2016-05-09	14474937	2016-05-09	[ ]	[ ]	[ ]

**NOTE:**

**Do not use “shading”, “highlighting”, “font colors” or any other type of masking to hide confidential information in the non-confidential electronic version. You must delete (remove) the confidential information in the non-confidential version.**

**If you use a black marker to hide confidential information on the paper version of the non-confidential version or in any attachments to the non-confidential version, please ensure that the black shading covers everything and that it is dark enough not to reveal confidential information when we will save electronically your documents in PDF format.**

**Non-Confidential Summary Version**

Where deleting information for a non-confidential edited version would not leave enough detail to provide an understanding of the confidential information removed, a non-confidential summary of the deleted information must be included, describing the confidential information that has been removed.

If you intend to provide a non-confidential summary of an appendix or attachment, the non-confidential narrative would normally be accompanied by at least one (1) sample page, with the confidential data removed, of the related appendix or attachment.

**Review of Non-Confidential Submission**

The non-confidential version of your submission will be reviewed by the CBSA to ensure that it is in sufficient detail to convey a reasonable understanding of the substance of the information submitted in the confidential version.

If CBSA determines that an adequate non-confidential edited version *or* a non-confidential summary of information designated as confidential has not been provided by the respondent, and the respondent fails to justify why it cannot be provided, does not take corrective action or does not submit a revised version, the CBSA will **NOT** use the confidential information provided by your company in the proceedings. As a result, the CBSA’s determination will be based on the best information available. It is imperative that companies delete only the minimum information necessary to protect their interests and only what is confidential.

You will find on the next page the Non-Confidential Statement that needs to be completed and attached with your non-confidential edited version or non-confidential version.

**NON-CONFIDENTIAL STATEMENT**

*This document should be reproduced, completed and signed on the letterhead of your company or of your counsel and attached with your non-confidential version.*

Nature of information deleted in the non-confidential version and reasons for designating information as confidential.

Section 1 – Answers to the questionnaire

A) Explain briefly the nature of the confidential information removed in your non-confidential version response to the questionnaire requests.

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B) Reasons why you request that the information be treated confidential, as explained in the instructions of the questionnaire.

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Section 2 – Appendices, Attachments and Supporting Documents

A) Explain briefly the nature of the confidential information in appendices, attachments and supporting documents, removed in your non-confidential version.

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B) Reasons why you request that the information be treated confidential, as explained in the instructions of the questionnaire.

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\_\_\_\_\_, \_\_\_\_\_ of \_\_\_\_\_  
(Print name) (Print Position) (Print name of company)

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

**PART G – REQUEST FOR INFORMATION CHECKLIST**

This checklist must be completed and submitted with your response to this RFI. Please respond to each of the following questions by placing an X in the “yes” or “no” column. If a response is no, provide an explanation as to why you have not complied with the instructions.

<b>Question 1:</b>	<b>Yes</b>	<b>No</b>	
Did you provide a confidential and non-confidential version of your response in accordance with the disclosure instructions in the Request for Information?			If no, reason:
<b>Question 2:</b>	<b>Yes</b>	<b>No</b>	
Did you complete the <i>Non-Confidential Statement</i> for designating information as confidential?			If no, reason:
<b>Question 3:</b>	<b>Yes</b>	<b>No</b>	
Did you bracket or shade the confidential information in the confidential response?			If no, reason:
<b>Question 4:</b>	<b>Yes</b>	<b>No</b>	
Did you place empty brackets or shade area where information was omitted from the non-confidential version?			If no, reason:
<b>Question 5:</b>	<b>Yes</b>	<b>No</b>	
Is your response, submitted on CD or DVD, numbered consecutively from start to finish, including appendices and attachments?			If no, reason:

**PART H – CERTIFICATE OF VERACITY, ACCURACY AND COMPLETENESS**

*This certificate should be reproduced and signed on your company's letterhead by an officer who has authority to respond on behalf of your company.*

I, \_\_\_\_\_, \_\_\_\_\_ of \_\_\_\_\_  
(Print name) (Print Position / Title) (Print name of company)

certify that the information contained in this submission to the CBSA in response to the Request for Information – Exporter or Foreign Producer concerning the dumping investigation into certain copper pipe fittings originating in or exported from the Socialist Republic of Vietnam is true, accurate and complete.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Telephone number of signatory: \_\_\_\_\_ Fax number of signatory: \_\_\_\_\_

E-mail address of signatory: \_\_\_\_\_

Address of signatory: \_\_\_\_\_

## **APPENDIX 1 – EXPORTS TO CANADA**

**This appendix is in reference to Question B7 of the RFI.**

Refer to the “Format of Information Submitted” guidelines in this RFI for instructions when providing electronic information.

Please refer to the Appendix 1 tab in the electronic Excel® file “**CPF2 2017 IN RFI Exporter Dumping - Appendices.xlsx**” included with this RFI for completion of this Appendix.

In any column which requests dates, present the information using the YYYY-MM-DD format (example, May 12, 2016 would be indicated as 2016-05-12).

## **APPENDIX 2 – SELECTION OF LIKE GOODS**

**This appendix is in reference to Question C6 of the RFI**

Refer to the “Format of Information Submitted” guidelines in this RFI for instructions when providing electronic information.

Please refer to the Appendix 2 tab in the electronic Excel® file “**CPF2 2017 IN RFI Exporter Dumping - Appendices.xlsx**” included with this RFI for completion of this Appendix.



**APPENDIX 3A – DOMESTIC SALES OF GOODS OF THE SAME DESCRIPTION**

**This appendix is in reference to Questions C7 of the RFI**

Refer to the “Format of Information Submitted” guidelines in this RFI for instructions when providing electronic information.

Please refer to the Appendix 3A tab in the electronic Excel® file “**CPF2 2017 IN RFI Exporter Dumping - Appendices.xlsx**” included with this RFI for completion of this Appendix.

In any column which requests dates, present the information using the YYYY-MM-DD format (example, May 12, 2016 would be indicated as 2016-05-12).

## **APPENDIX 3B – SALES OF SELECTED LIKE GOODS**

**This appendix is in reference to Questions C8 of the RFI**

Refer to the “Format of Information Submitted” guidelines in this RFI for instructions when providing electronic information.

Please refer to the Appendix 3B tab in the electronic Excel® file “**CPF2 2017 IN RFI Exporter Dumping - Appendices.xlsx**” included with this RFI for completion of this Appendix.

In any column which requests dates, present the information using the YYYY-MM-DD format (example, May 12, 2016 would be indicated as 2016-05-12).

## **APPENDIX 4A – TOTAL COST OF GOODS EXPORTED TO CANADA**

**This appendix is in reference to Questions D22 to D30 of the RFI.**

Refer to the “Format of Information Submitted” guidelines in this RFI for instructions when providing electronic information.

The costing information requested in Appendix 4A should be presented in a format that includes all costs and is reconcilable to your company’s own financial records. The column names specified in Appendix 4A of the electronic spreadsheet should be used in your worksheets and the computer data files submitted to the CBSA. If other columns or column titles are more appropriate to suit your cost reporting practices, you may make the necessary inclusions and/or adaptations. However, please prepare an explanation for any deviation from the suggested format and attach it to your RFI response. The suggested format may be modified to conform to your own financial records.

Please note that actual costs are preferred. If standard costs are used, the variances must be indicated in the report. The costs must be provided separately for each production facility/factory where the goods are produced. Each model (product) of copper pipe fitting must have its own costs.

Please refer to the Appendix 4A tab in the electronic Excel® file “**CPF2 2017 IN RFI Exporter Dumping - Appendices.xlsx**” included with this RFI for completion of this Appendix.

In any column which requests dates, present the information using the YYYY-MM-DD format (example, May 12, 2016 would be indicated as 2016-05-12).

## **APPENDIX 4B - TOTAL COST OF GOODS SOLD DOMESTICALLY**

**This appendix is in reference to Questions D22 to D30 of the RFI.**

Refer to the “Format of Information Submitted” guidelines in this RFI for instructions when providing electronic information.

The costing information requested in **Appendix 4B** should be presented in a format that includes all costs and is reconcilable to your company’s own financial records. The column names specified in **Appendix 4B** of the electronic spreadsheet should be used in your worksheets and the computer data files submitted to the CBSA. If other columns or column titles are more appropriate to suit your cost reporting practices, you may make the necessary inclusions and/or adaptations. However, please prepare an explanation for any deviation from the suggested format and attach it to your RFI response. The suggested format may be modified to conform to your own financial records.

Please note that actual costs are preferred. If standard costs are used, the variances must be indicated in the report. The costs must be provided separately for each production facility/factory where the goods are produced. Each model (product) of copper pipe fitting must have its own costs.

Please refer to the Appendix 4B tab in the electronic Excel® file “**CPF2 2017 IN RFI Exporter Dumping - Appendices.xlsx**” included with this RFI for completion of this Appendix.

In any column which requests dates, present the information using the YYYY-MM-DD format (example, May 12, 2016 would be indicated as 2016-05-12).