



OTTAWA, November 10, 2017

STATEMENT OF REASONS

**Concerning the Initiation of Investigations into the dumping and the subsidizing of
CERTAIN COPPER PIPE FITTINGS ORIGINATING IN OR EXPORTED FROM
THE SOCIALIST REPUBLIC OF VIETNAM**

DECISION

Pursuant to subsection 31(1) of the *Special Import Measures Act*, the Canada Border Services Agency initiated investigations on October 27, 2017 respecting the alleged injurious dumping and subsidizing of certain copper pipe fittings originating in or exported from the Socialist Republic of Vietnam.

*Cet Énoncé des motifs est également disponible en français.
This Statement of Reasons is also available in French.*

TABLE OF CONTENTS

SUMMARY	1
INTERESTED PARTIES	1
COMPLAINANT	1
EXPORTERS	2
IMPORTERS.....	2
GOVERNMENTS	2
PRODUCT INFORMATION	3
DEFINITION	3
ADDITIONAL PRODUCT INFORMATION	3
PRODUCTION PROCESS.....	3
PRODUCT USE	5
CLASSIFICATION OF IMPORTS.....	5
LIKE GOODS AND SINGLE CLASS OF GOODS	6
THE CANADIAN INDUSTRY	6
STANDING	6
CANADIAN MARKET	6
EVIDENCE OF DUMPING	8
NORMAL VALUES.....	8
EXPORT PRICE.....	10
ESTIMATED MARGINS OF DUMPING	11
EVIDENCE OF SUBSIDIZING	11
ESTIMATED AMOUNT OF SUBSIDY	14
EVIDENCE OF INJURY	15
VOLUME OF DUMPED AND SUBSIDIZED IMPORTS.....	15
PRICE UNDERCUTTING	16
PRICE DEPRESSION.....	16
PRICE SUPPRESSION	17
PRODUCTION.....	17
NEGATIVE FINANCIAL RESULTS.....	18
REDUCED EMPLOYMENT.....	18
UNDER-UTILIZATION OF CAPACITY.....	18
THREAT OF INJURY	19
INCREASED VOLUME OF SUBJECT GOODS IN THE CANADIAN MARKET.....	19
DISPOSABLE CAPACITY OF THE SUBJECT GOODS IN VIETNAM.....	19
PRICE DEPRESSION AND SUPPRESSION	19
NATURE AND AMOUNT OF SUBSIDY AND MARGIN OF DUMPING.....	20
DOMESTIC MARKET CONDITIONS IN VIETNAM	20
CBSA’S CONCLUSION – THREAT OF INJURY.....	21
CAUSAL LINK – DUMPING/SUBSIDIZING AND INJURY	21
CONCLUSION	21
SCOPE OF THE INVESTIGATIONS	21
FUTURE ACTION	22
RETROACTIVE DUTY ON MASSIVE IMPORTATIONS	23
UNDERTAKINGS	23
PUBLICATION	24
INFORMATION	24
APPENDIX 1 – LIST OF GOODS SUBJECT TO THE INVESTIGATIONS	26
APPENDIX 2 – DESCRIPTION OF IDENTIFIED PROGRAMS AND INCENTIVES	38

SUMMARY

[1] On September 11, 2017, the Canada Border Services Agency (CBSA) received a written complaint from Cello Products Inc., of Cambridge, Ontario, (hereinafter, “the complainant”), alleging that imports of certain copper pipe fittings (CPF) originating in or exported from the Socialist Republic of Vietnam (Vietnam) are being dumped and subsidized. The complainant alleged that the dumping and subsidizing have caused injury and are threatening to cause injury to the Canadian industry producing like goods.

[2] On September 29, 2017, pursuant to paragraph 32(1)(a) of the *Special Import Measures Act* (SIMA), the CBSA informed the complainant that the complaint was properly documented. The CBSA also notified the Government of Vietnam (GOV) that a properly documented complaint had been received. The GOV was also provided with the non-confidential version of the subsidy complaint and were invited for consultations pursuant to Article 13.1 of the *WTO Agreement on Subsidies and Countervailing Measures*, prior to the initiation of the subsidy investigation.

[3] On October 5, 2017, the Trade Remedies Authority of Vietnam (TRAV) provided a written submission requesting an extension to initiate investigations respecting the alleged injurious dumping and subsidizing of certain CPF originating in or exported from Vietnam. The CBSA considered the representations and informed TRAV that the CBSA could not extend the deadline for the decision on whether to initiate investigations because the conditions necessary to permit such an extension, contained in subsection 31(6) of SIMA, had not been met.

[4] On October 26, 2017, consultations were held between the Government of Canada and the GOV in Ottawa. During the consultations, the GOV made representations with respect to the evidence presented in the non-confidential version of the subsidy complaint. The CBSA considered the representations made by the GOV in its analysis.

[5] The Complainant provided evidence to support the allegations that certain CPF from Vietnam has been dumped and subsidized. The evidence also discloses a reasonable indication that the dumping and subsidizing have caused injury and are threatening to cause injury to the Canadian industry producing like goods.

[6] On October 27, 2017, pursuant to subsection 31(1) of SIMA, the CBSA initiated investigations respecting the dumping and subsidizing of certain CPF from Vietnam.

INTERESTED PARTIES

Complainant

[7] The complainant, Cello Products Inc. (Cello), is a privately owned Canadian company that was founded in 1946.

[8] The complainant accounts for all of the production of like goods in Canada.

[9] The contact information of the complainant is as follows:

Cello Products Inc.
210 Avenue Road
Cambridge, Ontario N1R 8H5

Exporters

[10] The CBSA identified one potential exporter located in Vietnam and five potential exporters/vendors, located outside of Vietnam, of the subject goods from CBSA import documentation and from information submitted in the complaint. The potential exporter located in Vietnam was asked to respond to the CBSA's Exporter Dumping Request for Information (RFI) and to the CBSA's Exporter Subsidy RFI. All other potential exporters located outside Vietnam were requested to respond to only the Exporter Dumping RFI.

Importers

[11] The CBSA identified 18 potential importers of the subject goods from CBSA import documentation and from information submitted in the complaint. All of the potential importers were asked to respond to the CBSA's Importer RFI.

Governments

[12] Upon initiation of the investigations, the GOV was sent the CBSA's Government Subsidy RFI requesting information concerning the alleged subsidy programs available to producers/exporters of subject goods located in Vietnam.

[13] For the purposes of these investigations, "Government of Vietnam (GOV)" refers to all levels of government, i.e., federal, central, provincial/state, regional, municipal, city, township, village, local, legislative, administrative or judicial, singular, collective, elected or appointed. It also includes any person, agency, enterprise, or institution acting for, on behalf of, or under the authority of, or under the authority of any law passed by, the government of that country or that provincial, state or municipal or other local or regional government.

PRODUCT INFORMATION

Definition

[14] For the purposes of these investigations, subject goods 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 in the attached Appendix 1.

Additional Product Information¹

[15] CPF are available in a large number of sizes and configurations. Common examples of CPF include: Tees, Elbows, Bushings, Fitting Reducer, and Adapters.

[16] CPF sold in Canada are manufactured to a variety of standards including:

- ASME/ANSI Std. B16.22 – 2013 (Wrought Copper and Copper Alloy Solder Joint Pressure Fittings);
- ASME/ANSI Std. B16.18 – 2012 (Cast Copper Alloy Solder Joint Pressure Fittings);
- ASME/ANSI Std. B16.29 – 2012 (Wrought Copper and Wrought Copper Alloy Solder Joint Drainage Fittings – DWV)
- ASME/ANSI Std. B16.23 – 2016 (Cast Copper Alloy Solder Joint Drainage Fittings);
- ASME/ANSI Std. B16.24 – 2016 (Cast Copper Alloy Pipe Flanges, Flanged Fittings, and Valves: Classes 150, 300, 600, 900, 1500, and 2500);
- ASME/ANSI Std. B16.50 – 2013 (Wrought Copper and Copper Alloy Braze – Joint Pressure Fittings);
- MSS SP-104 – 2012 (Wrought Copper LW Solder Joint Pressure Fittings);
- MSS SP-106 -- 2012 (Cast Copper Alloy Flanges and Flanged Fittings Class 125, 150, 300).

Production Process²

[17] CPF may be either cast brass, produced from copper alloy ingots and recycled cast brass scrap, or wrought copper, produced from extruded copper tube or hollow shapes. There is a variety of tapping, threading and reaming equipment that can be used to manufacture either cast or wrought adapters, elbows and tees. Versatile equipment like computer numerical control (CNC) lathes are used to machine both cast and wrought fittings. Both product lines end up being inspected and packaged on the same equipment.

¹ Exhibit 2 (NC), Certain CPF Complaint para.5-7.

² Exhibit 2 (NC), Certain CPF Complaint, para.10-16.

Cast Fittings

[18] Cast fittings are commonly produced using the green-sand casting process. Each fitting has a wooden, plastic or aluminum pattern, which is close to the same size and shape as the finished casting.

[19] A sand core for each fitting is made, using an aluminum or steel core box. Sand cores are made from resin-coated sand that is hardened to shape by heating in gas-fired core machines. There are other methods of making sand cores, including sand mixed with air-cured materials, which form solid sand cores without heat. The sand core forms the inside shape and surface of the fitting when the liquid brass is poured into the mould.

[20] A mould is made by filling a form flask with conditioned sand, binder and water to give it strength, and by pressing the pattern into it. This leaves a hollow impression that forms the outside of the casting. The sand core is set into this hollow impression once the pattern is removed and the mould is closed. Molten brass at the proper temperature is then poured into the mould through a hollow sprue that leads to runners and gates and finally into the space between the outside surface of the core and the inside surface of the conditioned sand mould.

[21] The metal is allowed to cool and solidify, forming the raw casting. The resultant raw casting is removed from the mould by vibration and is cleaned and conditioned in preparation for machining. The cutaway sprue, runners and gates are then returned to the furnace for re-melting.

[22] Castings are machined on special-purpose reaming machines, turret lathes or CNC lathes. All cast fittings have at least one end reamed to allow a copper tube to be joined to it using one of the joining methods described above. The other end or ends (tees) are either reamed, tapped (internally threaded) or has a male thread cut onto it.

Wrought Fittings

[23] Wrought tees are produced from lengths of heat-treated (fully annealed or softened) wrought copper tubing that is cut into short slug lengths. After the tubing is cut, the resulting tee slugs are compressed in a hydraulic press, forming the tee branch. Another machine then decaps the branches and sizes the three ends to make a finished product that is ready for cleaning and packaging.

[24] Straight couplings (e.g. 3/4" x 3/4") are in a finished state after they have been cut from the copper tubing. Reducing couplings and bushings are produced from straight-cut slugs. A specialty machine expands one end of the straight-cut slug to produce a finished fitting. Alternatively, one end is either hit down or spun down to a smaller size to form a reducing coupling or bushing.

[25] Elbows are produced from lengths of heat-treated copper tubing, using special bending equipment which bends the elbows to the proper degree (commonly 45° or 90°) and a saw cuts the elbows. Another machine then swedges (expands) the ends to create uniform cup dimensions. The ends of the elbows are then "faced" to provide a square soldering cup.

[26] Female and male wrought copper adapters can be made from machining hollow octagons or hexagons on CNC lathes or by hitting heavy wall tubing or solid copper rods on hydraulic presses.

Product Use³

[27] CPF are used to connect copper pipes, tubes or other CPF to one another. The methods of joining CPF include soldering, silver brazing and epoxy or similar gluing techniques. The connection is made by fitting two pieces together and heating the ends of the tubing and fittings, filling the gap between the two with melted solder or brazing material that solidifies while cooling, resulting in a strong leak-proof intermetallic connection. The threaded fittings can also be used to connect copper tubing to other metal systems.

[28] CPF that are commonly referred to as “pressure pipe fittings” may be used to convey liquids (e.g. potable water), gases and air under pressure in residential, industrial, commercial and institutional buildings.

[29] CPF that are commonly referred to as “drainage, waste and vent fittings (DWV)” are used primarily to convey waste from buildings to sewers and for venting purposes under low-pressure conditions.

[30] In addition, CPF are also used in a variety of air conditioning and refrigeration (ACR) applications. CPF used in air conditioning applications are typically identified by reference to their outside diameters, whereas the same CPF used in non-ACR applications such as plumbing and heating are typically identified by reference to their inside or “nominal” diameters. Apart from the reference to diameter, a particular CPF for an ACR application is the same as a CPF for a non-air conditioning application. It is common practice to label CPF by reference to both their inside (nominal) and outside diameters.

Classification of Imports

[31] The subject goods are normally imported under the following Harmonized System (HS) codes:

7412.10.00.11	7412.20.00.11	7412.20.00.90
7412.10.00.19	7412.20.00.12	
7412.10.00.90	7412.20.00.19	

[32] 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.

³ Exhibit 2 (NC), Certain CPF Complaint, para.8-9.

LIKE GOODS AND SINGLE CLASS OF GOODS

[33] Subsection 2(1) of SIMA defines “like goods” in relation to any other goods as goods that are identical in all respects to the other goods, or in the absence of any identical goods, goods the uses and other characteristics of which closely resemble those of the other goods.

[34] Certain CPF produced by the complainant have the same physical characteristics and end uses as the subject goods imported from Vietnam. The goods produced in Canada and Vietnam are fully interchangeable when manufactured to industry standards and specifications. Subject goods from Vietnam compete directly with like goods produced by the complainant. After considering questions of use, physical characteristics and all other relevant factors, the CBSA is of the opinion that domestically produced CPF are like goods to the subject goods. Further, the CBSA is of the opinion that subject goods and like goods constitute only one class of goods.

[35] The Canadian International Trade Tribunal (CITT) has previously recognized CPF as a single class of goods in NQ-2006-002.

THE CANADIAN INDUSTRY

[36] The complaint includes data on domestic production and on domestic sales of certain CPF for domestic consumption. As previously stated, the complainant accounts for all of known domestic production of like goods.

Standing

[37] Subsection 31(2) of SIMA requires that the following conditions for standing be met in order to initiate an investigation:

- a. the complaint is supported by domestic producers whose production represents more than 50% of the total production of like goods by those domestic producers who express either support for or opposition to the complaint; and
- b. the production of the domestic producers who support the complaint represents 25% or more of the total production of like goods by the domestic industry.

[38] Since the complainant is the only known producer of certain CPF in Canada, the CBSA is satisfied that the standing requirements pursuant to subsection 31(2) of SIMA have been met.

CANADIAN MARKET

[39] As mentioned above, the complainant is the only Canadian producer of certain CPF.

[40] The CBSA conducted an analysis of imports of the goods based on actual import documentation and based on commercial intelligence provided in the complaint. The CBSA findings supported the trend detailed by the complainant.

[41] Detailed information regarding the volume and value of imports of certain CPF and domestic production cannot be divulged for confidentiality reasons. The CBSA, however, has prepared the following tables to show the import share of certain CPF in Canada in addition to the share of the Canadian apparent market, as estimated by the CBSA.

Table 1

**CBSA'S ESTIMATE OF IMPORT SHARE
(BASED ON VOLUME)**

Country	2014	2015	2016	Jan. 1, 2017 to Aug. 31, 2017	Sept. 1, 2016 to Aug. 31, 2017 (ROI)
Vietnam	37.3%	24.4%	31.4%	26.2%	24.6%
China	6.4%	21.0%	29.1%	26.3%	29.9%
Republic of Korea	1.8%	0.7%	0.0%	0.0%	0.0%
United States	8.2%	6.1%	4.6%	10.5%	7.4%
All Other Countries	46.2%	47.8%	34.9%	36.9%	38.1%
Total Imports – All Countries	100%	100%	100%	100%	100%

*Some percent totals may not add to 100% due to rounding.

Table 2

**CBSA'S ESTIMATE OF THE APPARENT CANADIAN MARKET
(BASED ON VOLUME)**

	2014	2015	2016	Jan. 1, 2017 to Aug. 31, 2017	Sept. 1, 2016 to Aug. 31, 2017 (ROI)
Domestic Industry	7.6%	6.5%	6.1%	9.7%	8.1%
Vietnam	34.5%	22.8%	29.5%	23.7%	22.6%
China	5.9%	19.7%	27.3%	23.8%	27.4%
Republic of Korea	1.7%	0.6%	0.0%	0.0%	0.0%
United States	7.6%	5.7%	4.3%	9.5%	6.8%
All Other Countries	42.7%	44.7%	32.8%	33.3%	35.0%
Total Imports – All Countries	92.4%	93.5%	93.9%	90.3%	91.9%
Total Market Volume	100%	100%	100%	100%	100%

*Some percent totals may not add to 100% due to rounding.

EVIDENCE OF DUMPING

[42] The complainant alleged that certain CPF from Vietnam have been injuriously dumped into Canada. Dumping occurs when the normal value of the goods exceeds the export price to importers in Canada.

[43] Normal values are generally based on the domestic selling price of like goods in the country of export where competitive market conditions exist or as the aggregate of the cost of production of the goods, a reasonable amount for administrative, selling and all other costs, and a reasonable amount for profits.

[44] The export price of goods sold to importers in Canada is generally the lesser of the exporter's selling price and the importer's purchase price, less all costs, charges and expenses resulting from the exportation of the goods.

[45] Estimates of normal values and export prices by both the complainant and the CBSA are discussed below.

Normal Values

Complainant's Estimates

[46] The complainant was unable to obtain any information regarding domestic selling prices of CPF in Vietnam. Accordingly, the complainant estimated normal values based on paragraph 19(b) of SIMA. Paragraph 19(b) of SIMA uses a constructed cost method of arriving at normal values based on the aggregate of (i) the cost of production of the goods, (ii) a reasonable amount for administrative, selling and all other costs, and (iii) a reasonable amount for profits.

[47] The complainant estimated normal values for 21 benchmark products. The complainant indicated that the benchmarks were selected to capture a cross-section of high volume CPF from the various fitting families and they represent a significant percentage of the complainant's sales by volume and value, respectively.

[48] The complainant estimated the cost of materials based on their own cost of materials. The complainant noted that the subject goods currently imported from Vietnam are primarily wrought CPF. Copper tube is the raw material input in the production of wrought CPF. The complainant submitted that their own copper tube costs are a reasonable indicator of the raw material costs of Vietnamese producers, as their costs are based on the worldwide price of copper tube, which moves in line with the price of copper. As a traded commodity, the complainant submits that copper prices in different markets track each other closely.⁴

⁴ Exhibit 2 (NC), Certain CPF Complaint – Pages 12-15.

[49] For labour costs, the complainant made adjustments to reflect differences between the complainant's labour costs and the labour costs in Vietnam. In estimating direct labour costs of Vietnamese producers, the complainant used its own labour costs, adjusted by multiplying the complainant's per unit labour costs by the ratio of manufacturing wages in Vietnam to manufacturing wages in Canada, as provided by Trading Economics.⁵ The latest data for both countries provided by Trading Economics is March 2017.

[50] The complainant was unable to find information on factory overhead costs in Vietnam, and therefore used their own overhead costs when estimating the cost of production. Labour-related components of overhead were adjusted to reflect wage differences in Vietnam using the same methodology as was used in estimating direct labour costs.

[51] The complainant could not find public information available to support an estimate for GS&A costs in Vietnam. Consequently, the complainant used the five-year average GS&A ratio of Mueller Industries and Paranapanema, two large public companies that produce CPF located in the United States and Brazil, respectively.⁶ This represents the best available information available to the complainant.

[52] No amounts for other costs were added.

[53] The complainant could not find public information available to support an estimate for profits in Vietnam. Consequently, the complainant used the five-year average profit ratio of Mueller Industries and Paranapanema. The complainant validated its estimates by comparing its estimated profits with the ratios in the 2016 financial statement for Zhejiang Hailiang Co. Ltd. (Zhejiang Hailiang), the parent company of Hailiang Vietnam Copper Mfg Co. Ltd., (Hailiang Vietnam), a major exporter of CPF to Canada. This represents the best information available to the complainant.

CBSA's Estimates:

[54] For the purposes of initiation, the CBSA estimated normal values on a monthly basis, for the period of September 1, 2016 to August 31, 2017, for Vietnam, in the following manner.

[55] In light of the lack of data on domestic pricing in Vietnam, the CBSA estimated the normal values for Vietnam on the basis of the aggregate of the estimated costs of production of the goods, a reasonable amount for administrative, selling and all other costs, and a reasonable amount for profits, as per the methodology of paragraph 19(b) of SIMA. Although the CBSA found the complainant's methodology to be reasonable the CBSA made adjustments to the amount of profit estimated by the complainant. The CBSA used the five-year average profit ratio of Mueller Industries and Paranapanema but removed years with losses in estimating a reasonable amount of profit.

⁵ Exhibit 2 (NC), Certain CPF Complaint, Appendix 6 – Labour Adjustment Factor.

⁶ CPF Complaint, Appendix 7 (NC) – Calculation of Profit and GS&A Ratios and Supporting Documents.

[56] The CBSA conducted research on CPF producers and found that, of the top ten exporters of CPF to Canada (by volume) aside from Hailiang Zhejiang, Mueller and Paranapanema were the only two producers that had publically available financial information. The Hailiang Group, including Hailiang Zhejiang and Hailiang Vietnam, are similar to Mueller and Paranapanema in that they are vertically integrated, and multi-national producers of CPF.

Export Price

[57] The export price of goods sold to an importer in Canada is generally determined in accordance with section 24 of SIMA as being an amount equal to the lesser of the exporter's sale price for the goods and the price at which the importer has purchased or agreed to purchase the goods adjusted by deducting all costs, charges, expenses, and duties and taxes resulting from the exportation of the goods.

Complainant's Estimates

[58] The export prices estimated by the complainant are based on an export price list issued by Hailiang Vietnam, which the complainant believes is the main exporter of subject goods to Canada. The complainant obtained the price list because it purchased products from Hailiang Vietnam.⁷

[59] In order to estimate ex-factory prices, the complainant made several deductions to the published price lists. The complainant estimated a nominal percentage as a deduction to export price to account for inland freight. Also, the complainant estimated a percentage discount based on its previous experience with the exporter. Finally, the complainant made adjustments for selling commissions provided to export agents involved in the sales transaction.

CBSA's Estimates:

[60] The CBSA estimated export prices on a monthly basis based on the value for duty as declared on the customs entry documentation and reports generated through the Facility for Information Retrieval Management (FIRM) for each individual shipment imported from September 1, 2016 to August 31, 2017. The CBSA reviewed customs entry documentation for certain CPF entering Canada and adjusted the FIRM data to correct any errors respecting the quantity and value for duty.

⁷ Exhibit 1 (PRO), Certain CPF Complaint, Appendices 9, 9.1 - Margin of Dumping and Subsidy Estimate Worksheets.

Estimated Margins of Dumping

[61] The CBSA estimated the margin of dumping by comparing the weighted average estimated normal values with the weighted average estimated export prices for Vietnam. Based on this analysis, it is estimated that certain CPF imported into Canada from Vietnam was dumped. The estimated margin of dumping is reported the table below.

TABLE 3
ESTIMATED MARGIN OF DUMPING

Country	Estimated Margin of Dumping as % Export Price
Vietnam	28.1%

EVIDENCE OF SUBSIDIZING

[62] In accordance with section 2 of SIMA, a subsidy exists where there is a financial contribution by a government of a country other than Canada that confers a benefit on persons engaged in the production, manufacture, growth, processing, purchase, distribution, transportation, sale, export or import of goods. A subsidy also exists in respect of any form of income or price support within the meaning of Article XVI of the *General Agreement on Tariffs and Trade*, 1994, being part of Annex 1A to the World Trade Organization (WTO) Agreement that confers a benefit.

[63] Pursuant to subsection 2(1.6) of SIMA, a financial contribution exists where:

- practices of the government involve the direct transfer of funds or liabilities or the contingent transfer of funds or liabilities;
- amounts that would otherwise be owing and due to the government are exempted or deducted or amounts that are owing and due to the government are forgiven or not collected;
- the government provides goods or services, other than general governmental infrastructure, or purchases goods; or
- the government permits or directs a non-governmental body to do anything referred to in any of paragraphs (a) to (c) above where the right or obligation to do the thing is normally vested in the government and the manner in which the non-governmental body does the thing does not differ in a meaningful way from the manner in which the government would do it.

[64] A state-owned enterprise (SOE) may be considered to constitute “government” for the purposes of subsection 2(1.6) of SIMA if it possesses, exercises, or is vested with, governmental authority. Without limiting the generality of the foregoing, the CBSA may consider the following factors as indicative of whether the SOE meets this standard: 1) the SOE is granted or vested with authority by statute; 2) the SOE is performing a government function; 3) the SOE is meaningfully controlled by the government; or 4) some combination thereof.

[65] If a subsidy is found to exist, it may be subject to countervailing measures if it is specific. A subsidy is considered to be specific when it is limited, in law or in fact, to a particular enterprise or is a prohibited subsidy. An “enterprise” is defined under SIMA as also including a “group of enterprises, an industry and a group of industries.” Any subsidy which is contingent, in whole or in part, on export performance or on the use of goods that are produced or that originate in the country of export is considered to be a prohibited subsidy and is, therefore, specific according to subsection 2(7.2) of SIMA for the purposes of a subsidy investigation.

[66] In accordance with subsection 2(7.3) of SIMA, notwithstanding that a subsidy is not specific in law, a subsidy may also be considered specific in fact, having regard as to whether:

- there is exclusive use of the subsidy by a limited number of enterprises;
- there is predominant use of the subsidy by a particular enterprise;
- disproportionately large amounts of the subsidy are granted to a limited number of enterprises; and
- the manner in which discretion is exercised by the granting authority indicates that the subsidy is not generally available.

[67] For purposes of a subsidy investigation, the CBSA refers to a subsidy that has been found to be specific as an “actionable subsidy,” meaning that it is countervailable.

[68] The complainant alleged that subject goods originating in or exported from Vietnam have been subsidized and that exporters of subject goods from Vietnam have benefitted from actionable subsidies provided by the GOV.

[69] The complainant identified 19 subsidy programs which may have conferred benefits to the producers/exporters of subject goods in Vietnam, and that have in turn resulted in the actionable subsidizing of exports of subject goods to Canada.⁸

⁸ Exhibit 2 (NC), Certain CPF Complaint, para. 44.

[70] In alleging that actionable subsidies were applicable to the subject goods imported from Vietnam, the complainant referred to the CBSA's investigation in regards to the subsidizing of *Certain Oil Country Tubular Goods Originating in or Exported from the Republic of India, the Republic of Indonesia and the Socialist Republic of Vietnam (OCTG II)*⁹ and the United State Department of Commerce's (USDOC) investigation concerning *Circular Welded Carbon-Quality Steel Pipe from the Socialist Republic of Vietnam*.¹⁰ The complainant also referred the CBSA to Vietnam's two most recent *New and Full Notifications Pursuant to Article 25 of the WTO Agreement on Subsidies and Countervailing Measures*.¹¹

[71] The CBSA also reviewed the documentation submitted in the complaint, along with the relevant public decision documents for the investigations referred to by the complainant. Generally speaking, the reference material examined by the CBSA provided support for the complainant's allegation that the subject goods from Vietnam have been subsidized. On the basis of its analysis, the CBSA is not including two of 19 programs identified by the complainant in its investigation.

[72] The CBSA determined that for one of the 19 listed programs, the complaint lacked sufficient evidence that the program was used or are available to CPF producers/ exporters. Further, for one of the remaining programs, there was reason to believe that the subsidy program was generally available, and therefore not countervailable.

[73] The CBSA reviewed the OCTG II decision document and determined that one additional program not listed in the complaint was available and may confer benefits to producers of CPF.

[74] Further, the CBSA reviewed Vietnam's Subsidy Notification to the WTO and determined that one additional subsidy program was available and may have potentially provided a benefit to CPF producers in Vietnam.

[75] Finally, the CBSA also modified the names of programs included in the complaint for consolidation purposes or to be more inclusive. Overall, the CBSA identified 19 subsidy programs which may confer a benefit to CPF producers in Vietnam.

[76] The CBSA concluded that the evidence, as provided by the complainant and complemented by the CBSA, provides strong support that 19 countervailable subsidy programs are available to the Vietnamese CPF producers/exporters and that several of these programs are likely providing benefits to these companies.

⁹ CBSA SOR Final Determination – OCTG II – March 18, 2015.

¹⁰ Exhibit 2 (NC), CPF Complaint, Appendix 10 – USDOC Decision Memorandum for Circular Welded Carbon-Quality Steel Pipe from Vietnam.

¹¹ Exhibit 2 (NC), CPF Complaint, Appendix 17 – New and Full Notifications Pursuant to Article 25 of the WTO Agreement on Subsidies and Countervailing Measures.

[77] Further, the CBSA's analysis revealed that the alleged subsidy programs constitute a potential financial contribution by the GOV and a benefit thereby conferred onto the recipient in accordance with the definition of "subsidy" in subsection 2(1) of SIMA. In addition, the programs were further examined and were considered to be potentially specific either in law or in fact within the meaning of subsections 2(7.2) and 2(7.3) of SIMA.

[78] Please refer to **Appendix 2** for a list of the 19 subsidy programs to be investigated by the CBSA.

[79] If more information becomes available during the investigation process, and this information indicates that programs not listed may have provided benefits to exporters/producers of subject goods during the POI, the CBSA will pursue the investigation of these programs and request complete information from the GOV and exporters/producers of subject goods.

Estimated Amount of Subsidy

Complainant's Estimates

[80] The complainant was unable to estimate the amounts of subsidy on a program basis for the subject goods imported from Vietnam. However, the complainant estimated the amounts of subsidy by calculating the difference between the estimated costs of production for the subject goods and their corresponding export prices. The complainant demonstrated that the export price of the subject goods were below their cost of production, indicating a significant amount of subsidy.

CBSA's Estimates:

[81] The CBSA estimated the amount of subsidy conferred on the producers of the subject goods from Vietnam by comparing the estimated full costs of the subject goods, which includes cost of material, cost of labour, cost of overhead and a reasonable amount of GS&A, with their weighted average export prices, as estimated above in the evidence of dumping section.

[82] It is the CBSA's understanding that subsidies have the effect of lowering the full cost of the goods, including the cost of production and GS&A, which allows exporters to pass-through the subsidy benefits in reducing the selling price of those goods to Canada. Therefore, the CBSA is satisfied that the exporter's ability to sell subject goods to Canada at prices substantially below their estimated full costs supports the complainant's allegations that subsidies are being conferred on the imported goods.

[83] The CBSA's analysis of the information indicates that subject goods imported into Canada during the period of January 1, 2016 to August 31, 2017, were subsidized. The estimated amount of subsidy, as a percentage of the export price, found for Vietnam is summarized in the table below.

TABLE 4
ESTIMATED AMOUNT OF SUBSIDY

Country	Estimated Amount of Subsidy as a % of Export Price
Vietnam	32.6%

EVIDENCE OF INJURY

[84] The complainant alleged that certain CPF have been dumped and subsidized and that such dumping and subsidizing have caused material injury and are threatening to cause material injury to the domestic industry producing like goods.

[85] SIMA refers to material injury caused to the domestic producers of like goods in Canada. The CBSA has concluded that certain CPF produced by the domestic industry are like goods to the subject goods from Vietnam.

[86] In support of their allegations, the complainant provided evidence of an increase in the volume of imports of the allegedly dumped and subsidized goods, price undercutting, price depression, price suppression, declining production volumes, lost sales and market share, negative financial results, reduced employment and under-utilization of capacity.

Volume of Dumped and Subsidized Imports

[87] The complainant alleged that there has been a significant increase in the absolute volume of imports of subject goods from Vietnam. The complainant also stated that imports of subject goods from Vietnam relative to total imports from all countries increased from 28% in 2014 to 40% in 2016. Imports from Vietnam relative to the total market increased from 28% in 2014 to 39% in 2016, while the domestic industry's share of the market declined significantly. The complainant stated that imports decreased during the first six months of 2017, but this may be due to the timing of imports. The complainant alleged that this increase in the volume of imports and the dumping and subsidizing of these subject goods has been the direct cause of the complainant's decrease in the market share.¹²

¹² Exhibit 2 (NC), Certain CPF Complaint, para.81.

[88] It is important to note that the import share estimated by the complainant is based on information reported by Statistics Canada for all goods under the relevant HS Codes in which CPF including non-subject goods are normally imported. As previously mentioned, the CBSA estimates reported in Table 1 and 2 of this *Statement of Reasons* are based on analysis of import data and customs documentation. Although CBSA's estimates of import share reported in Tables 1 and 2 do not support the complainant's allegations of increasing share of Vietnam, the information in Table 1 and 2 indicate that imports of subject goods from Vietnam have maintained a significantly large share of imports as well as of the total apparent market between 2014 and 2017.

Price Undercutting

[89] The complainant stated that pricing pressure from dumped and subsidized imports have caused direct and immediate impact on their price performance, and that dumped and subsidized imports of the subject goods have permitted Vietnamese exporters to severely undercut their prices in the Canadian market¹³.

[90] The complainant submitted evidence showing that the average selling prices from Vietnam, from 2014 to the first six months of 2017, are substantially lower than those of the complainant.¹⁴

[91] Based on the information provided in the complaint, the CBSA finds the claim of the price undercutting to be well supported and sufficiently linked to the allegedly dumped and subsidized goods.

Price Depression

[92] The complainant stated that coincident with the increase in the volume of Vietnamese imports and the continuous declining landed import price of Vietnamese imports, the complainant has had to lower their selling prices in order to maintain sales.¹⁵

[93] As reviewed by the CBSA, the complaint contains documented instances where the complainant was required to provide discounts and lower prices in order to compete with imports of subject goods, or maintain or recover sales lost to the allegedly dumped and subsidized imported goods from Vietnam.¹⁶

[94] Based on the above, and the CBSA's analysis of the information contained in the complaint, the CBSA finds the claim of price depression to be well supported and sufficiently linked to the allegedly dumped and subsidized goods.

¹³ Exhibit 2 (NC), Certain CPF Complaint, para.82.

¹⁴ Exhibit 2 (NC), Certain CPF Complaint, para.84.

¹⁵ Exhibit 2 (NC), Certain CPF Complaint, para.85.

¹⁶ Exhibit 2 (NC), Certain CPF Complaint, paras 86-87.

Price Suppression

[95] The complainant stated that the presence of dumped and subsidized imports has prevented the complainant from adjusting their selling prices in line with the increase in costs. The complainant stated that between 2014 and 2015, their selling prices declined while the costs of goods sold increased, resulting in negative earnings and overall poor financial performance. In the subsequent years, although selling prices increased by small margins, the costs of goods increased at much higher margins continuing the trend of overall poor financial performance.¹⁷

[96] Based on the information provided in the complaint, the CBSA finds the claim of the price suppression to be well supported and sufficiently linked to the allegedly dumped and subsidized goods.

Production

[97] The complainant alleged that their production of like goods has declined in absolute and relative terms, and is coincident with a significant increase in the volume of allegedly dumped and subsidized imports of subject goods. The complainant provided production information which supports their claim.

[98] Based on the information provided in the complaint, the CBSA finds the claim of declining production volumes to be well supported and sufficiently linked to the allegedly dumped and subsidized goods.

Lost Sales and Market Share

[99] The complainant alleged that the increasing presence of low-priced imports from Vietnam resulted in a significant decline in sales from domestic production. The complainant provided examples and supporting documentation of specific instances of sales lost to subject imports from Vietnam.¹⁸

[100] The complainant alleged that dumped and subsidized imports of the subject goods have captured market share at the expense of the Canadian industry by offering CPF at lower prices. The complainant stated that since 2014, their market share has been declining and was at an all-time low in 2016. During this time, the market share held by Vietnamese imports increased.¹⁹

[101] The CBSA's estimate of imports also indicate that since 2014, imports from Vietnam have remained relatively stable and have been able to capture one of the largest shares of the CPF market in Canada. As a result, the CBSA finds that there is reasonable evidence supporting the allegation of injury with respect to lost sales and lost market share.

¹⁷ Exhibit 2 (NC), Certain CPF Complaint, para 89.

¹⁸ Exhibit 2 (NC), Certain CPF Complaint, para 91.

¹⁹ Exhibit 2 (NC), Certain CPF Complaint, paras 92-93.

Negative Financial Results

[102] The complainant submitted that the injurious impact of the dumped and subsidized goods is demonstrated in its financial results. To support this allegation, the complainant provided its financial statements for 2014 through the first six months of 2017.²⁰ The complainant alleged that coincident with an increase in the volume of imported goods, the complainant's financial performance in the domestic market has declined since 2014.²¹

[103] Based on a review of the financial statements, the CBSA observed that the complainant has experienced poor financial performance in regards to their sales in the domestic market, showing deteriorating gross margins since 2014. Based on the evidence provided, the CBSA finds that the complainant's financial results can be reasonably attributed to the lost sales, price undercutting, price depression, and price suppression resulting from the dumped and subsidized goods from Vietnam.

Reduced Employment

[104] The complainant stated that the increase in the volume of imported subject goods and the corresponding decline in domestic production of like goods has resulted in a deterioration of the employment figures.²² The complaint includes employment data which indicate that the complainant experienced a significant reduction in employment.²³

Under-utilization of Capacity

[105] The complainant stated that production volumes and capacity utilization have deteriorated steadily since 2014, coincident with the increase in the volume of low-priced imports from Vietnam.²⁴ The complainant provided capacity utilization data since 2014 which supports this claim.²⁵

CBSA's Conclusion – Injury

[106] There is a reasonable indication that material injury has occurred to the CPF industry in Canada. The nature of the injury incurred by the complainant is well-documented in terms of an increase in the volume of imports of the allegedly dumped and subsidized goods, price undercutting, price depression, price suppression, declining production volumes, lost sales and market share, negative financial results, reduced employment and underutilization of capacity. The CBSA finds that the injury can be reasonably attributed to the allegedly dumped and subsidized goods from Vietnam.

²⁰ Exhibit 2 (NC), Certain CPF Complaint, Table 7.

²¹ Exhibit 2 (NC), Certain CPF Complaint, para 95.

²² Exhibit 2 (NC), Certain CPF Complaint, para 96.

²³ Exhibit 2 (NC), Certain CPF Complaint, Table 8.

²⁴ Exhibit 2 (NC), Certain CPF Complaint, para 97.

²⁵ Exhibit 2 (NC), Certain CPF Complaint, Table 9.

THREAT OF INJURY

[107] The complainant alleged that the dumped and subsidized goods from Vietnam threaten to cause further material injury to the Canadian domestic industry. The complainant submitted that the threat posed by certain CPF is evident in a number of factors which are likely to have an impact in the next 12 to 18 months.²⁶

Increased Volume of Subject Goods in the Canadian Market

[108] The complainant alleged that the rapid increase in the volume of dumped and subsidized goods, at prices that undercut domestically produced like goods, indicate a likelihood of substantially increased imports, and pose a threat of further injury to the Canadian industry. The complainant submitted that Vietnamese imports have an important presence in the Canadian market substantiated by their increasing market share every year since 2014.²⁷

[109] The CBSA's analysis of import data show that imports of subject goods from Vietnam have fluctuated between January 1, 2014 and August 31, 2017; however, the import data show that Vietnamese imports continue to capture significant share in each year relative to total imports from all countries.

Disposable Capacity of the Subject Goods in Vietnam

[110] The complainant provided information to support the allegation of excess capacity in Vietnam. The complainant alleged that there is significant production capacity available to produce certain CPF in Vietnam. The complainant submitted that nearly all of the production in Vietnam is export oriented. The complainant also alleged that Vietnamese producers plan to expand copper tube production which could create a greater incentive to increase production of certain CPF.²⁸

[111] Based on the CBSA's analysis of the evidence and information provided in the complaint, the CBSA recognizes the significant capacity under-utilization of CPF producers in Vietnam. As such, the CBSA finds the complainant's allegation of threat of injury posed by the capacity under-utilization of CPF in Vietnam to be reasonable and well supported.

Price Depression and Suppression

[112] The complainant stated that imports are entering the Canadian market at prices that are having severely depressive and suppressive effects on their own prices. The complainant also stated that existing anti-dumping and countervailing measures on CPF from China, the Republic of Korea and the United States may lead to a further increase in demand for imports from Vietnam at lower prices.²⁹

²⁶ Exhibit 2 (NC), Certain CPF Complaint, para 100.

²⁷ Exhibit 2 (NC), Certain CPF Complaint, para 101.

²⁸ Exhibit 2 (NC), Certain CPF Complaint, para 102.

²⁹ Exhibit 2 (NC), Certain CPF Complaint, para 103.

[113] The complainant also noted that due to the decline in value of non-residential investment in 2017, demand for CPF has been negative. With only a modest growth forecasted for 2018, demand for CPF is not expected to increase and therefore prices for CPF are not expected to increase, with low priced imports from Vietnam continuing to undercut the complainant's prices.³⁰

[114] As discussed in the respective sections, overall the CBSA finds the complainant's allegations of price depression and price suppression to be well documented, well supported and reasonable. While import data in Table 1 and 2 show that demand for goods from the Republic of Korea and the United States are decreasing and demand for goods from China are increasing, the import data also show that goods from Vietnam continue to capture significant market share between January 1, 2017 and August 31, 2017, relative to total imports from all countries. Therefore, the CBSA finds that the continued presence of these conditions threaten to cause further injury to the domestic industry.

Nature and Amount of Subsidy and Margin of Dumping

[115] The complainant stated that the magnitude of alleged dumping of the subject goods is concerning and demonstrates a real threat to the domestic industry. The complainant also noted that the subsidy programs available to exporters and producers of subject goods in Vietnam are contingent on exports and therefore pose a threat of injury to the domestic industry.³¹

[116] The CBSA has found that sufficient evidence exists to support the fact that the subject goods are being dumped and subsidized, and that the margin of dumping and amount for subsidy are not insignificant. The CBSA recognizes that the dumping and subsidizing of subject goods could significantly impact the trade of subject goods.

Domestic Market Conditions in Vietnam

[117] The complainant submitted that CPF producers in Vietnam will look to export their products as domestic demand will decline in the near term.³² This allegation is supported by the fact that the current outlook for Vietnam is for a declining gross domestic product (GDP) in general, and a decline in GDP from construction.³³ The complainant alleged that this will likely result in a weakened demand for construction goods in Vietnam, with CPF included.³⁴

[118] The complainant also submitted that Vietnam has had positive economic growth recently, driven by exports. The complainant alleged that Canada will remain an attractive export market for Vietnamese producers.

³⁰ Exhibit 2 (NC), Certain CPF Complaint, para 104.

³¹ Exhibit 2 (NC), Certain CPF Complaint, para 106.

³² Exhibit 2 (NC), Certain CPF Complaint, para 107.

³³ Exhibit 2 (NC), Certain CPF Complaint, Appendix 28 – Data Vietnam 2017-2020 Economic Outlook, Trading Economics.

³⁴ Exhibit 2 (NC), Certain CPF Complaint, para 107.

[119] The CBSA's analysis of the information contained in the complaint revealed market conditions which the CBSA recognizes may result in Vietnamese producers of CPF continuing to target certain export markets, including Canada. As such, the CBSA finds the complainant's allegations of the threat of injury posed by market conditions in Vietnam to be reasonable and well supported.

CBSA's Conclusion – Threat of Injury

[120] The complaint contained reasonable evidence that the import volume of subject goods from Vietnam is likely to continue to remain significant, and likely to increase in the future, considering the market conditions in Vietnam and the level of capacity under-utilization of the subject goods in Vietnam. The significant volume of imports from Vietnam at prices that substantially undercut Canadian domestic producer prices will continue to depress or suppress domestic prices and threaten to capture market share from the Canadian producer. The CBSA is of the opinion that the complaint contained reasonable evidence that such imports are likely to cause material injury in the foreseeable future.

CAUSAL LINK – DUMPING/SUBSIDIZING AND INJURY

[121] The CBSA finds that the complaint has sufficiently linked the injury it has suffered to the alleged dumping and subsidizing of the subject goods imported into Canada from Vietnam. The injury that the complainant has suffered, in terms of price undercutting, price depression, price suppression, declining production volumes, lost sales and market share, negative financial results, reduced employment and underutilization of capacity, is related directly to the price advantage the apparent dumping and subsidizing have produced between the subject imports and the Canadian produced goods.

[122] The CBSA also finds that the complainant provided sufficient evidence that there is a reasonable indication that continued alleged dumping and subsidizing of subject goods imported into Canada threaten to cause injury to the Canadian industry producing like goods.

CONCLUSION

[123] Based on information provided in the complaint, other available information, and the CBSA's internal import documentation, the CBSA is of the opinion that there is evidence that certain CPF originating in or exported from Vietnam have been dumped and subsidized, and there is a reasonable indication that such dumping and subsidizing have caused and are threatening to cause injury to the Canadian industry. As a result, pursuant to subsection 31(1) of SIMA, dumping and subsidy investigations with respect to certain CPF from Vietnam were initiated on October 27, 2017.

SCOPE OF THE INVESTIGATIONS

[124] The CBSA is conducting investigations to determine whether the subject goods have been dumped and/or subsidized.

[125] The CBSA has requested information from all potential exporters and importers to determine whether or not subject goods imported into Canada during the POI of September 1, 2016 to August 31, 2017, were dumped. The information requested will be used to determine the normal values, export prices and margins of dumping, if any.

[126] The CBSA has also requested information from all potential producers/exporters in Vietnam and the GOV to determine whether or not subject goods imported into Canada during the POI of January 1, 2016 to August 31, 2017, were subsidized. The information requested will be used to determine the amounts of subsidy, if any.

[127] All parties have been clearly advised of the CBSA's information requirements and the time frames for providing their responses.

FUTURE ACTION

[128] The CITT will conduct a preliminary inquiry to determine whether the evidence discloses a reasonable indication that the alleged dumping and subsidizing of the goods have caused or are threatening to cause injury to the Canadian industry. The CITT must make its decision on or before the 60th day after the date of the initiation of the investigations. If the CITT concludes that the evidence does not disclose a reasonable indication of injury to the Canadian industry, the investigations will be terminated.

[129] If the CITT finds that the evidence discloses a reasonable indication of injury to the Canadian industry and the CBSA's preliminary investigations reveal that the goods have been dumped and/or subsidized, the CBSA will make preliminary determinations of dumping and/or subsidizing within 90 days after the date of the initiation of the investigations, by January 25, 2018. Where circumstances warrant, this period may be extended to 135 days from the date of the initiation of the investigations.

[130] Under section 35 of SIMA, if, at any time before making preliminary determinations, the CBSA is satisfied that the volume of goods of a country is negligible, the investigation(s) will be terminated with respect to goods of that country.

[131] Imports of subject goods released by the CBSA on and after the date of preliminary determinations of dumping and/or subsidizing, other than goods of the same description as goods in respect of which a determination was made that the margin of dumping of, or the amount of subsidy on, the goods is insignificant, may be subject to provisional duty in an amount not greater than the estimated margin of dumping or the estimated amount of subsidy on the imported goods.

[132] Should the CBSA make preliminary determinations of dumping and/or subsidizing, the investigations will be continued for the purpose of making final decisions within 90 days after the date of the preliminary determinations.

[133] After the preliminary determinations, if, in respect of goods of a particular exporter, the CBSA's investigations reveal that imports of the subject goods from that exporter have not been dumped or subsidized, or that the margin of dumping or amount of subsidy is insignificant, the investigation(s) will be terminated in respect of those goods.

[134] If final determinations of dumping and/or subsidizing are made, the CITT will continue its inquiry and hold public hearings into the question of material injury to the Canadian industry. The CITT is required to make a finding with respect to the goods to which the final determinations of dumping and/or subsidizing apply, not later than 120 days after the CBSA's preliminary determinations.

[135] In the event of an injury finding by the CITT, imports of subject goods released by the CBSA after that date will be subject to anti-dumping duty equal to the applicable margin of dumping and countervailing duty equal to the amount of subsidy on the imported goods. Should both anti-dumping and countervailing duties be applicable to subject goods, the amount of any anti-dumping duty may be reduced by the amount that is attributable to an export subsidy.

RETROACTIVE DUTY ON MASSIVE IMPORTATIONS

[136] When the CITT conducts an inquiry concerning injury to the Canadian industry, it may consider if dumped and/or subsidized goods that were imported close to or after the initiation of investigations constitute massive importations over a relatively short period of time and have caused injury to the Canadian industry.

[137] Should the CITT issue such a finding, anti-dumping and countervailing duties may be imposed retroactively on subject goods imported into Canada and released by the CBSA during the period of 90 days preceding the day of the CBSA making preliminary determinations of dumping and/or subsidizing.

[138] In respect of importations of subsidized goods that have caused injury, however, this provision is only applicable where the CBSA has determined that the whole or any part of the subsidy on the goods is a prohibited subsidy, as explained in the previous "Evidence of Subsidizing" section. In such a case, the amount of countervailing duty applied on a retroactive basis will be equal to the amount of subsidy on the goods that is a prohibited subsidy.

UNDERTAKINGS

[139] After a preliminary determination of dumping by the CBSA, an exporter may submit a written undertaking to revise selling prices to Canada so that the margin of dumping or the injury caused by the dumping is eliminated.

[140] Similarly, after the CBSA has rendered a preliminary determination of subsidizing, a foreign government may submit a written undertaking to eliminate the subsidy on the goods exported or to eliminate the injurious effect of the subsidy, by limiting the amount of the subsidy or the quantity of goods exported to Canada. Alternatively, exporters with the written consent of their government may undertake to revise their selling prices so that the amount of the subsidy or the injurious effect of the subsidy is eliminated.

[141] An acceptable undertaking must account for all or substantially all of the exports to Canada of the dumped or subsidized goods. Interested parties may provide comments regarding the acceptability of undertakings within nine days of the receipt of an undertaking by the CBSA. The CBSA will maintain a list of parties who wish to be notified should an undertaking proposal be received. Those who are interested in being notified should provide their name, telephone and fax numbers, mailing address and e-mail address to one of the officers identified in the “Information” section of this document.

[142] If undertakings were to be accepted, the investigations and the collection of provisional duties would be suspended. Notwithstanding the acceptance of an undertaking, an exporter may request that the CBSA’s investigations be completed and that the CITT complete its injury inquiry.

PUBLICATION

[143] Notice of the initiation of these investigations is being published in the Canada Gazette pursuant to subparagraph 34(1)(a)(ii) of SIMA.

INFORMATION

[144] Interested parties are invited to file written submissions presenting facts, arguments, and evidence that they feel are relevant to the alleged dumping and subsidizing. Written submissions should be forwarded to the attention of the SIMA Registry and Disclosure Unit.

[145] To be given consideration in this phase of these investigations, all information should be received by the CBSA by December 4, 2017.

[146] Any information submitted to the CBSA by interested parties concerning these investigations is considered to be public information unless clearly marked “confidential”. Where the submission by an interested party is confidential, a non-confidential version of the submission must be provided at the same time. This non-confidential version will be made available to other interested parties upon request.

[147] Confidential information submitted to the CBSA will be disclosed on written request to independent counsel for parties to these proceedings, subject to conditions to protect the confidentiality of the information. Confidential information may also be released to the CITT, any court in Canada, or a WTO/NAFTA dispute settlement panel. Additional information respecting the Directorate’s policy on the disclosure of information under SIMA may be obtained by contacting one of the officers identified below or by visiting the CBSA’s website.

[148] The schedule of investigations and a complete listing of all exhibits and information are available at: www.cbsa-asfc.gc.ca/sima-lmsi/i-e/menu-eng.html. The exhibits listing will be updated as new exhibits and information are made available.

[149] This *Statement of Reasons* has been provided to persons directly interested in these proceedings. It is also available through the CBSA's website at the address below. For further information, please contact the officers identified as follows:

Mail: SIMA Registry and Disclosure Unit
Trade and Anti-dumping Programs Directorate
Canada Border Services Agency
100 Metcalfe Street, 11th floor
Ottawa, Ontario K1A 0L8
Canada

Telephone: Nalong Manivong 613-954-7268
Benjamin Bigio 613-952-8665

Fax: 613-948-4844

E-mail: simaregistry@cbsa-asfc.gc.ca

Website: www.cbsa-asfc.gc.ca/sima-lmsi



Doug Band
Director General
Trade and Anti-dumping Programs Directorate

ATTACHMENTS

1. Appendix 1 – List of Goods Subject to the Investigations
2. Appendix 2 – Description of Identified Programs and Incentives

APPENDIX 1 – LIST OF GOODS SUBJECT TO THE INVESTIGATIONS

The following information is to be taken into consideration in identifying CPF 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 1/8 inch from the outside diameter size.
4. The subject goods are identified using abbreviated terms provided by the complainant. 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 COUPLINGS	*
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	*
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	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
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	*
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	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
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 C X C REPAIR COUPLING	
4 FITXC 45 CAST DWV ELBOW	*	3/4 X 3 C X C 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	*
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	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
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	*
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	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
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	*
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 FITXM 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 FITXM 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	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
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	*
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	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
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	*
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 FTGX 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 FTGX 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	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
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	*
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	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
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	*
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 ADAPTE	*	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	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
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 ADAPT	*	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 ADAP	*	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 ADAPT	*	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 ADA	*	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	*
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	*

Subject Copper Pipe Fittings	Cast & Wrot	Subject Copper Pipe Fittings	Cast & Wrot
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 X 1-1/4 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	*
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	*

APPENDIX 2 – DESCRIPTION OF IDENTIFIED PROGRAMS AND INCENTIVES

Evidence provided by the complainant and obtained by the Canada Border Services Agency suggests that the Government of Vietnam may have provided support to exporters/producers of subject goods in the following manner.

- Program 1:** Land-Use Levy Exemption/Reduction
- Program 2:** Land Rent Exemption/Reduction
- Program 3:** Tax Exemptions and Reductions for Encouraged Sectors
- Program 4:** Enterprise Income Tax Exemption/Reduction for Business Expansion and Intensive Investment Projects
- Program 5:** Exemption of Import Tax on Equipment and Machinery Imported to Create Fixed Assets
- Program 6:** Tax Preferences for Investors Producing and/or Dealing in Export Goods
- Program 7:** Export Support Loans at Preferential Rates
- Program 8:** Tax Preferences for Encouraged Industries
- Program 9:** Tax Exemptions and Reductions for Investment in Disadvantaged Regions
- Program 10:** Establishments Dealing with Exporter Goods
- Program 11:** Preferential Income Tax Rates for Enterprises within Economic Zones or Industrial Parks
- Program 12:** Tax Exemptions and Reductions for Foreign-Invested Enterprises
- Program 13:** Excessive Duty Exemptions for Imported Raw Materials for Exported Goods
- Program 14:** Import Duty Exemption on Equipment and Machinery Imported to Create Fixed Assets
- Program 15:** Preferential Lending under the Vietnam Development Bank Export Loan Program
- Program 16:** Grants to Firms that Employ More than 50 Employees
- Program 17:** Assistance to Enterprises Facing Difficulties due to Objective Reasons
- Program 18:** Accelerated Depreciation of Fixed Assets
- Program 19:** Program Incentives on Non-agricultural land use tax

Determination of Subsidy and Specificity

Available information indicates that the programs identified above may constitute a financial contribution pursuant to subsection 2(1.6) of the *Special Import Measures Act* (SIMA). The available information indicates that financial contributions may exist due to: the direct transfer of funds or liabilities or the contingent transfer of funds or liabilities from the Government of Vietnam; amounts that would otherwise be owing and due to these governments are reduced or exempted, and would confer a benefit to the recipient equal to the amount of the reduction/exemption; and these governments may provide goods or services, other than general governmental infrastructure.

Further, the benefits provided may be limited to certain types of enterprises or limited to enterprises located in certain geographic areas and may be considered specific pursuant to paragraph 2(7.2)(a) of SIMA. Other programs may be considered specific pursuant to subsection 2(7.3) of SIMA in that the manner in which discretion is exercised by the granting authority indicates that the subsidy may not be generally available.