Canadian International Trade Tribunal
Tribunal canadien du commerce extérieur

CANADIAN INTERNATIONAL TRADE TRIBUNAL

Appeals

DECISION AND REASONS

Appeal No. AP-2011-014

DeRonde Tire Supply, Inc.

v.

President of the Canada Border Services Agency

Decision and reasons issued
Wednesday, July 29, 2015

Corrigendum issued
Thursday, August 6, 2015

Corrigendum issued
Thursday, February 11, 2016

Canada

TABLE OF CONTENTS

IN THE MATTER OF an appeal heard on April 28, 2015, pursuant to section 67 of the *Customs Act*, R.S.C., 1985, c. 1 (2nd Supp.);

AND IN THE MATTER OF three decisions of the President of the Canada Border Services Agency, dated March 7, 2011, with respect to requests for re-determination pursuant to subsection 60(4) of the *Customs Act*.

BETWEEN

DERONDE TIRE SUPPLY, INC. **Appellant**

AND

THE PRESIDENT OF THE CANADA BORDER SERVICES AGENCY **Respondent**

DECISION

The appeal is allowed in part.

Stephen A. Leach
Stephen A. Leach
Presiding Member

IN THE MATTER OF an appeal heard on April 28, 2015, pursuant to section 67 of the *Customs Act*, R.S.C., 1985, c. 1 (2nd Supp.);

AND IN THE MATTER OF three decisions of the President of the Canada Border Services Agency, dated March 7, 2011, with respect to requests for re-determination pursuant to subsection 60(4) of the *Customs Act*.

BETWEEN

DERONDE TIRE SUPPLY, INC. **Appellant**

AND

THE PRESIDENT OF THE CANADA BORDER SERVICES AGENCY **Respondent**

CORRIGENDUM

In the English version of the statement of reasons for the decision in the above matter, the reference to subsection 35.1(1) of the *Customs Tariff* in the second sentence of paragraph 37 should have been to subsection 35.1(1) of the *Customs Act*.

By order of the Tribunal,

Stephen A. Leach
Stephen A. Leach
Presiding Member

IN THE MATTER OF an appeal heard on April 28, 2015, pursuant to section 67 of the *Customs Act*, R.S.C., 1985, c. 1 (2nd Supp.);

AND IN THE MATTER OF three decisions of the President of the Canada Border Services Agency, dated March 7, 2011, with respect to requests for re-determination pursuant to subsection 60(4) of the *Customs Act*.

BETWEEN

DERONDE TIRE SUPPLY, INC. **Appellant**

AND

THE PRESIDENT OF THE CANADA BORDER SERVICES AGENCY **Respondent**

CORRIGENDUM

In the appendix, the information relating to tire Model Number M844 should be under the Bridgestone tire brand heading and not the BFGoodrich tire brand heading. Accordingly, a revised appendix to reflect that change is provided.

By order of the Tribunal,

Stephen A. Leach
Stephen A. Leach
Presiding Member

APPENDIX I (revised)

Tire Brand	Model Number	U.S. DOT Number	Tire Size Number	Plant Location
BFGoodrich	DR444	B6	3T	Spartanburg, South Carolina, United States
			4F	Spartanburg, South Carolina, United States
		M5	EJ	Kentville, Nova Scotia, Canada
	DR675	M5	3T	Kentville, Nova Scotia, Canada
			4F	Kentville, Nova Scotia, Canada
	ST230	B6	4F	Spartanburg, South Carolina, United States
	ST244	B6	4F	Spartanburg, South Carolina, United States
			91	Spartanburg, South Carolina, United States
		M5	EJ	Kentville, Nova Scotia, Canada
	ST576	M5	3T	Kentville, Nova Scotia, Canada
			4F	Kentville, Nova Scotia, Canada
Bridgestone	M711	Y7	4F	Lavergne, Tennessee, United States
			3T	Lavergne, Tennessee, United States
	M725	Y7	4F	Lavergne, Tennessee, United States
	M726	2C	4F	Morrison, Tennessee, United States
	R195	2C	3T	Morrison, Tennessee, United States
	M844	2C	7R	Morrison, Tennessee, United States
			A2	Morrison, Tennessee, United States
			B2	Morrison, Tennessee, United States
	R250	2C	4F	Morrison, Tennessee, United States
			3T	Morrison, Tennessee, United States
	R260	2C	3T	Morrison, Tennessee, United States
Goodyear	G149	MC	3T	Danville, Virginia, United States
			4F	Danville, Virginia, United States
	G178	MC	9M	Danville, Virginia, United States
	G182	MC	3T	Danville, Virginia, United States
	G286	MC	9M	Danville, Virginia, United States
			79	Danville, Virginia, United States
	G287	MJ	72	Topeka, Kansas, United States
	G314	DA	37	Buffalo, New York, United States
		MC	4F	Danville, Virginia, United States
	G395	MC	3T	Danville, Virginia, United States
		MJ	37	Topeka, Kansas, United States
Michelin	XDA-HT	M5	3T	Kentville, Nova Scotia, Canada
			4F	Kentville, Nova Scotia, Canada

Tire Brand	Model Number	U.S. DOT Number	Tire Size Number	Plant Location
			91	Kentville, Nova Scotia, Canada
	XDE MS	B6	3T	Spartanburg, South Carolina, United States
			4F	Spartanburg, South Carolina, United States
	XDN2	B6	4F	Spartanburg, South Carolina, United States
		M5	3T	Kentville, Nova Scotia, Canada
			91	Kentville, Nova Scotia, Canada
	XDS	B6	4F	Spartanburg, South Carolina, United States
	XDY EX	M5	4F	Kentville, Nova Scotia, Canada
	XDY3	M5	3T	Kentville, Nova Scotia, Canada
	XRV	B6	BJ	Spartanburg, South Carolina, United States
			H6	Spartanburg, South Carolina, United States
	XTE	B6	3T	Spartanburg, South Carolina, United States
	XZA1	B6	4F	Spartanburg, South Carolina, United States
		M5	3T	Kentville, Nova Scotia, Canada
			91	Kentville, Nova Scotia, Canada
	XZA1 B	B6	4F	Spartanburg, South Carolina, United States
	XZA2	B6	D7	Spartanburg, South Carolina, United States
	XZA3	B6	4F	Spartanburg, South Carolina, United States
		M5	3T	Kentville, Nova Scotia, Canada
			91	Kentville, Nova Scotia, Canada
			EJ	Kentville, Nova Scotia, Canada
	XZE	B6	4F	Spartanburg, South Carolina, United States
			LB	Spartanburg, South Carolina, United States
		M5	3T	Kentville, Nova Scotia, Canada
			91	Kentville, Nova Scotia, Canada
	XZE2	B6	3T	Spartanburg, South Carolina, United States
			4F	Spartanburg, South Carolina, United States
	XZUS	B6	DF	Spartanburg, South Carolina, United States
	XZY3	B6	4F	Spartanburg, South Carolina, United States
			4H	Spartanburg, South Carolina, United States
			DF	Spartanburg, South Carolina, United States
			HX	Spartanburg, South Carolina, United States
		M5	3T	Kentville, Nova Scotia, Canada

Place of Hearing:	Ottawa, Ontario
Date of Hearing:	April 28, 2015
Tribunal Member:	Stephen A. Leach, Presiding Member
Counsel for the Tribunal:	Laura Little Rohan Mathai (student-at-law)
Registrar Officer:	Ekaterina Pavlova

PARTICIPANTS:

Appellant	**Counsel/Representatives**
DeRonde Tire Supply, Inc.	Greg Kanargelidis Richard Braden Zachary Silver
Respondent	**Counsel/Representative**
President of the Canada Border Services Agency	Orlagh O'Kelly

WITNESSES:

John Cesari Jr. Vice-President DeRonde Tire Supply, Inc.	Gary Bolden Director of Forensics (retired) Standard Test Laboratories, Inc.
Patrice Gonnon Policy Analyst Canada Revenue Agency	Mark Grant Manager, Tariff Functional Guidance Canada Border Services Agency

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STATEMENT OF REASONS

1. This is an appeal filed by DeRonde Tire Supply, Inc. (DeRonde), pursuant to subsection 67(1) of the *Customs Act*[1] from three decisions made by the President of the Canada Border Services Agency (CBSA) pursuant to subsection 60(4) with respect to DeRonde's requests for re-determination of origin.

2. The issue in this appeal is whether certain new radial truck tires (the goods in issue) exported from the United States to Canada by DeRonde are entitled to preferential tariff treatment (at the United States Tariff rate) under the *North American Free Trade Agreement*.[2]

PROCEDURAL HISTORY

3. In 2008, DeRonde filed an exporter's certificate of origin claiming the goods in issue were entitled to preferential treatment under *NAFTA*.[3]

4. On November 9, 2009, the CBSA notified[4] DeRonde that it was conducting a verification of the origin of the goods in issue, pursuant to section 42.1 of the *Act*.[5] As part of the verification, the CBSA asked DeRonde to complete a verification of origin questionnaire[6] and provide affidavits from its suppliers indicating the origin of the goods, bills of materials or costing sheets, a list of suppliers of materials, the contact persons for information on the production process and purchasing of materials, and product information, drawings, specifications or literature that clearly describe the goods.[7]

5. On January 12, 2010, the CBSA sent a further verification letter to DeRonde and a notice of intent to deny preferential tariff treatment if DeRonde failed to provide the requested information by January 27, 2010.

6. On January 25, 2010, DeRonde responded to the CBSA stating that it filed the certificate of origin on the basis of its knowledge and belief, as the exporter of the goods, and that the CBSA should accept the certificate of origin as valid.[8] To support its claim, DeRonde primarily relied on its own inspection of the markings relating to country of origin (i.e. "Made in U.S.A.") and U.S. Department of Transportation

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1. R.S.C., 1985, c. 1 (2nd Supp.) [*Act*].
2. *North American Free Trade Agreement between the Government of Canada, the Government of the United Mexican States and the Government of the United States of America*, 17 December 1992, 1994 Can. T.S. No. 2 (entered into force 1 January 1994) [*NAFTA*].
3. Exhibit AP-2011-014-11A (protected), tab B, Vol. 2.
4. Exhibit AP-2011-014-13A at 17, Vol. 1.
5. Section 42.1 of the *Act* authorizes the CBSA to conduct a verification of the origin of goods for which entitlement to preferential tariff treatment under *NAFTA* is claimed. Subsection 42.1(2) of the *Act* sets out the CBSA's discretionary authority to deny or withdraw preferential tariff treatment under *NAFTA* for failure to comply with a verification of origin: "If an exporter or producer of goods that are subject to a verification of origin under paragraph (1)(*a*) fails to comply with the prescribed requirements or, in the case of a verification of origin under subparagraph (1)(*a*)(i), does not consent to the verification of origin in the prescribed manner and within the prescribed time, preferential tariff treatment under a free trade agreement, other than CEFTA, *may* be denied or withdrawn from the goods." [Emphasis added]
6. A verification of origin of goods may consist of a verification visit conducted by the CBSA pursuant to subparagraph 42.1(1)(*a*)(i) of the *Act* or one of the alternative manners of verification prescribed by section 2 of *NAFTA and CCFTA Verification of Origin Regulations*, S.O.R./97-333, including (but not limited to) reviewing a written response to a verification letter or questionnaire, or other information received from the exporter or producer of the goods.
7. Exhibit AP-2011-014-13A at 17-18, Vol. 1.
8. Exhibit AP-2011-014-18B (protected), tab 3, Vol. 2.

(DOT) reference numbers on the tires. DeRonde submitted to the CBSA that it was unable to obtain the requested information from the relevant tire manufacturers either directly (since it has no contractual relationship with them) or indirectly (since it bought the tires from authorized dealers that are typically prohibited by the manufacturers from reselling to unauthorized dealers or exporters).[9]

7. On September 13, 2010, the CBSA indicated to DeRonde that additional information was required in order to support its request for preferential tariff treatment, including information regarding DeRonde's inventory management method, relevant DOT numbers for the goods in issue, producers' certificates of origin and other documentation relating to the goods in issue.[10] In response, DeRonde provided comments on various statements made by the CBSA in its request for additional information.

8. On March 30, 2010, the CBSA issued 25 decisions denying preferential tariff treatment for the goods in issue, pursuant to subsection 59(1) of the *Act*. DeRonde subsequently filed three blanket requests for re-determination of origin pursuant to subsection 60(1).

9. On March 7, 2011, the CBSA issued a decision under subsection 60(4) of the *Act*, denying the requests for re-determination. The basis for the decision was that the CBSA was unable to determine the origin of the goods in issue in the absence of evidence to demonstrate that the goods in issue met the *NAFTA* origin criteria, including the relevant producers' certificates of origin.[11]

10. On June 3, 2011, DeRonde filed its notice of appeal with the Tribunal pursuant to subsection 67(1) of the *Act*, which provides that "[a] person aggrieved by a decision of the President [of the CBSA] made under section 60 . . . may appeal from the decision to the . . . Tribunal . . . ."

11. The Tribunal held a public hearing in Ottawa, Ontario, on April 28, 2015.[12] DeRonde called its Vice-President, Mr. John Cesari Jr., to testify on its behalf. DeRonde also sought to have Mr. Gary Bolden, a civil engineer, qualified as an expert witness in tire manufacturing. The CBSA called two witnesses, Mr. Mark Grant, Manager, Tariff Functional Guidance, and a former Senior Origin Auditor, Mr. Patrice Gonnon.

PRELIMINARY ISSUES

12. Before turning to the question of whether the goods in issue are entitled to preferential tariff treatment under *NAFTA*, the Tribunal will first address the following preliminary issues:

- the CBSA's submission that the appeal should be dismissed on the basis that the CBSA's decision relating to the goods was a reasonable exercise of its discretion;
- the qualification of Mr. Bolden as an expert witness; and
- whether the photographic exhibits filed by DeRonde relate to the goods in issue.

9. Exhibit AP-2011-014-18B (protected), tab 3, Vol. 2; Exhibit AP-2011-014-11 at paras. 15-19, Vol. 1.
10. Exhibit AP-2011-014-11A (protected), tab C, Vol. 2.
11. *Ibid.*, tab D.
12. This appeal was held in abeyance from July 27, 2011, to March 15, 2012, pending the resolution of an application by DeRonde to the Federal Court regarding an access to information request and further postponed from September 5, 2012, to December 18, 2014, in order for the immigration status of DeRonde's witness, Mr. Cesari, to be resolved for the purposes of his attendance at the hearing.

Reasonable Exercise of Discretion

13. The CBSA denied preferential tariff treatment for the goods in issue on the basis that DeRonde failed to provide specific information requested by the CBSA as part of the verification process, including DOT numbers, purchase orders and producers' certificates of origin relating to the goods in issue. According to the CBSA, the evidence filed by DeRonde, such as generic industry information on tire manufacturing, was insufficient to establish the origin of the goods as per the requirements for preferential treatment under subsection 24(1) of the *Customs Tariff*.[13] In addition, the CBSA determined that DeRonde's inability to provide producers' certificates of origin for the goods in issue constituted a failure to maintain records in accordance with Article 505 of *NAFTA*.[14]

14. The CBSA's argument that the Tribunal should dismiss this appeal because the CBSA reasonably exercised its discretion misapprehends the nature of appeals from decisions of the CBSA to the Tribunal. It is well established that appeals to the Tribunal under subsection 67(1) of the *Act* are heard *de novo*.[15]

15. Accordingly, the Tribunal must assess all the evidence before it, not just the evidence that was before the CBSA during the verification of origin process. Ultimately, DeRonde has the burden of proving that, on a balance of probabilities, the goods in issue are entitled to preferential treatment.[16]

16. The CBSA's argument that DeRonde failed to comply with the verification process or provide records from the producers of the goods was based solely on the facts as they were before the CBSA, rather than the evidence before the Tribunal in this appeal. Thus, the CBSA failed to address the additional evidence submitted by DeRonde in this appeal.

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13. S.C. 1997, c. 36. Subsection 24(1) of the *Customs Tariff* provides as follows: "Unless otherwise provided in an order made under subsection (2) or otherwise specified in a tariff item, goods are entitled to a tariff treatment, other than the General Tariff, under this Act only if (*a*) proof of origin of the goods is given in accordance with the *Customs Act*; and (*b*) the goods are entitled to that tariff treatment in accordance with regulations made under section 16 or an order made under . . . (i) paragraph 31(1)(*a*), (ii) paragraph 34(1)(*a*), (iii) paragraph 38(1)(*a*), (iv) paragraph 42(1)(*a*), (v) subsection 45(13), (vi) section 48, (vii) subsection 49.01(8), (viii) section 49.2, (ix) subsection 49.5(8), (x) subsection 49.6(8)."
14. Article 505 of *NAFTA* provides as follows:

> a) an exporter or a producer in its territory that completes and signs a Certificate of Origin shall maintain in its territory, for five years after the date on which the Certificate was signed or for such longer period as the Party may specify, all records relating to the origin of a good for which preferential tariff treatment was claimed in the territory of another Party, including records associated with
>
> (i) the purchase of, cost of, value of, and payment for, the good that is exported from its territory,
>
> (ii) the purchase of, cost of, value of, and payment for, all materials, including indirect materials, used in the production of the good that is exported from its territory, and
>
> (iii) the production of the good in the form in which the good is exported from its territory; and
>
> b) an importer claiming preferential tariff treatment for a good imported into the Party's territory shall maintain in that territory, for five years after the date of importation of the good or for such longer period as the Party may specify, such documentation, including a copy of the Certificate, as the Party may require relating to the importation of the good.

15. *Cargill Inc. v. President of the Canada Border Services Agency* (23 May 2014), AP-2012-070 (CITT) at para. 36; *Toyota Tsusho America, Inc. v. President of the Canada Border Services Agency* (27 April 2011), AP-2010-063 (CITT) at para. 8; *Smith v. Minister of National Revenue*, [1965] S.C.R. 582, 1965 CanLII 59 (SCC); *Canada (Minister of National Revenue) v. Rollins Machinery Ltd.*, 1999 CanLII 8763 (FCA).
16. Paragraphs 152(3)(*a*) and (*d*) of the *Act*.

17. On basis of the additional evidence adduced by DeRonde, including photographic exhibits and the expert evidence of Mr. Bolden, the Tribunal was able to make a determination on whether the goods in issue are eligible for preferential tariff treatment, as explained in the reasons that follow.[17]

Qualification of Mr. Bolden—Expert on Tire Manufacturing

18. DeRonde submitted an expert report prepared by Mr. Bolden and requested that the Tribunal qualify him as an expert in tire manufacturing. Over the course of a 30-year career as a civil engineer, Mr. Bolden has acted as a quality control inspector, quality control engineer and quality assurance engineer for the Goodyear Tire and Rubber Company. He worked another 16 years as an engineer with Standards Testing Laboratories Inc. analyzing failed tires from all over the world to establish cause of failure and then provide expert testimony to courts.

19. The CBSA did not contest the qualifications of Mr. Bolden but argued that the Tribunal should exclude his testimony regarding the ultimate issue before the Tribunal, that is, whether the goods in issue are entitled to preferential treatment under *NAFTA*.[18] As well, the CBSA submitted that, to the extent that Mr. Bolden based his opinion on generic information, the Tribunal should give it less weight.[19]

20. The Tribunal qualified Mr. Bolden as an expert in tire manufacturing on the basis of his uncontested qualifications and experience in this field. The Tribunal has excluded statements of opinion in Mr. Bolden's report that appear to invite a conclusion on the main legal issue before the Tribunal. However, the Tribunal accepted all of Mr. Bolden's *viva voce* testimony because none of it invited a conclusion on the main legal issue before it. As explained in more detail in the reasons that follow, the Tribunal accepted Mr. Bolden's opinion because he based it on specific factual evidence about tire manufacturing that was relevant to this appeal.

Relating the Photographic Exhibits to the Goods in Issue

21. The goods in issue are numerous models of BFGoodrich, Bridgestone, Goodyear and Michelin new radial truck tires. DeRonde could not file them as physical exhibits because DeRonde sold them in 2008. Instead, DeRonde submitted photographic exhibits of tires purporting to be the same as the goods in issue, except for the date of manufacture.

22. The CBSA argued that the Tribunal should not rely on the photographic exhibits because they are not photographs of the actual goods in issue and the markings shown on the tires in the photographs are insufficient to establish the origin of the goods in issue.

23. The Tribunal finds that DeRonde's evidence linking the photographs of tires to the actual goods in issue is reasonable because it is based on Mr. Bolden's uncontested testimony that each tire model has a

17. The Tribunal disagrees with the CBSA's argument that the appeal should be dismissed on the same basis as in *Massive Prints, Inc. v. President of the Canada Border Services Agency* (27 April 2011), AP-2010-014 (CITT). In that case, the Tribunal found that the CBSA reasonably exercised its authority to withdraw preferential tariff treatment after the appellant importer failed to provide information requested in the CBSA's verification letters (paras. 38, 40). The appeal was dismissed on this basis, as there was inadequate evidence for the Tribunal to make a finding on whether the goods were eligible for preferential tariff treatment. Conversely, in the present appeal, the Tribunal was able to make such a finding on the basis of the additional evidence provided by DeRonde.
18. *Transcript of Public Hearing,* 28 April 2015, at 70.
19. *Ibid.* at 71.

DOT number that determines the plant that manufactured the tire.[20] Mr. Bolden explained that the plant imprints the tire model, the DOT number and the serial number referring to a particular tire size on the tire at the time of manufacture.[21] In reply to the supposition that tires may be partially processed in one plant and then finished in another plant in a different location, Mr. Bolden definitively stated that tire manufacturers process tires in a single plant.[22]

24. On the basis of the country of origin markings and the unique U.S. DOT codes, the Tribunal finds that the tires depicted in the photographic exhibits are the same brands as the goods in issue because the same manufacturers using the same process and materials produced them in the same geographic locations.[23]

25. In its brief, DeRonde listed 62 models of the goods in issue[24] and filed photographic exhibits of 68 different tires showing the brand, model, country marking, U.S. DOT code and size of each.[25] It also filed a list of North American tire manufacturing plants and DOT codes.[26]

26. However, the three blanket decisions under section 60 of the *Act* subject to DeRonde's notice of appeal set out more than 80 different models.[27]

27. DeRonde filed 68 photographic exhibits but only 35 depict different models. The other photographic exhibits depict various sizes of the same model, which, according to the unique DOT numbers on each, were produced in different plant locations.

28. Tire model ST244 is an example. It comes in three different sizes as indicated by serial numbers that contain, respectively, the characters 4F, 91 and EJ.[28] For sizes 4F and 91, the corresponding DOT number is B6, which is associated with a Michelin North America, Inc. plant located in Spartanburg, South Carolina, United States.[29] The EJ size corresponds to DOT number M5, indicating that the plant that makes these tires is located in Kentville, Nova Scotia, Canada. Accordingly, the South Carolina plant makes all tires with DOT number B6 and the Nova Scotia plant makes all tires with DOT number M5.

29. In light of the above, the Tribunal finds that, on a balance of probabilities, the country of origin markings and DOT numbers establish the geographic location of the production of the corresponding models of the goods in issue.

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20. *Ibid.* at 68, 82, 93, 94, 95.
21. *Ibid.* at 80, 81, 82, 103.
22. *Ibid.* at 82, 93, 103, 104, 107.
23. *Ibid.* at 68, 69, 180; Exhibit AP-2011-014-17A at para. 2, Vol. 1; Exhibit AP-2011-014-11, tab H, Vol. 1; Exhibit AP-2011-014-A-01.
24. BFGoodrich models DR424, DR675, DT244, M844, ST230, ST234, ST244, ST565WB, ST576, TR144; Bridgestone models 2844, L310, M426EL, M711, M725, M726, M748, M775, M843, POTENZA RE050, R184, R195, R250, R260, R280, R287, VGT2, VLTS L4; Goodyear models G124, G149, G169, G177, G178, G182, G286, G287, G288, G291, G314, G395, G622, G647, OMNITRAC, RL4K L5; Michelin models D450, SDEMS, XD2, XDAHT, XDA3, XDA5, XDE AT, XDE MS, XDN2, XDS, XDS2, XDT, XDY3, XDY EX, XDY3, XFE, XGC.
25. Exhibit AP-2011-014-A-01.
26. Exhibit AP-2011-014-11, tab L, Vol. 1.
27. Exhibit AP-2011-014-01A (protected), Vol. 2; Exhibit AP-2011-014-11A (protected), tab D, Vol. 2; Exhibit AP-2011-014-13B (protected), tab 4, Vol. 2.
28. *Transcript of Public Hearing*, 28 April 2015, at 94.
29. Exhibit AP-2011-014-11, tab L, Vol. 1; *Transcript of Public Hearing*, 28 April 2015, at 94.

30. The Tribunal then analyzed the evidence on the record for each of the models of the goods in issue covered by this appeal[30] to determine whether the goods in issue are originating goods under *NAFTA*. The results of this analysis are set out in Appendix I.

31. However, the Tribunal excluded from its analysis those models covered by the CBSA's decision under subsection 60(4) of the *Act* for which DeRonde did not submit photographic exhibits.

ANALYSIS

32. The parties agree on the classification of the goods in issue under tariff item No. 4011.20.00 of the schedule to the *Customs Tariff* as "new pneumatic tires, of rubber" used on buses or trucks and of "radial ply construction". As stated earlier, the main issue in this appeal is whether the goods in issue are entitled to preferential tariff treatment under *NAFTA*. In particular, the Tribunal must decide whether the evidence shows that the goods in issue qualify as "originating goods" under the prescribed regulations.

33. The rules of origin in *NAFTA*, as incorporated into Canadian law, provide criteria for determining whether goods are entitled to preferential tariff treatment. These rules of origin take into account the place of production for the goods and the materials used to produce them. The purpose is to ensure that only goods originating in North America and traded among the three *NAFTA* partner countries receive preferential tariff treatment. Products originating in other countries and transhipped through or undergoing only minor further processing in North America are not eligible for *NAFTA* benefits.

34. Chapter Four of *NAFTA* sets out the requirements for goods to qualify as originating goods, while Chapter Five establishes the requirements for certificates of origin, as well as the administration and enforcement procedures. The provisions of Chapter Four and Chapter Five are incorporated into Canadian law pursuant to the provisions of the *Act*, the *Customs Tariff* and various regulations, such as the *NAFTA Rules of Origin Regulations*,[31] the *Proof of Origin of Imported Goods Regulations*,[32] the *NAFTA Tariff Preference Regulations*[33] and the *Certification of Origin of Goods Exported to a Free Trade Partner Regulations*.[34]

35. In order for the goods in issue to be entitled to preferential tariff treatment under *NAFTA*, subsection 24(1) of the *Customs Tariff* requires that the following two conditions be met:[35]

- proof of origin of the goods must be given in accordance with the *Act*; and
- the goods must be entitled to that tariff treatment in accordance with any applicable regulations or order that may be prescribed.

30. Exhibit AP-2011-014-01A (protected), Vol. 2; Exhibit AP-2011-014-11A (protected), tab D, Vol. 2; Exhibit AP-2011-014-13B (protected), tab 4, Vol. 2.
31. S.O.R./94-14.
32. S.O.R./98-52.
33. S.O.R./94-17.
34. S.O.R./97-332.
35. See, for example, *Duhamel & Dewar Inc. v. President of the Canada Border Services Agency* (8 February 2007), AP-2005-046 (CITT) at para. 18.

36. The Tribunal finds that goods in issue qualify for preferential UST treatment under *NAFTA* because they meet the above conditions, for the reasons provided below.

Valid Proof of Origin

37. The first condition under subsection 24(1) of the *Customs Tariff* provides that proof of origin must be given in accordance with the *Act*. Subsection 35.1(1) of the *Customs Tariff* requires that proof of origin, in the prescribed form containing the prescribed information and containing or accompanied by the information, statements or proof required by "any regulations made under subsection (4) . . . be furnished in respect of all goods that are imported."

38. Subsection 6(1) of the *Proof of Origin of Imported Goods Regulations* requires that a certificate of origin be provided in order for imported goods to receive preferential tariff treatment under *NAFTA*.

39. Subsection 97.1(1) of the *Act* provides that, if the exporter is not the producer of the goods for which preferential tariff treatment is claimed, the certificate must be completed and signed by the exporter on the basis of the prescribed criteria. These criteria, which include the exporter's knowledge that the imported goods meet the applicable rules of origin, are set out in section 2 of the *Certification of Origin of Goods Exported to a Free Trade Partner Regulations*, as follows:

> For the purposes of subsection 97.1(1) of the Act, where the exporter of goods to a free trade partner, for which preferential tariff treatment under a free trade agreement will be claimed in accordance with the laws of that free trade partner, is not the producer of the goods, the certificate shall be completed and signed by the exporter on the basis of the following criteria:
>
> (*a*) the exporter's knowledge that the goods meet the applicable rules of origin;
>
> (*b*) the exporter's reasonable reliance on the written representation of the producer that the goods meet the applicable rules of origin; or
>
> (*c*) in the case of goods exported or to be exported from Canada to a NAFTA country, Chile, Costa Rica, Peru, Colombia or Jordan, a certificate, completed and signed by the producer and provided voluntarily to the exporter, stating that the goods meet the applicable rules of origin.[36]

40. Mr. Cesari, on behalf of DeRonde, signed an exporter's certificate of origin for the importation of the goods in issue into Canada indicating preference criterion "C" when, as the evidence in this appeal shows, it should have indicated preference criterion "B".[37] For this reason, the CBSA submitted that the certificate of origin contained a false declaration, and the CBSA properly rejected it.

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36. Section 2 of the *Certification of Origin of Goods Exported to a Free Trade Partner Regulations* implements Article 501(3) of *NAFTA* into Canadian law, which requires that "a) . . . an exporter . . . complete and sign a Certificate of Origin for any exportation of a good for which an importer may claim preferential tariff treatment on importation of the good into the territory of [a NAFTA country]; and b) . . . where an exporter . . . is not the producer of the good, the exporter may complete and sign a Certificate on the basis of (i) its knowledge of whether the good qualifies as an originating good, (ii) its reasonable reliance on the producer's written representation that the good qualifies as an originating good, or (iii) a completed and signed Certificate for the good voluntarily provided to the exporter by the producer."

37. Exhibit AP-2011-014-11A (protected), tab B, Vol. 2. Indeed, Mr. Cesari testified that the certificate of origin was amended to indicate preference criterion "B" but that amended certificate is not before the Tribunal. *Transcript of Public Hearing*, 28 April 2015, at 41-42.

41. The Tribunal accepts Mr. Cesari's testimony that he did not knowingly make a false declaration, but simply followed the instructions of DeRonde's customs broker.[38] The fact that the preference criterion claimed by DeRonde should have been "B" does not invalidate the certificate of origin, as argued by the CBSA. The evidence shows that preference criterion "B" applies to goods manufactured using non-originating materials that are subject to a change in tariff classification pursuant to a particular rule of origin under *NAFTA* so that the goods still qualify as "originating" goods. Preference criterion "C" is for goods manufactured in a *NAFTA* territory exclusively from originating materials.[39] Therefore, it goes to the question of whether DeRonde has established that the goods in issue meet the prescribed rules of origin, which is relevant to the second condition under section 24 of the *Customs Tariff*, as discussed further below.

42. In order to establish proof of origin, the only statutory requirement is that it must be in the form of a "certificate of origin". Nowhere do the applicable regulations prescribe the form of the certificate itself. Therefore, section 24 of the *Customs Tariff* imposes a low threshold in terms of requirements for a certificate of origin.[40]

43. The Tribunal finds that DeRonde provided proof of origin of the goods in issue that met the requirements of paragraph 24(1)(*a*) of the *Customs Tariff*. DeRonde filed an exporter's certificate of origin on the basis of personal knowledge of its principals about the tire industry and where the tires are manufactured based on the markings found on the tires.[41]

44. DeRonde, in completing the exporter's certificate of origin, was entitled to rely on its knowledge of the origin of the goods in issue pursuant to paragraph 2(*a*) of the *Certification of Origin of Goods Exported to a Free Trade Partner Regulations*. While DeRonde must substantiate this claim in order to meet the second condition under section 24 of the *Customs Tariff*, this does not mean that it is required to provide records from the producers of the goods if it can establish that the goods in issue are originating by way of other evidence.

45. Mr. Gonnon testified that records associated with the production of imported goods are typically required for the purposes of the CBSA's verification of a certificate of origin claiming preferential tariff treatment on the basis of an exporter's knowledge of the origin of those goods.[42] However, as argued by DeRonde, if the Tribunal were to dismiss the appeal on the basis that DeRonde failed to provide such records, it would render meaningless paragraph 2(*a*) of the *Certification of Origin of Goods Exported to a Free Trade Partner Regulations*. This provision allows the exporter to rely on its "knowledge that the goods meet the applicable rules of origin" as distinguished from paragraph (*b*), which refers to "the exporter's reasonable reliance on the written representation of the producer that the goods meet the applicable rules of origin."

38. *Transcript of Public Hearing*, 28 April 2015, at 41-42.
39. *Ibid.* at 175-76.
40. See *MRP Retail Inc. v. President of the Canada Border Services Agency* (27 September 2007), AP-2006-005 (CITT) at paras. 27, 36.
41. *Transcript of Public Hearing*, 28 April 2015, at 48-49.
42. *Ibid.* at 132.

46. The prescribed regulations give the CBSA the authority to deny or withdraw preferential tariff treatment for imported goods that are the subject of a verification of origin where the exporter fails to maintain or provide records associated with those goods.[43] However, the Tribunal does not consider the record-keeping requirements under Article 505 of *NAFTA* relevant to its determination of the origin of the goods in issue. DeRonde's inability to obtain producers' certificates of origin does not prevent it from establishing, in the context of this *de novo* appeal, its knowledge-based claim that the goods in issue are originating and therefore entitled to preferential tariff treatment under *NAFTA* by way of other evidence. DeRonde did not purport to have records associated with the goods in issue from the tire manufacturers.[44] Instead, it referred to the country of origin markings and U.S. DOT numbers on the tires, as well as the industry knowledge of its principals to support its knowledge-based claim in the certificate of origin.

47. The Tribunal next considered whether the evidence presented by DeRonde establishes that the goods in issue meet the second condition for preferential tariff treatment under section 24 of the *Customs Tariff*.

Entitlement of Originating Goods to Preferential Tariff Treatment

48. In order to determine whether the goods in issue are entitled to preferential UST treatment under *NAFTA*, the Tribunal must consider the applicable regulations in accordance with paragraph 24(1)(*b*) of the *Customs Tariff*.

49. The *NAFTA Tariff Preference Regulations* provide that a good is entitled to the benefit of the UST where it qualifies as an "originating good".[45] The term "originating good" means a good that qualifies as originating under the *NAFTA Rules of Origin Regulations*. In general, a good originates in the territory of a NAFTA country where the good is produced entirely in the territory of one or more of the NAFTA countries exclusively from originating materials, subject to certain exceptions.[46] Alternatively, as discussed further below, goods made of non-originating materials may undergo production in the territory of a NAFTA country that qualifies them as originating goods pursuant to subsection 4(2) of the *NAFTA Rules of Origin Regulations*.

50. The Tribunal finds, for the reasons that follow, that certain models of the goods in issue are entitled to preferential UST treatment in accordance with the applicable regulations on the basis of evidence that establishes that these particular models of the goods were produced entirely in the territory of a NAFTA country from materials that qualify as originating materials.

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43. Section 13 of the *NAFTA and CCFTA Verification of Origin Regulations* provides as follows ". . . preferential tariff treatment . . . may be denied or withdrawn from the goods that are the subject of a verification of origin where the exporter or producer of the goods . . . who is required to maintain records of goods in accordance with the applicable laws of the country in which the verification of origin is conducted (i) fails to maintain those records in accordance with those laws, or (ii) denies the officer conducting the verification of origin access to those records . . . ."
44. This fact distinguishes the present appeal from *Western RV Coach Inc. v. President of the Canada Border Services Agency* (23 April 2007), AP-2006-002 (CITT), in which the exporter, in its certificate of origin, relied on documentation from the producer that it was later unable to produce during the CBSA's verification process. In that case, the producer refused to certify the good in issue and declined to submit supporting documentation for the preferential treatment. The Tribunal stated, at para. 38, that "[w]ithout the missing information, the country of origin claimed on the certificate of origin cannot be corroborated."
45. Paragraph 3(*a*) of the *NAFTA Tariff Preference Regulations* applies to goods other than agricultural goods and textile and apparel goods.
46. Subsection 4(3) of the *NAFTA Rules of Origin Regulations*.

51. In the Tribunal's view, the CBSA did not address the totality of the evidence in this appeal. The CBSA focused on the facts as they were on its own record, arguing that DeRonde failed to substantiate its origin claim. The Tribunal would have agreed with the CBSA were it not for the additional evidence adduced by DeRonde in this appeal.

52. As discussed above, the country of origin markings and DOT numbers on the models of tires shown in the photographs filed by DeRonde demonstrate the name of the manufacturer, the date of manufacture and the precise geographic location of manufacture. The Tribunal accepts that the 35 models of tires in these photographs are reasonable proxies for the goods in issue of the same make and model.[47] In this respect, the Tribunal disagrees with the CBSA's submission that the photographic evidence filed by DeRonde cannot be used to prove the origin of the goods in issue, as it does not meet the requirements of section 15 of the *NAFTA Rules of Origin Regulations*.[48] That provision applies to the CBSA's verification process under section 42.1 of the *Act* and relates to the requirements placed on the customs administration. It does not prevent the Tribunal, in the context of an appeal under section 67 of the *Act*, from making a finding on the issue of origin on the basis of evidence that reasonably links the goods in issue to a place of production.

53. The expert testimony of Mr. Bolden, which the CBSA did not challenge, established that the various tire manufacturers in question use the same materials and the same manufacturing process, which occurs entirely in the plant indicated by the DOT number on a particular tire.[49]

54. The CBSA submitted that DeRonde has failed to establish that the goods in issue were made entirely from originating materials and that, therefore, the origin markings and DOT numbers on the tires are insufficient to establish that the goods are "originating goods" as defined in the applicable regulations.

55. However, DeRonde's position is that any non-originating materials used in the production of the goods in issue underwent production in the territory of a NAFTA country and are qualified as originating materials pursuant to the rules of origin under subsection 4(2) of the *NAFTA Rules of Origin Regulations.*

56. Paragraph 4(2)(*a)* of the *NAFTA Rules of Origin Regulations* provides that a good is an originating good where "each of the non-originating materials used in the production of the good undergoes the applicable change in tariff classification as a result of production that occurs entirely in . . . NAFTA countries . . .", in accordance with the applicable rule in Schedule I.[50]

57. Schedule I to the *NAFTA Rules of Origin Regulations* provides a rule of origin for goods classified under tariff items under heading No. 40.11, which includes the goods in issue, as stated above. In order for non-originating materials used in the manufacture of the tires to qualify as "originating goods", the rule

47. Exhibit AP-2011-014-A-01; Exhibit AP-2011-014-18A, tab 1, Vol. 1.
48. Subsection 15(3) of the *NAFTA Rules of Origin Regulations* applies when an importer is unable to establish that an imported good is originating due to reasons beyond its control, in which case the CBSA must consider, where relevant, other information. Subsection 15(4) defines "reasons beyond [its] control" as (*a*) the bankruptcy of the exporter or producer or any other financial distress situation or business reorganization that resulted in that person or a related person having lost control of the records containing the information that substantiate that the good is an originating good; and (*b*) any other reason that results in partial or complete loss of records of that exporter or producer that that person could not reasonably have been expected to foresee, including loss of records due to fire, flooding or other natural cause."
49. The materials are those listed at Exhibit AP-2011-014-11, tab H, Vol. 1; *Transcript of Public Hearing*, 28 April 2015, at 83-85.
50. Pursuant to paragraph 4(2)(*a*), the finished good must also meet all other applicable requirements of the *NAFTA Rules of Origin Regulations.*

permits "[a] change to headings 40.10 through 40.11 from any other heading, except from headings 40.09 through 40.17." In the alternative, if this rule of origin does not apply, then the goods in issue can still qualify as "originating goods" if the value of all non-originating materials that are used in the production of the good and that do not undergo an applicable change in tariff classification is not more than 7 percent, pursuant to the *de minimis* rule in subsection 5(1).[51]

58. Mr. Bolden testified that tire manufacturers do not use any of the materials listed under tariff headings 40.09 to 40.17 to make the goods in issue.[52] These headings include the following:

> 40.09 Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)
>
> 40.10 Conveyor or transmission belts or belting, of vulcanized rubber
>
> 40.11 New pneumatic tires, of rubber
>
> 40.12 Retreaded or used pneumatic tires of rubber; solid or cushion tires, tire treads and tire flaps, of rubber
>
> 40.13 Inner tubes of rubber
>
> 40.14 Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber
>
> 40.15 Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanized rubber other than hard rubber
>
> 40.16 Other articles of vulcanized rubber other than hard rubber
>
> 40.17 Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber

59. Mr. Bolden indicated that the list of materials provided by DeRonde is an accurate list of the materials used in tire manufacturing.[53] Therefore, the goods in issue are primarily comprised of natural rubber, synthetic rubber, carbon black, silica, sulphur and sulphur compounds and vulcanizing chemicals. Although Mr. Bolden could not speak to the tariff classification of these materials, DeRonde's submission regarding the likely tariff classification headings that would apply to these materials was uncontested and the Tribunal accepts that none of these materials falls within heading Nos. 40.09 to 40.17.

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51. Subsection 5(1) of the *NAFTA Rules of Origin Regulations* provides as follows:

> Except as otherwise provided in subsection (4), a good shall be considered to originate in the territory of a NAFTA country where the value of all non-originating materials that are used in the production of the good and that do not undergo an applicable change in tariff classification as a result of production occurring entirely in the territory of one or more of the NAFTA countries is not more than seven per cent
>
> (*a*) of the transaction value of the good determined in accordance with Schedule II with respect to the transaction in which the producer of the good sold the good, adjusted to an F.O.B. basis, or
>
> (*b*) of the total cost of the good, where there is no transaction value for the good under subsection 2(1) of Schedule III or the transaction value of the good is unacceptable under subsection 2(2) of that Schedule,
>
> provided that,
>
> (*c*) if, under the rule in which the applicable change in tariff classification is specified, the good is also subject to a regional value-content requirement, the value of those non-originating materials shall be taken into account in calculating the regional value content of the good in accordance with the method set out for that good, and
>
> (*d*) the good satisfies all other applicable requirements of these Regulations.

52. *Transcript of Public Hearing*, 28 April 2015, at 86-90.

53. Exhibit AP-2011-014-11, tab H, Vol. 1; *Transcript of Public Hearing*, 28 April 2015, at 83-85, 108-109.

60. In light of the above, the Tribunal finds that any non-originating materials used in the production of the goods in issue qualify as "originating materials" because production occurred entirely in a *NAFTA* country and none of these materials is classified in heading Nos. 40.09 to 40.17. Pursuant to paragraph 4(2)(*a*) of the *NAFTA Rules of Origin Regulations*, a change to heading No. 40.11 (i.e. the finished goods in issue) from any other heading is sufficient to meet the applicable rule of origin under Schedule I. Therefore, the goods in issue qualify as originating goods.

61. Moreover, the preponderance of the evidence establishes that DeRonde preserved the originating status of the goods in issue by using an inventory management system physically segregating originating goods from non-originating goods in its warehouse.[54] DeRonde submitted that, when tires arrive at its warehouse, they are sorted and stored according to brand and model, which are typically specific to a single country of origin. This process involves an inspection for country of origin markings and DOT numbers. In the few cases where a particular brand and model of tire are made in more than one country, DeRonde physically separates these tires by country of origin.[55]

62. Paragraph 7(16)(*b*) of the *NAFTA Rules of Origin Regulations*[56] allows for the use of prescribed inventory management methods for the purposes of determining whether a good is "originating" in cases where originating goods and non-originating goods that are fungible goods[57] are physically combined or mixed in inventory. Schedule X sets out four inventory management methods that may be used for the purposes of paragraph 7(16)(*b*), namely, the specific identification method, the FIFO (first in, first out) method, the LIFO (last in, first out) method and the average method. The specific identification method requires, pursuant to section 13 of Schedule X, that the exporter physically segregate originating goods that are fungible goods from non-originating goods that are fungible goods, unless the fungible goods are marked with a visible origin identifier, in which case, they need not be physically segregated.[58]

63. DeRonde submitted that it applies the specific identification method of inventory management to identify and physically separate originating tires from non-originating tires in its inventory. In this regard,

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54. Exhibit AP-2011-014-11 at para. 78, Vol. 1.
55. Exhibit AP-2011-014-11A (protected), tab M, Vol. 2; Exhibit AP-2011-014-50B (protected), tab A, Vol. 2; *Transcript of Public Hearing*, 28 April 2015, at 18, 26-27, 39.
56. Subsection 7(16) of the *NAFTA Rules of Origin Regulations* provides that, ". . . for purposes of determining whether a good is an originating good, . . . (b) where originating goods and non-originating goods that are fungible goods are physically combined or mixed in inventory and prior to exportation do not undergo production or any other operation in the territory of the NAFTA country in which they were physically combined or mixed in inventory, other than unloading, reloading or any other operation necessary to preserve the goods in good condition or to transport the goods for exportation to the territory of another NAFTA country, the determination of whether the good is an originating good may be made on the basis of any of the applicable inventory management methods set out in Schedule X."
57. Subsection 2(1) of the *NAFTA Rules of Origin Regulations* defines "fungible goods" as ". . . goods that are interchangeable for commercial purposes and the properties of which are essentially identical . . . ."
58. Section 13 of Schedule X to the *NAFTA Rules of Origin Regulations* provides as follows: "(1) Except as otherwise provided under subsection (2), where the exporter or person referred to in section 12 chooses the specific identification method, the exporter or person shall physically segregate, in finished goods inventory, originating goods that are fungible goods from non-originating goods that are fungible goods. (2) Where originating goods or non-originating goods that are fungible goods are marked with an origin identifier, the exporter or person need not physically segregate those materials under subsection (1) if the origin identifier is visible on the fungible goods."

DeRonde filed a copy of its tire inventory listing for customers, which indicates the tire brand, model and country of origin of the goods in issue as identified by DeRonde.[59]

64. The CBSA did not contest DeRonde's submission or evidence regarding its use of the specific identification method of inventory management or that the goods in issue are fungible goods.

65. In light of the above, the Tribunal is satisfied that DeRonde carries in its inventory radial truck tires, which are fungible goods. As there is no question that tires of the same brand, model and size were physically combined or mixed upon arrival at DeRonde's warehouse and did not undergo production or any other operation prior to their exportation, paragraph 7(16)(*b*) of the *NAFTA Rules of Origin Regulations* is applicable. The preponderance of the evidence establishes that DeRonde physically segregated originating and non-originating fungible goods in its inventory in accordance with the specific identification method under the *NAFTA Rules of Origin Regulations*. The Tribunal determines that this is reasonable proof that all 35 models of the goods in issue for which it was possible to establish a link to the DOT codes based on the photograph exhibits provided by DeRonde were produced in the United States or Canada.[60]

66. A common theme through the arguments raised by the CBSA was the type and sufficiency of evidence provided to the CBSA by DeRonde during the verification process regarding the origin of the goods and materials used to produce them. The Tribunal agrees with the CBSA that it is necessary to establish the economic nationality of the goods in issue and not just their location of production. If the evidence before the Tribunal had been the same as that before the CBSA, the Tribunal would have dismissed the appeal in its entirety because the information that DeRonde provided to the CBSA in response to the verification of origin was insufficient.

67. However, the uncontested expert testimony of Mr. Bolden established, on the balance of probabilities, an evidentiary link between the 35 models of the goods in issue and the materials used to produce those goods.

68. For the foregoing reasons, the Tribunal concludes that 35 tire models of the goods in issue listed in Appendix I are "originating goods" for the purposes of the *NAFTA* and are, therefore, entitled to preferential UST treatment.

DECISION

69. The Tribunal allows the appeal with respect to the 35 models of the goods in issue covered by DeRonde's appeal that are listed in Appendix I.

70. The Tribunal dismisses the appeal with respect to the models of the goods in issue covered by DeRonde's appeal that are not listed in the table in Appendix I.

71. The appeal is allowed in part.

Stephen A. Leach
Stephen A. Leach
Presiding Member

59. Exhibit AP-2011-014-11A (protected), tab M, Vol. 2; Exhibit AP-2011-014-50B (protected), tab A, Vol. 2.
60. See Appendix I.

APPENDIX I

Tire Brand	Model Number	U.S. DOT Number	Tire Size Number	Plant Location
BFGoodrich	DR444	B6	3T	Spartanburg, South Carolina, United States
			4F	Spartanburg, South Carolina, United States
		M5	EJ	Kentville, Nova Scotia, Canada
	DR675	M5	3T	Kentville, Nova Scotia, Canada
			4F	Kentville, Nova Scotia, Canada
	M844	2C	7R	Morrison, Tennessee, United States
			A2	Morrison, Tennessee, United States
			B2	Morrison, Tennessee, United States
	ST230	B6	4F	Spartanburg, South Carolina, United States
	ST244	B6	4F	Spartanburg, South Carolina, United States
			91	Spartanburg, South Carolina, United States
		M5	EJ	Kentville, Nova Scotia, Canada
	ST576	M5	3T	Kentville, Nova Scotia, Canada
			4F	Kentville, Nova Scotia, Canada
Bridgestone	M711	Y7	4F	Lavergne, Tennessee, United States
			3T	Lavergne, Tennessee, United States
	M725	Y7	4F	Lavergne, Tennessee, United States
	M726	2C	4F	Morrison, Tennessee, United States
	R195	2C	3T	Morrison, Tennessee, United States
	R250	2C	4F	Morrison, Tennessee, United States
			3T	Morrison, Tennessee, United States
	R260	2C	3T	Morrison, Tennessee, United States
Goodyear	G149	MC	3T	Danville, Virginia, United States
			4F	Danville, Virginia, United States
	G178	MC	9M	Danville, Virginia, United States
	G182	MC	3T	Danville, Virginia, United States
	G286	MC	9M	Danville, Virginia, United States
			79	Danville, Virginia, United States
	G287	MJ	72	Topeka, Kansas, United States
	G314	DA	37	Buffalo, New York, United States
		MC	4F	Danville, Virginia, United States
	G395	MC	3T	Danville, Virginia, United States
		MJ	37	Topeka, Kansas, United States
Michelin	XDA-HT	M5	3T	Kentville, Nova Scotia, Canada
			4F	Kentville, Nova Scotia, Canada

Tire Brand	Model Number	U.S. DOT Number	Tire Size Number	Plant Location
			91	Kentville, Nova Scotia, Canada
	XDE MS	B6	3T	Spartanburg, South Carolina, United States
			4F	Spartanburg, South Carolina, United States
	XDN2	B6	4F	Spartanburg, South Carolina, United States
		M5	3T	Kentville, Nova Scotia, Canada
			91	Kentville, Nova Scotia, Canada
	XDS	B6	4F	Spartanburg, South Carolina, United States
	XDY EX	M5	4F	Kentville, Nova Scotia, Canada
	XDY3	M5	3T	Kentville, Nova Scotia, Canada
	XRV	B6	BJ	Spartanburg, South Carolina, United States
			H6	Spartanburg, South Carolina, United States
	XTE	B6	3T	Spartanburg, South Carolina, United States
	XZA1	B6	4F	Spartanburg, South Carolina, United States
		M5	3T	Kentville, Nova Scotia, Canada
			91	Kentville, Nova Scotia, Canada
	XZA1 B	B6	4F	Spartanburg, South Carolina, United States
	XZA2	B6	D7	Spartanburg, South Carolina, United States
	XZA3	B6	4F	Spartanburg, South Carolina, United States
		M5	3T	Kentville, Nova Scotia, Canada
			91	Kentville, Nova Scotia, Canada
			EJ	Kentville, Nova Scotia, Canada
	XZE	B6	4F	Spartanburg, South Carolina, United States
			LB	Spartanburg, South Carolina, United States
		M5	3T	Kentville, Nova Scotia, Canada
			91	Kentville, Nova Scotia, Canada
	XZE2	B6	3T	Spartanburg, South Carolina, United States
			4F	Spartanburg, South Carolina, United States
	XZUS	B6	DF	Spartanburg, South Carolina, United States
	XZY3	B6	4F	Spartanburg, South Carolina, United States
			4H	Spartanburg, South Carolina, United States
			DF	Spartanburg, South Carolina, United States
			HX	Spartanburg, South Carolina, United States
		M5	3T	Kentville, Nova Scotia, Canada