

UNITED STATES COURT OF INTERNATIONAL TRADE

BEFORE: THE HONORABLE RICHARD K. EATON, SENIOR JUDGE

EURO-NOTIONS FLORIDA, INC.,

Plaintiff,

v.

UNITED STATES, U.S. CUSTOMS AND
BORDER PROTECTION; and RODNEY S.
SCOTT, in his official capacity as
Commissioner of U.S. Customs and Border
Protection,

Defendants.

Court No. 25-00595

**DECLARATION OF BRANDON LORD
RESPONDING TO APRIL 8, 2026 COURT ORDER**

I, Brandon Lord, pursuant to 28 U.S.C. § 1746, and based upon my personal knowledge and information made known to me in the course of my employment, hereby make the following declaration with respect to the above-captioned matter:

1. I am the Executive Director, Trade Programs Directorate, Office of Trade, U.S. Customs and Border Protection (CBP), a position I have held since July 2022. In my role, I lead CBP's strategic efforts to enforce and protect the revenue, including the implementation of tariff measures under Section 232 of the Trade Expansion Act of 1962 and the International Emergency Economic Powers Act (IEEPA). I lead the administration of priority international trade issues, including Tariffs and Trade Remedies, Intellectual

Property Rights, Free Trade Agreements, Import Safety, Textiles and Antidumping and Countervailing Duties. Previously, I served as the Acting Executive Director for Trade Policy and Programs, Office of Trade, from March 2021 until November 2021, and as the Deputy Executive Director for Trade Policy and Programs, Office of Trade, from November 2017 until July 2022.

2. CBP is developing a new capability within its system of record for imported merchandise — the Automated Commercial Environment (ACE) — to prepare to calculate and provide valid refunds of additional *ad valorem* duties imposed under IEEPA. This new ACE functionality is called the Consolidated Administration and Processing of Entries (CAPE). CBP is designing CAPE with four integrated components:

- Claim Portal,
- Mass Processing,
- Review and Liquidation/Reliquidation, and
- Refund

Please refer to my declaration filed March 12, 2026,¹ for a description of each component. The overall status of CBP's development of CAPE along with component-specific development is discussed below.

OVERALL CAPE DEVELOPMENT STATUS

3. As of April 14, 2026, CBP has completed the primary development of all components and functionalities for CAPE Phase 1. The agency has transitioned to an intensive testing

¹ All of my prior declarations pertaining to CBP's refund of IEEPA duties filed in *Atmus Filtration, Inc. v. United States*, 1:26-cv-01259-RKE, accompany this declaration as exhibits. My declaration filed on March 4, 2026 (ECF 19), is attached as Exhibit A. My declaration filed on March 6, 2026 (ECF 31), is attached as Exhibit B. My declaration filed on March 12, 2026 (ECF 39), is attached as Exhibit C. My declaration filed on March 19, 2026 (ECF 47), is attached as Exhibit D. My declaration filed on March 31, 2026 (ECF 51) is attached as Exhibit E.

posture, focused on performance and scenario-based testing of all CAPE components and the remediation of any defects identified during testing.

- a. CBP estimates that its overall development, including testing, of the Claim Portal component is 95% complete.
- b. CBP estimates that its overall development, including testing, of the Mass Processing component is 85% complete. Since March 30, 2026, CBP has completed development of the capabilities and revised parameters described in my declaration filed on March 31, 2026, attached as Exhibit E, and has shifted its focus to performance and scenario-based testing of this component.
- c. CBP estimates that its overall development, including testing, of the Review and Liquidation/Reliquidation component is 90% complete.
- d. CBP estimates that its overall development, including testing, of the Refund component is 90% complete.

ELECTRONIC REFUND ENROLLMENT

4. As I explained in my declaration filed on March 31, 2026, attached as Exhibit E, CBP's systems are designed to issue refunds to the importer of record (IOR) or a party the IOR has designated to receive refunds on its behalf on a CBP Form 4811 ("4811 Designee"). As of February 6, 2026, those refunds are issued electronically in accordance with Executive Order 14247, *Modernizing Payments To and From America's Bank Account*, 90 Fed. Reg. 14,001 (Mar. 25, 2025) and CBP's January 2, 2026, Interim Final Rule. I further explained that CBP continues to issue messaging to the trade community regarding this new requirement and to provide information about how to complete the process to receive electronic refunds.
5. As of April 9, 2026, 56,497 IORs have either completed the process to receive electronic

refunds for all of their IEEPA entries or a 4811 Designee has done so on behalf of the IOR for all of the IOR's IEEPA entries. Additional entities (IORs and 4811 Designees) continue to complete the process to receive electronic refunds daily.

6. In total, refunds can be issued electronically for approximately 82% of entries with IEEPA duty payments and/or duty deposits. The principal amount of IEEPA duty payments and/or duty deposits for these entries is approximately \$127 billion.

PRE-LIQUIDATION REFUNDS

7. The agency continues to consider options for pre-liquidation refunds for suspended entries subject to antidumping and/or countervailing duty (AD/CVD) orders.
8. CBP's standard refund process is largely automated and occurs at liquidation, allowing both principal and interest to be refunded together, after accounting for any offsets to satisfy open bills. Conversely, pre-liquidation refunds, also known as administrative refunds, occur prior to liquidation, require manual processing, and are limited to the principal amount, because, pursuant to 19 U.S.C. § 1505(c), interest cannot be refunded until liquidation. The administrative refund process requires CBP to manually adjust the collection record in ACE, move funds to suspense accounts, and generate manual refunds.
9. Approximately 166,000 entry summaries subject to AD/CVD orders have been filed, with \$2.9 billion of IEEPA duties paid on the entries. To issue administrative refunds for these entries, the manual refund process described in paragraph 8 would need to be repeated for each entry individually, dramatically increasing the workload and diverting personnel from fully carrying out the agency's commercial trade operations and trade enforcement mission.

I declare that the foregoing is true and correct to the best of my knowledge, information, and belief.

Executed this 14th day of April, 2026.

A handwritten signature in black ink, appearing to read "Brandon Lord".

Brandon Lord
Executive Director
Trade Programs
Office of Trade
U.S. Customs and Border Protection

Exhibit A

UNITED STATES COURT OF INTERNATIONAL TRADE

BEFORE: THE HONORABLE RICHARD K. EATON, SENIOR JUDGE

ATMUS FILTRATION, INC.,

Plaintiff,

v.

UNITED STATES, U.S. CUSTOMS AND
BORDER PROTECTION; AND RODNEY
S. SCOTT, in his official capacity as
Commissioner of U.S. Customs and Border
Protection

Defendants.

Court No. 26-01259

**DECLARATION OF BRANDON LORD
IN RESPONSE TO THE COURT'S
QUESTIONS OF MARCH 3, 2026**

I, Brandon Lord, pursuant to 28 U.S.C. § 1746, and based upon my personal knowledge and information made known to me in the course of my employment, hereby make the following declaration with respect to the above-captioned matter:

1. I am the Executive Director, Trade Programs Directorate, Office of Trade, U.S. Customs and Border Protection (CBP), a position I have held since July, 2022. In my role, I lead CBP's strategic efforts to enforce and protect the revenue, including the implementation of tariff measures under Section 232 of the Trade Expansion Act of 1962 and the International Emergency Economic Powers Act. I lead the administration of priority international trade issues, including Tariffs and Trade Remedies, Intellectual Property

Rights, Free Trade Agreements, Import Safety, Textiles and Antidumping and Countervailing Duties. Previously, I served as the Acting Executive Director for Trade Policy and Programs, Office of Trade, from March 2021 until November 2021, and as the Deputy Executive Director for Trade Policy and Programs, Office of Trade, from November 2017 until July 2022.

2. This declaration is made to respond to the questions issued by the Court of International Trade in this action on March 4, 2026, as follows:

a) Is the estimated number of entries that have been made since duties were first imposed pursuant to the International Emergency Economic Powers Act (“IEEPA”) materially greater or less than the number of entries made during the twelve months preceding the imposition of IEEPA duties?

Response: The number of entries filed since IEEPA duties were first imposed is greater than the number of entries filed during the twelve months preceding the imposition of IEEPA duties. From February 2024 to February 2025, a total of 39,134,522 entries were filed. From February 2025 to February 2026, a total of 71,647,732 entries were filed.

b) Is U.S. Customs and Border Protection (“Customs”) currently liquidating entries with duties imposed pursuant to IEEPA?

Response: Yes, for those entries where IEEPA duties were declared at entry, CBP is liquidating those entries with duties imposed pursuant to IEEPA.

c) Has Customs issued refunds of IEEPA duties as the result of liquidations that have taken place since the Supreme Court’s decision in Learning Resources, Inc. v. Trump, 2026 WL 477534 (U.S. Feb. 20, 2026)?

Response: No, CBP has not issued refunds of IEEPA duties as the result of liquidations that have taken place since the Supreme Court's decision.

d) Have instructions been issued to Customs officers instructing them to liquidate unliquidated entries without IEEPA duties?

Response: No, CBP has not issued instructions directing our employees to liquidate entries without IEEPA duties.

e) Is it Customs' position that, with respect to entries that are liquidated without IEEPA duties, the importers of record will be sent a refund in an amount equal to the IEEPA duties plus interest?

Response: There are several factors which inform the answer to this question, including but not limited to entry type. In accordance with applicable law, any validated refund of IEEPA duties would include interest. Regardless of entry type and liquidation cycle, CBP still requires a review period to ensure no violation of other Customs laws and no other duties, taxes, or fees are owed (e.g., anti-dumping, Sec. 301 duties, Sec. 232, etc.).

I declare that the foregoing is true and correct to the best of my knowledge, information, and belief.

Executed this 4th day of March, 2026.



Brandon Lord
Executive Director
Trade Programs
Office of Trade
U.S. Customs and Border Protection

Exhibit B

UNITED STATES COURT OF INTERNATIONAL TRADE

BEFORE: THE HONORABLE RICHARD K. EATON, SENIOR JUDGE

ATMUS FILTRATION, INC.,

Plaintiff,

v.

UNITED STATES, U.S. CUSTOMS AND
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Rights, Free Trade Agreements, Import Safety, Textiles and Antidumping and Countervailing Duties. Previously, I served as the Acting Executive Director for Trade Policy and Programs, Office of Trade, from March 2021 until November 2021, and as the Deputy Executive Director for Trade Policy and Programs, Office of Trade, from November 2017 until July 2022.

FRAMEWORK FOR ENTRY AND LIQUIDATION

2. In general, in accordance with the applicable statutory and regulatory legal framework, importers are required to deposit estimated duties on each entry of imported merchandise at the time the merchandise is entered into the United States or shortly thereafter. Thereafter, CBP is required to “liquidate” each entry, which entails fixing the final amount of duty owed. If CBP does not liquidate an entry within one year of entry (with certain prescribed exceptions), it will liquidate by operation of law at the rate and amount of duties asserted by the importer at the time of entry; this is referred to as “deemed liquidation.” To mitigate the risk of deemed liquidation, which may result in an underpayment of duties, taxes and fees lawfully owed for the entry, since the entry will liquidate at the rate of duty, value, quantity, and amount of duties asserted by the importer of record without any verification by CBP, CBP’s Automated Commercial Environment (ACE) – the system of record for imported merchandise – is programmed to automatically liquidate entries 314 days after the date of entry into the United States, unless liquidation is extended or suspended in accordance with law, or a CBP user manually removes the entry from this automated process. Given the volume of entries made each year, CBP is unable to affirmatively review and liquidate each entry, and the majority of entries automatically liquidate. After an entry is liquidated, CBP has the statutory authority to reliquidate the entry within 90 days of the original liquidation to fix any errors in the liquidation.

3. In general, upon liquidation or reliquidation, CBP is required to collect any increased or additional duties and fees due, together with interest thereon, or refund any excess moneys deposited, together with interest thereon, as determined on a liquidation or reliquidation.
4. CBP's system for processing and liquidating entries is ACE. ACE is the system through which the trade community submits required data regarding imports and exports to CBP and its partner federal government agencies. ACE is CBP's system of record for the collection and refund, as appropriate, of estimated or assessed duty for imported merchandise, which includes the ACE Entry Summary module, for processing entry summaries to assess duties on the merchandise, and the ACE Collections module, for processing the collection and refund (as appropriate) of duties or estimated duty deposits associated with the entry summaries in the ACE Entry Summary module.
5. ACE contains multiple applications with different functionalities that are designed to account for critical processes. These processes are intentionally handled by different personnel categories within CBP to ensure that statutory and regulatory requirements are met and that all duties, taxes, and fees have been paid. ACE is further designed to implement various system controls and validations to ensure that the Agency fulfills its mandate to protect the revenue while also protecting national security and processing lawful international trade.
6. The majority of import entries are filed electronically using ACE, although a small number of entries are still filed using paper forms. For entries filed using paper, CBP manually inputs the data into ACE. Accordingly, ACE contains all import entry records, whether the entry was originally filed using ACE or paper forms. No duty calculation adjustments or refunds are performed in paper format – only electronically in ACE.

7. Importers declare the duties owed for imported merchandise on Entry Summary lines in the entry covering the merchandise. This is in accordance with the applicable legal framework for the entry of imported merchandise, including CBP's instructions for the Entry Summary Form 7501, which apply to entries filed in ACE as well as on paper. Entries often have multiple Entry Summary lines, generally averaging approximately 20.5 Entry Summary lines per entry. An Entry Summary line covers a commodity from one country, and includes the quantity, entered value, relevant Harmonized Tariff Schedule of the United States (HTSUS) provisions, and all charges, rate(s) of duty, and tax applicable to such merchandise.
8. For each Entry Summary line, importers must report all applicable HTSUS provisions. This means that, in addition to including the Chapter 1-97 regular duty rate classification, importers must also report any applicable Chapter 99 provisions for any additional duties owed, including IEEPA duties, and those imposed pursuant to Section 232 of the Trade Expansion Act of 1962 and/or Sections 201 and/or 301 of the Trade Act of 1974, or applicable exclusions from these additional duties, as well as any applicable antidumping or countervailing duties (AD/CVD) or duty deposits owed. Therefore, if multiple HTSUS provisions apply to the imported merchandise that is reported on a given Entry Summary line, all such HTSUS provisions are reported on the same line, and all associated duties are deposited together for the merchandise covered by a particular Entry Summary line.
9. For AD/CVD duties, CBP administers orders and instructions from the Department of Commerce ("Commerce") related to such duties. Generally, importers are required to declare that their merchandise is subject to AD/CVD, and the liquidation of AD/CVD entries is automatically suspended in ACE until CBP receives AD/CVD liquidation instructions from Commerce. When CBP receives AD/CVD liquidation instructions

from Commerce, CBP must liquidate such entries within six months after receiving the notice of removal of the suspension or otherwise the entries will be liquidated by operation of law at the rate and amount of duty asserted by the importer. Given the volume and complexity of AD/CVD instructions that CBP is required to process – for example, in fiscal year 2025, CBP reviewed and processed over 2,264 separate Commerce AD/CVD instructions – it is often the case that entries subject to AD/CVD are processed and finalized for liquidation close to the expiration of the six-month deadline.

10. If it is determined upon liquidation or reliquidation that excess moneys have been deposited, such that a refund with interest is due to the importer, CBP certifies the refund and interest amounts to the Department of the Treasury, which then employs its own processes to disburse the certified amounts to the importers of record.

**THE COURT OF INTERNATIONAL TRADE’S
MARCH 5, 2026, AMENDED ORDER**

11. For the reasons explained below, CBP is not able to comply with the Court of International Trade’s order of March 4, 2026, “that, with respect to any and all unliquidated entries that were entered subject to the IEEPA duties, U.S. Customs and Border Protection [must] liquidate those entries without regard to the IEEPA duties,” and that “[a]ny liquidated entries for which liquidation is not final shall be reliquidated without regard to IEEPA duties.” Although this declaration was prepared based on the Court’s March 4, 2026 order, the same considerations apply with regard to the Court’s amended order of March 5, 2026, which ordered that “with respect to any and all unliquidated entries that were entered subject to the IEEPA duties imposed by the Executive Orders considered by the Supreme Court in *Learning Resources, Inc. v. Trump*, 2026 WL 477534 (U.S. Feb. 20, 2026), U.S. Customs and Border Protection [must] liquidate those entries without regard to the IEEPA

duties,” and that “[a]ny liquidated entries for which liquidation is not final shall be reliquidated without regard to those duties.”

12. As of March 4, 2026, over 330,000 importers have made a total of over 53 million entries in which they have deposited or paid duties imposed pursuant to the International Emergency Economic Powers Act (“IEEPA”), 50 U.S.C. § 1701 et seq. (the “subject entries”). As of March 4, 2026, the total amount of IEEPA duties and estimated duty deposits collected pursuant to IEEPA is approximately \$166 billion. Approximately 20.1 million entries remain unliquidated as of March 4, 2026.
13. Currently, it is not possible for CBP to immediately prevent any additional entries from liquidating without IEEPA duties. CBP automatically liquidates formal entries in ACE each Friday, starting at 02:00 AM ET. This liquidation process in ACE runs several hours during the middle of the night so as not to slow down international cargo processing. Over 700,000 entries were scheduled to liquidate at 2:00 AM ET Friday, March 6, 2026, of which CBP identified approximately 339,000 entries that include IEEPA duties. Approximately 333,000 additional entries that include IEEPA duties are scheduled to liquidate at 2:00 AM ET Friday, March 13, 2026.
14. To stop the liquidation of formal entries with IEEPA duties that are already scheduled to liquidate, CBP would need to manually extend the liquidation date or would need to reprogram ACE to stop the liquidation of all entries scheduled to liquidate. CBP does not have the capability of separating out which entries scheduled to liquidate are subject to IEEPA duties from those that are not for purposes of stopping the liquidation process in ACE that is scheduled to run at 2:00 AM ET Friday, March 6, 2026. However, if CBP were to stop the scheduled liquidation of all the more than 700,000 entries, then some of those entries (approximately 1,000) would miss their liquidation deadline, and

would be liquidated by operation of law at the rate and amount of duty asserted by the importer of record (see paragraph 9 above), which in some cases may be contrary to AD/CVD liquidation instructions or other provisions of law.

15. In addition to formal entries, there are also informal entries filed pursuant to the special entry procedures provided in subpart C of part 143 of the Customs Regulations in Title 19 of the Code of Federal Regulations. Informal entries liquidate immediately upon the importer paying the duties due on the entry. 19 C.F.R. § 159.10(a)(1). Of the 53,173,939 entries filed with IEEPA duties, 33,730,325 or 63% are informal entries. Although CBP stopped accepting IEEPA duty deposits for informal entries on February 24, 2026, there are around 4 million informal entries that were filed before February 24, 2026, that have not yet liquidated. Many of these entries will automatically liquidate on March 16, 2026, when importers pay their March Periodic Monthly Statement. CBP does not have a process to prevent the liquidation of informal entries.

16. CBP has also identified over 15 million entries that liquidated with IEEPA duties on or before December 4, 2025, meaning that they were beyond CBP's 90-day voluntary reliquidation period at the time of the Court's March 4, 2026 order. However, for approximately 63,059 of these entries, the 90-day period expired on March 4, 2026. For an additional approximately 75,614 entries, the 90-day period will expire on March 12, 2026, the day before the next scheduled liquidation/reliquidation date of next Friday, March 13, 2026.

USING CBP'S EXISTING CAPABILITIES TO PROCESS IEEPA DUTY REFUNDS

17. In light of the Court's March 5, 2026 amended order, CBP is now facing an unprecedented volume of refunds. Its existing administrative procedures and technology

are not well suited to a task of this scale and will require manual work that will prevent personnel from fully carrying out the agency's trade enforcement mission. Personnel would be redirected from responsibilities that serve to mitigate imminent threats to national security and economic security. Those activities include, but are not limited to, detecting and disrupting transshipped goods, protecting against free trade agreement abuse, and detecting AD/CVD evasion all of which are illicit actions that threaten U.S. domestic industry.

18. Although CBP's instructions for the Entry Summary Form 7501 direct importers to breakout the applicable duties for each HTSUS classification that is declared for the same merchandise on the same Entry Summary line (to include Chapter 99 numbers), importers frequently combine all applicable duties into the Chapter 1-97 HTSUS classification. As a result, for some entries, the Entry Summary records do not clearly reflect the precise amount of duties that were deposited specifically for IEEPA HTSUS provisions and not for any other HTSUS provision that is also applicable to the same merchandise on the same Entry Summary line. Because importers have flexibility in reporting applicable duties at the Entry Summary line level and the deposit of duties is accepted at the Entry Summary level, isolating the IEEPA duties from the other duties deposited for the Entry Summary requires manual calculations by CBP personnel who must then manually update each individual Entry Summary line to remove the IEEPA tariff to ensure correct duty amounts are applied. Only then would ACE be able to reassess the proper duty owed and issue a refund of the IEEPA duties paid.
19. Currently, ACE can support large scale uniform changes of the same data element(s) across a group of Entry Summaries. However, current system limitations allow CBP to process a maximum of 10,000 Entry Summary lines in one submission. Additionally, the

mass processing function requires CBP personnel to manually compile Excel spreadsheets that identify batches of subject entries. To mass process the removal of the hundreds of HTSUS numbers for IEEPA duties from entries, CBP would need to manually execute approximately 170,000 mass update actions to cover the 1,684,648,252 Entry Summary lines that need to be updated. Additionally, it is not uncommon for this mass processing operation to kick out (or fail to process) entries with anomalies that need to be individually evaluated and addressed, adding an unquantifiable amount of time given the unprecedented magnitude of this effort.

20. In addition to refunding the IEEPA duties, CBP must also pay importers interest, as required by law. Although ACE can automatically calculate interest payments in certain circumstances, there are other circumstances where interest must be manually calculated by CBP personnel. These circumstances include Entry Summaries for which duty deposits and/or non-IEEPA refunds were made on multiple dates, resulting in multiple collection records for the Entry Summary, such as when an importer submits a correction after making its initial estimated duty deposit, which results in a supplemental duty deposit.
21. The current system requires refunds be certified for accuracy by personnel from both CBP's Office of Field Operations and Office of Finance, separately, before submission to the Department of the Treasury for issuance. Assuming each Entry Summary with IEEPA tariffs is entitled to a refund, then 53,173,939 refunds would need to go through this process. There is no workaround in ACE that would allow this process to be circumvented.
22. CBP published the Interim Final Rule (IFR) Electronic Refunds (91 FR 21), stating that effective February 6, 2026, CBP will issue all refunds electronically. Yet, many

importers have not taken the necessary steps to receive refunds electronically. Pursuant to the IFR, all CBP refunds have been electronic as of February 6, 2026. There are 330,566 importers who have paid IEEPA duties or duty deposits. While CBP has issued numerous communications regarding the new rule, only 21,423 entities (mostly importers or their customs brokers) have completed the set-up process to receive their refunds electronically. Until importers complete the process to receive refunds electronically, the refunds will be rejected. Since February 6, 2026, CBP has been unable to process 7,700 refunds for 2,897 importers because those importers had not completed the necessary steps to receive refunds electronically.

23. CBP's Import Specialists (IS) and Entry Specialists (ES) are responsible for the processing of all entries of imported merchandise and related corrections, enforcement actions, and administrative protests. For example, CBP Entry Specialists are required by law or policy to perform approximately 20 separate functions daily related to entry processing, revenue protection and enforcement, as well as approximately 15 additional functions weekly, and approximately 10 additional functions monthly.
24. Once the review of an entry is complete and any manual duty calculations completed (see paragraph 18 above), it takes an IS or ES approximately 5 minutes to process an individual refund, including amending, liquidating and certifying the refund for each entry. The refund processing for the 53,173,939 entries with IEEPA duties will require 4,431,161 man hours for CBP to complete.
25. It is not feasible for CBP to divert all IS and ES personnel to processing IEEPA duty refunds on a full-time basis with no time off. If CBP's IS and ES personnel were diverted to focus full-time on processing IEEPA duty refunds for the millions of entries and Entry Summary lines on which IEEPA duties have been paid, CBP's other functions

and responsibilities would be severely disrupted and the agency would not be able to continue to adequately perform its mission, including its revenue protection mandate and its vital national security functions.

26. CBP has never been ordered to, nor has it attempted to, process a volume of refunds anywhere near the volume of total entries and Entry Summary lines on which IEEPA duties have been deposited. However, where CBP's predecessor, the U.S. Customs Service, was previously ordered to refund to exporters the Harbor Maintenance Fee (HMF) that was held to have been unconstitutionally imposed as applied to exports by the Supreme Court in *United States Shoe Corporation v. United States* (1998), the process took several years to complete and required an updated regulatory procedure.

DEVELOPMENT OF NEW FUNCTIONALITY IN ACE

27. CBP has a history of developing effective processes to meet its legal responsibilities and operational needs that also provide efficiencies for industry, and we continue to do so now. In preparing for the potential need to refund IEEPA duties, CBP has considered how to implement a process to issue IEEPA duty refunds in a more efficient manner than the above-described, currently available processes. CBP is confident that it can develop and implement new ACE functionality that will streamline and consolidate refunds and interest payments on an importer basis, rather than issuing 53,173,939 separate entry-specific refunds with multiple payments going to the same importer. Though operational, legal, and technical considerations may require alterations or modifications, CBP anticipates that the process will involve the following steps:

- The importer files a declaration in ACE that includes a list of entries on which IEEPA duties were paid.
- ACE runs a series of validations on each entry within the declaration and

automatically re-calculates the duty owed without the IEEPA tariffs (with applicable interest).

- CBP verifies the declaration and processes refunds as soon as practicable.
- ACE automatically finalizes (liquidates or reliquidates) the entries.
- ACE automatically aggregates the refunds with interest by importer and liquidation date.
- CBP certifies the refunds.
- The Department of the Treasury issues IEEPA refunds electronically.

28. CBP estimates that the automated controls described above will save CBP over 4 million hours compared with the manual processes it would otherwise have to complete.

29. CBP is making all possible efforts to have this new ACE functionality ready for use in 45 days. This new process will require minimal submission from importers. It will also minimize errors by ensuring accurate IEEPA refund calculations through system validations and allowing for a review period for CBP to resolve any discrepancies with the importer and to confirm no other outstanding enforcement issues or no revenue is owed. The process will be simpler and more efficient than the existing functionalities, and CBP will provide guidance on how to file to refund declarations in the new system.

I declare that the foregoing is true and correct to the best of my knowledge, information, and belief.

Executed this 6th day of March, 2026.



Brandon Lord
Executive Director
Trade Programs
Office of Trade
U.S. Customs and Border Protection

Exhibit C

UNITED STATES COURT OF INTERNATIONAL TRADE

BEFORE: THE HONORABLE RICHARD K. EATON, SENIOR JUDGE

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- Claim Portal,
- Mass Processing,
- Review and Liquidation/Reliquidation, and
- Refund

These components reflect both how CBP anticipates refund requests will proceed through CAPE and how CBP is structuring its development efforts. Each of these components, along with an update on its development, is discussed below.

CLAIM PORTAL

3. The CAPE Claim Portal will be web-based and serve as the entry point for importers and brokers to submit IEEPA refund requests (“CAPE Declaration”) to CBP. Once operational, a new tab will be available in both importer and broker ACE Portal accounts. Filers will not use Automated Broker Interface (ABI) to file in the CAPE Claim Portal. Filers will be able to upload a Comma-Separated Values (CSV) file containing a list of the entry summaries for which they are requesting IEEPA refunds. After submission,

ACE will conduct two series of validations: 1) file validations and 2) entry validations.

- a. File validations will ensure that the refund request contains all required information, that the information is properly formatted, that the submitter is the importer of record (IOR) for the listed entries or the authorized broker that filed the entry summaries on the IOR's behalf, and that the CSV file itself is not corrupted. If a submission fails any part of the file validation series, ACE will reject the CAPE Declaration submission. The system will identify the specific errors that triggered the rejection, which filers will be able to view in ACE, allowing filers to correct the identified issues and resubmit the request on a new CAPE Declaration.
 - b. If the CAPE Declaration submission successfully passes the file validations, ACE will proceed to a set of entry-specific validations. For example, the system will confirm that an entry summary number listed in the submitted CSV file exists in ACE and that at least one IEEPA Harmonized Tariff Schedule (HTS) Chapter 99 number was declared on that entry. If an entry summary fails any of the entry-specific validations, ACE will remove that individual entry summary from the CAPE Declaration but will continue processing the remaining entry summaries listed. After the system completes the entry-specific validations, ACE will allow the filer to review the results and identify any rejected entries. If it is possible for the filer to correct any of the entry-specific errors ACE identified, it may do so on a separate CAPE Declaration upload.
4. As of March 11, 2026, CBP estimates that its development of the Claim Portal component is 70% complete. CBP has finished developing the Claim Portal user

interface and is currently developing the programming necessary to run the automated validations described above and provide information about validation errors to the CAPE Declaration filer.

MASS PROCESSING

5. The CAPE Mass Processing component will automatically remove any applicable IEEPA HTS numbers from the entry summaries submitted to and validated by the CAPE Claim Portal component. After the IEEPA HTS numbers are removed, the Mass Processing component runs the ACE duty calculation validations. These checks are the normal ACE entry summary process that exists today, which automatically reviews all declared HTS numbers to confirm the correct duties owed are listed on the entry summary. At this point, the Mass Processing component calculates duties as if the IEEPA duties had never been declared. After the CAPE Declaration has passed through the Mass Processing component, the system accepts the CAPE Declaration.
6. As of March 11, 2026, CBP estimates that its development of the Mass Processing component is 40% complete. CBP's development efforts are currently focused on the automated entry summary update process and related validations.

REVIEW AND LIQUIDATION/RELIQUIDATION

7. The next CAPE component will initiate the review and liquidation/reliquidation process for the entries identified in the accepted CAPE Declaration. This component will automatically set the entries to liquidate/reliquidate on a specified number of days from the acceptance date, allowing CBP to conduct a manual review as needed. CBP is developing additional functionality within this CAPE component to streamline any required agency review. The Review and Liquidation/Reliquidation component will update the underlying entry summaries to reflect the new total duties paid and will

automatically calculate interest. It will also process liquidations/reliquidations of entries on a CAPE Declaration Monday through Thursday each week.

8. As of March 11, 2026, CBP estimates that its development of the Review and Liquidation/Reliquidation component is 80% complete. CBP has completed developing the liquidation/reliquidation function of this component and will shortly begin performance testing. CBP is also planning additional development and testing for this component, but these are dependent on the development progress of other CAPE components.

REFUND

9. When the entry summaries in the accepted CAPE Declaration reach the scheduled liquidation/reliquidation date, ACE will direct those entries to a CAPE-specific refund process within the ACE Collections refunds module. The CAPE Refund component will consolidate refunds by liquidation/reliquidation date and IOR or a party the IOR has designated to receive refunds on its behalf on a CBP Form 4811 (“Form 4811 designee”). Once processed, the refunds will be sent electronically to the designated bank account.
10. As of March 11, 2026, CBP estimates that its development of the Refund component is 60% complete. CBP has completed developing CAPE-specific refund processing functionality within the ACE Collections framework. Currently, CBP is performance testing the CAPE refund consolidation process. CBP plans to complete additional development to further integrate the component with the other CAPE components and conduct additional performance testing in the next few weeks.

PHASED DEVELOPMENT

11. CBP anticipates a phased development for CAPE, beginning with the basic functionality outlined above, and adding more functionality in subsequent phases to address more

complicated scenarios. CBP expects that in its first phase of development, CAPE will be able to process the majority of formal and informal entries on which IEEPA duties were paid, other than unliquidated entries subject to antidumping or countervailing duties, or entries for which the liquidation status in ACE is “Suspended,” “Extended,” or “Under Review,” and certain other entry types such as warehouse withdrawals, entries designated on a drawback claim, etc. CBP will provide detailed guidance to users regarding the scope and functionality of each phase of development as it is implemented. CBP is also evaluating any additional steps that may need to be taken to comply with the Paperwork Reduction Act.

I declare that the foregoing is true and correct to the best of my knowledge, information, and belief.

Executed this 12th day of March, 2026.



Brandon Lord
Executive Director
Trade Programs
Office of Trade
U.S. Customs and Border Protection

Exhibit D

UNITED STATES COURT OF INTERNATIONAL TRADE

BEFORE: THE HONORABLE RICHARD K. EATON, SENIOR JUDGE

ATMUS FILTRATION, INC.,

Plaintiff,

v.

UNITED STATES, U.S. CUSTOMS AND
BORDER PROTECTION; and RODNEY S.
SCOTT, in his official capacity as
Commissioner of U.S. Customs and Border
Protection,

Defendants.

Court No. 26-01259

**DECLARATION OF BRANDON LORD
RESPONDING TO MARCH 12, 2026 COURT ORDER**

I, Brandon Lord, pursuant to 28 U.S.C. § 1746, and based upon my personal knowledge and information made known to me in the course of my employment, hereby make the following declaration with respect to the above-captioned matter:

1. I am the Executive Director, Trade Programs Directorate, Office of Trade, U.S. Customs and Border Protection (CBP), a position I have held since July 2022. In my role, I lead CBP's strategic efforts to enforce and protect the revenue, including the implementation of tariff measures under Section 232 of the Trade Expansion Act of 1962 and the International Emergency Economic Powers Act (IEEPA). I lead the administration of priority international trade issues, including Tariffs and Trade Remedies, Intellectual

Property Rights, Free Trade Agreements, Import Safety, Textiles and Antidumping and Countervailing Duties. Previously, I served as the Acting Executive Director for Trade Policy and Programs, Office of Trade, from March 2021 until November 2021, and as the Deputy Executive Director for Trade Policy and Programs, Office of Trade, from November 2017 until July 2022.

2. CBP is developing a new capability within its system of record for imported merchandise — the Automated Commercial Environment (ACE) — to prepare to calculate and provide valid refunds of additional *ad valorem* duties imposed under IEEPA. This new ACE functionality is called the Consolidated Administration and Processing of Entries (CAPE). CBP is designing CAPE with four integrated components:

- Claim Portal,
- Mass Processing,
- Review and Liquidation/Reliquidation, and
- Refund

Please refer to my declaration filed March 12, 2026 (ECF 39) for a description of each component. The status of CBP’s development for each component is discussed below.

CLAIM PORTAL

3. As of March 19, 2026, CBP estimates that its development of the Claim Portal component is 73% complete.
4. CBP has been conducting tests on the substantially-developed capabilities of the Claim Portal component. As with any new functionality that CBP develops for ACE, the new CAPE components must go through multiple rounds of critical testing before deployment to the live ACE environment. As CBP gets closer to full development of each component, its focus will increasingly be on this necessary testing.

MASS PROCESSING

5. As of March 19, 2026, CBP estimates that its development of the Mass Processing component is 45% complete. Since March 12, 2026, CBP has continued developing two critical functions within this component: 1) ACE validations, and 2) event history tracking.
6. ACE validations are part of the normal ACE entry summary process and will ensure that the automated entry summary updates are processed correctly. The validation function of the Mass Processing component of CAPE will identify entry summaries that cannot be fully processed in Phase 1 of CAPE due to requirements external to the IEEPA refund process, such as those subject to an antidumping or countervailing duty (AD/CVD) order where the Department of Commerce has instructed CBP to suspend liquidation.
7. CBP is developing an event history tracking function within this component that will record new events as entry summaries are processed. This will ensure that the agency maintains a robust and well-structured audit trail on entry summaries updated through this process.
8. Within the next week, CBP plans to complete the remaining validations, begin testing of the Mass Processing component, and address any issues found in testing.

REVIEW AND LIQUIDATION/RELIQUIDATION

9. As of March 19, 2026, CBP estimates that its development of the Review and Liquidation/Reliquidation component is 80% complete. Since March 12, 2026, CBP has begun testing the liquidation/reliquidation function of this component. CBP plans to complete additional development and testing for this component, but these are dependent on the development progress of other CAPE components.

REFUND

10. As of March 19, 2026, CBP estimates that its development of the Refund component is 63% complete. CBP has completed development of a CAPE-specific refund processing functionality within the ACE Collections framework. Since March 12, 2026, CBP has conducted testing for the refund consolidation functionality, which will consolidate refunds by liquidation/reliquidation date and importer of record (IOR) or a party the IOR has designated to receive refunds on its behalf.
11. Within the next week, CBP will continue developing and testing additional capabilities to support the refund consolidation functionality.

I declare that the foregoing is true and correct to the best of my knowledge, information, and belief.

Executed this 19th day of March, 2026.



Brandon Lord
Executive Director
Trade Programs
Office of Trade
U.S. Customs and Border Protection

Exhibit E

UNITED STATES COURT OF INTERNATIONAL TRADE

BEFORE: THE HONORABLE RICHARD K. EATON, SENIOR JUDGE

ATMUS FILTRATION, INC.,

Plaintiff,

v.

UNITED STATES, U.S. CUSTOMS AND
BORDER PROTECTION; and RODNEY S.
SCOTT, in his official capacity as
Commissioner of U.S. Customs and Border
Protection,

Defendants.

Court No. 26-01259

**DECLARATION OF BRANDON LORD
RESPONDING TO MARCH 20, 2026 COURT ORDER**

I, Brandon Lord, pursuant to 28 U.S.C. § 1746, and based upon my personal knowledge and information made known to me in the course of my employment, hereby make the following declaration with respect to the above-captioned matter:

1. I am the Executive Director, Trade Programs Directorate, Office of Trade, U.S. Customs and Border Protection (CBP), a position I have held since July 2022. In my role, I lead CBP's strategic efforts to enforce and protect the revenue, including the implementation of tariff measures under Section 232 of the Trade Expansion Act of 1962 and the International Emergency Economic Powers Act (IEEPA). I lead the administration of priority international trade issues, including Tariffs and Trade Remedies, Intellectual

Property Rights, Free Trade Agreements, Import Safety, Textiles and Antidumping and Countervailing Duties. Previously, I served as the Acting Executive Director for Trade Policy and Programs, Office of Trade, from March 2021 until November 2021, and as the Deputy Executive Director for Trade Policy and Programs, Office of Trade, from November 2017 until July 2022.

2. CBP is developing a new capability within its system of record for imported merchandise — the Automated Commercial Environment (ACE) — to prepare to calculate and provide valid refunds of additional *ad valorem* duties imposed under IEEPA. This new ACE functionality is called the Consolidated Administration and Processing of Entries (CAPE). CBP is designing CAPE with four integrated components:

- Claim Portal,
- Mass Processing,
- Review and Liquidation/Reliquidation, and
- Refund

Please refer to my declaration filed March 12, 2026 (ECF 39), for a description of each component. The status of CBP's development for each component is discussed below.

CLAIM PORTAL

3. As of March 30, 2026, CBP estimates that its development of the Claim Portal component is 85% complete.
4. Since my last declaration on March 19, 2026 (ECF 47), CBP has completed the majority of core development for the Claim Portal component and continues to conduct critical testing to identify and address any development or programming issues.

MASS PROCESSING

5. As of March 30, 2026, CBP estimates that its development of the Mass Processing component is 60% complete.
6. Since my last declaration on March 19, 2026, CBP has significantly developed capabilities necessary to process entry summaries identified on a CAPE Declaration in the Mass Processing component. These capabilities include the ability for CBP to review and adjudicate a CAPE Declaration, and the ability to modify entry summaries, as required. CBP continues to enhance the history tracking function, described in my previous declaration. CBP is also finalizing development of the ACE validations described in my declarations dated March 12 and 19, 2026.

MASS PROCESSING—REVISED PARAMETERS

7. To ensure compliance with the Court’s amended order dated March 20, 2026, CBP revised the development of CAPE Phase 1 to limit the processing of entries to those that are either unliquidated or for which the 90-day voluntary reliquidation period under 19 U.S.C. § 1501 has not expired. On March 27, 2026, the Court further amended its order to provide that “[a]ny liquidated entries for which liquidation is final shall be reliquidated without regard to the IEEPA duties.” In order to meet the timeline for Phase 1 deployment set forth in my declaration of March 6, 2026 (ECF 31), CBP must continue developing Phase 1 of CAPE without the inclusion of finally liquidated entries. Accordingly, Phase 1 will only process unliquidated entries and entries within the 90-day voluntary reliquidation period, subject to the conditions set forth in paragraphs 14 and 15 of this declaration. As I explain in paragraph 16 below, CBP intends to expand CAPE to process finally liquidated entries in a subsequent phase of development.

8. CBP estimates that, subject to the limitations set forth in paragraph 7, Phase 1 of CAPE will be capable of processing approximately 63% of entries for which IEEPA duties were paid or have been deposited. This percentage includes unliquidated entries and entries within the 90-day voluntary reliquidation period set forth in 19 U.S.C. § 1501.

REVIEW AND LIQUIDATION/RELIQUIDATION

9. As of March 30, 2026, CBP estimates that its development of the Review and Liquidation/Reliquidation component is 80% complete. CBP continues to test the liquidation/reliquidation function of this component using various scenarios that may be presented by entry summaries identified on a CAPE Declaration. The remainder of the development and testing for this component is dependent on the development of other CAPE components.

REFUND

10. As of March 30, 2026, CBP estimates that its development of the Refund component is 75% complete. Since my last declaration on March 19, 2026, CBP has completed the majority of the development of the Refund component required for Phase 1 of CAPE, and the agency's focus in this component has shifted to the critical testing required before deployment to ACE. In the coming weeks, CBP will continue the critical testing, identifying and addressing any issues revealed by the testing, and expanding that testing as necessary.
11. CBP's systems are designed to allow refunds to be issued to the importer of record (IOR) or a party the IOR has designated to receive refunds on its behalf on a CBP Form 4811. On March 25, 2025, President Trump issued Executive Order 14247, *Modernizing*

Payments To and From America's Bank Account, 90 Fed. Reg. 14,001 (Mar. 25, 2025), mandating the transition from paper checks to electronic payments for all Federal disbursements and receipts by digitizing payments to the extent permissible under applicable law, with limited exceptions and accommodations when electronic payment methods are not feasible. As noted in my March 6, 2026 declaration, on January 2, 2026, CBP published in the Federal Register an Interim Final Rule (IFR) providing that, effective February 6, 2026, CBP will issue refunds electronically, as required by Executive Order 14247. The IFR explains that Section 3332(f)(1) of title 31 of the United States Code (31 U.S.C. § 3332(f)(1)) generally mandates that all Federal payments made by the government, other than payments made under the Internal Revenue Code of 1986, be made by electronic funds transfer. It further explains that the definition of "Federal payments" in 31 U.S.C. § 3332(j)(3) is inclusive of refunds such as those issued by CBP, although the requirement for electronic funds transfers may be waived in cases where compliance imposes a hardship or in other circumstances as may be necessary. Consistent with this statutory authority and the Executive Order, the IFR provides that all CBP refunds have been electronic as of February 6, 2026.

12. CBP continues to issue messaging to the trade community to inform it of the new electronic refund requirement and provide information about how to complete the process to receive electronic refunds.
13. As of March 26, 2026, 26,664 IORs have completed the process to receive electronic refunds, and additional entities continue to complete the process daily. These 26,664 IORs filed 78% of entries for which IEEPA duty payments and/or duty deposits have been paid. The principal amount of IEEPA duty payments and/or duty deposits for these entries is approximately \$120 billion.

PHASE ONE OF CAPE DEVELOPMENT

14. In my March 12, 2026 declaration I explained that CBP anticipated a phased development of CAPE and outlined the anticipated scope and functionality of Phase 1 of CAPE. Since that declaration, CBP has been able to expand the scope and functionality of Phase 1 of CAPE as follows:

- a. CAPE Phase 1 will now accept CAPE Declarations containing entries for which the liquidation status is “Suspended,” “Extended,” or “Under Review.” The Mass Processing component of CAPE will update these entries by removing the Harmonized Tariff Schedule of the United States (HTS) code requiring IEEPA duties and will recalculate the duties owed without IEEPA duties. However, CAPE will not liquidate or process the refund of the IEEPA duties on these entries, which will be liquidated (without IEEPA duties) in the normal course, and the IEEPA duties will be refunded upon liquidation. Entries subject to antidumping and/or countervailing duties (AD/CVD) are included in this scenario if their liquidation is suspended pending instructions from the U.S. Department of Commerce (DOC). Entries subject to AD/CVD will be accepted on a CAPE Declaration and the IEEPA duties will be removed, but CBP will not liquidate or process the refund of the IEEPA duties until it receives instructions from DOC to lift the suspension and liquidate the entries.
- b. CAPE Phase 1 will now also accept CAPE Declarations containing warehouse and warehouse withdrawal entries. CAPE will remove the IEEPA HTS codes for warehouse and warehouse withdrawal entries, but will not liquidate or

process the refund of the IEEPA duties on these entries. Instead, the liquidation process for warehouse entries will continue to be performed by CBP in the normal course after all withdrawals have been made and the warehouse entry is ready for liquidation, at which time CBP will process the refund of IEEPA duties.

CBP does not expect the expansions outlined above to delay its delivery of Phase 1 of CAPE.

15. In addition, further clarifications to my March 12, 2026 declaration are as follows:

- a. The following categories of entries subject to IEEPA duties will not be accepted on a CAPE Declaration in Phase 1:
 - Entries that have been flagged for reconciliation, as well as Entry Type 09 – Reconciliation Summary;
 - Entries designated on a drawback claim;
 - Entries covered by an open protest;
 - Entries not filed in ACE, and entries without a liquidation status in ACE; and
 - Entries subject to AD/CVD, for which DOC has issued liquidation instructions, that are pending liquidation in accordance with 19 U.S.C. § 1504(d).
- b. CBP will take up to 45 days from its acceptance of a CAPE Declaration to review and liquidate the validated entry summaries identified on the CAPE Declaration, unless there is a compliance concern necessitating further review.
- c. CAPE Phase 1 will accept CAPE Declarations containing entries liquidated within the preceding 80 days to ensure that processing is complete and the

entries are reliquidated by the 90th day to meet the agency's legal timeframe for voluntary reliquidation pursuant to 19 U.S.C. § 1501.

DEVELOPMENT OF SUBSEQUENT PHASES OF CAPE

16. CBP continues to identify and evaluate more complex refund scenarios and determine what additional CAPE capabilities are necessary to address those scenarios. At this time, CBP expects to develop the following functionalities in subsequent phases of CAPE:
 - a. Enhanced tools and validations to ensure compliance, facilitate entry summary processing, and expedite CBP's review process;
 - b. Enhanced financial reporting and security tools;
 - c. Tools to further streamline revenue enforcement in situations in which there is an outstanding bill for non-IEEPA duties associated with an entry included on a CAPE Declaration;
 - d. The capability to process entries flagged for reconciliation and entries designated on drawback claims, which pose an enhanced risk of over-refunding the duties;
 - e. The capability to process complex interest calculations related to multiple collection dates on a single entry summary included on a CAPE Declaration;
 - f. The capability to process entries for which liquidation is final; and
 - g. The capability to process non-Automated Broker Interface entries where no entry summary lines exist.

17. CBP will provide additional information about how it intends to address these scenarios. CBP will also provide guidance regarding the scope and functionality of the subsequent phases of CAPE as they are developed and implemented.

I declare that the foregoing is true and correct to the best of my knowledge, information, and belief.

Executed this 30th day of March, 2026.



Brandon Lord
Executive Director
Trade Programs
Office of Trade
U.S. Customs and Border Protection