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 28, 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 has developed a new capability within its system of record for imported merchandise — the Automated Commercial Environment (ACE) — 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).

3. The first phase of the CAPE functionality became available for use by importers and their brokers in ACE at 7:11am eastern time on Monday, April 20, 2026. As of 7am eastern time on Monday, May 11, 2026, 126,237 CAPE declarations have been submitted, of which 86,874 CAPE declarations passed the file validations.[1]

4. As of 7am eastern time on Monday, May 11, 2026, the CAPE declarations that passed the file validations cover 15,123,221 entries with IEEPA duties that passed the entry-specific validations and were accepted for the removal of IEEPA duties through CAPE.[2] As of the same time, 8,338,081 of the accepted entries have subsequently been liquidated and/or reliquidated without IEEPA duties.

5. As of 7am eastern time on Monday, May 11, 2026, the anticipated duty refund and

[1] Please refer to ¶3.a of my declaration filed March 12, 2026, also included as Exhibit C to my declaration filed April 14, 2026, ECF 15, for a description of the file validations performed by the CAPE functionality after a CAPE Declaration is submitted.

[2] Please refer to ¶3.b of my declaration filed March 12, 2026, also included as Exhibit C to my declaration filed April 14, 2026, ECF 15, for a description of the entry-specific validations performed by the CAPE functionality after a CAPE Declaration successfully passes the file validations.

interest amount for the 8,338,081 liquidated and/or reliquidated entries is approximately $35.46 billion. This amount reflects the sum of the anticipated principal to be refunded and the associated interest due, after removal of the IEEPA duties and the liquidation and/or reliquidation of the entries in accordance with all applicable laws and regulations. Only a portion of these entries and their associated refunds and interest payments have been consolidated by the CAPE Refund component[3] and sent to the U.S. Department of Treasury ("Treasury"). Anticipated refunds and interest payments for the remaining entries continue to be consolidated by the CAPE Refund component, based on the entries' importer of record (IOR) or authorized CBP Form 4811 designee and date of liquidation and/or reliquidation. CBP's transmission of these consolidated refunds to the Treasury is subject to confirmation of Automated Clearing House (ACH) account information by CBP prior to transmission.

6. As of 7am eastern time on Monday, May 11, 2026, 1,880 consolidated refunds have not been transmitted to the Treasury because ACH account information has not been provided by the IOR or its authorized CBP Form 4811 designee.

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

Executed this 12th day of May, 2026.

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

[3] Please refer to ¶9 of my declaration filed March 12, 2026, also included as Exhibit C to my declaration filed April 14, 2026, ECF 15, for a description of the CAPE Refund component.