



U.S. Customs and Border Protection

March 20, 2019

PUBLIC VERSION

EAPA Case Number: 7232

Mr. Peter Koenig
On behalf of Columbia Aluminum Products, LLC
Squire Patton Boggs
2550 M Street NW
Washington, DC 20037

Re: Notice of Final Determination as to Evasion

Dear Mr. Koenig:

Pursuant to an examination of the record in Enforce and Protect Act (EAPA) Investigation Number 7232, U.S. Customs and Border Protection (CBP) has determined that there is substantial evidence that your client, Columbia Aluminum Products, LLC (Columbia), entered into the customs territory of the United States through evasion merchandise covered by antidumping duty (AD) order A-570-976¹ and covered by countervailing duty (CVD) order C-570-968.² Substantial evidence demonstrates that Columbia imported aluminum door thresholds made from aluminum extruded in China by transshipping the thresholds through Vietnam and falsely declaring the country of origin. As a result, no cash deposits were applied to the merchandise.

Background

On February 9, 2018, CBP initiated an investigation pursuant to Title IV, Section 421 of the Trade Facilitation and Trade Enforcement Act of 2015, commonly referred to as the “Enforce and Protect Act” or “EAPA.” The allegation submitted by Endura Products, Inc. (Endura), received by CBP on January 19, 2018, reasonably suggested that Columbia evaded the payment of cash deposits on imports of certain shipments of aluminum door thresholds from China. Endura claimed that Columbia was importing extruded aluminum door thresholds, also referred to as “door sills,” from China, and misclassifying the thresholds as plastic “wall plates,” in order to avoid the payment of antidumping duties.³ In a supplemental filing dated March 20, 2018,

¹ See *Aluminum Extrusions from the People's Republic of China: Antidumping Duty Order*, 76 FR 30,650 (U.S. Department of Commerce (Dep’t Commerce), May 26, 2011).

² See *Aluminum Extrusions from the People's Republic of China: Countervailing Duty Order*, 76 FR 30,653 (Dep’t Commerce, May 26, 2011).

³ See Allegation, at 5.

Endura additionally alleged that Columbia was also transshipping the Chinese-origin aluminum extrusions through Vietnam.⁴

Endura, a domestic producer of fabricated extruded aluminum door thresholds, filed an EAPA allegation against Columbia on January 11, 2018 (Allegation). CBP acknowledged receipt of this properly filed allegation on January 19, 2018. Accordingly, the entries covered by this investigation are those entered for consumption, or withdrawn from a warehouse for consumption, from January 19, 2017, one year before the receipt of allegation, through the pendency of this investigation. *See* 19 CFR §165.2.

On February 9, 2018, CBP initiated EAPA Investigation No. 7232 in response to Endura's allegation that Columbia Aluminum was evading duties on door thresholds or "sills" made from Chinese-extruded aluminum.⁵ On May 17, 2018, in accordance with 19 C.F.R. §165.24, CBP issued a notice of initiation (NOI) of investigation to all interested parties and notified the parties of CBP's decision to take interim measures based upon reasonable suspicion that Columbia entered covered merchandise into the customs territory of the United States through evasion.⁶ The reasonable suspicion arose not only from the information provided in the allegation and supplemental information filed by Endura, but also from additional information obtained from Columbia and Houztek Architectural Products, Co. Ltd. (Houztek).⁷

Endura alleged that Columbia began classifying its imports of door thresholds (HTSUS 7610.10.0020)⁸ as plastic wall plates in January 2017, in anticipation of Commerce's anti-circumvention decision which would be published the following July.⁹ The wall plates (HTSUS 3925.20.0091), are made of plastic and not subject to this duty. The Commerce decision was officially published in July of 2017 and effectively held Columbia's aluminum door thresholds are subject to duty, because the products are made with Chinese-origin extruded aluminum. Endura highlighted a distinct shift in Columbia's business practices the preceding January, suggesting that this change was made in anticipation of Commerce's decision.

Endura noted that prior to Commerce's decision in July 2017, Columbia had been a regular importer of extruded aluminum door thresholds from a Chinese supplier, [REDACTED]

⁴ *See* Endura's Supplemental Filing to the Allegation (Endura's Supplemental Filing) (Mar. 20, 2018).

⁵ The terms "'door threshold' and 'door sill' are used interchangeably within the industry... A finished door unit is comprised of a door threshold, [and] the remaining three door frame parts: door panel, hinges, and weather stripping. *See* Affidavit of Kevin T. MacDonald, Allegation at Exh. 2.

⁶ *See* Notice of initiation of an investigation and interim measures taken as to Columbia Aluminum Products, LLC concerning evasion of the antidumping duty order on Aluminum Extrusions from the People's Republic of China, (May 17, 2018).

⁷ *See* Columbia's CF28 Response (Mar. 23, 2018).

⁸ Subheading 7610.10.0020, HTSUS, provides for "Aluminum structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns).

⁹ In *Aluminum Extrusions from the People's Republic of China*, 82 Fed. Reg. 34,630 (Dep't Commerce July 26, 2017) the Department of Commerce (DOC) ruled in response to a scope ruling request from Columbia that its imports of aluminum door thresholds made by 5050-grade aluminum alloy fall within the scope of A-570-967 and C-570-968, the two orders at issue in this investigation.

██████████].¹⁰ That same year, however, Columbia apparently shifted away from importing extruded aluminum door thresholds from ██████, which would now be subject to AD duties and instead started importing plastic “wall plates” from ██████, which were not subject to AD duties. Endura noted that Columbia stopped importing aluminum door thresholds from ██████, by January of 2017.¹¹ Conversely, Columbia began consistently importing wall plates that same month. From January to October of 2017, Columbia received 12 shipments of plastic wall plates from ██████, according to Import Genius.

Endura argued that, together, these shifts in import practices by Columbia marked an anomalous change in the type of merchandise imported from ██████ and a considerable number of shipments. The change is particularly noteworthy because Columbia does not appear to offer a “wall plate” product for sale in its current product catalog, nor, according to Endura, in any prior catalogs covering the years 2009, 2010, 2012, 2015, and 2016.¹²

Endura also highlighted Columbia’s history of attempting to avoid paying duties under A-570-967. During the pendency of Commerce’s initial investigation on aluminum extrusions from China, Columbia requested a tariff classification ruling from CBP seeking to preempt the application of AD duties by classifying door thresholds that had both aluminum and plastic components, according to the character of the plastic components under subheading 3925.20.0091, HTSUS. In 2011, CBP ruled that the aluminum component imported the essential characteristic of the completed door threshold, and thus the proper HTSUS classification was 7610.10.0020, HTSUS, “Aluminum structures: Thresholds for doors.”

Endura furthermore outlined an attempt by Columbia to avoid antidumping duties by importing Chinese-origin door thresholds made with 5050 series aluminum extrusions. Following the original imposition of A-570-967, which did not expressly place 5xxx series aluminum in scope, Columbia began to advertise its door thresholds as being made from 5050 series aluminum. Yet older product brochures indicated Columbia's products were made from 6xxx series.¹³ This practice was mooted in November 2016, when Commerce issued a preliminary affirmative anti-circumvention determination that 5050 series aluminum was within the scope of the Order.

Following this decision by Commerce, Columbia ceased to advertise thresholds made from 5050 aluminum and did not describe imports as being of 5050 series aluminum.¹⁴ Instead, Columbia returned to classifying the majority of its imports from ██████ under subheading 3925.20.0091, HTSUS, as wall plates.¹⁵ Moreover, starting in November of 2016, Endura noted that Columbia began receiving shipments of “door sills” from a previously unused Vietnamese supplier, Houztek.¹⁶

¹⁰ See Allegation, at Exhibit (Exh.) 5.

¹¹ See Allegation, at 7, Exh. 5.

¹² *Id.*, at Exhibits (Exhs.) 2, 6.

¹³ See Allegation, at 8-9.

¹⁴ *Id.*, at 5-6.

¹⁵ *Id.*, at 6-7.

¹⁶ *Id.*, at 7, Exh 5.

On March 20, 2018, Endura supplemented its initial allegation to further allege that Columbia imported aluminum door thresholds that had been transshipped from China through Vietnam.¹⁷ Endura provided public import data to establish that Columbia began importing significant quantities of aluminum door thresholds from Vietnam through Houztek.¹⁸ Endura also claimed that Houztek is affiliated with [REDACTED]. Specifically, Endura provided testimony that the owner of Houztek is the daughter of the owner of [REDACTED] in China.¹⁹

In its supplemental allegation, Endura alleged that Houztek imported aluminum extrusion profiles into Vietnam from [REDACTED] in China, and that these profiles were then assembled into door thresholds by Houztek and imported by Columbia. As Endura noted, under the AD/CVD order on aluminum extrusions, if the origin of the extruded aluminum profile is China, the product remains subject to the order, regardless of where the product is assembled.²⁰

On February 7, 2018, the CBP Base Metals Center of Excellence and Expertise (CEE) issued a request for information (RFI) via CBP Form 28 (CF-28) to Columbia concerning entry number [REDACTED]5465, requesting information regarding aluminum thresholds entered into the U.S. on August 20, 2017.²¹ Columbia responded to the CF-28 request on March 23 and 28, 2018. Included in Columbia's response was a certificate of origin stating that Chinese-origin extruded aluminum profiles were used in the assembly of the aluminum door thresholds in Vietnam; the thresholds were subsequently imported into the United States on entry [REDACTED]5465.²²

In the Supplemental Filing,²³ Endura provided an affidavit from Kevin T. MacDonald, Vice President of Operations at Endura, as well as information and photos from the Houztek facility in Vietnam, secured through [REDACTED]. According to Endura, Houztek management confirmed during [REDACTED] visit to the Houztek facility that aluminum extrusions present at the Vietnamese facility were entirely extruded at the [REDACTED] facility in China and then shipped to Houztek to be used to make final door thresholds for export to the United States. Both the declaration and the photos suggested that during the period of investigation, Columbia had received multiple shipments of covered merchandise from Vietnam, consisting of aluminum extrusions from China. Given the foregoing, CBP found that Endura met the threshold of "reasonable suspicion" for initiation under 19 CFR § 165.15(b) and issued a Notice of Initiation (NOI) to Columbia on May 17, 2018.²⁴ The notice summarized the basis for CBP's finding of

¹⁷ See Endura's Supplemental Filing (Mar. 20, 2018).

¹⁸ As of June 2018, Houztek has changed its name to [REDACTED].

¹⁹ See Supplemental Filing, at Exh. 2 (providing details allegedly observed during a visit to Houztek's facility).

²⁰ See Memorandum from Brooke Kennedy, Int'l Trade Analyst, Off. 8, through Wendy J. Frankel, Director, Off. 8, Eugene Degnan, Program Manager, Off. 8, to Christian Marsh, Deputy Assistant Secretary, re: *Antidumping (AD) and Countervailing Duty (CVD) Orders on Aluminum Extrusions from the People's Republic of China (PRC): Final Scope Ruling on Electrolux's Fin Evaporator Systems* (July 13, 2012), attached to the Supplemental Filing as Exhibit 3.

²¹ See CEE – CF28 Request to Importer (Feb. 7, 2018).

²² See Columbia CF28 Response – Part 1 (Mar. 23, 2018) and Part 2 (Mar. 27, 2018).

²³ See Supplemental Filing, at Exh. 2.

²⁴ See Notice of initiation of an investigation and interim measures taken as to Columbia Aluminum Products, LLC concerning evasion of the antidumping duty order on Aluminum Extrusions from the People's Republic of China, (May 17, 2018) ("Notice of Initiation and Interim Measures").

reasonable suspicion as to evasion, and listed the interim measures CBP applied against Columbia's shipments of thresholds.²⁵

Following the issuance of the NOI in this investigation on May 17, 2018, Columbia and Houztek submitted responses to a second set of RFI requests in July of 2018.²⁶ CBP also received RFI responses from Columbia's other suppliers of aluminum extrusions in Vietnam: [REDACTED] and [REDACTED], as well as its Chinese supplier of aluminum extrusions, [REDACTED] in August of 2018.²⁷ Based in part on these responses, CBP conducted site verification visits to Columbia's suppliers in Vietnam, Houztek, and [REDACTED], during the final week of September 2018.²⁸ The substance of these RFI responses as it pertains to the final determination as to evasion, are addressed below, along with the applicable arguments proffered by the interested parties.²⁹ Furthermore, the site verification report and applicable arguments are also addressed below.³⁰

In response to the first RFI, Houztek stated it is a subsidiary of [REDACTED], a Chinese manufacturer which was also Columbia's supplier of aluminum extrusions. Houztek furthermore confirmed that prior to February 9, 2018, it procured all aluminum profiles from [REDACTED]. In response to a CF-28 RFI for Entry [REDACTED] 5465 of February 7, 2018,³¹ Columbia provided a certificate of origin stamped by Houztek demonstrating that the door thresholds were assembled in Vietnam though the plastic component parts and the extruded aluminum profile components were manufactured in China. Columbia also provided an invoice from [REDACTED] to Houztek as well as a packing list and bills of lading for delivery of the component parts (plastic and extruded aluminum) from China to Vietnam.

Houztek further explained that from February 1, 2018 through the end of June 2018, it was purchasing aluminum extrusions from both [REDACTED] in Vietnam and from [REDACTED] in China. The Chinese supplier [REDACTED] provided an exhibit listing its extruded aluminum shipments to Houztek, according to which, the last shipment arrived at Houztek on June 24, 2018.³²

According to the records provided by two of Columbia's suppliers, Houztek and [REDACTED], a Vietnamese extruder, the first shipment of extruded aluminum from [REDACTED] to Houztek was received by Houztek on February 28, 2018.³³ This shipment consisted of a sample 1,000 units, while the first full "commercial" shipment of extruded aluminum from [REDACTED] to Houztek occurred on March 24, 2018. Columbia averred that the extruded aluminum from this shipment was then exported from Vietnam on May 18, 2018, and used in the aluminum door thresholds that finally imported into the United States on June 7, 2018, under entry number

²⁵ *Id.*, at 5-7.

²⁶ See Columbia RFI Response (July 31, 2018) and Houztek RFI Response (July 23, 2018).

²⁷ See RFI Responses from [REDACTED] (Sept. 7, 2018), [REDACTED] (Aug. 26, 2018), and [REDACTED] (Aug. 27, 2018).

²⁸ See CBP Site Verification Report (November 26, 2018).

²⁹ See Endura's Written Arguments (Sept. 27, 2018).

³⁰ See Endura's Written Arguments in response to site verification report (Dec. 5, 2018), and Columbia's Response to Endura's Written Arguments (Dec. 20, 2018).

³¹ See Columbia's CF28 Response (March 23, 2018).

³² See CBP Site Verification Report, at 3 (November 26, 2018).

³³ *Id.*

[REDACTED]9361.³⁴ Finally, Houztek confirmed the May 18, 2018, shipment (Invoice [REDACTED]) was the earliest shipment of door thresholds that would include extruded aluminum from [REDACTED].³⁵

Given the complexity of the investigation and number of entities to be investigated, CBP extended the deadline on November 7, 2018, for this final determination by sixty days, pursuant to 19 C.F.R. §165.22(c)(1)(iii).³⁶ The importer submitted factual information regarding production capabilities of several new overseas suppliers subsequent to CBP's initial questionnaires, complicating and broadening the scope of the investigation.³⁷

Final Determination as to Evasion

Under 19 U.S.C. § 1517(c)(1)(A), to reach a final determination as to evasion in this case, CBP must, “make a determination, based on substantial evidence, with respect to whether such covered merchandise entered into the customs territory of the United States through evasion.” Evasion is defined as “the entry of covered merchandise into the customs territory of the United States for consumption by means of any document or electronically transmitted data or information, written or oral statement, or act that is material and false, or any omission that is material and that results in any cash deposit or other security of any amount of applicable antidumping or countervailing duties being reduced or not being applied with respect to the merchandise.”³⁸ Thus, CBP must reach a determination as to whether merchandise subject to an AD/CVD order was entered into the United States by the importer and such entry was made by a material false statement or act or material omission that resulted in the reduction of avoidance of applicable AD/CVD cash deposits or other security.

CBP was unable to corroborate Endura's initial claim that Columbia misclassified subject merchandise as wall plates. However, substantial evidence demonstrates that Columbia transshipped Chinese-origin aluminum extrusions through Vietnam and falsely entered the merchandise into the customs territory of the United States as a product of Vietnam without requisite AD/CVD imposed under the orders.

Misclassification Determination

CBP cargo examinations of Columbia's imports during the period of investigation found that Columbia had misclassified certain merchandise as plastic wall plates classified under subheading 3925.20.0091 of the Harmonized Tariff Schedule of the United States (HTSUS). However, the merchandise misclassified as such was not aluminum products subject to duty orders A-570-967 and C-570-968, but rather different plastic parts not at issue in this investigation. As such, CBP did not find substantial evidence that Columbia was evading the subject orders by misclassifying extruded aluminum as plastic wall plates.

³⁴ *Id.*

³⁵ *Id.*

³⁶ See TRLED – Memo to file (Nov. 7, 2018).

³⁷ See TRLED – Extension of Final Determination – 7232 (Nov. 7, 2018).

³⁸ See 19 C.F.R. § 165.1.

Transshipping Determination

The factual record includes substantial evidence that Columbia transshipped aluminum thresholds from China through Vietnam during the period of investigation. Columbia purchased from Houztek extruded aluminum door thresholds subject to the duty orders. In an affidavit submitted to CBP by Drew Mumford Jr, dated August 2, 2018, Columbia asserted that, as of July 2017, it directed its suppliers and manufacturers to stop importing any aluminum from China unless told otherwise.³⁹ Columbia stated that Houztek used only Vietnamese-extruded aluminum in the door thresholds provided to the former for export to the United States. Columbia explained to CBP that it changed suppliers from [REDACTED] to Houztek, which was founded and is owned by the owners of [REDACTED], as its Vietnamese producer of aluminum extrusions used in Columbia's assemble door thresholds. However, Houztek explained to CBP that they only assemble door thresholds for Columbia, using plastic parts from China and extruded aluminum from Vietnam. Columbia's factual submission to CBP, dated July 18, 2018, indicated that [REDACTED] was its extruder in Vietnam.

However, information provided to the CBP verification team during its visit demonstrates that Houztek continued to assemble door thresholds for Columbia using Chinese-extruded aluminum from sources other than [REDACTED]. During site verification, the Director of [REDACTED] explained to CBP that they are a trading company and do not manufacture any products. Through September 13, 2018, [REDACTED] was involved in only [REDACTED] shipments of door thresholds to Columbia and did not source extrusions from [REDACTED], which it considered too expensive.

[REDACTED] provided some extrusions to Houztek during the period of investigation, but far less than the amount of aluminum Houztek required to produce all of the door thresholds manufactured and sold to Columbia. Houztek supplies several styles of door thresholds to Columbia. Each style requires a unique die to extrude the aluminum profile required to precisely fit into the fully assembled door threshold. Houztek furnished the Vietnamese supplier [REDACTED] with just two of these dies, and [REDACTED] provided Houztek with aluminum extruded from only one of those dies and not in sufficient quantities to account for all of the door thresholds Houztek assembled for Columbia.

The die provided to [REDACTED] corresponded to Columbia's product codes for [REDACTED] series of door threshold.⁴⁰ Columbia's Factual Submission of July 18, 2018, for entry number [REDACTED]9361 indicated that [REDACTED] was the producer, and Houztek the assembler of the extruded aluminum profiles used in the door thresholds listed on Invoice [REDACTED]. The invoice contains aluminum door threshold product codes [REDACTED]. When CBP questioned Houztek about the discrepancy in [REDACTED] production capabilities and the assortment of products shipped by Houztek to Columbia, Houztek admitted that it used extruded aluminum profiles from [REDACTED] to fulfill the order for the [REDACTED] and [REDACTED] thresholds on Invoice [REDACTED] to Columbia.⁴¹

³⁹ See Affidavit of Drew Mumford Jr. (August 2, 2018).

⁴⁰ See CBP Site Verification Report (November 26, 2018).

⁴¹ *Id.*, at 4.

CBP conducted a site verification of Houztek's facility in September 2018. The verification revealed that Houztek has a [REDACTED], but has no capacity to [REDACTED]. All aluminum profiles are [REDACTED], and assembled into finished door thresholds to Columbia, who Houztek confirmed is its only customer. Since February 1, 2018, Houztek claimed it has received [REDACTED] extruded aluminum profiles from [REDACTED] and [REDACTED] profiles from [REDACTED]. Of the [REDACTED] profiles from [REDACTED], Houztek claimed all have been included in finished door thresholds of which [REDACTED] have been exported to Columbia and [REDACTED] remain in inventory. Houztek also claimed it had [REDACTED] aluminum profiles in inventory that were produced by [REDACTED].⁴² The above number were based on Delivery/Warehouse receipts of the aluminum profiles and the number of finished goods assembled by Houztek. Houztek also stated that it received [REDACTED] shipment of 1600 aluminum profiles from [REDACTED] that were incorporated into finished door thresholds.

CBP examined the aluminum profiles within Houztek's warehouse and noted that the profiles did not contain marks, stamps or serial numbers which would indicate a distinction in the manufacturer of the profile. Houztek could not provide CBP with inventory records that could demonstrate that a particular lot of aluminum profiles was removed from inventory and used in a particular assembly operation run. From February 2018 through June 2018, [REDACTED] sent aluminum profile number [REDACTED] to Houztek; [REDACTED] provided these identical aluminum profiles to Houztek during the same period.⁴³

During our tour of the facility, we did not identify separate areas designated for aluminum profiles from [REDACTED] versus those from [REDACTED] (or any other manufacturer for that matter). Although Houztek claimed it had not used aluminum profiles from [REDACTED] in months, we did find a stock card for some aluminum profiles with decreasing quantities in August 2018. Houztek suggested that those aluminum profiles were moved to a different part of the facility, but could not provide us with a stock card showing any corresponding increases in other areas of the facility. All the aluminum profiles in the facility had a white square piece of paper with [REDACTED] printed on them and set on top of each pallet of aluminum profiles. We note that [REDACTED] was the abbreviation we used in our RFI to [REDACTED] and is not an abbreviation we have seen the company use in any other documentation.⁴⁴

Evidence on the record demonstrates that the aluminum extrusions produced for Columbia's aluminum thresholds did not all come from [REDACTED], as claimed, and a significant portion of aluminum profiles were from other sources. Evidence and observations collected by the CBP site verification team as well as communications between Columbia and Houztek indicate that Houztek used Chinese-extruded aluminum in producing door thresholds for the Columbia, the use of which renders Columbia's imports of door thresholds into the United States subject to the duty orders at issue in this investigation.

⁴² *Id.*

⁴³ *Id.*

⁴⁴ *Id.*, at 5.

Columbia argues that it was unaware that Houztek was co-mingling Chinese-extruded aluminum in its shipments. However, “there is no knowledge or intent requirement in the EAPA statute.”⁴⁵ Furthermore, Columbia’s professed ignorance as to the source of the extruded aluminum is undermined by the email communications between Columbia and Houztek, shared with CBP by the former’s legal counsel in this investigation.⁴⁶

During the site verification visit, Houztek displayed and Columbia’s counsel subsequently provided CBP with an email in which Houztek and Columbia discuss the AD/CVD order on aluminum extrusions. Therein, the President of Houztek, [REDACTED], expressed her concern that business between the two parties may be affected by Commerce’s orders. Columbia’s Vice President and its owner’s son, Drew Mumford, Jr. responded, “That is true. You need to ship everything to USA that has aluminum from Vietnam, not from china [sic]. This is the best solution. If you have 5050 [aluminum series] goods, send them to your Vietnam facility first then to USA.”⁴⁷ This exchange indicates that both Columbia and Houztek were fully aware that the duty orders applied to their imports of door thresholds and that Houztek would be transshipping Chinese-origin extruded aluminum through Vietnam, as alleged by Endura in this investigation.

Pursuant to 19 CFR §165.27(a) and based upon the full record of this investigation, CBP determines that there is substantial evidence that Columbia entered covered merchandise in the U.S. through evasion. The facts of the transshipment scheme as well as communications between the importer and the overseas manufacturer demonstrate that during the period of investigation, Columbia imported door thresholds made with aluminum sourced from a Chinese extruder. As such, the imports are covered by A-570-967 and C-570-968.

Actions Taken Pursuant to the Affirmative Determination of Evasion

In light of CBP’s determination that Columbia entered merchandise into the customs territory of the United States through evasion, and pursuant to 19 U.S.C. §1517(d) and 19 C.F.R. §165.28, CBP will continue to suspend the liquidation for any entry imported by Columbia Aluminum Products, LLC and assembled, shipped or otherwise processed by Houztek/[REDACTED], that has entered on or after February 9, 2018, the date of initiation of this investigation. CBP will continue to extend the period for liquidation for all unliquidated entries that entered before that date until instructed to liquidate these entries. For future entries, CBP will continue to require live entry, which requires that the importers post the applicable cash deposits prior to the release. Finally, CBP will evaluate the continuous bond of the importer in accordance with CBP’s policies, and may require single transaction bonds as appropriate. None of the above actions precludes CBP or other agencies from pursuing additional enforcement actions or penalties.

⁴⁵ See Endura’s Rebuttal to Columbia’s Written Arguments, at 2 (Dec. 20, 2018).

⁴⁶ See Email from Drew Mumford, Jr. to [REDACTED], Subject: Re: 5050 Material (Nov. 22, 2016).

⁴⁷ See Email from Drew Mumford Jr. to [REDACTED], Subject: Re: 5050 Material (Nov. 22, 2016).

Sincerely,

Marisa A. Hill

Marisa
Acting Director, Enforcement Operations Division
Trade Remedy & Law Enforcement Directorate
CBP Office of Trade