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**PUBLIC VERSION**

**EAPA Cons. Case Number: 7348**

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**Re: Notice of Determination as to Evasion**

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Pursuant to an examination of the record in Enforce and Protect Act (EAPA) Consolidated Investigation 7348, U.S. Customs and Border Protection (CBP) has determined there is substantial evidence that Florida Aluminum Extrusion, LLC (Florida), Hialeah Aluminum Supply, Inc. (Hialeah), and Global Aluminum Distributor, LLC (Global) (collectively, the Importers) entered merchandise covered by antidumping duty (AD) order A-570-967 and companion countervailing duty (CVD) order C-570-968 on aluminum extrusions from China<sup>1</sup> into the customs territory of the United States through evasion. Substantial evidence demonstrates the Importers imported Chinese-origin extrusions that were transshipped and the country of origin claimed as the Dominican Republic. As a result, no cash deposits were applied to the merchandise at the time of entry.

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<sup>1</sup> See *Aluminum Extrusions from the People's Republic of China: Antidumping Duty Order*, 76 FR 30650 (Dept. Commerce, May 26, 2011); see also *Aluminum Extrusions from the People's Republic of China: Countervailing Duty Order*, 76 FR 30653 (Dept. Commerce, May 26, 2011) (collectively, the *Orders*).

## **Background**

On October 7, 2019, the Trade Remedy Law Enforcement Directorate (TRLED), within CBP's Office of Trade, acknowledged receipt of the properly filed allegation by Ta Chen International Inc. (Ta Chen or the Allegor), an importer of Chinese aluminum extrusions.<sup>2</sup> TRLED found the information provided in the allegation reasonably suggested that the Importers entered covered merchandise into the customs territory of the United States through evasion. Consequently, CBP initiated an investigation with respect to the Importers on October 31, 2019, 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.<sup>3</sup>

After evaluating all of the information on the record, on February 2, 2020, TRLED determined that reasonable suspicion existed that the aluminum extrusions imported into the United States from the Dominican Republic by the Importers were of Chinese-origin.<sup>4</sup> TRLED based its determination on the information provided in the allegation, information placed on the administrative record by CBP, multiple deficiencies in the Importers' CF-28 responses, and a site visit by government officials, which confirmed a lack of production capacity.<sup>5</sup>

On February 15, 2020, pursuant to 19 CFR 165.5, CBP sent Requests for Information (RFIs) to the claimed manufacturer, Kingtom Aluminio SRL (Kingtom), and to the Importers, requesting information on the manufacturer's shipments to the Importers, as well as the manufacturer's production capabilities and capacities.<sup>6</sup> On March 20, 2020, CBP received an RFI response from Florida.<sup>7</sup> On March 13, 2020, CBP received an RFI response from Kingtom.<sup>8</sup> On March 20,

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<sup>2</sup> See email "Receipt of EAPA Allegation 7348: Transshipment / Aluminum Extrusions through Dominican Republic," dated October 7, 2019; see email "Receipt of EAPA Allegation 7349: Transshipment / Aluminum Extrusions through Dominican Republic," dated October 7, 2019; and see also email "Receipt of EAPA Allegation 73501: Transshipment / Aluminum Extrusions through Dominican Republic," dated October 7, 2019.

<sup>3</sup> See CBP Memorandum, "Initiation of Investigation for EAPA Case Number 7348 – Global Aluminum Distributor, LLC," dated October 31, 2019 (Global Aluminum Initiation); see CBP Memorandum, "Initiation of Investigation for EAPA Case Number 7349 – Florida Aluminum Extrusion, LLC," dated October 31, 2019 (Florida Aluminum Initiation); and see also CBP Memorandum, "Initiation of Investigation for EAPA Case Number 7350 – Hialeah Aluminum Supply, Inc.," dated October 31, 2019 (Hialeah Aluminum Initiation).

<sup>4</sup> See Memorandum, "Notice of Initiation of Investigation and Interim Measures - EAPA Cons. Case 7348," dated February 5, 2020 (NOI).

<sup>5</sup> *Id.*

<sup>6</sup> See Memorandum to Kingtom, "Kingtom Aluminio Request for Information EAPA CONSOLIDATED CASE NUMBER: 7348 Aluminum Extrusions," dated February 19, 2020 (Kingtom RFI); Memorandum to Hialeah, "Hialeah Aluminum Request for Information EAPA CONSOLIDATED CASE NUMBER: 7348 Aluminum Extrusions," dated February 19 2020 (Hialeah RFI); see Memorandum to Florida, "Florida Aluminum Request for Information EAPA CONSOLIDATED CASE NUMBER: 7348 Aluminum Extrusions," dated February 19, 2020 (Florida RFI); and see also Memorandum to Global, "Global Aluminum Request for Information EAPA CONSOLIDATED CASE NUMBER: 7348 Aluminum Extrusions," dated February 19, 2020 (Kingtom RFI).

<sup>7</sup> See letter from Florida, "Florida Aluminum Extrusion, LLC EAPA Case Number: 7348," dated March 20, 2020 (Florida RFI Response).

<sup>8</sup> See letter from Kingtom, "Kingtom Aluminio, Response to Request for Information EAPA Case Number: 7348," dated March 13, 2020 (Kingtom RFI Response).

2020, CBP received an RFI responses from Hialeah.<sup>9</sup> On March 27, 2020, CBP received an RFI response from Global.<sup>10</sup>

On May 22, 2020, Global and Hialeah timely submitted Voluntary Factual Information (VFI) for the record.<sup>11</sup> On June 3, 2020, CBP sent a supplemental RFI to Kingtom.<sup>12</sup> On June 17, 2020, CBP received a response from Kingtom to the supplemental RFI.<sup>13</sup> On June 19, 2020, CBP sent supplemental RFIs to Hialeah, Global, and Florida.<sup>14</sup> On June 24, 2020, CBP received a response from Florida to the supplemental RFI.<sup>15</sup> On June 26, 2020, CBP received a response from Hialeah and Global to the supplemental RFIs.<sup>16</sup>

The Importers submitted joint written arguments on September 30, 2020.<sup>17</sup> Hialeah and Global also submitted their own written arguments on September 30, 2020.<sup>18</sup> On October 15, 2020, the Alleger submitted rebuttal written arguments.<sup>19</sup>

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<sup>9</sup> See letter from Hialeah, “EAPA Consolidated Case Number 7348: RFI Response of Hialeah Aluminum,” dated March 20, 2020 (Hialeah RFI Response).

<sup>10</sup> See letter from Global, “Response to Request for Information - EAPA Case Number 7348 Global Aluminum Distributor, LLC,” dated March 27, 2020 (Global RFI Response).

<sup>11</sup> See letter from Global “Voluntary Submission of Factual Information Global Aluminum Distributor LLC,” dated May 22, 2020 (Global VFI); see letter from Hialeah “EAPA Consolidated Case Number 7348: Submission of Additional Information,” dated May 22, 2020 (Hialeah VFI).

<sup>12</sup> See Memorandum to Kingtom, “Supplemental Request for Information to manufacturer concerning the Enforce and Protect Act investigation of whether imported products from Kingtom Aluminum have evaded Antidumping Duty and Countervailing Duty liability pursuant to the Antidumping Duty Order A-570-967 and Countervailing Duty Order C-570-968 on aluminum extrusions from China with entries of merchandise into the United States.” dated June 3, 2020 (Kingtom Supplemental RFI).

<sup>13</sup> See letter from Kingtom, “Kingtom Aluminio, Response to Supplemental Request for Information, EAPA Case Number: 7348,” dated June 17, 2020 (Kingtom Supplemental RFI Response).

<sup>14</sup> See Memorandum to Hialeah “Supplemental Request for Information to Hialeah Aluminum Supply, Inc. concerning the Enforce and Protect Act investigation of whether imported products have evaded Antidumping Duty and Countervailing Duty liability pursuant to the Antidumping Duty Order A-570-967 and Countervailing Duty Order C-570-968 on aluminum extrusions from China with entries of merchandise into the United States,” dated June 19, 2020 (Hialeah Supplemental RFI); see Memorandum to Global, “Supplemental Request for Information to Global Aluminum Distributor, LLC concerning the Enforce and Protect Act investigation of whether imported products have evaded Antidumping Duty and Countervailing Duty liability pursuant to the Antidumping Duty Order A-570-967 and Countervailing Duty Order C-570-968 on aluminum extrusions from China with entries of merchandise into the United States,” dated June 19, 2020 (Global Supplemental RFI Response); and see also Memorandum to Florida, “Supplemental Request for Information to Florida Aluminum Extrusion, LLC concerning the Enforce and Protect Act investigation of whether imported products have evaded Antidumping Duty and Countervailing Duty liability pursuant to the Antidumping Duty Order A-570-967 and Countervailing Duty Order C-570-968 on aluminum extrusions from China with entries of merchandise into the United States,” dated June 19, 2020 (Florida Supplemental RFI Response).

<sup>15</sup> See letter from Florida, “EAPA Cons. Case Number: 7348 Florida Aluminum Extrusion, LLC,” dated June 24, 2020 (Florida Supplemental RFI Response).

<sup>16</sup> See letter from Hialeah, “EAPA Consolidated Case Number 7348: Submission to Supplemental RFI Response,” dated June 26, 2020 (Hialeah Supplemental RFI Response); see letter from Global “Response to Supplemental Request for Information EAPA case Number 7348 Global Aluminum Distributor, LLC,” dated June 26, 2020 (Global Supplemental RFI Response)

<sup>17</sup> See letter from the Importers, “EAPA Case 7348: Global Aluminum Distributor, LLC; Hialeah Aluminum Supply, Inc.; and Florida Aluminum Extrusion, LLC Written Arguments,” dated September 30, 2020 (Importers Written Arguments).

## Analysis

Under 19 USC 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.”<sup>20</sup> 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.”<sup>21</sup> As discussed below, the record of this investigation indicates that covered merchandise entered the United States through evasion. Further, substantial evidence indicates that the Importers imports were entered through evasion, resulting in the avoidance of applicable AD/CVD deposits or other security.

On May 26, 2011, the Department of Commerce (Commerce) issued the *Orders* on aluminum extrusions from China.<sup>22</sup> In [ ],<sup>23</sup> In 2018, Kingtom opened as the first Chinese company in the Dominican Republic [ ].<sup>24</sup> Evidence on the record has Kingtom official, [ ], stating that it was [ ].<sup>25</sup> Evidence on the record also shows that [ ].<sup>26</sup> Having a Chinese operation in the Dominican Republic means that Kingtom would not have to pay duties on its aluminum extrusions.<sup>27</sup> Chinese aluminum extrusions are still subject to the high AD duties of 86.01 and CVD of 7.37 percent.<sup>28</sup> Therefore, Kingtom had sufficient reason to disguise the true country-

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<sup>18</sup> See letter from the Hialeah, “EAPA Consolidated Case Number 7348: Submission of Written Arguments,” dated September 30, 2020 (Hialeah Written Arguments); see letter from Global, “EAPA Case Number 7348 Global Aluminum Distributor, LLC,” dated September 30, 2020 (Global Written Arguments).

<sup>19</sup> See letter from Allegor, “EAPA Consolidated Case No. 7348: Response to Written Comments,” dated October 15, 2020 (Allegor’s Rebuttal Argument). We note on October 23, 2020, CBP rejected the Allegor’s written arguments for containing new factual information and asked them to refile. See email to Allegor’s “EAPA Consolidated Case 7348: Rebuttal Comments,” dated October 23, 2020. The allegor timely refiled its submission with the new factual information removed.

<sup>20</sup> Substantial evidence is not defined in the statute. However, the Federal Circuit has stated that “substantial evidence means such relevant evidence as a reasonable mind might accept as adequate to support a conclusion.” See *A.L. Patterson, Inc. v. United States*, 585 Fed. Appx. 778, 781-782 (Fed. Cir. 2014) (quoting *Consol. Edison Co. of N.Y. v. NLRB*, 305 U.S. 197, 229 (1938)).

<sup>21</sup> See 19 CFR 165.1; see also 19 USC 1517(a)(5)(A).

<sup>22</sup> See the *Orders*.

<sup>23</sup> See Memorandum to the File “Attaché Report,” dated January 28, 2020 (Attaché Report).

<sup>24</sup> See Memorandum to the File “News Report,” dated January 29, 2020 (News Report); see also Attaché Report.

<sup>25</sup> *Id.*

<sup>26</sup> See Attaché Report.

<sup>27</sup> *Id.*

<sup>28</sup> 7.37 percent is the current cash deposit rate for all-other manufacturers or exporters of covered merchandise subject to the CVD order. See *Aluminum Extrusions from the People’s Republic of China: Amended Final Affirmative Countervailing Duty Determination Pursuant to Court Decision*, 80 FR 69640 (November 10, 2015).

of-origin of its aluminum extrusions to claim the country-of-origin as the Dominican Republic. By doing so, Kingtom would be subject to zero AD/CVD as opposed to the high AD/CVD for aluminum extrusions from China. The questions before CBP are whether aluminum extrusions from China are being transshipped and mislabeled as originating from the Dominican Republic and shipped to the U.S. customs territory and whether aluminum extrusions from China are being comingled with aluminum extrusions from the Dominican Republic.

### *Affiliation with China*

Evidence on the record corroborates information placed on the record by the Allegor and CBP, because in its RFI responses, Kingtom indicates that it is a wholly owned Chinese company located in the Dominican Republic due to the *Orders*.<sup>29</sup> Kingtom officials told U.S. government (USG) officials [

],<sup>30</sup> Additionally, a news article proclaimed “D.R. welcomes its first Chinese-owned company.”<sup>31</sup> Kingtom identified [ ] as partners of the corporation, with 85 and 15 percent voting stock, respectively.<sup>32</sup> Kingtom’s business registration listed both partners (*i.e.*, [ ]) as Chinese citizens with a Dominican Republic address.<sup>33</sup> In addition, the registration identified Chinese citizens [ ] as administrators and persons authorized to sign, with Dominican Republic addresses.<sup>34</sup> Evidence on the record shows that Kingtom’s Vice President of Production Director, [ ], is a former Minfa Aluminum (Minfa) employee of 25 years and was previously Minfa’s head engineer.<sup>35</sup> However, Kingtom maintained that there is no relationship or association with Minfa Aluminum.<sup>36</sup> Furthermore, Kingtom employed between [ ] Chinese workers from 2016-2020.<sup>37</sup>

Additionally, evidence on the record shows that Kingtom has suppliers based in [ ], but sources material and equipment from many companies located in [ ].<sup>38</sup> CBP requested that Kingtom provide and identify all suppliers and locations.<sup>39</sup> Additionally, CBP requested

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<sup>29</sup> See Kingtom RFI Response; *see also* Kingtom Supplemental RFI Response.

<sup>30</sup> See Attaché Report.

<sup>31</sup> See News Report.

<sup>32</sup> See Kingtom RFI Response, at Parts B(3a) and (3b); *see also* Kingtom Supplemental RFI Response, at Part B(3d).

<sup>33</sup> See Kingtom RFI Response, at Part B(2), Exhibit 7.

<sup>34</sup> We note [ ] is not listed as part of Kingtom’s organization structure; however, [ ] is listed as Vice President of Purchasing Director and [ ] as Administration Director. *See* Kingtom RFI Response, at Part B(1).

<sup>35</sup> See Kingtom Supplemental RFI Response, at Parts B(1) and (3d); *see also* Allegation, at Exhibit 1.

<sup>36</sup> See Kingtom Supplemental RFI Response, at Part B(3d), Exhibit S-8. Kingtom stated that there is no relationship or association with Minfa Aluminum. Kingtom provided screenshots of Minfa’s website, which shows that Minfa is “an aluminum processing company in Hercynian plate and a listed company on the SME Board of Shenzhen Stock Exchange (stock code: 002578).” Minfa and its controllers would be required to disclose any investment in another company to its shareholders and the public.

<sup>37</sup> See Kingtom RFI response, at 4; *see also* Kingtom Supplemental RFI Response, at Exhibit S-16.

<sup>38</sup> See Kingtom RFI Response, at Exhibit 9.

<sup>39</sup> See Kingtom RFI, at 4.

that Kingtom provide all accounts payable records and an excel spreadsheet of all monetary transactions.<sup>40</sup> Table 1 identifies all suppliers found in Kingtom’s monetary transactions,<sup>41</sup> but these suppliers were not included in Kingtom’s response when requested to list its suppliers.<sup>42</sup> Kingtom did not provide a description for “[ ]” and “[ ],” so there is no evidence to prove what was actually provided by these [ ] suppliers. For Table 1, CBP traced all monetary transactions for all [ ] suppliers to the bank statements provided by Kingtom.<sup>43</sup>

Table 1: CBP Trace of Suppliers from Banking Information

Company Name	Description	COO	Total Amount Paid US Dollars
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
	[ ]	[ ]	[ ]
	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]

<sup>40</sup> See Kingtom RFI, at 7.

<sup>41</sup> See Kingtom RFI Response, at Exhibit 9.

<sup>42</sup> See Kingtom RFI response, at 6.

<sup>43</sup> See Kingtom RFI response, at Exhibit 10.

Company Name	Description	COO	Total Amount Paid US Dollars
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
<b>Total</b>			[ ]

However, when Kingtom specifically listed its suppliers in its RFI response,<sup>44</sup> Kingtom did not provide any proof of payment for the suppliers listed in Table 2.<sup>45</sup> Therefore, CBP cannot be certain who all of Kingtom’s suppliers actually are and who supplied what type of materials to Kingtom. The [ ] in Table 1 vs Table 2 do not even overlap.

Table 2: Kingtom List of Suppliers, without Payment Information

Company Name	Description	COO
[ ]	[ ]	[ ]
[ ]	[ ]	[ ]
[ ]	[ ]	[ ]
[ ]	[ ]	[ ]
[ ]	[ ]	[ ]
[ ]	[ ]	[ ]
[ ]	[ ]	[ ]
[ ]	[ ]	[ ]

<sup>44</sup> See Kingtom RFI Response, at Part A(6).

<sup>45</sup> See Kingtom RFI Response, at Exhibit 9.

Company Name	Description	COO
[ ]	[ ]	[ ]
[ ]	[ ]	[ ]
[ ]	[ ]	[ ]
[ ]	[ ]	[ ]
[ ]	[ ]	[ ]
[ ]	[ ]	[ ]

Kingtom’s failure to provide documents demonstrating which materials its paid suppliers provided the company and the discrepancies regarding who the actual suppliers are is evidence of Kingtom’s failure to act to the best of its ability and cooperate fully in this investigation. Furthermore, the evidence on the administrative record shows that Kingtom is a Chinese-owned company run by Chinese workers, using large a number of Chinese supplies, Chinese equipment, and Chinese raw materials in the Dominican Republic, which allows for the possibility of transshipment of or comingling of Chinese aluminum extrusions.

*Site Visits to Kingtom*

On the record of this investigation, five different site visits occurred to Kingtom between 2018 and 2019. After CBP described the site visit made by USG officials in its NOI,<sup>46</sup> the Importers provided affidavits of their own site visits as clients to Kingtom, but they all reported different findings. During its site visits in December 2018 and June 2019, Global claims to have seen employees moving raw materials to various workstations, large amounts of aluminum billet/ingots and raw materials, packed material for other customers in pallets ready to be shipped, and live production and packaging.<sup>47</sup> However, Global made no mention of what equipment it saw operating. Florida claims to have seen facility equipment that included a furnace with a 30-ton capacity, a casting table for billets, three aluminum presses, and Kingtom’s own line of paint.<sup>48</sup> Florida also claimed all of the facility equipment was functioning at the time of its visit in March 2018.<sup>49</sup> Hialeah officials visited in October 2018, and claimed to have

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<sup>46</sup> See NOI, at 4 and 6-7.  
<sup>47</sup> See Global Supplemental RFI Response, at Exhibits G and H.  
<sup>48</sup> See Florida Supplemental RFI Response, at Part D(16).  
<sup>49</sup> *Id.*

observed that four presses were operational and a fifth press was setup for construction.<sup>50</sup> However, according to Kingtom's reported equipment log, as of October 2018, there should have been only [ ] aluminum presses.<sup>51</sup> Additionally, the equipment log claims that the next extrusion press would not begin operation until [ ].<sup>52</sup> Because all the visits happened within a [ ] month period, the different reports of operating conditions at the Kingtom facility by the Importers are puzzling. The reports even conflict with Kingtom's own records for its operational set up. Taken together, this is another discrepancy between what Kingtom and the Importers have reported to CBP on the administrative record of this investigation.

In stark contrast to what the Importers observed during their reported site visits, an affidavit by an aluminum expert, [

], submitted by the allegor, regarding a [ ], observed that Kingtom had only three ingots of 99.9 percent aluminum on its floor, which equates to about 15,000 lb.<sup>53</sup> Kingtom also had 15-20 bales of scrap aluminum that were mostly made of aluminum extrusions.<sup>54</sup> In total, the aluminum expert, [ ], claimed that the aforementioned volumes of raw material were not enough to manufacture the billet quantities required to produce Kingtom's average monthly exports of aluminum extrusions to the United States.<sup>55</sup> The aluminum expert, [ ], alleged that to maintain the inventory level required to keep prices at Kingtom's levels (*i.e.*, low), Kingtom would require near daily deliveries of raw materials.<sup>56</sup>

The aluminum expert, [ ], also claimed there were differences in wrapping and labeling of finished aluminum extrusions in Kingtom's staging area.<sup>57</sup> The aluminum expert claimed that if the finished aluminum extrusions were produced by Kingtom then all the PVC wrapping and label types would be the same and the fact that they were different is consistent with transshipment practices.<sup>58</sup> The aluminum expert, [ ], stated that if Kingtom was the actual producer then all of the labeling would be the same.<sup>59</sup> The aluminum expert claimed that Kingtom had four extruding presses and that during his [ ] one was operational, one was down for repairs, and two sat idle.<sup>60</sup> Additionally, the aluminum expert claimed that Kingtom's billet cast house was not in operation, nor was Kingtom's small smelter, which means Kingtom could not have been casting much, if any, of its aluminum billets.<sup>61</sup>

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<sup>50</sup> See Hialeah Aluminum RFI Response, at Part D(1) and Appendix F.

<sup>51</sup> See Kingtom RFI Response, at Exhibit 19

<sup>52</sup> *Id.*

<sup>53</sup> See NOI, at 2; see also Letter from the Allegors, "Supplemental allegation concerning evasion by Global Aluminum, Florida Aluminum, and Hialeah Aluminum of the China AD/CVD Orders on Aluminum Extrusions and failure to report the correct country of origin as China thereby thwarting key trade policies/efforts of the U.S. Administration," dated August 22, 2019 (Allegation), at Exhibit 1.

<sup>54</sup> *Id.*

<sup>55</sup> *Id.*

<sup>56</sup> *Id.*

<sup>57</sup> *Id.*

<sup>58</sup> *Id.*

<sup>59</sup> *Id.*

<sup>60</sup> *Id.*

<sup>61</sup> *Id.*

In addition, as noted in the NOI, USG officials conducted a site visit to Kingtom on [ ].<sup>62</sup> In the report, the USG officials observed the following:

- [ ]<sup>63</sup>
- [ ]<sup>64</sup>
- [ ]<sup>65</sup>
- [ ]<sup>66</sup>
- [ ]<sup>67</sup>
- [ ]<sup>68</sup>
- [ ]<sup>69</sup>

USG officials clearly observed a [ ]  
[ ].

During the time of visits by the aluminum expert and USG officials, *i.e.*, [ ] and [ ], respectively, Kingtom should have been operating three presses; Kingtom had between approximately [ ] lb.<sup>70</sup> and [ ] lb.<sup>71</sup> in sales during those months. If the production capacity listed in Kingtom’s response is correct, then Kingtom’s production capacity was either between [ ] percent capacity or [ ] percent capacity for those months.<sup>72</sup> If the

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<sup>62</sup> See NOI, at 6-7; see also Memorandum to the File “Attaché Report,” dated January 28, 2020.

<sup>63</sup> *Id.*

<sup>64</sup> *Id.*, at 2.

<sup>65</sup> *Id.*

<sup>66</sup> *Id.*

<sup>67</sup> *Id.*

<sup>68</sup> *Id.*

<sup>69</sup> *Id.*

<sup>70</sup> See Kingtom Supplemental RFI Response, at Exhibit S-16.

<sup>71</sup> *Id.*

<sup>72</sup> According to Kingtom’s equipment list, its capacity as of [ ] was approximately [ ] tons a month for its three extrusion presses or about [ ] lb. ([ ] per month. See Kingtom RFI Response, at Exhibit 19. However, there is a discrepancy between the numbers in the equipment list and the theoretical production volume listed in Kingtom Supplemental RFI Response, at Exhibit S-16. This is discussed in greater detail later on.

capacity provided by company officials during the USG visit (*i.e.*, [ ]) is correct,<sup>73</sup> then Kingtom would be operating at a capacity of [ ] percent and [ ] percent for [ ] and [ ], respectively. Either way, Kingtom should have been operating at a high level of production capacity, *i.e.* [ ], when these separate visits occurred; however, the aluminum extrusions expert and USG officials found [ ] production when they visited. Additionally, in its responses, Kingtom did not provide the number hours worked by its employees, just the total amount paid and the number of days.<sup>74</sup> Therefore, there is no record evidence supporting how many hours were worked each day for the period of investigation (POI).<sup>75</sup> More importantly, the lack of clarity on actual production capacity and hours worked by employees means CBP cannot determine what Kingtom's true production capacity is. This is yet another example of Kingtom's failure to cooperate and comply to the best of its ability with CBP's requests for information.

### *Document Discrepancies*

As also noted in the NOI, the Mill Test Certificates (MTCs) for the aluminum ingots provided by Kingtom in its RFIs and the CF-28s have multiple discrepancies.<sup>76</sup> The MTCs for the aluminum ingots submitted in the CF-28s [

].<sup>77</sup> The MTCs have [

].<sup>78</sup> [ ] of the MTCs are claimed to be from [ ] ingot manufacturers.<sup>79</sup> In response to CBP's RFI, Kingtom provided MTCs from different companies in [ ];<sup>80</sup> however, Kingtom provided no explanation or way to tie the MTCs from the RFI to the ones provided in the CF-28 responses to ones from the original manufacturer.

In addition to the MTCs, there are a large number of discrepancies between the documents received in the CF-28s before the NOI and the documents received in the RFIs after the NOI. In the CF-28s, Kingtom's reported production process makes no reference to raw [ ] nor was an [ ] observed during the onsite visit by USG officials.<sup>81</sup> Kingtom would need an [ ] if CBP were to trust the authenticity of the MTC certificates provided in [ ]. Additionally, the CF-28s provided [ ] records demonstrating that Kingtom [

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<sup>73</sup> [ ] tons is for its three extrusion presses operating [ ] is approximately [ ] lb. ([ ] ) per month.

<sup>74</sup> See Kingtom RFI Response.

<sup>75</sup> The POI for this case is October 9, 2018 to November 2, 2020.

<sup>76</sup> See NOI, at 5-6.

<sup>77</sup> See Global Aluminum Response to CF-28, dated January 6, 2020; see also Florida Aluminum CF-28 Supplemental Response, dated January 8, 2020.

<sup>78</sup> *Id.*

<sup>79</sup> *Id.*

<sup>80</sup> See NOI, at 5-6.

<sup>81</sup> See Global Aluminum Response to CF-28, dated January 6, 2020; see Florida Aluminum Response to CF-28, dated December 10, 2019; see Florida Aluminum CF-28 Supplemental Response, dated January 8, 2020; and see also Memorandum to the File "Attaché Report," dated January 28, 2020.

].<sup>82</sup> However, in its RFI responses, Kingtom reported the first step in its production process is [ ] and provided documentation to support this production step.<sup>83</sup> Kingtom did not explain why it left out a step in the production process when it provided information to the Importers for their CF-28 responses; only when CBP directly asked Kingtom did it report another step in the production process. This is another discrepancy that shows that Kingtom failed to act to the best its ability when responding to CBP’s requests for information.

*Sales Volume vs. Production Volume*

Evidence on the record shows that Kingtom had a number of months during the POI where its total sales volume exceeded its theoretical production volume.<sup>84</sup> While Kingtom reported a theoretical production volume to CBP, Kingtom did not provide any explanation as to how it calculated this volume, nor did it provide an explanation on how its actual production volume exceeded its theoretical production volume. Nevertheless, CBP found the following discrepancies, based on the Kingtom Supplemental RFI Response at Exhibit S-16:

Table 3: Difference in Theoretical Production and Total Sales

<b>Month</b>	<b>Theoretical Production Volume (lb.) (A)</b>	<b>Export Volume (lb.) (B)</b>	<b>DR Sales Volume (lb.) (C)</b>	<b>Total Sales D = C+B</b>	<b>Difference in Theoretical Production and Total Sales A-D</b>
[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]	[ ]	[ ]

<sup>82</sup> *Id.*

<sup>83</sup> See Global Aluminum Response to CF-28, dated January 6, 2020; see Florida Aluminum Response to CF-28, dated December 10, 2019; and see also Florida Aluminum CF-28 Supplemental Response, dated January 8, 2020. For production, billets are moved to the aluminum presses to make extruded aluminum. See Kingtom RFI Response at 2-4.

<sup>84</sup> See Kingtom Supplemental RFI Response, at Exhibit S-16.

Table 3 shows that Kingtom’s sales for the [ ] months shown [ ] its own reported theoretical production volume. Of those [ ] months, there were two stretches of time, a stretch of [ ] months straight and a stretch of [ ] months straight, where Kingtom’s sales [ ] its theoretical production volume. However, in its responses to CBP, Kingtom stated that:

[ ]<sup>85</sup>

This means that Kingtom operates its production [ ]. This is further emphasized when Kingtom stated:

Kingtom does not have a catalog of products that we manufacture as we manufacture to our customer’s orders. Kingtom customizes the extrusion profiles according to customers’ drawings.<sup>86</sup>

Also, as stated in an affidavit provided by Global, [ ].<sup>87</sup> This strongly suggests that Kingtom does not have inventory as there is no catalog to rely on and all orders are customized per customer.

In addition, Kingtom’s theoretical production volume makes no sense.<sup>88</sup> As can be seen in Table 4, Kingtom reported approximately the [ ] of aluminum ingot and aluminum scrap used for the two years, but reported [ ] theoretical production volumes, and provided no explanation as to the difference. Further, Kingtom provided no daily production records from the normal course of business to substantiate these volumes.<sup>89</sup>

Table 4: Total Volume of Aluminum Ingot and Scrap for 2018 and 2019

Year	Aluminum Ingot (lb.)	Aluminum Scrap (lb.)	Theoretical Production Volume (lb.)	Export Volume (lb.)
2019	[ ]	[ ]	[ ]	[ ]
2018	[ ]	[ ]	[ ]	[ ]

All of these discrepancies show why CBP is unable to verify what Kingtom’s actual production capacity was during the POI, allowing for Kingtom to—at the very least—have supplemented its orders with co-mingled Chinese aluminum extrusions.

*Other Inconsistencies*

<sup>85</sup> See Kingtom’s RFI Response, at 4.

<sup>86</sup> See Kingtom RFI Response, at 9.

<sup>87</sup> See Global VFI Submission, at Exhibit C.

<sup>88</sup> See Kingtom Supplemental RFI Response at Exhibit S-16.

<sup>89</sup> The production records provided are monthly overviews done in Excel.

Finally, CBP identified a significant number of inconsistencies on the administrative record that cast doubt on the overall reliability of Kingtom's and the Importers' responses.<sup>90</sup> Taken all together, they are further examples of Kingtom's failure to cooperate and comply to the best of its ability to allow CBP to properly analyze its operations.

1. There is difference when comparing Kingtom's total export values and weights.<sup>91</sup> Table 5 and Table 6 in the attachment show the values reported by Kingtom and the identified differences found by CBP. While these discrepancies are [ ], they continue to add confusion to CBP's analysis of Kingtom's operations.
2. There is a difference in the total values and weights of aluminum extrusions reported in Kingtom's responses.<sup>92</sup> Table 7 in the attachment shows the values reported by Kingtom and the identified differences found by CBP.
3. Kingtom's accounts receivable records and Kingtom's bank statements.<sup>93</sup> Table 8 in the attachment shows the values reported by Kingtom and the identified differences found by CBP. Where it says [ ] in Table 8, CBP requested the information, but Kingtom did not supply it or explain why the information was not provided. In addition, while some of the absolute differences may be [ ], Kingtom provided no explanation as to why the differences existed.
4. There are differences with payments received and showing in Kingtom's accounts receivable and what Global's bank statements and cash receipts say.<sup>94</sup> Table 9 in the attachment shows the values reported by Kingtom and Global, as well as the identified differences found by CBP. Where it says [ ] in Table 9, CBP requested the information, but neither Kingtom nor Global did not supply it or explain why the information was not provided. In addition, while some of the absolute differences may be [ ], Kingtom/Global provided no explanation as to why the differences existed.
5. There were discrepancies between Global's bank statements and cash receipts when compared to Kingtom's bank statements.<sup>95</sup> Table 10 in the attachment shows the values reported by Kingtom and Global, as well as the identified differences found by CBP. Where it says [ ] in Table 10, CBP requested the information, but either Kingtom or Global did not supply it or explain why the information was not provided. In addition, while some of the absolute differences may be [ ], Kingtom/Global provided no explanation as to why the differences existed.

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<sup>90</sup> *Note*: 1 ton equals 2204.6226 pounds and 1 U.S. Dollar equals 0.02 Dominican Pesos.

<sup>91</sup> See Kingtom RFI Response, at Exhibits 22 and 29; see also Kingtom Supplemental RFI Response, at Exhibits S-17 and Exhibit S-18.

<sup>92</sup> See Kingtom RFI Response, at Exhibit 29; see also Kingtom Supplemental RFI Response, at Exhibit S-17, S-18.

<sup>93</sup> See Kingtom RFI Response, at Exhibits 8 & 10.

<sup>94</sup> See Kingtom RFI Response, at Exhibit 8; see also Global RFI Response at Exhibit K.

<sup>95</sup> See Global RFI Response at Exhibit K; see also Kingtom RFI Response, at Exhibit 10.

6. CBP found a discrepancy of [ ] in the month of [ ] between Global's vendor purchase history accounts payable and Global's bank statements and cash receipts.<sup>96</sup>
7. There were differences in the reported weights for the same invoice when comparing Kingtom's invoices, packing lists and bills of lading to its U.S. Customers.<sup>97</sup> Table 11 in the attachment shows the values reported by Kingtom and the identified differences found by CBP.
8. There were discrepancies in the invoices provided by Global when compared to the exact same invoice provided by Kingtom.<sup>98</sup> Tables 12 and 13 in the attachment shows the values reported by Kingtom and Global, as well as the identified differences found by CBP.
9. Global reported a different total amount exported compared to what Kingtom reported as the total mount exported it exported to Global.<sup>99</sup> Table 14 in the attachment shows the values reported by Kingtom and Global, as well as the identified differences found by CBP.
10. CBP found a discrepancy between Global's purchase order quantity and the amount it was invoiced for entry number [ ]359-4.<sup>100</sup> For the invoice dated [ ], the purchase order quantity was [ ], while the invoice quantity was [ ], for an absolute difference of [ ]. Global did not submit a purchase order for Entry Numbers [ ]362-6, invoice quantity [ ], and [ ]780-9, invoice quantity [ ]; therefore, quantity or unit price amounts could not be verified against the purchase order.
11. Invoice number [ ] provided by Hialeah was different when compared to the exact same invoice giving to CBP by Kingtom.<sup>101</sup> Table 15 in the attachment shows the values reported by Kingtom and Hialeah, as well as the identified differences found by CBP.
12. Invoice number [ ] provided by Hialeah was different when compared to the exact same invoice giving to CBP by Kingtom.<sup>102</sup> Table 16 in the attachment shows the values reported by Kingtom and Hialeah, as well as the identified differences found by CBP.
13. There were differences on freight values listed as "door to port (including security) or Ocean Freight" on Hialeah's invoices when compared to the same invoice provided by

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<sup>96</sup> See Global RFI Response at Exhibit H & K.

<sup>97</sup> See Kingtom RFI Response Exhibits 11 and 17.

<sup>98</sup> See Global RFI Response, at Exhibit D; *see also* Kingtom RFI Response, at Exhibit 11.

<sup>99</sup> See Global Supplemental RFI Response, at Exhibit S-21; *see also* Kingtom RFI Response, at Exhibit 13.

<sup>100</sup> See Global RFI Response, at Exhibit D.

<sup>101</sup> See Hialeah RFI Response, at Appendix E; *see also* Kingtom RFI Response at Exhibit 17; *see also* Kingtom Supplemental RFI Response, at Exhibit S-5.

<sup>102</sup> See Hialeah RFI Response, at Appendix E; *see also* Kingtom RFI Response, Exhibit 17.

Kingtom.<sup>103</sup> Table 17 in the attachment shows the values reported by Kingtom and Hialeah, as well as the identified differences found by CBP.

14. There were differences in the total invoice value on invoices provided by Hialeah compared to Kingtom's list of all orders of aluminum extrusions and related products.<sup>104</sup> Table 18 in the attachment shows the values reported by Kingtom and Hialeah, as well as the identified differences found by CBP.
15. There were differences in the weight (not counting iron/wooden baskets) reported on Hialeah's invoices when compared to the exact same invoice provided by Kingtom.<sup>105</sup> Table 19 in the attachment shows the values reported by Kingtom and Hialeah, as well as the identified differences found by CBP.
16. There were differences in the total amounts exported as reported to Hialeah compared to the total exported reported by Kingtom in its list of buyers.<sup>106</sup> Table 20 in the attachment shows the values reported by Kingtom and Hialeah, as well as the identified differences found by CBP.
17. There were differences found in the payments reported by Florida compared to invoices reported by Kingtom.<sup>107</sup> Table 21 in the attachment shows the values reported by Kingtom and Florida, as well as the identified differences found by CBP.
18. CBP identified a discrepancy of [ ] for Entry Number [ ]212-4; which was listed as [ ] on the commercial invoice.<sup>108</sup> All other invoices listed [ ] as the incoterms.<sup>109</sup>
19. There were differences in the invoices provided by Florida compared to the exact same invoice provided by Kingtom.<sup>110</sup> Table 22 in the attachment shows the values reported by Kingtom and Florida, as well as the identified differences found by CBP.
20. There were differences in the total amounts exported reported by Florida and the totals reported in Kingtom's list of buyers.<sup>111</sup> Table 23 in the attachment shows the values reported by Kingtom and Florida, as well as the identified differences found by CBP.
21. Finally, none of the documents provided by Kingtom discusses the diameter of the profiles sold by Kingtom. CBP is therefore unable to compare the profiles sold to the aluminum presses Kingtom operates, again making it impossible for CBP to determine true production capabilities.

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<sup>103</sup> See Hialeah RFI Response, at Appendix E; *see also* Kingtom RFI Response, at Exhibit 17.

<sup>104</sup> See Hialeah RFI Response, at Appendix E; *see also* Kingtom RFI Response, at Exhibit 11.

<sup>105</sup> See Hialeah RFI Response, at Appendix E; *see also* Kingtom RFI Response, at Exhibit 11.

<sup>106</sup> See Hialeah Supplemental RFI Response, at Exhibit S-21; *see also* Kingtom RFI Response, at Exhibit 13.

<sup>107</sup> See Florida RFI Response, at Part C(3), Exhibit 3.

<sup>108</sup> See Florida RFI Response, at Part C(3), Exhibit 3.

<sup>109</sup> See Florida RFI Response, at Part C(3), Exhibit 3.

<sup>110</sup> See Florida RFI Response, at Exhibit 3; *see also* Kingtom RFI Response, at Exhibit 11.

<sup>111</sup> See Florida Supplemental RFI response, at Exhibit S-21; *see also* Kingtom RFI Response, at Exhibit 13.

## **Determination as to Evasion**

Pursuant to 19 USC 1517(c)(3) and 19 CFR 165.6, CBP may apply an adverse inference if the party to the investigation that filed an allegation, the importer, or the foreign producer or exporter of the covered merchandise fails to cooperate and comply to the best of its ability with an RFI made by CBP. In applying an adverse inference against a party, CBP may use the facts otherwise available to make a final determination as to evasion pursuant to 19 USC 1517(c)(1)(A) and 19 CFR 165.27. Moreover, an adverse inference may be used with respect to U.S. importers, foreign producers, and manufacturers “without regard to whether another person involved in the same transaction or transactions under examination has provided the information sought....”<sup>112</sup>

Based on the aforementioned analysis, CBP determines that there are a significant number of discrepancies between Kingtom’s RFI responses and the Importers’ CF-28 and RFI responses. As described above, there are discrepancies in the following areas: 1) invoices; 2) payments; 3) Kingtom’s production capacity, including the diameter of the profiles being produced; 4) actual hours worked by employees; and 5) supplier information. These discrepancies have hindered CBP’s ability to do a proper analysis of Kingtom’s operations despite the voluminous amount of information provided by the Importers and Kingtom. The lack of information regarding its production processes and production capacity—despite CBP’s detailed requests for such information—demonstrates that Kingtom did not act to the best of its abilities in this EPA investigation, justifying the application of adverse inferences under 19 USC 1517(c)(3). As a result, CBP will apply adverse inferences to its determination in this case.

Evidence on the record shows that Kingtom was able to produce aluminum extrusions in the Dominican Republic; however, Kingtom’s failure to submit accurate information and cooperate to the best of its abilities means that CBP was unable to determine that Kingtom actually did produce all of the aluminum extrusions it sold. Since the record does not contain sufficient evidence to support the volume of aluminum extrusions actually produced by Kingtom in the Dominican Republic during the POI, CBP will select from the facts otherwise available and infer that all of the merchandise imported to the United States by the Importers contained co-mingled Chinese-origin and Dominican Republic-origin aluminum extrusions. The information on the record supporting this fact, as explained throughout this determination notice, includes Kingtom’s establishment shortly after the AD/CVD were required on Chinese aluminum extrusions; Kingtom’s strong ties to Chinese companies and suppliers; the lack of explanation as to what materials were sold by the [ ] suppliers to Kingtom; Kingtom’s employees’ history with Chinese aluminum extruders; the varying evidence from site visits as to actual production capacities and Kingtom’s minimal production during the site visits; and the issues with the theoretical production volume. Accordingly, evidence on the record indicates that Kingtom transshipped co-mingled Chinese-origin aluminum extrusions to the United States.

Therefore, based on the evidence on the record, CBP finds that Kingtom transshipped Chinese-origin aluminum extrusions to the United States. The aforementioned failure of Kingtom to

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<sup>112</sup> See 19 USC 1517(c)(3)(B).

respond to the best of its ability regarding its production processes and production capacity, despite the voluminous amount of information provided, supports the application of adverse inferences. In relying on an adverse inference for failure to respond to the RFIs, or failure to cooperate and comply to the best of one's ability with an RFI, CBP will look at the facts otherwise available. Here, CBP selects and relies on the information on the administrative record that indicates that Kingtom was unable to produce all of the aluminum extrusions it sold during certain months and its strong ties to China as evidence that it transshipped Chinese-origin aluminum extrusions. Based on the aforementioned analysis, CBP determines that substantial evidence exists demonstrating that the aluminum extrusions entered by the Importers during the POI were transshipped Chinese-origin aluminum extrusions, and should be subject to the China-wide and all-others rate for the *Orders* as a result.<sup>113</sup>

### **Actions Taken Pursuant to the Affirmative Determination as to Evasion**

In light of CBP's determination that substantial evidence demonstrates that the Importers entered covered merchandise into the customs territory of the United States through evasion, and pursuant to 19 USC 1517(d) and 19 CFR 165.28, CBP will suspend or continue to suspend the entries subject to this investigation, until instructed to liquidate. For those entries previously extended in accordance with Interim Measures, CBP will rate adjust and change those entries to type 03 and continue suspension until instructed to liquidate these entries. CBP will continue to evaluate Importers' continuous bonds in accordance with CBP's policies, and will continue to require single transaction bonds as appropriate. Finally, given the on-going EAPA investigation Consolidated Case 7428, which includes Kingtom, Florida, and Global, CBP will place their CF-28 responses, RFI responses, supplemental RFI responses, and this determination on the Cons. Case 7428 administrative record, CBP will serve the public versions to interested parties. None of the above actions precludes CBP or other agencies from pursuing additional enforcement actions or penalties.

Sincerely,



Brian M. Hoxie  
Director, Enforcement Operations Division  
Trade Remedy Law Enforcement Directorate  
CBP Office of Trade

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<sup>113</sup> EAPA does not have a knowledge requirement for evasion as defined under 19 CFR 165.1, nor is there any requirement that an importer know of the material or false statement. Therefore, CBP does not need to determine any level of culpability, only that evasion occurred with entry.

Attachment

Table 5: Export Volume of Aluminum Extrusions 2018

<b>January 1, 2018 - December 31, 2018</b>	<b>Weight (lb.)</b>	<b>Weight (Tons)</b>	<b>Value (USD\$)</b>
Profit Margin Exhibit S-17	[ ]	[ ]	[ ]
Production sales Part D(3) and Exhibit S-18	[ ]	[ ]	[ ]
<b>Absolute Difference</b>	[ ]	[ ]	[ ]
Unaudited Financials Exhibit 29	[ ]	[ ]	[ ]
<b>Absolute Difference with Exhibit S-17</b>	[ ]	[ ]	[ ]
<b>Absolute Difference with Part D(3) and Exhibit 18</b>	[ ]	[ ]	[ ]

Table 6: Export Volume of Aluminum Extrusions 2019

<b>January 1, 2019 - December 31, 2019</b>	<b>Weight ( lb.)</b>	<b>Weight (tons)</b>	<b>Value (USD\$)</b>
Profit Margin Exhibit S-17	[ ]	[ ]	[ ]
Export Volume Exhibit 22	[ ]	[ ]	[ ]
<b>Absolute Difference</b>	[ ]	[ ]	[ ]
Unaudited Financials Exhibit 29	[ ]	[ ]	[ ]
<b>Difference</b>	[ ]	[ ]	[ ]
Production Sales Part D(3) and Exhibit S-18	[ ]	[ ]	[ ]
<b>Absolute Difference with Exhibit S-17</b>	[ ]	[ ]	[ ]
<b>Absolute Difference with Exhibit 22</b>	[ ]	[ ]	[ ]
<b>Absolute Difference with Exhibit 29</b>	[ ]	[ ]	[ ]

Table 7: Total Value and Weight of Aluminum Extrusions 2018 and 2019

<b>2018</b>	<b>Weight (lb.)</b>	<b>Weight (Tons)</b>	<b>Value (USD\$)</b>
Profit margin calculations Exhibit S-17	[ ]	[ ]	[ ]
Production sales (Revenue) Part D(3) and Exhibit S-18	[ ]	[ ]	[ ]
<b>Absolute Difference</b>	[ ]	[ ]	[ ]
Unaudited financials Exhibit 29	[ ]	[ ]	[ ]
<b>Absolute Difference with Exh. S-17</b>	[ ]	[ ]	[ ]
<b>Absolute Difference with Exh. S-18</b>	[ ]	[ ]	[ ]
<b>2019</b>	<b>Weight (lb.)</b>	<b>Weight (Tons)</b>	<b>Value (USD\$)</b>
Profit margin calculations Exhibit S-17	[ ]	[ ]	[ ]
Production sales (Revenue) Part D (3) and Exhibit S-18	[ ]	[ ]	[ ]
<b>Absolute Difference</b>	[ ]	[ ]	[ ]
Unaudited financials Exhibit 29	[ ]	[ ]	[ ]
<b>Absolute Difference with Exhibit S-17</b>	[ ]	[ ]	[ ]
<b>Absolute Difference with Exhibit S-18</b>	[ ]	[ ]	[ ]







Table 13: Differences between Global and Kingtom Invoices

Invoice Number	Global Exhibit D Weight (lb.)	Kingtom Exhibit 11 Weight (lb.)	Absolute Difference	Percent Difference
[ ]	[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]	[ ]

Table 12 summarizes the weight difference INCLUDING iron and wooden basket. *Note:* We are unaware if the weights listed on Kingtom’s Exhibit 11 includes the iron basket and wood basket.

Table 14: Differences between Global and Kingtom Export Volumes and Values

Invoice Number	Date	Weight (lb.)	Value
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
<b>Total Exhibit S-21</b>		[ ]	[ ]
Total Exhibit 13		[ ]	[ ]
<b>Absolute Difference</b>		[ ]	[ ]

Table 15: Difference between Hialeah and Kingtom Invoice

RFI Copy	Date	Code	Size	Quantity	Weight Kilogram (kg.)	Unit Price	Total
Original Hialeah	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
Original Kingtom	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
<b>Absolute Difference</b>				[ ]	[ ]	[ ]	[ ]
Supplemental Kingtom	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
<b>Absolute Difference</b>				[ ]	[ ]	[ ]	[ ]

Table 16: Difference between Hialeah and Kingtom Invoice

Invoice	Item Number	Unit Price	Weight (KG)	Quantity	Total
Kingtom	[ ]	[ ]	[ ]	[ ]	[ ]
Hialeah	[ ]	[ ]	[ ]	[ ]	[ ]
<b>Absolute Difference</b>		[ ]	[ ]	[ ]	[ ]

Table 17: Differences between Hialeah and Kingtom Invoices

Entry Number	Invoice Number	Hialeah Invoice	Kingtom Invoice	Absolute Difference
[ ]185	[ ]	[ ]	[ ]	[ ]
[ ]769	[ ]	[ ]	[ ]	[ ]
[ ]175	[ ]	[ ]	[ ]	[ ]
[ ]578	[ ]	[ ]	[ ]	[ ]
[ ]628	[ ]	[ ]	[ ]	[ ]
[ ]636	[ ]	[ ]	[ ]	[ ]

Table 18: Differences between Hialeah and Kingtom Invoice Values

Entry Number	Invoice Number	Hialeah Invoices	Kingtom List of Orders of Aluminum	Absolute Difference
[ ]4185	[ ]	[ ]	[ ]	[ ]
[ ]2769	[ ]	[ ]	[ ]	[ ]
[ ]0175	[ ]	[ ]	[ ]	[ ]
[ ]2578	[ ]	[ ]	[ ]	[ ]
[ ]2628	[ ]	[ ]	[ ]	[ ]
[ ]7636	[ ]	[ ]	[ ]	[ ]

Table 19: Differences between Hialeah and Kingtom Invoice Volumes

Entry Number	Invoice Number	Hialeah Aluminum Invoice (lb.)	Kingtom Invoice (lb.)	Absolute Difference (lb.)	Percent Difference
[ ]185	[ ]	[ ]	[ ]	[ ]	[ ]
[ ]769	[ ]	[ ]	[ ]	[ ]	[ ]
[ ]175	[ ]	[ ]	[ ]	[ ]	[ ]
[ ]578	[ ]	[ ]	[ ]	[ ]	[ ]
[ ]628	[ ]	[ ]	[ ]	[ ]	[ ]
[ ]636	[ ]	[ ]	[ ]	[ ]	[ ]

Table 20: Differences between Hialeah and Kingtom Reported Volume and Value

Invoice Number	Weight (lb.)	Value
[ ]	[ ]	[ ]
[ ]	[ ]	[ ]
[ ]	[ ]	[ ]
[ ]	[ ]	[ ]
[ ]	[ ]	[ ]
[ ]	[ ]	[ ]
<b>Totals</b>	[ ]	[ ]
Totals Exhibit 13	[ ]	[ ]
<b>Absolute Difference</b>	[ ]	[ ]

Table 21: Differences between Florida Payments and Kingtom Invoice Values

Invoice Number	Invoice Amount	Date	Payment Amount	Absolute Difference
[ ]	[ ](A)	[ ]	[ ](C)	[ ] (C) - (A + B)
[ ]	[ ](B)			
[ ]	[ ](D)	[ ]	[ ](E)	[ ] (E+F) - (D)
		[ ]	[ ](F)	

Table 22: Differences between Florida and Kingtom Invoices

Florida Invoice Number	Florida Invoice Weight (lb.)	Kingtom Invoice Actual Weight (lb.) Exhibit 11	Absolute Difference
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]
[ ]	[ ]	[ ]	[ ]

Table 23: Differences between Florida and Kingtom Reported Volume and Value

Invoice Number	Weight (LB)	Value
[ ]	[ ]	[ ]
[ ]	[ ]	[ ]
[ ]	[ ]	[ ]
<b>Totals Exhibit S-21</b>	[ ]	[ ]
Totals Exhibit 13	[ ]	[ ]
<b>Difference</b>	[ ]	[ ]