



**U.S. Customs and
Border Protection**

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PUBLIC VERSION

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RE: Notice of Initiation of Investigation and Interim Measures - EAPA Cons. Case 7607

To Counsel and Representatives of the Above-Referenced Entities:

This purpose of this notice is to inform you that U.S. Customs and Border Protection (CBP) has commenced a formal investigation under Title IV, Section 421 of the Trade Facilitation and Trade Enforcement Act of 2015, commonly referred to as the Enforce and Protect Act (EAPA), against Splendid Trading Co. (Splendid Trading)¹ and Superior Granite and Marble By Vivaldi LLC (Superior).² CBP is investigating whether Splendid Trading and Superior evaded antidumping duty (AD) and countervailing duty (CVD) orders A-570-106 and C-570-107, respectively, on wooden cabinets and vanities and components thereof (WCV) from the People's Republic of China³ when importing WCV into the United States. Because the evidence satisfies

¹ As discussed below, Splendid Trading Co. also does business as NGY Group (Chino) Inc. Collectively, we refer to these two companies as Splendid Trading.

² As discussed below, Superior Granite and Marble By Vivaldi LLC also does business as Vivaldi Interiors LLC and Vivaldi Commercial LLC. Collectively, we refer to these three companies as Superior.

³ See *Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China: Antidumping Duty Order*, 85 Fed. Reg. 22,126 (Dep't Commerce Apr. 21, 2020) (*AD Order*) and *Wooden Cabinets and Vanities*

the reasonable suspicion standard that Splendid Trading and Superior entered covered merchandise into the customs territory of the United States through evasion, CBP is issuing a formal notice of investigation (NOI) and imposing the interim measures outlined below.⁴

Period of Investigation

Pursuant to 19 C.F.R. § 165.2, entries covered by an EAPA investigation “are those entries of allegedly covered merchandise made within one year before the receipt of an allegation....” Entry is defined as an “entry, or withdrawal from warehouse for consumption, of merchandise in the customs territory of the United States.”⁵ CBP acknowledged receipt of the properly filed allegations against Splendid Trading and Superior on March 31, 2021.⁶ Thus, the entries covered by this EAPA investigation are those entered for consumption, or withdrawn from warehouse for consumption, from March 31, 2020, through the pendency of this investigation.

Initiation

On April 21, 2021, the Trade Remedy Law Enforcement Directorate (TRLED) within CBP’s Office of Trade initiated investigations under EAPA⁷ based on allegations submitted by MasterBrand Cabinets, Inc. (MasterBrand), a domestic producer of WCV, regarding the evasion of AD and CVD duties by U.S. importers Splendid Trading⁸ and Superior.⁹ MasterBrand alleged that Splendid Trading and Superior imported Chinese-origin WCV into the United States from Grand Supremacy Sdn. Bhd. (Grand Supremacy) that were transshipped through Malaysia,

and Components Thereof from the People’s Republic of China: Countervailing Duty Order, 85 Fed. Reg. 22,134 (Dep’t Commerce Apr. 21, 2020) (*CVD Order*), respectively.

⁴ See 19 U.S.C. § 1517(b)(1) (noting that the information provided in the allegation must “reasonably suggest” evasion to initiate an investigation); *id.* § 1517(e), 19 C.F.R. § 165.24 (noting that the “reasonable suspicion” standard must be satisfied to implement interim measures).

⁵ See 19 U.S.C. § 1517(a)(4); *see also* 19 C.F.R. § 165.1.

⁶ See CBP Emails, “EAPA 7607 – Receipt of Allegation concerning Splendid Trading Co.” (Mar. 31, 2021) and “EAPA 7608 – Receipt of Allegation concerning Superior Granite And Marble By Vivaldi LLC” (Mar. 31, 2021).

⁷ See CBP Memoranda, “Initiation of Investigation for EAPA Case Number 7607 – Splendid Trading Co.” (Apr. 21, 2021) and “Initiation of Investigation for EAPA Case Number 7608 – Superior Granite and Marble by Vivaldi LLC” (Apr. 21, 2021).

⁸ See Letter from MasterBrand regarding Splendid Trading, “Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act” (Jan. 27, 2021) (business confidential version) and Letter from MasterBrand, “Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Supplement to Request for an Investigation under the Enforce and Protect Act,” (Mar. 30, 2021) (public version) (Splendid Trading Allegation); *see also* Letter from MasterBrand regarding Splendid Trading, “Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Second Supplement to Request for an Investigation under the Enforce and Protect Act” (Apr. 6, 2021) (Supplement to Splendid Trading Allegation).

⁹ See Letter from MasterBrand regarding Superior, “Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act” (Jan. 27, 2021) (business confidential version) and Letter from MasterBrand, “Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Supplement to Request for an Investigation under the Enforce and Protect Act,” (Mar. 30, 2021) (public version) (Allegation); *see also* Letters from MasterBrand regarding Superior, “Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Second Supplement to Request for an Investigation under the Enforce and Protect Act” (Apr. 6, 2021) (April 6 Supplement to Superior Allegation) and “Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Third Supplement to Request for an Investigation under the Enforce and Protect Act” (Apr. 16, 2021) (April 16 Supplement to Superior Allegation).

resulting in the evasion of AD and CVD duties. In the allegations, MasterBrand asserted the following:

- Since the August 2019 affirmative preliminary determination in the CVD investigation on WCV from China, U.S. imports of WCV from China under the Harmonized Tariff Schedule of the United States (HTS) numbers included in the scope language declined substantially, while U.S. imports from Malaysia of merchandise classified under the same HTS numbers rose significantly.¹⁰ Meanwhile, Malaysian imports of WCV from China under the relevant HS codes surged.¹¹
- Bill of lading data obtained from [*data source*] demonstrates that Grand Supremacy began shipping WCV to the United States in significant quantities in December 2019, shortly after provisional measures were imposed in the AD and CVD investigations on WCV from China.¹² This data shows that Splendid Trading and Superior imported 690,540 kg and 115,500 kg, respectively, of kitchen cabinets from Grand Supremacy from December 2019 through December 2020.¹³
- Evidence obtained through a research and investigations firm (declarant) indicates that Grand Supremacy is transshipping Chinese-origin WCV to the United States.¹⁴ Since its incorporation in Malaysia in August 2019,¹⁵ Grand Supremacy has shipped significant volumes of kitchen cabinets to U.S. customers that previously imported such merchandise from a Chinese company, Supree Fujian Wood.¹⁶ [*Source*] bill of lading data shows that Supree Fujian Wood shipped substantial volumes of kitchen cabinets to the United States from 2016 through 2019, but there have been no shipments of such merchandise from Supree Fujian Wood to the United States since July 2019.¹⁷

¹⁰ See Splendid Trading Allegation at 7-8 and Exhibits 7 and 8, and Superior Allegation at 6-8 and Exhibits 4 and 5 (Exhibits containing data from USITC Dataweb for HTS numbers 9403.40.9060, 9403.60.8081 and 9403.90.7080, which are the HTS numbers referenced in the scope of the AD and CVD orders).

¹¹ See Splendid Trading Allegation at 8-9 and Exhibit 9, and Superior Allegation at 8-9 and Exhibit 9 (Exhibits containing Malaysian Import Statistics for imports under HS code 9403.40).

¹² See Splendid Trading Allegation at 9 and Exhibit 3, and Superior Allegation at 9 and Exhibit 3 (Exhibits containing [*source*] bill of lading data for Grand Supremacy).

¹³ See Splendid Trading Allegation at 15-16 and Exhibit 3, and Superior Allegation at 15-16 and Exhibit 3. MasterBrand also provided [*source*] bill of lading data showing additional shipments of kitchen cabinets by Grand Supremacy to Superior with arrival dates in January 2021 and February 2021. See April 16 Supplement to Superior Allegation at Exhibit 1.

¹⁴ See Splendid Trading Allegation at 9-10 and Exhibit 10, and Superior Allegation at 9 and Exhibit 7 (Exhibits containing the January 22, 2021 declaration of [*name*], identified as a [*description of position*], which conducted research from [*time period*]).

¹⁵ *Id.*; see also Supplement to Splendid Trading Allegation at Exhibit 1, Attachment A, and April 6 Supplement to Superior Allegation at Exhibit 1, Attachment A (Exhibits containing the April 5, 2021 declaration of [*name*]).

¹⁶ See Splendid Trading Allegation at 10 (citing *AD Order*, 85 Fed. Reg. at 22,130) and Exhibit 10, and Superior Allegation at 9-10 (citing *AD Order*, 85 Fed. Reg. at 22,130) and Exhibit 7. MasterBrand stated that Supree (Fujian) Wood Co., Ltd, which was assigned a separate rate in the AD order on WCV from China, appears to be the same company as Supree Fujian Wood.

¹⁷ See Splendid Trading Allegation at 10 and Exhibit 12, and Superior Allegation at 10 and Exhibit 9 (Exhibits containing [*source*] bill of lading data for Supree Fujian Wood).

- Information the allegor obtained from the declarant suggests that Grand Supremacy is affiliated with Supree Fujian Wood. Grand Supremacy’s directors are Eng Kong Kian, Su Xiayue, and Zhu Decheng; the latter two hold 90 and 10 percent, respectively, of Grand Supremacy’s shares.¹⁸ Su Xiayang is the executive director, general manager, and legal representative of Supree Cabinet, also known as Supree (Fujian) Wood Co., Ltd., and Zhu Decheng is the supervisor.¹⁹ Su Xiayue and Su Xiayang appear to be related, as they share the same last name, have similar given names, and both are affiliated with companies based in Quanzhou, Fujian Province, China.²⁰ Also, information from LinkedIn suggests that Grand Supremacy and “Supree Cabinet Factory,” a Chinese producer of wooden cabinets and accessories, share a sales manager, “Cabinet Anny.”²¹ Moreover, Xiaqiang Su, who incorporated Splendid Trading in California in March 2019, also had a company that registered the trademark “Supree” in March 2013.²²
- The [*party*] visited Grand Supremacy on [*dates*] at PT 2471, Kawasan Perindustrian Nilai 1, 71800 Nilai Negeri Sembilan, Malaysia, and met Grand Supremacy [*description of party*] during the [*description*] visit.²³ Of the portions of the facility that [*party*] saw, [*party*] did not observe or hear any manufacturing activity or production line; noted only one building with about [*number*] workers; observed only logistics functions; noted [*description of items*] in the building, where materials were either being assembled or waiting to be assembled, and also palletized material; and did not observe any ready to assemble (RTA) cabinets, but only saw completed cabinets which seemingly were assembled at the facility.²⁴
- [*Party*] offered to help [*description of activity*], with the understanding that this would be to assist with transshipment, [*description of activity*].²⁵ [*Party*] told [*party*] that Grand Supremacy was previously based in China and the United States, and also that it could handle the Chinese and U.S. aspects of the business.²⁶ [*Party*] stated that Grand Supremacy imported materials from various countries, including cabinets from China, and said the goods (cabinets in particular) had to be assembled in Malaysia

¹⁸ See Splendid Trading Allegation at 11 and Exhibit 10, and Superior Allegation at 11 and Exhibit 7; see also Supplement to Splendid Trading Allegation at Exhibit 1, Attachment A, and April 6 Supplement to Superior Allegation at Exhibit 1, Attachment A.

¹⁹ See Splendid Trading Allegation at 11 and Exhibit 10, and Superior Allegation at 11 and Exhibit 7; see also Supplement to Splendid Trading Allegation at Exhibit 1, Attachments B and C, and April 6 Supplement to Superior Allegation at Exhibit 1, Attachments B and C.

²⁰ See Splendid Trading Allegation at 11 and Exhibit 10, and Superior Allegation at 11 and Exhibit 7; see also Supplement to Splendid Trading Allegation at Exhibit 1, Attachment E, and April 6 Supplement to Superior Allegation at Exhibit 1, Attachment E.

²¹ See Splendid Trading Allegation at 11 and Exhibit 10, Attachments B and C, and Superior Allegation at 11 and Exhibit 7, Attachments B and C.

²² See Splendid Trading Allegation at 12 and Exhibit 10, and Superior Allegation at 11-12 and Exhibit 7. MasterBrand also provided publicly available business entity information from the California Secretary of State’s website showing that Splendid Trading was incorporated by Xiaqiang Su, who serves as its president. See Splendid Trading Allegation at Exhibit 2 and Superior Allegation at Exhibit 10.

²³ See Splendid Trading Allegation at 12-13 and Exhibit 10, and Superior Allegation at 12 and Exhibit 7.

²⁴ *Id.*

²⁵ See Splendid Trading Allegation at 12 and Exhibit 10, and Superior Allegation at 12 and Exhibit 7.

²⁶ See Splendid Trading Allegation at 13-14 and Exhibit 10, and Superior Allegation at 13-14 and Exhibit 7.

before being exported; [*party*] understood this to mean that Chinese cabinet components would be assembled in Malaysia prior to exportation.²⁷

- While Chinese cabinets may undergo assembly or other minor processing at Grand Supremacy in Malaysia, such products are covered by the AD/CVD orders on WCV from China. The scope of the orders “includes wooden cabinets and vanities and in-scope components that have been further processed in a third country, including but not limited to one or more of the following: trimming, cutting, notching, punching, drilling, painting, staining, finishing, assembly, or any other processing that would not otherwise remove the merchandise from the scope of the {order} if performed in the country of manufacture of the in-scope product.”²⁸

TRLED will initiate an investigation if it determines that “{t}he information provided in the allegation ... reasonably suggests that the covered merchandise has been entered for consumption into the customs territory of the United States through evasion.”²⁹ 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 or any amount of applicable antidumping or countervailing duties being reduced or not being applied with respect to the covered merchandise.”³⁰ Thus, the allegation must reasonably suggest not only that the importer entered merchandise subject to an AD and/or CVD order into the United States, but that such entry was made by a material false statement or act, or material omission, that resulted in the reduction or avoidance of applicable AD and/or CVD cash deposits or other security.

In assessing the claims made and evidence provided in the allegations, TRLED found the allegations reasonably suggested that Splendid Trading and Superior have evaded AD order A-570-106 and CVD order C-570-107 by importing Chinese-origin WCV into the United States that was transshipped through Malaysia and by failing to declare the merchandise was subject to the AD/CVD orders. Specifically, MasterBrand submitted documentation reasonably available to it, including aggregate U.S. and Malaysian import data, company-specific shipment data sourced from [*source*], and sworn declarations from a research and investigations firm containing information about apparent affiliations between Grand Supremacy and a Chinese shipper of WCV, Supree Fujian Wood, and [*party's*] observations and [*description of conversation*] at Grand Supremacy’s facility.

Interim Measures

Not later than 90 calendar days after initiating an investigation under EAPA, TRLED will decide based on the record of the investigation if there is reasonable suspicion that merchandise covered by the AD/CVD orders was entered into the United States through evasion. CBP need only have sufficient evidence to support a reasonable suspicion finding that the importer alleged to be evading entered merchandise covered by an AD or CVD order into the United States by a

²⁷ See Splendid Trading Allegation at 14 and Exhibit 10, and Superior Allegation at 14 and Exhibit 7.

²⁸ See Splendid Trading Allegation at 14-15, and Superior Allegation at 14-15.

²⁹ See 19 C.F.R. § 165.15(b); see also 19 U.S.C. § 1517(b)(1).

³⁰ See 19 C.F.R. § 165.1; see also 19 U.S.C. § 1517(a)(5)(A).

materially false statement or act, or material omission, that resulted in the reduction or avoidance of applicable AD or CVD cash deposits or other security. If reasonable suspicion exists, CBP will impose interim measures pursuant to 19 U.S.C. § 1517(e) and 19 C.F.R. § 165.24. As explained below, CBP is imposing interim measures because the evidence establishes reasonable suspicion that Splendid Trading and Superior entered covered merchandise into the United States through evasion by means of transshipment through Malaysia.³¹

CF28 Responses

On May 6, 2021, CBP issued two CBP Form 28 (CF-28) requests for information to Splendid Trading and one CF-28 request for information to Vivaldi Interiors LLC. On May 7, 2021, CBP issued one CF-28 request for information to Superior. In CF-28s, CBP requested sales documentation, importer information, production records, and a factory profile for the selected entries made during the period of investigation from Grand Supremacy.

Splendid Trading submitted its CF-28 responses for entry numbers [*number*]9265 and [*number*]8423 on June 1, 2021.³² In both responses, Splendid Trading reported that it also handles business using the name “NGY Group (Chino) Inc.,” and that Su Xiaqiang owns both companies.³³ Vivaldi Interiors LLC provided its CF-28 response for entry number [*number*]2459 on June 6, 2021, and Superior submitted its CF-28 response for entry number [*number*]8900 on June 16, 2021.³⁴ Superior and Vivaldi Interiors LLC each reported that business is handled under Superior, Vivaldi Interiors LLC, and Vivaldi Commercial LLC.³⁵ The sales documentation for Superior’s and Vivaldi Interiors LLC’s entries described the imported merchandise as “kitchen cabinets” that were entered under HTS [*number*],³⁶ which is not one of the HTS numbers listed in the scope of the orders.

In both of its CF-28 responses, Splendid Trading provided a copy of the purchase orders it issued to Grand Supremacy. Splendid Trading’s purchase orders span several pages and list item numbers (with no descriptions) for a multitude of products. Splendid Trading’s purchase order numbers do not appear to be referenced on any of the other sales or production documentation included in Splendid Trading’s CF-28 responses. However, there are other purchase order numbers referenced on various sales and production documents. For example, for Splendid Trading entry [*number*]8423, the “Invoice Details” following Grand Supremacy’s packing list contain the following purchase order numbers: [*numbers*

]. Splendid Trading’s CF-28 response for this entry includes a set of production records for each of these [*number*] purchase order numbers. Each set of production records consists of various types of forms, some of which do not have Grand Supremacy’s name on them and/or are

³¹ See 19 C.F.R. § 165.24(a).

³² See Splendid Trading CF-28 response for entry number [*number*]9265 (Jun. 1, 2021) (Splendid Trading CF-28 Response – Entry [*number*]9265) and Splendid Trading CF-28 response for entry number [*number*]8423 (Jun. 1, 2021) (Splendid Trading CF-28 Response – Entry [*number*]8423).

³³ *Id.*

³⁴ See Vivaldi Interiors LLC CF-28 response for entry number [*number*]2459 (Jun. 6, 2021) (Vivaldi Interiors LLC CF-28 Response) and Superior CF-28 response for entry number [*number*]8900 Jun. 16, 2021) (Superior CF-28 Response).

³⁵ *Id.* We noted that several of the sales documents in the Vivaldi Interiors LLC CF-28 Response, such as the commercial invoice and packing list from Grand Supremacy and the bill of lading, were addressed to Superior Granite and Marble By Vivaldi LLC.

³⁶ *Id.*

undated. With the exception of one phrase in Malay, the production records are entirely in Chinese and English. One type of form included among the production records is the “[*Title of Form*]” which contains the following language: “[*instructions*].”³⁷

Both of Splendid Trading’s CF-28 responses show that the importer ordered many discrete products from Grand Supremacy; however, the item numbers on the purchase orders are not descriptive, so it is not clear how Splendid Trading knew what products it was ordering from Grand Supremacy. This, combined with the lack of a link between Splendid Trading’s purchase order numbers and the purchase order numbers on documents generated by Grand Supremacy, leaves a gap between what the importer ordered and the production records. Further, the lack of dates and/or Grand Supremacy’s name on some of the production records; the predominant use of Chinese and English on the production records; and the use of a form with the term “[*word in form title*]” suggests that at least some of the production records may have been generated between Grand Supremacy and a Chinese producer.

Superior did not provide a copy of its purchase order to Grand Supremacy in its CF-28 response, nor did it provide the “Invoice Details” with the Grand Supremacy packing list, but the production documents provided with its response mirror the format of those in Splendid Trading’s CF-28 responses.³⁸ Thus, the same issues described above with respect to the production records provided by Splendid Trading exist with the production records provided by Superior. Vivaldi Interiors LLC provided a copy of its purchase order to Grand Supremacy as part of its CF-28 response but did not provide any production documents. Vivaldi Interior LLC’s purchase order described the merchandise as “KITCHEN CABINET / [*description*]” and listed a quantity of [*number*] cartons but contained no other description of the merchandise.³⁹ Based on the lack of details on Vivaldi Interiors LLC’s purchase order, it is unclear how Grand Supremacy would know what products the importer was ordering without additional documentation.

CBP also observed the following in the importers’ CF-28 responses:

- Raw material invoices from [*company*] for plywood are addressed to [*name*] at Grand Supremacy, but that name does not appear on any of the Grand Supremacy monthly employee lists provided in the CF-28 responses.⁴⁰
- The certificates of origin issued in Malaysia for all four entries are dated up to two months after the export date shown on the entry summary (CBP Form 7501) and for two of the entries, after entry of the merchandise into the United States.⁴¹
- Information regarding Grand Supremacy’s owners and corporate officers shows that Zhu Decheng is [*titles*], [*name and title*], and Eng Kong

³⁷ See Splendid Trading CF-28 Response – Entry [*number*]8423 and Splendid Trading CF-28 Response – Entry [*number*]9265.

³⁸ See Superior CF-28 Response.

³⁹ See Vivaldi Interiors LLC CF-28 Response.

⁴⁰ See Splendid Trading CF-28 Response – Entry [*number*]8423 and Splendid Trading CF-28 Response – Entry [*number*]9265.

⁴¹ See Splendid Trading CF-28 Response – Entry [*number*]8423, Splendid Trading CF-28 Response – Entry [*number*]9265; Superior CF-28 Response, and Vivaldi Interiors LLC CF-28 Response.

Kian is [*title*].⁴² As noted above, MasterBrand provided information in the allegations indicating that Zhu Decheng is a supervisor of Supree Fujian Wood, a WCV producer in China.

- One of the documents for payment of the imported merchandise includes the email address “[*email address*],”⁴³ which may be related to “Cabinet Anny,” who is a sales manager at Grand Supremacy and Supree Cabinet Factory according to information provided in the allegations. Also, [*portion of email address*] appears to be a reference to [*company name*], which is located in Quanzhou, Fujian, China.⁴⁴

Analysis

Based on the evidence presented in the record, CBP determines there is reasonable suspicion that Splendid Trading and Superior imported WCV into the United States that were transshipped from China through Grand Supremacy, which is located in Malaysia, and should have been subject to AD/CVD orders A-570-106 and C-570-107.

Information from the allegations, and cited in the initiation memoranda, support such a conclusion. For example, U.S. import data shows that imports of WCV from Malaysia rose substantially while imports of WCV from China decreased significantly. This shift coincided with the imposition of provisional measures in the AD and CVD investigations on WCV from China.⁴⁵ In particular, [*source*] bill of lading data demonstrates that Splendid Trading and Superior began importing from Grand Supremacy, which was incorporated in August 2019, in December 2019 and November 2020, respectively. [*Source*] bill of lading data also shows that Supree Fujian Wood, a Chinese producer, shipped substantial volumes of kitchen cabinets to the United States from 2016 through 2019, but has not shipped any such merchandise to the United States since July 2019. Sworn declarations from a research and investigations firm provided information indicating that Grand Supremacy is affiliated with Supree Fujian Wood. Finally, [*party*] visited Grand Supremacy’s facility, where [*party*] did not observe or hear any manufacturing activity or production line and also [*activity*] offered to help [*description of activity*], with the understanding that this would be to assist with transshipment.

Furthermore, based on a review of the importers’ CF-28 responses, CBP finds that information therein either corroborates information in the allegations or provides indications of potential evasion. The lack of traceability of the importers’ purchase order numbers to other documentation and/or the lack of detail on the purchase orders make it unclear as to how the merchandise ordered by the importers links to production records. Also, the lack of dates and/or Grand Supremacy’s name on some of the production records; the predominant use of Chinese and English on the production records; and the use of a form with the term “[*word in form title*]” suggests that at least some of the production records may have been generated between Grand Supremacy and a Chinese producer. Moreover, various documents contain references to

⁴² See Splendid Trading CF-28 Response – Entry [*number*]8423, Splendid Trading CF-28 Response – Entry [*number*]9265, and Superior CF-28 Response.

⁴³ See Vivaldi Interiors LLC CF-28 Response.

⁴⁴ See CBP Memorandum, “Placing Website Information on the Record - EAPA Cons. Case 7607” (Jul. 22, 2021).

⁴⁵ The imposition of provisional measures began on October 9, 2019 and August 12, 2019, the respective publication dates of the affirmative preliminary determinations in the underlying AD and CVD investigations. See *AD Order*, 85 Fed. Reg. at 22,126 and *CVD Order*, 85 Fed. Reg. at 22,134.

individuals affiliated with Grand Supremacy that either do not appear on Grand Supremacy monthly employee lists or are also linked with Supree Fujian Wood.

Enactment of Interim Measures

Based on the record evidence, CBP determines that reasonable suspicion exists that Splendid Trading and Superior entered covered merchandise for consumption into the customs territory of the United States through evasion by transshipping WCV through Grand Supremacy, and thus, such covered merchandise should have been subject to the applicable AD and CVD duties on WCV from China. Therefore, CBP is imposing interim measures on Splendid Trading's and Superior's imports of WCV from Malaysia into the United States pursuant to this investigation.⁴⁶ Specifically, in accordance with 19 U.S.C. § 1517(e)(1)-(3), CBP shall:

- (1) suspend the liquidation of each unliquidated entry of such covered merchandise that entered on or after April 21, 2021, the date of the initiation of the investigation;
- (2) pursuant to the Commissioner's authority under 19 U.S.C. § 1504(b), extend the period for liquidating each unliquidated entry of such covered merchandise that entered before April 21, 2021, the date of the initiation of the investigation; and
- (3) pursuant to the Commissioner's authority under 19 U.S.C. § 1623, take such additional measures as the Commissioner determines necessary to protect the revenue of the United States, including requiring a single transaction bond or additional security or the posting of a cash deposit with respect to such covered merchandise.⁴⁷

In addition, CBP will require live entry, requiring cash deposits to be posted prior to release of merchandise from CBP custody. CBP will reject any entry summaries that do not comply with live entry procedure and require refile of entries that are within the entry summary rejection period. CBP will also evaluate Splendid Trading's and Superior's continuous bonds to determine their sufficiency. Finally, CBP may pursue additional enforcement actions, as provided by law, consistent with 19 U.S.C. § 1517(h).

Consolidation of the Investigations

TRLED is consolidating the investigations on Splendid Trading and Superior into a single investigation covering both importers. The new consolidated case number will be EAPA Consolidated Case 7607, and a single administrative record will be maintained. At its discretion, CBP may consolidate multiple allegations against one or more importers into a single investigation, pursuant to 19 C.F.R. § 165.13(b), which provides a non-exhaustive list of factors that CBP may consider in consolidating multiple allegations include, but are not limited to, whether the multiple allegations involve: 1) relationships between the importers; 2) similarity of covered merchandise; 3) similarity of AD/CVD orders; and 4) overlap in time periods of entries of covered merchandise. In these investigations, both Splendid Trading and Superior are alleged to have entered Chinese-origin WCV from Malaysia that that are covered by the same AD/CVD orders. Their entries also fall within a common period of investigation. Moreover, both

⁴⁶ See 19 U.S.C. § 1517(e); see also 19 C.F.R. § 165.24.

⁴⁷ See also 19 C.F.R. § 165.24(b)(1)(i)-(iii).

Splendid Trading and Superior have a common supplier in Malaysia. Because factors warranting consolidation are present in these investigations, CBP is consolidating them and providing this notice pursuant to 19 C.F.R. § 165.13(c). TRLED notes that the deadlines for the consolidated investigation will be set from the date of initiation of both investigations, which is April 21, 2021.⁴⁸

For future submissions or factual information that you submit to CBP pursuant to this EAPA investigation, please provide a business confidential version and a public version with a public summary⁴⁹ using the EAPA Case Management System (CMS), found at <https://eapallegations.cbp.gov>. All public versions will be accessible to the parties to the investigation via the CMS.⁵⁰ Should you have any questions regarding this investigation, you may contact us at eapallegations@cbp.dhs.gov with “EAPA Cons. Case 7607” in the subject line of your email. Additional information on this investigation, including the applicable statute and regulations, may be found on CBP’s website at: <https://www.cbp.gov/trade/trade-enforcement/tftea/eapa>.

Sincerely,



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

⁴⁸ See 19 C.F.R. § 165.13(a); *see also* 19 U.S.C. § 1517(b)(5)(B).

⁴⁹ See 19 C.F.R. § 165.4, 165.23(c), and § 165.26.

⁵⁰ You will need a login name and password to use the CMS. The website will direct you how to obtain those.