



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

**PUBLIC VERSION**

March 1, 2021

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4236 River Bank Way  
Port Charlotte, FL 33980

Astera Kitchen and Bath, Inc.  
4261 Communications Drive  
Norcross, GA 30093

FTR LLC  
14 Beach Street, Suite 202  
Seymour, CT 06483

GHS Group, LLC  
6841 North Rochester Rd.  
Rochester Hills, MI 48306

Gin Investments Corp.  
9568 Richmond Circle  
Boca Raton, FL 33434

Gold Stone Kitchen Depot Inc.  
2953 S. 300W South  
Salt Lake, UT 84115

Granite Collection Inc.  
485 Arbor Road  
Cinnaminson, NJ 08077

Ilkem Marble & Granite Inc.  
2010 Springdale Road  
Cherry Hill, NJ 08003

Next Generation Marble and Granite LLC  
1030 E. Commerce Dr, Suite 400  
St. George, UT 84790

North Creation Granite Co.  
57177 Coppergate Drive  
Elkhart, IN 46516

RQ Sales Co. LLC  
87 South Brentwood Street  
Lakewood, CO 80226

RQ Sales LLC  
2904 Broken Willow Cir.  
Las Vegas, NV 89117

The Top Shop, Inc.  
5820 Barton Drive  
Shawnee, KS 66203

Total Scope Cabinets and Tops LLC YNJ Management LLC  
206 Brandonwood Drive  
Johnson City, TN 37604

4055 Jackpot Road  
Grove City, OH 43123

Luke A. Meisner  
On behalf of Cambria Company LLC  
Schagrin Associates  
900 Seventh Street, NW, Suite 500  
Washington, DC 20001  
LMeisner@SchagrinAssociates.com

Re: Notice of Initiation of Investigation and Interim Measures - EAPA Cons. Case 7522

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The 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 AAA Innovation LLC (AAA); Astera Kitchen and Bath, Inc. (Astera); FTR LLC (FTR); GHS Group (GHS), LLC; Gin Investments Corp. (Gin); Gold Stone Kitchen Depot Inc. (Gold Stone); Granite Collection Inc. (Granite Collection); Ilkem Marble & Granite Inc. (Ilkem); Next Generation Marble and Granite LLC (Next Generation); North Creation Granite Co. (North Creation); RQ Sales Co. LLC (RQ Sales Colorado); RQ Sales LLC (RQ Sales Nevada); The Top Shop, Inc. (Top Shop); Total Scope Cabinets and Tops LLC (Total Scope); and YNJ Management LLC (YNJ) (collectively, “the Importers”). CBP is investigating whether the Importers evaded antidumping (AD) and countervailing duty (CVD) orders A-570-084 and C-570-085 on certain quartz surface products (QSP) from the People’s Republic of China (China)

when importing QSP into the United States.<sup>1</sup> CBP has imposed interim measures because evidence supports a reasonable suspicion that the Importers entered merchandise covered by the AD/CVD orders into the customs territory of the United States through evasion.<sup>2</sup>

### Period of Investigation

Pursuant to 19 CFR 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.”<sup>3</sup> CBP acknowledged receipt of the properly filed allegations against the Importers on October 30, 2020.<sup>4</sup> Thus, the entries covered by this investigation are those entered for consumption, or withdrawn from warehouse for consumption, from October 30, 2019, through the pendency of this investigation.<sup>5</sup>

### Initiation

On November 23, 2020, the Trade Remedy Law Enforcement Directorate (TRLED), within CBP’s Office of Trade, initiated an investigation under EAPA pursuant to the allegations<sup>6</sup>

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<sup>1</sup> See *Certain Quartz Surface Products from the People’s Republic of China: Antidumping and Countervailing Duty Orders*, 84 FR 33053 (July 11, 2019) (AD/CVD orders).

<sup>2</sup> See 19 USC 1517(e); see also 19 CFR 165.24.

<sup>3</sup> See 19 USC 1517(a)(4); see also 19 CFR 165.1.

<sup>4</sup> See Email from CBP, “EAPA 7522: Receipt-Ilkem,” dated October 30, 2020; see also Email from CBP, “EAPA 7525: Receipt-AAA,” dated October 30, 2020; see also Email from CBP, “EAPA 7526: Receipt-Astera,” dated October 30, 2020; see also Email from CBP, “EAPA 7528: Receipt-FTR,” dated October 30, 2020; see also Email from CBP, “EAPA 7529: Receipt-GHS,” dated October 30, 2020; see also Email from CBP, “EAPA 7530: Receipt-Gin,” dated October 30, 2020; see also Email from CBP, “EAPA 7531: Receipt-Gold,” dated October 30, 2020; see also Email from CBP, “EAPA 7532: Receipt-Granite,” dated October 30, 2020; see also Email from CBP, “EAPA 7536: Receipt-Next Gen,” dated October 30, 2020; see also Email from CBP, “EAPA 7537: Receipt-North Creation,” dated October 30, 2020; see also Email from CBP, “EAPA 7539: Receipt-Top Shop,” dated October 30, 2020; see also Email from CBP, “EAPA 7540: Receipt-Total Scope,” dated October 30, 2020; see also Email from CBP, “EAPA 7541: Receipt-YNJ,” dated October 30, 2020; see also Email from CBP, “EAPA 7562: Receipt-RQ Sales Co,” dated October 30, 2020; see also Email from CBP, “EAPA 7563: Receipt-RQ Sales,” dated October 30, 2020.

<sup>5</sup> See 19 CFR 165.2.

<sup>6</sup> See Letter from the Alleger, “Quartz Surface Products from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act of Aaa Innovation LLC,” dated October 16, 2020; see also Letter from the Alleger, “Quartz Surface Products from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act of Astera Kitchen and Bath, Inc.,” dated October 16, 2020; see also Letter from the Alleger, “Quartz Surface Products from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act of FTR LLC,” dated October 16, 2020; see also Letter from the Alleger, “Quartz Surface Products from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act of Ghs Group Llc,” dated October 16, 2020; see also Letter from the Alleger, “Quartz Surface Products from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act of Gin Investments Corp.,” dated October 16, 2020; see also Letter from the Alleger, “Quartz Surface Products from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act of Gold Stone Kitchen Depot Inc.,” dated October 16, 2020; see also Letter from the Alleger, “Quartz Surface Products from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act of Granite Collection Inc.,” dated October 16, 2020; see also Letter from the Alleger, “Quartz Surface Products from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act of Ilkem Marble & Granite Inc.,” dated October 16, 2020 (Ilkem Allegation); see also Letter from the Alleger, “Quartz Surface Products from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act of Next Generation Marble and Granite, LLC,” dated October 16, 2020; see also Letter from the

submitted by Cambria Company LLC (the Alleger)<sup>7</sup> regarding evasion of AD/CVD duties by the Importers.<sup>8</sup> In its Allegations, the Alleger asserts that the Importers evaded the AD/CVD orders on QSP from China through transshipment of Chinese-origin QSP through Malaysia.<sup>9</sup>

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.”<sup>10</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 or any amount of applicable antidumping or countervailing duties being reduced or not being applied with respect to the covered merchandise.”<sup>11</sup> Thus, the allegation must reasonably suggest not only that the importer alleged to be evading 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.

The combined AD/CVD rates on QSP imported from China are between 300 and 400 percent.<sup>12</sup> The Alleger argues that the high AD/CVD rate suggests a substantial incentive exists for Chinese producers of QSP to set up operations in neighboring countries, such as Malaysia, and engage in the evasion of AD/CVD duties.<sup>13</sup> Alleger points to the aggregate trade data which indicates that Chinese exports of QSP to the United States plummeted since the imposition of the preliminary AD/CVD orders in September/November 2018. Alleger also submitted trade data suggesting that Malaysian exports of QSP to the United States increased substantially during the same period.<sup>14</sup> Though the trade data could indicate a shift in legitimate QSP production from China to Malaysia, it could also reflect an increase in the transshipment of QSP through Malaysia.

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Alleger, “Quartz Surface Products from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act of North Creation Granite Co.,” dated October 16, 2020; *see also* Letter from the Alleger, “Quartz Surface Products from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act of RQ Sales Co. LLC,” dated October 16, 2020; *see also* Letter from the Alleger, “Quartz Surface Products from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act of RQ Sales LLC,” dated October 16, 2020; *see also* Letter from the Alleger, “Quartz Surface Products from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act of The Top Shop, Inc.,” dated October 16, 2020; *see also* Letter from the Alleger, “Quartz Surface Products from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act of Total Scope Cabinets and Tops, LLC,” dated October 16, 2020; *see also* Letter from the Alleger, “Quartz Surface Products from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act of YNJ Management LLC,” dated October 16, 2020 (Collectively, “the Allegations”).

<sup>7</sup> The Alleger is a U.S. producer of QSP, and thus, meets the definition of an interested party that is permitted to submit an EAPA allegation pursuant to 19 USC 1517(a)(6)(A)(iv), 19 CFR 165.1(4), and 19 CFR 165.11(a). *See also* Allegations at 4-5 and Exhibit 2.

<sup>8</sup> *See* CBP Memorandum, “Initiation of Consolidated Investigation for EAPA Case 7522,” dated November 23, 2020 (Initiation).

<sup>9</sup> *See* Allegations at 1-2 and 5-13.

<sup>10</sup> *See* 19 CFR 165.15(b); *see also* 19 USC 1517(b)(1).

<sup>11</sup> *See* 19 CFR 165.1; *see also* 19 USC 1517(a)(5)(A).

<sup>12</sup> *See* AD/CVD Orders.

<sup>13</sup> *See* Allegations at 12 and Exhibit 1.

<sup>14</sup> *Id.* at Exhibit 11.

The Allegor stated that Amani Stone is a Chinese producer of QSP. The screenshots from Amani Stone’s company website and Facebook page indicate that it is a producer and exporter of QSP located in China.<sup>15</sup> Amani Stone’s Facebook page indicates it has a connection to Malaysia when it states “Quartz Supplier from Malaysia and China!” Its Facebook page also indicates that Amani Stone’s Chinese factory has produced QSP since 2014.<sup>16</sup> The screenshots of [ DESCRIPTION ] connect [ DESCRIPTION ] to Amani Stone.<sup>17</sup> They also indicate that [ PLACE ] is Amani Stone’s chief export market.<sup>18</sup>

The [ SITUATION DESCRIPTION ] the method of evasion that Amani Stone uses to ship Chinese-origin QSP to the United States.<sup>19</sup> In these [ SITUATION DESCRIPTION ] a Chinese QSP producer and exporter.<sup>20</sup> [ SITUATION DESCRIPTION ]<sup>21</sup> [ SITUATION DESCRIPTION ] to the United States.<sup>22</sup> [ EVENT DESCRIPTION ]<sup>23</sup> [ PROCEDURE DESCRIPTION ]<sup>24</sup> [ PROCEDURE DESCRIPTION ]<sup>25</sup> [ ]<sup>26</sup> [ SITUATION DESCRIPTION ]<sup>27</sup> [ EVENT DESCRIPTION ]<sup>28</sup>

To connect MEDA ZZ and Stone Direct to the U.S. importers, the Allegor provided shipment data.<sup>29</sup> This data indicates that each of the Importers imported QSP from either MEDA ZZ or Stone Direct within the period of investigation.<sup>30</sup>

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<sup>15</sup> *Id.* at Exhibit 7, pages 1, 3-4, 6.

<sup>16</sup> *Id.* at Exhibit 7, page 3.

<sup>17</sup> *Id.* at Exhibit 5. [ SITUATION DESCRIPTION ] a QSP manufacturer in Zhangzhou, Fujian Province, which is where Amani Stone is located. [ SITUATION DESCRIPTION ] and company internet address as those listed on Amani Stone’s company website.

<sup>18</sup> *Id.*

<sup>19</sup> *Id.* at Exhibits 8-9.

<sup>20</sup> *Id.*

<sup>21</sup> *Id.*

<sup>22</sup> *Id.* at Exhibit 9.

<sup>23</sup> *Id.*

<sup>24</sup> *Id.* at Exhibit 8.

<sup>25</sup> *Id.* at Exhibit 9.

<sup>26</sup> *Id.*

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

<sup>28</sup> *Id.*

<sup>29</sup> *Id.* at Exhibits 3 and 10.

<sup>30</sup> *Id.* at 5, 11-12, and Exhibits 3 and 10.

Additionally, it is currently uncertain whether MEDA ZZ and Stone Direct merely export the transshipped QSP or whether they perform additional processing in Malaysia on the imported QSP. Regardless, further minor processing would not change the QSP's country of origin. The AD/CVD orders state that QSP "that has been finished, packaged, or otherwise fabricated in a third country, including by cutting, polishing, curing, edging, thermoforming, attaching to, or packaging with another product, or any other finishing, packaging, or fabrication ... would not otherwise remove the merchandise from the scope of the orders{.}"<sup>31</sup> Therefore, if QSP is manufactured in China and then cut and repackaged in Malaysia, the AD/CVD orders state that the country of origin would remain China, and the QSP would still be subject to AD/CVD duties.

For the reasons previously set forth, TRLED found that the allegation reasonably suggests that the Importers are entering QSP from China into the United States through evasion and initiated an investigation under the authority of 19 USC 1517(b)(1).<sup>32</sup>

### 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 that the importer alleged to be evading entered merchandise covered by an AD or CVD order into the United States by a material 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 USC 1517(e) and 19 CFR 165.24. As explained below, CBP is imposing interim measures because there is a reasonable suspicion that the Importers entered covered merchandise into the United States through evasion by means of transshipment.<sup>33</sup>

On December 7 and December 10, 2020, CBP issued CBP Form 28 (CF-28) requests for information to each of the Importers on entries of QSP imported from Malaysia.<sup>34</sup> CBP requested manufacturer information, production documentation, purchase orders, commercial invoices, bills of lading, transportation documents, certificates of origin, and proof of payment for each entry. CBP received responses to the CF-28s from 14 of the 15 Importers.<sup>35</sup> Total Scope did not submit a response to CBP's CF-28 or explain its failure to do so. Additionally, CBP added several documents to the administrative record that contained information on MEDA ZZ, Stone Direct, and other parties related to this investigation.<sup>36</sup>

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<sup>31</sup> *Id.* at Exhibit 1.

<sup>32</sup> *See also* 19 CFR 165.15.

<sup>33</sup> *See* 19 CFR 165.24(a).

<sup>34</sup> *See* CF-28 responses received from the Importers below.

<sup>35</sup> *See* CBP Memorandum, "Adding Information to the Administrative Record of EAPA Consolidated Case 7522," dated February 16, 2021 (February 16 Memorandum) at Attachment 4. This attachment contains the CF-28, respective questions, and emails that CBP sent to Total Scope.

<sup>36</sup> *See* CBP Memorandum, "Adding Information to the Administrative Record of EAPA Consolidated Case 7522," dated February 9, 2021 (February 9 Memorandum); *see also* CBP Memorandum, "Adding Information to the Administrative Record of EAPA Consolidated Case 7522," dated February 10, 2021 (February 10 Memorandum); *see also* February 16 Memorandum.

AAA

On February 11, 2021, AAA provided documentation on entry [ # ]7957 in response to CBP's CF-28.<sup>37</sup> The entry documentation and photographs indicate that AAA purchased uncut QSP slabs from MEDA ZZ.<sup>38</sup> The arrival notice lists two different vessels, the [ NAME ] and the [ NAME ].<sup>39</sup> However, the logistics invoice, Malaysian certificate of origin, and bill of lading only list the vessel [ NAME ].<sup>40</sup> Conversely, AAA only declared the vessel [ NAME ] to CBP on its entry summary.<sup>41</sup> AAA did not offer any explanation for the apparent discrepancy. AAA provided a production schedule. Additionally, AAA did not provide the requested proofs of payment for the entry or for the freight.

Astera

On January 15, 2021, Astera provided documentation on entries [ # ]0887, [ # ]7060, and [ # ]7824 in response to CBP's CF-28.<sup>42</sup> The sales documentation for these entries indicates that Astera ordered QSP for these entries through a U.S.-based intermediary named [ COMPANY ].<sup>43</sup> [ COMPANY ] then appears to have ordered the respective merchandise from MEDA ZZ.

Astera provided raw material invoices, a production schedule, and a production flow chart from MEDA ZZ.<sup>44</sup> Astera provided bills of lading for the entries, each of which listed MEDA ZZ as the shipper. Although MEDA ZZ is 281 km south of Port Klang in Batu Pahat, Malaysia, each bill of lading indicates that the QSP departed Malaysia from Port Klang.<sup>45</sup> In addition, Astera did not provide any proof of payment for these entries. Astera only provided a bank withdrawal receipt for \$[ # ].<sup>46</sup>

FTR

On January 26, 2021, FTR provided documentation on entry [ # ]0823 in response to CBP's CF-28.<sup>47</sup> The purchase order indicates that FTR ordered QSP from MEDA ZZ that was pre-cut to custom sizes prior to entry.<sup>48</sup> FTR provided raw material invoices and QSP production documentation from MEDA ZZ. FTR provided a bill of lading that indicates that the QSP departed from Port Klang, Malaysia. FTR did not provide any proof of payment for its entry from MEDA ZZ.

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<sup>37</sup> See AAA's CF-28 Response, dated February 11, 2021.

<sup>38</sup> *Id.*

<sup>39</sup> *Id.*

<sup>40</sup> *Id.*

<sup>41</sup> *Id.*

<sup>42</sup> See Astera's CF-28 Response, dated January 15, 2021.

<sup>43</sup> *Id.*

<sup>44</sup> *Id.*

<sup>45</sup> See February 16 Memorandum at Attachment 2, page 9.

<sup>46</sup> See Astera's CF-28 Response.

<sup>47</sup> See FTR's CF-28 Response, dated January 26, 2021.

<sup>48</sup> *Id.*

## *GHS*

On January 25, 2021, GHS provided documentation on entry [ # ]0160 in response to CBP's CF-28.<sup>49</sup> The commercial invoice and two packing lists indicate that GHS ordered pre-cut QSP from Stone Direct.<sup>50</sup> GHS provided raw material invoices and QSP production documentation from Stone Direct.<sup>51</sup> GHS provided a bill of lading that indicates that the QSP departed from Port Klang, Malaysia. GHS did not provide proof of payment for its entry from Stone Direct.<sup>52</sup>

Further, the merchandise for entry [ # ]0160 entered U.S. Customs territory under an "Other" category for floor and wall tiles, under HTSUS number [ # ].<sup>53</sup> However, the delivery order, Malaysian fumigation certificate, and Malaysian certificate of origin describe the merchandise as "Artificial Stone Products."<sup>54</sup> The packing lists refer to the product as "Quartz Tops." The Stone Direct production sheet that GHS provided for this entry shows the QSP slab production process and states that Stone Direct's QSP is composed of [ # ] percent natural quartz. Finally, the affidavit from Stone Direct that GHS provided states: "This affidavit is used to make complete disclosure of raw material purchase of quartz tops."<sup>55</sup> These facts taken together demonstrate that this entry's merchandise was composed of QSP and it should have been declared under 6810.99, which is the proper HTSUS number for QSP.

## *Gin*

On December 8, 2020, Gin provided documentation on entry [ # ]4394 in response to CBP's CF-28.<sup>56</sup> The commercial invoice indicates that Gin purchased uncut QSP slabs from MEDA ZZ. There was a discrepancy in the documentation concerning which vessel transported the merchandise. The ACE cargo release lists the vessel [ NAME ]; the commercial invoice, bill of lading, and Malaysian certificate of origin list the vessel [ NAME ]; and the transportation invoice and entry summary list the vessel [ NAME ].<sup>57</sup> In addition, Gin did not provide the requested information on the QSP's suppliers of raw materials or the name or location of the quartz mine. Gin also did not provide the requested purchase order, contracts, freight proof of payment, or explain the role of the parties other than MEDA ZZ that were involved in the import transaction.

Gin's funds transfer lists a Hong Kong-based company, [ COMPANY ], as the recipient of Gin's payment for the merchandise that MEDA ZZ purportedly produced.<sup>58</sup> Furthermore, Gin stated that its contact email address for the manufacturer was [ EMAIL ADDRESS ], which

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<sup>49</sup> See GHS' CF-28 Response, dated January 25, 2021.

<sup>50</sup> *Id.*

<sup>51</sup> *Id.*

<sup>52</sup> *Id.* GHS attempted to provide a pro forma invoice as proof of payment but a pro forma invoice does not constitute proof of payment.

<sup>53</sup> *Id.*

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

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

<sup>56</sup> See Gin's CF-28 Response, dated December 8, 2020.

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

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

has an email domain that is unrelated to MEDA ZZ.<sup>59</sup> However, this email domain appears to be for a Malaysian company, [ COMPANY ], and its wording closely matches the Hong Kong company's name, [ COMPANY ].

Subsequent research on [ COMPANY ] and [ COMPANY ] suggests that they are further affiliated to a company in Xiamen City, China named [ COMPANY ].<sup>60</sup> On its website, [ COMPANY ] describes itself as an importer, manufacturer, and exporter of QSP.<sup>61</sup> Although [ COMPANY ] is within the same metropolitan area as Amani Stone, the information currently available does not suggest that [ COMPANY ] and its potential affiliates are related to Amani Stone or its affiliates. Additionally, [ COMPANY ]'s website lists [ NAME ] as its sales manager.<sup>62</sup> [ NAME ] has the same first name as the person Gin listed in the contact email for MEDA ZZ, [ EMAIL ADDRESS ].<sup>63</sup> These facts taken together lead to a reasonable suspicion that the QSP Gin entered from MEDA ZZ was actually produced in Xiamen City, China. Curiously, Gin's email address, [ EMAIL ADDRESS ], also suggests that it may be connected to Xiamen City, China.<sup>64</sup>

### *Gold Stone*

On January 15, 2021, Gold Stone provided documentation on entry [ # ]8943 in response to CBP's CF-28.<sup>65</sup> The purchase order indicates that Gold Stone ordered uncut QSP slabs from MEDA ZZ through a Malaysian intermediary named [ COMPANY ].<sup>66</sup> The total amount on the purchase order, \$[ # ], roughly matches the wire payment amount, \$[ # ], to the Malaysian intermediary [ COMPANY ].<sup>67</sup> However, this amount is several thousand dollars more than the total amount on the commercial invoice and entry summary, \$[ # ].<sup>68</sup> Gold Stone did not provide an explanation for the discrepancy. In addition, the export date listed on the Malaysian certificate of origin and the entry summary do not match the export date listed on the bill of lading.<sup>69</sup> Gold Stone did not provide an explanation for this discrepancy either.

Further research into the Malaysian intermediary [ COMPANY ] revealed a similarly named QSP supplier in China called Linyi [ COMPANY ] (Linyi [ COMPANY ]).<sup>70</sup> Like many Chinese companies, the first word in its name is a geographic indicator. This location is corroborated in a website listing Linyi [ COMPANY ]'s location as Linyi City, China.<sup>71</sup> Research also indicates that companies in Linyi City often use Qingdao City as their port of export.<sup>72</sup> Interestingly, Gold Stone's documentation lists Port Klang as the QSP's port of

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

<sup>60</sup> See February 10 Memorandum at Attachment 11.

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

<sup>62</sup> *Id.*

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

<sup>64</sup> See Gin's CF-28 Response.

<sup>65</sup> See Gold Stone's CF-28 Response, dated January 13, 2021.

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

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

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

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

<sup>70</sup> See February 10 Memorandum at Attachment 5.

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

<sup>72</sup> *Id.* at Attachment 4.

departure; however, Gold Stone's commercial invoice lists "[ DESCRIPTION ] Qingdao" as the basis of its price.<sup>73</sup> These facts taken together lead to a reasonable suspicion that Linyi [ COMPANY ] provided Chinese-origin QSP that departed Qingdao Port and was then transhipped through MEDA ZZ.

### *Granite Collection*

On February 2, 2021, Granite Collection provided documentation on entries [ # ]7411, [ # ]9425, [ # ]0423, [ # ]1603, [ # ]1595, and [ # ]1041 in response to CBP's CF-28.<sup>74</sup> As part of its response, Granite Collection provided emails indicating that it obtained many of the documents and answers for CBP's CF-28 questions from James Zeng of Betop Stone (Betop)<sup>75</sup> Mr. Zeng's email signature in these emails is listed as such:

James Zeng  
Betop Stone  
Fujian Office:Rm606,BLDG 22#,Tianli Renhe {sic}  
Garden ,Rd Shuixian ,District Longwen {sic}  
,Zhangzhou,FJ CN {sic}  
Tel/Fax:0596-2960912  
Mb:159-5949-3837  
[ CONTACT INFO ]  
[ CONTACT INFO ]  
Email: sale@cnbetop.com  
[ EMAIL ADDRESS ]  
website:www.cnbetop.com

Notably, the website address in his signature is the same as Amani Stone's website address.<sup>76</sup> The physical address and "Tel/Fax" number are the same ones listed on Amani Stone's website.<sup>77</sup> Mr. Zeng's email address, sale@cnbetop.com, is same one listed on Amani Stone's website and Facebook page.<sup>78</sup> The number prefaced with "Mb" is the same WhatsApp number listed on Amani Stone's Facebook page.<sup>79</sup> Subsequent research revealed that Mr. Zeng's LinkedIn profile lists his title as the "Betop Stone Director" and denotes "Amani Quartz" three lines below his position title.<sup>80</sup> These common details indicate that Mr. Zeng works for Amani Stone and Betop. They further indicate that Amani Stone and Betop are the same company, or at least affiliates.<sup>81</sup> Moreover, in response to CBP's request for an explanation of the roles and relationships of each of the import transactions' parties, Mr. Zeng filled out an answer sheet for

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<sup>73</sup> See Gold Stone's CF-28 Response, dated January 13, 2021.

<sup>74</sup> See Granite Collection's CF-28 Response, dated February 2, 2021.

<sup>75</sup> *Id.*

<sup>76</sup> See Allegations at Exhibit 6.

<sup>77</sup> *Id.* at Exhibit 6, page 3.

<sup>78</sup> *Id.* at Exhibit 6, page 3, and Exhibit 7, page 3.

<sup>79</sup> *Id.* at Exhibit 7, page 3.

<sup>80</sup> See February 10 Memorandum at Attachment 4.

<sup>81</sup> Betop may also be affiliated with Betop Imp & Exp Trade Co. Ltd; Xiamen Betop StoneCo., Ltd; Xiamen Import and Export Limited; Zhangzhou Betop Import & Export Trade Co., Ltd.; and Zhangzhou Baitong Import and Export Trade Co., Ltd. See February 10 Memorandum at Attachments 1-2.

Granite Collection and on it stated that “MEDA ZZ is our factory {sic} in Malaysia, Betop Stone is our company in HK ... Granite Collection is our customer in USA.”<sup>82</sup> This statement corroborates the existence of Amani Stone/Betop’s relationship to MEDA ZZ and to Granite Collection.

Regarding Granite Collection’s specific entries, the documentation for entry [ # ]9425 indicates that Granite Collection purchased uncut QSP slabs from MEDA ZZ.<sup>83</sup> The pro forma invoice lists a total amount that is more than the amount declared to CBP on the entry summary. In addition to MEDA ZZ, the pro forma invoice’s [ DESCRIPTION ] lists Betop Imp&Exp Trade Co., Limited {sic} (Betop Imp & Exp) as the [ DESCRIPTION ].<sup>84</sup> Betop Imp & Exp and its [ DESCRIPTION ] a Hong Kong, China address.<sup>85</sup> The pro forma invoice lists two product names, [ PRODUCT NAMES ], that correspond to two Amani Stone/Betop products [ SITUATION DESCRIPTION ].<sup>86</sup> Additionally, in the Allegations, [ SITUATION DESCRIPTION ]<sup>87</sup>

Correspondingly, Granite Collection’s pro forma invoice states “[ DESCRIPTION ]” in the Mark column.<sup>88</sup> This pro forma invoice is dated [ DATE ], 2020, which puts its date within the same general period as the same entry alluded to in [ EVENT DESCRIPTION ].<sup>89</sup>

Furthermore, entry [ # ]9425 contained several other notable discrepancies. The Malaysian certificate of origin, fumigation certificate, and bill of lading list the vessel [ NAME ]; whereas, the logistics invoice and entry summary list the vessel [ NAME ].<sup>90</sup> Interestingly, this entry’s bill of lading is the [ EVENT DISCRIPTION ]

[ # ]9425.<sup>91</sup> This entry’s Malaysian certificate of origin is missing the stamped name, place of issue, date, and signature that should be located in the lower right corner and is also missing the last four digits of the reference number at the top. These omissions are odd because the other Importers’ Malaysian certificates of origin contained this information.<sup>92</sup> These facts indicate that this certificate of origin was never approved. In addition, Granite Collection did not provide the requested proof of payment for this entry.

The documentation for entry [ # ]0423 indicates that Granite Collection purchased uncut QSP slabs from either Stone Direct or MEDA ZZ.<sup>93</sup> Granite Collection declared that MEDA ZZ was the manufacturer to CBP on the entry summary; whereas the commercial invoice, packing

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<sup>82</sup> See Granite Collection’s CF-28 Response, dated February 2, 2021.

<sup>83</sup> *Id.*

<sup>84</sup> *Id.*

<sup>85</sup> *Id.*

<sup>86</sup> *Id.*; see also Allegations at Exhibit 9, pages 43, 47.

<sup>87</sup> See Allegations at 7 and Exhibit 8, page 1.

<sup>88</sup> See Granite Collection’s CF-28 Response.

<sup>89</sup> *Id.*

<sup>90</sup> *Id.*

<sup>91</sup> See Allegations at 9 and Exhibit 9, pages 1, 4, 7.

<sup>92</sup> See e.g. Astera’s CF-28 Response; see also FTR’s CF-28 Response; see also Gin’s CF-28 Response.

<sup>93</sup> See Granite Collection’s CF-28 Response.

list, Malaysian certificate of origin, fumigation certificate, bill of lading, and arrival notice indicate that Stone Direct was the manufacturer.<sup>94</sup> The logistics invoice from [ COMPANY ], which is the same company Ilkem used, lists Stone Direct as the shipper and lists MEDA ZZ elsewhere on the same page.<sup>95</sup> The commercial invoice's total amount is thousands of dollars less than the amount Granite Collection declared on its entry summary.<sup>96</sup> The bill of lading and fumigation certificate list the vessel [ NAME ]; whereas, the logistics invoice, arrive notice, and entry summary list the vessel [ NAME ].<sup>97</sup>

Furthermore, the entry's commercial invoice lists the following products: [ PRODUCT NAMES

], which correspond to the following Amani Stone/Betop products [ SITUATION DESCRIPTION

].<sup>98</sup> The commercial invoice's [ DESCRIPTION ] lists Betop Imp & Exp as the [ SITUATION DESCRIPTION ] is in Hong Kong.<sup>99</sup> The commercial invoice also lists the payment basis as "[ DESCRIPTION ] Qingdao" and "[ DESCRIPTION ] China Port."<sup>100</sup> Granite Collection did not provide the requested proof of payment for this entry.

The documentation for entry [ # ]1603 indicates that Granite Collection purchased uncut QSP slabs from MEDA ZZ.<sup>101</sup> The entry's bill of lading and Malaysian certificate of origin list the vessel [ NAME ]; whereas, the logistics invoice and entry summary list the vessel [ NAME ].<sup>102</sup> The commercial invoice indicates that Granite Collection purchased QSP with the following product names: [ PRODUCT NAMES ].<sup>103</sup> These product names correspond to the following product names Amani Stone/Betop [

SITUATION DESCRIPTION

].<sup>104</sup> The commercial invoice's [ DESCRIPTION ] lists Betop Imp & Exp as the [ SITUATION DESCRIPTION ] is in Hong Kong.<sup>105</sup> The commercial invoice also lists the payment basis as "[ DESCRIPTION ] Qingdao" and "[ DESCRIPTION ] China Port."<sup>106</sup> Granite Collection did not provide the requested proof of payment for this entry.

The documentation for entry [ # ]1595 indicates that Granite Collection purchased uncut QSP slabs from Stone Direct.<sup>107</sup> The entry's bill of lading and Malaysian certificate of origin list the vessel [ NAME ]; whereas, the logistics invoice and entry summary list the vessel [

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<sup>94</sup> *Id.*

<sup>95</sup> *Id.*

<sup>96</sup> *Id.*

<sup>97</sup> *Id.*

<sup>98</sup> *See* Allegations at Exhibit 9, pages 32-33, 39, 50.

<sup>99</sup> *See* Granite Collection's CF-28 Response.

<sup>100</sup> *Id.*

<sup>101</sup> *Id.*

<sup>102</sup> *Id.*

<sup>103</sup> *Id.*

<sup>104</sup> *See* Allegations at Exhibit 9, pages 33, 39, 49.

<sup>105</sup> *See* Granite Collection's CF-28 Response.

<sup>106</sup> *Id.*

<sup>107</sup> *Id.*

NAME ].<sup>108</sup> The commercial invoice lists the product name [ PRODUCT NAME ], which corresponds to a product name that Amani Stone/Betop [ SITUATION DESCRIPTION ].<sup>109</sup> The commercial invoice's [ DESCRIPTION ] lists Betop Imp & Exp as the [ SITUATION DESCRIPTION ] is in Hong Kong.<sup>110</sup> The commercial invoice lists the payment basis as “[ DESCRIPTION ] Qingdao.”<sup>111</sup> Granite Collection did not provide the requested proof of payment for this entry.

The documentation for entry [ # ]1041 indicates that Granite Collection purchased uncut QSP slabs from MEDA ZZ.<sup>112</sup> The bill of lading and Malaysian certificate of origin list the vessel [ NAME ]; whereas, the logistics invoice, arrival notice, and entry summary list the vessel [ NAME ].<sup>113</sup> The commercial invoice lists the product names [ PRODUCT NAMES ].<sup>114</sup> These product names correspond to product names that Amani Stone [ SITUATION DESCRIPTION ].<sup>115</sup> The commercial invoice's [ DESCRIPTION ] lists Betop Imp & Exp as the [ SITUATION DESCRIPTION ] is in Hong Kong.<sup>116</sup> The commercial invoice also lists the payment basis as “[ DESCRIPTION ] Qingdao” and “[ DESCRIPTION ] China Port.”<sup>117</sup> Granite Collection did not provide the requested proof of payment for this entry.

Regarding MEDA ZZ's raw material purchases, Granite Collection provided a photograph with a 2016 date stamp.<sup>118</sup> In this photograph, a shipping container's door is open and it appears to contain large white bags of quartz powder labeled with the name of an Indian company, [ COMPANY AND LOCATION ] address. Elsewhere, Granite Collection stated that MEDA ZZ sources its quartz powder from [ COMPANY AND LOCATION ], which appears to be a different Indian company from the one in the 2016 photograph.<sup>119</sup>

Amani Stone/Betop, MEDA ZZ, and Stone Direct were not the only companies that Granite Collection purchased QSP from. The documentation for entry [ # ]7411 indicates that Granite Collection also purchased uncut QSP slabs from the Malaysian company [ COMPANY ].<sup>120</sup> The payment area of the commercial invoice and packing list denote [ COMPANY ] as the payment beneficiary and indicate its bank is in Malaysia.<sup>121</sup> The bill of lading and Malaysian certificate of origin list the vessel [ NAME ]; whereas, the entry summary lists the vessel [

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<sup>108</sup> *Id.*

<sup>109</sup> *Id.*; see also Allegations at Exhibit 9, page 46.

<sup>110</sup> See Granite Collection's Cf-28 Response.

<sup>111</sup> *Id.*

<sup>112</sup> *Id.*

<sup>113</sup> *Id.*

<sup>114</sup> *Id.*

<sup>115</sup> See Allegations at Exhibit 9, pages 33, 39, 47.

<sup>116</sup> See Granite Collection's CF-28 Response.

<sup>117</sup> *Id.*

<sup>118</sup> *Id.*

<sup>119</sup> *Id.*

<sup>120</sup> *Id.*

<sup>121</sup> *Id.*

NAME ].<sup>122</sup> The bill of lading and other documentation listed the port of departure as Penang, Malaysia.<sup>123</sup> Granite Collection did not provide the requested proof of payment for this entry.

### *Ilkem*

On January 28, January 30, and February 2, 2021, Ilkem provided documentation on entries [ # ]2478, [ # ]3088, [ # ]6925, [ # ]1942, [ # ]4664, [ # ]7981, [ # ]2098, [ # ]3252, and [ # ]4078 in response to CBP's CF-28s.<sup>124</sup> Similar to Granite Collection's CF-28 responses, emails included in one of Ilkem's responses indicated that Ilkem received documents and answers to CBP's questions on entries [ # ]2478 and [ # ]3088 from James Zeng of Amani Stone/Betop.<sup>125</sup> These entries contained two iterations of a statement that was also contained in Granite Collection's CF-28 response: "MEDA ZZ is our factory in Malaysia, Betop Stone is our company in HK ... Ilkem Marble and Granite is our customer in USA" and "Stone Direct is our factory {sic} in Malaysia, Betop Stone is our company in HK ... Granite Collection {sic} is our customer in USA."<sup>126</sup> Mr. Zeng's accidental reference to Granite Collection as the entry's customer, along with a comparison of the two companies' responses, indicates that Mr. Zeng used the same template for Ilkem's responses that he used for Granite Collection's responses. Furthermore, Mr. Zeng's statement acknowledged that Stone Direct, like MEDA ZZ, has a relationship with Amani Stone/Betop.

Regarding MEDA ZZ's and Stone Direct's purchase of raw materials, Ilkem also provided the same shipping container photograph with the 2016 date stamp that Granite Collection provided.<sup>127</sup> Ilkem's responses also stated that MEDA ZZ and Stone Direct source their quartz powder from [ COMPANY AND LOCATION ], which appears to be a different Indian company than the one portrayed on the quartz powder bags in the 2016 photograph.<sup>128</sup>

The documentation for entry [ # ]2478 indicates that Ilkem purchased uncut QSP slabs from Stone Direct.<sup>129</sup> Ilkem provided several photographs for this entry, one of which depicts a large horizontal banner hanging on the outside wall of a large building. The banner states "Kilang Jubin Stone Direct Sdn Bhd."<sup>130</sup> Subsequent research revealed that "Kilang Jubin" means "tile factory" in the Malay language.<sup>131</sup> The bill of lading and Malaysian certificate of origin list the vessel [ NAME ]; whereas, the logistics invoices, arrival notice, and entry summary list the vessel [ NAME ].<sup>132</sup> The commercial invoice's [ DESCRIPTION ] lists Betop Imp & Exp as the [ SITUATION DESCRIPTION ] Hong Kong.<sup>133</sup> The commercial invoice lists "[ DESCRIPTION ] Qingdao" and "[ DESCRIPTION ] China

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<sup>122</sup> *Id.*

<sup>123</sup> *Id.*

<sup>124</sup> See Ilkem's CF-28 Responses, dated January 28, January 30, and February 2, 2021 (Collectively referred to as Ilkem's CF-28 Responses).

<sup>125</sup> *Id.*

<sup>126</sup> *Id.*

<sup>127</sup> *Id.*; see also Granite Collection's CF-28 Response.

<sup>128</sup> See Ilkem's CF-28 Responses.

<sup>129</sup> *Id.*

<sup>130</sup> *Id.*

<sup>131</sup> See February 16 Memorandum at Attachment 1.

<sup>132</sup> See Ilkem's CF-28 Responses.

<sup>133</sup> *Id.*

Port” as the payment basis.<sup>134</sup> Ilkem did not provide the requested proof of payment for this entry.

The documentation for entry [ # ]3088 indicates that Ilkem purchased uncut QSP slabs from Stone Direct.<sup>135</sup> The bill of lading lists the vessel [ NAME ]; whereas, the logistics invoice, arrival notice, and entry summary list the vessel [ NAME ].<sup>136</sup> The [ DESCRIPTION ] on the entry’s two commercial invoices list Betop Imp & Exp as the [ SITUATION DESCRIPTION ] Hong Kong.<sup>137</sup> Both commercial invoices list “[ DESCRIPTION ] Qingdao” and “[ DESCRIPTION ] China Port” as the payment basis.<sup>138</sup> Ilkem did not provide the requested proof of payment for this entry.

The documentation for entry [ # ]6925 indicates that Ilkem purchased uncut QSP slabs from Stone Direct.<sup>139</sup> The sales confirmation and a commercial invoice for this entry list Stone Direct at the top and [ DESCRIPTION ] list Betop Imp & Exp as the [ SITUATION DESCRIPTION ] Hong Kong.<sup>140</sup> The QSP product name in both documents, [ PRODUCT NAME ], directly corresponds to the product name in Amani Stone/Betop’s [ SITUATION DESCRIPTION ].<sup>141</sup> Additionally, Ilkem provided two logistic invoices from [ COMPANY ], which is the same logistics company that Granite Collection used.<sup>142</sup> Ilkem did not provide the requested bill of lading or proof of payment for this entry.

The documentation for entry [ # ]1942 indicates that Ilkem purchased uncut QSP slabs from MEDA ZZ.<sup>143</sup> The bill of lading and Malaysian certificate of origin list the vessel [ NAME ]; whereas, the logistics invoice and entry summary list the vessel [ NAME ].<sup>144</sup> The entry’s commercial invoice indicates that Ilkem purchased the following QSP products: [ PRODUCT NAMES ].<sup>145</sup> These product names correspond to the following product names listed in Amani Stone/Betop’s [ SITUATION DESCRIPTION ].<sup>146</sup> The commercial invoice’s [ DESCRIPTION ] indicates that Betop Imp & Exp [ SITUATION DESCRIPTION ] Hong Kong.<sup>147</sup> The commercial invoice also lists the payment basis as “[ DESCRIPTION ] Qingdao” and “[ DESCRIPTION ] China Port.”<sup>148</sup> Ilkem did not provide the requested proof of payment for this entry.

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<sup>134</sup> *Id.*

<sup>135</sup> *Id.*

<sup>136</sup> *Id.*

<sup>137</sup> *Id.*

<sup>138</sup> *Id.*

<sup>139</sup> *Id.*

<sup>140</sup> *Id.*

<sup>141</sup> *Id.*; see also Allegations at Exhibit 9, page 33.

<sup>142</sup> See Ilkem’s CF-28 Responses; see also Granite Collection’s CF-28 Response.

<sup>143</sup> See Ilkem’s CF-28 Responses.

<sup>144</sup> *Id.*

<sup>145</sup> *Id.*

<sup>146</sup> See Allegations at Exhibit 9, pages 46, 48, 52.

<sup>147</sup> See Ilkem’s CF-28 Responses.

<sup>148</sup> *Id.*

CBP also reviewed its own records that were drawn from several other Ilkem entries from MEDA ZZ. This documentation concerned entries [ # ]2503, [ # ]6421, [ # ]6603, and [ # ]8468 and displayed the same patterns discussed in the previous paragraph.<sup>149</sup> Moreover, [ DESCRIPTION ] for entry [ # ]6421 is the [ SITUATION DESCRIPTION ]<sup>150</sup> [ EVENT DESCRIPTION ] Amani Stone/Betop [ EVENT DESCRIPTION ] Amani Stone/Betop [ EVENT DESCRIPTION ] China [ EVENT DESCRIPTION ]<sup>151</sup> The fact that Amani Stone/Betop [ EVENT DESCRIPTION ] demonstrates that they were involved in facilitating the entry.

Amani Stone/Betop, MEDA ZZ, and Stone Direct were not the only companies from which Ilkem purchased QSP. The documentation for entry [ # ]4664 indicates that Ilkem purchased uncut QSP slabs from the Malaysian company [ COMPANY ]<sup>152</sup> The Malaysian certificate of origin, fumigation certificate, and bill of lading list the vessel [ NAME ]; whereas, Ilkem declared the vessel [ NAME ] to CBP on its entry summary.<sup>153</sup>

The documentation for entries [ # ]7981 and [ # ]2098 indicate that Ilkem purchased uncut QSP slabs from the Malaysian company [ COMPANY ]<sup>154</sup> The bill of lading for entry [ # ]7981 lists the vessel [ NAME ]; whereas, the logistics invoice and entry summary list the vessel [ NAME ]<sup>155</sup> The Malaysian certificate of origin for entry [ # ]2098 lists two vessels, the [ NAME ] and the [ NAME ]; whereas, the bill of lading only lists the [ NAME ]<sup>156</sup> The logistics invoices, arrival notice, and entry summary for this entry only list the vessel [ NAME ]<sup>157</sup> Another arrival notice provided for this entry appears to be incorrect; it lists the port of lading as Busan, South Korea.<sup>158</sup> The documentation for both entries indicates that they departed from Port Penang, Malaysia.<sup>159</sup> Ilkem did not provide the requested proofs of payment for either entry.

The documentation for entries [ # ]3252 and [ # ]4078 indicate that Ilkem purchased uncut QSP slabs from the Malaysian company [ COMPANY ]<sup>160</sup> The documentation indicates these entries departed from Pasir Gudang, Malaysia. The bill of lading for entry [ # ]3252 lists the vessel [ NAME ]; whereas, the arrival notice and entry summary list the vessel [ NAME ]<sup>161</sup> The bill of lading and arrival notice for entry [ # ]4078 lists the vessel [ NAME ]; whereas, the logistics invoice and entry summary list the vessel [ NAME ]<sup>162</sup> This entry's invoice denotes a square meter quantity almost three times higher

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<sup>149</sup> See February 9 Memorandum at Attachment 8.

<sup>150</sup> *Id.* at Attachment 8, page 5; *see also* Allegations at Exhibit 9, page 5.

<sup>151</sup> *See* Allegations at Exhibit 9, page 1.

<sup>152</sup> *See* Ilkem's CF-28 Responses.

<sup>153</sup> *Id.*

<sup>154</sup> *Id.*

<sup>155</sup> *Id.*

<sup>156</sup> *Id.*

<sup>157</sup> *Id.*

<sup>158</sup> *Id.*

<sup>159</sup> *Id.*

<sup>160</sup> *Id.*

<sup>161</sup> *Id.*

<sup>162</sup> *Id.*

than the square meter quantity declared on the entry summary.<sup>163</sup> Additionally, Ilkem did not provide the requested proofs of payment for either entry.

### *Next Generation*

On January 7, 2021, Next Generation provided documentation on entry [ # ]0692 in response to CBP's CF-28.<sup>164</sup> This pro forma invoice and commercial invoice indicate that Next Generation imported uncut QSP slabs from MEDA ZZ.<sup>165</sup> Next Generation claimed that "[ NAME ]" from "[ COMPANY ]" contacted them about the transaction and arranged the entire delivery.<sup>166</sup> Correspondingly, the top of the pro forma invoice listed both the company name Xiamen [ COMPANY ] {sic} (Xiamen [ COMPANY ]) and the email address [ EMAIL ADDRESS ].<sup>167</sup> Next Generation stated that this was the contact email address for the manufacturer; however it is not a MEDA ZZ email address. Subsequent research revealed a website describing Xiamen [ COMPANY ] as a Chinese supplier and exporter of QSP.<sup>168</sup>

The pro forma invoice's payment area denotes [ NAME ] as the payment beneficiary and indicates that its bank address is in Xiamen, China.<sup>169</sup> Subsequent research indicated that [ NAME ] is also known as [ NAME ], has the same email address mentioned in the previous paragraph, and works for both Xiamen [ COMPANY ] and Xiamen [ COMPANY ].<sup>170</sup> Additionally, the pro forma invoice's total amount is tens of thousands of dollars higher than the other two invoices.<sup>171</sup> Next Generation provided one wire payment confirmation indicating that it paid [ NAME ] thousands of dollars more than the total amount listed in the two commercial invoices but thousands of dollars less than the total amount in the pro forma invoice.<sup>172</sup> Next Generation did not explain why the total amounts in the pro forma invoice, commercial invoices, and wire payment were so different.

Next Generation provided photographs purportedly depicting MEDA ZZ's factory in Malaysia. The first photograph depicts a QSP slab hanging mid-air by two white straps in a factory or warehouse.<sup>173</sup> A blue sign stating "B-10" in Roman characters is visible in the background of this photograph.<sup>174</sup> Above B-10 are Chinese characters on the top part of the sign.<sup>175</sup> Photographs two through four show completed QSP slabs.<sup>176</sup> The fifth photograph depicts the back end of a truck trailer that has a shipping container on top of it.<sup>177</sup> The left door of this shipping container is open and QSP slabs are visible inside the container. The truck trailer below

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<sup>163</sup> *Id.*

<sup>164</sup> *See* Next Generation's CF-28 Response, dated January 7, 2021.

<sup>165</sup> *Id.*

<sup>166</sup> *Id.*

<sup>167</sup> *Id.*

<sup>168</sup> *See* February 10 Memorandum at Attachment 10, page 6.

<sup>169</sup> *See* Next Generation's CF-28 Response.

<sup>170</sup> *See* February 10 Memorandum at Attachment 10, pages 1-2, 6.

<sup>171</sup> *See* Next Generation's CF-28 Response.

<sup>172</sup> *Id.*

<sup>173</sup> *Id.*

<sup>174</sup> *Id.*

<sup>175</sup> *Id.*

<sup>176</sup> *Id.*

<sup>177</sup> *Id.*

the shipping container has a hand-painted Chinese character on it followed by the Roman character “D” to the right of it and then the Roman characters “[ # ].”<sup>178</sup> Below those hand-painted characters is a yellow license plate with black letters. The first letter is same Chinese character as the hand-painted one above it, and is again followed on the license plate by the Roman character “D” to the right of it. The tops of the Roman characters “[ # ]” are visible below the Chinese character and the letter “D.”<sup>179</sup> Subsequent research revealed that this Chinese character represents Fujian Province, China and the “D” to the right of it represents Xiamen City, which is in Fujian Province.<sup>180</sup> Subsequent research also showed that Malaysian license plates can be black, white, red, or blue but not yellow.<sup>181</sup> Furthermore, Malaysian license plates do not have Chinese characters but only Roman characters.<sup>182</sup> The presence of a truck trailer with a Chinese license plate at MEDA ZZ’s Malaysian facility is unlikely. The photograph of the Xiamen City license plate coupled with Next Generation’s correspondence and payment to a Xiamen-based supplier lead to a reasonable suspicion that Next Generation’s QSP originated in Xiamen City, China.

### *North Creation*

On January 6, 2021, North Creation provided documentation on entries [ # ]1692, [ # ]4787, [ # ]4910, [ # ]5222, and [ # ]5636 in response to CBP’s CF-28.<sup>183</sup> The wire payment confirmations, bank receipt, purchase order, and pro forma invoice for entry [ # ]1692 indicate that North Creation purchased uncut QSP slabs from Stone Direct through a Taiwanese intermediary named [ COMPANY ].<sup>184</sup> Subsequent research revealed that [ COMPANY ] produces QSP and has factories in several countries including China.<sup>185</sup> The wire payment amounts to [ COMPANY ] do not quite match the amount in the entry’s other documentation.<sup>186</sup> The bill of lading and logistics invoice indicated that the port of departure was Port Klang. North Creation provided an incorrect Malaysian certificate of origin and Malaysian fumigation certificate, both of which listed an exporter other than Stone Direct.<sup>187</sup> The invoice, packing list, and Thai certificate of origin for entry [ # ]4787 indicate that North Creation purchased steel sinks from the Thai company [ COMPANY ] through [ COMPANY ].<sup>188</sup> However, this entry’s entry summary lists Stone Direct’s manufacturer ID and claims that the country of origin is Malaysia and that the country of export is Thailand.<sup>189</sup> The logistics invoice lists the origin as Thailand but lists Stone Direct as the shipper; in contrast, the bill of lading lists [ COMPANY ] as the shipper.<sup>190</sup> The pro forma invoice and purchase order from [ COMPANY ] list Port Klang as the port of loading.<sup>191</sup> The funds in the two

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<sup>178</sup> *Id.*

<sup>179</sup> *Id.*

<sup>180</sup> *Id.* at Attachment 6, pages 15-16, 40-42

<sup>181</sup> *Id.* at Attachment 6, pages 43, 45-47, 51-61, 65.

<sup>182</sup> *Id.*

<sup>183</sup> See North Creation’s CF-28 Response, dated January 6, 2021.

<sup>184</sup> *Id.*

<sup>185</sup> See February 10 Memorandum at Attachment 9, page 1. [ COMPANY ] is also known as [ COMPANY ].

<sup>186</sup> See North Creation’s CF-28 Response.

<sup>187</sup> *Id.*

<sup>188</sup> *Id.*

<sup>189</sup> *Id.*

<sup>190</sup> *Id.*

<sup>191</sup> *Id.*

payment confirmations went to [ COMPANY ] and were several thousand dollars more than the total amounts listed in the entry's other documentation.<sup>192</sup>

The invoice, packing list, and Malaysian certificate of origin for entry [ # ]4910 indicate that North Creation purchased uncut QSP slabs from Stone Direct through [ COMPANY ].<sup>193</sup> North Creation provided two different bills of lading for this entry but did not explain the reason.<sup>194</sup> The two bills of lading and the logistics invoice denote Port Klang as the port of departure. The funds in the two payment confirmations went to [ COMPANY ] and were several thousand dollars more than the total amounts listed in other entry documentation.<sup>195</sup>

The invoice, packing list, and Malaysian certificate of origin for entry [ # ]5222 indicated that North Creation purchased uncut QSP slabs from Stone Direct through [ COMPANY ].<sup>196</sup> The bill of lading and the logistics invoice denote Port Klang as the port of departure. The funds in the two payment confirmations went to [ COMPANY ]. The funds matched the pro forma invoice but the combined funds were several thousand dollars more than the purchase order, the invoice from Stone Direct, and the amount declared in the entry summary.<sup>197</sup>

The invoice, packing list, and Malaysian certificate of origin for entry [ # ]5636 indicate that North Creation purchased uncut QSP slabs from Stone Direct through [ COMPANY ].<sup>198</sup> The bill of lading and the logistics invoice denote Port Klang as the port of departure. The funds in the two payment confirmations went to [ COMPANY ]. The funds matched the pro forma invoice but the combined funds were several thousand dollars more than the purchase order, the invoice from Stone Direct, and the amount declared in the entry summary.<sup>199</sup> North Creation did not explain the reason for this apparent discrepancy or the previously noted ones.

### *RQ Sales Colorado*

On January 5, 2021, RQ Sales Colorado provided documentation on entries [ # ]9834 and [ # ]7943 in response to CBP's CF-28.<sup>200</sup> The documentation and photographs for entry [ # ]7943 indicate that RQ Sales Colorado purchased pre-cut QSP of various sizes from MEDA ZZ.<sup>201</sup> RQ Sales Colorado stated that its manufacturer contact was "Jimmy."<sup>202</sup> The entry's other documentation did not indicate whether this was a nickname for James Zeng of Amani Stone/Betop.<sup>203</sup> The entry's purchase order indicated that MEDA ZZ was the payment beneficiary and that its bank was the [ COMPANY ] in [ CITY ], Malaysia.<sup>204</sup> In contrast, the wire payment confirmation listed the Malaysian company [ COMPANY ] as the payment

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<sup>192</sup> *Id.*

<sup>193</sup> *Id.*

<sup>194</sup> *Id.*

<sup>195</sup> *Id.*

<sup>196</sup> *Id.*

<sup>197</sup> *Id.*

<sup>198</sup> *Id.*

<sup>199</sup> *Id.*

<sup>200</sup> See RQ Sales Colorado's CF-28 Response, dated January 5, 2021.

<sup>201</sup> *Id.*

<sup>202</sup> *Id.* RQ Sales Colorado listed his Jimmy's email as [ EMAIL ADDRESS ].

<sup>203</sup> *Id.*

<sup>204</sup> *Id.*

recipient and indicated that the recipient bank was [ COMPANY ] in [ CITY ], Malaysia.<sup>205</sup> The U.S. importer Gold Stone also listed [ COMPANY ] as the payment recipient in its CF-28 Response.<sup>206</sup> As previously stated, [ COMPANY ] appears to be linked to the Chinese manufacturer Linyi [ COMPANY ].<sup>207</sup> RQ Sales Colorado's wire payment also notes that it is a "Wire to [ COMPANY ]."<sup>208</sup> However, [ COMPANY ] is not referenced elsewhere in this entry's documentation.

Regarding MEDA ZZ's raw material purchases, RQ Sales Colorado provided raw material invoices from the Malaysian company [ COMPANY ] and a hand-written invoice from the Malaysian company [ COMPANY ].<sup>209</sup> At first glance, these invoices appeared to be issued from [ COMPANY ] and [ COMPANY ] to MEDA ZZ, but closer inspection revealed that someone altered the company names on the invoices. These alterations will be explained further in the next entry's discussion.

RQ Sales Colorado provided a two-page product catalog for this entry.<sup>210</sup> The bottom photograph on the second page shows a standing QSP slab in a warehouse or factory with product code "RHF 125" typed in the space to the right of the photograph.<sup>211</sup> The photograph also has a small watermark in its right corner that also says "RHF 125" followed by two Chinese characters to the right of them. In the same picture, another red Chinese character over a blue background is visible to the right of the QSP slab's upper right corner. Subsequent research revealed the existence of a Chinese company named R.H.F. Quartz Stone, also known as Rong Hua Fu Quartz Stone Co., Ltd.<sup>212</sup> R.H.F. Quartz Stone's website displays a picture of its Chinese factory and states that it is a QSP manufacturer and wholesaler.<sup>213</sup> Its website lists photographs of its QSP slabs and the respective product codes. Moreover, one of these products has the same visual patterns as product RHF 125 in RQ Sales Colorado's catalog and is labeled "RHF-125 Calacatta Supa."<sup>214</sup> This evidence demonstrates that RQ Sales Colorado's product catalog sources product RHF 125 from R.H.F. Quartz Stone rather than from MEDA ZZ.

RQ Sales Colorado's CF-28 response also indicates it purchased QSP from a company other than MEDA ZZ. The documentation and photographs for entry [ # ]9834 indicate that RQ Sales Colorado purchased pre-cut QSP of various sizes from the Malaysian company [ COMPANY ].<sup>215</sup> RQ Sales Colorado provided one payment confirmation, which was only a deposit and not for the full amount of the purchase.<sup>216</sup> It listed the Malaysian company [ COMPANY ] as the payment recipient and its bank as [ COMPANY ] in [ CITY ], Malaysia.<sup>217</sup> Similar to the wire payment in the previous entry, this wire payment confirmation

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<sup>205</sup> *Id.*

<sup>206</sup> *See* Gold Stone's CF-28 Response.

<sup>207</sup> *See* February 10 Memorandum at Attachment 5.

<sup>208</sup> *See* RQ Sales Colorado CF-28 Response.

<sup>209</sup> *Id.*

<sup>210</sup> *Id.*

<sup>211</sup> *Id.*

<sup>212</sup> *See* February 16 Memorandum at Attachment 3.

<sup>213</sup> *Id.* at Attachment 3, pages 3, 14-15.

<sup>214</sup> *Id.* at Attachment 3, pages 5, 7.

<sup>215</sup> *See* RQ Sales Colorado's CF-28 Response.

<sup>216</sup> *Id.*

<sup>217</sup> *Id.*

said “Wire to [ COMPANY ];” however, neither [ COMPANY ] nor [ COMPANY ] is referenced elsewhere in this entry’s documentation.<sup>218</sup>

The product catalog that RQ Sales Colorado provided for the previous entry is the same product catalog that it provided for this entry.<sup>219</sup> This is noteworthy because these entries come from two different Malaysian manufacturers, MEDA ZZ and [ COMPANY ].<sup>220</sup> This common product catalog could indicate that R.H.F. Quartz Stone supplied QSP for MEDA ZZ and [ COMPANY ] and, therefore, for these two entries.

Regarding [ COMPANY ]’s purchase of raw materials, RQ Sales Colorado provided three raw material invoices.<sup>221</sup> These three raw material invoices closely resemble the three raw material invoices RQ Sales Colorado provided for MEDA ZZ’s purchase of raw materials.<sup>222</sup> A comparison of the two sets of invoices reveals that MEDA ZZ’s raw material invoices have the same handwriting, quantities, unit prices, total amounts, and invoice numbers that [ COMPANY ]’s raw material invoices have.<sup>223</sup> The multiple common variables and the invoices’ visual similarity indicate that someone surreptitiously altered the dates and company name by electronic copy and paste and by manually adding a second layer of handwriting.<sup>224</sup> Due to their apparently unchanged appearance, the [ COMPANY ] invoices may be the original invoices and the MEDA ZZ invoices look like the altered ones.

#### *RQ Sales Nevada*

On January 19, 2021, RQ Sales Nevada provided documentation on entries [ # ]5567, [ # ]5386, [ # ]5584, [ # ]3950, [ # ]9816, [ # ]8438, and [ # ]7652 in response to CBP’s CF-28.<sup>225</sup> The documentation and photographs for entry [ # ]5567 indicate that RQ Sales Nevada purchased pre-cut QSP of various sizes from MEDA ZZ.<sup>226</sup> RQ Sales Colorado stated that its manufacturer contact was “Jimmy.”<sup>227</sup> RQ Sales Nevada’s other documentation did not indicate whether this was a nickname for James Zeng of Betop/Amani Stone. RQ Sales Nevada provided a purchase order, pro forma invoice, commercial invoices, and wire payment confirmations for this entry; however their total amounts are less than the QSP value that RQ Sales Nevada declared to CBP.<sup>228</sup> The purchase order indicated that the Malaysian company [ COMPANY ] was the payment beneficiary and that its bank was the [ COMPANY ] in [ CITY ], Malaysia.<sup>229</sup> The two wire payment confirmations list the same Malaysian company as the payment recipient. Similar to RQ Sales Colorado’s payment confirmations, RQ Sales Nevada’s payment confirmations each noted “Wire

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<sup>218</sup> *Id.*

<sup>219</sup> *Id.*

<sup>220</sup> *Id.*

<sup>221</sup> *Id.*

<sup>222</sup> *Id.*

<sup>223</sup> *Id.*

<sup>224</sup> *Id.*

<sup>225</sup> See RQ Sales Nevada’s CF-28 Response, dated January 19, 2021.

<sup>226</sup> *Id.*

<sup>227</sup> *Id.* RQ Sales Nevada listed his Jimmy’s email as [ EMAIL ADDRESS ].

<sup>228</sup> *Id.*; see also DC NTAC Report for RQ Sales Nevada, dated November 2, 2020 at 13.

<sup>229</sup> See RQ Sales Nevada’s CF-28 Response.

to [ COMPANY ].”<sup>230</sup> [ COMPANY ] is not referenced elsewhere in this entry’s documentation. RQ Sales Nevada also provided the same altered raw material invoices that RQ Sales Colorado provided.<sup>231</sup>

RQ Sales purchased QSP from companies other than MEDA ZZ. The documentation for entries [ # ]5386 and [ # ]5584 indicate that RQ Sales Nevada purchased pre-cut QSP of various sizes from the Malaysian company [ COMPANY ].<sup>232</sup> Some of the documentation in entry [ # ]5584 pertains to a different Malaysian company, [ COMPANY ]. The wire payment confirmations for both entries listed a Chinese company, Xiamen [ COMPANY ], as the payment recipient.<sup>233</sup>

The documentation for entry [ # ]9816 indicates that RQ Sales Nevada purchased cabinets and cabinet parts from the Malaysian company [ COMPANY ].<sup>234</sup>

The documentation and photographs for entries [ # ]3950 and [ # ]7652 indicate that RQ Sales Nevada purchased pre-cut QSP from the Malaysian company [ COMPANY ].<sup>235</sup> Although RQ Sales Nevada sourced these entries from [ COMPANY ], the wire payment confirmation lists the same Chinese company, Xiamen [ COMPANY ], as the payment beneficiary that the entries from [ COMPANY ] listed in entries [ # ]5386 and [ # ]5584.<sup>236</sup>

#### *Top Shop*

CBP requested information on entry [ # ]1621. This entry is purportedly from Stone Direct and pertains to QSP. On December 10, 2020, Top Shop submitted information on the wrong entry, [ # ]6307, in response to CBP’s CF-28.<sup>237</sup> The documentation for entry [ # ]6307 indicates that Top Shop purchased stone products and ceramic sinks from MEDA ZZ.<sup>238</sup> It did not provide any proof of payment for entry [ # ]6307.

#### *Total Scope*

On December 10, 2020, CBP sent a CF-28 and several questions to Total Scope concerning entry [ # ]1334.<sup>239</sup> This entry is purportedly from Stone Direct and pertains to QSP. Later that day, Total Scope’s customs broker responded to CBP and said “Received. Will get this to you once received.”<sup>240</sup> After Total Scope’s response deadline passed, CBP contacted Total Scope’s

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<sup>230</sup> *Id.*

<sup>231</sup> *Id.*

<sup>232</sup> *Id.*

<sup>233</sup> *Id.*

<sup>234</sup> *Id.*

<sup>235</sup> *Id.*

<sup>236</sup> *Id.*

<sup>237</sup> See Top Shop’s CF-28 Response, dated December 10, 2020.

<sup>238</sup> *Id.*

<sup>239</sup> See February 16 Memorandum at Attachment 4, pages 1-4, 9.

<sup>240</sup> *Id.* at Attachment 4, page 8.

customs broker on January 13, 2021.<sup>241</sup> Total Scope’s customs broker responded later that day to CBP and stated “we have provided documents to the importer on numerous occasions, but they have not responded. I will follow up again and revert.”<sup>242</sup> CBP then attempted to contact Total Scope directly at [ EMAIL ADDRESS ] on January 25 and January 27, 2021.<sup>243</sup> CBP received no response.

*YNJ*

On January 12, 2021, YNJ provided documentation on entry [ # ]1911 in response to CBP’s CF-28.<sup>244</sup> The documentation and photographs for this entry indicate that YNJ purchased ceramic sinks, faucets, and pre-cut QSP of varying sizes from MEDA ZZ.<sup>245</sup> YNJ provided a sales contract between MEDA ZZ and YNJ that listed the Chinese company [ COMPANY ] as the payment beneficiary and its bank as [ COMPANY ], which is in Hong Kong.<sup>246</sup> Although Gin also sent its payment to the same Chinese company rather than to MEDA ZZ, Gin listed [ EMAIL ADDRESS ] as its contact email for MEDA ZZ; whereas, YNJ listed [ EMAIL ADDRESS ] as its contact email for MEDA ZZ.<sup>247</sup>

YNJ also sent multiple photographs purportedly showing MEDA ZZ’s factory and the QSP it produces.<sup>248</sup> Most of these photographs display QSP with holes cut for faucets and sinks and take place in a factory setting. One photograph shows QSP with a faucet and sink already placed in it. Another photograph shows QSP that is hanging mid-air from a gray metal clamp; this QSP has sink and faucet holes.<sup>249</sup> The background of this photograph indicates that it takes place in a factory. The right side of the photograph portrays a large horizontal banner on the right wall; the banner is red and has at least 12 Chinese characters visible on it.<sup>250</sup> It is not clear if the factory banner means the photo comes from a factory located in China. Nevertheless, YNJ’s payment to a Chinese company that is affiliated with a Chinese supplier of QSP leads to a reasonable suspicion that this entry’s QSP originated in China.

*Stone Direct*

Stone Direct is located in Selangor Province, Malaysia, in close proximity to Port Klang.<sup>251</sup> Correspondingly, this investigation’s documentation for entries from Stone Direct list Port Klang as the port of export.<sup>252</sup> The photographs on Stone Direct’s website and in entry documentation

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<sup>241</sup> *Id.* at Attachment 4, pages 7-8.

<sup>242</sup> *Id.* at Attachment 4, page 7.

<sup>243</sup> *Id.* at Attachment 4, page 10.

<sup>244</sup> *See* YNJ’s CF-28 Response, dated January 12, 2021.

<sup>245</sup> *Id.*

<sup>246</sup> *Id.*

<sup>247</sup> *Id.*

<sup>248</sup> *Id.*

<sup>249</sup> *Id.*

<sup>250</sup> *Id.*

<sup>251</sup> *See* February 9 Memorandum at Attachments 1, 4.

<sup>252</sup> *See* Granite Collection’s CF-28 Response; *see also* Ilkem’s CF-28 Response; *see also* GHS’ CF-28 Response; *see also* North Creation’s CF-28 Response.

appear to display some level of QSP production capacity.<sup>253</sup> However, it is noteworthy that even if a company like Stone Direct produces QSP slabs in Malaysia from raw materials, that production would not exclude the possibility of that company also transshipping merchandise on behalf of another company.

The Allegations reference Stone Direct as a transshipment point.<sup>254</sup> [

EVENT DESCRIPTION

] Amani

Stone/Betop [ EVENT DESCRIPTION ] Stone Direct's name and address.<sup>255</sup> Additional record evidence corroborates Amani Stone/Betop's connection to Stone Direct. In response to CBP's CF-28 requests for information, James Zeng of Amani Stone/Betop emailed documentation to Granite Collection and Ilkem that pertained to their entries from Stone Direct.<sup>256</sup> In one of Ilkem's entry documents, Mr. Zeng stated "Stone Direct is our factory {sic} in Malaysia, Betop Stone is our company in HK {.}"<sup>257</sup> Moreover, these entry documents and the evidence discussed below indicate that Amani Stone/Betop, rather than Stone Direct, supplied these entries' QSP and, thereby, create a reasonable suspicion of evasion.<sup>258</sup>

First, commercial invoices for Granite Collection entry [ # ]1595 and Ilkem entries [ # ]2478 and [ # ]3088 list "[ DESCRIPTION ] Qingdao" and "[ DESCRIPTION ] China Port" as the payment basis.<sup>259</sup> These Chinese port references indicate transshipment because if the merchandise is transshipped, it would begin its journey from a Chinese port. Second, commercial invoices for Granite Collection entry [ # ]1595 and Ilkem entries [ # ]2478, [ # ]3088, and [ # ]6925 list Amani Stone/Betop affiliate Betop Imp & Exp [ DESCRIPTION ] and its Hong Kong address.<sup>260</sup> These commercial invoices also list Betop Imp & Exp's [ DESCRIPTION ] Hong Kong address.<sup>261</sup> These references demonstrate that [ DESCRIPTION ] went to the Amani Stone/Betop corporate group. Third, Granite Collection entry [ # ]1595 and Ilkem entries [ # ]2478 and [ # ]3088 each contain conflicting vessel names.<sup>262</sup> This documentation does not contain either one consistent vessel name or references to the use of multiple vessels. Fourth, Granite Collection entry [ # ]1595 and Ilkem entry [ # ]6925 contain QSP product names directly corresponding to product names in Amani Stone/Betop's [ DESCRIPTION ].<sup>263</sup> Furthermore, it is very unlikely that these product names just happened to coincide because QSP manufacturers do not use the same product names.<sup>264</sup> Therefore, the preceding four facts indicate that the entries' merchandise came from Amani Stone/Betop.

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<sup>253</sup> See February 9 Memorandum at Attachment 4; see also GHS' CF-28 Response; see also Ilkem's CF-28 Responses.

<sup>254</sup> See Allegations at 8 and Exhibit 9, page 1.

<sup>255</sup> *Id.*

<sup>256</sup> *Id.*; see also Ilkem's Cf-28 Responses.

<sup>257</sup> See Ilkem's CF-28 Responses.

<sup>258</sup> *Id.*; see also Granite Collection's CF-28 Response; see also 19 USC 1517(e); see also 19 CFR 165.24(a).

<sup>259</sup> See Ilkem's CF-28 Responses; see also Granite Collection's CF-28 Response.

<sup>260</sup> *Id.*

<sup>261</sup> *Id.*

<sup>262</sup> *Id.*

<sup>263</sup> *Id.*; see also Allegations at Exhibit 9, pages 9-56.

<sup>264</sup> See, e.g. Ilkem's Cf-28 Responses; see also Granite Collection's CF-28 Response; see also RQ Sales Colorado's CF-28 Response. A comparison of these CF-28 Responses' invoices, which are from the multiple Malaysian

The evidence previously discussed indicates that Stone Direct is a facilitator of transshipment. Therefore, in addition to the previously mentioned importers, there is also a reasonable suspicion that GHS, North Creation, and Total Scope transshipped Chinese-origin QSP through Stone Direct as well. North Creation entered several entries of QSP from Stone Direct through a Taiwanese intermediary [ COMPANY ].<sup>265</sup> [ COMPANY ], in turn, has a QSP factory in China.<sup>266</sup> Furthermore, the payment amounts for these entries did not always match the declared amount.<sup>267</sup>

### *MEDA ZZ*

MEDA ZZ is an exporter registered in Batu Pahat, Malaysia.<sup>268</sup> Although MEDA ZZ is located in Batu Pahat, the documentation for entries from MEDA ZZ list Port Klang as their port of export.<sup>269</sup> This is noteworthy because Batu Pahat is 281 km south of Port Klang; whereas, Batu Pahat is 155 km closer to Malaysia's Port of Tanjung Pelepas.<sup>270</sup> It was not apparent from the documentation why MEDA ZZ would pay additional transportation costs to export merchandise from Port Klang, which is 155 km further than MEDA ZZ's closest port option. Moreover, record evidence suggests that MEDA ZZ may not have a factory. Photographs of the two Batu Pahat addresses that MEDA ZZ registered with the Malaysian government portray a shopping center and a house.<sup>271</sup>

The Allegations reference MEDA ZZ and Granite Collection's and Ilkem's CF-28 responses indicate that MEDA ZZ is connected to James Zeng and Amani Stone/Betop, which is similar to Stone Direct.<sup>272</sup> Likewise, Mr. Zeng emailed documentation to Granite Collection and Ilkem that pertained to their entries from MEDA ZZ.<sup>273</sup> In these responses, Mr. Zeng stated "MEDA ZZ is our factory *{sic}* in Malaysia, Betop Stone is our company in HK."<sup>274</sup> These documents indicate that Amani Stone/Betop, rather than MEDA ZZ, supplied at least some of the entries' QSP and, thereby, create a reasonable suspicion of evasion with respect to importers who sourced QSP from MEDA ZZ.

Other evidence on the record creates a reasonable suspicion of evasion with respect to U.S. imports coming from MEDA ZZ as well. This evidence includes commercial invoices for Ilkem entry [ # ]1942 and Granite Collection entries [ # ]0423, [ # ]1041, and [ # ]1603, each of which list "[ DESCRIPTION ] Qingdao" and "[ DESCRIPTION ] China Port" as

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manufacturers, demonstrate that, other than possibly including the word "Calacatta," each manufacturer's product naming convention is unique.

<sup>265</sup> See North Creation's CF-28 Response.

<sup>266</sup> See February 10 Memorandum at Attachment 9.

<sup>267</sup> See North Creation's CF-28 Response.

<sup>268</sup> See February 9 Memorandum at Attachments 2, page 1.

<sup>269</sup> See e.g. Next Generation's CF-28 Response; see also RQ Sales Nevada's CF-28 Response.

<sup>270</sup> See February 16 Memorandum at Attachment 2, pages 9-10. Port Tanjung Pelepas is 126 km south of Batu Pahat.

<sup>271</sup> *Id.* at Attachment 2, pages 1-8.

<sup>272</sup> See Allegations at 10-11 and Exhibit 9, pages 4-5, 7; see also Granite Collection's CF-28 Response; see also Ilkem's CF-28 Responses.

<sup>273</sup> See Granite Collection's CF-28 Response; see also Ilkem's CF-28 Responses.

<sup>274</sup> *Id.*

the payment basis.<sup>275</sup> These Chinese port references indicate transshipment because if the merchandise is transshipped, it would begin its journey from a Chinese port. Second, commercial invoices for Ilkem entry [ # ]1942 and Granite Collection entries [ # ]0423, [ # ]1041, and [ # ]1603 list Betop Imp & Exp [ DESCRIPTION ] and its Hong Kong address.<sup>276</sup> These commercial invoices also list Betop Imp & Exp's [ SITUATION DESCRIPTION ] Hong Kong address.<sup>277</sup> These references to Amani Stone/Betop's affiliate further corroborate the evidence of MEDA ZZ's connection to Amani Stone/Betop in the Allegations and demonstrate that [ DESCRIPTION ] went to the Amani Stone/Betop corporate group. Third, the documentation for the following entries each contain conflicting vessel names: AAA entry [ # ]7957; Gin entry [ # ]4394; Ilkem entry [ # ]1942; and Granite Collection entries [ # ]9425, [ # ]0423, [ # ]1603, and [ # ]1041.<sup>278</sup> This documentation does not contain either one consistent vessel name or references to the use of multiple vessels. Fourth, Ilkem entry [ # ]1942 and Granite Collection entries [ # ]0423, [ # ]1041, and [ # ]1603 contain QSP product names directly corresponding to product names in Amani Stone/Betop's [ DESCRIPTION ].<sup>279</sup>

Record documentation also indicates that four Chinese companies, other than Amani Stone/Betop, may have transshipped Chinese-origin QSP through MEDA ZZ. For example, entry [ # ]4394's payment information indicates that Gin paid the Hong Kong-based company [ COMPANY ] for its entry of merchandise from MEDA ZZ.<sup>280</sup> Further, the contact email Gin provided for MEDA ZZ had a [ COMPANY ] domain rather than a MEDA ZZ domain.<sup>281</sup> [ COMPANY ] and [ COMPANY ] may be affiliated to the similarly named Chinese company [ COMPANY ], which is a supplier of Chinese QSP.<sup>282</sup> In addition, [ COMPANY ] has a sales manager with the same first name as the person in Gin's MEDA ZZ contact email.<sup>283</sup> Finally, Gin's email is [ EMAIL ADDRESS ], which suggests that it sources Chinese QSP.<sup>284</sup> Similarly, the sales contract for YNJ entry [ # ]1911 also lists [ COMPANY ] as the payment recipient.<sup>285</sup>

Gold Stone imported entry [ # ]8943 from MEDA ZZ through a Malaysian intermediary named [ COMPANY ].<sup>286</sup> [ COMPANY ] has a similar name to Chinese supplier Linyi [ COMPANY ], which is located close to the Qingdao port.<sup>287</sup> Interestingly, Gold Stone's commercial invoice lists "[ DESCRIPTION ] Qingdao" as the payment basis of the entry.<sup>288</sup> The

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<sup>275</sup> *Id.*

<sup>276</sup> *Id.*

<sup>277</sup> *Id.*

<sup>278</sup> *Id.*; see also AAA's CF-28 Response; see also Gin's CF-28 Response.

<sup>279</sup> See Granite Collection's CF-28 Response; see also Ilkem's CF-28 Responses.

<sup>280</sup> See Gin's CF-28 Response.

<sup>281</sup> *Id.*

<sup>282</sup> *Id.*; see also February 10 Memorandum at Attachment 11.

<sup>283</sup> See February 10 Memorandum at Attachment 11, pages 3, 5, 11-12.

<sup>284</sup> See Gin's CF-28 Response.

<sup>285</sup> See YNJ's CF-28 Response.

<sup>286</sup> See Gold Stone's CF-28 Response.

<sup>287</sup> *Id.*; see also February 10 Memorandum at Attachments 4-5.

<sup>288</sup> See Gold Stone's CF-28 Response.

payment confirmation for RQ Sales Colorado entry [ # ]7943 from MEDA ZZ also listed [ COMPANY ] as payment recipient.<sup>289</sup>

The documentation for entry [ # ]0692 indicated that Next Generation ordered QSP from MEDA ZZ through the Chinese intermediary Xiamen [ COMPANY ].<sup>290</sup> Next Generation provided Xiamen [ COMPANY ]'s email address as its contact email address for MEDA ZZ.<sup>291</sup> In addition, the entry's payment went to that company's bank in Xiamen, China.<sup>292</sup> Next Generation provided photographs purported to portray MEDA ZZ's Malaysian factory and the QSP's transportation from that factory.<sup>293</sup> Curiously, one of these photographs displayed QSP slabs inside a shipping container that was on a truck trailer that had a Xiamen City, Fujian Province, China license plate.<sup>294</sup>

RQ Sales Colorado and RQ Sales Nevada each provided raw material invoices purported to be used in MEDA ZZ's production of QSP.<sup>295</sup> However, these invoices were surreptitiously altered to appear that they were issued by MEDA ZZ.<sup>296</sup> This alteration suggests that MEDA ZZ did not produce the corresponding QSP. In addition, RQ Sales Colorado provided a product catalog for entries [ # ]7943 and [ # ]9834 that contained a product name traced to the Chinese producer R.H.F. Quartz Stone.<sup>297</sup>

The evidence previously discussed indicates that MEDA ZZ is a facilitator of transshipment. Therefore, in addition to the previously mentioned importers, there is also a reasonable suspicion that Astera, FTR, Top Shop, and YNJ transshipped Chinese-origin merchandise through MEDA ZZ.

### *Enactment of Interim Measures*

Based on the record evidence described above, CBP determines that reasonable suspicion exists that the Importers imported QSP into the United States from Malaysia that was, in fact, from China and should have been subject to AD/CVD orders A-570-084 and C-570-085. Therefore, CBP is imposing interim measures pursuant to this investigation.<sup>298</sup> Specifically, in accordance with 19 USC 1517(e)(1-3), CBP shall:

- (1) suspend the liquidation of each unliquidated entry of such covered merchandise that entered on or after November 23, 2020, the date of the initiation of the investigation;
- (2) pursuant to the Commissioner's authority under section 504(b), extend the period for liquidating each unliquidated entry of such covered merchandise that entered before the date of the initiation of the investigation on November 23, 2020; and

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<sup>289</sup> See RQ Sales Colorado's CF-28 Response.

<sup>290</sup> See Next Generation's CF-28 Response.

<sup>291</sup> *Id.*

<sup>292</sup> *Id.*

<sup>293</sup> *Id.*

<sup>294</sup> *Id.*

<sup>295</sup> See RQ Sales Colorado; see also RQ Sales Nevada.

<sup>296</sup> *Id.*

<sup>297</sup> See RQ Sales Colorado.

<sup>298</sup> See 19 USC 1517(e); see also 19 CFR 165.24.

(3) pursuant to the Commissioner's authority under section 623, 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.<sup>299</sup>

In addition, CBP will require live entry and reject any entry summaries that do not comply with live entry. CBP will also require refile of entries that are within the entry summary rejection period. CBP will also evaluate the Importers' continuous bonds to determine their sufficiency. Finally, CBP may pursue additional enforcement actions, as provided by law, consistent with 19 USC 1517(h).

### Consolidation of the Investigations

CBP consolidated EAPA investigations 7522, 7525-7526, 7528-7532, 7536-7537, 7539-7541, and 7562-7563 on the 15 importers into a single investigation. The resulting consolidated case number is EAPA Consolidated Case 7522 and a single administrative record is being maintained. At its discretion, CBP may consolidate multiple allegations against one or more importers into a single investigation, pursuant to 19 CFR 165.13(b), which stipulates that the 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.<sup>300</sup> In these investigations, the 15 importers are alleged to be entering merchandise that is subject to the AD/CVD orders on QSP from China.<sup>301</sup> In addition, the entries of all 15 importers fall within a similar period of investigation.<sup>302</sup> Moreover, all 15 importers are alleged to import QSP that is produced in China and then transshipped through Malaysia using MEDA ZZ or Stone Direct. Because factors warranting consolidation are present in these investigations, CBP consolidated them and is providing notice pursuant to 19 CFR 165.13(c). We note that the deadlines for the consolidated investigation have been set from the date of initiation of EAPA case 7522, which is November 23, 2020.<sup>303</sup>

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<sup>299</sup> See also 19 CFR 165.24(b)(1)(i-iii).

<sup>300</sup> See also 19 USC 1517(b)(5).

<sup>301</sup> See Allegations at Exhibits 1 and 3.

<sup>302</sup> *Id.* at Exhibit 3.

<sup>303</sup> See 19 CFR 165.13(a); see also 19 USC 1517(b)(5)(B).

For future submissions or factual information that you submit to CBP pursuant to this EAPA investigation, please provide a public version to CBP and to the parties identified at the top of this notice.<sup>304</sup> Should you have any questions regarding this investigation, you may contact us at [eapallegations@cbp.dhs.gov](mailto:eapallegations@cbp.dhs.gov) with “EAPA Cons. Case 7522” 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,

A handwritten signature in black ink, appearing to read "Brian M. Hoxie". The signature is fluid and cursive, with the first name being the most prominent.

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

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<sup>304</sup> See 19 CFR 165.4; *see also* 19 CFR 165.23(c); *see also* 19 CFR 165.26.