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Re: Enforce and Protect Act (“EAPA”) Case Number 7603; *Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Antidumping Duty Order*, 85 Fed. Reg. 22,126 (Apr. 21, 2020); and *Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Countervailing Duty Order*, 85 Fed. Reg. 22,134 (Apr. 21, 2020); BGI Group, Inc.; 19 U.S.C. § 1517

Dear Messrs. Menegaz and Meisner:

This is in response to the request for *de novo* administrative review of a determination of evasion dated January 27, 2022, made by the Trade Remedy Law Enforcement Directorate (“TRLED”), Office of Trade (“OT”), U.S. Customs and Border Protection (“CBP”), pursuant to 19 U.S.C. § 1517(c), EAPA Case Number 7603 (“January 27th Determination”).¹ The request for review, dated March 11, 2022, was submitted to CBP, OT, Regulations and Rulings (“RR”), by Gregory S. Menegaz, deKieffer & Horgan, PLLC, on behalf of BGI Group, Inc. dba U.S. Cabinet Depot (“BGI” or “Importer”), pursuant to 19 U.S.C. § 1517(f) and 19 C.F.R. § 165.41(a).

I. Background

Inasmuch as the facts in this case were fully set forth in the January 27th Determination, we will not repeat the entire factual history herein.

¹ See Notice of Determination as to Evasion in EAPA Case Number 7603, dated January 27, 2022, available at: <https://www.cbp.gov/document/publications/eapa-case-7603-bgi-group-inc-dba-us-cabinet-depot-notice-determination-evasion>.

On February 26, 2021, AKCA filed a revised version of an EAPA allegation (“Revised Allegation”) against BGI that was originally submitted on January 11, 2021. CBP acknowledged receipt of the Revised Allegation on March 5, 2021. AKCA alleged that BGI entered wooden cabinets, vanities, and components thereof (“WCV”), specifically WCV component parts, of Chinese origin, into the United States, by transshipment through Vietnam, to evade the payment of antidumping and countervailing duties (“AD/CVD”) on WCV from the People’s Republic of China (“China”), as required in Case Nos. A-570-106 and C-570-107; specifically, the Revised Allegation included data reflecting the importation of Chinese-origin WCV components to the manufacturer that BGI purchased WCV from: HOCA Vietnam Kitchen and Bath Products International Co., Ltd.’s (“HOCA VN”).² On March 26, 2021, TRLED initiated a formal investigation under Title IV, Section 421 of the Trade Facilitation and Trade Enforcement Act of 2015 (“TFTEA”), in response to allegations of evasion.

The allegation of evasion pertained to the AD/CVD Orders issued by the U.S. Department of Commerce (“Commerce”) on imports of WCV from China. Commerce defined the scope of the relevant AD/CVD Orders, in pertinent part, as follows:

The merchandise subject to this order consists of wooden cabinets and vanities that are for permanent installation (including floor mounted, wall mounted, ceiling hung or by attachment of plumbing), and wooden components thereof. Wooden cabinets and vanities and wooden components are made substantially of wood products, including solid wood and engineered wood products (including those made from wood particles, fibers, or other wooden materials such as plywood, strand board, block board, particle board, or fiberboard), or bamboo. Wooden cabinets and vanities consist of a cabinet box (which typically includes a top, bottom, sides, back, base blockers, ends/end panels, stretcher rails, toe kicks, and/or shelves) and may or may not include a frame, door, drawers and/or shelves. Subject merchandise includes wooden cabinets and vanities with or without wood veneers, wood, paper or other overlays, or laminates, with or without non-wood components or trim such as metal, marble, glass, plastic, or other resins, whether or not surface finished or unfinished, and whether or not completed. . . .

Subject merchandise includes the following wooden component parts of cabinets and vanities: (1) Wooden cabinet and vanity frames (2) wooden cabinet and vanity boxes (which typically include a top, bottom, sides, back, base blockers, ends/end panels, stretcher rails, toe kicks, and/or shelves), (3) wooden cabinet or vanity doors, (4) wooden cabinet or vanity drawers and drawer components (which typically include sides, backs, bottoms, and faces), (5) back panels and end panels, (6) and desks, shelves, and tables that are attached to or incorporated in the subject merchandise.

Subject merchandise includes all unassembled, assembled and/or “ready to assemble” (RTA) wooden cabinets and vanities, also commonly known as “flat packs,” except to the extent such merchandise is already covered by the scope of antidumping and countervailing duty orders on *Hardwood Plywood from the People’s Republic of China*. . . .

² See Notice of Initiation of Investigation and Interim Measures - EAPA Case 7603, dated March 26, 2021 (“Notice of Initiation”), available at: <https://www.cbp.gov/document/publications/eapa-case-7603-bgi-group-inc-dba-us-cabinet-depot-notice-initiation>.

RTA wooden cabinets and vanities are defined as cabinets or vanities packaged so that at the time of importation they may include: (1) Wooden components required to assemble a cabinet or vanity (including drawer faces and doors); and (2) parts (*e.g.*, screws, washers, dowels, nails, handles, knobs, adhesive glues) required to assemble a cabinet or vanity. RTAs may enter the United States in one or in multiple packages.

Subject merchandise also 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. . . .

Imports of subject merchandise are classified under Harmonized Tariff Schedule of the United States (HTSUS) statistical numbers 9403.40.9060 and 9403.60.8081. The subject component parts of wooden cabinets and vanities may be entered into the United States under HTSUS statistical number 9403.90.7080. Although the HTSUS subheadings are provided for convenience and customs purposes, the written description of the scope of this order is dispositive.³

On June 24, 2021, TRLED issued the Notice of Initiation to all parties to the investigation, and notified the parties of CBP's decision to take interim measures based upon reasonable suspicion that the Importer entered covered merchandise into the customs territory of the United States through evasion.⁴ The entries subject to the investigation were those entered for consumption, or withdrawn from a warehouse for consumption, from March 5, 2020, one year before receipt of the allegations, through the pendency of the investigation.⁵

On January 27, 2021, TRLED concluded that, based on the record evidence, there was substantial evidence to demonstrate that BGI entered WCV components that were covered by AD Order A-570-106 and CVD Order C-570-107, by falsely entering them as being of Vietnamese origin under entry type "01," as entries not subject to an AD/CVD order.⁶ As a result, no AD/CVD cash deposits were made for the merchandise.⁷

On March 11, 2022, BGI filed a timely Request for Administrative Review, and, on March 14, 2022, RR sent an email to all parties to the investigation, notifying them of the commencement of the administrative review process and the assignment of RR case number H323888. On March 28, 2022, AKCA timely filed a response to BGI's request for administrative review.

³ See *Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China: Antidumping Duty Order*, 85 Fed. Reg. 22,126 (Apr. 21, 2020), and *Wooden Cabinets and Vanities and Components Thereof from the People's Republic of China: Countervailing Duty Order*, 85 Fed. Reg. 22,134 (Apr. 21, 2020) ("AD/CVD Orders").

⁴ See Notice of Initiation.

⁵ See 19 C.F.R. § 165.2.

⁶ Imports that are covered by AD/CVD orders are required to be entered as type "03" entries; entries declared as "01" are not subject to AD/CVD orders. See CBP Entry Summary Form 7501 and Instructions and the ACE Entry Summary Business Rules and Procedure Document. <https://www.cbp.gov/trade/programs-administration/entry-summary/cbp-form-7501> (last visited June 6, 2022)

⁷ See January 27th Determination.

II. Law & Analysis

Section 517 of the Tariff Act of 1930 (“the Tariff Act”), as amended (19 U.S.C. § 1517), provides, “with respect to covered merchandise, the Commissioner shall make a determination, based on substantial evidence, with respect to whether such covered merchandise was entered into the customs territory of the United States through evasion.”⁸ The term evasion is defined as:

Except as provided in subparagraph (B), the term “evasion” refers to entering covered merchandise into the customs territory of the United States 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 merchandise.⁹

Examples of evasion include, but are not limited to, misrepresentation of the merchandise’s true country of origin (e.g., through false country of origin markings on the product itself or false sales), false or incorrect shipping and entry documentation, or misreporting of the merchandise’s physical characteristics.¹⁰ Additionally, covered merchandise is defined as “merchandise that is subject to a CVD order issued under section 706, Tariff Act of 1930, as amended (19 U.S.C. § 1671e), and/or an AD order issued under section 736, Tariff Act of 1930, as amended (19 U.S.C. § 1673e).”¹¹

In addition, CBP’s EAPA determinations must be supported by substantial evidence. While substantial evidence is not defined by statute, the “substantial evidence” standard has been reviewed by the courts in relation to determinations by other agencies. “Substantial evidence requires more than a mere scintilla but is satisfied by something less than the weight of the evidence.”¹²

Therefore, CBP must determine whether a party has entered merchandise that is subject to an AD or CVD order into 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, that resulted in the reduction or avoidance of applicable AD or CVD cash deposits or duties being collected on such merchandise. Lastly, our decision herein must be supported by substantial evidence.

A. BGI’s Arguments

BGI requests that we reverse the January 27th Determination of evasion, arguing that it did not enter covered merchandise into the United States through evasion because the finding is not based upon substantial evidence.

First, BGI posits that the evidence and law do not support CBP’s finding that HOCA VN imported WCV components, *i.e.*, merchandise covered by the scope of the AD/CVD Orders, from

⁸ See 19 U.S.C. § 1517(c)(1).

⁹ See 19 U.S.C. § 1517(a)(5); *see also* 19 C.F.R. § 165.1.

¹⁰ See *Investigation of Claims of Evasion of Antidumping and Countervailing Duties, Interim Regulations*, 81 Fed. Reg. 56,477, 56,478 (Aug. 22, 2016).

¹¹ See 19 C.F.R. § 165.1.

¹² See *Altix, Inc. v. United States*, 370 F.3d 1108, 1116 (Fed. Cir. 2004) (internal citations and quotation marks omitted).

China into Vietnam. BGI asserts, instead, that only after HOCA VN performs substantial manufacturing processing tasks on the Chinese-origin materials are the goods ready for exportation to the United States as Ready to Assemble (“RTA”) kits.¹³ Furthermore, BGI argues that the AD/CVD Orders cover finished cabinet components and cabinets, not the [REDACTED] items that HOCA VN imported from China, and therefore those items are not within scope, as finding that such materials are covered by the scope would run counter to “Commerce’s established practice in constructing AD CVD scope language.”¹⁴ BGI claims that the [REDACTED] items require substantial further processing before becoming WCV components.

Next, BGI states that, if TRLED decided the scope of the Orders was ambiguous, CBP should have then referred the matter to Commerce. BGI explains that the merchandise that HOCA VN exports to BGI in the United States are the completed RTA kits, not the materials exported to the manufacturer from China, and therefore it is the RTA kits that leave Vietnam which meet the scope definition. “However, TRLED failed to recognize that a country-of-origin determination for AD CVD purposes is needed for such RTA kits.”¹⁵ BGI believes a substantial transformation takes place during the processing at HOCA VN’s facilities, and, therefore, the country of origin of what is imported into the United States should be considered Vietnam.¹⁶ Moreover, BGI believes that if CBP disagrees, “Congress clearly intended for CBP to make a scope referral to Commerce when there is any ambiguity as to whether the imported merchandise is ‘covered merchandise.’”¹⁷ Thus, BGI contends that TRLED erred in its determination by finding the merchandise within scope without first referring the matter to Commerce.

Further, BGI argues that CBP failed to properly consider the value of the merchandise imported by HOCA VN into Vietnam in comparison to the overall cost of manufacturing. Additionally, BGI argues that CBP’s conclusion that HOCA VN understated the percentage of commingled imported items was incorrect. BGI asserts that “further manufacturing performed on those Chinese-sourced materials cannot be counted as part of the Chinese value in any context when such further manufacturing occurred in Vietnam.”¹⁸ Finally, BGI believes CBP should consider packing costs in the total cost of manufacturing.¹⁹

BGI asserts that the January 27th Determination is deficient because “it does not analyze whether BGI made any false statement at entry.”²⁰ BGI states that it exercised reasonable care when declaring Vietnam as the country of origin on entry forms, staying aligned with the principles of customs law.²¹ BGI also states the following that occurred prior to forming its relationship with HOCA VN: BGI took several tours of the HOCA VN facility; HOCA VN never informed BGI of the Chinese imported material; and, BGI “confirmed that HOCA VN’s production facility is fully capable of producing the RTA cabinets ordered by BGI.”²² BGI also refers to the report of the USG Visit Team that toured the facility in November 2020 and determined “HOCA VN’s

¹³ See BGI Request for Admin. Review (public version).

¹⁴ See *Id.* at 16.

¹⁵ See *Id.* at 19.

¹⁶ See *Id.*

¹⁷ See *Id.* at 22.

¹⁸ See *Id.* at 24.

¹⁹ See *Id.*

²⁰ See *Id.*

²¹ See *Id.*

²² See *Id.* at 26.

production to be adequate” to support its production capacity claims.”²³ Therefore, BGI contends it did not make any false statements by declaring entries as type “01.”²⁴

Finally, BGI claims that CBP’s “use of confidential information and handling of final determination” violated its due process rights.²⁵ BGI argues that the January 27th Determination includes heavy redactions related to CBP’s methods for collecting data that made it impossible for counsel to respond effectively. BGI also asserts that CBP failed to timely notify BGI of the Notice of Initiation. Overall, BGI believes there is not substantial evidence to uphold the January 27th Determination and, therefore, CBP should not find that evasion occurred.

B. AKCA’s Arguments

AKCA requests that we affirm the January 27th Determination of evasion, arguing that CBP’s finding of evasion was based on substantial evidence.

AKCA asserts that the record shows that HOCA VN imported finished WCV components from China. AKCA refers to import data that shows HOCA VN imported items described as “DOOR FRAME OF NATURAL WOODEN CABINETS...MADE IN CHINA” of various sizes.²⁶ AKCA references Commerce’s scope definition, the importation data, and BGI and HOCA VN’s statements to support its argument.²⁷ AKCA claims that the materials imported from China are WCV components, not raw materials, and based on a plain reading of the language of the Orders, the merchandise is subject to the scope of the AD/CVD Orders.²⁸ Further, AKCA argues that “BGI should not feign surprise that CBP found the WCV remain in-scope,” and therefore should have classified the entry properly.²⁹ AKCA continues that “the combining of subject components with non-subject components in Vietnam does not remove merchandise from the scope of the AD/CVD orders.”³⁰ AKCA also points to CBP’s independent authority to interpret the scope of AD/CVD orders to support the January 27th Determination’s finding that the materials imported to HOCA VN from China fall within the scope of the Orders at the time of importation.³¹

AKCA also asserts that BGI was not prejudiced or deprived of its due process rights. AKCA cites the CIT decision in *Diamond Tools*, which ultimately rejected the importer’s claim that “due process requires that it receives access to proprietary information during the EAPA investigation.” AKCA states that BGI has access to identical information produced from its own import data and therefore there is very little to which BGI did not have access.³²

²³ See *Id.*

²⁴ See *Id.*

²⁵ See *Id.* at 27.

²⁶ See AKCA Response to Request for Admin. Review, pages 5-6 (public document). AKCA also points to importation data that classifies the merchandise under Vietnamese HTS classification 94039090, which covers Other Furniture and Parts Thereof: Parts: Other than baby walkers. AKCA acknowledges that the HTS code is not dispositive but argues that it shows that the material was already formed furniture when the merchandise left China and entered Vietnam.

²⁷ See generally AKCA Response to Request for Admin. Review (public document).

²⁸ See *Id.*

²⁹ See *Id.* at 21.

³⁰ See *Id.* at 12.

³¹ See *Id.* (citing *Sunpreme, Inc. v. United States*, 946 F. 3d 1300 (Fed. Cir. 2020)).

³² See *Id.* at 23.

Finally, AKCA posits that CBP analyzed the facts and concluded that “BGI made a material false statement in declaring its entries as Type 01 entries not subject to AD/CVD duties when they should have been declared as Type 03 that are subject to the AD/CVD duties on WCV from China.”³³ Based on the foregoing, AKCA argues that the January 27th Determination should be affirmed.

C. Administrative Review Analysis

As an initial matter, pursuant to 19 U.S.C. § 1517(f)(1) and 19 C.F.R. § 165.45, upon request for administrative review, RR will apply a *de novo* standard of review under the law, based solely upon the facts and circumstances on the administrative record in the proceeding. In reaching this determination, RR reviewed: (1) the administrative record upon which the initial determination was made, as transmitted by TRLED to RR during the review period; and, (2) the timely and properly filed request for review and response. The administrative review is to be completed within 60 business days of the commencement of the review.

The purpose of this *de novo* review is to analyze the administrative record to determine whether substantial evidence of evasion exists. A review of the record reveals that the only issue in dispute is whether the Chinese materials imported to HOCA VN and utilized in its factory for WCV production are within the scope of the AD/CVD Orders on WCV from China. The record contains significant documentation and explanations regarding HOCA VN’s procurement of production materials both from China and domestically as well as documentation, photographs, and videos obtained during an unannounced site visit to HOCA VN by United States Government (“USG”) officials demonstrating the level and type of production that occurred within that facility. In balancing this record evidence of the level and type of production at HOCA VN with the record evidence that may lean more towards transshipment of Chinese-origin WCV, we find that there is not substantial evidence of evasion and explain our reasoning based on our *de novo* review below.

On November 30, 2020, United States Government (“USG”) officials conducted an unannounced site visit on HOCA VN’s facility.³⁴ This site visit occurred during the period of investigation (“POI”) of this EAPA investigation, but was done in connection with a different EAPA investigation that was initiated prior to AKCA’s submission, and TRLED’s subsequent acceptance of, the revised allegation, that gave rise to the instant matter.³⁵ The visit team took photographs and videos of the facility in addition to summarizing their findings in a memorandum. Significantly, there are thirteen (13) videos in total.³⁶ The videos show the entire production process that occurs at HOCA VN, starting with raw materials, such as wooden boards, and ending with the packing phase of the completed RTA kits. The visit team detailed the eleven (11) process stages that occur during HOCA VN’s production cycle, noting the raw materials onsite appeared sufficient for daily production.³⁷ The visit team also acknowledged that HOCA VN “provided all information requested during the visit regarding their production capacity, number of machines, and customer information as possible during” the six-hour visit.³⁸ Notably, the USG Site Visit Memorandum does not contain any information that would evidence transshipment of Chinese WCV components through HOCA VN before importation into the United States.

³³ See *Id.* at 19.

³⁴ See USG Site Visit Memorandum, page 1 (Dec. 4, 2020).

³⁵ See BGI’s Request for Administrative Review, page 2.

³⁶ See USG Site Visit Report, Exhibit B.

³⁷ See USG Site Visit Memorandum, page 4.

³⁸ See *Id.* at 6.

At the same time, during the investigation, AKCA submitted voluntary factual information (“VFI”) which included an affidavit by a cabinet industry official and an attached illustrated presentation detailing the production of WCV from the initial raw materials to assembly and packing.³⁹ There are significant similarities between the entirety of the production process provided by AKCA’s illustrated presentation and the videos taken at HOCA VN during the USG site visit. Despite HOCA VN’s sourcing of some materials from China, based upon the visual evidence and written narratives thereof, this record evidence does not support a finding that HOCA VN utilized Chinese-origin WCV components in its production process. Thus, an examination of the contradictory evidence is needed to ascertain its reliability and credibility when weighed against the visual evidence discussed above.

The documentation regarding the materials imported from China to HOCA VN do, at times, contradict each other, with BGI/HOCA VN asserting that the materials purchased were [redacted] data source and AKCA asserting that the materials purchased were WCV component parts. The evidence within the record to support either assertion is mixed. The purchase orders for materials from the Additional Suppliers indicate [redacted] items⁴⁰ whereas [redacted]

[redacted] data source’s description [redacted]

[redacted].⁴¹ The Memo to the File dated November 1, 2021 adding emails from [redacted] data source to the record appears at first blush to support AKCA’s assertion. However, these emails discuss the actions of a company with a name slightly different from HOCA VN, specifically, HOCA Kitchen Hygiene International Co. Ltd, which is different from HOCA VN’s full name: HOCA (Vietnam) Kitchen and Bath Products International Co., Ltd. The only information tying these two company names together is HOCA VN’s RFI Response indicating that it believes HOCA Kitchen Hygiene International Co. Ltd. is another translation of its name from Vietnamese.⁴² While the majority of the emails are redacted from BGI’s view, a review of HOCA VN’s financial records do not indicate that HOCA VN [redacted] remedial measures [redacted], nor do the RFIs or Supplemental RFIs indicate that HOCA VN was ever asked about [redacted] remedial measures [redacted] pertaining to the misclassification of shipments from China. Thus, nothing in the record corroborates what is alleged in those emails about HOCA VN’s purported actions and we cannot consider this as reliable as other evidence on the record.

On the other hand, between the visual evidence of production at the factory, the purchase orders for the materials from China and much of the other documentation provided during the investigation, the record supports the assertions of BGI and HOCA VN that, while they acknowledge misclassification of the Chinese materials occurred when it entered Vietnam, the items *actually* entering Vietnam would fall outside of the scope of the AD/CVD Orders.

While the scope of the AD/CVD Orders on WCV from China is broad and comprehensive, it specifically defines which WCV wooden component parts are covered; namely,

³⁹ See AKCA’s VFI, Exhibit 1.

⁴⁰ See HOCA VN’s Supplemental RFI Response, Exhibits SQ1 7.1 – 7.11.

⁴¹ See BGI’s Rebuttal Information to TRLED Nov. 1 Memo to File, pages 3-4.

⁴² See HOCA VN’s RFI Response, page 7.

(1) Wooden cabinet and vanity frames (2) wooden cabinet and vanity boxes (which typically include a top, bottom, sides, back, base blockers, ends/end panels, stretcher rails, toe kicks, and/or shelves), (3) wooden cabinet or vanity doors, (4) wooden cabinet or vanity drawers and drawer components (which typically include sides, backs, bottoms, and faces), (5) back panels and end panels, (6) and desks, shelves, and tables that are attached to or incorporated in the subject merchandise.⁴³

HOCA VN provided photographs of examples of the materials received from its Chinese suppliers as well as examples of what those materials are used to produce at its factory.⁴⁴ These photographs do not demonstrate, on their face, that they would fall into any one of those six (6) categories outlined by Commerce as covered by the scope. Furthermore, while the photographs from HOCA VN indicate that the Chinese materials are [REDACTED] items, AKCA's argument that wooden materials cut down to size are covered merchandise fails when compared to the clearcut definition provided by the scope. Materials that will be used to create the covered WCV wooden component parts are not included and there has been no determination from Commerce indicating that pre-cut materials sourced from China but used to create the WCV wooden component parts in a third country are within the scope of the AD/CVD Orders. CBP cannot affect the scope of the order.⁴⁵ CBP is bound by the plain language of the scope of the AD/CVD Orders and cannot expand the scope to include parts of WCV wooden component parts.

We note that had a covered merchandise referral been directed to Commerce, the effect would have been to stay TRLED's investigation pending the outcome of the referral. That was not done in this case, thereby requiring us to issue this administrative review determination within the statutory time limit and to be bound by the plain language of the scope.

Given these findings, we do not find it necessary to address the remaining arguments made by BGI in its Request for Administrative Review.

Based on the above, we conclude that the record does not support a finding of evasion as defined by EAPA.

III. Decision

Based upon our *de novo* review of the administrative record in this case, including the administrative record, the request for administrative review and response, the January 27th Determination of evasion under 19 U.S.C. § 1517(c) is **REVERSED**.

This decision does not preclude CBP or other agencies from pursuing additional enforcement actions or penalties. Pursuant to 19 C.F.R. § 165.46(a), this final administrative determination is subject to judicial review pursuant to Section 421 of EAPA.

⁴³ See 85 Fed. Reg. 22,126 and 85 Fed. Reg. 22, 134.

⁴⁴ See HOCA VN's RFI Response, Exhibit 5.

⁴⁵ See *LDA Incorporado v. United States*, 79 F. Supp. 3d 1331, 1339.

Sincerely,

W. Richmond Beevers
Chief, Cargo Security, Carriers & Restricted Merchandise Branch
Regulations & Rulings, Office of Trade
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Approved by:

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