



PUBLIC VERSION

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RE: Notice of Initiation of Investigation and Interim Measures: Consolidated EAPA Case 7673

Dear Counsel and/or Representatives for the Above-Referenced Entities:

This letter 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). Specifically, CBP is investigating whether Uni-Tile & Marble, Inc. (Uni-Tile), Durian Kitchen Depot Inc. (Durian), Kingway Construction and Supplies Co., Inc. (Kingway), Lonlas Building Supply Inc. (Lonlas), Maika'i Cabinet & Stone Inc. (Maikai), and Top Kitchen Cabinet Inc. (Top Kitchen), (collectively referred to as the "Importers") evaded antidumping (AD) and countervailing (CVD) duty orders A-570-106 and C-570-107¹ by entering Chinese-origin wooden cabinets and vanities (WCV) that were transhipped through Malaysia into the United States. Based on a review of

¹ See *Wooden Cabinets and Vanities and Components Thereof From the People's Republic of China: Antidumping Duty Order*, 85 FR 22126 (April 21, 2020); see also *Wooden Cabinets and Vanities and Components Thereof From the People's Republic of China: Countervailing Duty Order*, 85 FR 22134 (April 21, 2020) (collectively, the *Orders*).

available information, CBP has determined that there is reasonable suspicion of evasion of AD/CVD duties by the Importers; therefore, CBP has imposed the interim measures outlined below.

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”²

The term entry includes an “entry for consumption, or withdrawal from warehouse for consumption, of merchandise in the customs territory of the United States.”³ American Kitchen Cabinets Alliance (referred to hereafter as AKCA or the Alleger) filed EAPA allegations against each of the Importers on October 13, 2021.⁴ CBP acknowledged receipt of the properly filed Allegations on November 10, 2021.⁵ Therefore, the entries covered by the period of investigation (POI) are those entered for consumption, or withdrawn from warehouse for consumption, from November 10, 2020, through the pendency of this investigation.

Initiation

On December 3, 2021, the Trade Remedy Law Enforcement Directorate (TRLED), within CBP’s Office of Trade, initiated investigations under EAPA⁶ as a result of the Allegations submitted by

² See 19 CFR 165.2.

³ See 19 CFR 165.1.

⁴ See Letter from the Alleger, “Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act of Uni Tile and Marble Inc. for Transshipment through Malaysia,” dated October 13, 2021 (Uni Tile and Marble Allegation); *see also* Letter from the Alleger, “Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act of Durian Kitchen Depot Inc. for Transshipment through Malaysia,” dated October 13, 2021 (Durian Allegation); *see also* Letter from the Alleger, “Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act of Kingway Construction Supplier for Transshipment through Malaysia” dated October 13, 2021 (Kingway Allegation); *see also* Letter from the Alleger, “Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act of Lonlas Building Supply Inc. for Transshipment through Malaysia” dated October 13, 2021 (Lonlas Allegation) ; *see also* Letter from the Alleger, “Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act of Maikai Cabinet & Store for Transshipment through Malaysia” dated October 13, 2021 (Maikai Allegation) ; *see also* Letter from the Alleger, “Wooden Cabinets and Vanities and Components Thereof from the People’s Republic of China: Request for an Investigation under the Enforce and Protect Act of Top Kitchen Cabinet for Transshipment through Malaysia” dated October 13, 2021 (Top Kitchen Cabinet Allegation) (collectively, the Allegations).

⁵ See Email from CBP, “Receipt of Properly Filed Allegation (Uni Tile & Marble Inc.),” dated November 10, 2021; *see also* Email from CBP, “Receipt of Properly Filed Allegation (Durian Kitchen Depot Inc.),” dated November 10, 2021; *see also* Email from CBP, “Receipt of Properly Filed Allegation (Kingway Construction Supplier Inc.),” dated November 10, 2021; *see also* Email from CBP, “Receipt of Properly Filed Allegation (Lonlas Building Supply),” dated November 10, 2021; *see also* Email from CBP, “Receipt of Properly Filed Allegation (Maikai Cabinet & Store),” dated November 10, 2021; *see also* Email from CBP, “Receipt of Properly Filed Allegation (Top Kitchen Cabinet),” dated November 10, 2021.

⁶ CBP consolidated EAPA investigations 7673, 7693, 7694, 7695, 7696, and 7697 on Uni Tile and Marble, Durian, Kingway, Lonlas, Maikai, and Tops Kitchen Supply, respectively, into a single investigation. *See* Memorandum, “Initiation of Consolidated Investigation for EAPA Case 7673,” dated December 3, 2021 (Initiation Memorandum).

AKCA regarding the evasion of AD/CVD duties by the Importers.⁷ AKCA alleged that the Importers entered Chinese-origin WCV into the United States that were transshipped through Malaysia and falsely entered as Malaysian-origin merchandise to evade the *Orders*.⁸

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.”⁹ 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.”¹⁰ Thus, the allegation must reasonably suggest not only that merchandise covered by an AD and/or CVD order was entered into the United States for consumption, but that such entry was made by a material false statement or act, or material omission, that resulted in the reduction or avoidance of applicable AD and/or CVD cash deposits or other security.

In assessing the claims made and evidence provided in the Allegations, TRLED found that the information provided reasonably suggests that the Importers are evading the *Orders* by importing Chinese-origin WCV into the United States that had been transshipped through Malaysia and failed to declare the merchandise as subject to the *Orders* thereby avoiding the payment of AD and/or CVD cash deposits or other security. The evasion schemes described by AKCA in the Allegations involve exporters in Malaysia, LLWF Cabinets and Stone (LLWF), MSW Building Supply Sdn. Bhd. (MSW), and South Wales Furniture Sdn. Bhd. (South Wales), and the Importers.¹¹ Specifically, AKCA claimed that the Importers import WCV manufactured in China without the payment of AD/CVD duties by claiming either MSW, LLWF, or South Wales produces the WCV in Malaysia.¹²

The Allegor also contends that South Wales is participating in an evasion scheme to transport WCV covered by the AD/CVD orders from China through Malaysia. To support this claim, the Allegor cites to South Wales’s company website which indicates South Wales is “one of the finest kitchen cabinet and vanities manufacturers in China.”¹³ The South Wales website further indicates that the company has expanded to Malaysia.¹⁴ The Allegor also provided an Experian Corporate Report for South Wales that contains information related to the company’s corporate registration, paid up capital, directors and officers, and other financial information.¹⁵ The Experian Report indicates that South Wales has been incorporated as a Malaysian private limited company since March 2010.¹⁶ The Experian report further shows that South Wales reported zero

⁷ See, generally, the Allegations.

⁸ *Id.*

⁹ See 19 CFR 165.15(b)(2).

¹⁰ See 19 CFR 165.1.

¹¹ See, e.g., Initiation Memorandum at 2 and 3.

¹² See, e.g., Initiation Memorandum at 2.

¹³ See Allegations at 7 and Exhibit 8.

¹⁴ *Id.*

¹⁵ *Id.* at 8 and Exhibit 10.

¹⁶ *Id.*

revenue for fiscal years 2013 through 2019 and that revenue increased to 13.9 million Malaysian Ringgit (MYR) in fiscal year 2020.¹⁷ The Allegor claims that the Experian Report shows that South Wales does not have approximately 10 years of manufacturing experience, instead it is likely that this company only started operating when the *Orders* went into effect.¹⁸ The Allegor further claims that the Experian Report indicates that South Wales is a corporate shell that transships Chinese-origin WCV covered by the *Orders* through Malaysia.¹⁹

The Allegor employed a foreign market researcher to collect corporate information and conduct a [activity] of MSW, LLWF, and South Wales. During [the activity], YC Feng-Feng (Mr. Feng), [position] explained that MSW only has a warehouse and no production facility. Record information indicates LLWF and South Wales have the same business address. During [the activity] South Wales and LLWF, at the same address, the foreign market researcher found there were also no visible or audible signs of production. According to the foreign market researcher's reports, during conversations with Mr. Feng, [activity], Mr. Feng said that MSW, LLWF, and South Wales are all owned by Mr. Huang Jianmin (Mr. Huang). As such, the Allegor claims that all three companies may act together to transship Chinese-origin WCV.

In a conversation with [person], Mr. Huang indicated that he could transship products manufactured in China through Malaysia. [person] held a series of [conversation type], where [person] explained that [activity and product] manufactured in China through Malaysia and it usually [timeline for activity]. In terms of the transshipment process, Mr. Huang indicated that his "[person]" in Malaysia will ensure the [product] cannot be traced back to China. Mr. Huang also indicated that he could ship [product] from either MSW or LLWF. The Allegor argues that although Mr. Huang's comments were made in response to purchases of [product], record evidence strongly suggests Mr. Huang controls multiple companies engaged in illegal transshipment activities for multiple products subject to Chinese AD/CVD duties. To support this claim, the Allegor provides [source] showing that South Wales and LLWF are shipping various types of merchandise, including WCV, targeting kitchen construction and renovation companies in the United States.

As additional evidence that transshipment is occurring, AKCA provided trade data from [source], a trade subscription service, for each of the Importers. According to these data, each of the Importers made numerous imports of products that are described as WCV and shipped from MSW, LLWF, or South Wales with a Malaysian address provided.²⁰ To further support its claim that shipments of WCV from Malaysia are numerous, AKCA provided U.S. International Trade Commission's DataWeb (DataWeb) data. These data also indicated that U.S. imports of Malaysian WCV surged shortly after the preliminary imposition of AD/CVD duties on WCV from China in December 2018.²¹

¹⁷ *Id.*

¹⁸ *Id.*

¹⁹ *Id.* at 8.

²⁰ *Id.* at 5, 11-12 and Exhibits 6 and 9.

²¹ *Id.* at 13.

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 such merchandise covered by the *Orders* was entered into the United States through evasion.²² CBP need only have reasonable suspicion, based on the evidence of the record, that the importer alleged to be evading entered merchandise covered by an AD and/or CVD order into the United States by a materially 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.²³ 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, based on the record evidence, there is reasonable suspicion that the Importers entered covered merchandise into the customs territory of the United States through evasion by means of transshipment through Malaysia.

CF-28 Responses and Analysis

CBP issued CBP Form 28 (CF28) requests for information to the Importers, requesting various information including invoices, packing slips, bills of lading, sources of raw materials, and customs documentation for entries from Malaysia made during the POI. As outlined below, the Importers' responses contain multiple discrepancies and are not complete. Therefore, TRLED is unable to rely on the information contained in the CF28 responses to determine the country of origin of the imported WCV.

Uni-Tile

On December 16, 2021, CBP requested information from Uni-Tile concerning entry number [#]5739 which had an entry date of [date].²⁴ Uni-Tile submitted timely but partial responses on January 16, 2021.²⁵ As outlined below, Uni-Tile's response to the CF28 contain multiple discrepancies and is not complete. Therefore, TRLED is unable to rely on the information contained in the CF28 response to determine the country of origin of Uni-Tile's WCV entries.

Uni-Tile indicated the Malaysian supplier for entries [#]5739 is South Wales.²⁶ As part of its CF28 Response, Uni-Tile provided certain information regarding the WCV production process. Specifically, Uni-Tile submitted 11 photographs of South Wales's production equipment in Malaysia. These pictures appear to be staged due to the random placement of the machines among different pallets and the lack of space around the machines. Both deficiencies suggest that there is not an efficient production flow to the manufacturing facility and that there is not enough room to commercially produce WCV at this facility. Sufficient production flow is necessary, in part, to ensure that the production machines and WCV parts are not so close in proximity during the production process to cause dents in the product, which would prevent sale in the United States. Further, the pictures of the production equipment do not show any wood

²² 19 CFR 165.24(a).

²³ *Id.*

²⁴ See CF28s issued to Uni-Tile, dated December 16, 2021 (Uni-Tile's CF28 Request).

²⁵ See Uni-Tile's CF28 Response, dated January 16, 2021 (Uni-Tile's CF28 Response).

²⁶ *Id.*

debris or dust that usually accompanies the commercial production of WCV. The pictures also do not show dust collection or ventilation equipment generally associated with a debris and dust-free WCV factory. The production photographs have descriptions of the production steps involved; however, not all descriptions include production capacity information, which CBP specifically requested.²⁷ Without the production capacity information, TRLED is unable to confirm that this factory is able to produce the WCV associated with this entry number.

CBP also requested timecards for employees responsible for the entire production period relevant to WCV imported under entry number [#]5739; however, Uni-Tile /South Wales only provided timecards for January 2021.²⁸ According to the Uni-Tile /South Wales paperwork provided, the work order date was December 15, 2020, and the quality control date was February 15, 2021, and so CBP expected timecards for that entire period. Additionally, several of the timecards appear to have names whited out and re-written over.²⁹ Further, although an individual named 'Kim' signed off on quality control for that time period, this individual's name does not appear on the timecards in the CF28 response.³⁰ Because of these discrepancies, TRLED is unable to use these timecards to confirm that South Wales is able to produce WCV.

In terms of raw material and packing acquisitions, Uni-Tile (entry number [#]5739), Kingway (entry number [#]1299), Maikai (entry number [#]2151), and Top Kitchen (entry number [#]2151) provided the same South Wales's invoice, delivery, and payment documentation for the following raw materials: [company name] chip board/particle board dated December 7, 2020, and January 15, 2021, [company name.] particle board dated December 22, 2020, and January 11, 2021, [company name] dated December 12, 2020, January 6, 2021, and January 9, 2021, [company name] packing materials dated January 5, 9, and 13, 2021, and February 9, 2021, and [company name] packing materials dated January 26, 2021.³¹ It is suspicious that work orders produced throughout the three months of December 2020 through February 2021 would all derive from the exact same invoices, delivery receipts, and payment documentation,³² given that it is unlikely that South Wales would use the same raw materials for multiple orders. Without reliable raw material and packaging purchasing information, TRLED is unable to confirm that this factory is able to produce WCV associated with this entry number. Additionally, Uni-Tile provided documentation for purchases of [products] from [company name.]; the invoice for these raw materials indicated that some of the [product] is from [country]. Because Uni-Tile failed to provide the import documentation from [country] to Malaysia for these raw materials that was specifically requested by CBP,³³ TRLED is unable to rely on this raw material purchasing information to determine the country of origin of Uni-Tile's WCV entries.

²⁷ *Id.*

²⁸ *Id.*

²⁹ *Id.*

³⁰ *Id.*

³¹ See Uni-Tile's CF28 Response; see also Kingway's CF28 Responses, dated January 14, 2022 (Kingway's CF28 Responses); see also Maikai's CF28 Response, dated January 11, 2022 (Maikai's CF28 Response); and see also Top Kitchen's CF28 Response, dated January 18, 2022 (Top Kitchen's CF28 Response).

³² *Id.*

³³ See Uni-Tile's CF28 Response.

Durian

On December 15, 2021, CBP requested from Durian information concerning entry numbers [#]9942, [#]5965, [#]6229 which had entry dates of [date], [date], and [date], respectively.³⁴ Durian submitted timely but partial responses on January 13 and January 17, 2022.³⁵ As outlined below, Durian's response to the CF28 contain multiple discrepancies and is not complete. Therefore, TRLED is unable to rely on the information contained in the CF28 response to determine the country of origin of Durian's WCV entries.

For entry number [#]5415, Durian indicated that the Malaysian supplier of the WCV is MSW and MSW stated that it purchased the WCV from Malaysian company, Fu Seng Furniture Industries Sdn. Bhd. (Fu Seng Furniture).³⁶ Durian and MSW did not answer most questions contained in the CF28. Specifically, Durian and MSW failed to provide the following requested information with respect to the production of the entry at issue: (a) complete production records, including raw material purchase orders, commercial invoices, transportation documents and proof of payment; (b) container load plans from each raw material manufacturer, including the dated receipt and signature of receipt for raw materials; (c) foreign customs documentation for all raw materials, if they are imported; (d) complete factory production records, including stamped timecards and work orders, as well as packaging costs and information; (e) a demonstration as to how the manufacturer ties the raw materials to the finished products, for example, a purchase order or invoice number which appears on production documents; (f) the name of the factory owner and all corporate officers; and (g) whether the foreign producer/exporter has a relationship with Durian, and if so, whether this affects the price paid or payable.³⁷ Therefore, TRLED does not have the information required to determine the country of origin of Durian's WCV entries.

As part of its CF28 Response for entry number [#]5415, Durian provided certain information regarding the WCV production process.³⁸ Specifically, it submitted 9 photographs of some of Fu Seng Furniture's WCV production equipment.³⁹ Durian provided short narrative descriptions of the overall WCV production of Fu Seng Furniture; however, it did not provide the production capacity for each piece of equipment, as requested by CBP.⁴⁰ Without the production capacity information, TRLED is unable to confirm that this factory is able to produce WCV associated with this entry number.

In Durian's CF28 Response, MSW claimed that it is only a trading company, and that the manufacturer could not provide production records due to "business secrets."⁴¹ CBP obtained information from the [source] with respect to the following companies: LLWF, MSW, and South

³⁴ See CF28s issued to Durian, dated December 15, 2021 (Durian's CF28 Requests).

³⁵ See Durian's CF28 Responses, dated January 13, 2022; *see also* Durian's CF28 Response, dated January 17, 2022 (collectively, Durian's CF28 Responses).

³⁶ See Durian's CF28 Responses.

³⁷ See Durian's CF28 Requests.

³⁸ See Durian's CF28 Responses.

³⁹ *Id.*

⁴⁰ See Durian's CF28 Request; and Durian's CF28 Responses.

⁴¹ See Durian's CF28 Responses.

Wales.⁴² CBP finds that these three companies all share a web of employees, directors, shareholders and addresses.⁴³ For example, South Wales shares two addresses with LLWF.⁴⁴ Jia Hui Ng is the director (or co-director) for all three companies.⁴⁵ As these three companies are operated by the same individuals, albeit at varying addresses, and supply certain importers under investigation with WCV, CBP finds these companies act as a single entity, which CBP collectively refers to as the MSW Companies.⁴⁶ MSW indicated that it purchased the WCV from Fu Seng Furniture. Since MSW is related to South Wales, it is suspicious that MSW would purchase WCV from an outside source and not order WCV from their related company (South Wales). Further, it is suspicious that MSW would not provide the same level of documentation supporting the production of WCV it sold, like South Wales did for their entries.

Additionally, the few CF28 questions concerning production that Durian and MSW answered contain false information. When asked how long it has been opened for business, MSW indicated it has been in operation “more than 10 years.”⁴⁷ This statement is false. Record information from [source] indicates MSW was incorporated December 20, 2019.⁴⁸ MSW also indicated its owner is Chong Wen How.⁴⁹ This is another false statement because the owner of MSW is Mr. Huang, according to MSW’s business registration.⁵⁰

For entry [#]5965, Durian indicated the Malaysian supplier is South Wales.⁵¹ As part of its CF28 Response, Durian and South Wales provided certain information regarding the WCV production process and its raw material acquisitions. Specifically, Durian submitted 11 photographs of South Wales’s production equipment in Malaysia. These pictures appear to be staged due to the random placement of the machines among different pallets and the lack of space around the machines. Both deficiencies suggest that there is not an efficient production flow to the manufacturing facility and that there is not enough room to commercially produce WCV at this facility. Sufficient production flow is necessary, in part, to ensure that the production machines and WCV parts are not so close in proximity during the production process to cause dents in the product which would prevent sale in the United States. Further, the pictures of the production equipment do not show any wood debris or dust that usually accompanies commercial production of WCV. The pictures also do not show dust collection or ventilation equipment generally associated with a debris and dust-free WCV factory. The production photographs have

⁴² There is also information to support that Monthong Building Supply Sdn. Bhd. (Monthong) and MSI Building Supply Sdn. Bhd. (MSI) are related to MSW, LLWF, and South Wales through shared employees, directors, shareholders and addresses. See Memorandum to the File “Adding Information to the Administrative Record,” dated March 2, 2022 (March 2, 2022 Memorandum) at Attachment 1 (containing Notice of Initiation of Investigation and Interim Measures - EAPA Cons. Case 7657 (CBP Feb. 8, 2022) (“*NOI EAPA 7657*”) at 19); see also, Memo to the File, “Consolidated EAPA Investigation 7673: Information Pertaining to Malaysian Exporters,” dated February 8, 2022 (Malaysian Companies Memo) at Attachment 1 for a summary chart which indicates the various overlaps between these five companies, and the [source] reports we received for each company.

⁴³ See Malaysian Companies Memo at Attachment 1.

⁴⁴ *Id.*

⁴⁵ *Id.*

⁴⁶ *Id.* See also Shenzhen Ark Cross-Border Logistics Co., Ltd. section below.

⁴⁷ See Durian’s CF28 Responses.

⁴⁸ See Malaysian Companies Memo at Attachment 1.

⁴⁹ See Durian’s CF28 Responses.

⁵⁰ See Malaysian Companies Memo at Attachment 1.

⁵¹ See Durian’s CF28 Responses.

descriptions of the production steps involved; however, not all descriptions include production capacity information, as CBP requested. Without the production capacity information, TRLED is unable to confirm that this factory is able to produce WCV associated with this entry number.

Durian and South Wales failed to provide data related production and delivery of entry number [#]5965.⁵² CBP requested employee timecards for the entire production period relevant to WCV associated with entry number [#]5965; Durian/South Wales provided paperwork showing the work order date as July 23, 2021, and the quality control date as September 2, 2021. However, Durian/South Wales only provided timecards for August 2021 and not for the entire production period as CBP requested.⁵³ Therefore, TRLED is unable to use these timecards to confirm that South Wales is able to produce WCV. Additionally, CBP requested all commercial invoices and purchasing orders associated with entry number [#]5965. Durian submitted a commercial invoice, issued by South Wales, and a purchase order for entry number [#]5965.⁵⁴ However, the commercial invoice indicates that the quantity of packages is 848 packages; whereas, the purchase order indicates there should be 855 cabinets.⁵⁵ The purchase order does not include other identifying information, such as price per unit, total amount owed, or weight.⁵⁶ Therefore, TRLED cannot confirm that the commercial invoice and purchase order are for the same order and cannot rely on this information to substantiate whether or not South Wales is able to produce the WCV associated with this entry number.

Durian failed to respond to the CF28 for entry [#]9942. Therefore, TRLED does not have the information required to determine the country of origin for this entry.

Kingway

On December 17, 2021, CBP requested information from Kingway concerning entry numbers [#]1299 and [#]5415, which had entry dates of [date] and [date], respectively.⁵⁷ Kingway submitted a timely but partial response on January 14, 2022.⁵⁸ As outlined below, Kingway's CF28 Response contains multiple discrepancies and is not complete. Therefore, TRLED is unable to rely on the information contained in Kingway's CF28 Response to determine the country of origin of its WCV entries.

Kingway indicated the Malaysian supplier for entry number [#]1299 is South Wales.⁵⁹ As part of its CF28 Response, Kingway provided certain information regarding the WCV production process. Specifically, Kingway submitted 11 photographs of South Wales's production equipment in Malaysia. These pictures appear to be staged due to the random placement of the machines among different pallets and the lack of space around the machines. Both deficiencies suggest that there is not an efficient production flow to the manufacturing facility and that there is not enough room to commercially produce WCV at this facility. Sufficient production flow is

⁵² *Id.*

⁵³ *Id.*

⁵⁴ *Id.*

⁵⁵ *Id.*

⁵⁶ *Id.*

⁵⁷ See CF28 issued to Kingway, dated December 17, 2021 (Kingway's CF28 Requests).

⁵⁸ See Kingway's CF28 Responses.

⁵⁹ *Id.*

necessary, in part, to ensure that the production machines and WCV parts are not so close in proximity during the production process to cause dents in the product which would prevent sale in the United States. Further, the pictures of the production equipment do not show any wood debris or dust that usually accompanies commercial production of WCV. The pictures also do not show dust collection or ventilation equipment generally associated with a debris and dust-free WCV factory. The production photographs have descriptions of the production steps involved; however, not all descriptions include production capacity information, as CBP requested.⁶⁰ Without the production capacity information, TRLED is unable to confirm that this factory is able to produce WCV associated with this entry number.

For entry number [#]1299, CBP requested timecards associated with the entire production of WCV; Kingway/South Wales provided paperwork showing the work order date as January 28, 2021, and the quality control date as February 22, 2021.⁶¹ However, Kingway/South Wales only provided timecards for January 2021 and not for the entire production period as CBP requested.⁶² Additionally, several of the timecards appear to have names whited out and re-written over. Further, an individual named ‘Kim’ signed off on quality control; this individual’s name does not appear on the timecards in the CF28 response for that time period.⁶³ Because of these discrepancies, TRLED is unable to use these timecards to confirm that South Wales is able to produce WCV.

In terms of raw material and packing acquisitions, Uni-Tile (entry number [#]5739), Kingway (entry number [#]1299), Maikai (entry number [#]2151), and Top Kitchen (entry number [#]2151) provided the same South Wales’s invoice, delivery, and payment documentation for the following raw materials: [company name] chip board/particle board dated December 7, 2020, and January 15, 2021, [company name.] particle board dated December 22, 2020, and January 11, 2021, [company name] dated December 12, 2020, January 6, 2021, and January 9, 2021, [company name] packing materials dated January 5, 9, and 13, 2021, and February 9, 2021, and [company name.] packing materials dated January 26, 2021.⁶⁴ Additionally, Kingway and Top Kitchen provided the same South Wales’s invoice, delivery, payment, and importation documentation for [company name], dated January 7, 2021.⁶⁵ It is suspicious that work orders produced throughout the three months of December 2020 through February 2021 would all derive from the exact same invoices, delivery receipts, and payment documentation,⁶⁶ given that it is unlikely that South Wales would use the same raw materials for multiple orders. Without reliable raw material and packaging purchasing information, TRLED is unable to confirm that this factory is able to produce WCV associated with this entry number.

For entry [#]5415, Kingway indicated the Malaysian manufacturer is MSW.⁶⁷ Kingway and MSW did not answer most questions contained in the CF28. Specifically, Kingway failed to

⁶⁰ *Id.*

⁶¹ *Id.*

⁶² See Kingway’s CF28 Requests; see also Kingway’s CF28 Responses.

⁶³ *Id.*

⁶⁴ See Uni-Tile’s CF28 Response; see also Kingway’s CF28 Responses; see also Maikai’s CF28 Response; and see also Top Kitchen’s CF28 Response.

⁶⁵ See Kingway’s CF28 Responses; see also Top Kitchen’s CF28 Response.

⁶⁶ *Id.*

⁶⁷ See Kingway’s CF28 Responses.

provide the following requested information with respect to the production of the entry at issue: (a) complete production records, including raw material purchase orders, commercial invoices, transportation documents and proof of payment; (b) container load plans from each raw material manufacturer, including the dated receipt and signature of receipt for raw materials; (c) foreign customs documentation for all raw materials, if they are imported; (d) complete factory production records, including stamped timecards and work orders, as well as packaging costs and information; (e) a demonstration as to how the manufacturer ties the raw materials to the finished products, for example, a purchase order or invoice number which appears on production documents; (f) the name of the factory owner and all corporate officers; and (g) whether the foreign producer/exporter has a relationship with Kingway, and if so, whether this affects the price paid or payable.⁶⁸ Therefore, TRLED does not have the information required to determine the country of origin of Kingway's WCV entries.

The few CF28 questions concerning production that Kingway and MSW answered contain false information. When asked how long it has been opened for business, MSW indicated it has been in operation "more than 10 years."⁶⁹ This statement is false. Record information from [source] indicates MSW was incorporated December 20, 2019.⁷⁰ MSW also indicated its owner is Chong Wen How.⁷¹ This is another false statement because the owner of MSW is Mr. Huang, according to MSW's business registration.⁷²

In Kingway's CF28 Response, MSW claimed that it is only a trading company, and that the manufacturer could not provide production records due to "business secrets."⁷³ CBP obtained information from the [source] with respect to the following companies: LLWF, MSW, and South Wales.⁷⁴ CBP finds these three companies all share a web of employees, directors, shareholders and addresses.⁷⁵ Thus, since MSW is related to South Wales, it is suspicious that MSW would purchase WCV from an outside source and not order WCV from their related company (South Wales). Further, it is suspicious that MSW would not provide the same level of documentation supporting the production of WCV it sold, like South Wales did for their entries.

Lonlas

On December 17, 2021, CBP requested information from Lonlas concerning entry number [#]9686, entry date [date].⁷⁶ Lonlas did not respond to this request for information. Lonlas submitted a partial response six weeks late on March 2, 2022.⁷⁷ As outlined below, Lonlas's CF28 Response contains multiple discrepancies and is not complete. Therefore, TRLED is

⁶⁸ See Kingway's CF28 Requests.

⁶⁹ See Kingway's CF28 Responses.

⁷⁰ See Malaysian Companies Memo at Attachment 1

⁷¹ See Kingway's CF28 Responses.

⁷² See Malaysian Companies Memo at Attachment 1.

⁷³ See Kingway's CF28 Responses.

⁷⁴ See Malaysian Companies Memo at Attachment 1. For a summary chart which indicates the various overlaps between these five companies, and the [source] reports CBP received for each company.

⁷⁵ *Id.* See also Durian section above.

⁷⁶ See CF28 issued to Lonlas, dated December 17, 2021 (Lonlas's CF28 Request).

⁷⁷ See Lonlas's CF28 Response, dated March 2, 2022 (Lonlas's CF28 Response).

unable to rely on the information contained in Lonlas's CF28 Response to determine the country of origin of its WCV entries.

Lonlas indicated the Malaysian supplier for entry number [#]9686 is South Wales.⁷⁸ As part of its CF28 Response, Lonlas provided certain information regarding the WCV production process and its raw material acquisitions. Specifically, Lonlas submitted 11 photographs of South Wales's production equipment in Malaysia. These pictures appear to be staged due to the random placement of the machines among different pallets and the lack of space around the machines. Both deficiencies suggest that there is not an efficient production flow to the manufacturing facility and that there is not enough room to commercially produce WCV at this facility. Sufficient production flow is necessary, in part, to ensure that the production machines and WCV parts are not so close in proximity during the production process to cause dents in the product which would prevent sale in the United States. Further, the pictures of the production equipment do not show any wood debris or dust that usually accompanies commercial production of WCV. The pictures also do not show dust collection or ventilation equipment generally associated with a debris and dust-free WCV factory. The production photographs have descriptions of the production steps involved; however, not all descriptions include production capacity information, as CBP requested.⁷⁹ Without the production capacity information, TRLED is unable to confirm that this factory is able to produce WCV associated with this entry number.

For entry number [#]9686, CBP requested timecards associated with the entire production of WCV; Lonlas/South Wales provided paperwork showing the work order date as June 25, 2021, and the quality control date as August 9, 2021.⁸⁰ However, Lonlas/South Wales only provided timecards for July 2021 and not the entire production period as CBP requested.⁸¹ Additionally, several of the timecards appear to have names whited out and re-written over. Further, an individual named 'Kim' signed off on quality control; this individual's name does not appear on the timecards in the CF28 for that same time period.⁸² Because of these discrepancies, TRLED is unable to use these timecards to confirm that South Wales is able to produce WCV.

Additionally, the Lonlas and South Wales documents show discrepancies in the U.S. and Malaysian Customs documents, shipping information, commercial invoice, purchase order, and proof of payments. For entry number [#]9686, Lonlas/South Wales reported a Malaysian customs value of [#] or [#], a U.S. Customs entry value of [#], and a proof of payment of [#].⁸³ These documents do not add up even when taking into consideration Lonlas/South Wales's reported packing expenses ([#] or [#]) and shipping expenses ([#] or [#]). Also, the commercial invoice indicates that the quantity is 2,724 packages; whereas the purchase order indicates there should be 3,135 cabinets.⁸⁴ The purchase order does not include other identifying information, such as price per unit, total amount owed, or weight.⁸⁵ Lonlas did not provide an explanation as

⁷⁸ *Id.*

⁷⁹ *Id.*

⁸⁰ *Id.*

⁸¹ See Lonlas's CF28 Request; see also Lonlas's CF28 Response.

⁸² *Id.*

⁸³ The currency conversion of 4.1885 MYD to 1 USD comes from the Malaysian Customs Documentation reported by Lonlas/South Wales. *Id.*

⁸⁴ *Id.*

⁸⁵ *Id.*

to why the quantity differed for the commercial invoice and the purchase order. Because of these discrepancies and omissions, CBP cannot confirm that the customs data, proof of purchase, commercial invoice, and purchase order are from the same order and cannot rely on this information to substantiate whether or not South Wales is able to produce the WCV associated with this entry number.

Maikai

On December 17, 2021, CBP requested information from Maikai concerning entry number [#]2151, which had an entry date of [date].⁸⁶ Maikai submitted a timely but partial response on January 11, 2022.⁸⁷ As outlined below, Maikai's CF28 Response contains multiple discrepancies and is not complete. Therefore, TRLED is unable to rely on the information contained in Maikai's CF28 Response to determine the country of origin of its WCV entries.

Maikai indicated the Malaysian supplier for entry number [#]2151 is South Wales.⁸⁸ As part of its CF28 Response, Maikai provided certain information regarding the WCV production process and its raw material acquisitions. Specifically, Maikai submitted 11 photographs of South Wales's production equipment in Malaysia. These pictures appear to be staged due to the random placement of the machines among different pallets and the lack of space around the machines. Both deficiencies suggest that there is not an efficient production flow to the manufacturing facility and that there is not enough room to commercially produce WCV at this facility. Sufficient production flow is necessary, in part, to ensure that there are not so close in proximity during the production process to cause dents in the product which would prevent sale in the United States. Further, the pictures of the production equipment do not show any wood debris or dust that usually accompanies commercial production of WCV. The pictures also do not show dust collection or ventilation equipment generally associated with a debris and dust-free WCV factory. The production photographs have descriptions of the production steps involved; however, not all descriptions include production capacity information, as CBP requested.⁸⁹ Without the production capacity information, TRLED is unable to confirm that this factory is able to produce WCV associated with this entry number.

CBP requested timecards for the entire production of WCV associated with entry number [#]2151; Maikai/South Wales provided paperwork showing the work order date as December 22, 2020, and the quality control date as February 2, 2021.⁹⁰ However, Maikai/South Wales only provided timecards for January 2021 and not the entire production period as CBP requested.⁹¹ Additionally, several of the timecards appear to have names whited out and re-written over. Further, an individual named 'Kim' signed off on quality control; this individual's name does not appear on the timecards in the CF28 for that same time period. Because of these discrepancies, TRLED is unable to use these timecards to confirm that South Wales is able to produce WCV.

⁸⁶ See CF28s issued to Maikai, dated December 17, 2021 (Maikai's CF28 Request).

⁸⁷ See Maikai's CF28 Response.

⁸⁸ *Id.*

⁸⁹ *Id.*

⁹⁰ *Id.*

⁹¹ See Maikai's CF28 Request; *see also* Maikai's CF28 Response.

In terms of raw material and packing acquisitions, Uni-Tile (entry number [#]5739), Kingway (entry number [#]1299), Maikai (entry number [#]2151), and Tops Kitchen (entry number [#]2151) provided the same South Wales's invoice, delivery, and payment documentation for the following raw materials: [company name] chip board/particle board dated December 7, 2020, and January 15, 2021, [company name.] particle board dated December 22, 2020, and January 11, 2021, [company name] dated December 12, 2020, January 6, 2021, and January 9, 2021, [company name] packing materials dated January 5, 9, and 13, 2021 and February 9, 2021, and [company name.] packing materials dated January 26, 2021.⁹² It is suspicious that work orders produced throughout the three months of December 2020 through February 2021 would all derive from the exact same invoices, delivery receipts, and payment documentation,⁹³ given that it is unlikely that South Wales would use the same raw materials for multiple orders. Without reliable raw material and packaging purchasing information, TRLED is unable to confirm that this factory is able to produce WCV associated with this entry number.

Top Kitchen

On December 17, 2021, CBP requested information from Top Kitchen concerning entry number [#]9005 with an entry date of [date].⁹⁴ Top Kitchen submitted a timely but partial response on January 18, 2022.⁹⁵ As outlined below, Top Kitchen's CF28 Response contains multiple discrepancies and is not complete. Therefore, TRLED is unable to rely on the information contained in Top Kitchen's CF28 Response to determine the country of origin of its WCV entries.

Top Kitchen indicated the Malaysian supplier for entry number [#]2151 is South Wales.⁹⁶ As part of its CF28 Response, Top Kitchen provided certain information regarding the WCV production process and its raw material acquisitions. Specifically, Top Kitchen submitted 11 photographs of South Wales's production equipment in Malaysia. These pictures appear to be staged due to the random placement of the machines among different pallets and the lack of space around the machines. Both deficiencies suggest that there is not an efficient production flow to the manufacturing facility and that there is not enough room to commercially produce WCV at this facility. Sufficient production flow is necessary, in part, to ensure that are not so close in proximity during the production process to cause dents in the product which would prevent sale in the United States. Further, the pictures of the production equipment do not show any wood debris or dust that usually accompanies commercial production of WCV. The pictures also do not show dust collection or ventilation equipment generally associated with a debris and dust-free WCV factory. The production photographs have descriptions of the production steps involved; however, not all descriptions include production capacity information, as CBP requested.⁹⁷ Without the production capacity information, TRLED is unable to confirm that this factory is able to produce WCV associated with this entry number.

⁹² See Uni-Tile's CF28 Response; see also Kingway's CF28 Responses; see also Maikai's CF28 Response; and see also Top Kitchen's CF28 Response.

⁹³ *Id.*

⁹⁴ See CF28s issued to Top Kitchen, dated December 17, 2021 (Top Kitchen's CF28 Request).

⁹⁵ See Top Kitchen's CF28 Response.

⁹⁶ *Id.*

⁹⁷ *Id.*

CBP requested timecards for the entire production of WCV associated with entry number [#]9005; Top Kitchen/South Wales provided paperwork showing the work order date as January 5, 2021, and the quality control date as February 23, 2021. However, Top Kitchen/South Wales only provided timecards for January 2021 and not the entire production period as CBP requested.⁹⁸ Additionally, several of the timecards appear to have names whited out and re-written over. Further, an individual named ‘Kim’ signed off on quality control; this individual’s name does not appear on the timecards in the CF28 for that time period. Because of these discrepancies, TRLED is unable to use these timecards to confirm that South Wales is able to produce WCV.

In terms of raw material and packing acquisitions, Uni-Tile (entry number [#]5739), Kingway (entry number [#]1299), Maikai (entry number [#]2151), and Top Kitchen (entry number [#]2151) provided the same South Wales’s invoice, delivery, and payment documentation for the following raw materials: [company name] chip board/particle board dated December 7, 2020, and January 15, 2021, [company name] particle board dated December 22, 2020, and January 11, 2022, [company name] dated December 12, 2020, January 6, 2021, and January 9, 2021, [company name] packing materials dated January 5, 9, and 13, 2021, and February 9, 2021, and [company name.] packing materials dated January 26, 2021.⁹⁹ Additionally, Kingway and Top Kitchen provided the same South Wales’s invoice, delivery, payment, and importation documentation for [company name], dated January 7, 2021.¹⁰⁰ It is suspicious that work orders produced throughout the three months of December 2020 through February 2021 would all derive from the exact same invoices, delivery receipts, and payment documentation,¹⁰¹ given that it is unlikely that South Wales would use the same raw materials for multiple orders. Without reliable raw material and packaging purchasing information, TRLED is unable to confirm that this factory is able to produce WCV associated with this entry number.

Preliminary Onsite Visits in Malaysia

CBP conducted preliminary onsite visits to the MSW companies in Malaysia. On January 27, 2022, CBP conducted a preliminary onsite visit to two locations associated with MSW Companies. On February 5, 2022, CBP conducted another on site visit at the third location associated with the MSW Companies.

The first site is the registered business address of MSW, No. 3, Jalan Ikan Mata Duyong/KS 10, Kampung Nelayan, Telok Gong, Port Klang Selangor, 42000. The CBP official conducting the site visit indicated that there were four buildings at the address. The CBP official further indicated that no one was present at the gate of the business and that no manufacturing activity could be heard. In the photographs, a container can be seen behind the gate of the building, but there is no visible sign of activity in any of the photographs. Pictures from the site visit have been placed on the record.¹⁰²

⁹⁸ See Top Kitchen’s CF28 Request; see also Top Kitchen’s CF28 Response.

⁹⁹ See Uni-Tile’s CF28 Response; see also Kingway’s CF28 Responses; see also Maikai’s CF28 Response; and see also Top Kitchen’s CF28 Response.

¹⁰⁰ See Kingway’s CF28 Responses; see also Top Kitchen’s CF28 Response.

¹⁰¹ *Id.*

¹⁰² See Memo to the File, “Consolidated EAPA Case 7673: Site Visit by Customs and Border Protection,” dated Feb 10, 2022, Memo (Feb 10, 2022 Memorandum) at attachment 1.

The second site was the business address given by the CF28 responses as the current address for South Wales and LLWF, PT 11929, JLN Perajurit, KG Telok Gong, Pelabuhan Klang, Selangor, 42000.¹⁰³ During the onsite visit, the CBP official could not find a building corresponding with the given address.¹⁰⁴ Based on the pictures provided by the CBP official, the current address does not have a building or factory present at that location.¹⁰⁵ Therefore, TRLED is unable to confirm that the production pictures provided are associated with the current address for South Wales or LLWF.

The third site visit was to the former South Wales address at No. 2, Jalan Semenyih Permata Utama, Taman Semenyih Permata, 435000.¹⁰⁶ The CBP official found a building that could have been a warehouse or factory in an industrial area.¹⁰⁷ The CBP official indicated that the sign near the front of the building indicated that South Wales was previously located at this facility.¹⁰⁸ While the third site matches the building and manufacturing facilities on South Wales's website, the production pictures provided in the various CF28 responses do not match the information on South Wales's website.¹⁰⁹ Specifically, the windows are located in different areas and the pictures provided in the various CF28 responses do not match the photos found on South Wales's website. Therefore, TRLED is unable to confirm that the production pictures provided in the various CF28 responses are associated with South Wales's previous address.

Other Evidence of Evasion

a. Shenzhen Ark Cross-Border Logistics Co., Ltd.

Record evidence indicates Shenzhen Ark Cross-Border Logistics Co., Ltd. (Ark Trans) coordinates with and/or controls the MSW Companies and certain importers under investigation, *i.e.*, Durian and Kingway.¹¹⁰ In addition to the evasion scheme discussed in the Allegations with respect to the MSW Companies, record evidence indicates Ark Trans is involved in an evasion scheme with respect to additional Malaysian and Chinese companies to evade AD/CVD duties concerning other products.¹¹¹

¹⁰³ See Feb 10, 2022, Memorandum at attachment 2; *see also* Uni-Tile's CF28 Response; *see also* Durian's CF28 Responses; *see also* Kingway's CF28 Responses; *see also* Maikai's CF28 Response; and *see also* Top Kitchen's CF28 Response.

¹⁰⁴ See Feb 10, 2022, Memorandum at attachment 2.

¹⁰⁵ See Feb 10, 2022, Memorandum at attachment 2; *see also* Uni-Tile's CF28 Response; *see also* Durian's CF28 Responses; *see also* Kingway's CF28 Responses; *see also* Lonlas's CF28 Response; *see also* Maikai's CF28 Response; and *see also* Top Kitchen's CF28 Response.

¹⁰⁶ See Feb 10, 2022, Memorandum at attachment 3.

¹⁰⁷ *Id.*

¹⁰⁸ *Id.*

¹⁰⁹ See Feb 10, 2022, Memorandum at attachment 3; *see also* Malaysian Companies Memo at Attachment 4; *see also* Uni-Tile's CF28 Response; *see also* Durian's CF28 Responses; *see also* Kingway's CF28 Responses; *see also* Lonlas's CF28 Response; *see also* Maikai's CF28 Response; and *see also* Top Kitchen's CF28 Response.

¹¹⁰ See Malaysian Companies Memo at Attachment 3; *see also* Durian's CF28 Responses; *see also* Kingway's CF28 response; *see also* March 2, 2022, Memorandum at Attachment 1 (containing NOI EAPA 7657 at 27-30).

¹¹¹ See Malaysian Companies Memo at Attachment 3; *see also* Durian's CF28 Responses; *see also* Kingway's CF28 response; *see also* March 2, 2022, Memorandum at Attachment 1 (containing NOI EAPA 7657 at 27-30).

Ark Trans is a freight forwarder specializing in helping Chinese companies to avoid AD/CVD duties.¹¹² According to the Ark Trans’ website, under the “Company Culture” section, it states:

Our {A}rk {L}ogistics took 20 {y}ears of logistics experience in China and the United States, in the face of the anti-dumping trade barriers established by the United States against China, many domestic factories are struggling in this crisis, Ark Logistics also carries the expectations of many domestic manufacturers, bypassing the anti-dumping review of the United States, and finally successfully delivered the goods to the other side of the ocean.¹¹³

On its website, Ark Trans repeatedly uses the word “re-export” as a euphemism for transshipment or duty evasion, and also notes that one of its specialties is the “re-export” of Chinese-origin WCV from Malaysia. On its website, Ark Trans states that the company:

- provides various comprehensive international freight solutions to a number of well-known foreign trade companies involved in WCV, as well as QSP, mattresses, aluminum, *etc.*;
- has warehouses and factories in Malaysia which offer transshipment services that include a certificate of origin and delivery to the United States; and,
- stated under the “Company News” section that it is committed to focusing on re-export services for QSP and WCV from Malaysia.¹¹⁴

The contact page for Ark Trans lists an email address, danny@ark-trans.com, and phone number, 18607668898, for “Manager Huang.”¹¹⁵ Record evidence indicates this phone number is also the phone number for a Chinese QSP producer, Guangdong Yuanjing Stone Co., Ltd. (Guangdong Yuanjing).¹¹⁶ Guangdong Yuanjing’s website, and its listing on a commercial website, indicate the contact person for the company is Huang Jianmin, at 18607668898, *i.e.*, the same Mr. Huang discussed in the Allegations who, according to [source] data, is the owner of MSW.¹¹⁷ As discussed above, the MSW Companies all share a variety of addresses, employees, and managers.¹¹⁸ While CBP does not know the entire universe of Malaysian companies Ark Trans works with in its evasion schemes, it seems likely that they would include the MSW Companies, which Mr. Huang directs.

¹¹² See Malaysian Companies Memo at Attachment 3; *see also* Durian’s CF28 Responses; *see also* Kingway’s CF28 response; *see also* March 2, 2022, Memorandum at Attachment 1 (containing NOI EAPA 7657 at 27-30).

¹¹³ See Malaysian Companies Memo at Attachment 3; *see also* March 2, 2022, Memorandum at Attachment 1 (containing NOI EAPA 7657 at 27-30).

¹¹⁴ See Malaysian Companies Memo at Attachment 3; *see also* March 2, 2022, Memorandum at Attachment 1 (containing NOI EAPA 7657 at 27-30).

¹¹⁵ See Malaysian Companies Memo at Attachment 3; *see also* March 2, 2022, Memorandum at Attachment 1 (containing NOI EAPA 7657 at 27-30).

¹¹⁶ See Malaysian Companies Memo at Attachment 2.

¹¹⁷ *Id.*

¹¹⁸ Additionally, one of Durian’s email addresses is ARKLUSA@vip.sina.com. CBP notes that Sina.com is a Chinese-based email provider, and the word “ARK” appears in the importer’s email address. See Malaysian Companies Memo at Attachments 3 and 5; *see also* Durian’s CF28 Responses.

b. MSW Companies evading AD/CVD duties

There is also record evidence indicating that the MSW companies are involved in transshipping more than one product currently under AD/CVD orders. On December 17, 2021, CBP requested information from Maikai concerning entry number [#]2185, which had an entry date of [date] and was declared as [product].¹¹⁹ Maikai submitted a timely but partial response on January 11, 2022.¹²⁰ Maikai indicated that LLWF was the supplier for the merchandise and that LLWF sourced the merchandise from Malaysian company [company name].¹²¹ In the CF28 response, Maikai/LLWF submitted minimal information on how the [product] were produced in Malaysia and the packing list they provided even included [product] on it, even though this merchandise was not declared in this entry. [product] is another product under AD/CVD order.¹²² Given the types of merchandise exported from MSW companies, this is another piece of evidence reasonably suggesting that MSW-sourced Chinese-origin WCV are being transshipped from China through Malaysia.

Summary

The Importers filed entries for WCV during the POI that identified the MSW Companies, which include South Wales, as the manufacturers in Malaysia. Based on the Importers' responses to the CF28s, or Durian's lack of response to a CF28 questionnaire, and other evidence placed on the record by CBP, TRLED has determined there is reasonable suspicion that the Importers entered covered merchandise into the United States through evasion, by means of transshipment through Malaysia.

Enactment of Interim Measures

Based on the record evidence described above, CBP determines that reasonable suspicion exists that the Importers imported WCV into the United States from China that were transshipped through Malaysia and should have been subject to the *Orders*. Therefore, CBP is imposing interim measures pursuant to this investigation.¹²³

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 December 3, 2021, the date of the initiation of the investigation;
- (2) pursuant to the Commissioner's authority under 19 USC 1504(b), extend the period for liquidating each unliquidated entry of such covered merchandise that entered before the date of the initiation of the investigation: December 3, 2021; and
- (3) pursuant to the Commissioner's authority under 19 USC 1623, take such additional measures as the Commissioner determines necessary to protect the revenue of the United

¹¹⁹ See second CF28 issued to Maikai, dated December 17, 2021 (Maikai's second CF28 Request).

¹²⁰ See second CF28 Response from Maikai, dated January 11, 2022 (Maikai's second CF28 Response).

¹²¹ *Id.*

¹²² *Id.*

¹²³ See 19 USC 1517(e); see also 19 CFR 165.24.

States, including requiring a single transaction bond or additional security or the posting of a cash deposit with respect to such covered merchandise.¹²⁴

In addition, CBP will require live entry and reject any entry summaries that do not comply with live entry and require refiling 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).

Any future submissions or factual information that you submit to CBP pursuant to this EAPA investigation must be made electronically using EAPA's case management system (CMS) at <https://eapallegations.cbp.gov/>.

Should you have any questions regarding this investigation, please feel free to contact us at eapallegations@cbp.dhs.gov, with michele.breaux@cbp.gov and patricia.tran@cbp.dhs.gov copied. Please include "EAPA Cons Case 7673" in the subject line of your email. Additional information on this investigation, including the applicable statute and regulations, may be found on CBP's website at: <https://www.cbp.gov/trade/trade-enforcement/tftea/eapa>.

Sincerely,



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

¹²⁴ See also 19 CFR 165.24(b)(1)(i-iii).