



## U.S. Customs and Border Protection

### **PUBLIC VERSION**

February 2, 2023

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Re: Notice of Initiation of Investigation and Interim Measures - EAPA Case 7783

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To Mr. Meisner and the Representative of Superior Commercial Solutions LLC:

This letter is to inform you that U.S. Customs and Border Protection (CBP) has commenced a formal investigation of Superior Commercial Solutions LLC (SCS) 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). CBP is investigating whether SCS evaded antidumping duty (AD) and countervailing duty (CVD) orders A-570-084 and C-570-085 on 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 there is reasonable suspicion that SCS 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 "the 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

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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 165.2.

allegation against SCS on October 6, 2022.<sup>4</sup> The entries covered by this investigation are those entered for consumption, or withdrawn from warehouse for consumption, from October 6, 2021, through the pendency of this investigation.<sup>5</sup>

### Initiation

The Allegor claims that SCS acted as importer of record on shipments of QSP covered by the AD/CVD orders.<sup>6</sup> As support, the Allegor provided screenshots of SCS' website that described its participation in the importation process of its customers' merchandise.<sup>7</sup> SCS' website also stated that "Among our product offerings are ... Quartz Countertops" and that it is a "leader in the multi-family cabinet/ quartz counter top {sic} industry."<sup>8</sup>

The Allegor also provided [ SOURCE ] listing SCS as the consignee on multiple imports of "Artificial quartz stone countertop{s}" since the beginning of the period of investigation (POI), October 6, 2021.<sup>9</sup> The [ SOURCE ] indicated that these imports of artificial quartz stone were classified under Harmonized Tariff Schedule of the United States (HTSUS) number 6810.99.00.<sup>10</sup> This HTSUS classification and the shipments' product description correspond to the product description and HTSUS classification contained in the AD/CVD orders for QSP.<sup>11</sup> Specifically, the scope of the AD/CVD orders states that QSP "may also generally be referred to as engineered stone or quartz, {or} artificial stone or quartz..."<sup>12</sup> It also states that "{i}n addition to slabs, the scope of the orders includes, but is not limited to, other surfaces such as countertops..."<sup>13</sup> Furthermore, the scope of the AD/CVD orders states that "{t}he products subject to the scope are currently classified in the HTSUS under the following subheading: 6810.99.0010."<sup>14</sup> Collectively, these facts indicate that the artificial quartz stone countertops that SCS imported during the POI were QSP as described by the AD/CVD orders.

The Allegor noted that imports of QSP covered by the scope of the AD/CVD orders are subject to AD duties ranging from 255.27 to 326.15 percent and CVD duties ranging from 45.32 to 190.99 percent.<sup>15</sup> The AD/CVD rates used on QSP imported from Chinese companies that were not explicitly named in the AD/CVD orders, the China-Wide Entity rate and the All Others' rate,

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<sup>4</sup> See Email from CBP, "EAPA 7783 - Official Receipt of Properly Filed Allegation," dated October 6, 2022. The Allegor, Cambria Company LLC, is a domestic producer of QSP in the United States and, as such, had standing to submit this allegation pursuant to 19 USC 1517(a)(6)(A)(ii), 19 CFR 165.1(2), and 19 CFR 165.11(a); see Letter from the Allegor, "Quartz Surface Products from the People's Republic of China: Request for an Investigation under the Enforce and Protect Act of Superior Commercial Solutions LLC," dated September 8, 2022 (Allegation) at 3-4 and Exhibit 2.

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

<sup>6</sup> See Allegation at 4 and Exhibit 3; see also 19 CFR 165.11(a) and 165.11(b)(3). The Allegor also provided SCS' address in Utah.

<sup>7</sup> See Allegation at Exhibit 5, page 3.

<sup>8</sup> *Id.* at Exhibit 5, pages 1, 4, 12.

<sup>9</sup> *Id.* at Exhibit 3. The period of investigation begins on October 6, 2021, because, pursuant to 19 CFR 165.2, the period of investigation begins one year before CBP officially receives an EAPA allegation, which was October 6, 2022, in this case. The artificial quartz stone countertops are also denoted as "Artificial quartz stone cooktop{s}."

<sup>10</sup> *Id.* at Exhibit 3. HTSUS 6810.99.0010 and 6810.99.00 can both refer to QSP.

<sup>11</sup> *Id.* at Exhibit 1.

<sup>12</sup> *Id.* at Exhibit 1, page 3, footnote 15; see also AD/CVD orders.

<sup>13</sup> See Allegation at Exhibit 1, page 3; see also AD/CVD orders.

<sup>14</sup> *Id.*

<sup>15</sup> See Allegation at 9 and Exhibit 1, pages 2-3.

equal a combined 371.47 percent.<sup>16</sup> Because of these high AD/CVD rates, an incentive existed to falsify the country of origin on the alleged Chinese-origin QSP as discussed in the Allegation.

The Alleger contends that SCS' QSP imports were likely claimed to be Vietnamese origin but are actually Chinese origin. The [ SOURCE ] lists the Vietnamese company Cong Ty TNHH Kales Quartz – also known as Kales Quartz Company Limited or Kales Quartz Co., Ltd. (Kales) – as the shipper of SCS' QSP imports and denotes the QSP shipments' origin as Vietnam.<sup>17</sup> The Alleger asserted that SCS likely declared to CBP that the country of origin of its QSP entries was Vietnam because according to the [ SOURCE ], the shipments' origin was Vietnam and the listed shipper, Kales, is Vietnamese.

Furthermore, the [ SOURCE ] indicates that Kales imported multiple shipments of QSP into Vietnam from China during the POI. These shipments listed a Chinese company named Xiamen Lexiang Imp. & Exp. Co., Ltd. (Xiamen Lexiang) as the shipper.<sup>18</sup> The Alleger provided screenshots from Xiamen Lexiang's website, which indicate that Xiamen Lexiang is a stone supplier located in Xiamen City, China.<sup>19</sup> Xiamen Lexiang's website indicates that it is involved in stone processing, product fabrication, and export.<sup>20</sup> Its website also indicates that the company's products are sold in several countries, including "America," and have been incorporated in "large-scale projects to {sic} EU, USA and the Middle East...."<sup>21</sup>

According to the [ SOURCE ], Xiamen Lexiang's shipments to Kales listed China as the country of origin, with the destination listed as Vietnam, and the shipped merchandise was described as "Artificial quartz stone slab{s}."<sup>22</sup> As the Alleger previously noted, artificial quartz stone is another name for QSP and, regarding slabs, the scope of the AD/CVD orders noted that "Quartz surface products consist of slabs and other surfaces...."<sup>23</sup> Thus, the information discussed so far in this notice collectively indicates that Xiamen Lexiang exported multiple shipments of Chinese-origin QSP covered by the AD/CVD orders to Kales in Vietnam.<sup>24</sup> Kales, in turn, exported from Vietnam multiple shipments of QSP that SCS imported into the United States.<sup>25</sup>

As an indication that Kales exported Chinese-origin QSP, the Alleger pointed out five shipment lines of Chinese-origin QSP that Xiamen Lexiang exported to Kales in Vietnam, which the Alleger then tied to five shipment lines of QSP that Kales exported to SCS in the United States.<sup>26</sup> The [ SOURCE ] indicates that these five shipment lines arrived in Vietnam from China on November 15, 2021, and that Kales exported them just eight days later, on November 23, 2021,

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<sup>16</sup> *Id.* at Exhibit 1, pages 2-3.

<sup>17</sup> *Id.* at Exhibit 3. "Cong Ty" means "company" and "Tnhh" means "Ltd" in Vietnamese. *See* CBP Memorandum, "Adding Information to the Administrative Record of EAPA 7783," dated November 30, 2022 (November Memorandum) at 1 and Attachments 1-2.

<sup>18</sup> *See* Allegation at Exhibit 3.

<sup>19</sup> *Id.* at Exhibit 10, pages 1, 4.

<sup>20</sup> *Id.* at Exhibit 10, page 1.

<sup>21</sup> *Id.* at Exhibit 10, page 2.

<sup>22</sup> *Id.* at Exhibit 1, page 3, footnote 15.

<sup>23</sup> *Id.* at Exhibit 1, page 3.

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

<sup>25</sup> *Id.* at Exhibit 3.

<sup>26</sup> *Id.* at 7-8 and Exhibits 3, 8-9.

from Vietnam to SCS in the United States.<sup>27</sup> Moreover, the descriptions of the goods shipped from China to Vietnam and from Vietnam to the United States contained similar product descriptions, identical dimensions, and identical quantities of pieces (PCE). The chart below<sup>28</sup> illustrates the matching variables in these five corresponding shipment lines:

	<b>Description of Goods Shipped from China</b> (Xiamen Lexiang to Kales)	<b>Description of Goods Shipped from Vietnam</b> (Kales to SCS)
1	EGNL01 Artificial quartz stone slab, thickness 2cm, size 1575x102mm (3 PCE), 100% brand new	2QG871-32 Artificial quartz stone cooktop, size 1575 x 102 mm, thickness 2cm (3 PCE), 100% brand new
2	EGNL01 Artificial quartz stone slab, thickness 2cm, size 813x572mm (34 PCE), 100% brand new	QG871-07 Artificial quartz stone cooktop, size 813 x 572 mm, thickness 2cm (34 PCE), 100% brand new
3	EGNL01 Artificial quartz stone slab, thickness 2 cm, size 1956x572mm (10 PCE), 100% brand new	2QG871-142 Artificial quartz stone countertop, size 1956 x 572 mm, thickness 2cm (10 PCE), 100% brand new
4	EGNL01 Artificial quartz stone slab, thickness 2 cm, size 1956x102mm (10 PCE), 100% brand new	2QG871-142 Artificial quartz stone countertop, size 1956 x 102 mm, thickness 2cm (10 PCE), 100% brand new
5	EGNL01 Artificial quartz stone slab, thickness 2 cm, size 1118x572mm (10 PCE), 100% brand new	QG871-12 Artificial quartz stone cooktop, size 1118 x 572 mm, 2cm thick (10 PCE), 100% brand new

Regarding potential processing in a third country such as Vietnam, the scope of the AD/CVD orders makes several applicable statements. The scope of the AD/CVD orders “includes surface products of all other sizes, thicknesses, and shapes.”<sup>29</sup> Additionally, QSP is covered by the scope of the AD/CVD orders regardless of whether it is “polished or unpolished, cut or uncut, fabricated or not fabricated, cured or uncured, edged or not edged, finished or unfinished, thermoformed or not thermoformed, packaged or unpackaged, and regardless of the type of surface finish.”<sup>30</sup> Moreover, the scope of the AD/CVD orders includes 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 that would not otherwise remove the merchandise from the scope of the orders if performed in the country of manufacture of the quartz surface products.<sup>31</sup>

As such, any QSP slabs that Kales received from China would continue to be Chinese-origin QSP covered by the AD/CVD orders, even if in Vietnam Kales cut the QSP slabs into custom countertop dimensions for its customers, added sink holes, or performed other finishing work.

<sup>27</sup> *Id.* at 7-8; Exhibit 8, pages 37-38; and Exhibit 9, pages 34-35.

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

<sup>29</sup> *Id.* at Exhibit 1.

<sup>30</sup> *Id.*

<sup>31</sup> *Id.*

Other shipments listed in the [ SOURCE ] also indicated that a Chinese company named Xiamen Stone Display Technology Co., Ltd. (Xiamen Stone Display) may have supplied Kales with Chinese-origin QSP that Kales transshipped to SCS. In these shipments, Xiamen Stone Display exported “Artificial stone slab{s}” to Kales that arrived in Vietnam on December 12, 2021.<sup>32</sup> Only three days later, on December 15, 2021, Kales exported “Artificial quartz stone cooktop{s}” to SCS with the same dimensions and thickness.<sup>33</sup>

	Arrived in Vietnam from China	Description of Goods Shipped from China (Xiamen Stone Display to Kales)	Exported from Vietnam to United States	Description of Goods Shipped from Vietnam (Kales to SCS)
1	12/12/2021	Artificial stone slab, size 1346 mm x 572 mm, thickness 20 mm, 100% new	12/15/2021	QG871-56 Artificial quartz stone cooktop, size 1346 x 572 mm, 2cm thick (24 PCE), 100% brand new
2	12/12/2021	Artificial stone slab, size 1499 mm x 572 mm, thickness 20 mm, 100% new	12/15/2021	QG871-58 Artificial quartz stone cooktop, size 1499 x 572 mm, 2cm thick (21 PCE), 100% brand new

Additionally, the [ SOURCE ] indicates that a Vietnamese company named Cong Ty TNHH Engga—also known as Engga Company Limited; Engga Co., Ltd.; Vietnam Engga Quartz; Engga Quartz Vietnam; Engga Quartz; Engga Quartz Company; and Engga Group (Engga)—exported multiple shipments to SCS from November 2020 until June 2021.<sup>34</sup> These shipments contained product numbers and descriptions of the shipped goods that were very similar to the product numbers and descriptions that Kales used for its exported shipments. For example, the description of the goods shipped in Engga’s last export to SCS in June 2021 was as follows: “3QG871-33 Artificial quartz stone kitchen countertop, size 1848-1924 x 965 mm, 3cm thick (63 PCE), 100% brand new{.}”<sup>35</sup> Likewise, Kales exported “Artificial quartz stone kitchen countertop{s}” and product number QG871 that were described as “100% brand new” to SCS on December 15, 2021; May 23, 2022; and on June 11-12, 2022.<sup>36</sup> Thus, the similarity of the descriptions and product numbers that Kales and Engga used indicate a possible connection between the two companies.

### *Initiation Assessment*

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>37</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

<sup>32</sup> *Id.* at Exhibit 8, page 33.

<sup>33</sup> *Id.* at Exhibit 3, page 15.

<sup>34</sup> *Id.* at Exhibit 3, pages 31-46. “Cong Ty” means “company” and “Tnhh” means “Ltd” in Vietnamese. *See* November Memorandum at 1 and Attachments 1-2.

<sup>35</sup> *See* Allegation at Exhibit 3, page 31.

<sup>36</sup> *Id.* at Exhibit 3.

<sup>37</sup> *See* 19 CFR 165.15(b)(2); *see also* 19 USC 1517(b)(1).

being reduced or not being applied with respect to the covered merchandise.”<sup>38</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 also 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 basis for the allegation, CBP found that the information the Alleger submitted reasonably suggests that SCS entered merchandise covered by the AD/CVD orders into the customs territory of the United States through evasion.<sup>39</sup> Specifically, this information included the facts that SCS imported multiple shipments of QSP into the United States from Kales during the POI and that Kales imported multiple shipments of Chinese-origin QSP slabs into Vietnam from Xiamen Lexiang during the POI.<sup>40</sup> As noted, regardless of whether these QSP slabs imported from China were further processed in Vietnam, any such processing in Vietnam would not make those slabs Vietnamese-origin.<sup>41</sup> Moreover, the QSP from at least five shipment lines in the [ SOURCE ] could be traced from Xiamen Lexiang, located in China, to Kales, located in Vietnam, and then exported from Kales to SCS in the United States.<sup>42</sup> As such, this information reasonably suggests that SCS was entering Chinese-origin QSP covered by the AD/CVD orders into the United States by evasion.

Thus, in light of the information set forth, CBP initiated an investigation under the authority of 19 USC 1517(b)(1) on SCS’ imports of covered merchandise that are alleged to be entered for consumption into the customs territory of the United States through evasion.<sup>43</sup> While CBP shall make a determination as to whether merchandise properly within the scope of the AD/CVD orders was entered into the customs territory of the United States through evasion, the statute does not limit this determination to only the type of evasion for which the investigation was initiated.<sup>44</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.<sup>45</sup> 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.<sup>46</sup> 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 reasonable suspicion that SCS entered Chinese-

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<sup>38</sup> See 19 CFR 165.1; see also 19 USC 1517(a)(5)(A).

<sup>39</sup> See Allegation at 5-10 and Exhibits 1, 3, 8-10.

<sup>40</sup> *Id.* at Exhibits 3, 8-9.

<sup>41</sup> See AD/CVD order at Appendix I.

<sup>42</sup> See Allegation at 7-8; Exhibit 8, pages 37-38; and Exhibit 9, pages 34-35.

<sup>43</sup> See also 19 CFR 165.15.

<sup>44</sup> See 19 USC 1517(c)(1)(A).

<sup>45</sup> See 19 CFR 165.24(a); see also CBP Memorandum, “Initiation of Investigation for EAPA Case 7783,” dated October 28, 2022 (Initiation Memorandum).

<sup>46</sup> See 19 USC 1517(e); see also 19 CFR 165.24.

origin covered merchandise into the United States through evasion by means of transshipment through Vietnam.<sup>47</sup>

After initiating this investigation, CBP issued CBP Form 28 (CF-28) requests for information to SCS on November 3-4, 2022, concerning two of its entries from Kales and two of its entries from Engga, which entered during the POI.<sup>48</sup> In these CF-28s, CBP requested manufacturer information, production documentation, purchase orders, commercial invoices, transportation documentation, certificates of origin, and proof of payment for each entry. On December 2, 2022, SCS submitted its CF-28 response to CBP and provided most of the information that CBP requested.<sup>49</sup> However, SCS did not provide the following requested items or explain its failure to do so, nor did it request an extension to provide them:

- Customs clearance records for raw materials imported into the country of manufacture
- Certificates of origin for imported raw materials and for the finished product
- Stamped timecards from the factory
- A description of the equipment used in production
- A description of the production capacity of all equipment used in production
- A photograph of each piece of equipment and a flowchart of the manufacturing process
- Color photographs of the exterior of the manufacturing facility with address and street signs to show its location
- Packaging costs
- A factory inspection report conducted by the importer or its agent.

Among the documents provided, SCS provided purchase orders issued by Engga for each of the four entries.<sup>50</sup> Although two of the entries were ostensibly from Kales, Engga issued their respective purchase orders and proforma invoices and received SCS' respective payments.<sup>51</sup> One of Engga's other documents for these two entries was stamped and signed by an Engga salesperson and indicated these two entries originated from Engga instead of from Kales.<sup>52</sup> Specifically, Engga stated that "we have holiday at that time, so entrust the forwarder to do export for us. They use Kales quartz Co.,Ltd {sic} as shipper."<sup>53</sup> Curiously, although Engga and Kales are both in Vietnam, Engga did not explain why Kales was working on the holiday and it was not working on the same holiday, nor did Engga specify which holiday it was referring to.<sup>54</sup>

In the same document, Engga stated "Dear Homeland Security, Engga has no relation ship with Kales Quartz {sic}."<sup>55</sup> However, other record evidence appears to contradict this statement and evince a close relationship, and possible affiliation, between Engga and Kales.<sup>56</sup> As explained

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<sup>47</sup> See Initiation Memorandum.

<sup>48</sup> See SCS' CF-28 Response, dated December 2, 2022 (CF-28 Response). The two SCS entries from Kales were [ # ]6816 and [ # ]6873, and the two entries from Engga were [ # ]9051 and [ # ]3193.

<sup>49</sup> *Id.*

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

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

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

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

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

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

<sup>56</sup> See November Memorandum.

later in this notice, this is relevant because the close relationship, and possible affiliation, between Engga and Kales, along with their participation in each other's shipments, indicate Engga's participation in the same pattern of evasion as Kales. As such, SCS' entries from Engga are also subject to this investigation. The record evidence includes multiple screenshots from various websites that CBP placed on the record after this case's initiation.<sup>57</sup> Screenshots from Google Maps and several websites listing Engga's and Kales' business information indicate that both companies have multiple addresses in Haiphong<sup>58</sup> and share the address 67 Ngo Quyen, May Chai Ward, Ngo Quyen District, Haiphong, Vietnam.<sup>59</sup> Documents provided in response to the CF-28 requests indicate that Kales and Engga also share the address No 9/173 Ngo Quyen, May Chai Ward, Ngo Quyen District, Haiphong, Vietnam.<sup>60</sup>

Several of the business information websites indicate that Engga and Kales share common personnel. A Vietnamese website listing Kales' company information denotes its point of contact as an accountant named Hoang Thi Thuy.<sup>61</sup> Similarly, a website listing Engga company information denotes Hoang Thi Thuy's email address as Engga's contact email address.<sup>62</sup> Another business information website, along with one of Engga's business registration certificates, lists Xie Gao Rong as Engga's representative.<sup>63</sup> Whereas, a different business information website denotes Xie Gao Rong as Kales' representative.<sup>64</sup> Additionally, some business information websites list the same phone number, 0932246209, for Engga and Kales.<sup>65</sup>

Multiple business information websites list Vietnamese business tax number [ # ] for both Kales and Engga.<sup>66</sup> Corroborating this, Engga's official company stamp and two of its business registration certificates listed that tax number and a recent [ SOURCE ] report also listed the same tax number for Kales.<sup>67</sup> Moreover, that report indicated that [ EVENT DESCRIPTION & DATE ].<sup>68</sup>

This may account for the fact that the contents of one of the business information websites listed Kales as the business name at issue, but its URL address explicitly referenced

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

<sup>58</sup> *Id.* at Attachments 2-4. These addresses are 67 Ngo Quyen, May Chai Ward, Ngo Quyen District, Haiphong, Vietnam (Kales and Engga); No. 9/173 Ngo Quyen, May Chai Ward, Ngo Quyen District, Haiphong, Vietnam (Kales and Engga); CN2.5A+2.5B Minh Phuong Dinh Vu Industrial Park, Dong Hai 2 Ward, Hai An District, Haiphong, Vietnam (Engga); So 1, B205, To Dan Pho So 5, Phuong Thanh To, Quan Hai An, Thanh Pho Haiphong, Vietnam (Engga); Dong Khe Ward, Ngo Quyen District, Haiphong, Vietnam (Engga).

<sup>59</sup> *Id.* at Attachment 2, pages 2, 11-14 and Attachment 4, page 1.

<sup>60</sup> *See* CF-28 Response. Specifically, two international wire transfers and three purchase orders list this address for Engga. Whereas, two bills of lading, a commercial invoice, and a packing list denote this address for Kales.

<sup>61</sup> *See* November Memorandum at Attachment 2, page 14.

<sup>62</sup> *Id.* at Attachment 2, page 19.

<sup>63</sup> *Id.* at Attachment 2, pages 6-7; *see also* CF-28 Response.

<sup>64</sup> *See* November Memorandum at Attachment 2, pages 11-13.

<sup>65</sup> *Id.* at Attachment 2, pages 8, 11-14, 19.

<sup>66</sup> *Id.* at Attachment 2. Pages 1-7, 19, 21 of Attachment 2 list Vietnamese business tax number [ # ] for Engga. Likewise, pages 8-14 list the same Vietnamese business tax number, [ # ], for Kales. Additionally, one of the three Engga business registration certificates on the record so far and one of the business information websites listed Vietnamese business tax number [ # ] for Engga. *See also* CF-28 Response.

<sup>67</sup> *See* CF-28 Response; *see also* November Memorandum at Attachment 2, page 21; *see also* CBP Memorandum, "Adding Information to the Administrative Record of EAPA 7783," dated December 29, 2022 (December Memorandum) at Attachment 9, pages 1, 3. Engga's official company stamp is on several CF-28 Response documents.

<sup>68</sup> *See* December Memorandum at Attachment 9, page 3.



Engga: [matchlink.asia/business/page/Vietnam/HaiPhong/63000-engga-company-limited.html](https://matchlink.asia/business/page/Vietnam/HaiPhong/63000-engga-company-limited.html).<sup>69</sup> The fact that Engga [ DESCRIPTION ] Kales, in combination with their shared addresses, business tax identification number, phone number, and personnel, indicate a strong likelihood that Engga and Kales have a close relationship and/or are affiliated companies.<sup>70</sup> As such, Engga’s statement that it “has no relation ship {sic} with Kales Quartz” appears to be false.<sup>71</sup> Furthermore, CBP is investigating SCS’ entries from both Engga and Kales during the POI.

Engga’s and Kales’ close relationship or potential affiliation is further corroborated by their association with the same set of entries. Although the [ SOURCE ] indicated that Kales exported the QSP at issue to SCS during the POI, CBP’s records indicate that all of these POI shipments in the [ SOURCE ] were ultimately declared to CBP as exported by [COMPANY].<sup>72</sup> That being said, these two data sources contain [ DESCRIPTION ] information suggesting that the shipments are the same. As a first example, the [ SOURCE ] displays a shipment line in which Kales exported 12 pieces of QSP to SCS on April 12, 2022, measuring anywhere between 1100 and 1300 mm in length and 648 mm in width.<sup>73</sup> This shipment line corresponded to a commercial invoice for SCS entry [ # ]4683 from Engga that listed [ # ] pieces of QSP measuring [ # ].<sup>74</sup> As a second example, the [ SOURCE ] displays a shipment line in which Kales exported 84 pieces of QSP to SCS on June 12, 2022, measuring between 838-1143 in length and 178 mm in width.<sup>75</sup> This shipment line corresponded to a commercial invoice for SCS entry [ # ]4517 from Engga that listed [ # ] pieces of QSP measuring [ # ].<sup>76</sup>

As a third and final example, the five shipment lines of QSP in the [ SOURCE ] that the Alleger traced from Xiamen Lexiang in China to Kales in Vietnam to SCS in the United States were ultimately declared to CBP as SCS entry [ # ]9051 from Engga.<sup>77</sup> The entry’s packing list denotes the same QSP product number, QG871, as the five shipment lines.<sup>78</sup> The entry’s commercial invoice lists QSP with the same dimensions as the five shipment lines as described in [ SOURCE ].<sup>79</sup> The entry’s November 23, 2021, bill of lading contains the same

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<sup>69</sup> See November Memorandum at Attachment 2, page 2.

<sup>70</sup> See CF-28 Response. As far as its business registration certificates are concerned, Engga appears to no longer be using business tax number [ # ]. Kales appears to be using that tax number. Engga’s most recent business registration certificate indicates that it uses another business tax number, [ # ]. However, Engga has used its official company stamp with business tax number [ # ] on it as recently as November 17, 2022.

<sup>71</sup> See CF-28 Response.

<sup>72</sup> *Id.* at Attachment 62; see also Allegation at Exhibit 3. As an aside, SCS later imported three entries from [ # ], [ # ]6816, [ # ]6873, and [ # ]6907, which were not included in the [ # ] because they occurred after the [ SOURCE ]’s cut-off date.

<sup>73</sup> See Allegation at Exhibit 3, page 7. Specifically, please see the fourth row from the bottom of that page.

<sup>74</sup> See November Memorandum at Attachment 32, page 1. The commercial invoice’s QSP dimensions were originally listed in imperial units but have been converted to metric units. As such, the invoice denoted [ # ]

[ # ] total pieces. Additionally, these pieces are all [ # ] millimeters (mm) thick.

<sup>75</sup> See Allegation at Exhibit 3, page 1, specifically, the third row from the bottom of that page.

<sup>76</sup> See November Memorandum at Attachment 33, page 1. The commercial invoice’s QSP dimensions were originally listed in imperial units but have been converted to metric units. As such, the invoice denoted [ # ]

[ # ] total pieces. Additionally, these pieces are all [ # ] mm thick.

<sup>77</sup> See Allegation at Exhibits 3, 8, 9; see also November Memorandum at Attachment 62; see also CF-28 Response.

<sup>78</sup> *Id.* This is the packing list that denotes “[ DESCRIPTION ].”

<sup>79</sup> *Id.* This was invoice number [ # ]. The dimensions are the same after conversion from imperial units.

export date and six-digit HTSUS code, 681099, as those contained in the five shipment lines.<sup>80</sup> Furthermore, CBP's entry records indicate that [ # ] SCS entries that were exported during November 2021 came from [COMPANY].<sup>81</sup> Therefore, in light of the [DESCRIPTION] in the [ SOURCE ], CBP entry records, and entry documents from the three previous examples, Engga and Kales have been involved in the same set of entries. Furthermore, these examples provide additional substantiation of Engga's and Kales' likely affiliation.

In addition to its role as an exporter, Engga has claimed that it is a QSP manufacturer multiple times. Engga's Twitter page repeatedly indicated that it established its factory in Vietnam in 2019.<sup>82</sup> Engga's website described the company as a "prefabricate quartz tops and Quartz slabs manufacturer in Vietnam."<sup>83</sup> A "Production Plan" spreadsheet included in the CF-28 Response that had Engga's official company stamp on it listed Engga as the manufacturer of all its QSP orders, including the QSP orders for three of the four CF-28 entries.<sup>84</sup> Contradicting this, Engga indicated in its purchase orders that the Vietnamese company Cong Ty TNHH Stry Manufacturing, also known as Cong Ty TNHH Stry Quartz and Stry Manufacturing Company Limited (Stry), was the manufacturer of the four CF-28 entries.<sup>85</sup> The CF-28 documents and other evidence on the record did not explicitly indicate why, if Engga is a QSP manufacturer, Stry would manufacture the QSP instead of Engga or why the manufacturer of the entries on some documentation was listed as Engga and on others, for the same entries, Stry.

It is noteworthy that Stry shares several common addresses and personnel with Engga and Kales, which may indicate a connection or affiliation. Several sales contracts in the CF-28 Response listed Stry's address as No 14, Block A2, Lot 6B Le Hong Phong, Dong Khe Ward, Ngo Quyen District, Haiphong, Vietnam.<sup>86</sup> Likewise, the email signature block of an Engga salesperson listed the same address for Engga.<sup>87</sup> Engga's LinkedIn page listed a similar address as their primary location, except that it was missing the street name and numbers.<sup>88</sup> Google Maps indicated that Stry had a second address, "173 Ngo Quyen, Ma Chai, Ngo Quyen, Hai Phong, Vietnam{.}"<sup>89</sup> Likewise, two business information websites indicate that Engga and Kales share No 9/173 Ngo Quyen Street, May Chai Ward, Ngo Quyen District, Haiphong, Vietnam.<sup>90</sup>

Regarding shared personnel, a document provided with SCS' CF-28 response that was signed and stamped by Engga stated "Name of Factory owner: Jie Zheng."<sup>91</sup> Engga did not elaborate which factory he owned, but it appears Engga meant that Mr. Zheng is Stry's owner because he was not listed as Engga's owner in its business registration certificates, and Engga indicated on

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<sup>80</sup> *Id.*; see also Allegation at Exhibits 3 and 9, pages 34-35. There was also a November 24, 2021 bill of lading.

<sup>81</sup> See November Memorandum at Attachment 62.

<sup>82</sup> See November Memorandum at Attachment 2, pages 23-25; see also CF-28 Response. In the CF-28 Response, Engga stated that "Engga was establish{ed} in 2019."

<sup>83</sup> *Id.* at Attachment 3, page 7.

<sup>84</sup> See CF-28 Response. The QSP from the earliest entry ([ # ]9051) was not listed in the production plan. Also, Stry was not listed anywhere in the production plan.

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

<sup>86</sup> *Id.*

<sup>87</sup> *Id.*

<sup>88</sup> See November Memorandum at Attachment 2, page 17. Engga's LinkedIn page lists the address as "Dong khe ward, Ngo Quyen district, Hai Phong City, Vietnam Haiphong, Haiphong 180000, VN{.}"

<sup>89</sup> See December Memorandum at Attachment 2, pages 1-2.

<sup>90</sup> See CF-28 Response; see also November Memorandum at Attachment 2, pages 8, 10.

<sup>91</sup> See CF-28 Response.

its purchase orders that Stry was the manufacturer.<sup>92</sup> In contrast, two business information websites and the [ SOURCE ] report denoted Mr. Zheng as a representative for Kales.<sup>93</sup> In another shared personnel example, multiple sales contracts in the CF-28 Response listed Cai Zong Zhu as Stry's director and listed his email address as [ EMAIL ].<sup>94</sup> However, multiple business information websites and one of Engga's business registration certificates also listed Mr. Zhu as a representative of Engga.<sup>95</sup> Thus, in light of these common addresses and personnel, a connection or affiliation may exist between Kales, Engga, and Stry. Furthermore, CBP will investigate SCS entries from Kales, Engga, and Stry.

As noted, Engga claimed that Stry manufactured the four CF-28 entries.<sup>96</sup> However, it is noteworthy that Stry's raw material documents provided in the CF-28 response for entry [ # ]9051 contained substantive irregularities that cast doubt upon their reliability.<sup>97</sup> A raw material delivery bill, dated October 3, 2021, denoted that [ COMPANY ] delivered [ PRODUCT ] to [ COMPANY ].<sup>98</sup> None of the CF-28 documents substantiated that Engga or Stry ever received this [ PRODUCT ] from [ COMPANY ].<sup>99</sup> Further, the CF-28 Response contained an October 18, 2021 payment from Stry to [COMPANY] for this [PRODUCT].<sup>100</sup> However, the unique transaction reference number, payment description, payment trace number, and payment time (to the second) on this payment document were the same as the unique transaction reference number, payment description, payment trace number, and payment time (to the second) on another raw material payment document that was dated almost nine months later, on July 13, 2022, and that pertained to a different entry.<sup>101</sup> Because transaction reference numbers and payment trace numbers are unique, the fact that these numbers match those on a payment document from another transaction occurring seven months later indicates that at least one of the payment documents is likely fraudulent. These raw material documents ostensibly pertained to entry [ # ]9051, which corresponds to the five shipment lines in the [ SOURCE ] that the Allegor traced from Xiamen Lexiang in China to Kales in Vietnam to SCS in the United States.<sup>102</sup> Consequently, these irregularities appear to further corroborate that this entry originated from Xiamen Lexiang in China.<sup>103</sup>

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<sup>92</sup> *Id.*; see also November Memorandum at Attachment 2, page 21.

<sup>93</sup> See November Memorandum at Attachment 2, pages 8, 10; see also December Memorandum at Attachment 9, pages 3-4.

<sup>94</sup> See CF-28 Response.

<sup>95</sup> See November Memorandum at Attachment 2, pages 1-4, 6, 19, 21.

<sup>96</sup> See CF-28 Response. Specifically, see all the purchase orders in the CF-28 response.

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

<sup>98</sup> *Id.* The amount delivered was [ # ]. These weights, which were denoted in the raw material delivery bill from October 3, 2021, matched the weights of [ DESCRIPTION ] Stry ostensibly purchased from [COMPANY] seven months later, on May 27, 2022. The purported payment for this May 27, 2022 purchase occurred on July 13, 2022. Unique details (outlined in the above narrative) from that July 13, 2022 payment also appear in the purported October 18, 2021 payment, which ostensibly appears to be for the October 3, 2021 purported delivery of [PRODUCT].

<sup>99</sup> *Id.*

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

<sup>101</sup> *Id.* The matching items were transaction reference number [ # ], time [ # ], payment description and trace number [ DESCRIPTION & # ].

<sup>102</sup> See Allegation at 7-8 and Exhibits 3, 8, 9.

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

Certain record evidence is consistent with a Chinese parent company or companies setting up Kales, Engga, and/or Strry in response to the July 2019 AD/CVD order.<sup>104</sup> This potential connection indicates a possible source of Chinese merchandise, and its timing indicates a motive for transshipment. Engga evinced its connection to Xiamen, China on its Twitter page when it tweeted “Love My country , Love my city ! {sic} @ Xiamen, Fujian....”<sup>105</sup> Engga also claimed multiple times that its factory was set up in Vietnam in 2019.<sup>106</sup> Two of Engga’s business registration certificates indicate that company representatives Cai Zong Zhu and Xie Gao Rong had permanent addresses in China and had [ EVENT ] in China in [ DATE ], respectively, around the time of Engga’s 2019 establishment.<sup>107</sup> The fact that [ EVENT ] around the time of Engga’s 2019 establishment may reflect their participation in Engga’s establishment.<sup>108</sup> Kales had a Chinese connection in that a [SOURCE] report on Kales listed its director, [NAME], as a [COUNTRY] national.<sup>109</sup> Moreover, one of Strry’s bank accounts has swift number [ # ], which is for a [ DESCRIPTION ] China.<sup>110</sup> This evidence of a potential Chinese parent company, in addition to the following evidence pertaining to the merchandise, suggests that the QSP was actually produced in China.

Aside from Strry’s, Engga’s, and Kales’ potential connections to a Chinese parent company, certain other evidence indicates that the merchandise itself originates from China. This includes information that Xiamen Lexiang produced sinks in China that were included in the entries of QSP from Engga and Kales. The commercial invoice and packing list for SCS entry [ # ]4683 containing QSP exported from Vietnam by Engga—exported on [ DATE ]—indicated that it contained [ NUMBERS AND DESCRIPTIONS ]”.<sup>111</sup> These quantities, product numbers, and the export date tie the entry’s sinks to two shipment lines in the [ SOURCE ] concerning Kales’ export of sinks to SCS.<sup>112</sup> Specifically, those two shipment lines contained 96 “Single sink{s} ... stainless steel, code 8047A” and 201 “Single sink{s} ... stainless steel, code 5945A{.}”<sup>113</sup> Additionally, the two shipment lines each indicated that Kales exported them from Vietnam to SCS on April 12, 2022.<sup>114</sup> This date is similar, but not identical, to the [ DATE ] export date SCS declared for the entry.<sup>115</sup> The different dates could be due to the CBP entry documents and [ SOURCE ] pulling from different underlying sets of documents for the same entry/shipment, one for Engga and one for Kales. Nevertheless, these shipment lines tie to entry [ # ]4683 because, in addition to

<sup>104</sup> See AD/CVD order.

<sup>105</sup> See November Memorandum at Attachment 2, page 24. The tweet occurred March 1, 2020.

<sup>106</sup> *Id.* at Attachment 2, pages 23-25. One of these tweets occurred September 17, 2020.

<sup>107</sup> *Id.* at Attachment 2, page 21; see also CF-28 Response.

<sup>108</sup> See CF-28 Response.

<sup>109</sup> See December Memorandum at Attachment 9, page 3.

<sup>110</sup> See CF-28 Response; see also December Memorandum at Attachment 5, pages 1-5.

<sup>111</sup> See November Memorandum at Attachment 32, pages 2-3, and Attachment 62. The quantities were

[ DESCRIPTIONS AND NUMBERS ]” Also, the commercial invoice’s dimensions were originally in imperial units but have been converted to metric units. As such, the invoice denoted [ DESCRIPTIONS AND NUMBERS ] inches.

<sup>112</sup> See Allegation at Exhibit 3, page 7, specifically, the fourth row from the top and the third row from the bottom, respectively.

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

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

<sup>115</sup> *Id.*; see also November Memorandum at Attachment 62.

the shared variables above, such as sink quantities, model numbers, and descriptions, SCS had [ DESCRIPTION ] to it in April 2022 containing those sink quantities and product numbers.<sup>116</sup> Moreover, the shipment lines in the [ SOURCE ] stated that the “manufacturer Xiamen Lexiang” was the producer of these sinks.<sup>117</sup>

In another example, the commercial invoice and packing list for SCS entry [ # ]4517 from Engga—exported [ # ]—indicated that it contained [

NUMBERS AND DESCRIPTIONS

] on a separate lines in the commercial invoice.<sup>118</sup> These quantities, dimensions, product type, and export date tied the entry to two shipment lines of a Kales export to SCS in the [ SOURCE ].<sup>119</sup> Specifically, these two shipment lines contained 112 sinks and 3 sinks, respectively, each of which were described as “Single bowl sink” and “stainless steel 201” and measured 545 x 400 mm.<sup>120</sup> Each [ SOURCE ] shipment line indicated that Kales exported it from Vietnam to SCS on June 12, 2022.<sup>121</sup> Again, this is similar, but not identical, to the [ DATE ] export date SCS declared for the entry.<sup>122</sup> Nevertheless, the [ SOURCE ] shipment lines’ export date still ties to entry [ # ]4517 because, in addition to the shared variables above, such as sink quantities, model numbers, and descriptions, SCS had [ EVENT

] in June 2022 and [ DESCRIPTION

] contain sinks.<sup>123</sup> Moreover, these [ SOURCE ] shipment lines stated that the “manufacturer Xiamen Lexiang” was the producer of their sinks.<sup>124</sup> Although Xiamen Lexiang was noted as the sinks’ manufacturer in the [ SOURCE ], SCS declared in its entry documents that the sinks in the corresponding two entries were country-of-origin [ COUNTRY ] and were from [ COMPANY ].<sup>125</sup> This discrepancy could be further evidence that the Kales and Engga are trying to hide connections to China. Furthermore, because [ SOURCE ] indicates that Xiamen Lexiang manufactured these sinks in China and Xiamen Lexiang has a history of exporting QSP from China, a reasonable suspicion exists that the QSP accompanying the sinks originated from Xiamen Lexiang in China as well.<sup>126</sup> It is also noteworthy that other shipments list Xiamen Lexiang as the manufacturer of the sinks in addition to these two preceding examples; the [ SOURCE ] lists 20 shipment lines containing sinks manufactured by Xiamen Lexiang that were exported from Kales to SCS.<sup>127</sup>

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<sup>116</sup> See November Memorandum at Attachment 62. SCS had [ DESCRIPTION ] in April 2022, but [DESCRIPTION] contain sinks and so was not the [DESCRIPTION].

<sup>117</sup> See Allegation at Exhibit 3, page 7.

<sup>118</sup> See November Memorandum at Attachment 33, pages 2-3, and Attachment 62. The imperial units in the commercial invoice have been converted to metric units. As such, the invoice originally denoted [

NUMBERS AND DESCRIPTIONS

] inches.

<sup>119</sup> See Allegation at Exhibit 3, page 1, specifically, the bottom row and the third row from the top, respectively.

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

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

<sup>122</sup> *Id.*; see also November Memorandum at Attachment 62.

<sup>123</sup> See November Memorandum at Attachment 62.

<sup>124</sup> See Allegation at Exhibit 3, page 1.

<sup>125</sup> *Id.* at Exhibit 3, pages 1, 7; see also November Memorandum at Attachments 62.

<sup>126</sup> See November Memorandum at Attachments 32-33, 62; see also Allegation at Exhibit 8.

<sup>127</sup> See Allegation at Exhibit 3.

In terms of QSP, Engga and Kales exported four product numbers to SCS that can be tied to a Chinese exporter, EGA1819, QG871, QG1102B, and QG1102G.<sup>128</sup> Record evidence indicates that each of these product numbers is a QSP product number. For example, Alibaba.com lists EGA1819's stone name as Quartz, its material as 93% natural quartz, and its type as man-made stone.<sup>129</sup> Two proforma invoices for entry [ # ]6873 indicate that it contained [ # ] and the entry's commercial invoices and packing list describe [ # ] as "Artificial Quartz Stone."<sup>130</sup> A purchase order and proforma invoice for entry [ # ]6816 contain a picture of a QSP slab with [ # ] labeled on it.<sup>131</sup> The entry's associated bill of lading lists its contents as sinks and "Artificial Quartz Stone" under HTSUS number 6810.99.<sup>132</sup> Additionally, each of these four product numbers are described as an "Artificial quartz stone cooktop" in the [ SOURCE ].<sup>133</sup> Therefore, each of these product numbers designated QSP and not something else. SCS declared these QSP product numbers as [ DESCRIPTION ], but the CBP research described herein indicates that they may have originated in [ COUNTRY ].<sup>134</sup>

The [ SOURCE ] indicate that Kales exported multiple QSP shipments containing EGA1819 to SCS during the POI.<sup>135</sup> Likewise, Alibaba.com shows that Engga sells EGA1819, and Engga's Twitter page referenced this product as its "EGA1819 Black Flower Series."<sup>136</sup> Engga's website, Twitter page, Facebook page, and LinkedIn page indicate that Engga sells multiple other QSP products beginning with "EGA," such as EGA218Y, EGA817, EGA1601, EGA3001, EGA3311, EGA6001, EGA8026, EGA8088, EGA8095, EGA8901, *etc.*, which indicates that EGA is an Engga-specific prefix.<sup>137</sup> Although EGA is an Engga-specific prefix, [ DESCRIPTION ] commercial invoice and packing list pertaining to a Xiamen Lexiang export to a U.S. importer not subject to the EAPA investigation.<sup>138</sup> Similarly, in the CF-28 Response, Kales' and Engga's commercial invoices and packing lists have invoice and contract numbers beginning with [ DESCRIPTION ] prefixes.<sup>139</sup> The commercial invoice and packing list from another Xiamen Lexiang export to the same U.S. importer not subject to the EAPA investigation have [ DESCRIPTION ].<sup>140</sup> Furthermore, this commercial invoice and packing list included [ COMPANY ] and its address in their respective

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<sup>128</sup> *Id.* at Exhibit 3; *see also* CF-28 Response. The [ SOURCE ] indicate that Kales exported multiple QSP shipments containing product number EGA1819 to SCS during the POI, whereas the [ SOURCE ] and CF-28 documents denote that Kales and Engga each exported QG871, QG1102B, and QG1102G to SCS. *See* November Memorandum at 3 and Attachment 30, pages 4, 12.

<sup>129</sup> *See* November Memorandum at Attachment 2, page 27; *see also* AD/CVD orders at Appendix I for the role of quartz as a key raw material of QSP.

<sup>130</sup> *See* CF-28 Response; *see also* November Memorandum at Attachment 26, pages 7-9, and Attachment 30, pages 4-6, 8-12. The November Memorandum citation contains corroborating examples.

<sup>131</sup> *See* Allegation at Exhibit 3; *see also* CF-28 Response. This was purchase order number [ # ] and proforma invoice [ # ]. [ # ] is listed as "21102G" in the [ SOURCE ]; however, two CF-28 purchase orders for entry [ # ]6816 contain photographs with "[ # ]" labeled directly on the QSP slabs.

<sup>132</sup> *See* CF-28 Response. This is bill of lading number [ # ].

<sup>133</sup> *See* Allegation at Exhibit 3; *see also* CF-28 Response. [ # ] is listed as "21102G" in the [ SOURCE ].

<sup>134</sup> *See* November Memorandum at Attachment 26, pages 7-9; Attachment 30, pages 4-6, 8-12; and Attachment 62.

<sup>135</sup> *See* Allegation at Exhibit 3.

<sup>136</sup> *See* November Memorandum at Attachment 2, page 27, and Attachment 3, page 3.

<sup>137</sup> *Id.* at Attachment 2, pages 15-16, 19, 23-24, and Attachment 3, pages 3-8. Also, EGA6006 and EGA8025.

<sup>138</sup> *Id.* at Attachment 61, pages 1, 3. This was entry [ # ]1031.

<sup>139</sup> *See* CF-28 Response. Companies tend to use unique prefixes on their invoices and packing lists. For example, *see* November Memorandum at Attachment 56, page 4; *see also* December Memorandum at Attachment 3, page 2.

<sup>140</sup> *See* November Memorandum at Attachment 59, pages 1, 3. This was entry [ # ]8384.

headers but denoted Xiamen Lexiang as the [ DESCRIPTION ] of the merchandise.<sup>141</sup> Thus, [ DESCRIPTION ] also appears to be an Engga-specific prefix. Consequently, the facts that Xiamen Lexiang issued commercial invoice and packing list [ SITUATION DESCRIPTION ], appeared as the [DESCRIPTION] on two of these documents with [COMPANY] in the header, and exported multiple shipments to Engga/Kales in the [ SOURCE ] may reflect that Xiamen Lexiang is affiliated or connected with Engga/Kales.<sup>142</sup>

In addition to the QSP exporter Xiamen Lexiang, the QSP at issue can be connected to a QSP manufacturer in China named Xiamen Gofor Stone Co., Ltd. (Xiamen Gofor Stone). Xiamen Gofor Stone's website states that it "is a quality stone and cabinet manufacturer in Xiamen, China. Our product line includes: natural stone and quartz products..."<sup>143</sup> Xiamen Gofor Stone's Alibaba.com profile states that its factory is an hour from Xiamen Port.<sup>144</sup> Its Alibaba.com profile indicates that many of its QSP products begin with QG, such as QG101, QG203, QG805, QG840, QG845, QG960, *etc.*<sup>145</sup> Likewise, CBP entry documents indicate that Xiamen Gofor Stone [ EVENT DESCRIPTION ] to U.S. importers not subject to this EAPA investigation before the AD/CVD order.<sup>146</sup> Moreover, Xiamen Gofor Stone's website and Alibaba.com listed QG871 among the products Xiamen Gofor Stone sold.<sup>147</sup> Furthermore, SCS has had a supplier relationship with Xiamen Gofor Stone in the past and imported QSP directly from them before the AD/CVD orders.<sup>148</sup> Because Xiamen Gofor Stone is located in China, had a pre-existing supplier relationship with SCS, and sells QG871 and other QSP products beginning with QG, reasonable suspicion exists that Xiamen Gofor Stone manufactured product numbers QG871, QG1102B, and QG1102G in China and subsequently transshipped it through Engga/Kales/Strry to SCS.<sup>149</sup> As noted, SCS entered QSP product numbers QG871, QG1102B, and QG1102G.<sup>150</sup>

On a separate note, the [ SOURCE ] listed two shipment lines of QSP that were exported from Xiamen Stone Display in China to Kales in Vietnam, which was then shipped to SCS in the United States.<sup>151</sup> The [ SOURCE ] also indicated that Xiamen Stone Display exported more than 100 other shipment lines of QSP to Kales as well.<sup>152</sup> Further CBP research indicates that Xiamen Stone Display is affiliated with Xiamen Lexiang and, as such, these shipment lines originated from Xiamen Lexiang.<sup>153</sup> The Facebook page for "Xiamen Stone Display Supply Chain Co., Ltd" states that "#StoneDisplay is a brand of Xiamen Lexiang Import & Export Co. Ltd which focuses on the demands of #stonedisplayrack..."<sup>154</sup> The website [www.stonedisplaystand.com](http://www.stonedisplaystand.com) references stone display stands and lists "LE XIANG" at the top of

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<sup>141</sup> *Id.* Notably, the commercial invoice and packing list look identical to the commercial invoices and packing lists [COMPANY] issues. *See, e.g.,* CF-28 Response; *see also* November Memorandum at Attachments 18-21, *etc.*

<sup>142</sup> *Id.*; *see also* Allegation at Exhibit 8.

<sup>143</sup> *See* November Memorandum at Attachment 5, page 1.

<sup>144</sup> *Id.* at Attachment 6, page 7. Xiamen Gofor Stone's Alibaba.com profile stated that it also uses Shanghai's port.

<sup>145</sup> *Id.* at Attachment 6, pages 2-3, 8; *see also* December Memorandum at Attachment 6, pages 3-4.

<sup>146</sup> *See* November Memorandum at Attachment 38, pages 7, 9, 12, and Attachment 56, pages 5-7, 10.

<sup>147</sup> *Id.* at Attachment 5; *see also* December Memorandum at Attachment 6, page 4.

<sup>148</sup> *See* November Memorandum at Attachments 57, 62-63.

<sup>149</sup> *See* CF-28 Response. Engga's production plan also listed a QG850.

<sup>150</sup> *Id.*

<sup>151</sup> *See* Allegation at Exhibit 3, page 15, and Exhibit 8, page 33.

<sup>152</sup> *Id.* at Exhibit 8, pages 7-36, 39-48.

<sup>153</sup> *See* November Memorandum at Attachment 7.

<sup>154</sup> *Id.* at Attachment 7, page 1.

the page.<sup>155</sup> Further, the website [www.stonedisplayrack](http://www.stonedisplayrack.com) displays a photograph of a booth with “Stone Display” and “Xiamen Lexiang Import & Export Co., Ltd” printed on it; the photograph is captioned “our exhibition Xiamen Stone Display Stand Exhibit 2017{.}” Finally, <http://ceramicdisplaystand.com> references both “Xiamen Stone Display Co., TD.” *{sic}* and “LEXIANG” in its About Us and Contact Us sections.<sup>156</sup> Although Xiamen Stone Display appears to only sell QSP display stands and racks according to several websites, in practice, the preceding information and [ SOURCE ] indicate that Xiamen Lexiang may have extensively exported QSP to Kales using its affiliate Xiamen Stone Display’s name, some of which went to SCS.<sup>157</sup>

### *Enactment of Interim Measures*

Based on the record evidence described above, CBP determines that reasonable suspicion exists that SCS entered Chinese-origin QSP subject to AD/CVD orders A-570-084 and C-570-085 into the United States that was transshipped through Vietnam. Therefore, CBP is imposing interim measures pursuant to this investigation.<sup>158</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 October 28, 2022, the date of the initiation of the investigation;
- (2) pursuant to the Commissioner’s authority under section 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 October 28, 2022; and
- (3) pursuant to the Commissioner’s authority under section 1623, take such additional measures as the Commissioner determines necessary to protect the revenue of the United States, including requiring a single transaction bond or additional security or the posting of a cash deposit with respect to such covered merchandise.<sup>159</sup>

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

For future submissions or factual information that you submit to CBP pursuant to this EAPA investigation, please provide a business confidential version and public version to CBP and serve the public versions on the parties to this investigation.<sup>160</sup> Public versions of administrative record documents will be available via the EAPA Portal: <https://eapallegations.cbp.gov>. Please note that CBP is requiring that all documents submitted via the CMS are made text searchable, especially if those documents are submitted as PDFs.

Should you have any questions regarding this investigation, you may contact us at [eapallegations@cbp.dhs.gov](mailto:eapallegations@cbp.dhs.gov) with “EAPA 7783” in the subject line of your email. Additional

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

<sup>156</sup> *Id.* at Attachment 7, pages 2, 4, 6.

<sup>157</sup> See Allegation at Exhibit 8, pages 7-36, 39-48.

<sup>158</sup> See 19 USC 1517(e); see also 19 CFR 165.24.

<sup>159</sup> See also 19 CFR 165.24(b)(1)(i)-(iii).

<sup>160</sup> See 19 CFR 165.4; see also 19 CFR 165.23(c) and 19 CFR 165.26.



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/epa>.

Sincerely,

A handwritten signature in blue ink, appearing to read "Victoria Cho".

Victoria Cho  
Acting Director, Enforcement Operations Division  
Trade Remedy Law Enforcement Directorate  
CBP Office of Trade